



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047

2012

Open to Public  
Inspection

## A For the 2012 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Check if applicable  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization <b>CORNNG CLASSIC CHARITIES</b>		D Employer identification number <b>11-9904027</b>	
Doing Business As		E Telephone number <b>607-962-4441</b>	
Number and street (or P O box if mail is not delivered to street address) <b>PO BOX 1048</b>		F City, town or post office, state, and ZIP code <b>CORNING NY 14830</b>	
G Gross receipts \$ <b>324</b>		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer <b>JOHN SIRIANNI 78 ERWIN ST PAINTED POST NY 14870</b>		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) <input type="checkbox"/> (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website ► <b>N/A</b>	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation <b>1968</b> M State of legal domicile <b>NY</b>	

## Part I Summary

1 Briefly describe the organization's mission or most significant activities  
**SEE SCHEDULE O**

2 Check this box ►  if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

**3 17**

4 Number of independent voting members of the governing body (Part VI, line 1b)

**4 17**

5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)

**5 2**

6 Total number of volunteers (estimate if necessary)

**6 0**

7a Total unrelated business revenue from Part VIII, column (C), line 12

**7a 0**

b Net unrelated business taxable income from Form 990-T, line 34

**7b 0**

8 Contributions and grants (Part VIII, line 1h)

Prior Year **99,680** Current Year **276**

9 Program service revenue (Part VIII, line 2g)

**23,210 20**

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

**173 28**

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

**0 0**

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)

**123,063 324**

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

**0 0**

14 Benefits paid to or for members (Part IX, column (A), line 4)

**0 0**

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

**83,895 16,364**

16a Professional fundraising fees (Part IX, column (A), line 11e)

**0 0**

b Total fundraising expenses (Part IX, column (D), line 25) ►

**52**

**105,160 12,045**

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

**189,055 28,409**

18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)

**-65,992 -28,085**

19 Revenue less expenses Subtract line 18 from line 12

Beginning of Current Year **494,891** End of Year **473,725**

20 Total assets (Part X, line 16)

**3,333 10,252**

21 Total liabilities (Part X, line 26)

**491,558 463,473**

22 Net assets or fund balances Subtract line 21 from line 20

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Signature of officer

Date **5-24-13**Type or print name and title **John P. Sirianni Treasurer**

Sign Here	Preparer's signature		Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name <b>RICHARD MCNEILLY</b>	Preparer's signature <b>RICHARD MCNEILLY</b>	<b>05/20/13</b>	<b>P00639824</b>	
Paid Preparer Use Only	Firm's name ► <b>CAVACO MANAGEMENT GROUP LTD</b>		Firm's EIN ►	<b>16-1424411</b>	
	124 W FRANKLIN ST				
	Firm's address ► <b>HORSEHEADS, NY 14845-2437</b>		Phone no	<b>607-739-6239</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)

Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2012)

7

## Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III 

1 Briefly describe the organization's mission

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

 Yes  No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

 Yes  No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code ) (Expenses \$ 13,390 including grants of \$ ) (Revenue \$ )

TO OPERATE THE FIRST TEE PROGRAM OF WHICH THE OBJECTIVES ARE TO ASSIST IN PROVIDING A PLACE FOR YOUTH TO ENHANCE THEIR SKILLS AND LEARN POSITIVE PARTICIPATION BY EMBRACING THE NINE CORE VALUES FOR A SUCCESSFUL LIFE AS OUTLINED IN THE FIRST TEE CHARTER.

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses ► 13,390

## Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3 X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b X	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c X	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 X	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b X	

Form 990 (2012) CORNNG CLASSIC CHARITIES  
Part IV Checklist of Required Schedules (continued)

11-9904027

Page 4

21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I

b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III

28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)

a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV

c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O

	Yes	No
21		X
22		X
23		X
24a	X	
24b		
24c		
24d		
25a		X
25b	X	
26		X
27		X
28a	X	
28b	X	
28c	X	
29		X
30		X
31	X	
32		X
33	X	
34		X
35a	X	
35b		
36		X
37		X
38	X	

Form 990 (2012)

## Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V 

		Yes	No
1a	1a		
b	1b		
c	1c		
2a	2a	2	
b	2b	X	
3a	3a	X	
b	3b		
4a	4a	X	
b			
See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
5a	5a	X	
b	5b	X	
c	5c		
6a	6a	X	
b	6b		
7	7a		
a	7b		
b	7c		
c			
d	7d		
e	7e		
f	7f		
g	7g		
h	7h		
8	8		
9	9a		
a	9b		
10	10a		
b	10b		
11	11a		
b	11b		
12a	12a		
b	12b		
13	13a		
a			
Note. See the instructions for additional information the organization must report on Schedule O			
b	13b		
c	13c		
14a	14a	X	
b	14b		

**Part VI / Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year  
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O

1a	17	Yes	No
1b	17		

1b Enter the number of voting members included in line 1a, above, who are independent

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 Did the organization have members or stockholders?

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?

b Each committee with authority to act on behalf of the governing body?

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Did the organization have local chapters, branches, or affiliates?

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

b Describe in Schedule O the process, if any, used by the organization to review this Form 990

12a Did the organization have a written conflict of interest policy? If "No," go to line 13

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done

13 Did the organization have a written whistleblower policy?

14 Did the organization have a written document retention and destruction policy?

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?

a The organization's CEO, Executive Director, or top management official

b Other officers or key employees of the organization

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
10a	X	
10b		
11a	X	
12a		X
12b		
12c		
13	X	
14	X	
15a	X	
15b	X	
16a		X
16b		

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NY

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply

Own website  Another's website  Upon request  Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► GARY RIOPKO  
140 LANCELOT DR  
ELMIRA NY 14903 607-734-4183

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

 Check if Schedule O contains a response to any question in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee".

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(1) WILLIAM BEECHER	0.00									
BOARD MEMBER	0.00	X						0	0	0
(2) DAN DONEGAN	0.00									
	0.00	X						0	0	0
(3) ALAN DONNELLY	0.00									
	0.00	X						0	0	0
(4) CHRISTOPHER FORTIER	0.00									
	0.00	X						0	0	0
(5) JEFFREY KENEFICK	0.00									
	0.00	X						0	0	0
(6) BRYAN LANAHER	0.00									
	0.00	X						0	0	0
(7) JACK MOORE	0.00									
VICE-PRESIDENT	0.00	X						0	0	0
(8) JERI MOORE	0.00									
	0.00	X						0	0	0
(9) JOHN PECK	0.00									
	0.00	X						0	0	0
(10) GARY RIOPKO	0.00									
VP FINANCE	0.00	X						0	0	0
(11) KRIS SINDELAR	0.00									
VICE-PRESIDENT	0.00	X						0	0	0

## Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual director	Individual trustee	Officer	Key employee	Highest compensated			
(12) GERRIE STORCH	0.00 0.00	X					0	0	0
(13) MIKE SWEET	0.00 0.00	X					0	0	0
(14) FRED TANNEBERGER	0.00 0.00	X					0	0	0
(15) THOMAS TRANTER JR	0.00 0.00	X					0	0	0
(16) MICHAEL WAYNE	0.00 0.00	X					0	0	0
(17) JACK BENJAMIN PRESIDENT	0.00 0.00		X				0	0	0
(18)									
(19)									

