

Annual Report for Onondaga County Water Authority

Fiscal Year Ending: 12/31/2019

Run Date: 03/24/2020
 Status: CERTIFIED
 Certified Date: 03/23/2020

Governance Information (Authority-Related)

Question		Response	URL (If Applicable)
1.	Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://www.ocwa.org/wp-content/uploads/2020/03/2019-Annual-Report-Documentation.pdf
2.	As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://www.ocwa.org/wp-content/uploads/2020/03/2019-Annual-Report-Documentation.pdf
3.	Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
4.	Does the independent auditor provide non-audit services to the Authority?	No	N/A
5.	Does the Authority have an organization chart?	Yes	https://www.ocwa.org/wp-content/uploads/2019/01/2019-OCWA-Org-Table-1.pdf
6.	Are any Authority staff also employed by another government agency?	Yes	NY Air National Guard, Town of LaFayette and Village of Marcellus
7.	Has the Authority posted their mission statement to their website?	Yes	https://www.ocwa.org/about/mission-vision/
8.	Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
9.	Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL.		https://www.ocwa.org/wp-content/uploads/2020/03/2019-Annual-Report-Documentation.pdf

Governance Information (Board-Related)

Question	Response	URL (If Applicable)
1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?	Yes	N/A
2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?	Yes	N/A
3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?	Yes	N/A
4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):		https://www.ocwa.org/about/board-committees/
5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?	Yes	N/A
6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year		https://go.boarddocs.com/ny/ocwa/Board.nsf/Public
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	https://www.ocwa.org/wp-content/uploads/2019/03/OCWA-By-Laws-Amended-5-20-15.pdf
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	https://www.ocwa.org/about/policies/code-of-ethics/
9. Does the Board review and monitor the Authority's implementation of financial and management controls?	Yes	N/A
10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?	Yes	N/A
11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?		
Salary and Compensation	Yes	N/A
Time and Attendance	Yes	N/A
Whistleblower Protection	Yes	N/A
Defense and Indemnification of Board Members	Yes	N/A
12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?	Yes	N/A
13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL?	Yes	N/A
14. Was a performance evaluation of the board completed?	Yes	N/A
15. Was compensation paid by the Authority made in accordance with employee or union contracts?	Yes	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	No	

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Board of Directors Listing

Name	Bianchini, John	Nominated By	Local
Chair of the Board	Yes	Appointed By	Local
If yes, Chair Designated by	Elected by Board	Confirmed by Senate?	N/A
Term Start Date	7/1/2016	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Doran, Benedicte	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	3/5/2019	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	07/01/2020	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Dougherty, John C	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	7/3/2018	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	No
Term Expiration Date	07/01/2020	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Gardiner, Kenneth	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	7/1/2019	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	07/01/2021	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Luber, Michael J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	6/7/2016	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Benefit Information

During the fiscal year, did the Authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated with the Authority after those individuals left the Authority?	No
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Board Members

Name	Title	Severance Package	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
Bianchini, John	Board of Directors												X	
Doran, Benedicte	Board of Directors												X	
Dougherty, John C	Board of Directors												X	
Gardiner, Kenneth	Board of Directors												X	
Luber, Michael J	Board of Directors												X	

Staff

Name	Title	Severance	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
Blanchard, Barry	Mgr of Technical Support												X	
Brown, Jeffrey	Counsel											X		

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Name	Title	Severance	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
German, George	Water Maintenance Supervisors												X	
Hartwell, Janice	Accountant 1												X	
Hooker, Michael	Executive Director										X			
Khazadian, Laureen	Secretary Water Authority												X	
Marvin, Curtis	Fiscal Officer												X	
Miller, Geoffrey	Deputy Executive Director										X			
Murphy, Mark	Water Plant Manager (Type A)												X	
Sherlock, Patrick	Management Engineer												X	
Weiss, Andrew	Executive Engineer												X	

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Subsidiary/Component Unit Verification

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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Request Subsidiary/Component Unit Change

Name of Subsidiary/Component Unit	Status	Requested Changes
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Request Add Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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Request Delete Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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Summary Financial Information
SUMMARY STATEMENT OF NET ASSETS

			Amount
Assets			
Current Assets			
	Cash and cash equivalents		\$20,625,357.00
	Investments		\$0.00
	Receivables, net		\$10,227,068.00
	Other assets		\$3,499,611.00
	Total Current Assets		\$34,352,036.00
Noncurrent Assets			
	Restricted cash and investments		\$52,261,633.00
	Long-term receivables, net		\$0.00
	Other assets		\$12,281,300.00
	Capital Assets		
		Land and other nondepreciable property	\$988,834.00
		Buildings and equipment	\$59,174,819.00
		Infrastructure	\$311,782,788.00
		Accumulated depreciation	\$124,740,887.00
		Net Capital Assets	\$247,205,554.00
	Total Noncurrent Assets		\$311,748,487.00
Total Assets			
\$346,100,523.00			
Liabilities			
Current Liabilities			
	Accounts payable		\$1,921,840.00
	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Accrued liabilities		\$2,230,248.00
	Deferred revenues		\$4,476,689.00
	Bonds and notes payable		\$4,676,269.00
	Other long-term obligations due within one year		\$0.00
	Total Current Liabilities		\$13,305,046.00
Noncurrent Liabilities			
	Pension contribution payable		\$3,051,058.00
	Other post-employment benefits		\$33,703,402.00
	Bonds and notes payable		\$95,222,620.00
	Long Term Leases		\$0.00
	Other long-term obligations		\$0.00
	Total Noncurrent Liabilities		\$131,977,080.00

