

**Program, Staffing and Operations Report
for the
Caledonia-Mumford Central School District**

**Robert Molisani
Superintendent of Schools**

Completed by:

The Warner Center Study Team

Lynne Erdle

Julie Winston, Ed.D.

Team Leaders

February 2018

Forward

Strategic planning is about improvement. It is a disciplined approach to identify the key decisions an organization must make to fulfill its vision and achieve its mission. The process requires deep thought about the future and complete honesty about the current state of affairs. As researchers, we approached our work with clear objectivity and herein report the facts and findings we learned about the Caledonia-Mumford educational community. Reading this report, one may focus only on the improvement opportunities without seeing the strengths of the Caledonia-Mumford Central School District. That would be a mistake. Caledonia-Mumford offers its students a comprehensive educational experience. It provides a safe and caring environment, compassionate, skilled faculty and staff, knowledgeable leaders, and committed governance. Parents should feel confident that their children have a solid opportunity in the Caledonia-Mumford Central School District. The larger question, however, is more complex. The pace of change in society, the increasingly global nature of our daily lives and the multiple influences impacting our children, especially teens, all combine to create greater challenges for schools. In the case of Caledonia-Mumford, demographic and community change is an emerging challenge. What will be the educational program that will allow all of Caledonia-Mumford's students to thrive in the future? We emphasize the words all and thrive. We know that the Caledonia-Mumford community is not aiming to serve only some students at the expense of others or to create a generation of students who can simply survive. We assume that the purpose of schooling is to create a base of knowledge, attitudes, skills and competencies that lead to successful life experiences for all of our students.

The Mission of the Caledonia-Mumford Central School District is as follows: "The Caledonia-Mumford Central School, in collaboration with our community, takes pride in providing safe, comprehensive and rigorous educational experiences, in order for all students to graduate as ethical, responsible, lifelong learners who are college and career ready." Achieving this mission is a complex endeavor that requires careful, knowledge based planning.

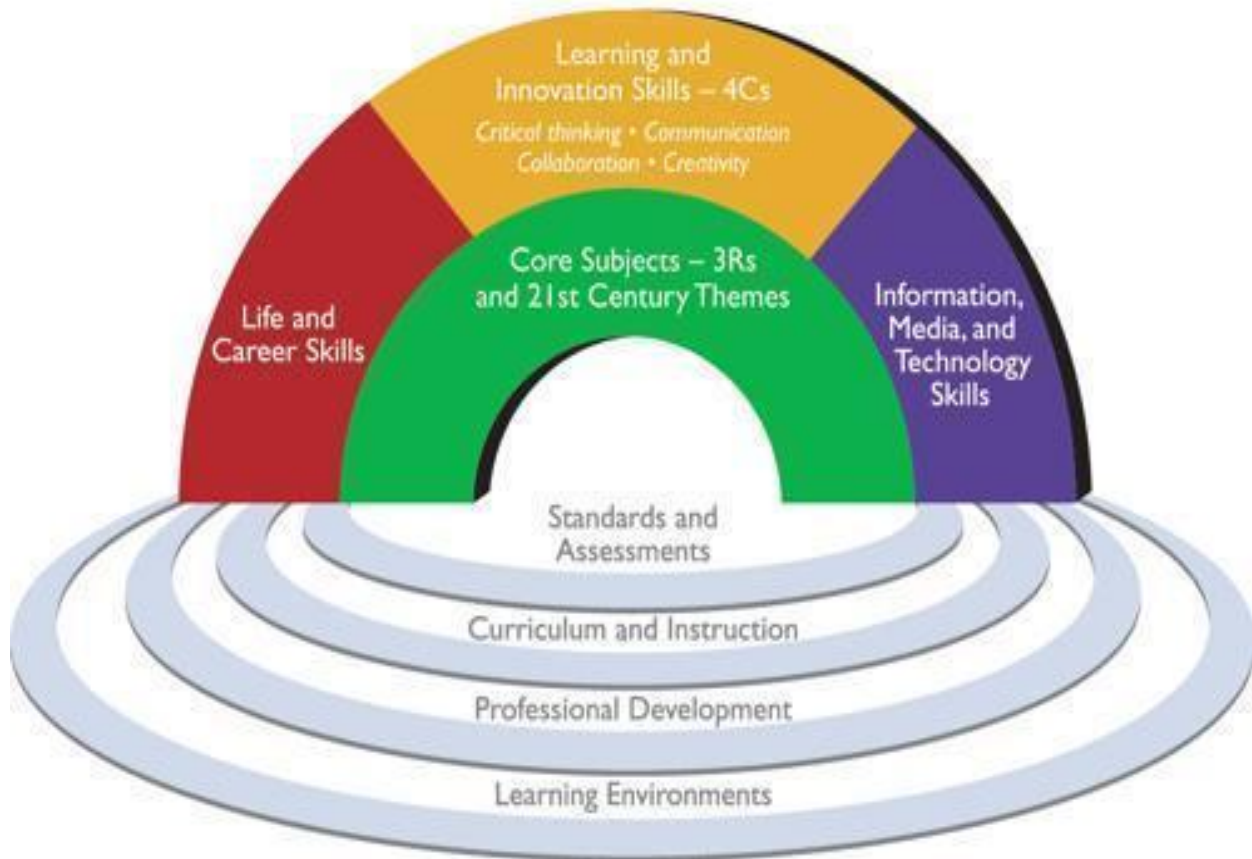
The concept of knowledge-based planning is important. It is often tempting to conduct planning based purely on perceptions, assuming that the Caledonia-Mumford educational community already knows its strengths and weaknesses. We think that invites miscalculation and a biased decision-

making process. Perceptions are very much part of the truth, but a full understanding based on solid facts is critical.

The great economic recession that started in late 2007 had a deep impact on school funding creating an unprecedented challenge; create a public school system that will prepare students for a highly dynamic, globally competitive environment while coping with diminishing resources. Today, resources are a bit more plentiful, but still closer to the levels of 2007 than what we may have hoped for prior to the recession. That creates a challenge for Caledonia-Mumford and similar schools to meet the increasing needs of its students without a corresponding increase in state support. As a rural district, the challenges facing Caledonia-Mumford are further compounded as the district experiences a declining enrollment. According to the NYSED, Caledonia-Mumford Central School District had an enrollment of 1602 pupils at the turn of the century. Today the District reports an enrollment of 1,209 students, which is actually an increase over last year's number of students as indicated by the New York State Education Department (NYSED) 2016-2017 School Report Card.

The question becomes, what do schools need to look like in the 21st Century? Our work is partially informed by the Partnership for 21st Century Skills model of required student outcomes and the support systems schools must provide to meet those outcomes. We introduce it here in a preliminary way to highlight the gap that exists in most school systems between current education practice and the perceived needs of students as adults in the 21st Century.

21st Century Student Outcomes and Support Systems



Source: Partnership for 21st Century Skills

We want to draw attention to the skills that overlay the core subjects. Truly high performing schools give attention to these three skill areas in a planned, intentional manner. This is where carefully developed curriculum and innovative instructional strategies are most critical. If Caledonia-Mumford existed in a static environment, if the children it educates needed no more to succeed in life as it was in the 20th Century, then rich content and caring compassionate adults would be enough. If that were the case, it might well be that the essential question of strategic planning would be simple. How do we continue to do what we are currently doing, only better? However, that is not the case. The more fundamental question concerns a shift to prepare students for jobs that do not yet exist, for social systems that are constantly in flux, for a global economy that continues to

develop. That is why strategic planning is so important for the future, and why schools must be engaged in ongoing discussions of how to best prepare students for a world in which change is constant.

We do not believe, incidentally, that being educated in a smaller rural district is a barrier to achieving these outcomes. Indeed, there are arguments that students in small schools actually have better educational experiences than those in large schools (Cotton, 1996; Jimerson, 2006). Jimerson (2006) notes that students attending small schools participate more in extracurricular activities, feel safe, have stronger feelings of belonging, and experience more individualization. She also argues that more effective instructional models are used as a function of the smaller student groups and less bureaucracy. Cotton (1996) found that small schools have higher graduation rates and a higher percentage of students taking advanced classes as well as a higher proportion of students participating in extracurricular activities.

This is the first of three reports, but by far the most comprehensive. It represents our “hard” research, or examination of the District’s academic, financial, and staffing data trends. Our second report represents the perceptions we gleaned from interviews and focus groups involving Caledonia-Mumford Central School District stakeholders. That is followed by our report on the results of the community survey.

These reports are intended to be used by the planning council, governance teams and stakeholders responsible for creating the Caledonia-Mumford comprehensive strategic plan. We attempt to present these data in these reports in a user-friendly manner. Thus, we often use presentation formats that we think work better for our audience than what we would use in a traditional research setting.

The members of the Warner team that contributed to this report are:

Lynne Erdle, Adjunct Professor, University of Rochester, Project Leader

Brian Brent, Ph.D., Professor of Educational Leadership, University of Rochester, (Finance)

Tracy Lindsay, Data Specialist, Canandaigua City School District, Researcher

Stephen Uebbing, Ed.D., Professor of Educational Leadership, University of Rochester, Consultant

Julie Winston, Ed.D., University of Rochester Center for Education Reform, Researcher

John Zappia, Assistant Professor of Business, Finger Lakes Community College, former Assistant Superintendent for Business, (Contracts, Custodial Staffing)

Forward	2
Program, Staffing and Operations Report	12
Table 1 – Caledonia-Mumford Central School Trend Data	17
Table 2 – Overview of Comparison Group	20
Table 3 – Comparison District and Community Demographics.....	22
Program	23
<i>QUESTION 1.....</i>	<i>24</i>
<i>How effective has the District been in creating curriculum? Is curriculum aligned with state and national standards? What is the status in implementing the Common Core Learning Standards? Does the District collect and use data to inform instructional decision making? Is the curriculum accessible to teachers? Is it supported by a comprehensive professional development plan?</i>	<i>24</i>
<i>QUESTION 2.....</i>	<i>30</i>
<i>What are the District’s current program offerings, and how do they compare with similar schools?</i>	<i>30</i>
Table 4 – Elementary Level Academic Programs	31
Table 5 – Elementary Level Extracurricular Activities	32
Table 6 – Middle or Junior High School Level Academic Programs.....	33
Table 7 – Middle or Junior High School Level Extracurricular Activities, Sports & Student Services.	34
Table 8 – High School Level Academic Programs	36
Table 9 – High School Level Extracurricular Activities, Sports & Student Services	37
Table 10 – District-wide Programs and Services	39
Table 11 – Partnerships with Outside Organizations/Agencies.....	40
<i>QUESTION 3.....</i>	<i>40</i>
<i>What has been the performance of District students on state assessments? How does that performance compare with similar schools? How does that performance compare to benchmark schools? What has been the performance of distinct subgroups within the District on state assessments?</i>	<i>40</i>
Table 12 – 2017 NYS Testing Program (BOCES Rank (n=22)).....	41
Table 13 – 2017 NYS Testing Program Gateway Tests (BOCES Rank (n=22))	42
Table 14 – Student Achievement for Comparison Districts Percent Proficient (2 Year Average 2016 & 2017).....	43

Table 15 – Students with Disabilities (SWD) Student Achievement for Comparison Districts Percent Proficient (2 Year Average 2016 & 2017)	44
Table 16 – Free or Reduced Lunch (FRL) Student Achievement for Comparison Districts Percent Proficient (2 Year Average 2016 & 2017)	45
Table 17 – Student Achievement for Comparison Districts 2 Year Average 3-8 ELA (2016 & 2017 Level 1)	46
Table 18 – Student Achievement for Comparison Districts 2 Year Average 3-8 Math (2016 & 2017 Level 1).....	46
Table 19 – Performance on New York State Regents, 2016-2017 SRC Passing/Above 85	47
Table 20 – District and Community Demographics (Benchmark Districts)	51
Table 21 – Student Achievement for Benchmark Districts 2 Year Average 3-8 ELA (2016 & 2017) ..	52
Table 22 – Student Achievement for Benchmark Districts 2 Year Average 3-8 Math (2016 & 2017) .	52
Table 23 – Student Achievement for Benchmark Districts 2 Year Average 3-8 ELA (2016 & 2017 Level 1)	53
Table 24 – Student Achievement for Benchmark Districts 2 Year Average 3-8 Math (2016 & 2017 Level 1)	53
Table 25 – Performance on New York State Regents Benchmark Districts 2016-2017 SRC Passing/above 85	53
Table 26 – Secondary Cohort Performance Benchmark Districts All Students (2 Year Average)	54
Table 27 – Secondary Cohort Performance Benchmark Districts SWD (2 Year Average)	54
Table 28 – Secondary Cohort Performance Benchmark Districts Economically Disadvantaged (2 Year Average)	55
<i>QUESTION 4</i>	55
<i>How does student participation and performance on the SAT compare to similar and benchmark schools?</i>	55
Table 29 – SAT for Comparison Districts 2016.....	57
Table 30 – SAT for Benchmark Districts 2016.....	57
<i>QUESTION 5</i>	57
<i>What is the District’s high school graduation rate and how does it compare? What are the intentions of students upon graduation?</i>	57

Table 31 – Graduation Rates for Comparison High Schools (2011 & 2012 Cohort).....	58
Table 32 – Graduation Rates for Benchmark High Schools (2011 & 2012 Cohort).....	58
Table 33 – Graduation Measures for Comparison Districts 2017	58
Table 34 – Graduation Measures for Benchmark Districts 2017	59
Table 35 – Postgraduate Intentions, Comparison Schools 2017	59
Table 36 – Postgraduate Intentions, Benchmark Schools 2017.....	60
Staff	61
<i>QUESTION 1</i>	62
<i>What is the enrollment of the District? What are the enrollment projections?</i>	<i>62</i>
Table 37 – Caledonia-Mumford Seven-Year Enrollment and Cohort Survival	63
Table 38 – Caledonia-Mumford 5 Year Enrollment Projections with Live Births.....	64
<i>QUESTION 2</i>	65
<i>What is the current staffing for the educational program? How will enrollment trends affect staffing in the educational program?</i>	<i>65</i>
Table 39 – Projections for Caledonia-Mumford Elementary School	66
Table 40 – Projections for Caledonia-Mumford Middle-High School.....	68
<i>QUESTION 3</i>	70
<i>How does class size compare among the Comparison Districts?</i>	<i>70</i>
Table 41 – Class Size and Paraprofessional Comparisons 3 Year Average 2014-2016.....	70
Operations	71
<i>QUESTION 1</i>	71
<i>What are the current levels of custodial staffing? How does that compare against industry standards?71</i>	<i>71</i>
Table 42 – Cleaning Standards Analysis	73
<i>QUESTION 2</i>	73
<i>What is the status of the District’s food service and transportations program?</i>	<i>73</i>
Table 43– Free and Reduced Lunch Reimbursements	75
Table 44 – Free and Reduced Lunch Percentages	75
<i>QUESTION 3</i>	77

Do collective bargaining agreements contain unrecognized long-term fiscal or educational ramifications for the District? 77

Finance **81**

Sound Fiscal Management Practices 81

QUESTION 1 83

What do the audit reports tell us about the District’s financial management practices? 83

Review of the Caledonia-Mumford Central School District’s Independent Audit Reports 83

Review of Office of the New York State Comptroller Audits 91

Review of Office of the New York State Comptroller Fiscal Stress Monitoring System 93

Table 45 – School District Financial Indicators 93

Table 46 – ACSD FSMS Financial Indicator Scoring for the Period Ended December 30, 2015 96

Table 47 – Comparative FSMS Fiscal Stress Scores for the Period Ended December 30, 2016 97

Table 48 – School District Financial Indicators 98

Table 49 – ACSD FSMS Environmental Indicator Scoring for the Period Ended December 30, 2016

Summary of Independent and OSC Audit Findings 100

QUESTION 2 **103**

How does the Caledonia-Mumford CSD compare with other schools in reference to revenues, expenditures, and district wealth? 103

Table 50 – District Revenues by Source 2015-2016 104

Table 51 – State Revenue by Source 2015-2016 106

Table 52 – District Wealth 2015-2016 108

Table 53 – True Value Property Tax Rates and Unrestricted Fund Balance 2017-2018 109

Table 54 – Total Expenditures 2015-2016 111

Table 55 – Percent of Total Expenditures Per Function 2015-2016 Part 1 113

Table 56 – Percent of Total Expenditures Per Function 2015-2016 Part 2 114

Program, Staffing and Operations Report

The Program, Staffing and Operations Report (PSOR) is an integral part of the comprehensive planning process. Strategic planning implies a disciplined effort to move an organization to its desired future. Essential to that process is a full understanding of the current position of the organization; its strengths and weaknesses, its capabilities and challenges, its key competencies and opportunities for improvement. This report is a first step in determining the strategic issues the Caledonia-Mumford Central School District faces in moving to its desired position.

As per the title, the report has three main areas of focus. The section on program focuses on the primary mission of the Caledonia-Mumford Central School District, the education of its students. In this section, the Warner team examined the District's educational offerings, student outcomes, curriculum, and professional development. The team made numerous comparisons with similar districts and higher performing districts with whom Caledonia-Mumford may want to compare. We are not providing an evaluation of the educational program in Caledonia-Mumford. Rather, we are providing data that will allow stakeholders in Caledonia-Mumford to examine the educational program and to create benchmarks that can drive strategic initiatives for continuous improvement.

In the second section, we provide an analysis of staffing. Approximately 75% of all school budgets relate to staff, including salaries and benefits of direct District employees, BOCES employees who perform contractual services for the District, and other contractual arrangements. We begin this section with updated enrollment projections and extend those projections to staffing projections based on current assignments.

In the final section, we provide an overview of finances, including a review of the District's last three audits, to ascertain the overall financial position of the District and trends for the future. Additionally, we also review key data, including revenues, expenditures and wealth measures in order to better gauge budgetary and staffing alignment. We also look at operational issues including maintenance and finance staffing, food service data and transportation data.

We use data from many sources. Often we use data from the New York State Education Department (NYSED) that is available on their website. Sometimes these data represent different reporting years and thus may seem inconsistent. Our baseline data comes from the New York State School Report

Card and State Aid Output Reports. Some other data come from several years prior that have been fully audited by NYSED. We also access data from the United States Census Reports, Buffalo Business First and other sources.

The PSOR is the first part of the study team's analysis supporting the strategic planning process in Caledonia-Mumford. We see this report as a tool that when in the hands of policymakers will provide them with the basis for sound planning. As this report was developed, study team members also worked to understand the perceptions and aspirations of key stakeholders through interviews, focus groups, and a community survey. Those findings are presented in a separate report.

About the Caledonia-Mumford Central School District:

The Caledonia-Mumford Central School District is located in the northern portion of Livingston County in the picturesque area of the Genesee Valley, approximately 20 miles southwest of Rochester, New York. The campus is located on a 90-acre site and the district covers nearly 60-square miles. The Caledonia-Mumford Central School is comprised of all or parts of five townships; Caledonia, Riga, Chili, Wheatland and Leroy as well as the Village of Caledonia and hamlets of Mumford and Clifton. The campus of the District is located approximately 15 miles from access to the New York State thruway, and 8 miles from the Route 390 corridor. Caledonia- Mumford is within an hour's drive from several institutions of higher education, including Genesee Community College (which serves as a partner to Cal-Mum), SUNY Geneseo, and Monroe County schools such as Rochester Institute of Technology, St. John Fisher, University of Rochester, St. John Fisher College, Nazareth College, Roberts Wesleyan College and Monroe Community College. Buffalo area universities are a bit over an hour commute.

The populations of the various townships that make up the district are primarily white (ranging from 85.9% to 94.5%), followed by African American (ranging from 1.3% to 7.4%), Hispanic (ranging from 1.4% to 2.8%) and Asian (ranging from .3% to 2.1%). Median home values among these townships range from \$91,550 to \$154,321 as reported in 2015 with the New York State median value reported at \$293,500. The median age of residents ranges from 39.3 to 44.8 as compared to a New York State average of 38.3. Median annual income ranges from \$51,700 to \$70,883 with the New York State median income in 2015 being reported at \$60,850. (Citi-data.com).

The school district reflects a similar level of diversity as the communities it represents with 94% of the reported 758 students (School Report Card, 2016-2017) being white, 3.% African American, 2% Hispanic and 1% Asian. It is interesting to note that these percentages are similar to those reported in the 2008 – 2009 School Report Card. Districtwide, 1% are Limited English Proficient Students and 13% are classified as students with disabilities. (School Report Card 2016-17)

Just over one third (38%) of Caledonia-Mumford’s students are economically disadvantaged according to the New York State Department of Education (NYSED, 2016-2017 school report card). This is lower than the state average of 55%, but that does not mean that Caledonia-Mumford is considered an average wealth district. The NYS averages are affected by the tremendous diversity within the state, from districts with virtually no economically disadvantaged to districts like neighboring Rochester City School District, which educates a population with one of the largest childhood poverty counts in the nation. The NYSED defines economically disadvantaged students as follows: “Economically disadvantaged students are those who participate in, or whose family participates in, economic assistance programs, such as the free or reduced-price lunch programs, Social Security Insurance (SSI), Food Stamps, Foster Care, Refugee Assistance (cash or medical assistance), Earned Income Tax Credit (EITC), Home Energy Assistance Program (HEAP), Safety Net Assistance (SNA), Bureau of Indian Affairs (BIA), or Family Assistance: Temporary Assistance for Needy Families (TANF). If one student in a family is identified as low income, all students from that household (economic unit) may be identified as low income.” (<https://data.nysed.gov/glossary.php?report=reportcards>) Similarly the 2016-2017 school report card reports that 35% of the student population qualify and receive free and/or reduced lunch. The Free and Reduced Lunch percentage is defined by NYSED as follows: “Eligible for Free Lunch and Eligible for Reduced-Price Lunch percentages are determined by dividing the number of approved lunch applicants by the Basic Educational Data System (BEDS) enrollment in full-day Kindergarten through Grade 12.” (<https://data.nysed.gov/glossary.php?report=reportcards>) Usually the percentage of students eligible for the Free or Reduced Lunch program is very close to if not the same as the percentage of economically disadvantaged students.

