

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	http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority/Admistration.aspx
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority/Admistration.aspx
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	http://www.cayugacounty.us/Portals/0/watersewer/StaffingChart.pdf
6. Are any Authority staff also employed by another government agency?	No	
7. Has the Authority posted their mission statement to their website?	Yes	http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority.aspx
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.		http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority.aspx

Governance Information (Board-Related)

Question	Response	URL
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 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):		http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority/Administration.aspx
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		http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority/BoardofDirectors.aspx
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority/Administration.aspx
8. Has the Board adopted a code of ethics for Board members and staff?	No	
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	

Board of Directors Listing

Name	Marshall, Herbert	Name	Reohr, Robert
Chair of the Board	No	Chair of the Board	No
If yes, Chair Designated by.		If yes, Chair Designated by.	
Term Start Date	01/01/2008	Term Start Date	01/01/2010
Term Expiration Date	12/31/2013	Term Expiration Date	12/31/2012
Title		Title	
Has the Board member appointed a designee?		Has the Board member appointed a designee?	
Designee Name		Designee Name	
Ex-officio	No	Ex-officio	No
Nominated By	Other	Nominated By	Other
Appointed By	Local	Appointed By	Local
Confirmed by Senate?		Confirmed by Senate?	
Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes	Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes
Complied with training requirement of Section 2824?	Yes	Complied with training requirement of Section 2824?	Yes
Does the Board member/designee also hold an elected or appointed State gove	No	Does the Board member/designee also hold an elected or appointed State gove	No
Does the Board member/designee also hold an elected or appointed municipal government position?	No	Does the Board member/designee also hold an elected or appointed municipal government position?	No

Board of Directors Listing

Name	Selby, Douglas	Name	Bower, Robert J
Chair of the Board	No	Chair of the Board	Yes
If yes, Chair Designated by.		If yes, Chair Designated by.	Elected by Board
Term Start Date	01/01/2012	Term Start Date	01/01/2009
Term Expiration Date	12/31/2014	Term Expiration Date	12/31/2014
Title		Title	
Has the Board member appointed a designee?		Has the Board member appointed a designee?	
Designee Name		Designee Name	
Ex-officio	No	Ex-officio	No
Nominated By	Local	Nominated By	Other
Appointed By	Local	Appointed By	Other
Confirmed by Senate?		Confirmed by Senate?	
Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes	Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes
Complied with training requirement of Section 2824?	No	Complied with training requirement of Section 2824?	Yes
Does the Board member/designee also hold an elected or appointed State gove	No	Does the Board member/designee also hold an elected or appointed State gove	No
Does the Board member/designee also hold an elected or appointed municipal government position?	Yes	Does the Board member/designee also hold an elected or appointed municipal government position?	Yes

Board of Directors Listing

Name	McVea, William	Name	VanDyke, Lester
Chair of the Board	No	Chair of the Board	No
If yes, Chair Designated by.		If yes, Chair Designated by.	
Term Start Date	01/01/2010	Term Start Date	01/01/2008
Term Expiration Date	12/31/2012	Term Expiration Date	12/31/2013
Title		Title	
Has the Board member appointed a designee?		Has the Board member appointed a designee?	
Designee Name		Designee Name	
Ex-officio	No	Ex-officio	No
Nominated By	Other	Nominated By	Other
Appointed By	Local	Appointed By	Local
Confirmed by Senate?		Confirmed by Senate?	
Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes	Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes
Complied with training requirement of Section 2824?	Yes	Complied with training requirement of Section 2824?	Yes
Does the Board member/designee also hold an elected or appointed State gove	No	Does the Board member/designee also hold an elected or appointed State gove	No
Does the Board member/designee also hold an elected or appointed municipal government position?	Yes	Does the Board member/designee also hold an elected or appointed municipal government position?	Yes

Board of Directors Listing

Name	Farrell, Mark	Name	Taber, James
Chair of the Board	No	Chair of the Board	No
If yes, Chair Designated by.		If yes, Chair Designated by.	
Term Start Date	01/01/2012	Term Start Date	01/01/2008
Term Expiration Date	12/31/2014	Term Expiration Date	12/31/2013
Title		Title	
Has the Board member appointed a designee?		Has the Board member appointed a designee?	
Designee Name		Designee Name	
Ex-officio	No	Ex-officio	No
Nominated By	Local	Nominated By	Other
Appointed By	Local	Appointed By	Local
Confirmed by Senate?		Confirmed by Senate?	
Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes	Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes
Complied with training requirement of Section 2824?	No	Complied with training requirement of Section 2824?	Yes
Does the Board member/designee also hold an elected or appointed State gove	No	Does the Board member/designee also hold an elected or appointed State gove	No
Does the Board member/designee also hold an elected or appointed municipal government position?	Yes	Does the Board member/designee also hold an elected or appointed municipal government position?	No