1b Sub-total ►

c Total from continuation sheets to Part VII, Section A ►

d Total (add lines 1b and 1c) ►

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 0

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

Yes	No
3	X
4	X
5	X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0	

## Form 990 (2012) CORNING CLASSIC CHARITIES

11-9904027

Page 9

## Part VIII, Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514				
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	Busn Code	276						
	1b Membership dues								
	1c Fundraising events								
	1d Related organizations								
	1e Government grants (contributions)								
	1f All other contributions, gifts, grants, and similar amounts not included above								
	1g Noncash contributions included in lines 1a-1f					\$			
	1h Total. Add lines 1a-1f					►	276		
Program Service Revenue	2a PARTICIPANT FEES FOR 1RST TEE	Busn Code	20		20				
	b								
	c								
	d								
	e								
	f All other program service revenue								
	g Total. Add lines 2a-2f					►	20		
	3 Investment income (including dividends, interest, and other similar amounts)					►	28		
4 Income from investment of tax-exempt bond proceeds	►								
5 Royalties	►								
6a Gross rents	(i) Real	(ii) Personal							
b Less rental exps									
c Rental inc or (loss)									
d Net rental income or (loss)	►								
7a Gross amount from sales of assets other than inventory	(i) Securities					(ii) Other			
b Less cost or other basis & sales exps									
c Gain or (loss)									
d Net gain or (loss)	►								
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c)	a								
See Part IV, line 18									
b Less direct expenses							b		
c Net income or (loss) from fundraising events	►								
9a Gross income from gaming activities	a								
See Part IV, line 19									
b Less direct expenses						b			
c Net income or (loss) from gaming activities	►								
10a Gross sales of inventory, less returns and allowances	a								
b Less cost of goods sold						b			
c Net income or (loss) from sales of inventory						►			
Miscellaneous Revenue	Busn Code								
11a									
b									
c									
d All other revenue									
e Total. Add lines 11a-11d						►			
12 Total revenue. See instructions	►	324	0	0	48				

**Part IX , Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX 

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	13,334	826	12,508	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	3,030	941	2,089	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses	332		332	
14 Information technology	1,479	1,479		
15 Royalties				
16 Occupancy	8,000	8,000		
17 Travel	242	219	23	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a GOLF INSTRUCTION	1,925	1,925		
b OUTINGS AND EVENTS	52			52
c DUES	15		15	
d				
e All other expenses				
25 Total functional expenses Add lines 1 through 24e	28,409	13,390	14,967	52
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

## Part X , Balance Sheet

Check if Schedule O contains a response to any question in this Part X 

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	254,265	1	234,099
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	7,000
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	240,000	7	232,000
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	626
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D		10a	
	b Less accumulated depreciation	10b		10c
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
	16 Total assets Add lines 1 through 15 (must equal line 34)	494,891	16	473,725
Liabilities	17 Accounts payable and accrued expenses	133	17	52
	18 Grants payable		18	
	19 Deferred revenue		19	10,200
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities Add lines 17 through 25	3,333	26	10,252
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	491,558	27	463,473
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	491,558	33	463,473
	34 Total liabilities and net assets/fund balances	494,891	34	473,725

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	324
2 Total expenses (must equal Part IX, column (A), line 25)	2	28,409
3 Revenue less expenses Subtract line 2 from line 1	3	-28,085
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	491,558
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	463,473

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3a	
	3b	

SCHEDULE A  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service

## Public Charity Status and Public Support

OMB No 1545-0047

2012

Open to Public  
Inspection

Name of the organization

CORNNG CLASSIC CHARITIES

Employer identification number  
**11-9904027****Part I Reason for Public Charity Status** (All organizations must complete this part) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.  
 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)  
 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.  
 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)  
 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)  
 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)  
 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III)  
 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**  
 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h  
 a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Non-functionally integrated  
 e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**  
 f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box   
 g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?  
 (ii) A family member of a person described in (i) above?  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

**h Provide the following information about the supported organization(s)**

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(IV) Is the organization in col (I) listed in your governing document?		(V) Did you notify the organization in col (I) of your support?		(VI) Is the organization in col (I) organized in the U.S.?		(VII) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2012

## Schedule A (Form 990 or 990-EZ) 2012 CORNNG CLASSIC CHARITIES

11-9904027

Page 2

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)						12
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						► <input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
b <b>33 1/3% support test—2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
b <b>10%-facts-and-circumstances test—2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	►	<input type="checkbox"/>

## Schedule A (Form 990 or 990-EZ) 2012 CORNING CLASSIC CHARITIES

11-9904027

Page 3

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II  
If the organization fails to qualify under the tests listed below, please complete Part II )

## Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	49,579	447,278	331,000	99,680	276	927,813
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	2,184,020		880			2,184,900
3 Gross receipts from activities that are not an unrelated trade or business under section 513		13,521	18,591	23,210	20	55,342
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	2,233,599	460,799	350,471	122,890	296	3,168,055
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	1,915,975	439,000				2,354,975
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	1,915,975	439,000				2,354,975
8 Public support (Subtract line 7c from line 6 )						813,080

## Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	2,233,599	460,799	350,471	122,890	296	3,168,055
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			313	173	28	514
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b			313	173	28	514
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
13 Total support. (Add lines 9, 10c, 11, and 12 )	2,233,599	460,799	350,784	123,063	324	3,168,569
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	► <input type="checkbox"/>					

## Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	25.66 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	26.00 %

## Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2012 If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
b 33 1/3% support tests—2011 If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	► <input checked="" type="checkbox"/>	X

Schedule A (Form 990 or 990-EZ) 2012

**Part IV , Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b, and Part III, line 12 Also complete this part for any additional information. (See instructions).