It is also important to differentiate among families that are economically disadvantaged and those living in poverty, and severe poverty. Usually, economically disadvantaged suggests a student meets Federal guidelines to receive free or reduced meals. To qualify for free meal status, a family must be

within 130% of the Federal Poverty Guidelines. To qualify at the reduced level, a family must be between 131% and 185% of the Federal Poverty Guidelines. For a family of four (4), the poverty level was recently an annual income of \$23,550, so a family income up to \$30,615 would qualify at the free level. At the reduced level, a family income of up to \$43,568 would qualify. In other words, a beginning teacher with a spouse and two children may qualify for reduced meals. The government also defines “severe poverty,” which is income of only 50% of the poverty line. It is problematic to characterize all families eligible for Free and Reduced Lunch as living in poverty. Although some are indeed living under the poverty level, they may not necessarily be suffering from generational poverty that may be related to school achievement. According to the U.S. Census American Community Survey for 2016, 8.3% of Caledonia Mumford households with children under the age of 18 are living under the poverty level. This is not to downplay the plight of the working class. Economically disadvantaged students live a very different life than their upper middle class peers. Students who actually live in poverty, however, often come to school with multiple challenges. In her book, *Reign of Error: The Hoax of the Privatization Movement*, (2013) Diane Ravitch sums up the impact of poverty on a child’s life:

Children born to poor mothers are less likely to receive regular medical care...to see a dentist...to have educated parents...to have books in their home...to be read to each day by a parent...to be enrolled in a prekindergarten program...to have their own bedroom...to hear a large and complex vocabulary...to get three nutritious meals a day...live in sound housing (or) a safe neighborhood...to take family trips to the library or a museum.

Children of the poor are more likely to be born preterm or with low birth weight and suffer cognitive impairments, learning disabilities and attention deficits...to suffer fetal alcohol syndrome, severe cognitive, physical and behavioral problems...live in a dwelling infested with rats and roaches...to have a parent who is incarcerated or unemployed...to be homeless...move frequently and change schools frequently because their parents couldn’t pay the rent...to have asthma...to be hungry...to have toothaches and cavities...to be exposed to lead...to be chronically absent.” (pp 96-7)

It is our perception that public schools are built around middle class expectations. Children from middle class or upper middle class backgrounds are often groomed for the school experience. They are more likely to have attended several years of preschool, lived in homes where schooling is supported and valued and provided enrichment experiences not even available in some high poverty areas. Some researchers speak of the cultural capital of the upper middle class and how it prepares children for the school experience to hit the ground running when they enter a traditional school program. As researchers, we know this can shape the expectations of schools and teachers. That is

one reason we push back against the tendency to group all economically disadvantaged children as living in poverty and why we question any assumption that economic or ethnic background should determine success in school.

District wealth is measured differently. We know of many districts with relatively high wealth serving low wealth student populations. The New York State Education Department uses a statistic called Combined Wealth Ratio (CWR) to compare wealth from district to district. This is a key variable in the NYS school aid formula. The CWR is a combination of income per student and property value per student indexed so that the average CWR in the state is 1.0. Most upstate schools are below 1.0 and most suburban New York City schools are above 1.0. According to the most recent NYS Output Reports, Caledonia Mumford has a Combined Wealth Ratio of .594 making it low wealth district.

The largest taxpayer in the District is Niagara Mohawk/National Grid. Tax collection is healthy, with 95.08% of the taxes paid prior to return for collection. The largest employer in the District is Genesee Country Village and Museum.

According to the District's proposed budget for the 2017-2018 school year, Caledonia-Mumford received \$11,018,225 (which includes STAR aid) in total state aid. The proposed budget presented to residents for the 2017-18 school year was \$17,708,789 a 3.28 percent budget to budget increase and a proposed tax levy increase of 1.99 percent increase over the previous school year. The tax levy was projected to be \$6,897,777, a 1.77% increase and representing 38.95% of the total school budget.

Table 1 – Caledonia-Mumford Central School Trend Data

	2000-01	2010-11	2016-17
Total School Enrollment	1,209	917	808
Free and Reduced Lunch (%)	17	21	35
Black or African American (%)	4	2	3
Hispanic or Latino (%)	0.5	1	2
White (%)	95	94	94
Asian/Pacific Islander (%)	0.4	1	1
English Language Learners (%)	0.3	0	1.1
Students with Disabilities (%)	11	13	13

Since 2010-11, there has been a 14% increase in the percentage of students eligible for Free and Reduced Lunch. Caledonia-Mumford, like almost all districts in the region, has experienced an increase in the number of free and reduced lunch students since before the 2008 recession. Another change, although small in number, is the increase in the percentage of students identified as English Language Learners. With changing requirements by New York State Department of Education, the response required by the district to support these students' educational needs can be significant.

The District has adopted both a Mission and Vision Statement. The Mission states "The Caledonia-Mumford Central School District, in collaboration with our community, takes pride in providing safe, comprehensive and rigorous educational experiences, in order for all students to graduate as ethical, responsible, lifelong learners, who are college and career ready." It is important to note that a vision statement, by its nature, is an aspirational statement. It is the articulation of what stakeholders wish the District to become, not its current state. The Cal-Mum vision, "The Caledonia-Mumford School District will provide a high-quality and well-rounded educational experience," is rooted in the District's core beliefs and values.

COMPARISON TO OTHER DISTRICTS

A core methodology in this study is presenting comparisons between Caledonia-Mumford and other school districts in New York State. We divide these districts into two types. The first is the “*Comparison Group*.” These are districts of similar size and wealth to Caledonia-Mumford. The second is the “*Benchmark Group*.” These are districts that have some similarities to Caledonia-Mumford, but may be different in key areas as well. Some may question our selection of school districts used in this study. We have found that using a variety of districts, whether urban, suburban, or rural, who employ best-practice strategies that can be applied to any district, provides a wealth of relevant and useful information. Those district we have selected show many more similarities than differences to Caledonia-Mumford.

For the *Comparison Group*, we sought districts that have similarities in enrollment and wealth. As noted earlier, NYSED uses a statistic called “Combined Wealth Ratio” (CWR) to measure district wealth. It is an index of the *total property wealth* and *total income wealth* behind each student. The average Combined Wealth Ratio throughout the state is 1.00. The Caledonia-Mumford Central School District has a CWR of .594, suggesting that it is a low-average wealth district compared to the state average. Again, that average is skewed by very high wealth districts in downstate New York. In fact, there are only a handful of districts in the Rochester, New York area that have a CWR at or over 1.00: Pittsford, Penfield, and Brighton. Scarsdale, typically seen as an extremely wealthy downstate district, has a CWR greater than 4.00, while the City School Districts of Buffalo and Rochester each have a CWR of less than 0.50.

We started by looking for districts with similar enrollment. With the exception of LeRoy Central School District, selected for its long running rivalry with Caledonia-Mumford, enrollment in comparison districts is within 200 students of the reported enrollment in the Caledonia-Mumford District. As an indicator of District wealth, we looked at the CWR as well as the percentage of students receiving Free and Reduced Lunch.

To select schools we accessed data from the New York State Education Department, U.S. Census Data and the 2017 Business First reports. NYSED data and US Census reporting are well known for the demographic and student performance information they provide. The Buffalo Business First reports, however, have been developed in the last decade and are thus worthy of explanation.

Buffalo Business First compiles a number of comparison reports on communities, businesses, and schools. Of particular interest to the researchers were reports ranking school districts. Using test scores and graduation rates from previous four years, Buffalo Business First provides the public with an annual report that ranks schools regionally (Western New York, Rochester Region, etc.) and collectively (Upstate New York). The researchers chose to review rankings for Upstate New York for its breadth of information. By Business First definition, there are 48 counties in Upstate New York, 431 school districts with at least 200 students enrolled K through 12.

Unless otherwise noted, the comparison data used is from the 2016-17 NYSED School Report Cards and 2016 NYSED Output reports as reported on the State Education Department website. The Buffalo First information was used as one of many measures to identify Comparison and Benchmark Schools.

The *Comparison Group* is as follows:

Avon Central School District. Located in Livingston County, the Avon Central School District enrollment, according to the 2016-17 NYS School Report Card is 1004, slightly larger than Caledonia- Mumford. The main thoroughfare to Rochester, NY, Route 390 has an access point in Avon, making it a quick trip to the Rochester urban area. According to the school report card 31% of Avon's population is economically disadvantaged, with 29% of the students qualifying for free or reduced lunch. There is a similar level of diversity to Caledonia-Mumford with 91% of the population white. Avon's CWR is reported at .66.

Bloomfield Central School District. A small, rural school district located in Ontario County, Bloomfield's enrollment is reported to be 915 students, the most similar to the Caledonia-Mumford District of all comparison schools. Similar to Caledonia-Mumford, 92% of the student population is white. 38% of the students are economically disadvantaged, and 38% qualify for free/reduced lunch. Bloomfield's CWR is reported at .668.

Byron-Bergen Central School District. Located in Genesee County, the Byron Bergen Central School reports an enrollment of 944 students, with 92% white. Byron-Bergen is slightly less wealthy than Caledonia-Mumford with a CWR of .573 and economically disadvantaged percent reported at 44%. The proximity to the Caledonia-Mumford School District allows for the two

districts to combine athletic teams. This also facilitates natural comparison between the two districts.

Geneseo Central School District. Geneseo sits in Genesee Valley and is home to a top-rated state university. Geneseo’s CWR, at .892, is highest of the comparison group. Economically disadvantaged percentage is reported at 39%, with 37% qualifying for free/reduced lunch. Of the 874 students, 85% are reported to be white, with 8% Latino or Hispanic. While having the advantage of being a college community, Geneseo also provides home to many low-income families through designated housing.

Leroy Central School District. Leroy, the largest of the comparison districts at 1233 students, is situated between Rochester and Buffalo, LeRoy continues to have a strong agricultural base yet boasts of its small town feel and proximity to urban areas offering rich cultural, educational and recreational benefits. Leroy’s CWR is .532 and free and reduced rate at 34% and its economically disadvantaged percent is reported at 37%. Of the 1233 students, 93% are white.

Table 2 – Overview of Comparison Group

District	CWR	Property Value per Student	Income per Student	Pupil Needs Index
Caledonia-Mumford	0.594	\$304,405	\$122,847	1.443
Avon	0.660	\$334,587	\$137,444	1.326
Bloomfield	0.668	\$347,182	\$136,582	1.440
Byron-Bergen	0.573	\$282,603	\$122,290	1.472
Geneseo	0.892	\$565,793	\$147,325	1.523
LeRoy	0.532	\$270,868	\$123,865	1.250

Sources: 2016 SRC; NYSED Output Reports
<https://eservices.nysed.gov/publicsams/reports.do#stay>
http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html

This group is used in a variety of comparisons in this report. Later in this report, we will introduce the *Benchmark Group*, which represents higher performing districts of different sizes and populations with which the Caledonia-Mumford Central School District may wish to benchmark for the purpose of setting achievement goals and examining best practices. It would be unfair for readers to assume that Caledonia-Mumford should already meet and exceed the levels found in the

Benchmark Group, as some are achievement targets for the future, not standards for today. It is reasonable to assume that Caledonia-Mumford would meet or exceed levels similar to those found in the *Comparison Group*. We present the *Benchmark Group* after the analysis from the *Comparison Group*. We also chose different benchmark schools for different purposes, which we will address in that section of the report. Caledonia-Mumford may wish to visit comparison and benchmark schools to consider best practices used in these districts.

The following Table provides an overview of the demographics of the Comparison Group School Districts.

Table 3 – Comparison District and Community Demographics

	Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford
BOCES	Genesee Valley	Wayne-Finger Lakes	Genesee Valley	Genesee Valley	Genesee Valley	Genesee Valley
Enrollment, 2017	1,004	915	944	874	1,233	808
Enrollment, 2007	1,031	1,102	1,193	974	1,384	1,100
African American (%)	1	1	2	2	2	3
Hispanic (%)	4	3	3	8	3	2
White (%)	91	92	92	85	93	94
Multiracial (%)	3	4	1	4	1	0
Economically Disadvantaged (%)	31	38	44	39	37	38
Youth Poverty Rate (%)	10	10	18	14	13	14
Limited English Proficient (%)	1	1	0	2	1	1
Attendance Rate (%)	93	96	96	95	95	96
Suspension Rate (%)	4	2	2	1	2	2
SWD (%)	8	10	12	15	9	13
Combined Wealth Ratio	0.66	0.668	0.573	0.892	0.532	0.594
Property value per TWPU (\$)	334,587	347,182	282,603	565,793	270,868	304,405
Income per TWPU (\$)	137,444	136,582	122,290	147,325	123,865	122,847
Pupil Needs Index	1.326	1.440	1.472	1.523	1.250	1.443
4 yr Graduation Rate (2013 cohort)	98	91	88	97	90	91
5 yr Graduation Rate (2012 cohort)	94	92	97	93	90	87
Avg. Class Size Elem	19	18	19	18	19	18
Avg. Class Size Gr 8 ELA	17	16	18	15	18	17
Avg. Class Size Gr 10 ELA	16	22	16	18	15	17
Business First Rank*	46	94	178	37	112	59
Community Demographics						
District Population	6,615	6,543	6,944	11,116	8,129	5,526
Owner Occupied Housing (%)	74.6	80.8	79.6	50.5	63.9	80.3
Adults w/ B.A. degree or higher (%)	28.9	27.0	20.6	42.1	18.5	24.8
Per Capita Income (\$)	28,138	32,385	26,059	19,400	28,930	26,757
Med. Home Value	139,700	156,900	105,500	157,600	178,600	124,200

Sources: 2016 & 2017 NYS Report Cards, SRC, 2017 NYSED Output Reports, U S Census, SAIPE, Proximityone.com

Program

There are fundamental questions we consider when examining the educational program of a public school district. We introduce this section by sharing the questions that guided us in our analysis and describing the methods we used in addressing these questions:

- 1. How effective has the District been in creating curriculum? Is the curriculum aligned with state and national standards? What is the status in implementing the Common Core Learning Standards? Does the District collect and use data to inform instructional decision making? Is curriculum supported by a comprehensive Professional Development Plan? [Does the district support teachers through staff development?]*
- 2. What are the District's current program offerings, and how do they compare with similar schools?*
- 3. What has been the performance of District students on state assessments? How does that performance compare with similar schools? How does that performance compare to benchmark schools? What has been the performance of distinct subgroups within the District on state assessments?*
- 4. How does student participation and performance on the SAT compare to similar and benchmark schools?*
- 5. What is the District's graduation rate and how does it compare? What are intentions of students upon graduation?*

QUESTION 1

How effective has the District been in creating curriculum? Is curriculum aligned with state and national standards? What is the status in implementing the Common Core Learning Standards? Does the District collect and use data to inform instructional decision making? Is the curriculum accessible to teachers? Is it supported by a comprehensive professional development plan?

Regardless of source and descriptive phrases used, those writing about curriculum development and the “curriculum cycle” agree that the cycle is made up different phases, including but not limited to, determining what students must learn, supporting teachers as they teach students, collecting and analyzing data to evaluate instructional effectiveness, and making revisions to curriculum based on data collection. This section focuses on curriculum development and standards, teacher support, and data collection and analysis.

Curriculum Development & Standards:

While there are many definitions of curriculum, the research team focused this investigation on that of A. Glatthorn, Boschee, Whitehead, B. Boschee (2011) from their text Curriculum Leadership: Strategies for Development and Implementation where curriculum is defined as “the plans made for guiding learning in schools, usually represented in retrievable documents of several levels of generality, and the actualizing of those plans in the classroom, as experienced by the learners and as recorded by an observer, those experiences take place in a learning environment that also influences what is learned.” In presenting this definition the authors note that curricular documents are “retrievable, with several levels of specificity, as determined by curricular policy” and includes such components as “rationale for the curriculum, the aims or Standards, objectives, instructional methods, learning materials and resources, tests and assessment methods” (p.4).

Glatthorn, et al. noted that there are three chief functions of written curriculum - mediating, standardizing, and controlling (p.10). To mediate is to reconcile the differences between mandated curriculum and realities of local/classroom situations. Standardizing provides for consistency across classrooms so that all students receive instruction in the same content using the same resources. Controlling allows administration to monitor instruction, in essence to “control what is taught”.

Through decades of research, Marzano, et al (2003) found a strong relationship between leadership and student achievement. As principals have turned from the role of manager to that of instructional leader, knowledge of content, instructional practices, and resources as found in curriculum documents is important.

To analyze the curriculum development of the Caledonia-Mumford School District, the research team reviewed District or Director-provided documents, interviewed teachers and administrators in focus groups, and interviewed the Director of Curriculum and Instruction.

The first document provided to the leadership team was titled, “Curriculum Information” which had a handwritten notation on the front page, “work that is started – not rolled out yet.” Despite the fact that the Director of Curriculum (start date January 2017) stated that she had not been provided this for use and had not seen it before, the research team chose to review it. This document cited, as the District’s mission for curriculum, “To insure articulated curriculum K-12 that meets mission and goals of our district and is aligned with NYS State Standards.” The charge written within the text was to “review and approve curriculum change proposals (this assumes we have documented curriculum for each level and course.”). Page 3 listed the makeup of a “curriculum committee” and noted that “members will work collaboratively to ensure K-12 curriculum alignment, deliver, and coordination of skill development and common assessments in order to achieve effective teaching and learning.” And, although a process and a form for proposing curricular change was specified in this document, actual approval for summer curriculum adjustment during 2017 was based on teacher’s description of his/her objective and a description of the scope of the project, subject to approval by the Administrative team. Furthermore, the document defined a four-phase process with activities mirrored the curriculum cycle above. This document appears to take steps toward development of systematic curriculum, yet has not been implemented. Given that it was not provided to the Director, there does not appear to be a plan to do so.

Review of grade-level or department copies of curricular documents would further an understanding of curriculum development within the district. The Director was unable to share copies. She stated that curriculum at the secondary level is written by the teachers and are not readily available. In fact, it has not been made available to the Director. At the elementary level, the Director indicated that New York State English language arts and mathematics modules are currently being used to teach

those subjects in grades UPK -8. Instruction using modules is supported by a locally developed pacing calendar.

Generally, Standards are the starting point in developing curriculum. The Director described the structures in place to facilitate the understanding and implementation of Standards: grade-level and curriculum level meetings, with administrative presence; grade level collaboration days, up to five (5) provided; and monthly meetings with the department/curriculum leaders, building principal, and the Director. The Director further explained that the Elementary has adopted building-level goals focusing on technology integration; instruction, including implementation of New York State Standards, and Academic Support. Each grade level has written goals to align with the building, and those documents were provided and reviewed by the research team. With regard to curriculum, the building and grade levels each referenced the intent to implement the first science kit (from BOCES) in the month of January and to implement one or more of the social studies inquiries, number varied depending on grade level. Additionally, each grade level intended to “examine ELA and mathematics revisions and determine areas for adjustment”. The Director believes the Middle School will develop goals, likely after completing work on standards-based grading. Goal setting may happen at the high school; however, with the change in building leadership, it may take time for that to occur.

In summary, like so many districts, Caledonia-Mumford has adopted, and perhaps adapted, modules, inquiries and kits. It is important to note that, like textbooks, State modules and inquiries are resources or tools to use to achieve standards. The Director acknowledged this “disconnect between what is curriculum and what is a resource”. Merely implementing a resource does not allow for the aforementioned mediation between what is required and what is needed by the Caledonia-Mumford student population. The absence of curricular documents prohibits one from speaking to standardization among teachers and the ability for instructional leadership to monitor instruction at all levels. When discussing weaknesses during focus group meetings, some administrators shared concern that teachers would like to shift from teaching the modules to using them as a resource. Making the curriculum their own will be hard work. At least one teacher specifically called into question curriculum alignment stating, “Not everyone is doing the same thing”. In conclusion, we determined that the Caledonia-Mumford District is lacking a systematic approach towards curriculum development, implementation, and change.

Data-driven Instruction

Data serves multiple purposes. On the macro level, it is used to identify and make curricular changes. At the micro level, it is used by classroom teachers to meet individual student needs. The Caledonia-Mumford School District collects student performance data from multiple sources: iReady (k-8 reading and mathematics), NYS assessments (K-8 and HS Regents), Fountas and Pinnell measures (k-2 reading), and local classroom assessments, including writing benchmarks. Although the degree of its use among teachers is not known, eDoctrina is available as a means to evaluate assessments, administer local tests using the online platform, and make adjustments to instruction and assessments based on results. The Director shared that data discussions are held quarterly (ms) during conference days, team meetings, and Response to Intervention meetings (elementary). Some discussions are specific to individual students while other discussions go beyond the individual. The Director referenced a Response to Intervention process whereby meetings are held to discuss individual students. During interviews and focus groups, the topic of data was broached. With 1 representing the lowest possible score and 5 the highest, each teacher and administrator gave the District a score when asked, “Does the District use data to inform instruction?” The scores for administrators, ES teachers, and MS/HS teachers were averaged separately. Each group average was 3.3. The research team did not have documents detailing the process. Without access to a specific protocol or minutes from meetings, it is difficult to determine the degree of success the District is having transforming data discussions into instructional change.

Professional Development

The New York State Department of Education requires each district to develop a Professional Development Plan and to submit this plan to the State for approval. The research team had an opportunity to review the Cal-Mum plan as well as other documents relating to Professional Development.

A review of the 2017-2018 Beginning of the Year Professional Development Overview document as well as the Professional Development Plan reveals that the district is placing an emphasis on

- 1) Visible learning
- 2) G-Suite for Education
- 3) Instructional Coaching

- 4) Poverty
- 5) Standards Revision

Visible learning professional development focuses on teaching practices of “setting expectations, formative assessment, classroom discussions, teacher clarity and feedback”. This is an extension of work started in 2014-2015 when, through the support of a grant, attention turned to learning targets and success criteria. At that time teachers were provided the book, “Learning Targets for Content Areas: Helping Students to Aim for Understanding in Today’s Lessons”. Teachers engaged in discussions over two conference days; professional learning communities were created and monthly meetings held. The current plan provides for “refinement of learning targets and success criteria”, although specific details as to how/when this will happen were not available. In the Overview, the Director wrote, “We are committed to maximizing our faculty meetings, curriculum leader meetings, grade chair meetings, grade level collaboration meetings and superintendent's conference days in moving this rich work forward.”

G-Suite for Education is an emphasis on the implementation of Google into the teaching and learning environment. With ongoing training throughout the year, the Overview document recognizes that teachers may, at times, be learning alongside of their students. Technology implementation is among the strengths cited by administrators, teachers, and students during interviews and focus groups.

