

Annual Report for Dutchess County Water and Wastewater Authority

Fiscal Year Ending: 12/31/2020

Run Date: 08/13/2021
Status: CERTIFIED
Certified Date: 05/27/2021

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.dcwwa.org
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.dcwwa.org
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?	Yes	N/A
5.	Does the Authority have an organization chart?	Yes	http://www.dcwwa.org
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.dcwwa.org
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.dcwwa.org

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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.dcwwa.org
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://www.dcwwa.org
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	https://www.dcwwa.org
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	https://www.dcwwa.org
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?	Yes	https://www.dcwwa.org

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Board of Directors Listing

Name	Cotton, Michael	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	4/4/2016	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2020	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	No

Name	DiMaso, Vincent 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	1/1/2007	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2011	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	No

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Name	Knapp, Larry	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2018	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2022	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	LeGrand, Thomas	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	1/1/2004	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2008	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	No

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Name	Vavra, Rudy	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2015	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2019	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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Staff Listing

Name	Title	Group	Department/ Subsidiary	Union Name	Bargainin g 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
Barclay, Bridget	Executive Director (WA)	Executive				FT	Yes	\$121,111.96	\$121,111.96	\$0.00	\$0.00	\$2,500.00	\$0.00	\$123,611.96	No	
Brown, Timothy	Laborer	Operationa				FT	No	\$39,743.00	\$39,781.29	\$5,231.04	\$0.00	\$0.00	\$0.00	\$45,012.33	No	
Churins, Jonathan	Senior Water & Wastewater Authority Project Facilitator	Technical and Engineerin g				FT	Yes	\$90,733.00	\$90,732.96	\$0.00	\$0.00	\$0.00	\$0.00	\$90,732.96	No	
Compasso, Pamela	Progam Assistant	Administra tive and Clerical				FT	No	\$44,765.00	\$1,721.73	\$0.00	\$0.00	\$0.00	\$0.00	\$1,721.73	No	
Coon Jr., Leslie	Water Maintenance Mechanic	Operationa				FT	No	\$66,195.00	\$77,618.94	\$95.46	\$0.00	\$0.00	\$0.00	\$77,714.40	No	
Corey Jr. , Donald	Water Maintenance Mechanic	Operationa				FT	No	\$71,645.00	\$71,645.08	\$1,278.59	\$0.00	\$0.00	\$0.00	\$72,923.67	No	
Curtis, Ashley	Clerk	Administra tive and Clerical				PT	No	\$17,160.00	\$15,464.34	\$0.00	\$0.00	\$0.00	\$0.00	\$15,464.34	No	
Curtis, Christine	Treasurer	Managerial				FT	Yes	\$86,376.00	\$86,375.94	\$0.00	\$0.00	\$2,500.00	\$0.00	\$88,875.94	No	
Doyle, Robert	Water Maintenance Mechanic	Operationa				FT	No	\$71,438.00	\$79,028.90	\$1,442.71	\$0.00	\$0.00	\$0.00	\$80,471.61	No	
Falcone, Carol	Contract Specialist	Technical and Engineerin g				FT	No	\$58,980.00	\$58,980.01	\$0.00	\$0.00	\$0.00	\$0.00	\$58,980.01	No	
Gilnack, Gerald	Supt. of Water District	Operationa				PT	No	\$26,000.00	\$32,487.50	\$0.00	\$0.00	\$0.00	\$0.00	\$32,487.50	No	
Goettel, Glenn	Water Maintenance Mechanic	Operationa				FT	No	\$69,992.00	\$76,874.95	\$1,976.09	\$0.00	\$0.00	\$0.00	\$78,851.04	No	