**PART II, LINE 17A - 10% FACTS AND CIRCUMSTANCE TEST - 2012**

THE ORGANIZATION IS IN THE PROCESS OF ADDING ANOTHER CHARITABLE FUNCTION TO ITS EXISTENCE. EFFECTIVE FOR THE 2013 CALENDAR YEAR THE ORGANIZATION IS INTEGRATING THE WINEGLASS MARATHON INTO ITS OPERATIONS. THE WINEGLASS MARTATHON HAS BEEN BUILDING INFRASTRUCTURE TO SUPPORT THE GROWTH OF THE MARATHON WHICH HAS BECOME AN IMPORTANT ECONOMIC DRIVER IN THE FINGER LAKES AREA. THE WINEGLASS MARATHON IS CURRENTLY AN AFFILIATED ORGANIZATION WITH ROAD RUNNERS CLUB OF AMERICA WHICH ALLOWS THE WINEGLASS MARATHON TO UTILIZE ITS 501(C)3 STATUS. IN PLANNING FOR THE FUTURE, THE ORGANIZATION SHOULD MEET THE 33 AND 1/3 SUPPORT TEST REQUIREMENT. SEE THE ATTACHED PLAN OF INTEGRATION AND CERTIFICATE OF RESOLUTION FOR THE IMPLEMENTATION OF THIS INTERGRATION.

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No. 1545-0047

**2012**Open to Public  
Inspection

Name of the organization

Employer identification number

**CORNNG CLASSIC CHARITIES****11-9904027****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

 Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

 Yes  No**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements  
b Total acreage restricted by conservation easements  
c Number of conservation easements on a certified historic structure included in (a)  
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

 Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year

►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year  
► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)?

 Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

► \$

(ii) Assets included in Form 990, Part X

► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1

► \$

b Assets included in Form 990, Part X

► \$

## Schedule D (Form 990) 2012 CORNNG CLASSIC CHARITIES

11-9904027

Page 2

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a  Public exhibition  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange programs  
 e  Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table

c Beginning balance  
 d Additions during the year  
 e Distributions during the year  
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII  Yes  No

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

1a Beginning of year balance  
 b Contributions  
 c Net investment earnings, gains, and losses  
 d Grants or scholarships  
 e Other expenditures for facilities and programs  
 f Administrative expenses  
 g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
b					
c					
d					
e					
f					
g					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations  
 (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Yes	No
3a(i)	
3a(ii)	
3b	

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ►

Schedule D (Form 990) 2012

## Schedule D (Form 990) 2012 CORNING CLASSIC CHARITIES

11-9904027

Page 3

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 12 ) ►</b>		

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total (Column (b) must equal Form 990, Part X, col (B) line 13 ) ►</b>		

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 15 ) ►</b>	

**Part X Other Liabilities.** See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 25 ) ►</b>	

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

## Schedule D (Form 990) 2012 CORNING CLASSIC CHARITIES

11-9904027

Page 4

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1 Total revenue, gains, and other support per audited financial statements	1	324
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments	2a	
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII )	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	324
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII )	4b	
c Add lines 4a and 4b	4c	
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 )	5	324

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1 Total expenses and losses per audited financial statements	1	28,409
2 Amounts included on line 1 but not on Form 990, Part IX, line 25		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII )	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	28,409
4 Amounts included on Form 990, Part IX, line 25, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII )	4b	
c Add lines 4a and 4b	4c	
5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 )	5	28,409

**Part XIII Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Schedule D (Form 990) 2012 CORNNG CLASSIC CHARITIES

11-9904027

Page 5

Part XIII / Supplemental Information (continued)

**SCHEDULE O**  
 (Form 990 or 990-EZ)
Department of the Treasury  
Internal Revenue Service

Name of the organization

**CORNING CLASSIC CHARITIES****Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2012**Open to Public  
InspectionEmployer identification number  
**11-9904027**

**FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES**  
 TO OPERATE THE FIRST TEE PROGRAM FOR JUNIOR GOLFERS. THE OBJECTIVES OF THE YOUTH PROGRAMS ARE TO ASSIST IN PROVIDING A PLACE FOR YOUTH TO ENHANCE THEIR SKILLS AND LEARN POSITIVE PARTICIPATION BY EMBRACING THE NINE CORE VALUES FOR A SUCCESSFUL LIFE AS OUTLINED IN THE FIRST TEE CHARTER.

**FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS**  
 BOARD MEMBERS ARE ELECTED BY THE CURRENT BOARD OF DIRECTORS.

**FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS**  
 ALL MATERIAL DECISIONS ARE APPROVED BY THE BOARD OF DIRECTORS.

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990**  
 THE PRESIDENT AND TREASURER REVIEW AND APPROVE THE 990 FOR FILING. THE BOARD THEN APPROVES THE 990 FILING AT THE MEETING SUBSEQUENT TO THE RETURN BEING FILED.

**FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL**  
 THE BOARD OF DIRECTORS APPROVE ALL COMPENSATION DECISIONS.

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION**  
 GOVERNING DOCUMENTS ARE AVAILABLE FOR REVIEW BY REQUEST AT THE ORGANIZATION'S ADDRESS.

**Form 990 - Federal General Footnote****Description**

THE ORGANIZATION WOULD LIKE TO REQUEST A CHANGE IN YEAR END FROM SEPTEMBER TO DECEMBER 31, EFFECTIVE FOR DECEMBER 31, 2012. THE BOARD OF DIRECTORS HAD ADOPTED A CHANGE TO A THE NEW YEAR IN ORDER TO FACILITATE THE INTEGRATION OF THE WINEGLASS MARATHON AND ALSO TO COINCIDE WITH THE FIRST TEE OF AMERICA'S ANNUAL FILINGS.

ID# 11-9904027

FYE 9/30/12

File # 990

**CERTIFICATE OF RESOLUTION  
OF  
CORNING CLASSIC CHARITIES, INC.**

On February 7, 2013, a meeting of the Board of Directors of Corning Classic Charities, Inc., was duly called and held at 1 West Market Street, Corning, New York. A quorum of the Board of Directors was present, and at the meeting the following resolution was duly adopted:

WHEREAS, Corning Classic Charities, Inc. ("Corporation") is a tax-exempt charitable entity duly organized and existing under the Not-for-Profit Corporation Law of the State of New York; and

WHEREAS, the Corporation desires to broaden and diversify the sources of its financial support in order to maintain its status as a public charity (as defined in the Internal Revenue Code); and

WHEREAS, the board of directors of Wineglass Marathon ("WM"), an unincorporated association engaged in the organization and management of an annual marathon and related events and activities in the Finger Lakes region of upstate New York, has proposed that WM be integrated into and become a program of the Corporation; and

WHEREAS, the directors and officers of the Corporation have reviewed a proposed written plan for the integration of the activities and operations of WM into the Corporation ("Plan of Integration") and have determined that the approval of said Plan of Integration is in the best interests of the Corporation and the communities it serves, in part because the integration of WM will result in the necessary diversification of the Corporation's financial support; and

WHEREAS, the board of directors of the Corporation desires to formally adopt the Plan of Integration and to proceed with the integration of WM into the Corporation in the manner contemplated therein; and

WHEREAS, the current directors of the Corporation, who are to resign effective as of the adoption of the Plan of Integration, desire to elect those individuals who shall succeed them as directors of the Corporation;

Now, therefore, be it

**RESOLVED**, that the Plan of Integration, pursuant to which WM is to be integrated into and become a program of the Corporation, is hereby approved and adopted; and be it further

**RESOLVED**, that the officers of the Corporation, acting with the advice of counsel, are hereby authorized to execute and deliver the Plan of Integration and such other

documents, and to take such other actions, as may be required in order to effectuate and complete the integration of WM into the Corporation; and be it further

RESOLVED, that the following individuals are hereby elected directors of the Corporation and shall serve in such capacity beginning as of the adoption of the Plan of Integration and continuing until the next annual meeting of the Corporation:

Christine Sharkey  
Dawn Marie Castellana  
Coleen Fabrizi  
John Sirianni  
Kevin Corliss

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of February, 2013.