Changing demographics was mentioned as a “threat” by nearly every stakeholder group during focus group interviews. Recognizing through district data that demographics have changed, the District is providing a simulation on poverty in February in an attempt to help teachers understand how to serve the “under-resourced population”.

The 2017-2019 Instructional Coaching Plan (version 2.0, December 2017) which describes the coach’s role as providing differentiated support in the classroom and with instructional practices with the goal of facilitating change and promoting learning. The coach is expected to provide support in “identifying and teaching learning targets, designing high quality instructional tasks to meet the rigor of common core, providing effective student feedback to promote learning, and support the integration of technology to develop students as innovators and problem solvers” (page 3). The 2017-2018 school year is the first year of implementation of this coaching model, and the

current coach is returning to the classroom. The District is in the process of selecting candidates to interview for the position.

The District has a clearly articulated New Teacher Mentoring program whereby teachers new to the district (mentee) are provided a mentor. New teachers begin their employment with a 3-day training during the summer. With the exception of Olweus and Google 101, the focus of the training is on the nuts and bolts of working in the district – everything from history of Caledonia-Mumford to APPR and Building Procedures. It is expected that the pair meet monthly to discuss a variety of suggested topics, including support with student behavior, curriculum, and student motivation. The mentee completes a needs assessment and sets goals. The mentor completes a classroom observation, providing feedback. Mentees attend after school meetings with the Mentor Coordinator; mentors are encouraged to attend. Mentees are provided continued support by the Coordinator in years 2 and 3. During focus group interviews, administrators and teachers were asked, “How effective is the District’s professional development program?” With 1 representing the lowest possible score and 5 the highest, each teacher and administrator gave the District a score. The scores for administrators, ES teachers, and MS/HS teachers were averaged separately. Teachers representing the ES as well as the administrative group average was 2.9; high school teacher average was 3.7. Comments ranged from there being ample professional development opportunities to there being a need for more professional development to support reading instruction. The Director noted that a survey is given to teachers following conference days and training sessions. There was no evidence that a needs assessment was conducted. While there is obviously a professional development program in existence in Caledonia-Mumford, the degree to which it is implemented and fosters change in practice is not known.

QUESTION 2

What are the District's current program offerings, and how do they compare with similar schools?

We compared program offerings in Caledonia-Mumford with identified Comparison Group school Districts. The source of the data provided in the tables below is the University of Rochester's Comprehensive Program Evaluation Survey, 2017. The superintendent of each of the comparison school districts was asked to complete this survey and return with the most recent information. That information is grouped as elementary level, junior high or middle school, and high school for ease of comparison and discussion.

Elementary Level

Guided by New York State mandates, there is an emphasis on reading and mathematics instruction at the elementary level. We note that the challenge is what and how to offer a comprehensive program for the development of the whole child. Again, prescribed by New York State, districts are required to offer a variety of student support services. This leads to differences among elementary schools across New York State.

Table 4 – Elementary Level Academic Programs

<i>* additional comments</i>	Avon	Byron Bergen	Bloomfield	Geneseo	Leroy	Cal-Mum
<i>Additional Academic Programs beyond requirement</i>						
Half-day Kindergarten					X	
Full-day Kindergarten	X	X	X	X	X	X
Avg. Class size in Kindergarten	16	17	21*	15 per section	16.2	18
<i>Gifted and Talented/Enrichment</i>						
Elementary Gifted and Talented in classroom			PYP*	X*		
G&T pull-out				X*	X	
<i>Elementary Remedial Activities</i>						
Pull-out program in reading or English	X	X*	X	X	X	X
Pull-out program in math	X		X	X		X
Adult tutors work 1:1 with students in reading or ELA						
Adult tutors work 1:1 with students in math						
Peer-tutoring in any subject						
Extra subject period instead of elective or exploratory course						X*
After-school or before-school classes			X*		X*	
Extra work or homework from classroom teacher						X
Saturday/school break classes						
Summer school				X	X	X
Mentoring program	X				X	X
<i>Special Programs</i>						
6-1-1 option for special ed				X		
8-1-1 option for special ed	X					
12-1-1 option for special ed	X	X	X	X		X
Co-Teaching (ICT)	X		X*	X		X
Resource Room Support	X		X	X	X	
Special BOCES Program	X*			X		X
ENL Services	X	X	X*	X 1.0 FTE	X	X
Distance Learning				X*		
In-school Suspension Program			X*			
Extended day program for students needing assistance		X	X*			
Summer school for students needing assistance				X		
Looping			X*			
Other:	X PLTW					

<i>Continued</i> Music Instruction	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
Band	Gr. 4	X	4	4	4	4,5
Chorus	Gr. 4	X	4	K (3 - 5 after school chorus)	4	4,5
Strings		X	NA	3	5	

Table 5 – Elementary Level Extracurricular Activities

	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
Math Olympics			X			
Art Club				X		
Chess Club				X		X
Drama Club					X	X
Fitness First			X			
Literary Club (page turners)	Gr. 3-5			X		X
Newspaper						
Odyssey of the Mind				X		X
School Ambassadors						
Science club				X		
Service club					X	
Ski club		X		X		
Storytelling						X
Student Council	X	X	X	X		X
Talent Show						
Yearbook		X	X		X	
Other:			Makerspace*			

Middle or Junior High School Level

New York State is very prescriptive at the middle level. Many schools, especially smaller schools, find it a struggle to schedule all the state requirements, at which point, there is usually very little left for local school district options. The exceptions are programs for gifted children, music and foreign language.

Table 6 – Middle or Junior High School Level Academic Programs

	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia-Mumford
<i>Foreign Language</i>						
Intro to...	Gr. 5					
French	Gr. 7		7	X	X	
Spanish	Gr. 7	X	7	X	X	7
German						
Latin						
Italian						
ASL						
<i>Music Instruction</i>						
General Music	Gr. 5		6,7			
Band	X	X	6	X	X	6,7,8
Chorus	X	X	6	X	X	6,7,8
Strings				X	X	
<i>Other electives</i>				X Show Chorus, Jazz band	X	
<i>Gifted and Talented/Enrichment</i>						
Gifted and talented in classroom		X*				
G&T pull-out				X	X	
<i>Special Programs</i>						
6-1-1 option for special ed.				X		
8-1-1 option for special ed.	X					
12-1-1 option for special ed.	X	X	X	X		X
Co-Teaching (ICT)	X		X	X		X
Resource room support	X	X		X	X	X
Special BOCES Programs	X*			X		X
ENL services	X	X	X*	X 1.0 fte		X
Distance Learning			X			X
In-school suspension programs	X	X	X	X		X
Extended day program for students needing assistance	X*	X	X	X*		X
Summer school for students needing assistance	X	X	X	X*	X*	X

Table 7 – Middle or Junior High School Level Extracurricular Activities, Sports & Student Services

	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
<i>Extracurricular</i>						
4-H, Boys & Girls Clubs, or Boy Scouts/Girls Scouts	X	X	X*	X		
Academic honor societies	X	X	X	X	X	X
Band as an extracurricular	X	X*	X		X	
Book club		X				
Business or entrepreneurship club					X	
Career club						
Chess club		X	X	X	X	X
Chorus or choir	X		X		X	
Community service club		X	X			
Computer clubs	X		X*			
Conservation, recycling, or environmental group such as the Sierra Club or Nature Conservancy			X	X		
Creative writing or literary magazine						
Drama club	X	X	X	X	X	X
Educational clubs (Odyssey of the Mind, etc.)	X*	X	X	X		X
Foreign language club(s)		X	X	X	X	X
Jazz Band			X	X		X
Orchestra			X	X		
Art Club		X	X	X		
Project Lead the Way	X				X	X
Science club				X		X
Science fair/Science Olympics				X		
Student council	X	X	X		X	X
Student newspaper						
Student yearbook		X	X	X	6	X
Theatre (e.g. school plays or musicals)	X	X	X	X	6	X
Interscholastic sports	X	X	X	X	7	X
Intramural sports		X	X	X		
Vocational education clubs						
Other:	Peer Mentor		maker space			

<i>Sports available for MS</i>	Avon	Byron	Bloomfield	Geneseo	LeRoy	Caledonia-
---------------------------------------	-------------	--------------	-------------------	----------------	--------------	-------------------

<i>(Boys/Girls)</i>		Bergen				Mumford
Baseball/softball	B/G	B/G	B/G	B/G	B/G	B/G
Basketball	B/G	B/G	B/G	B/G	B/G	B/G
Cheerleading or dance	B/G		G*		G	G
Football	B	B		B	B	B/G
Golf	B/G		B/G	B	B/G	B/G
Gymnastics					G	
Soccer	B/G	B/G	B/G	B/G	B/G	B/G
Swimming	B/G	B/G	B/G*	B	B/G*	
Tennis	B/G	B/G	X		B/G	B/G
Track	B/G	B/G	X	B/G	B/G	B/G
Volleyball	G	G	G	G	G	G
Wrestling	B/G	B	X*	B	B	B
Cross country	B/G	B/G	G/B	B/G	B/G	B/G
Lacrosse	B		B/G			
Bowling						
Other:	B/G Swim & Dive				Indoor Track B/G Hockey B/G*	
<i>Support Services</i>	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
Alternative/stay-in/dropout prevention programs for MS or JHS			X			

High School Level

High School programming adheres to traditional Carnegie Units and the New York State requirements for graduation. Over the past years, the State has developed and encouraged various Pathways toward graduation; however, most school districts still align to tradition courses of study with emphasis on the core subject areas. While there are many ways to provide students with varied opportunity, arts and athletics remain important to all districts.

Table 8 – High School Level Academic Programs

	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
<i>Elective courses for HS (full and half-year)</i>						
Art	9	9	4	6	5	5
Business	14	7	3	7	5	9
Family and Consumer Science	0	0	6,7,8		4	0
Music	4	4	6	5	7	2
Technology	5 PLTW	17	7	6	3	6 PLTW
Advanced Placement Courses	9	6		13	7	6
International Baccalaureate	0	0	X* diploma program			
<i>Community College Partnerships</i>						
Genesee Community College	19	14		14	10	15
Monroe Community College						
Rochester Institute of Technology		4				Up to 6 credits
Finger Lakes Community College			4			
Syracuse University						
<i>Foreign Language Offered</i>						
French	II, III, IV		IA, IB, III, IV, V/IB	I - V	II, III, IV	
German						
Spanish		I - IV	IA, IB, III, IV, V/IB	I - V	I, II, III, IV	X
Latin						
Italian						
ASL						
<i>Gifted and Talented/Enrichment</i>						
In-school Program					X	
After-school program					X	
<i>Special Programs</i>						
6-1-1 option for special ed.				X	X	
8-1-1 option for special ed.	X				X	
12-1-1 option for special ed.	X	X		X		X
15:1 option for special ed.					X	
Co-Teaching (ICT)	X			X		X
Resource room support	X	X		X	X	X

<i>Continued</i>	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
<i>Special Programs Continued</i>						
Alternative Education Program	X			X		
Special BOCES Programs	X*					X
ENL services	X	X	X	X*	X(K)	X
Distance Learning		X*		X*		X
In-school suspension programs	X	X	X	X*		X
Extended day program for students needing assistance	X	X	X	X*		X
Summer school for students needing assistance	X	X	X*	X*		X

Table 9 – High School Level Extracurricular Activities, Sports & Student Services

	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
Academic honor societies	X	X	X	X	X	X
Art club	X	X	X	X	X	
Band as extracurricular	X	X	X		X	
Chorus as extracurricular	X	X	X		X	
Strings as extracurricular						
Book club	X	X				
Business or entrepreneurship club					X	
Career Club		X				
Chess Club		X	X	X	X	X
Community service club		X	X	X		X
Computer clubs			X			
Conservation, recycling, or environmental group such as the Sierra Club or Nature Conservancy				X		
Creative writing or literary magazine	X					
Debate or speech team	X					
DECA						
Drama club	X	X	X	X	X	
Educational clubs (Odyssey of the Mind, etc.)	X	X	X	X		X
FFA		X				
Foreign language club	X	X	X	X	X	X
Future Educators club						
History club						
LBGTQ club	X		X		X	

<i>Continued</i>	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
Math club		X		X*	X	X
Model UN club						
Orchestra						
Photography club						
Political club						
Science club		X*				X
Science fair/Science Olympics						
Ski club		X	X	X	X	X
Student council	X	X	X	X	X	X
Student newspaper		X				
Student yearbook	X	X	X	X	X	X
Theatre (e.g. school plays or musicals)	X	X	X	X	X	X
Religious organizations	X					X
Interscholastic sports	X	X	X	X	X	X
Intramural sports	X		X			
Vocational education clubs						
Other clubs	X*					
<i>Sports available for HS (Boys/Girls)</i>	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
Baseball/Softball	B/G	B/G	B/G	B/G	B/G	B/G
Basketball	B/G	B/G	B/G	B/G	B/G	B/G
Cheerleading or Dance	B/G	G	G	G	G	G
Field hockey						
Football	B	B		B	B	B
Golf	B/G	B/G	B/G	B	B/G	B/G
Gymnastics		G			G	
Ice hockey	B/G		Merged	B	B/G	
Soccer	B/G	B/G	B/G	B/G	B/G	B/G
Swimming	B/G	B/G	Merged	B	B/G	
Tennis	B/G	B/G	B/G		B/G	B/G
Track	B/G	B/G	Merged	B/G	B/G	B/G
Volleyball	G	G		G	G	G
Wrestling	B/G	B	Merged	B	B/G	B
Cross country	B/G	B/G	B/G	B/G	B/G	B/G
Lacrosse	B		Merged			
Ski/Snowboard						
Bowling			B/G			

Table 10 – District-wide Programs and Services

	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
Universal Pre-Kindergarten		X	X*		X	X
Head Start						
Before or After-school day care			X*	X*	X	
Health and Safety coordinator	X	X	X*			X
Character Education (Programs for social, emotional, & ethical development)	X	X	X	X*	X	K - 5
Bullying and/or violence prevention	X	X	X*	X*	X	X
<i>Counseling Staff</i>						
Primary Elementary Counselor		X		X	1 K - 3 1 4 - 6	X
Middle School Counselor	X	X*	X	X	X	X
High School Counselor	X	X*	X	X	2	X
Career Counselor		X*				
Social Worker	X	District	District		District	
<i>Psychologist</i>						
Primary-Elementary	X	one for district	X	X	X	one for district
Middle School	X		X		X	
High School	X		X		Jr/Sr shared	
<i>Other Mental Health Staff</i>						
Primary-Elementary	Social Worker					
Middle School	Social Worker	one for district				
High School	Social Worker	one psych for district				

Table 11 – Partnerships with Outside Organizations/Agencies

	Avon	Byron Bergen	Bloomfield	Geneseo	LeRoy	Caledonia- Mumford
Department of Social Services (Prevention Case Worker Services)	X					
Livingston County Council on Alcoholism and Substance Abuse	X					X
Community Police – SRO	X					X
Community Police - DARE						
Gillam Grant community center		X				
Kiwanis		X				
Liberty Partnerships (GCC)		X				
PTSA			X			X
Rotary			X			X
Historical Society			X			
NOYES Mental Health				X		
American Legion (Boys/Girls State)						X

QUESTION 3

What has been the performance of District students on state assessments? How does that performance compare with similar schools? How does that performance compare to benchmark schools? What has been the performance of distinct subgroups within the District on state assessments?

We obtained performance data on the NYS Assessments in English/Language Arts and Mathematics Grades 3-8 for all subgroups, and all high school level Regents Examinations. We chose these assessments as they are administered to all students, though clearly “opt outs” influence the group performance. We compared these results among the comparison and benchmark districts for two years. We examined results for subgroups of students including students with disabilities, English language learners and economically disadvantaged students. We used a growth model to ascertain the current trajectory for student achievement based on multi-year tracking against the NYS average.

How effective is the Caledonia-Mumford Central School District in meeting its educational objectives as measured by state assessments? This section of the report is an examination of Caledonia-Mumford’s results on various state assessments. We use multiple reference points for our analysis. We begin with a comparison of the districts we identified as similar to Caledonia-Mumford and a comparison with districts that Caledonia-Mumford may want to consider as benchmarks. We worked with the raw data available from the NYSED website. Using raw data, we can provide findings that are more precise than the school report cards.

The first two tables list each assessment used in the comparison districts and the district’s rank within the Genesee Valley BOCES which is comprised of 22 school districts. It is important to note that Bloomfield is not included as it is in the Wayne Finger Lakes BOCES region. For high school, we look at the so called “gateway” regents examinations that most students need to pass in order to obtain a NYS Regents Diploma. For certain career and technical education tracks, it is possible to bypass one or more Regents examinations and in some instances, a superintendent may deem student performance high enough to graduate without passing a given examination, but generally, all students must pass these examinations in order to graduate. We are a bit arbitrary in choosing Living Environment, as any of the four Regents science examinations will suffice, but most schools steer students to Living Environment. The same is technically true of mathematics, but students usually do not go on to higher-level math unless they have first passed Algebra.

Table 12 – 2017 NYS Testing Program (BOCES Rank (n=22))

Assessment	Avon	Byron-Bergen	Geneseo	LeRoy	Caledonia-Mumford
ELA 3	16	3	7	6	2
ELA 4	18	1	4	7	5
ELA 5	15	1	5	4	7
ELA 6	3	2	12	1	6
ELA 7	7	14	2	11	3
ELA 8	3	9	1	18	2
Math 3	15	4	13	7	1
Math 4	17	4	16	9	8
Math 5	20	8	11	4	7
Math 6	4	7	8	2	5

Math 7	8	10	5	15	1
Math 8	3	9	1	18	2

Table 13 – 2017 NYS Testing Program Gateway Tests (BOCES Rank (n=22))

Assessment	Avon	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford
CC* English	4	18	11	7	2
CC Algebra 1	18	17	11	9	7
CC Algebra 2	19	9	T-1	11	14
CC Geometry	17	18	4	5	13
Living Environment	16	18	5	9	12
Earth Science	12	2	3	8	11
Chemistry	9	5	6	4	10
Global History	7	15	3	11	8
US History	4	10	5	7	1

* Common Core

We now go on to an examination of student performance on state assessments within the *Comparison Group*. Table 14 provides a two-year average analysis of outcomes for the *Comparison Group* by subgroup for the NYS 3-8 examinations and high school ELA and mathematics cohort testing program. These data are for the 2016 and 2017 NYS tests, which are currently available on the NYSED website. The numbers in the table are the percentage of students that achieve proficiency at each level for each assessment by group.

It should be noted “Proficient” is a relatively high standard. Children scoring at level 2 are at the basic level while children at level 3 are proficient and children at level 4 are advanced. The National Assessment of Educational Progress defines proficient as follows:

Proficient: “Solid academic performance...students reaching this level have demonstrated competency over challenging subject matter, including subject-matter knowledge, application of such knowledge to real-world situations, and analytical skills appropriate to the subject matter.”

Former Assistant Secretary of Education under George H.W. Bush, Diane Ravitch, in her book *Reign of Error*, asserts that proficiency is B+ to A- work, while advanced is A+ or superior work. A student achieving at the basic level, or a score of 2, can be expected to keep up with grade level work

and ultimately, according to NYSED, is “on track to meet current NYS graduation requirements but not yet proficient on Common Core Learning Standards for this grade.”

Table 14 – Student Achievement for Comparison Districts Percent Proficient (2 Year Average 2016 & 2017)

	% Levels 3 & 4	Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford (rank of 6)
Elementary Level	ELA 3	26	44	59	44	41	49 (2)
	ELA 4	29	59	41	46	42	45 (3)
	ELA 5	26	51	34	37	44	31 (5)
	Math 3	51	60	69	47	52	76 (1)
	Math 4	41	64	60	50	55	60 (T2)
	Math 5	41	54	53	41	52	50 (4)
	Science 4	74	97	95	94	93	95 (T2)
Middle Level	ELA 6	42	41	45	35	46	46 (T1)
	ELA 7	50	32	31	48	36	54 (1)
	ELA 8	46	44	30	65	38	58 (2)
	Math 6	48	49	59	50	63	53 (3)
	Math 7	45	40	47	47	32	61 (1)
	Math 8	26	10	0	40	19	31 (2)
	Science 8	90	-	74	97	84	73 (5)
High School Level	English	96	92	83	93	91	97 (1)
	Math	75	76	82	91	93	91 (T2)
	Science	87	73	89	92	92	89 (T2)
	Social Studies	92	87	80	91	83	87 (T3)

Source: 2016 & 2017 NYS Report Cards

The next two tables (15 and 16) focus on student performance within two subgroups, students with disabilities and students who receive free or reduced lunch. The percentage represents the percentage of students who achieve at a level 3 or 4 in the noted subgroup only.

**Table 15 – Students with Disabilities (SWD) Student Achievement for Comparison Districts
Percent Proficient (2 Year Average 2016 & 2017)**

% Levels 3 & 4		Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford
% SWD		7	10	11	15	8	14
Elementary Level	ELA 3	10	0	5	0	8	0
	ELA 4	0	0	0	14	10	6
	ELA 5	0	0	0	15	0	0
	Math 3	20	8	5	7	8	8
	Math 4	0	0	0	5	0	0
	Math 5	0	6	0	0	21	0
	Science 4	38	94	60	68	62	73
Middle Level	ELA 6	0	6	0	0	0	11
	ELA 7	0	0	7	0	0	14
	ELA 8	0	0	0	0	5	5
	Math 6	0	11	0	0	19	14
	Math 7	0	0	8	0	0	4
	Math 8	0	0	0	6	0	6
	Science 8	36	*	19	88	50	31
High School Level	English	*	55	43	80	64	50
	Math	67	50	48	68	83	78
	Science	71	48	52	67	58	59
	Social Studies	63	48	42	63	41	57

* Sample size too small - suppressed by SED

Source: 2016 & 2017 NYS Report Cards

**Table 16 – Free or Reduced Lunch (FRL) Student Achievement for Comparison Districts
Percent Proficient (2 Year Average 2016 & 2017)**

% Levels 3 & 4		Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford (rank of 6)
%FRL		31	38	44	39	37	38
Elementary Level	ELA 3	7	22	22	25	29	27 (2)
	ELA 4	8	18	32	26	27	31 (2)
	ELA 5	13	26	21	15	24	10 (6)
	Math 3	23	45	45	28	35	63 (1)
	Math 4	24	51	36	39	37	43 (2)
	Math 5	37	35	25	21	39	42 (1)
	Science 4	58	98	90	95	86	78 (5)
Middle Level	ELA 6	30	19	25	4	26	22 (4)
	ELA 7	21	8	5	17	10	59 (1)
	ELA 8	17	31	15	3	17	36 (1)
	Math 6	37	41	44	10	53	33 (5)
	Math 7	21	18	29	13	12	40 (1)
	Math 8	0	16	0	8	16	22 (1)
	Science 8	79	-	63	60	90	57 (5)
High School Level	English	97	89	81	86	81	89 (T2)
	Math	68	64	79	87	86	87 (T1)
	Science	75	64	81	84	84	81 (T3)
	Social Studies	88	72	74	78	76	70 (6)

Source: 2016 & 2017 NYS Report Cards

In the next section of tables (17 and 18), we look at the number of children scoring at Level 1 on the ELA and Math 3-8 assessments for each district and subgroup. This is important data. Children scoring at Level 2 are at the basic level, while children at Level 3 are proficient, and children at Level 4 are advanced. Proficient is a fairly high level of achievement. As noted earlier, a student achieving at the basic level, or a score of 2, can be expected to keep up with grade level work and ultimately, according to NYSED, is “on track to meet current NYS graduation requirements but not yet proficient on Common Core Learning Standards for this grade.” Students who achieve at Level

1, however, are of particular concern. Again, according to NYSED, “Students performing at this level are well below proficient in standards for their grade. They demonstrate limited knowledge, skills, and practices embodied by the New York State P-12 Common Core Learning Standards for English Language Arts/Literacy that are considered insufficient for the expectations at this grade.” Students performing at this level are at much higher risk of school failure or dropping out of school prior to graduating. In Table 17, we examine the percentage of students scoring below basic, Level 1, for ELA in each of the comparison districts and Table 18 provides a comparison of students scoring Level 1 on the 3-8 Math Assessment.

Table 17 – Student Achievement for Comparison Districts 2 Year Average 3-8 ELA (2016 & 2017 Level 1)

% Level 1	Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford (rank of 6)
All Students	32	23	19	23	23	20 (2)
Students w/ Disabilities	53	81	59	68	67	71 (5)
Economically Disadvantaged	54	38	31	47	34	25 (1)
Not Economically Disadvantaged	20	14	10	10	18	17 (4)

Source, 2016-17 NYS Report Cards

Table 18 – Student Achievement for Comparison Districts 2 Year Average 3-8 Math (2016 & 2017 Level 1)

% Level 1	Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford (rank of 6)
All Students	23	18	20	23	23	16 (1)
Students w/ Disabilities	52	71	58	66	60	62 (3)
Economically Disadvantaged	44	30	29	40	33	22 (1)
Not Economically Disadvantaged	13	11	14	13	17	12 (2)

Source, 2016-17 NYS Report Cards

We now examine scores for the New York State Regents Examination program. In Table 19, the first number represents the percentage passing the examination while the second number represents the number passing with a grade of 85 or above. The ranking listed with the Caledonia-Mumford results shows their ranking among the 6 districts for student passing rate only.

Table 19 – Performance on New York State Regents, 2- Year Average 2016-2017 SRC
Passing/Above 85

Regents Passing/Mastery Rates All Students	Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford (rank of 6)
ELA Common Core	96/65	92/57	83/51	93/67	91/57	97/70 (1/1)
Algebra I Common Core	87/18	93/22	81/15	94/30	94/14	94/29 (T1/2)
Algebra II Common Core	75/20	91/11	96/10	99/16	98/13	97/11 (3/T4)
Geometry Common Core	73/12	66/11	72/12	98/38	89/18	85/20 (3/2)
Algebra 2/Trigonometry	49/23	47/14	82/27	54/10	-/-	65/12 (2/4)
Global History & Geography	87/41	81/39	69/33	87/51	75/32	81/40 (T3/3)
US History & Geography	96/70	95/62	91/62	96/75	93/69	94/70 (4/T2)
Living Environment	86/41	87/48	83/26	97/67	92/62	92/38 (T2/5)
Physical Setting/Earth Science	84/46	58/8	96/61	90/51	90/50	85/38 (4/5)
Physical Setting/Chemistry	90/28	71/15	87/17	88/34	95/34	91/29 (2/3)

Source: NY State Report Cards 2016, 2017

Please note - If 4 or fewer students take an exam, the individual scores are not reported in order to protect student identity.

Also, Regents Exams in CC ELA and CC Algebra I were introduced in 2013-14. Districts could make some local decisions about how they made transitions to these exams. All students taking a regents Algebra class for the first time beginning in 2013-14 school year, were required to take the Algebra I CC Regents Exam starting in 2013-14. However, districts could also choose to have students additionally take the Integrated Algebra Regents Exam and count the higher of the two scores for credit and for graduation requirements. Districts were required to report information for all tests taken. The Regents Exam in CC Geometry was introduced in 2014-15. The Regents Exam in CC Algebra II was introduced in 2015-16. The requirements and options for these exams were similar to those provided for Algebra.

Accelerated 7th & 8th grade students taking Regents Exams in math and science, were included by districts.

BENCHMARK SCHOOLS

We now turn to the Benchmark Group. For this group of districts, we searched for higher performing schools with varying student demographics. Our task was to find districts that might be benchmarks for Caledonia-Mumford as it sets its achievement goals and develops processes to meet those goals. We did not exclude schools based on wealth, size, or location.

Descriptions of the four *Benchmark Schools* chosen are as follows:

Cazenovia Central School District. This school district came to our attention for several reasons. First, much like Caledonia Mumford, it is close in proximity to an urban area, the City of Syracuse. Like Cal-Mum, Cazenovia is situated along the border of a neighboring county, resulting in comparisons to school districts across both counties. Unlike Caledonia-Mumford, however, Cazenovia is more affluent when using CWR as a measure yet has a Free and Reduced Lunch rate of 21%. There are two areas worthy of mention. First, Cazenovia has a relatively small student population of 1449 students. Second, Cazenovia has been honored by the College Board for “increasing access to Advanced Placement (AP) coursework while maintaining or increasing the percentage of students earning 3 or higher” on the AP examination. The AP participation rate is 49%. Additionally, Cazenovia has been ranked Number 3 by Business First.

Clinton Central School District. Like Cazenovia, Clinton’s similarity begins with its location, less than 8 miles from an urban setting - Utica. With a 22% free and reduced lunch rate and a student population of 1285, Clinton is the closest in similarity to Caledonia Mumford among the Benchmark group. Clinton High School is a 2017 Blue Ribbon School thus receiving the highest national honor bestowed by the United States Department of Education. This School District is ranked 39th by Business First.

Marcellus Central School District. This Onondaga County School is situated with 12 miles of the City of Syracuse. Ranked 28th by Business First, Marcellus has a relatively small student population and a free and reduced lunch rate of 15%. The Marcellus District Website touts its students’ accomplishments while noting that it has “one of the lowest per-pupil spending rates in the region and state”.

West Irondequoit Central School District. This Monroe County School District is large in size with over 3500 students in attendance, 27% diversity, and a free and reduced lunch rate of 26%. We have selected West Irondequoit because of its similarity in numbers of free and reduced lunch students and its ability to maintain a high level of performance. Diversity and poverty are subgroups pulled out by NYSED as part of State assessment data collection system; and when a school district has 30 or more students in the group, that data is used to as a measure of district success. Size, diversity, and poverty are not an impediment to student and district success in West Irondequoit inasmuch as they are ranked 27 by Business First and have a 95% graduation rate.

In Table 20, we present comparison data using the 2010 Census, American Community Survey and the NYSED School Report Card.

Table 20 – District and Community Demographics (Benchmark Districts)

	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia- Mumford
BOCES	Onondaga- Cortland- Madison	Oneida- Herkimer- Madison	Onondaga- Cortland- Madison	Monroe I	Genesee Valley
Enrollment, 2017	1,449	1,251	1,625	3,554	808
Enrollment, 2007	1,798	1,486	2,082	3,949	1,100
Black or African American (%)	1	2	0	10	3
Hispanic or Latino (%)	2	2	1	11	2
White (%)	95	92	96	72	94
Multiracial (%)	1	2	1	3	0
Economically Disadvantaged (%)	22	27	19	28	35
Limited English Proficient (%)	0	1	1	2	1
Attendance Rate (%)	96	96	96	95	96
Suspension Rate (%)	1	1	2	4	2
SWD (%)	11	10	13	11	13
Combined Wealth Ratio	0.964	0.849	0.713	0.643	0.594
Property value per TWPU (\$)	519,338	380,403	358,436	310,175	304,405
Income per TWPU (\$)	190,661	193,977	149,759	139,592	122,847
Pupil Needs Index (PNI)	1.143	1.176	1.141	1.131	1.443
4 yr Graduation Rate (2013 cohort)	92	96	93	93	91
Youth Poverty Rate (%)	8	11	7	9	14
Adults w/ B.A. degree or higher (%)	26.3	24.8	26.7	21.6	29.4
Business First Rank	3	39	28	27	59

Source: 2016-17 NYSED SRC, 2017 NYSED Output Reports, U S Census, SAIPE, Proximityone.com

We now turn our attention to a comparison of student results on state cohort assessments. In the first table, we present the results of the benchmark group on 3-8 ELA assessments by grade level. Again,

Caledonia-Mumford ranking among the five districts in the table is noted in parentheses. In the second table, we present the results of the benchmark group on 3-8 Math Assessment.

Table 21 – Student Achievement for Benchmark Districts 2 Year Average 3-8 ELA (2016 & 2017)

% Levels 3 & 4	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
All Students	57	55	54	60	47 (5)
Students w/ Disabilities	7	7	16	14	9 (3)
Economically Disadvantaged	29	34	37	43	39 (2)
Not Economically Disadvantaged	65	61	58	68	51 (5)

Source: 2016 & 2017 NYS Report Cards

Table 22 – Student Achievement for Benchmark Districts 2 Year Average 3-8 Math (2016 & 2017)

% Levels 3 & 4	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
All Students	58	58	63	61	58 (T3)
Students w/ Disabilities	7	18	24	18	9 (4)
Economically Disadvantaged	37	40	51	42	52 (1)
Not Economically Disadvantaged	65	64	67	69	61 (5)

Source: 2016 & 2017 NY State Report Cards

In the next two tables, we provide a data showing the percentage of all students and percentages of students in our two subgroups, students with disabilities and students who are economically disadvantaged who scored Level 1 on the grade 3 - 8 ELA and math assessments.

Table 23 – Student Achievement for Benchmark Districts 2 Year Average 3-8 ELA (2016 & 2017 Level 1)

% Level 1	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
All Students	12	15	14	13	20 (5)
Students w/ Disabilities	59	59	55	54	71 (5)
Economically Disadvantaged	30	29	22	26	25 (2)
Not Economically Disadvantaged	6	11	11	8	17 (5)

Table 24 – Student Achievement for Benchmark Districts 2 Year Average 3-8 Math (2016 & 2017 Level 1)

% Level 1	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
All Students	10	14	10	13	16 (5)
Students w/ Disabilities	41	49	48	55	62 (5)
Economically Disadvantaged	24	26	20	26	22 (2)
Not Economically Disadvantaged	6	10	7	8	12 (5)

The next four tables focus is on student performance on the New York State Regents examinations.

Table 25 – Performance on New York State Regents Benchmark Districts 2-Year Average 2016-2017 SRC Passing/above 85

Regents Passing/Mastery Rates All Students	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
ELA Common Core	99/82	94/66	96/68	96/76	97/70 (2/3)
Algebra I Common Core	98/36	97/27	92/34	90/26	94/29 (3/3)

Algebra II Common Core	97/28	96/14	97/14	93/8	97/11 (T1/4)
Geometry Common Core	90/29	77/26	91/26	77/16	85/20 (3/4)
Algebra 2/Trigonometry	61/28	67/23	48/10	47/23	65/12 (2/4)
Global History & Geography	98/68	91/55	86/52	89/53	81/40 (5/5)
US History & Geography	100/80	94/71	93/62	94/73	94/70 (T2/4)
Living Environment	99/72	96/48	91/56	90/36	92/38 (3/4)
Physical Setting/Earth Science	95/66	94/64	87/61	86/46	85/38 (5/5)
Physical Setting/Chemistry	88/39	85/26	84/30	82/27	91/29 (1/3)

Table 26 – Secondary Cohort Performance Benchmark Districts All Students (2 Year Average)

Regents Passing % All Students*	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
ELA	95	96	94	94	90 (5)
Math	97	94	95	95	97 (T1)
Global History	94	90	93	90	81 (5)
US History	95	95	92	92	87 (5)
Science	97	93	95	94	94 (T2)

* 2012 and 2013 Cohorts

Table 27 – Secondary Cohort Performance Benchmark Districts SWD (2 Year Average)

Regents Passing % Students with Disabilities*	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
ELA	79	60	65	81	50 (5)
Math	82	50	61	78	79 (2)
Global History	79	30	61	65	36 (4)
US History	82	50	58	75	43 (5)
Science	85	45	65	78	50 (4)

* 2012 and 2013 Cohorts

**Table 28 – Secondary Cohort Performance Benchmark Districts Economically Disadvantaged
(2 Year Average)**

Regents Passing % Economically Disadvantaged*	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
ELA	75	92	88	91	73 (5)
Math	85	92	88	91	94 (1)
Global History	73	76	86	82	52 (5)
US History	75	94	82	85	67 (5)
Science	90	86	86	90	88 (3)

* 2012 and 2013 Cohorts

Source: 2016 & 2017 NY State Report Cards

Regents Exams in CC ELA and CC Algebra I were introduced in 2013-14. Districts could make some local decisions about how they made transitions to these exams. All students taking a regents Algebra class for the first time beginning in 2013-14 school year, were required to take the CC Algebra I Regents Exam starting in 2013-14. However, districts could also choose to have students additionally take the Integrated Algebra Regents Exam and count the higher of the two scores for credit and for graduation requirements. Districts were required to report information for all tests taken.

The Regents Exam in CC Geometry was introduced in 2014-15. The requirements and options were similar to those provided for Algebra.

Note: Accelerated 7th & 8th grade students taking Regents Exams in math and science, were included by districts.

QUESTION 4

How does student participation and performance on the SAT compare to similar and benchmark schools?

Originally known as the Scholastic Aptitude Test, the SAT is widely used for college admission. Taken by high school juniors and seniors, the test measures literacy and numeracy skills necessary for success in college. Students with aspirations of college attendance participate by taking the test, and they receive results for mathematics and reading within a month of participation. In early 2016,

after years of including a timed-writing portion on the test, the SAT dropped that section and returned to a familiar maximum 1600 point combined score for mathematics and reading. The tables that follow compare Caledonia-Mumford SAT participation rate and student performance to the similar and benchmark schools used throughout this report.

Table 29 – SAT for Comparison Districts 2016

	Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford (rank of 6)
Reading	502	527	511	543	526	494 (6)
Math	536	530	508	539	533	510 (5)
Total	1038	1057	1019	1082	1059	1004 (6)
# Took test	63	59	44	40	34	36
# Enrolled	83	88 *	86	58	96	65
Participation Rate	76%	67%	51%	69%	35%	55% (4)

Source: Syracuse.com, SRC

* Bloomfield # Enrolled is estimated

Table 30 – SAT for Benchmark Districts 2016

	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
Reading	525	538	597	525	494 (5)
Math	548	537	553	546	510 (5)
Total	1073	1075	1120	1071	1004 (5)
# Took test	91	79	80	178	36
# Enrolled	116	115	161	318	65
Participation Rate	78%	69%	50%	56%	55% (4)

QUESTION 5

What is the District’s high school graduation rate and how does it compare? What are the intentions of students upon graduation?

In this section, we provide data for both *comparison* and *benchmark* schools illustrating how many students graduate in the prescribed period of time and their postgraduate intentions. We also look at the percentage of students obtaining a Regents Diploma with Advanced Designation.

Table 31 – Graduation Rates for Comparison High Schools (2011 & 2012 Cohort)

	Avon	Bloomfield	Byron- Bergen	Geneseo	Le Roy	Caledonia- Mumford (rank of 6)
2011 Cohort	93	90	95	93	90	87 (6)
2012 Cohort	98	91	88	97	91	91 (T3)
Average	95.5	90.5	91.5	95.0	90.5	89.0 (6)

Source: 2017 NY State Report Card

Table 32 – Graduation Rates for Benchmark High Schools (2011 & 2012 Cohort)

	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia- Mumford (rank of 5)
2011 Cohort	96	97	91	97	87 (5)
2012 Cohort	92	96	93	93	91 (5)
Average	94.0	96.5	92.0	95.0	89 (5)

Source: 2017 NY State Report Card

In the next data tables, we look at the percentage of students in both the *Comparison Group* and the *Benchmark Group* that obtained an Advanced Designation diploma. Advanced Designation indicates the student has passed six Regents Examinations. This is districtwide data and represents the average of two different cohorts.

Table 33 – Graduation Measures for Comparison Districts 2017

	Avon	Bloomfield	Byron- Bergen	Geneseo	Le Roy	Caledonia- Mumford (rank of 6)
Advanced Designation	50	44	39	66	59	66 (T1)

Source: 2017 NY State Report Card

Table 34 – Graduation Measures for Benchmark Districts 2017

	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia-Mumford (rank of 5)
Advanced Designation	71	52	66	69	66 (T3)

Source: 2017 NY State Report Card

The following charts represent the intentions of graduating students as reported on the New York State Report Card. We have included Comparison and Benchmark School data.

Table 35 – Postgraduate Intentions, Comparison Schools 2017

Planning to... (%)	Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford
Attend College	79	80	69	86	78	84
2-Year College	24	46	43	22	33	35
4-Year College	55	34	26	64	45	49
Postsecondary non-degree study	0	0	3	0	2	0
Employment	16	10	20	9	12	9
Military	1	3	4	1	5	0
Other plans	3	3	0	1	0	7
Unknown	0	2	5	0	3	0

Source: 2017 NY State Report Card

Table 36 – Postgraduate Intentions, Benchmark Schools 2017

Planning to... (%)	Cazenovia	Clinton	Marcellus	West Irondequoit	Caledonia- Mumford
Attend College	86	91	84	79	84
2-Year College	7	23	33	23	35
4-Year College	79	68	51	56	49
Postsecondary non- degree study	0	2	0	4	0
Employment	10	2	3	11	9
Military	1	1	2	2	0
Other plans	0	3	1	1	7
Unknown	1	0	9	3	0

Source: 2017 NY State Report Card

Staff

As with our section on educational program, we introduce the section on staff with a series of questions to guide our examination, and we describe the specific methods we used in addressing these questions. Schools are a people business. Depending on the district, as much as 75% of a school budget might be devoted to staffing of one kind or another, including contractual staffing such as BOCES programs. Appropriate use of staff can result in improved academic achievement, better maintained facilities, stronger leadership, and a solid return to taxpayers. Our questions follow and these questions are interrelated. We present enrollment projections using the Cohort Survival Technique and Live Birth Data from the New York State Department of Health. We then project educational staffing data against enrollment trends.

1. *What is the enrollment of the District? What are the enrollment projections?*
2. *What is the current staffing for the educational program? How will enrollment trends affect staffing in the educational program?*
3. *How does class size compare among the Comparison Districts?*

We access data through NYS School Report Cards to make comparisons.

QUESTION 1

What is the enrollment of the District? What are the enrollment projections?

Staffing is largely a direct result of enrollment. A district with 150 first graders needs more first grade teachers than a district with 100 first graders. The same is true in virtually every academic area. It is also true at the administrative level. A small high school may require one assistant principal, while more students mean more issues and, inevitably, additional administrative support. Thus, we present a model based on current enrollment and the staffing it generates. We make no judgment in the model as to whether that staffing pattern best meets the needs of the district. We also project that pattern against enrollment changes. We use the Cohort Survival Rate approach in projecting enrollment.

Table 37 presents “survival rates” on a grade-by-grade basis for each of the previous seven years using enrollment figures provided by the district.

Table 37 – Caledonia-Mumford Seven-Year Enrollment and Cohort Survival

	2010- 11	1yr SR	2011- 12	1yr SR	2012- 13	1yr SR	2013- 14	1yr SR	2014- 15	1yr SR	2015- 16	1yr SR	2016- 17	1yr SR	2017- 18
K	59	0.97	70	1.00	53	1.06	64	0.98	46	1.04	61	1.05	45	1.16	64
1	50	1.06	57	1.00	70	0.97	56	0.95	63	0.94	48	0.92	64	1.03	52
2	49	1.14	53	1.04	57	1.09	68	0.97	53	1.04	59	1.02	44	1.02	66
3	68	1.07	56	1.02	55	0.91	62	0.95	66	0.98	55	1.02	60	1.07	45
4	68	1.06	73	0.96	57	0.98	50	1.02	59	0.90	65	0.97	56	1.02	64
5	85	1.04	72	0.97	70	1.06	56	1.02	51	0.94	53	1.04	63	1.03	57
6	65	0.97	88	0.95	70	1.06	74	0.96	57	0.96	48	1.02	55	1.02	65
7	70	0.99	63	0.98	84	0.98	74	0.96	71	1.00	55	0.95	49	1.10	56
8	74	0.99	69	0.97	62	1.10	82	1.02	71	0.96	71	0.97	52	1.12	54
9	86	0.94	73	0.97	67	0.97	68	0.96	84	0.99	68	0.93	69	0.96	58
10	74	1.03	81	0.95	71	0.96	65	0.94	65	0.94	83	1.00	63	1.02	66
11	81	0.99	76	1.05	77	0.99	68	1.07	61	0.97	61	0.97	83	1.00	64
12	86		80		80		76		73		59		59		83
Total	915		911		873		863		820		786		762		794

We now use these data to make projections. In Table 38, we use the seven-year “Cohort Survival Rate” for each grade level to project enrollment for the following five years. At the kindergarten grade, we use Live Birth Rate data from the New York State Department of Health.