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Hardman, Danielle	Senior Typist	Administrative and Clerical				FT	No	\$43,561.00	\$43,085.58	\$0.00	\$0.00	\$0.00	\$0.00	\$43,085.58	No	
Henry, Maryetta	Senior Account Clerk Typist	Administrative and Clerical				FT	No	\$43,780.00	\$37,568.70	\$0.00	\$0.00	\$0.00	\$0.00	\$37,568.70	No	
Houghtaling, Brian	Maintenance Worker	Operational				FT	No	\$49,940.00	\$50,132.08	\$0.00	\$0.00	\$0.00	\$0.00	\$50,132.08	No	
Keating, Michael	Project Manager - Water and Wastewater	Managerial				FT	Yes	\$133,875.00	\$133,139.45	\$0.00	\$0.00	\$2,500.00	\$0.00	\$135,639.45	No	
Licis, Michael	Water Distribution System Operator - Grade D	Operational				FT	No	\$69,269.00	\$71,283.68	\$4,845.31	\$0.00	\$0.00	\$0.00	\$76,128.99	No	
Limato, Crystal	Secretary (Special District)	Administrative and Clerical				FT	Yes	\$51,055.00	\$54,029.60	\$0.00	\$0.00	\$0.00	\$0.00	\$54,029.60	No	
Lutz, Daniel	Water Treatment Plant Operator - Grade II	Operational				FT	No	\$74,537.00	\$76,830.72	\$8,708.73	\$0.00	\$0.00	\$0.00	\$85,539.45	No	
Mills, Edward	Water and Wastewater Authority Project Facilitator	Technical and Engineering				FT	No	\$86,644.00	\$86,644.04	\$0.00	\$0.00	\$0.00	\$0.00	\$86,644.04	No	
Morris, Mary	Account Clerk	Administrative and Clerical				PT	No	\$8,824.50	\$42,284.11	\$0.00	\$0.00	\$0.00	\$0.00	\$42,284.11	No	
ODell, Doug	Water District System Operator - Grade D	Operational				PT	No	\$558.00	\$806.00	\$0.00	\$0.00	\$0.00	\$0.00	\$806.00	No	
ONeil, Robert	Water Distribution	Operational				FT	No	\$78,668.00	\$82,809.32	\$11,927.71	\$0.00	\$0.00	\$0.00	\$94,737.03	No	

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	System Operator - Grade D															
Petit Jr. , Alain	Chief Water Treatment Plant Operator - Grade 1A	Operationa l				FT	No	\$79,884.00	\$79,884.00	\$1,411.47	\$0.00	\$0.00	\$0.00	\$81,295.47	No	
Sims, Heather	Clerk	Administra tive and Clerical				PT	No	\$3,389.50	\$8,689.72	\$0.00	\$0.00	\$0.00	\$0.00	\$8,689.72	No	
Smith, Marie	Senior Account Clerk Typist	Administra tive and Clerical				FT	No	\$50,650.00	\$50,650.08	\$0.00	\$0.00	\$0.00	\$0.00	\$50,650.08	No	
Trammell, Rosalynde	Clerk	Administra tive and Clerical				PT	No	\$640.50	\$640.50	\$0.00	\$0.00	\$0.00	\$0.00	\$640.50	No	
Underwood , Kenneth	Water Treatment Plant Operator - Grade II	Operationa l				FT	No	\$78,668.00	\$86,005.19	\$0.00	\$0.00	\$0.00	\$0.00	\$86,005.19	No	
Winchester, Richard	Director of Operations	Managerial				FT	Yes	\$91,262.00	\$91,262.08	\$0.00	\$0.00	\$0.00	\$0.00	\$91,262.08	No	
Young, Dylan	Laborer	Operationa l				PT	No	\$30,268.16	\$30,112.96	\$231.09	\$0.00	\$0.00	\$0.00	\$30,344.05	No	

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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