---

President

---

**PLAN OF INTEGRATION**  
- of -  
**WINEGLASS MARATHON**  
- into -  
**CORNING CLASSIC CHARITIES, INC.**

---

The following plan for the integration of Wineglass Marathon into Corning Classic Charities, Inc. has been duly adopted by the board of directors of Wineglass Marathon and the board of directors of Corning Classic Charities, Inc.

**I. Constituent Organizations.**

- (a) Wineglass Marathon, an unincorporated association having an address of 1 West Market Street, Suite 103, Corning, New York ("WM"), is principally engaged in the organization and management of the Wineglass Marathon, which is held annually in the Finger Lakes region of upstate New York and presently consists of a marathon, a half-marathon, a 5-K, and related events and activities.
- (b) Corning Classic Charities, Inc., a New York not-for-profit corporation having an address of 1 West Market Street, Suite 604, Corning, New York ("CCCI"), is organized exclusively for charitable purposes within the intent and meaning of Section 501(c)(3) of the Internal Revenue Code and, to that end, conducts programs to raise funds for, and to otherwise promote, artistic, medical, and other charitable functions within the community.

**II. Terms and Conditions of Integration.**

Pursuant to this plan of integration ("Plan"), WM shall cease to exist separately from, and shall become a program of, CCCI. The terms and conditions of the proposed integration of WM into CCCI are as follows:

- (a) The bylaws of CCCI, as in effect on the effective date of the integration contemplated herein, shall remain in effect until altered, amended, or repealed, as therein provided.
- (b) All persons who immediately preceding the adoption of this Plan shall be the directors of WM shall become directors of CCCI as of said adoption and shall remain as such until their respective successors shall be elected in the manner set forth in the bylaws of CCCI.
- (c) All persons who immediately preceding the adoption of this Plan shall be the officers of WM shall become like officers of CCCI and shall remain as such until their respective successors shall be elected in the manner set forth in the bylaws of CCCI.

(d) All persons who immediately preceding the adoption of this Plan shall be the directors and officers of CCCI shall resign as such, effective as of said adoption, and thereupon shall cease to be responsible for the activities and operations of CCCI.

(e) Upon the adoption of this Plan, the separate existence of WM shall cease and WM shall become a program of CCCI. Accordingly, as of the effective date set forth herein, CCCI shall be deemed to possess all rights, privileges, powers, and franchises, and be subject to all restrictions, disabilities, and duties, of WM, and all of the assets and property (real, personal, and mixed, tangible and intangible) of, or which would inure to, WM shall become the property of CCCI; provided that all debts, liabilities, and duties of WM shall attach to CCCI and may be enforced against it to the same extent as if said debts, liabilities, and duties had been incurred or contracted by it.

(f) If at any time CCCI shall determine or be advised that any further assignments or assurances in law are necessary or desirable to vest in CCCI the title to any property or rights of WM, the proper officers and directors of WM shall execute and make all such proper assignments and assurances and do all things necessary or proper to vest title in such property or rights in CCCI and otherwise to carry out the purposes of this Plan.

(g) Following the adoption of this Plan, CCCI shall maintain one or more separate depository accounts for each of its programs. Funds held in such an account shall be reserved for use in the program for which the account was established and shall not be commingled with funds which have been designated for use in another program of CCCI. Any funds which are held by WM as of the adoption of this Plan shall be applied to the separate account or accounts of CCCI which are reserved for use in CCCI's WM program.

(h) CCCI shall pay all expenses of carrying out this Plan and effecting the integration of WM into CCCI, as contemplated herein.

### III. Adoption of Plan of Integration.

This Plan shall become effective upon approval by the board of directors of each constituent organization.

### IV. Effective Date of Integration.

Subject to the adoption of this Plan in the manner set forth above, the integration of WM into CCCI shall be deemed effective as of January 1, 2013.

WINEGLASS MARATHON  
CHARITIES, INC.