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Total Liabilities			\$145,282,126.00
Net Asset (Deficit)			
Net Assets			
	Invested in capital assets, net of related debt		\$189,764,941.00
	Restricted		\$12,859,165.00
	Unrestricted		(\$1,805,709.00)
	Total Net Assets		\$200,818,397.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

			Amount
Operating Revenues			
	Charges for services		\$43,988,942.00
	Rental & financing income		\$0.00
	Other operating revenues		\$1,271,222.00
	Total Operating Revenue		\$45,260,164.00
Operating Expenses			
	Salaries and wages		\$12,116,852.00
	Other employee benefits		\$7,257,903.00
	Professional services contracts		\$342,195.00
	Supplies and materials		\$1,434,754.00
	Depreciation & amortization		\$6,935,806.00
	Other operating expenses		\$9,642,102.00
	Total Operating Expenses		\$37,729,612.00
Operating Income (Loss)			\$7,530,552.00
Nonoperating Revenues			
	Investment earnings		\$637,249.00
	State subsidies/grants		\$574,092.00
	Federal subsidies/grants		\$0.00
	Municipal subsidies/grants		\$0.00
	Public authority subsidies		\$0.00
	Other nonoperating revenues		\$0.00
	Total Nonoperating Revenue		\$1,211,341.00
Nonoperating Expenses			
	Interest and other financing charges		\$2,676,260.00
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$0.00
	Other nonoperating expenses		\$82,094.00
	Total Nonoperating Expenses		\$2,758,354.00
	Income (Loss) Before Contributions		\$5,983,539.00
Capital Contributions			\$1,426,918.00

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Change in net assets				\$7,410,457.00
Net assets (deficit) beginning of year				\$193,407,940.00
Other net assets changes				\$0.00
Net assets (deficit) at end of year				\$200,818,397.00

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Current Debt

Question		Response
1.	Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?	Yes
2.	If yes, has the Authority issued any debt during the reporting period?	Yes

New Debt Issuances

Type of Debt: Authority Debt - Revenue

Program: 1

Project	Amounts	Bond Closing Date	Issue Process	True Interest Cost	Interest Type	Term (Yrs)	Cost Of Issuance
General Water System Revenue Bonds, Series 2019 A	Refunding \$0.00	11/21/2019	Negotiated	2.68%	Fixed	25	\$243,317.00
	New \$41,235,000.00						
	Total \$41,235,000.00						

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Schedule of Authority Debt

Type of Debt			Statutory Authorization Amount (\$)	Begin Amount Total (\$)	New Debt Issuance (\$)	Amount Retired (\$)	End Amount Total (\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue		0.00	53,765,000.00	41,235,000.00	3,270,000.00	91,730,000.00
Authority Debt - Other	Authority Debt - Other						
Conduit		Conduit Debt					
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS			0.00	53,765,000.00	41,235,000.00	3,270,000.00	91,730,000.00

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Real Property Acquisition/Disposal List

This Authority has indicated that it had no real property acquisitions or disposals during the reporting period.

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Personal Property

1. Property Description	2008 Ford F250 4x4 Pickup 1FTNF21538ED99236	Last Name	Bennett
Est Fair Market Value	\$8,750.00	First Name	Todd
Fair Market Description	Competitive Bid	Address Line1	120 Mill St
Transaction type other	1	Address Line2	1
Transaction Date	9/14/2019	City	MANLIUS
Purchase Sale Price	\$8,750.00	State	NY
Market Rate	1	Postal Code	13104
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	1	Country	United States

2. Property Description	2011 Ford F250 4x4 Pickup w/snow plow 1FTBF2B67BEB33042	Last Name	Kalejian
Est Fair Market Value	\$7,500.00	First Name	Hovig
Fair Market Description	Competitive Bid	Address Line1	330 E Commerce St Ste 307
Transaction type other	1	Address Line2	1
Transaction Date	5/4/2019	City	BRIDGETON
Purchase Sale Price	\$7,500.00	State	NJ
Market Rate	1	Postal Code	08302
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	1	Country	United States

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3. Property Description	2008 Ford F250 Extended Cab Pickup 1FTSX21508EE05638	Last Name	1
Est Fair Market Value	\$8,000.00	First Name	1
Fair Market Description	Competitive Bid	Address Line1	3511 NY Rte 7
Transaction type other	1	Address Line2	1
Transaction Date	5/4/2019	City	HOOSICK FALLS
Purchase Sale Price	\$8,000.00	State	NY
Market Rate	1	Postal Code	12090
Lease Rate	1	Plus4	5017
Lease Period	1	Province/Region	1
Purchaser Organization	Upstate Auto Sales	Country	United States

4. Property Description	2010 International 7500 Dump Truck 1HTWLAZR7AJ194954	Last Name	Daniels
Est Fair Market Value	\$8,000.00	First Name	Stewart
Fair Market Description	Competitive Bid	Address Line1	100 Daniels Rd
Transaction type other	1	Address Line2	1
Transaction Date	5/4/2019	City	LAKE LUZERNE
Purchase Sale Price	\$8,000.00	State	NY
Market Rate	1	Postal Code	12846
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	1	Country	United States

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5. Property Description	2006 International 7600 Dump Truck 1HTWZAGR96J266681	Last Name	Paolino
Est Fair Market Value	\$9,000.00	First Name	Louis
Fair Market Description	Competitive Bid	Address Line1	2626 Delmar Place
Transaction type other	1	Address Line2	1
Transaction Date	12/14/2019	City	FORT LAUDERDALE
Purchase Sale Price	\$9,000.00	State	FL
Market Rate	1	Postal Code	33301
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	1	Country	United States

6. Property Description	2011 Ford F450 Enclosed High-Top Service/Air Compressor Truck 1FDUF4GT1BEA47630	Last Name	1
Est Fair Market Value	\$7,000.00	First Name	1
Fair Market Description	Competitive Bid	Address Line1	56 Newbury Port Turnpike Rd
Transaction type other	1	Address Line2	1
Transaction Date	9/14/2019	City	ROWLEY
Purchase Sale Price	\$7,000.00	State	MA
Market Rate	1	Postal Code	01969
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	Bay Road Auto Sales	Country	United States

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7. Property Description	2008 Ford F350 4x4 Pickup w/snow plow 1FTWF31598EC21731	Last Name	Bennett
Est Fair Market Value	\$5,000.00	First Name	Todd
Fair Market Description	Competitive Bid	Address Line1	120 Mill St
Transaction type other	1	Address Line2	1
Transaction Date	9/14/2019	City	MANLIUS
Purchase Sale Price	\$5,000.00	State	NY
Market Rate	1	Postal Code	13104
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	1	Country	United States

8. Property Description	2016 Chevrolet Equinox AWD 2GNFLEEK9G6305921	Last Name	1
Est Fair Market Value	\$9,500.00	First Name	1
Fair Market Description	Competitive Bid	Address Line1	145 Oriskany Blvd
Transaction type other	1	Address Line2	1
Transaction Date	9/14/2019	City	WHITESBORO
Purchase Sale Price	\$9,500.00	State	NY
Market Rate	1	Postal Code	13492
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	Bravo Auto Sales Inc	Country	United States

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9. Property Description	2013 John Deere Model 310SK Backhoe 1T0310SKVDE246972	Last Name	1
Est Fair Market Value	\$25,000.00	First Name	1
Fair Market Description	Appraisal	Address Line1	6500 East Taft Rd
Transaction type other	1	Address Line2	1
Transaction Date	5/30/2019	City	EAST SYRACUSE
Purchase Sale Price	\$25,000.00	State	NY
Market Rate	1	Postal Code	13057
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	Five Star Equipment, Inc	Country	United States

10. Property Description	2015 John Deere Model 310SK Backhoe 1T0310SKCFE276264	Last Name	1
Est Fair Market Value	\$28,000.00	First Name	1
Fair Market Description	Appraisal	Address Line1	6500 East Taft Rd
Transaction type other	1	Address Line2	1
Transaction Date	5/30/2019	City	EAST SYRACUSE
Purchase Sale Price	\$28,000.00	State	NY
Market Rate	1	Postal Code	13057
Lease Rate	1	Plus4	1
Lease Period	1	Province/Region	1
Purchaser Organization	Five Star Equipment, Inc	Country	United States

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11. Property Description	Fold Away Bumper Crane	Last Name	1
Est Fair Market Value	\$6,498.00	First Name	1
Fair Market Description	Appraisal	Address Line1	750 Woodbury Rd
Transaction type other	1	Address Line2	1
Transaction Date	1/29/2019	City	WOODBURY
Purchase Sale Price	\$6,498.00	State	NY
Market Rate	1	Postal Code	11797
Lease Rate	1	Plus4	2519
Lease Period	1	Province/Region	1
Purchaser Organization	Geico Indemnity Co	Country	United States

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Property Documents

Question		Response	URL (If Applicable)
1.	In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	https://www.ocwa.org/governance/financial-reports/
2.	Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	https://www.ocwa.org/wp-content/uploads/2019/03/Website-Guidelines-for-Acquisition-and-Disposal-of-Property.pdf
3.	In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

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Additional Comments