Table 38 – Caledonia-Mumford 5 Year Enrollment Projections with Live Births

Grade	2017-18 ENR	7-Year CSR	2018-19	2019-20	2021-22	2022-23	2023-24
K	64	1.036	53	52	54	52	52
1	52	0.980	66	55	54	56	54
2	66	1.045	51	65	54	53	55
3	45	1.003	69	53	68	57	56
4	64	0.987	45	69	53	68	57
5	57	1.013	63	45	68	53	67
6	65	0.992	58	64	45	69	53
7	56	0.993	64	57	63	45	69
8	54	1.018	56	64	57	63	44
9	58	0.959	55	57	65	58	64
10	66	0.975	56	53	54	63	56
11	64	1.005	64	54	51	53	61
12	83		64	65	55	52	53
Total			765	753	743	741	741

* Kdg enrollments projected using live birth ratios and weighted, historical Kdg. enrollment

Enrollment forecasting is necessarily speculative. The Cohort Survival Technique (CST) is a trend analysis that assumes that patterns will continue within each age cohort. We use seven years of enrollment to establish trends, and compute the average survival rate for each grade level. Seven years of enrollment yields six survival rate years. The CST approach assumes that these trends are inherent to the community. For example, in a community with a parochial school that serves Grades K-6, but with no access to a parochial middle school or high school, it is predictable that public school enrollment would increase at Grade 7, as the children coming out of the parochial elementary school have limited choices for their secondary education. Another example might be a community with little choice for move-up housing. As families grow in size and income, it is predictable that they may, at some point, leave the community for better housing opportunities.

Of course, the most difficult estimations are for students not yet in school, and especially those not yet born or living in the district. We accessed Live Birth data from the New York State Department of Health to make our kindergarten predictions. Live Birth Rates are not firm predictors of kindergarten enrollment. Families are transient during the beginning part of their children's lives, and so it is not certain that children born in the district will actually continue in the district through kindergarten.

QUESTION 2

What is the current staffing for the educational program? How will enrollment trends affect staffing in the educational program?

Our next analysis is a comprehensive view of current educational staffing at Caledonia-Mumford. We list almost every faculty position as a function of class assignments. We recognize that this approach may not include some special assignments. However, we have found it is an appropriate way to provide an overview of District staffing. We then go on to provide the same analysis for future years. A few technical notes are necessary for this analysis. All data years feed off the enrollment projections for all core classes. The enrollment projections are based on Basic Education Data (BEDS) submissions by the District in October. Non-core classes are projected based on proportional enrollment. The 2017-18 "Current" data was provided to us in December 2017 by the District and is based on enrollment at that point, and thus is not the same as the October BEDS data.

Again, this is a tool for leadership to use in planning, and numerous variables can affect these projections including changes in NYSED regulations, the specific needs of the student body and enrollment.

Table 39 – Projections for Caledonia-Mumford Elementary School

	2017-18 Current			2018-19 Projected			2019-20 Projected			2020-21 Projected			2021-22 Projected		
	FTE			FTE			FTE			FTE			FTE		
	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO
Pre-K	2	50	25	2	38	19	2	38	19	2	38	19	2	38	19
Kindergarten	3	64	21	3	53	18	3	52	17	3	54	18	3	52	17
Grade 1	3	52	17	3	66	22	3	55	18	3	54	18	3	56	19
Grade 2	3	66	22	3	51	17	3	65	22	3	54	18	3	53	18
Grade 3	3	45	15	3	69	23	3	53	18	3	68	23	3	57	19
Grade 4	3	64	21	3	45	15	3	69	23	3	53	18	3	68	23
Grade 5	3	57	19	3	63	21	3	45	15	3	68	23	3	53	18
Special Ed.	4.5	45	10	4.5	42	9	4.5	43	10	4.5	42	9	4.5	42	9
Art	1	348	348	1	322	322	1	332	332	1	321	321	1	324	324
Phys. Ed.	2	348	174	2	322	161	2	332	166	2	321	161	2	324	162
Music: Vocal	1	348	348	1	322	322	1	332	332	1	321	321	1	324	324
Reading	3.5	23	7	1	58	58	1	60	60	3.5	21	6	3.5	21	6
Music: Band	1	63	63	1	75	75	1	77	77	1	58	58	1	59	59
Speech	1	81	81	1.5	68	45	1.5	70	46	1	75	75	1	75	75
PT *	1.5	73	49	1	7	7	1	8	8	1.5	67	45	1	7	7

<i>Continued</i>	2017-18 Current			2018-19 Projected			2019-20 Projected			2020-21 Projected			2021-22 Projected		
	FTE			FTE			FTE			FTE			FTE		
	TCHR	PUPIL	RATIO	TCHR	PUPIL		TCHR	PUPIL	RATIO	TCHR	PUPIL		TCHR	PUPIL	RATIO
OT *	1	22	22	1	20	20	1	21	21	1	20	20	1	20	20
ESL	0.5	4	8	0.5	4	8	0.5	4	8	0.5	4	8	0.5	4	8

Table 40 – Projections for Caledonia-Mumford Middle-High School

	2017-18 Current			2018-19 Projected			2019-20 Projected			2020-21 Projected			2021-22 Projected		
	FTE			FTE			FTE			FTE			FTE		
	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO
Grade 6	3.25	65	20	3.25	58	18	3.25	64	20	3.25	45	14	3.25	69	21
7-12 Enrollment	-	381		-	359		-	350		-	346		-	333	
English 7-12	4.65	381	82	4.65	359	77	4.65	350	75	4.65	346	74	4.65	333	72
Math 7-12	5	381	76	5	359	72	5	350	70	5	346	69	5	333	67
Science 7-12	4.25	381	90	4.25	359	84	4.25	350	82	4.25	346	81	4.25	333	78
Soc Studies 7-12	4.5	381	85	4.5	359	80	4.5	350	78	4.5	346	77	4.5	333	74
Spanish 7-12	2	381	191	2	359	180	2	350	175	2	346	173	2	333	167
Sp. Ed 7-12	8	50	6	8.0	47	6	8.0	46	6	8.0	45	6	8.0	43	5
Phys. Ed.	2.4	381	159	2.4	359	150	2.4	350	146	2.4	346	144	2.4	333	139
Art	1	88	88	1	83	83	1	81	81	1	80	80	1	77	77
Music Vocal	1	163	163	1	154	154	1	150	150	1	148	148	1	142	142
Music Instrumental	1	143	143	1	134	134	1	131	131	1	129	129	1	125	125
Family Con Sci	1	110	110	1	122	122	1	123	123	1	122	122	1	111	111
Health	1	66	66	1	60	60	1	56	56	1	58	58	1	68	68

<i>Continued</i>	2017-18 Current			2018-19 Projected			2019-20 Projected			2020-21 Projected			2021-22 Projected		
	FTE			FTE			FTE			FTE			FTE		
	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO	TCHR	PUPIL	RATIO
MS-HS Speech	0.5			0.5			0.5			0.5			0.5		
ESL 7-12	0.5	10	20	0.5	11	22	0.5	12	24	0.5	13	26	0.5	14	28
Counselors	3	381	127	3	359	120	3	350	117	3	346	115	3	333	111
Librarian	1	381	381	1	359	359	1	350	350	1	346	346	1	333	333
Technology	2	381	191	2	359	180	2	350	175	2	346	173	2	333	167
Business	1	51	51	1	48	48	1	46	46	1	46	46	1	44	44
Reading	1	52	52	1	49	49	1	48	48	1	47	47	1	45	45

QUESTION 3

How does class size compare among the Comparison Districts?

We access data through NYS School Report Cards to make comparisons. This is an elaboration of data presented in the school and demographic comparisons. These numbers are self-reported by districts to NYSED through the BEDS and may be inconsistent with other district data. This analysis only includes data from the 2015 School Report Card and is limited to those grade levels reported by the NYSED.

Table 41 – Class Size and Paraprofessional Comparisons 3 Year Average 2014-2016

	Avon	Bloomfield	Byron-Bergen	Geneseo	Le Roy	Caledonia-Mumford	Mean
Common Branch	20	19	19	19	20	19	19.3
English 8	15	20	20	17	22	18	19.0
Mathematics 8	16	18	21	16	18	18	18.1
Science 8	16	17	19	18	18	22	18.8
Social Studies 8	17	18	22	18	18	23	19.7
English 10	17	21	17	18	18	18	18.3
Mathematics 10	-	20	19	7	11	15	14.8
Science 10	18	-	17	20	18	19	18.9
Social Studies 10	18	18	20	17	18	20	18.6
Paraprofessionals	20	27	22	29	22	15	26.4
Enrollment	1,004	919	972	891	1,235	818	1,066
Students per paraprofessional	50	34	44	31	56	55	43.2

Source: 2016 NYS Report Card

Operations

Just as we investigate the instructional program it is critical to look at the business and operational side of the district. To do so we ask questions regarding the finances and operations of the district.

The questions are:

1. What are the current levels of custodial staffing? How does that compare against industry standards.
2. What is the status of the District's food service and transportation programs?
3. Do collective bargaining agreements contain unrecognized, long-term fiscal or educational ramifications for the district?

QUESTION 1

What are the current levels of custodial staffing? How does that compare against industry standards?

The National Center for Educational Statistics has defined a five-tier system of “expectations” for evaluating the deployment of custodial personnel within a school district. (<https://nces.ed.gov/pubs2003/maintenance/chapter5.asp>)

That five-tier system is explained below:

Level 1 Cleaning – results in a “spotless” building, as might normally be found in a hospital or corporate suite. At this level, a custodian with proper supplies and tools can clean approximately 10,000 to 11,000 square feet in an 8-hour period.

Level 2 Cleaning – this standard is the uppermost standard for most school cleaning, and is generally reserved for restrooms, special education areas, kindergarten areas or food service areas. A custodian can clean approximately 18,000 to 20,000 square feet in an 8-hour shift.

Level 3 Cleaning – this is the norm for most school facilities. It is acceptable for most stakeholders and does not pose any health issues. A custodian can clean approximately, 28,000 to 31,000 square feet in 8 hours.

Level 4 Cleaning - this is not normally acceptable in a school environment. Classrooms would be cleaned every other day, carpets would be vacuumed every third day, and dusting would occur once a month. At this level the custodian can clean 45,000 to 50,000 square feet in an 8-hour period.

Level 5 Cleaning - this can lead to an unhealthy situation. Trash cans might be emptied and carpets vacuumed on a weekly basis. One custodian can clean 85,000 to 90,000 square feet in an 8-hour period.

The tiers above represent estimates. All variables such as type of floor coverings, wall covers, numbers of windows, etc. need to be taken into account when evaluating custodial efforts.

Using data provided by the Caledonia-Mumford Central School District, the following evaluation of custodial effort was developed:

Total maintenance staffing, according to district officials is as follows:

<u>Positions</u>	<u># of staff</u>
Building and Grounds Supervisor	1
Building Mechanics/Grounds	3
Day Custodian MS/HS	1
Day Cleaner MS/HS/Other	1
Night Cleaner MS/HS/Other	3
Day Cleaner ELEM	1
Night Cleaner ELEM	2

The district deploys three building mechanics/groundskeepers both in and out of the school as needed and are thus available district wide. There is a full time custodian in the Middle/High School. In addition to this staffing, a director oversees the Buildings and Grounds Department.

Table 42 – Cleaning Standards Analysis

Building	Square Feet	Cleaners	Average per Cleaner	Approximate Rating
Middle/High School	158,530	3.50	45,294	Level 4
Elementary School	83,370	3.0	27,790	Level 3
District Office	5,566	.25	22,264	Level 2
Bus Garage	6,550	.25	26,200	Level 2
TOTAL	254,016	7.0	36,287	Level 3

According to the five-tier standards:

- The overall rating for the entire District is Level 3. That standard suggests “this is the norm for most school facilities...It is acceptable and promotes a healthy environment”.
- The rating of Level 4 is not a typical rating for a Middle/High School. This building is utilized by older and physically larger students that can be harder on a building than elementary age children. The building also hosts athletic activities that present challenges in regard to large gymnasium space as well as the challenges of maintaining locker facilities. Further, the auditorium and library space contributes significantly to the area that must be maintained.
- The rating of Level 2 for the District Office and Bus Garage is admirable. However, it must be noted that these areas do not house students and are not highly trafficked by the general public.

QUESTION 2

What is the status of the District’s food service and transportations program?

We examined the District’s NYSED filings along with the filings of other comparable districts to conduct this analysis. Further, we examined revenue and expense reports for three prior years. We present information regarding eligibility, participation and financing

The Food Service Program of the Caledonia-Mumford Central School District realizes student participation of approximately 20.5% for breakfast and 52.6% for lunch. When compared with similar schools, both the breakfast rate and the lunch rate is above the group average.

No support from the general fund has been required to support Food Service Program. That is a significant accomplishment. The Food Service program has operated at near or above break-even in recent years. A majority of the Food Service Programs in New York State require support from the General Fund. At the end of the 2016-2017 school year, the Food Service Program reported a positive Fund Balance.

A reasonable budget has been established for the program that is in accordance with expected revenues and expenditures. The District has reduced the Food Service budget in an effort to gain efficiencies and control costs. In the 2016-17 school year, total expenditures for the Food Service Program declined by \$43,446 from the previous school year. This was in large part due to reductions in expenditures for personnel and food.

A reduction in personnel costs has been achieved through sharing the position of Food Service Director with both Pavilion Central School District and the Genesee Valley Educational Partnership in Batavia. Further, food costs have declined through use of GVEP and OGS bid consortiums and efforts of Cook Managers to control foods costs.

The Average Daily Participation (ADP) in the breakfast and lunch program has declined since 2012. The ADP percentage for lunch has declined from 22.9% to 19.9%. The ADP percentage for lunch has declined from 61% to 54%.

The percentage of students qualifying for Free and Reduced Breakfast/Lunch (FAR) has increased significantly since 2012 from 23.2% to 34.4%. Although increased numbers of economically disadvantaged children may pose challenges for the district, as far as the school food service program, this offers the District and opportunity to enhance Federal/State reimbursement. This is critical since such reimbursements comprise approximately 38% of the revenue to the program. The level of Federal and State Reimbursements have remained stable over recent years.

Table 43– Free and Reduced Lunch Reimbursements

	12-13	13-14	14-15	15-16	16-17
Total Fed/NYS Reimbursement	\$138,223	\$150,812	\$158,719	\$147,202	\$156,086

The FAR percentage for Caledonia-Mumford is at the average in regard the comparison schools. ADP percentage for breakfast and lunch are above the average relative to the comparison schools.

Table 44 – Free and Reduced Lunch Percentages

Data from NYS Child Nutrition and Management System	Avon	Byron Bergen	East Bloomfield	Geneseo	LeRoy	Caledonia Mumford	Avg
Reduced %	5.5%	10.7%	7.5%	2.1%	3.5%	6.5%	6.0%
Free %	22.0%	32.8%	27.1%	30.6%	30.1%	27.9%	28.4%
Total	27.5%	43.5%	34.6%	32.7%	33.6%	34.4%	34.4%
ADP - Breakfast	99.2	175.7	162.2	187.8	137.6	151	
Percentage of Enrollment	9.82%	18.85%	18.35%	21.51%	11.58%	19.97%	16.7%
ADP - Lunch	450.8	475.7	422.6	293.3	755.1	409	
Percentage of Enrollment	44.63%	51.04%	47.81%	33.60%	63.56%	54.10%	49.1%
Estimated Enrollment	1010	932	884	873	1188	756	941

Source: NYSED Child Nutrition Knowledge Center

What is the status of the district’s transportation program?

We examined the District’s filings along with other comparable school districts’ filings with the New York State Department of Education to conduct this analysis.

The Caledonia-Mumford School District operates its transportation system with District personnel. The District maintains a fleet of 21 vehicles. Large vehicles are kept in service for at least twelve years and smaller vehicles for at least eight years. The fleet is well maintained as is evidenced by a DOT inspection rate of 97.5%

At times, the transportation department will experience a shortage of drivers. That requires the Transportation Supervisor and Mechanics to serve substitute bus drivers.

The District provides transportation to all resident students enrolled in Kindergarten thru Grade 5. Resident students in Grades 6 thru 12 must reside outside a 1.5 mile limit to receive transportation services.

The District encompasses 59.75 square miles. This slightly below the average for the comparison schools. The enrollment per square is also less than the average. This sparsity of students creates a challenge in terms of achieving economy of scale in regard to transportation costs.

Consequently, both costs per student and the cost per mile are above the average for the comparison schools. The percentage of the total transportation expense for supervision and benefits is also above the average for the comparison districts.

Of the total miles driven by District vehicles, 88% are for regular routes and 12% are for other purposes. The percentage of miles for regular routes is below the average for the comparison schools. The miles for other purposes factor into the total transportation expense eligible for Transportation Aid.

The cost for supervision and benefits as a percentage of total costs is higher than the average for comparison districts.

The District has managed its transportation expense to the point where approximately 81.9 % of its total expense is eligible for transportation aid. This is slightly above the average for the comparable schools. Of the total eligible expense, 77.6% is reimbursed by the state. That transportation aid percentage is slightly above the average for the comparable districts.

QUESTION 3

Do collective bargaining agreements contain unrecognized long-term fiscal or educational ramifications for the District?

Review of Collective Bargaining Agreements – Caledonia-Mumford Central School District

As the District engages in strategic planning, it is important to discern if there are unusual provisions in collective bargaining agreements that impose unrecognized long-term fiscal or educational challenges for the District. For example, in our work, we have seen some contracts that provide overlay generous legacy benefits and others that hamper administration when it comes to teacher assignments.

Our analysis is based on the general PK-12 sector and is not intended to compare Caledonia-Mumford Central School District with other sectors, both unionized and non-unionized. Within that limitation, we conducted an examination of the District's three collective bargaining agreements (CBA). The intent of the examination was to determine the following:

1. Does the agreement impose any significant restraints on management rights that are atypical for school district operations in New York State?
2. Does the agreement impose any long term financial obligations that are atypical for school districts in New York State?

What follows is a bulleted list of significant aspects uncovered during a review of each of the contracts.

1) CALEDONIA-MUMFORD ADMINISTRATORS ASSOCIATION

- There is no salary schedule. The salary increase in the most current and final year of the contract is 3.0%. In the absence of a new collective bargaining agreement, there will be no increases in salary for employees.
- The District has the right to determine the starting salary of any new administrator.
- Evaluation procedure is to be conducted in accordance with Board policy.
- Various leaves defined in this agreement are typical for school districts and in accordance with requirements of state and federal law.
- A multi-step grievance procedure is defined in this contract; there is an obligation to submit contract disputes to binding arbitration.

- ❑ Employees are allowed unlimited accumulation of sick leave. Unused sick leave is “added to salary” prior to retirement at the rate of \$75/day.
- ❑ Employees may participate in District Health Insurance Plan with 90% District Contribution. The District contribution has declined from 95% to 90% during the term of this agreement.
- ❑ Retirees pay full cost of health insurance if they choose to continue participation in District Health Insurance Program unless they qualify for the District Retirement Incentive.
- ❑ The Retirement Incentive provides for paid medical insurance. To qualify for this incentive an administrator must have seven years of service with the District and submit notice of retirement one year in advance of the planned retirement date. This benefit will continue until the retiree reaches the age of “Primary Medicare Eligibility”.

CONCLUSION:

This contract imposes no restraints on management rights or significant and unusual long term financial obligations.

The financial commitment to provide health insurance in retirement is significant but typical of many school districts in New York State. However, the District has mitigated the financial impact by limiting the term of the benefit for retirees.

2) CALEDONIA-MUMFORD SUPPORT STAFF

- ❑ The recognition clause provides for essentially all support staff in the District. District Office employees and confidential employees are not part of the bargaining unit.
- ❑ Starting rates for positions in this bargaining unit are defined. However, the agreement provides for exceptions in the case of a new employee with experience in a similar position in another school district.
- ❑ Sick leave accrues at the rate of one day per month. Sick leave may accumulate from 175 to 250 days.
- ❑ Bus Drivers, Cafeteria Workers and Teacher Aides are guaranteed 180 days of employment.
- ❑ Assignment of routes for Bus Drivers is in accordance with a bid process. This process provides for assignment of routes in accordance with seniority.
- ❑ A multi-step grievance procedure is defined in this contract; there is an obligation to submit contract disputes to binding arbitrations.
- ❑ Various leaves defined in this agreement are typical for school districts and in accordance with requirements of state and federal law.
- ❑ Employees that are employed at least 6 hours/day may participate in District Health Insurance Plan with 85% district contribution. Other employees may participate in the district plan with a 50% district contribution.

- ❑ Upon retirement, a retiree may continue to participate in the District Health Insurance Plan at full cost to the retiree.
- ❑ Upon retirement employees may be reimbursed for accumulated sick leave at the rate of \$35/day for the first 200 days and \$30/day for those days in excess of 200.

CONCLUSION:

This contract imposes no atypical restraints on management rights or significant and unusual long term financial obligations.

3) CALEDONIA-MUMFORD TEACHERS ASSOCIATION

- ❑ The Recognition Clause provides for all “regularly employed” classroom teachers and for long-term substitute teachers as well. Excluded are those positions that require supervisory or administrative certifications.
- ❑ A timeline for the commencement of the negotiating process is defined. Procedures related to the declaration of impasse are also prescribed.
- ❑ A multi-step grievance procedure is defined in this contract; consequently there is an obligation to submit contract disputes to binding arbitration
- ❑ Various leaves defined in this agreement are typical for school districts and in accordance with requirements of state and federal law.
- ❑ The process for teacher evaluation is defined; probationary teachers are required to be observed and evaluated at least twice a year.
- ❑ The provision for sick leave is 15 days per year; sick days accumulate from year to year. No maximum is specified in regard to accumulation of sick leave.
- ❑ Sabbatical leave may be granted upon the recommendation of the Superintendent of Schools and approval by the Board of Education.
- ❑ Class size is not specified, but the contract requires the District to maintain a commitment to maintain class size at “educational sound” levels where “funds are available”.
- ❑ Full time teacher may participate in the District Health Insurance Plan.
- ❑ The length of the work day is defined as 7.5 hours per day. The contract does not specify starting times.
- ❑ There is not a salary schedule, however, starting salaries are defined for each year of the agreement.
- ❑ New teachers that have experience with other districts receive credit for their experience. Their salary is determined in accordance with a “Hiring Salary Schedule” that is defined in the agreement. It should be noted that this is not a salary schedule for existing teachers.
- ❑ Teacher salary increases for each year of the contract are as follows:
 - o 2017-18 2.8% plus \$300
 - o 2018-19 2.5% plus \$450

- o 2019-20 2.5% plus \$450
- o 2020-21 2.5% plus \$450

This results in 2018-2019 school year increases ranging from 3.5% to approximately 3.0%.

- ❑ After the contract expires, and for each successive year for which a new contract is not in place, salary increases by a minimum of 2% and a maximum of 3%. The increase to be determined in accordance with changes in the Consumer Price Index.
- ❑ Full time teachers may participate in the District Health Insurance Plan with 85% District contribution. Part-time teachers may participate and District contribution is prorated, if at least .5.
- ❑ Retirees pay full cost of health insurance if they choose to continue participation in District Health Insurance. Reimbursement for accumulated sick days may be used to pay for the health insurance in retirement. Sick days may be reimbursed at the rate of \$65 per day to a maximum of 200 days.
- ❑ Teachers may participate in a Retirement Incentive. Teachers that qualify for the retirement incentive receive an annual contribution to their 403(b) account over a period of five years. The total contribution will be 50% of the salary that would have been earned in the year succeeding retirement.

CONCLUSION:

The contract imposes no atypical restraints on management rights.

The financial commitment to fund the Retirement Incentive is significant. Ideally, the District will mitigate the impact of the commitment through the differential in salary of the replacement teachers and by spreading the payment of the incentive over a five year period.

Finance

Sound Fiscal Management Practices

Our review of the professional and scholarly literature on school finance and our personal experience working in and with school districts suggests that “sound” financial management involves practices related to (1) securing resources, (2) allocating resources, (3) managing and reporting financial information, (4) safeguarding resources, and (5) managing specific functional areas (e.g., payroll). We use this section to describe briefly these activities.¹

(1) Practices Related to Securing Resources. Districts require fiscal resources to meet their charge. It is therefore imperative that the school board and administration have the knowledge to pursue and secure all the resources to which the district is entitled or could access. Sound financial management, therefore, requires that the Board and administration establish policies and practices that maximize resources from the following sources (a) *federal funds* (e.g., Title I); (b) *state funds* (e.g., foundation aid and categorical aids); (c) *local funds* (e.g., property taxes and payments in lieu of taxes); (d) *investments* (e.g., FDIC insured, interest bearing accounts); (e) *grants* (e.g., private foundations); (f) *debt*; and (g) *fundraising*.

(2) Practices Related to Allocating Resources. Once the district secures resources, sound financial management requires that the board, administration, and staff allocate those resources in productive ways. To do so, the board and administration should undertake the following sequential steps: specify clearly the school’s objectives (i.e., strategic planning); identify the programs and services needed to attain those objectives (i.e., cost-effectiveness analysis); allocate resources to those programs and services (i.e., budgeting); and determine whether those allocations produced desirable results (i.e., program evaluation). Accordingly, district officials should develop and utilize (a) *multi-year strategic plans*; (b) *cost-effectiveness analyses*; (c) *budgets*²; and (d) *program evaluations* to guide their resource allocations.

¹ The best financial practices specified here draw from Brent and Finnigan (2008).

² The district must prepare an annual budget in accordance with the State of New York Education Law, §§1608, 1716, 2601-a. See the *New York State School District Budgeting Handbook*. Retrieved from <http://www.p12.nysed.gov/mgtserv/budgeting/handbook/policy.html>.

(3) Practices Related to Managing and Reporting Financial Information. The board, administration, and staff should allocate resources in accordance with New York State Education Law and the district's educational philosophy and goals. The practices related to managing and reporting financial information are the means by which internal (e.g., the Board) and external stakeholders (e.g., regulatory agencies, banks, and the community) monitor these allocations. Sound financial management, therefore, requires that district officials (a) *account for financial transactions* in accordance with Generally Accepted Accounting Principles (GAAP) and the associated statements and interpretations of such principles by the Governmental Accounting Standards Board (GASB); (b) *generate financial reports* in accordance with GAAP and the GASB³; (c) *monitor key financial variables to assess financial condition* (i.e., year end fund balance and cash position)⁴; and (d) *understand audit procedures and practices*.⁵

(4) Practices Related to Safeguarding Resources. The board, administration, and staff have a legal and fiduciary responsibility to safeguard the district's resources from risk of loss, obsolescence, waste, and misappropriation. To do so, district officials should (a) *develop and maintain comprehensive written financial policies and procedures* (e.g., payroll), (b) *develop and manage internal control systems* (e.g., segregating/separating duties and inventory control); (c) *manage risk/insurance*; (d) *identify and disclose related party transactions*, (e) *identify and implement cost-reduction strategies* (e.g., piggy-back purchasing), and (f) *employ competitive bidding practices*.

(5) Practices Related to Specific Functional Areas. Several functional areas call for district officials to exhibit additional sound financial management practices, including (a) *managing compensation and benefits/personnel records*, (b) *managing food services* (e.g., purchasing and inventory control), (c) *managing procurement/purchasing*, (d) *managing transportation*, and (e) *managing extra-classroom activity funds*.

³Office of the New York State Comptroller (March 2012). *School Districts: Accounting and Reporting Manual*. Retrieved from https://www.osc.state.ny.us/localgov/pubs/arm_schools.pdf.

⁴Office of the New York State Comptroller (September 2014). *Fiscal Stress Monitoring System*. Retrieved from <http://www.osc.state.ny.us/localgov/pubs/fiscalmonitoring/pdf/fiscalstressmonitoring.pdf>.

⁵New York State Education Department (June 2015). *2015 Audit Reference Manual*. Retrieved from <http://www.p12.nysed.gov/mgtserv/accounting/referencemanual/>.

One should not view each of these five domains as a closed set of activities. Any given financial transaction can involve multiple practices that span several domains. For example, when the district receives State aid (generating resources), it then needs to properly account for (managing financial information) and safeguard these resources (safeguarding resources), and, ultimately, put them to productive use (allocating resources).

QUESTION 1

What do the audit reports tell us about the District's financial management practices?

Review of the Caledonia-Mumford Central School District's Independent Audit Reports

With the set of sound financial management practices in hand, we sought to determine whether the CMCS D employs these practices. To do so, we first reviewed the District's Independent Auditor's reports for the years ended June 30, 2015 through 2017. We obtained these reports from the Business Office of the CMCS D. The intent of an independent audit is to provide internal (e.g., Boards) and external stakeholders (e.g., NYSED, taxpayers and lending agencies) with "reasonable assurance" that the District's financial statements are presented fairly without material misstatement, whether due to fraud or error. Though not required by Generally Accepted Auditing Standards, auditors often provide suggestions to management via a separate letter that recommends ways for the district to improve their fiscal operations (e.g., procurement, accounting, reporting, compliance, and cash management). We, therefore, also examined and reviewed the independent auditor's Management Letters that accompanied these reports.

We use the term review purposively and with emphasis. We made no effort to verify the accuracy of the auditors' findings or recommendations. The financial statements remain the representations of district officials, and the auditors' reports the views are of the respective firm or agency.

As will be evidenced, the various audits, neither individually nor collectively, address the range of sound financial practices specified above. Auditors, by policy (i.e., Government Auditing Standards

issued by the Comptroller General of the United States⁶), report on some practices related to generating resources (e.g., federal grant compliance), managing and reporting financial information, safeguarding resources (e.g., internal controls), and specific functional areas (e.g., purchasing and personnel), but do not address other practices (e.g., strategic/long range planning). Accordingly, we do not comment on the District's use of these practices in this section.

(1) Practices Related to Generating Resources

Federal Funds. Sound financial management requires that the District seek out federal entitlement funds (e.g., ESEA Title 1, National School Lunch Program, and Medicaid) and grants. This requires that officials have the ability to identify funding sources, as well as the skills to write, or engage others to write, effective grant proposals. If the district obtains a grant, administrators must then manage the funds (e.g., budgeting) and take steps necessary to ensure compliance with recordkeeping and monitoring requirements (e.g., *OMB Circular A-133, Audits of States, Local Governments, and Non-profit Organizations*). Independent audits report the amount federal grants and aid secured, but do not disclose whether the District realized all aid for which it was entitled, or other federal funds it could otherwise secure (e.g., grants). Therefore, we can provide no comment on the District's Federal revenue potential.

State Funds. District officials should understand and be able to secure all available State aid in a timely manner, as well as pursue state grant funds that would advantage the district. The independent audit reports list the amounts secured through several primary state aid formulae, including foundation aid, BOCES aid, tuition aid, textbook aid, computer software aid, as well as the District's share of New York State Lottery proceeds. Independent audits report the amount state aid secured, but do not disclose whether the District realized all aid for which it was entitled, or state-based funds it could otherwise secure (e.g., grants). Therefore, we can provide no comment on the District's State revenue potential.

⁶ US Government Accountability Office (December 2011). *Government Auditing Standards 2011 Revision*. Retrieved from <http://www.gao.gov/products/GAO-12-331G>.

Local Funds. The District's local revenue sources include real property taxes, real property tax items, non-property tax items, charges for services, and other miscellaneous revenues. Real property taxes typically represent about 90% of locally secured District revenues. Independent audits report only the amount property taxes secured, and do not disclose the factors that affect a district's ability to secure property taxes such as changes in the districts full-value property tax base and full-value property tax rates. For the year ended June 30, 2017 property taxes accounted for 37.36% of CMCS D's total revenues.

Independent auditors are required, however, to disclose whether the District complies with New York State Real Property Tax Law §1318. The provision requires that the District's unexpended surplus funds not exceed 4% of the ensuing budget appropriations. Funds properly retained under other provisions of the Law (e.g., reserve funds pursuant to Education Law or General Municipal Law) are excluded from the 4% limit. Under GASB Statement 54 the 4% percent limit applies to a district's unrestricted fund balance.⁷ The independent auditors report for the years ended June 30, 2015 through 2017 indicated that the District was in compliance with New York State Real Property Tax Law §1318.

Debt. Districts can secure revenue by issuing short-term and long-term debt. For the years ended June 30, 2015-2017, the District reported short-term debt in the form of bond anticipation notes (commonly referred to as BANS) issued for bus purchases and construction. The District must make principal payments on BANS annually. During the period examined, the District also held long-term serial bonds. These bonds are secured by the District's general credit and revenue raising capacity per State law. As of June 30, 2017, the District holds serial bonds with maturities ranging from six to fourteen years.

Deposits and Investments. Sound financial management requires that districts invest excess cash in interest bearing accounts and take necessary precautions to avoid risk of loss, such as making deposits with FDIC insured institutions and being knowledgeable of early withdrawal penalties.

⁷Office of the New York State Comptroller (April 2011). *Fund Balance Reporting and Governmental Fund Type Definitions*. Retrieved from <https://osc.state.ny.us/localgov/pubs/releases/gasb54.pdf>.

Further, NYS General Municipal Law dictates that districts may only make deposits with or invest in FDIC-insured banks located within the state, obligations guaranteed by the United States or New York State, and repurchase agreements of the state or its localities. For deposits not covered by federal deposit insurance, collateral is required for demand deposits and certificates of deposits in an amount greater than or equal to the deposit amount. The independent audit reports indicate that the District's deposits were FDIC insured or adequately collateralized when amounts exceeded FDIC insurance coverage limits for the years ended June 30, 2016 and 2017.

Fundraising. District officials need to understand fundraising strategies and be able to identify private, nongovernmental funding sources (e.g., individuals and foundations). Presently, the District manages accounts for donations in the Trust and Agency Fund and, accordingly, must take steps to account for and steward such transactions per donor request.

(2) Practices Related to Allocating Resources

By design, audits do not review or otherwise offer insight into whether CMCSO employs best practices related to allocating resources (e.g., strategic planning and cost-effectiveness).

(3) Practices Related to Managing and Reporting Financial Information

Accounting for Financial Transactions and Generating Financial Reports. Sound financial management requires that the District maintain a complete and accurate record of their financial transactions in accordance with Generally Accepted Accounting Principles (GAAP) and generate financial statements in accordance with *GASB #34 – Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* and *GASB # 55 - The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

Without exception, CMCSO received an unqualified opinion from their auditor for the years ended June 30, 2015 through 2017 – indicating that in their opinion, the financial statements “present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District..., and the respective changes in

financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

(4) Practices Related to Safeguarding Resources

Comprehensive Written Financial Policies/Procedures and Data Management Systems. Sound financial management requires that the District develop and maintain *written* policies and procedures to govern its many financial activities (e.g., payroll and procurement) and to maintain an effective data management system. The importance of having a written, agreed upon set of financial policies in place cannot be overstated. The written procedures facilitate the transparency of financial management practices and provide directives for internal control, fiscal management, and reporting systems. Furthermore, manuals can serve as a “disaster recovery plan” in the event that someone or something compromises the information system. In addition, absent an effective data management system (e.g., server) the district risks losing important information. The independent audit reports did not address directly this management practice.

Developing and Managing Internal Control Systems. Sound financial management requires that boards and administrators safeguard district resources by implementing and maintaining an effective internal control system. In simplest terms, internal controls are practices and procedures that give the district and its stakeholders' assurance (albeit limited) that assets are safeguarded; policies, laws, and regulations are followed, and accurate and timely records are maintained. The NYS Office of the Comptroller lists the following internal controls as necessary⁸:

(a) *establishing an adequate control environment* – a preventative control where administrators set the tone for safeguarding assets by modeling ethical behavior, following policies that they have established, and holding themselves and others accountable for their actions;

⁸ Office of the New York State Office Comptroller (October 2010). *Management's Responsibility for Internal Controls*. Retrieved from <http://osc.state.ny.us/localgov/pubs/lmgmg/managementsresponsibility.pdf>.

(b) *segregating/separating duties* – a preventative control that seeks to deter the commission of undesirable acts (e.g., fraud) by prohibiting a single person from controlling multiple components of a financial transaction (i.e., authorizing, recording, and custody);

(c) *reconciling financial records* – a detective control that attempts to uncover intentional and unintentional recording misstatements by periodically comparing different financial records (e.g., bank statements and check registers); and

(d) *accessing data and inventories* – a preventative control that denies unauthorized access to financial records (e.g., password protected computer accounting systems) and resources (e.g., credit cards and checkbooks), and monitors access to physical assets (e.g., locked supply cabinets and tagged equipment).

It is noteworthy that employees can collude to bypass many internal controls.

For the years ended June 30, 2015-2017 the independent auditors provided a *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*. In performing their audits, the independent auditor considered the District's control over financial reporting to determine the audit procedures that were appropriate for expressing their opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control processes. Accordingly, the audit was not designed to identify all deficiencies in internal controls. This limitation noted, the auditors did not identify any deficiencies in internal control over financial reporting that they considered a "material weakness." Further, the results of their tests revealed "no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards."

Risk Management/Insurance. Sound financial management requires that district officials safeguard their resources by seeking to reduce or eliminate risk. One means by which districts can transfer risk is to maintain appropriate types and levels of insurance coverage. The District purchases commercial insurance from independent third parties to limit risk of loss related to torts, the theft, damage or

destruction of assets, and injuries. It is noteworthy that independent auditor's report that "settled claims from these risks have not exceeded commercial coverage for the past three years" (i.e., the years ended June 30, 2015-2017). However, for the year ended June 30, 2017, the auditors noted that there was a legal action pending against the District, the outcome of which were "undeterminable."

Sound financial management also requires that district officials seek ways to minimize risk management costs. One means by which officials may accomplish this end is to establish or participate in self-insurance plans. During the years investigated CMCS D participated in the Genesee Valley Area Health Care Plan sponsored by the GV BOCES. The purpose of the cooperative self-insurance Plan is to provide "formulate, develop, and administer a program of insurance to obtain lower costs for that coverage, and to develop a comprehensive loss control program." The Plan purchases "stop-loss" insurance to limit members' exposure for excess claims. The Plan is audited annually, and for the years ended June 30, 2014 through 2016, it was fully funded. Similarly, the District participates in the Genesee Valley Worker's Compensation Plan sponsored by the GV BOCES, with the goal to "furnish worker compensation benefits to participating districts at a significant cost saving." The Plan is audited annually, and for the years ended June 30, 2014 through 2016, it was fully funded.

CMCS D has also elected to participate in the New York State Unemployment Insurance Fund to meet its obligations under the New York State Unemployment Insurance Law. The fund utilizes the benefit reimbursement method (i.e., dollar for dollar reimbursement) to fund benefits paid to former employees. The balance of the fund on June 30, 2017 was \$280,308 and the auditors noted that "no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable."

(5) Practices Related to Specific Functional Areas

Managing Compensation and Benefits/Personnel Records. Sound financial management requires that boards and administrators understand how to establish and manage their district's compensation and personnel record systems. Payroll management entails, among other duties, creating and distributing checks, collecting and remitting withholdings, and stewarding benefits. Employment contracts should specify salaries and wages, and make clear how the school will account for and compensate employees for sick and vacation days during employment and upon termination. The 2015 and 2016 independent audit reports noted their examination of the payroll function disclosed a "few instances" where tax withholding forms (federal or state) were not available for review, or "did not match the withholding status on the computer system." No such observation was made for the year ended June 30, 2017, suggesting that the District took corrective action.

Managing Procurement/Purchasing. Sound financial management requires that boards and administrators establish and manage procurement/purchasing systems that ensure expenditures are a proper district expense. The system should require that documentation support each step of the procurement process, including authorized requisitions, itemized invoices, and receiving documents. District officials should also segregate duties so that no single individual controls multiple steps of a transaction (e.g., approve, pay for, and receive goods). Purchasing also requires adherence to competitive bidding policies. Finally, a sound procurement process requires that the district's schools maintain "petty cash funds" to pay for or reimburse employees for school-related expenses. The steward of the petty cash fund should not make disbursements in the absence of supporting documentation (e.g., approved receipts).

The independent audit reports did not comment directly on CMCS D's performance related to this functional area, with a single exception. The auditors noted that the Business Administrator performs multiple functions, including adding/deleting vendors, serving as the purchasing agent, and printing accounts payable checks. Although they commend the District for engaging the Superintendent in reviewing change reports, they recommend that the process be reviewed to improve internal control (e.g., segregation of duties).

Extra-classroom Activity Funds. Part 172 of the Commissioner’s Regulations requires that the district provide for the “safeguarding, accounting and audit of all moneys received and derived from” extra-classroom activities (e.g., National Honor Society). The Regulations of the Commissioner of Education were formulated to both safeguard extra-classroom activity funds and afford schools “the opportunity to teach pupils good business procedures through participation in handling such funds.”⁹ The independent audits did not comment directly on CMCS D’s performance related to this functional area.

School Lunch Program. Sound financial management requires that the District develop and maintain *written* policies and procedures to govern its many financial activities and to maintain an effective data management system. Each of the audit reports indicated “adults are currently allowed to charge meals” and “there is no policy in place for when an individual charges a meal.”

Review of Office of the New York State Comptroller Audits

The second means by which we sought to determine whether CMCS D employs the sound fiscal management practices specified herein was to review any District audits conducted by Office of the New York State Comptroller (OSC). Pursuant to New York State Constitutional (Article V, §1) and Statutory Authority and General Municipal Law (Article 3), the State Comptroller has the responsibility to monitor the fiscal activities of local governments, including school districts. Three ways in which the OSC engages in fiscal oversight is to conduct *Internal Control Audits*, *Performance Audits*, and *Budget Reviews*. Internal control audits review the school districts internal control policies and procedures (e.g., segregation of duties). Performance audits assess how efficiently a school districts manage district operations programs in an effort to identify cost savings. Budget Reviews examine a district’s budget prior to adoption to assess whether the information presented in the preliminary budget is supported, and estimates are appropriate. The OSC conducts its audits in accordance with Government Auditing Standards issued by the Comptroller General of the United States.¹⁰

⁹University of the State of New York (2015). *The Safeguarding, accounting, and auditing, of extra-classroom activity funds*. Retrieved from <http://www.p12.nysed.gov/mgtserv/accounting/docs/ExtraclassroomActivitiesJanuary2015.pdf>.

¹⁰Office of the New York State Comptroller (June 2011). *Understanding the Audit Process*. Retrieved from <http://www.osc.state.ny.us/localgov/audits/underaudit.pdf>.

The OSC offers public access to a data base that offers reports on any audit conducted by the office on a District or BOCES since 2011.¹¹ Our review of the OSC data base revealed OSC engaged in an audit of the District's online banking practices for the period July 1, 2014-June 30, 2016 (Audit Report Number 2016-M-227). It is noteworthy that the audit did not reveal any online banking transactions it deemed inappropriate. The auditors also recognized that the District has taken an "additional and proactive step to prevent loss by purchasing computer fraud and funds transfer insurance coverage. (p. 7)". Nevertheless, the auditors did make the following recommendations regarding the District's online banking practices (p.7):

1. Ensure that the District has a sufficient written agreement with the bank and that those who perform online banking transactions are familiar with its content.
2. Enable notifications and other security measures available from the District's bank, including e-mail notifications that advise the Treasurer and Business Manager every time an online transaction occurs.
3. Require secondary authorization for increases to daily transfer limits.
4. Designate a computer to be used only for online banking transactions.
5. Ensure that employees involved in the online banking process receive adequate internet security awareness training.
6. Monitor computer usage to ensure compliance with the District's acceptable use policy and regulations.

Pursuant to General Municipal Law the District was required to address the noted shortcomings and associated recommendations. A letter to the OSC dated October 11, 2016 from School Board President Bickford indicates that the District accepted the audit findings and implemented the required corrective action plan.

¹¹See the following website <http://www1.osc.state.ny.us/auditsearch/auditsearch.cfm>

Review of Office of the New York State Comptroller Fiscal Stress Monitoring System

As noted, the OSC has the authority to monitor school district fiscal activities. In 2014, the office of the New York State Comptroller implemented a system intended to identify local government and school districts that are in fiscal stress, as well as those susceptible to fiscal stress. The Fiscal Stress Monitoring System (FSMS) evaluates school districts based on both *financial indicators* and *environmental indicators*. To calculate financial indicators the FSMS draws on data school districts already submit to the OSC (e.g., District Annual Financial Reports, ST-3s). To calculate a district's environmental indicators the FSMS draws on data from the United States Census Bureau, the New York State Departments of Labor, Taxation and Finance, and Education.¹²

(1) School District Financial Indicators. The FSMS specifies seven financial indicators within four categories as represented in Table 1 (p. 8).