By: \_\_\_\_\_  
Its: \_\_\_\_\_

CORNING CLASSIC

By: \_\_\_\_\_  
Its: \_\_\_\_\_

# Plan of Integration Wineglass Marathon into Corning Classic Charities

February 7, 2013

---

## The Opportunity

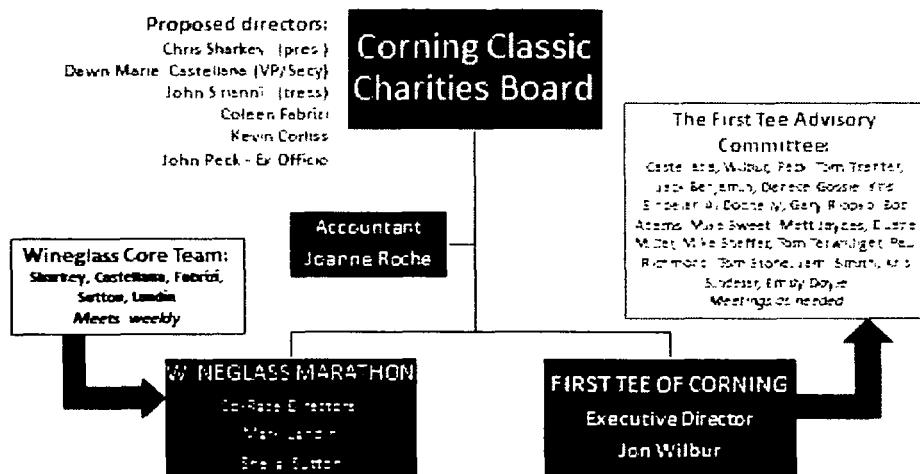
- Corning Classic Charities today includes only The First Tee
  - The First Tee receives more than 2/3 of its funding from one source (Corning Incorporated)
    - IRS requires that Corning Classic Charities become a private foundation which creates two problems.
      - The First Tee's home office will not allow its local organizations to be private foundations
      - Corning Incorporated does not want another private foundation
- Wineglass Marathon wants to become an incorporated entity
  - Has been building infrastructure and organization to support the growth of the marathon which has become an important economic driver in the area
  - Currently an affiliated organization with Road Runners Club of America which allows the Wineglass to utilize its 501(c)3 status

---

# Plan of Integration Proposal

- Move the Wineglass Marathon under the Corning Classic Charities umbrella
- Account for, maintain and report all funds separately for The First Tee and Wineglass Marathon
  - Joanne Roche currently does accounting for all entities
  - Mengel Metzger Bar engaged for 2012 Wineglass balance sheet audit
- Ensure governance structure allows for appropriate control and oversight for both initiatives
- Assign Dawn Marie Castellana as key interface across both initiatives

## Proposed Organization



Corning Classic Charities, Inc Board Meeting  
February 7, 2012 Meeting Minutes

In attendance: Bill Beecher, Jack Benjamin, Dawn Marie Castellana, Al Donnelly, Chris Fortier, Bryan Lanahan, Jack Moore, Jeri Moore, John Peck, Tom Tranter, Mike Wayne  
On the phone: Gerrie Storch

Former Staff Members: Dawn Marie Castellana, Denece Gossie, Joanne Roche, Jon Wilbur

Absent: Dan Donegan, Jeff Kenefick, Kris Sindelar, Mike Sweet, Fred Tanneberger  
Guest: Chris Sharkey

Jack Benjamin called the meeting to order at 8:35 AM.

John Peck gave the board an overview regarding reasons for the meeting:

- With current funding streams, Corning Classic Charities, Inc will be required to transition to becoming a private foundation. The First Tee Home Office requires that Chapters be publicly supported 501(c)3 and not private foundations.
- Proposal is to keep The First Tee of Corning under Corning Classic Charities, Inc. and bring the Wineglass Marathon under Corning Classic Charities, Inc and reorganize the existing board.
- Maintain The First Tee of Corning Advisory Committee which will include members of the existing Corning Classic Charities, Inc. Board and key community members to assist in the direction of The First Tee of Corning.

Jack Benjamin stated:

- Corning Classic Charities, Inc. remaining fund balance will be designated to The First Tee of Corning.
- The First Tee of Corning existing cash and Wineglass Marathon existing cash will remain in separate accounts under the legal entity of Corning Classic Charities, Inc.
- Joanne Roche currently keeps the books for both organizations listed above
- Corning Inc will continue to donate funding to both organizations
- Wineglass Marathon donates funds to charity and this is in line with the mission of Corning Classic Charities, Inc.