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
Cotton, Michael	Board of Directors												X	
DiMaso, Vincent J	Board of Directors												X	
Knapp, Larry	Board of Directors												X	
LeGrand, Thomas	Board of Directors												X	
Vavra, Rudy	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
Barclay, Bridget	Executive Director (WA)												X	
Keating, Michael	Project Manager - Water and Wastewater												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		\$3,556,820.00
	Investments		\$1,030,655.00
	Receivables, net		\$4,391,991.00
	Other assets		\$174,679.00
	Total Current Assets		\$9,154,145.00
Noncurrent Assets			
	Restricted cash and investments		\$2,308,267.00
	Long-term receivables, net		\$0.00
	Other assets		\$1,688,624.00
	Capital Assets		
		Land and other nondepreciable property	\$5,178,074.00
		Buildings and equipment	\$36,455,353.00
		Infrastructure	\$59,892,895.00
		Accumulated depreciation	\$35,704,395.00
		Net Capital Assets	\$65,821,927.00
	Total Noncurrent Assets		\$69,818,818.00
Total Assets			\$78,972,963.00
Liabilities			
Current Liabilities			
	Accounts payable		\$2,251,337.00
	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Accrued liabilities		\$635,960.00
	Deferred revenues		\$22,292,376.00
	Bonds and notes payable		\$2,052,436.00
	Other long-term obligations due within one year		\$0.00
	Total Current Liabilities		\$27,232,109.00
Noncurrent Liabilities			
	Pension contribution payable		\$0.00
	Other post-employment benefits		\$5,306,026.00
	Bonds and notes payable		\$36,393,121.00
	Long Term Leases		\$0.00
	Other long-term obligations		\$0.00
	Total Noncurrent Liabilities		\$41,699,147.00

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Total Liabilities			\$68,931,256.00
Net Asset (Deficit)			
Net Assets			
	Invested in capital assets, net of related debt		\$15,610,291.00
	Restricted		\$3,081,295.00
	Unrestricted		(\$8,649,879.00)
	Total Net Assets		\$10,041,707.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

			Amount
Operating Revenues			
	Charges for services		\$7,026,234.00
	Rental & financing income		\$142,465.00
	Other operating revenues		\$0.00
	Total Operating Revenue		\$7,168,699.00
Operating Expenses			
	Salaries and wages		\$1,858,882.00
	Other employee benefits		\$1,765,896.00
	Professional services contracts		\$91,266.00
	Supplies and materials		\$923,912.00
	Depreciation & amortization		\$1,636,574.00
	Other operating expenses		\$3,127,346.00
	Total Operating Expenses		\$9,403,876.00
Operating Income (Loss)			(\$2,235,177.00)
Nonoperating Revenues			
	Investment earnings		\$141,973.00
	State subsidies/grants		\$495,378.00
	Federal subsidies/grants		\$3,291,297.00
	Municipal subsidies/grants		\$3,566,975.00
	Public authority subsidies		\$0.00
	Other nonoperating revenues		\$533,968.00
	Total Nonoperating Revenue		\$8,029,591.00
Nonoperating Expenses			
	Interest and other financing charges		\$1,392,594.00
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$0.00
	Other nonoperating expenses		\$244,263.00
	Total Nonoperating Expenses		\$1,636,857.00
	Income (Loss) Before Contributions		\$4,157,557.00
Capital Contributions			(\$3,241,345.00)

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Change in net assets			\$916,212.00
Net assets (deficit) beginning of year			\$9,125,495.00
Other net assets changes			\$0.00
Net assets (deficit) at end of year			\$10,041,707.00

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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
Clean Water Facility Bond - 2020	Refunding \$0.00	12/3/2020	Negotiated	1.13%	Variable	30	\$26,334.00
	New \$1,875,687.00						
	Total \$1,875,687.00						

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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	39,192,676.00	1,875,687.00	822,233.00	40,246,130.00
Authority Debt - Other	Authority Debt - Other						
Conduit		Conduit Debt					
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS			0.00	39,192,676.00	1,875,687.00	822,233.00	40,246,130.00

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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

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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	http://www.dcwwa.org
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.dcwwa.org
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