Table 45 – School District Financial Indicators

Category	Financial Indicator	Purpose
Year-End Fund Balance	1. Unassigned Fund Balance	To identify the amount of fund balance that is available in the general fund to provide a cushion for revenue shortfalls or expenditure overruns.
	2. Total Fund Balance	To identify the amount of fund balance that is available to be used to fund operations, providing a cushion for revenue shortfalls or expenditure overruns, and/or is reserved for specific future purposes.
Operating Deficits	3. Operating Deficit	To identify districts that are incurring operating deficits.
Cash Position	4. Cash Ratio	To identify the ability of school districts to liquidate current liabilities.
	5. Cash as a % of Monthly Expenditures	To identify the ability of the school district to fund the ensuing fiscal years operations from available cash.
Use of Short-term Debt	6. Short-term Debt Issuance	To identify the amount of short-term debt that was issued to meet obligations (cash flow).
	7. Short-term Debt Issuance Trend	To identify the trend in the issuance of short-term debt.

¹² Office of the New York State Comptroller (September 2014). *Fiscal Stress Monitoring System*. Retrieved from <http://www.osc.state.ny.us/localgov/pubs/fiscalmonitoring/pdf/fiscalstressmonitoring.pdf>.

The OSC offers the following reasons to support the specified financial indicators (p. 9):

Year-End Fund Balance. The level of a school district's year-end fund balance can affect its ability to deal with revenue shortfalls and expenditure overruns. A negative or low level of fund balance can affect the school district's ability to provide services at current levels. In addition, since fund balance is the accumulated results of the school district's financial operations over time, it is a strong measure of financial condition and is not usually affected by short-term circumstances. Two financial indicators were chosen in this category to evaluate a school district's unassigned fund balance level and total fund balance.

Operating Deficits. Annual operating results are a good measure of the recent financial operations and the direction that a school district's finances are headed. School districts that have multiple years of operating deficits or a significant operating deficit in one fiscal year can face financial hardship. Additionally, multiple years of operating deficits are a reliable sign that a school district's budget is not structurally balanced – that its current revenues are not sufficient to support current expenditures. One financial indicator was selected in this category to evaluate the trend of operating deficits and determine whether the school district incurred a significant operating deficit in its most recently completed fiscal year.

Cash Position. Another way to evaluate fiscal health is to determine whether an entity has enough cash to pay its bills on time. A school district with a low level of cash and short-term investments may not be able to pay its current obligations (insolvency). The two financial indicators in this category evaluate the ability to liquidate current liabilities and the ability to fund the ensuing fiscal year's operations from available cash.

Use of Short-Term Debt. School districts in fiscal stress are more likely to issue short-term debt in order to meet obligations. A school district that increasingly relies on the issuance of short-term debt indicates that the school district has cash-flow issues that are not being resolved. The two financial indicators in this category evaluate the amount of short-term debt that was issued in the last fiscal year as well as the trend in the issuance of short-term debt.

The FSMS provides a score for each of the seven indicators (maximum 3 points each), as well as an overall score (maximum 21 points total). The FSMS then weights the indicator scores. If a district receives an overall score of greater than or equal to 65% of total points it is deemed a district in "significant fiscal stress;" a district that receive a total score between 45% and 64.9% of total points is deemed a district in "moderate fiscal stress;" a district that receives a total score between 25% and 44.9% of total points is deemed a district "susceptible to fiscal stress;" a district that receives a total

score between 0% and 24.9% of total points is assigned the label “no designation” (i.e., little or no indication of current or immediate fiscal stress).

Table 46 represents the FSMS’s financial indicator calculations for ACSD for the period ended December 30, 2016. The District’s fiscal stress is classified as no designation, the most favorable rating.

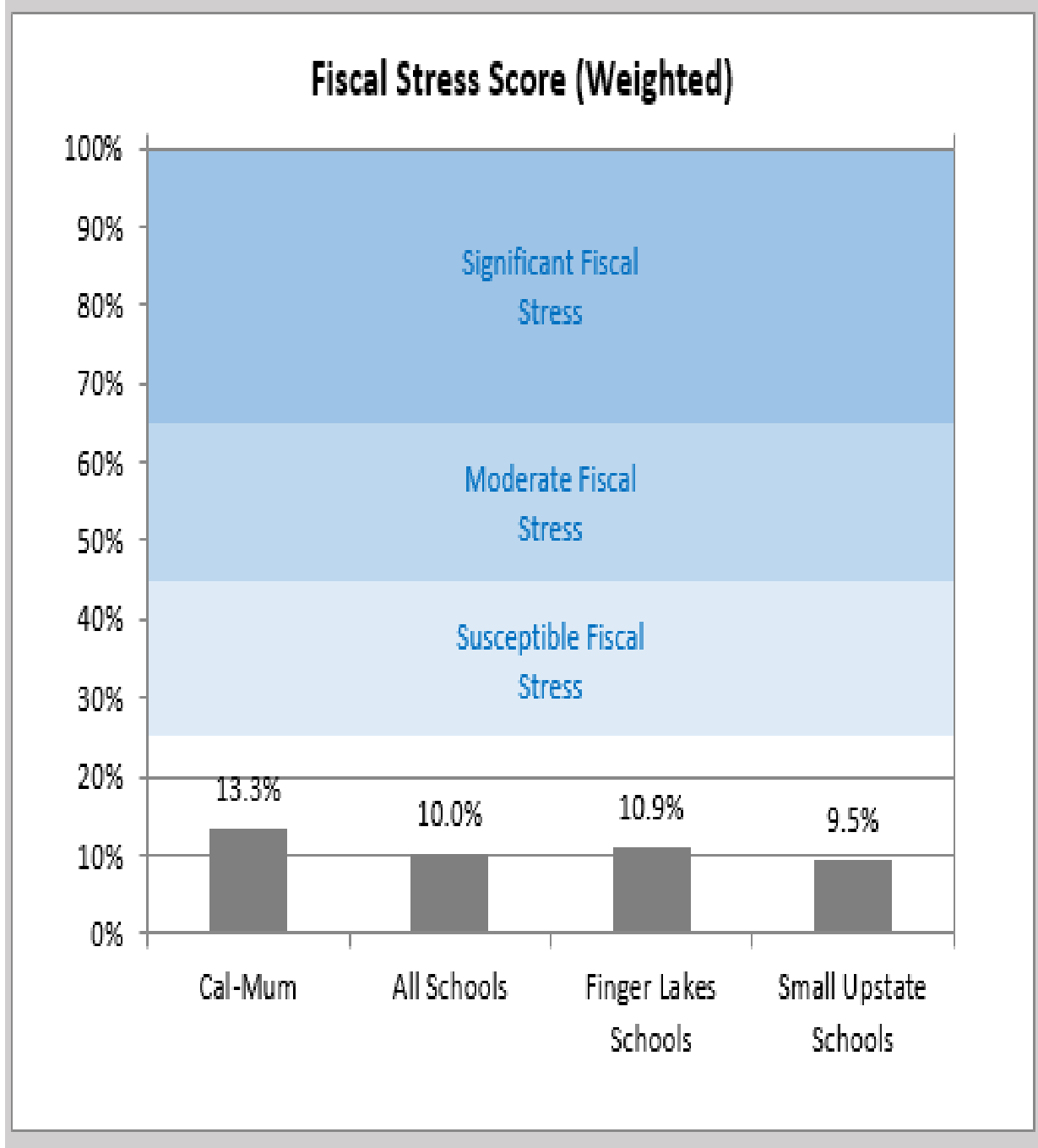
Table 46 – ACSD FSMS Financial Indicator Scoring for the Period Ended December 30, 2015

Category	Financial Indicator	Description	Year	Data	Indicator Maximum Points	ASCD Points	Scoring Weighted Average	ASCD Weighted Score	
Year-End Fund Balance	1. Unassigned Fund Balance	3 Points ≤ 1% Last Fiscal Year	2016	Unassigned FB (Code 917 General Fund)	\$ 631,484	3	0	50%	0.0%
		2 Points > 1% But ≤ 2% Last Fiscal Year		Gross Expenditures (General Fund)	\$ 16,620,917				
		1 Point > 2% But ≤ 3% Last Fiscal Year		Unassigned FB / Gross Exp (General Fund)	3.8%				
	2. Total Fund Balance	3 Points ≤ 0% Last Fiscal Year	2016	Account code: 8029 (General Fund)	\$ 2,850,622	3	0		
		2 Points > 0% But ≤ 5% Last Fiscal Year		Gross Expenditures (General Fund)	\$ 16,620,917				
		1 Point > 5% But ≤ 10% Last Fiscal Year		8029 / Gross Exp (General Fund)	17.2%				
Operating Deficits	3. Operating Deficits	General Fund 3 Points = Deficits in 3/3 of the Last Fiscal Years ≤ -1% or a Deficit in the Last Fiscal Year ≤ -3% 2 Points = Deficits in 2/3 of the Last Fiscal Years ≤ -1% 1 Point = Deficit in 1/3 Last Fiscal Years ≤ -1%	2014	Gross Revenues (General Fund)	\$ 15,823,557	3	2	20%	13.3%
				Gross Expenditures (General Fund)	\$ 16,251,639				
				Deficit (General Fund)	\$ (428,082)				
				Deficit / Gross Expenditures (General Fund)	-2.6%				
		2015	Gross Revenues (General Fund)	\$ 16,278,612					
			Gross Expenditures (General Fund)	\$ 16,959,762					
			Deficit (General Fund)	\$ (681,150)					
			Deficit / Gross Expenditures (General Fund)	-4.0%					
		2016	Gross Revenues (General Fund)	\$ 16,876,756					
			Gross Expenditures (General Fund)	\$ 16,620,917					
			Deficit (General Fund)	\$ 255,839					
			Deficit / Gross Expenditures (General Fund)	1.5%					
Cash Position	4. Cash Ratio	General Fund 3 Points ≤ 50% Last Fiscal Year 2 Points > 50% But ≤ 75% Last Fiscal Year 1 Point > 75% But ≤ 100% Last Fiscal Year	2015	Account Codes 200-223,450,451	\$ 1,768,324	3	0	20%	0.0%
				Net Current Liability Account Codes 600-626 & 631-668 Less Codes 280,290,295	\$ 1,143,704				
				Cash Investment / Current Liability	154.6%				
	5. Cash % of Monthly Expenditures	General Fund 3 Points ≤ 33.3% Last Fiscal Year 2 Points > 33.3% But ≤ 66.7% Last Fiscal Year 1 Point > 66.7% But ≤ 100% Last Fiscal Year	2015	Account codes: 200, 201, 450, 451	\$ 1,768,324	3	0		
				Average Monthly Gross Expenditures (Total Gross/12)	\$ 1,385,076				
				Cash / Avg Monthly Exp	127.7%				
Use of Short-term Debt	6. Short-term Debt Issuance	All Funds 3 Points > 15% Last Fiscal Year 2 Points > 5% But ≤ 15% Last Fiscal Year 1 Point > 0% But ≤ 5% Last Fiscal Year	2015	Debt Issued	-	3	0	10%	0.0%
				Total Revenues	\$ 16,876,756				
				Debt / Total Revenues (General Fund)	0.0%				
	7. Short-term Debt Issuance Trend	All Funds 3 Points = Issuance In Each of Last Three Fiscal Years or Issued a Budget Note In Last Fiscal Year 2 Points = Issuance In Each of Last Two Fiscal 1 Point = Issuance In Last Fiscal Year	2013	Debt Issued	-	3	0		
			2014	Debt Issued	-				
			2015	Debt Issued	-				
			2015	Budget Note Issued	No				
Total					21 Points	2 points	100%	13.3%	

Source: Figure created by authors using data retrieved from the FSMS for ASCD at <http://www1.osc.state.ny.us/localgov/fiscalmonitoring/fsms.cfm>.

To understand better Caledonia-Mumford’s relative fiscal stress as determined by the FSMS we present Table 47. As indicated, the District’s level of fiscal stress, though not designated, is above all comparative groups.

Table 47 – Comparative FSMS Fiscal Stress Scores for the Period Ended December 30, 2016



Source: Table retrieved from the FSMS for ASCD at <http://www1.osc.state.ny.us/localgov/fiscalmonitoring/fsms.cfm>.

(2) School District Environmental Indicators. The FSMS specifies six environmental indicators within five categories as represented in Table 48.

Table 48 – School District Financial Indicators

Category	Environmental Indicator	Purpose
Property Value	1. Change in Property Value	To identify school districts where property values have declined.
Enrollment	2. Change in Enrollment	To identify school districts where enrollment has declined.
Budget Votes	3. Trend in First Budget Vote Being Defeated	To identify school districts where their budget was defeated during the first vote multiple times.
	4. Change in Approval % First Budget Vote	To identify school districts where the approval percentage of their budget during the first budget vote has declined.
Graduation Rate	5. Graduation Rate %	To identify the graduation rate of the school district.
Free or Reduced Priced Lunch	6. Free or Reduced Priced Lunch	To identify an indicator of the poverty rate of the school district.

Source: Office of the New York State Comptroller (September 2014). *Fiscal Stress Monitoring System*, p. 8. Retrieved from <http://www.osc.state.ny.us/localgov/pubs/fiscalmonitoring/pdf/fiscalstressmonitoring.pdf>.

The OSC offers the following reasons to support the specified environmental indicators (p. 9):

Property Value. Property value is a useful sign of the health of the local economy and also may affect one of the school district’s major revenue sources (real property taxes). A school district with declining property values needs to increase its tax rate(s) in order to raise the same amount of real property tax revenues. This indicator evaluates the trend in a school district’s property value.

Enrollment. Changes in school district enrollment can provide insight into the health of the local economy and can pose challenges to a school district’s finances. A school district with declining enrollment may experience a decline in property values and the associated tax base, which may affect a school district’s revenues. Additionally, despite the fact that enrollment is declining, school districts are often unable to cut the associated costs since many expenditures, including debt service, personal services, and employee benefits, are fixed in the short term.

Budget Votes. The level of community support for a school district's budget directly affects the school district's ability to incur the expenditures that are anticipated. Additionally, because of the onset of the tax cap starting with the 2012-13 fiscal year, the level of community support for a school district's budget will directly affect the school district's ability to raise real property taxes, its major source of revenue. The two indicators in this category identify school districts that had their budgets defeated during the first vote multiple times, and school districts that have had a declining approval percentage for the first budget vote.

Graduation Rate. Graduation rates may affect the school district's expenditures. A low graduation rate may indicate a school district has students with higher needs that require additional academic services, resulting in additional expenditures for the district.

Free or Reduced Price Lunch. The percentage of students eligible for free or reduced price lunch is directly correlated with the poverty rate. A high percentage of students that are eligible for free or reduced price lunch indicates a school district has students with higher needs that require additional services, resulting in additional expenditures for the district.

The FSMS provides a score for each of the six environmental indicators (maximum 3 points each), as well as an overall score (maximum 18 points total). The FSMS then weights the indicator scores. If a district receives an overall score of greater than or equal to 60% of total points it is deemed a district with the "worst environmental conditions;" a district that receives a total score between 45% and 59.9% of total points is deemed a district with "the next level of environmental conditions;" a district that receives a total score between 30% and 44.9% of total points is deemed a district "to have the last level of environmental conditions;" and a district that receives a total score between 0% and 29.9% of total points is assigned the label "no designation" (i.e., little or no indication of negative environmental conditions).

Table 49 represents the FSMS's environmental indicator calculations for ACSD for the period ended December 30, 2016. The District's environmental stress is classified as no designation, the most favorable rating.

Table 49 – ACSD FSMS Environmental Indicator Scoring for the Period Ended December 30, 2016

Category	Financial Indicator	Description	Data	Indicator Maximum Points	ASCD Points	Scoring Weighted Average	ASCD Weighted Score
Property Value	1. Change in Property Value	3 Points = Four Fiscal Years Average Less Than or Equal to -4% or Change Between Last Two Fiscal Years Less Than -10%	0.6%	3	0	30%	0%
		2 Points = Four Fiscal Years Average Less Than or Equal to -2% But Greater Than -4%					
		1 Point = Four Fiscal Years Average Less Than or Equal to -1% But Greater Than -2%					
		0 points = Four Fiscal Years Average Greater Than -1%					
Enrollment	2. Change in Enrollment	3 Points = Four Fiscal Years Average Less Than or Equal to -3.5%	-3.5%	3	3	20%	1.5%
		2 Points = Four Fiscal Years Average Less Than or Equal to -2.5% But Greater Than -					
		1 Point = Four Fiscal Years Average Less Than or Equal to -1.5% But Greater Than -2.5%					
		0 Points = Four Fiscal Years Average Greater Than -1.5%					
Budget Votes	3. Trend in First Budget Vote Being Defeated	3 Points = Budget Vote Defeated First Time Four of Last Four Fiscal Years	0	3	0	15%	0%
		2 Points = Budget Vote Defeated First Time Three of Last Four Fiscal Years					
		1 Point = Budget Vote Defeated First Time Two of Last Four Fiscal Years					
		0 Points = Budget Vote Defeated First Time One or None of Last Four Fiscal Years					
	4. Change in Approval % First Budget Vote	3 Points = Four Fiscal Years Average Less Than or Equal to -9% Points and Last Fiscal Year Approval % Less Than 60%	1.7%	3	0		
		2 Points = Four Fiscal Years Average Less Than or Equal to -6% Points But Greater Than -9% Points and Last Fiscal Year Approval % Less Than 60%					
		1 Point = Four Fiscal Years Average Less Than or Equal to -3% Points But Greater Than -6% Points and Last Fiscal Year Approval % Less Than 60%					
		0 Points = Four Fiscal Years Average Greater Than -3% Points					
Graduation Rate	5. Graduation Rate %	3 Points = Graduation % Below 1.5 Standard Deviations of That Fiscal Year's Average Graduation Rate % in Three or More of Last Four Fiscal Years	87%	3	0	15%	0%
		2 Points = Graduation % Below 1.5 Standard Deviations of That Fiscal Year's Average Graduation Rate % in Two of Last Four Fiscal Years					
		1 Point = Graduation % Below 1.5 Standard Deviations of That Fiscal Year's Average Graduation Rate % in One of Last Four Fiscal Years					
		0 Points = Graduation % Below 1.5 Standard Deviations of That Fiscal Year's Average					
Free or Reduced Priced Lunch	6. Free or Reduced Priced Lunch	3 Points = Three Fiscal Years Average Greater Than or Equal to 75%	25.9%	3	0	20%	0%
		2 Points = Three Fiscal Years Average Greater Than or Equal to 65% But Less Than 75%					
		1 Point = Three Fiscal Years Average Greater Than or Equal to 55% But Less Than 65%					
		0 Points = Three Fiscal Years Average Less Than 55%					
			Total	18 Points	0 points	100%	1.5%

Source: Figure created by authors using data retrieved from the FSMS for ASCD at <http://www1.osc.state.ny.us/localgov/fiscalmonitoring/fsms.cfm>.

Summary of Independent and OSC Audit Findings

Our review of the independent and OSC audit reports enable us to make several generalizations regarding the degree to which Caledonia-Mumford employs some, but not all, of the sound financial management practices that we specified. First, without exception, Caledonia-Mumford received an *unqualified opinion* of their financial statements. To be clear, an unqualified opinion does not speak to the financial condition of the District (e.g., solvency), but does provide reasonable assurance that the financial statements are free of material misstatement. It remains the responsibility of the Board to monitor the financial health of their district. They can now do so with some confidence that their financial statements reflect accurately the financial condition of the District.

Second, the independent auditors reported no “material weaknesses” in ACSD’s system of internal controls in their *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* for the years covered by our review. Maintaining a sound system of internal controls in the foundation of sound fiscal management practices.

Third, the independent auditor’s Management Letter represents an important means to signal or otherwise provide advice to districts on how to improve their fiscal management practices as revealed during the course of an audit. The Management Letters for the period of our review made only a few, arguably minor suggestions each year (i.e., procurement controls, missing tax withholding forms). We also noted that the District’s effort to implement other corrective actions recommended in prior years’ management letters, demonstrating the utility of the letters in identifying ways in which the District can improve its fiscal management practices, and its desire to employ financially sound practices. We encourage Caledonia-Mumford officials to continue to work closely with their auditors to discover varied ways to improve their fiscal management practices.

Fourth, our experience reviewing OSC audits is that they often provide useful guidance to districts with regard to internal controls. Caledonia-Mumford’s OSC audit suggested means to improve on-line banking practices. Caledonia-Mumford implemented a correction action plan to address these recommendations.

Fifth, although the FSMS is new, and the veracity of its indicators to reveal fiscal and environmental stress untested, Caledonia-Mumford officials can take comfort in knowing that the District performed well individually and collectively on all measures.

In short, our review suggests that Caledonia-Mumford is fiscally well managed. It is important to recognize, however, that audits and the FSMS do not report on what some might reasonably argue is the set of financial management practices that can most contribute to district success – Practices Related to Allocating Resources, including using strategic planning, decision analysis, and program evaluation techniques to allocate resources in productive ways. Though existing research provides little definitive guidance on the expected effects of programs and policies across schools broadly, a given school can still use these techniques to allocate resources productively in light of their own circumstances.

QUESTION 2

How does the Caledonia-Mumford CSD compare with other schools in reference to revenues, expenditures, and district wealth?

The New York State Education Department's Fiscal Analysis & Research Unit creates annual reports based on districts' Annual Financial Reports (Form ST-3). ST-3s are self-reported, unaudited documents that districts submit to the State annually. The State typically takes more than one year to compile and make the data available to the public. We base our analyses in this section of the most current data, school year 2015-2016.

We have identified a set of districts for our comparative analyses. The set encompasses all of the component school districts of the Genesee Valley Educational Partnership (BOCES). We selected this group for several reasons. First, as components of the same BOCES, each is subject to like charges for BOCES services, which as we will demonstrate represents a sizeable fraction of district expenditures. Second, the State Education Department has long recognized variations in the cost of providing education services across the State, say, New York City compared to Western New York, and has adjusted its foundation aid formulae accordingly. The geographic proximity of Genesee Valley Educational Partnership component districts lessens the possible effects of price-level differences among the districts for several expenditures, including salaries and wages, making the comparisons more informative. Third, community members are most likely to consider local districts when seeking to understand how Caledonia-Mumford finances compare to others. We also include New York State averages as a reference points.

Table 50 – District Revenues by Source 2015-2016

District Name	Total Revenue	Adjusted Average Daily Membership	Revenue Per Average Daily Membership	Percent Federal Revenue	Percent State Revenue	Percent Local Revenue
Caledonia-Mumford	\$ 17,459,161	808	\$ 21,608	2%	62%	35%
Alexander	\$ 17,008,676	875	\$ 19,438	2%	68%	30%
Attica	\$ 30,010,932	1,329	\$ 22,582	2%	62%	36%
Avon	\$ 19,565,004	1,041	\$ 18,794	2%	53%	45%
Batavia	\$ 47,819,640	2,382	\$ 20,075	4%	53%	43%
Byron-Bergen	\$ 22,780,898	967	\$ 23,558	4%	63%	33%
Dalton-Nunda	\$ 20,806,688	719	\$ 28,938	2%	75%	23%
Dansville	\$ 32,619,488	1,564	\$ 20,856	4%	74%	23%
Elba	\$ 9,162,437	398	\$ 23,021	3%	69%	28%
Geneseo	\$ 18,767,138	908	\$ 20,669	2%	44%	53%
Leroy	\$ 23,283,158	1,252	\$ 18,597	3%	63%	34%
Letchworth	\$ 18,641,813	929	\$ 20,067	3%	72%	25%
Livonia	\$ 32,821,189	1,624	\$ 20,210	2%	53%	45%
Mount Morris	\$ 13,978,932	552	\$ 25,324	3%	70%	27%
Oakfield-Alabama	\$ 17,948,416	837	\$ 21,444	2%	70%	27%
Pavilion	\$ 17,307,568	706	\$ 24,515	3%	70%	28%
Pembroke	\$ 20,638,756	970	\$ 21,277	3%	65%	32%
Perry	\$ 17,548,313	844	\$ 20,792	3%	66%	31%
Warsaw	\$ 21,626,761	907	\$ 23,844	3%	59%	38%
Wayland-Cohocton	\$ 30,786,384	1,367	\$ 22,521	3%	74%	23%
Wyoming	\$ 4,812,337	186	\$ 25,873	3%	58%	39%
York	\$ 16,283,981	728	\$ 22,368	3%	68%	30%
GV BOCES Average	\$ 21,439,894	995	\$ 22,108	3%	64%	33%
New York State Average	-	2,775,499	\$ 23,635	4%	42%	55%

Source: New York State Education Department, Fiscal Analysis & Research Unit, Masterfile for 2015-2016;
http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html

Table 51 reports district revenues in multiple ways. The second column indicates the total amount of revenues available to each district in 2015-2016. For comparison purposes, total revenue figures are of limited utility as they do not account for variations in district enrollment, a major factor

underlying aggregate revenue levels. To control for variations in district enrollment, we also report revenues per average daily membership. Average daily membership represents a head count of the pupils enrolled in the district, with some adjustments (e.g., half-day kindergarten students are weighted as 0.5 students). The table indicates that Caledonia-Mumford raises slightly less revenue per pupil than the average GV BOCES district, yet ranks 10th among the 22 districts in per pupil revenues.

The far right columns of Table 50 reports the percent of total district revenues provided by the Federal, State, and local governments. The multi-tiered funding system is believed to decrease funding inequities as the Federal and State government can allocate more resources to poorer districts than wealthy districts, which in fact Federal and State aid formulae do, while also providing a degree of local fiscal control.

What is evident from Table 50 is that the Federal fiscal contribution to districts is small, averaging only 4% across the State. Nationally, federal revenues account for approximately 10% of average revenues. Understand that public school systems follow from each state's constitutional provisions, not the Federal constitution. As a result, each state employs its own system of funding schools, securing funds from state and local governments in varying proportions. New York State relies heavily on local funding sources to support schools, namely the property tax. Caledonia-Mumford's dependence on local revenues is well below the state average, though slightly above the GV Valley BOCES average, ranking 8th among the 22 component districts. It follows that the percent of revenues Caledonia-Mumford secures from State sources is well above the State average, and it ranks 15th highest among the component districts.

Table 52 offers further insight into Caledonia-Mumford revenue sources by distinguishing among the two components that comprise state revenues: State School Formulae Aids and STAR aid. The State uses STAR aid to reimburse districts for property tax revenues lost as a result of the School Tax Relief Act (Chapter 389 of the Laws of 1997). School aid follows from the application of over twenty formulae that allocate funds to districts for general or specific purposes.

Table 51 – State Revenue by Source 2015-2016

District Name	Total State Revenue	Adjusted Average Daily Member-ship	Average Total State Revenue Per Average Daily Membership	State School Formulae Aid Per Average Daily Member-ship	STAR Aid as Per Average Daily Member-ship
Caledonia-Mumford	\$ 10,896,527	808	\$ 13,486	\$11,941	\$1,545
Alexander	\$ 11,525,489	875	\$ 13,172	\$11,711	\$1,461
Attica	\$ 18,639,927	1,329	\$ 14,026	\$12,610	\$1,416
Avon	\$ 10,409,452	1,041	\$ 9,999	\$8,535	\$1,465
Batavia	\$ 25,428,260	2,382	\$ 10,675	\$9,195	\$1,480
Byron-Bergen	\$ 14,417,664	967	\$ 14,910	\$13,030	\$1,880
Dalton-Nunda	\$ 15,502,959	719	\$ 21,562	\$20,042	\$1,520
Dansville	\$ 24,020,876	1,564	\$ 15,359	\$14,231	\$1,128
Elba	\$ 6,328,761	398	\$ 15,901	\$14,340	\$1,562
Geneso	\$ 8,269,041	908	\$ 9,107	\$7,950	\$1,157
Leroy	\$ 14,620,894	1,252	\$ 11,678	\$10,080	\$1,599
Letchworth	\$ 13,394,365	929	\$ 14,418	\$13,425	\$993
Livonia	\$ 17,248,743	1,624	\$ 10,621	\$9,138	\$1,483
Mount Morros	\$ 9,835,226	552	\$ 17,817	\$16,356	\$1,462
Oakfield-Alabama	\$ 12,635,905	837	\$ 15,097	\$13,609	\$1,488
Pavillion	\$ 12,049,029	706	\$ 17,067	\$15,468	\$1,599
Pembroke	\$ 13,394,332	970	\$ 13,809	\$12,259	\$1,550
Perry	\$ 11,642,742	844	\$ 13,795	\$12,536	\$1,258
Warsaw	\$ 12,853,491	907	\$ 14,171	\$12,647	\$1,524
Wayland-Cohocton	\$ 22,728,915	1,367	\$ 16,627	\$15,485	\$1,142
Wyoming	\$ 2,787,384	186	\$ 14,986	\$13,148	\$1,838
York	\$ 11,038,975	728	\$ 15,163	\$13,591	\$1,573
GV BOCES Average	\$ 13,621,316	995	\$ 14,248	\$12,245	\$1,460
New York State Average	\$ 27,422,346,424	2,775,499	\$ 9,880	\$8,686	\$1,195

Source: New York State Education Department, Fiscal Analysis & Research Unit, Masterfile for 2015-2016;
http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html

Caledonia-Mumford ranks 16th highest among the 22 component districts in school aid per pupil. Similarly, Caledonia-Mumford secures less formulae aid per pupil than the average GV BOCES

district. Differences in school formulae aid per pupil is explained, in large part, by relative district wealth. Although several aids provide flat grants per pupil (e.g., textbook aid, computer software aid, and library materials aid), the State's largest formulae aids are adjusted for differences in district wealth (i.e., foundation aid, building aid, BOCES aid, and transportation aid).¹³ By design, these formulae allocate less school aid per pupil to higher wealth districts than lower wealth districts.

In Table 47 we report the three interrelated variables the State uses to distribute foundation aid, which accounts for approximately 70% of total state formulae aid.

Average full value property per weighted pupil is determined by dividing the total taxable real property in a district by its total enrollment after it has been adjusted to provide additional weightings for pupils with pupils with disabilities, pupils declassified from special education, and pupils in summer school; half-day kindergarten pupils are weighted at 0.5.

Average income per pupil is determined by dividing the adjusted gross income in a district by its total enrollment, again, adjusted to provide additional weightings for pupils with pupils with disabilities, pupils declassified from special education, and pupils in summer school; half-day kindergarten pupils are weighted at 0.5.

A district's combined wealth ratio (CWR) is calculated by weighting equally (1) the ratio of the district's full value property wealth per weighted pupil to the State average full value property wealth per weighted pupil and (2) the ratio of the district's income per weighted pupil to the State average income per weighted pupil. Accordingly, a CWR greater than 1.0 indicates that the State regards the district as having above average wealth, and CWR less than 1.0 indicates that the State regards the district as having below average wealth.

¹³New York State Education Department (August 2017). State Aid to Schools: A Primer, Pursuant to the Laws of 2017. Retrieved from <http://www.oms.nysed.gov/faru/PDFDocuments/Primer17-18A.pdf>

Table 52 – District Wealth 2015-2016

District Name	Average Full Value Property Per Weighted Pupil	Average Income Per Weighted Pupil	Combined Wealth Ratio
Caledonia-Mumford	\$ 304,405	\$ 122,847	0.594
Alexander	\$ 255,542	\$ 105,332	0.504
Attica	\$ 326,647	\$ 116,432	0.597
Avon	\$ 334,587	\$ 137,444	0.660
Batavia	\$ 281,107	\$ 114,112	0.550
Byron-Bergen	\$ 282,603	\$ 122,290	0.573
Dalton-Nunda	\$ 245,202	\$ 107,073	0.500
Dansville	\$ 229,962	\$ 89,821	0.440
Elba	\$ 254,625	\$ 104,085	0.500
Geneseo	\$ 565,793	\$ 147,325	0.892
Leroy	\$ 258,848	\$ 114,921	0.532
Letchworth	\$ 292,130	\$ 104,633	0.535
Livonia	\$ 396,906	\$ 129,737	0.694
Mount Morris	\$ 230,809	\$ 89,294	0.440
Oakfield-Alabama	\$ 241,021	\$ 109,247	0.501
Pavillion	\$ 283,244	\$ 123,550	0.577
Pembroke	\$ 328,743	\$ 118,364	0.603
Perry	\$ 349,176	\$ 113,203	0.609
Warsaw	\$ 294,648	\$ 109,625	0.550
Wayland-Cohocton	\$ 268,653	\$ 94,563	0.488
Wyoming	\$ 410,194	\$ 126,202	0.697
York	\$ 287,693	\$ 110,752	0.547
GV BOCES Average	\$ 305,570	\$ 114,130	0.570
New York State Average	\$ 561,100	\$ 189,800	1.000

Source: New York State Education Department, Fiscal Analysis & Research Unit, Masterfile for 2015-2016;
http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html

Table 52 indicates that Caledonia-Mumford is a well below average wealth district in reference to the State, but a marginally higher wealth district in the GV BOCES. Further, Table 5 highlights the great variation in CWR among the component districts, ranging from 0.892 in Geneseo to 0.440 in

Mount Morris and Dansville. Table 52 also makes clear that higher income districts also tend to be higher property value districts.

Table 53 – True Value Property Tax Rates and Unrestricted Fund Balance 2017-2018

District Name	True Value Tax Rate per \$1,000	Unrestricted Fund Balance as a Percent of Total Budget**
Caledonia-Mumford	\$19.79	3.59%
Alexander	\$22.16	3.92%
Attica	\$17.07	4.00%
Avon	\$24.33	4.00%
Batavia	\$24.59	4.01%
Byron-Bergen	\$24.65	4.00%
Dalton-Nunda	\$20.60	4.00%
Dansville	\$18.00	4.00%
Elba	\$21.59	0.97%
Geneseo	\$16.95	4.00%
Leroy	\$24.47	4.00%
Letchworth	\$14.55	4.00%
Livonia	\$21.03	4.00%
Mount Morris	\$26.94	4.00%
Oakfield-Alabama	\$22.98	4.00%
Pavilion	\$21.24	4.00%
Pembroke	\$19.88	4.00%
Perry	\$17.10	4.00%
Warsaw	\$21.35	4.00%
Wayland-Cohocton	\$16.82	4.00%
Wyoming	\$17.74	4.00%
York	\$20.86	4.00%
GV BOCES Average	\$20.67	3.84%

**Source: New York State School Property Tax Report Card, 2017-18. Retrieved from <http://www.p12.nysed.gov/mgtserv/propertytax/home.html>.

In Table 53 we shift our attention away from state revenues and the variables used to allocate aid to the primary source of local revenues, the school property tax. Here we see that Caledonia-Mumford has a lower than average tax rate among the component districts, more noticeably the rate is the 7th lowest in the BOCES.

Table 53 also indicates how Caledonia-Mumford's unrestricted fund balance compares to other component districts. The unrestricted fund balance represents "savings" from prior years that the district can use to meet any ordinary or contingent expenses in the coming year, or use to lower property taxes while maintain current spending levels. Recall from the previous section that the unrestricted fund balance amount is limited by law to no more than 4% of the estimated total 2018-19 budget. Recall also that the FSMS considered the unrestricted fund balance as an indicator of district fiscal stress, with lower percentages indicating higher levels of fiscal stress. Currently, the districts fund balance is marginally below 4%.

In Table 54 we shift our attention from revenues to expenditures. As anticipated, given Caledonia-Mumford's comparatively low per pupil revenue, the district has a below average per pupil expenditure compared to the statewide average. In addition, Caledonia-Mumford spends slightly less per pupil than the GV BOCES Average, ranking 11th among the 22 component districts.

Table 54 – Total Expenditures 2015-2016

District Name	Total Expenditures	Adjusted Average Daily Membership	Expenditure Per Pupil
Caledonia-Mumford	\$ 17,276,953	808	\$ 21,382
Alexander	\$ 18,176,043	875	\$ 20,773
Attica	\$ 27,562,670	1,329	\$ 20,739
Avon	\$ 18,078,550	1,041	\$ 17,367
Batavia	\$ 48,946,811	2,382	\$ 20,549
Byron-Bergen	\$ 21,689,779	967	\$ 22,430
Dalton-Nunda	\$ 17,886,247	719	\$ 24,877
Dansville	\$ 31,858,843	1,564	\$ 20,370
Elba	\$ 8,639,742	398	\$ 21,708
Geneseo	\$ 18,948,223	908	\$ 20,868
Leroy	\$ 22,857,278	1,252	\$ 18,257
Letchworth	\$ 18,569,701	929	\$ 19,989
Livonia	\$ 32,513,821	1,624	\$ 20,021
Mount Morris	\$ 14,227,632	552	\$ 25,775
Oakfield-Alabama	\$ 17,367,583	837	\$ 20,750
Pavillion	\$ 17,710,630	706	\$ 25,086
Pembroke	\$ 20,938,845	970	\$ 21,586
Perry	\$ 16,589,308	844	\$ 19,656
Warsaw	\$ 20,360,066	907	\$ 22,448
Wayland-Cohocton	\$ 29,943,095	1,367	\$ 21,904
Wyoming	\$ 4,457,685	186	\$ 23,966
York	\$ 16,835,338	728	\$ 23,125
GV BOCES Average	\$ 20,974,311	995	\$ 21,528
New York State Average	-	-	\$ 23,361

Source: New York State Education Department, Fiscal Analysis & Research Unit, Masterfile for 2015-2016); http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html

To understand better Caledonia-Mumford’s MCSD’s expenditures we report the percentage of total per pupil spending across functional areas in Table 55 and Table 56. The use of percentages allow us to focus attention from absolute spending to relative spending and reveal underlying district resource allocation practices. For example, Table 8 indicates that Caledonia-Mumford allocates a lesser percentage to the Board of Education and central administration than the average component district.

Though the each category represents expenditures made educational ends, that Caledonia-Mumford devotes less of their budget to these areas may viewed by community members as desirable. Caledonia-Mumford also spends a greater percentage on teacher salaries, pupil personnel services, and other instructional salaries than the average component district. It is noteworthy that these areas represent expenditures for direct, district based instruction and support. Alternatively, that Caledonia-Mumford devotes more of their budget to, say, debt service (principal and interest) than the statewide or GV BOCES average may be viewed community members as less than desirable.

Table 55 – Percent of Total Expenditures Per Function 2015-2016 Part 1

District Name	Board of Ed	Central Admin	Teacher Salaries	Pupil Personnel Services	Curric. Develop. And Super.	BOCES	Tuition	Other Instruct Salaries	Other Instruct Expenses
Caledonia-Mumford	0.44%	2.63%	29.53%	1.68%	1.66%	9.03%	0.95%	6.20%	3.38%
Alexander	0.38%	2.25%	26.48%	1.14%	1.92%	7.58%	1.18%	6.17%	2.69%
Attica	0.57%	2.17%	29.90%	1.05%	2.14%	6.88%	0.68%	4.41%	2.76%
Avon	0.70%	2.69%	30.60%	1.91%	2.62%	5.24%	1.12%	5.76%	3.84%
Batavia	0.35%	2.11%	28.15%	2.02%	2.01%	13.40%	1.96%	7.19%	3.45%
Byron-Bergen	0.47%	1.97%	26.11%	2.14%	2.33%	12.09%	1.24%	4.98%	4.00%
Dalton-Nunda	0.83%	2.81%	23.83%	1.26%	1.74%	7.90%	2.66%	3.91%	2.12%
Dansville	0.42%	1.73%	26.56%	1.22%	1.98%	5.39%	2.76%	6.36%	3.20%
Elba	0.51%	4.25%	33.42%	1.63%	1.22%	4.00%	1.43%	4.44%	4.19%
Geneseo	0.66%	2.99%	30.75%	1.26%	2.80%	9.30%	1.11%	5.29%	3.78%
Leroy	0.84%	1.74%	28.31%	1.60%	2.17%	8.56%	1.01%	6.02%	3.73%
Letchworth	0.63%	2.51%	28.46%	1.37%	2.35%	5.52%	1.96%	6.73%	3.23%
Livonia	0.27%	2.14%	30.20%	1.80%	2.79%	5.26%	1.44%	8.04%	3.98%
Mount Morris	0.80%	2.90%	20.14%	1.03%	1.25%	19.46%	0.54%	3.47%	3.11%
Oakfield-Alabama	0.67%	2.40%	31.10%	0.60%	1.98%	6.17%	4.30%	7.05%	3.86%
Pavilion	0.55%	2.08%	26.12%	1.56%	2.15%	6.50%	0.97%	5.83%	3.62%
Pembroke	0.90%	1.55%	32.37%	0.90%	1.77%	4.54%	0.67%	4.90%	3.21%
Perry	0.90%	2.97%	27.80%	1.57%	1.79%	7.61%	1.09%	5.41%	3.31%
Warsaw	0.60%	2.68%	25.02%	1.42%	2.31%	9.44%	1.00%	5.59%	3.52%
Wayland-Cohocton	0.23%	2.16%	27.80%	2.95%	2.14%	6.29%	2.40%	5.08%	4.40%
Wyoming	1.19%	6.82%	21.78%	1.12%	0.00%	9.49%	7.49%	2.13%	1.75%
York	0.31%	2.87%	26.16%	1.23%	1.76%	7.86%	1.37%	3.80%	4.26%
GV BOCES Average	0.60%	2.66%	27.75%	1.48%	1.95%	8.07%	1.79%	5.40%	3.43%
New York State Average	0.30%	1.43%	32.11%	1.20%	1.84%	3.71%	2.66%	5.48%	8.60%

Source: New York State Education Department, Fiscal Analysis & Research Unit, Masterfile for 2015-2016;
http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html

Table 56 – Percent of Total Expenditures Per Function 2015-2016 Part 2

District Name	Comm. Services	Operations and Mtnce	Teacher Retirement System	Health Benefits	Other Employee Benefits	Other Undistributed	Intra-fund Transfers	Transport	Debt Service
Caledonia-Mumford	0.07%	5.31%	4.63%	9.71%	5.52%	2.71%	0.89%	4.37%	11.27%
Alexander	0.03%	5.74%	4.20%	9.36%	5.85%	3.72%	11.28%	4.95%	5.07%
Attica	0.00%	7.11%	4.54%	11.47%	4.82%	4.76%	0.36%	5.46%	10.91%
Avon	0.01%	6.85%	4.80%	8.37%	5.79%	2.99%	0.67%	4.53%	11.52%
Batavia	0.00%	5.63%	4.00%	9.68%	5.48%	1.85%	1.45%	3.41%	7.86%
Byron-Bergen	0.04%	6.70%	4.20%	7.51%	5.43%	1.98%	0.00%	5.39%	13.41%
Dalton-Nunda	0.00%	5.92%	3.70%	10.00%	5.18%	4.86%	0.36%	4.46%	18.44%
Dansville	0.00%	4.66%	3.88%	12.34%	6.27%	4.30%	1.29%	5.15%	12.48%
Elba	0.00%	5.77%	4.85%	10.63%	5.67%	5.61%	1.50%	4.05%	6.81%
Geneseo	0.00%	4.81%	4.85%	9.80%	4.86%	3.37%	0.00%	4.25%	10.12%
Leroy	0.00%	6.56%	4.66%	8.96%	5.61%	5.93%	1.05%	4.35%	8.92%
Letchworth	0.00%	7.50%	4.58%	11.64%	5.95%	2.77%	0.00%	8.26%	6.55%
Livonia	0.00%	5.46%	5.02%	12.02%	5.82%	2.86%	0.00%	3.45%	9.45%
Mount Morris	0.00%	5.97%	3.18%	7.28%	3.94%	1.57%	0.70%	6.03%	18.62%
Oakfield-Alabama	0.00%	5.77%	4.76%	10.83%	5.91%	5.09%	0.00%	5.11%	4.41%
Pavilion	0.00%	4.89%	4.37%	9.39%	5.46%	5.71%	5.44%	5.21%	10.15%
Pembroke	0.00%	6.04%	4.76%	11.47%	5.85%	5.89%	0.00%	4.45%	10.74%
Perry	0.00%	6.26%	4.24%	8.74%	5.63%	4.65%	0.00%	4.25%	13.79%
Warsaw	0.00%	4.84%	4.05%	8.52%	4.23%	1.72%	0.37%	4.57%	20.14%
Wayland-Cohocton	0.07%	6.04%	4.47%	12.01%	5.64%	3.32%	2.50%	4.35%	8.16%
Wyoming	0.00%	6.34%	3.41%	9.89%	4.72%	9.09%	3.12%	9.07%	2.59%
York	0.03%	4.92%	4.04%	9.98%	5.29%	1.91%	8.99%	4.45%	10.75%
GV BOCES Average	0.01%	5.87%	4.33%	9.98%	5.40%	3.94%	1.82%	4.98%	10.55%
New York State Average	0.15%	5.86%	8.19%	9.58%	6.62%	1.47%	0.78%	4.70%	5.36%

Source: New York State Education Department, Fiscal Analysis & Research Unit, Masterfile for 2015-2016;
http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html