Mike Wayne asked if, with the new organization, the George Douglas Scholarship will continue to be offered. This scholarship is managed by the Community Foundation and will continue.

Chris Sharkey offered background on the Wineglass Marathon. The Marathon has been in existence for over 30 years and, until just a few years ago, had less than 700 runners. In 2009 The Marathon was on the cover of Runner's World and its popularity has exploded. In 2012 there were approximately 4,000 runners registered. This growth has necessitated a restructuring of the organization to assist in the business model and sustainability. The economic impact of The Marathon has recently been estimated at approx. \$3 million. Currently the Wineglass Marathon is affiliated with the RRCA (Road

Runners Club of America.) With the new reorganization the Wineglass would be a DBA under Corning Classic Charities, Inc. and an event under RRCA.

Jack Benjamin stated that Wineglass Marathon will be using Mengel, Metzger Barr as its auditor for 2012. Therefore, Gary Riopko resigned from the Corning Classic Charities, Inc. board of directors.

Chris Sharkey stated that the funds previously held by each individual organization (Wineglass Marathon and The First Tee of Corning/Corning Classic Charities, Inc.) will stay with that organization.

Tom Tranter stated that the Wineglass Marathon is great for the area because all hotels within a 30 mile radius are completely sold out. This year The Marathon was expanded to 3 races: 5K held on Saturday and Half and Full Marathons on Sunday. Jon Wilbur has been the Director of The First Tee of Corning for a while. The Wineglass Marathon has two paid co-race directors (Mark Landin and Sheila Sutton.) Dawn Marie Castellana was hired at Corning Enterprises to manage The First Tee and work on the Wineglass. Dawn Marie will assume the roles of Vice President/Secretary of the new Corning Classic Charities, Inc. board of directors. This organization will give the Wineglass Marathon the infrastructure they need to be sustainable.

Chris Sharkey reviewed the newly proposed Corning Classic Charities Inc. board members:

President: Chris Sharkey

Vice President/Secretary: Dawn Marie Castellana

Treasurer: John Sirianni

Board Members: Coleen Fabrizi, Kevin Corliss

Ex-Officio: John Peck

Staff members will be:

Accounting for entity: Joanne Roche

Staff – The First Tee of Corning: Jon Wilbur

Staff – Wineglass Marathon: Sheila Sutton and Mark Landin

Chris reviewed that there are similarities to the LPGA Corning Classic and Wineglass Marathon. It takes over 1700 volunteer shifts to produce the Wineglass Marathon, as it did for the LPGA Corning Classic. Also – Wineglass Marathon donates to charitable organizations.

Tom Tranter stated that the change in structure would be retroactive to 1/1/13. Rick McNeilly will complete the 2012 audit for Corning Classic Charities, Inc. Also – the current Corning Classic Charities board voted to change Corning Classic Charities, Inc. fiscal calendar (October 1 thru Sept 30) to a calendar year. Rick will also complete a short audit (3 months from October 1, 2012 to December 31, 2012.)

John Peck made a motion to accept the resolution (attached) which folds Wineglass Marathon under the entity of Corning Classic Charities Inc. along with The First Tee of Corning, effective 1/1/13. Motion was seconded by Chris Fortier. The motion was unanimously approved.

John Peck made a motion to accept the Plan of Integration (as attached.) Motion was accepted by Chris Fortier. The motion was unanimously approved.

All resignation letters should be sent to Jack Benjamin.

Tom Tranter thanked Corning Classic Charities board members for their long time service. This is a great opportunity for the organization to move forward. Jon Wilbur and The First Tee touch the lives of many area youth and this reorganization gives them the opportunity to move forward. Thank you from Corning Incorporated and the community.

Jack Benjamin stated that it was a very emotional decision to stop producing the LPGA Corning Classic, but the correct decision from a business perspective.

Jack Benjamin made a motion to adjourn the meeting at 9:35 AM. Tom Tranter accepted the motion and Bryan Lanahan seconded. Motion was unanimously passed.