<u>Board of Directors Listing</u>	
Name	Mitchel, Francis
Chair of the Board	No
If yes, Chair Designated by.	
Term Start Date	01/01/2010
Term Expiration Date	12/31/2012
Title	
Has the Board member appointed a designee?	
Designee Name	
Ex-officio	No
Nominated By	Local
Appointed By	Local
Confirmed by Senate?	
Has the Board member/designee signed the acknowledgement of fiduciary duty?	Yes
Complied with training requirement of Section 2824?	No
Does the Board member/designee also hold an elected or appointed State gove	No
Does the Board member/designee also hold an elected or appointed municipal government position?	No

Staff Listing

Name	Title	Group	Department / Subsidiary	Union Name	Bargaining Unit	Full Time/Part Time	Exempt	Base Annualized Salary	Actual salary paid to the individual	Overtime paid by Authority	Performance Bonus	Extra Pay	Other Compensation/Allowances/Adjustments	Total Compensation	Individual also paid by another entity to perform the work of the Authority	If yes, Is the payment made by State or local government
ALBRECHT, WARREN	DIRECTOR OF OPERATIONS - CHIEF EXECUTIVE OFFICER	Executive				PT	Yes	21,840.00	21,974	0	0	0	0	21,974	No	
BONA, ELAINE	TYPIST/CLERK	Administrative and Clerical				PT	Yes	6,240.00	6,278.4	0	0	0	0	6,278.4	No	
PACZKOWSKI, WALTER	WATER MAINTENANCE PERSON	Operational				PT	Yes	11,024.00	8,343.22	0	0	0	0	8,343.22	No	
PADLICK, TIMOTHY	WATER MAINTENANCE PERSON	Operational				FT	Yes	26,041.60	26,048	0	0	0	0	26,048	No	
RINDFLEISCH, KARL	WATER/SEWER MAINTENANCE MECHANIC	Operational				PT	Yes	21,840.00	23,508	0	0	0	0	23,508	No	
WILSON, JEANINE	SENIOR CLERK	Administrative and Clerical				FT	Yes	35,000.00	35,215.3	0	0	0	0	35,215.3	No	

Benefit Information

During the fiscal year, did the Authority continue to pay for any of the above mentioned benefits for

No

Board Members

Name	Title	Severance Package	Payment for Unused Leave	Club Member-ships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allow-ance	Spousal / Dependent Life Insurance	Tuition Assist-ance	Multi-Year Employ-ment	None of These Benefits	Other
Mitchel, Francis	Board of Directors												X	
Farrell, Mark	Board of Directors												X	
Selby, Douglas	Board of Directors												X	
VanDyke, Lester	Board of Directors												X	
Marshall, Herbert	Board of Directors												X	
Bower, Robert J	Board of Directors												X	
Reohr, Robert	Board of Directors												X	
Taber, James	Board of Directors												X	
McVea, William	Board of Directors												X	

Staff

Name	Title	Severance Package	Payment for Unused Leave	Club Member-ships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allow-ance	Spousal / Dependent Life Insurance	Tuition Assist-ance	Multi-Year Employ-ment	None of These Benefits	Other
No Data has been entered by the Authority for this section in PARIS														

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 No

Name of Subsidiary/Component Unit	Status	Requested Changes
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Subsidiary/Component Unit Creation

Name of Subsidiary/Component Unit	Establishment Date	Entity Purpose
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Subsidiary/Component Unit Termination

Name of Subsidiary/Component Unit	Termination Date	Termination Reason	Proof of Termination
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No Data has been entered by the Authority for this section in PARIS

Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

<u>Assets</u>	
Current Assets	
Cash and cash equivalents	\$514,462
Investments	\$0
Receivables, net	\$2,709,320
Other assets	\$10,217
Total Current Assets	\$3,233,999
Noncurrent Assets	
Restricted cash and investments	\$2,351,463
Long-term receivables, net	\$0
Other assets	\$0
Capital Assets	
Land and other nondepreciable property	\$6,115,915
Buildings and equipment	\$65,498
Infrastructure	\$12,120,762
Accumulated depreciation	\$2,613,862
Net Capital Assets	\$15,688,313
Total Noncurrent Assets	\$18,039,776
Total Assets	\$21,273,775

Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

Liabilities

Current Liabilities

Accounts payable	\$111,721
Pension contribution payable	\$0
Other post-employment benefits	\$0
Accrued liabilities	\$16,920
Deferred revenues	\$0
Bonds and notes payable	\$0
Other long-term obligations due within one year	\$1,771,121
Total Current Liabilities	\$1,899,762

Noncurrent Liabilities

Pension contribution payable	\$0
Other post-employment benefits	\$0
Bonds and notes payable	\$6,178,531
Long Term Leases	\$0
Other long-term obligations	\$0
Total Noncurrent Liabilities	\$6,178,531

Total Liabilities

\$8,078,293

Net Asset (Deficit)

Net Asset

Invested in capital assets, net of related debt	\$7,964,421
Restricted	\$1,159,820
Unrestricted	\$4,071,241
Total Net Assets	\$13,195,482

Summary Financial Information

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

Operating Revenues

Charges for services	\$1,161,083
Rental & financing income	\$0
Other operating revenues	\$0
Total Operating Revenue	\$1,161,083

Operating Expenses

Salaries and wages	\$156,542
Other employee benefits	\$0
Professional services contracts	\$50,427
Supplies and materials	\$453,372
Depreciation & amortization	\$415,944
Other operating expenses	\$86,823
Total Operating Expenses	\$1,163,108

Operating Income (Loss) **(\$2,025)**

Nonoperating Revenues

Investment earnings	\$2,107
State subsidies/grants	\$23,148
Federal subsidies/grants	\$0
Municipal subsidies/grants	\$50,000
Public authority subsidies	\$0
Other nonoperating revenues	\$255,842
Total Nonoperating Revenue	\$331,097

Summary Financial InformationSUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETSNonoperating Expenses

Interest and other financing charges	\$118,305
Subsidies to other public authorities	\$0
Grants and donations	\$0
Other nonoperating expenses	\$56,193
Total Nonoperating Expenses	\$174,498
Income (Loss) Before Contributions	\$154,574
Capital Contributions	\$4,146,315
Change in net assets	\$4,300,889
Net assets (deficit) beginning of year	\$8,894,593
Other net assets changes	\$0
Net assets (deficit) at end of year	\$13,195,482

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 List by Type of Debt and Program

Type Of Debt: Authority Debt - General Obligation

Program:

Project	Amounts	CUSIP Number	Bond Closing Date	Taxable Status	Issue Process	True Interest Cost	Interest Type	Term	Cost of Issuance (\$)	PACB Project	URL
PHASE 1B	Refunding	0.00	03/29/2012		Negotiated	1.25	Fixed	38	651.00		
	New	165,000.00									
	Total	165,000.00									
PHASE 1B	Refunding	0.00	03/29/2012		Negotiated	1.25	Fixed	38	1,404.00		
	New	356,000.00									
	Total	356,000.00									
PHASE 1C-E	Refunding	0.00	03/29/2012		Negotiated	1.25	Fixed	38	418.00		
	New	106,000.00									
	Total	106,000.00									
USDA - PHASE 1C-E	Refunding	0.00	03/29/2012		Negotiated	1.25	Fixed	38	1,420.00		
	New	360,000.00									
	Total	360,000.00									

Schedule of Authority Debt

Type of Debt	Statutory Authorization (\$)	Outstanding Start of Fiscal Year (\$)	New Debt Issuances (\$)	Debt Retired (\$)	Outstanding End of Fiscal Year (\$)
State Obligation					
State Guaranteed					
State Supported					
State Contingent Obligation					
State Moral Obligation					
Other State Funded					
Authority Obligation					
General Obligation	0.00	1,215,491.00	987,000.00	12,680.00	2,189,811.00
Revenue	0.00	8,263,751.00	0.00	1,899,762.00	6,363,989.00
Other Non-State Funded	0.00	0.00	0.00	0.00	0.00
Conduit					
Conduit Debt					
Conduit Debt - Pilot Increment Financing					

Real Property Acquisition/Disposal List

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

Personal Property

This Authority has indicated that it had no personal property disposals during the reporting period.

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	http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority/Administration.aspx
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	http://www.cayugacounty.us/CountyGovernment/WaterandSewerAuthority/Administration.aspx
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	

No Data has been entered by the Authority for this section in PARIS

Additional Comments: