Onondaga County Resource Recovery Agency

2014 Annual Report

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OCRRA org ®

Michael Reilly
OCRRA Chairman

Chairman's Report

While 2014 was a year of transition, it also brought many achievements to bear. Of major importance was the contract extension with Covanta that provides for continued public-private operation of the Waste-to-Energy Facility. A special thank you goes out to OCRRA Board Member Don Lawless for his noteworthy contribution of both time and skill to this effort. In conjunction with the contract renewal, OCRRA is currently in the process of refinancing our bond obligations to achieve significantly greater cost savings for our community.

The National Recycling Coalition, a non-profit organization that promotes recycling and its benefits to our economy and environment honored OCRRA with the Outstanding Community or Government Recycling Program award. OCRRA bested some seventy applicants, demonstrating that our community's recycling program is second-to-none across the entire nation.

On the state level, OCRRA's Recycling Operations Manager, Greg Gelewski, received the New York State Association for Reduction, Reuse and Recycling's (NYSAR3) Recycling Leadership Award for his efforts in recycling organics and food waste. This award came on the heels of a successful grand re-opening of the pioneering Amboy Compost Site. The Executive Director of the United States Composting Council and Ken Lynch the Region 7 Director of the NYSDEC were keynote speakers at the event who lauded OCRRA's food scrap composting facility as innovative and forward-thinking. (To-date, it is also the largest municipal food scrap composting facility in New York State).

In addition to producing Pride of New York, U.S. Composting Council certified compost, OCRRA also partnered with Arc of Onondaga to bag our premium compost in 2014. This endeavor makes the compost even more conveniently available to residents. More than 20 Central New York retail outlets are now carrying the one cubic foot bags at their locations. This is one of many green programs OCRRA offers as it continues to expand based on customer need.

In that vein, over 1,700 residents took advantage of OCRRA's recently expanded Household Hazardous Waste Drop-Off program; this was a 38% increase in participation over the program's first year (2013) that offered Monday-Friday drop-off at resident request.

The OCRRA Board of Directors and staff take our commitment to the environment seriously and work tirelessly each day to maintain a world-class waste management system that benefits our community and our environment. Thank you to my fellow board members and OCRRA staff for all that they do.

Executive Director's Report

Mark Donnelly
Executive Director

Looking back, 2014 felt at times like a whirlwind; however, it culminated with positive forward action. To that point, OCRRA's volunteer Board of Directors guided us adroitly through one of the most challenging eras in our 20-year history.

Chairman Michael Reilly, Vice Chairman Khristopher Dodson and Treasurer Lee Klosowski lead the Board with skill last year and we are proud to welcome them back for a second term in 2015.

In 2014, we bid adieu to County Executive appointee Matthew Millea and Mayor of Syracuse appointee Rachel May. We also welcomed County Executive appointee Mary Beth Primo to the Board of Directors. A hearty thank you goes out to all the officers for their contributions and many volunteer hours spent on critical OCRRA endeavors.

2014 brought the fruits of a much awaited outcome. In November, OCRRA and Covanta met agreeable terms and signed a contract extension that allowed the Waste-to-Energy Facility to continue operating as a public-private entity, thereby ensuring the Onondaga County Legislature retained control over the origins of trash processed at the Facility. This contract also ensures OCRRA maintains oversight of the Facility and that funding remains intact for OCRRA's green programs.

As a public benefit corporation that does not receive direct tax dollars, OCRRA works hard to secure funding for our programs. As a result of our detailed and well-developed grant requests to the NYSDEC, we secured a 100% approval rate and received over $2.3 million in state grants in 2014. This included $1.2 million for reimbursement of our Amboy Compost Site development costs and $1.1 million for a wide variety of recycling related expenses between 2010 and 2012 (e.g., OCRRA's quarterly newsletter, recycling personnel, advertising: television, radio, print and online) and website development.

Many thanks to OCRRA staff for their daily teamwork in the name of the environment. Their efforts are reflected each day in the positive experiences customers have at our sites as well as our award-winning recycling programs.

Board of Directors

Row 1 (left to right): *Robert Antonacci, Scott Gerharz, Michael Reilly, Khristopher Dodson.*

Row 2: *Ravi Raman, Lee Klosowski, Donald Lawless, Jonathan Kelley, John Copanas, Andrew Maxwell and Jake Barrett. Missing from photo: Mary Beth Primo.*

The OCRRA Board is governed by individuals that are appointed by various elected county and city officials. They are a respected group of educators, engineers, entrepreneurs, government officials and business leaders that continually advocate for the best environmental interests of their neighbors.

2014 Board Members

Robert Antonacci, CPA, Esq.

Jake Barrett - *Finance Chair and Operations Chair*

John Copanas - *Audit Chair*

Khristopher Dodson - *Vice Chair and Recycling Chair*

Scott Gerharz

Jonathan Kelley

Lee Klosowski, P.E. - *Vice Chair*

Donald Lawless - *Administration Chair*

Andrew Maxwell

Rachel May, Ph.D

Mary Beth Primo, Esq.

Ravi Raman, P.E.

Michael Reilly, CPA - *Board Chair and Governance Chair*

Recycling

OCRRA Receives National Recycling Award for Program Excellence

In 2014, the National Recycling Coalition (NRC), one of the nation's premiere recycling organizations, presented OCRRA with its Outstanding Community or Government Program Award for showing innovation, progress and success as a model of excellence for other public programs. Besting over 70 other nationwide applicants, OCRRA was recognized for its leadership in helping residents, schools and businesses with achieving exceptional levels of recycling and material recovery.

One of the innovative environmental programs that distinguishes OCRRA's resource recovery program is its food scrap composting service. The Agency's recently renovated Amboy Compost Site processed approximately 3.8 million pounds of food scraps in 2014 from commercial and institutional generators, a 58% increase over 2013.

Compost sales continued to show steady growth with over 5,200 cubic yards sold as bulk material and another 3,000+ cubic yards distributed through the residential pass program; a 15% increase over 2013. In 2014, OCRRA also began bagging its STA-certified compost product through a collaboration with ARC of Onondaga; thousands of bags were sold through a network of approximately 20 local home and garden retail outlets.

Currently, the community disposes over 30,000 tons of food scraps annually. OCRRA's food scrap compost system will help reduce those waste totals, and "close the loop" by recovering organic "waste" to generate a premium soil amendment that returns valuable nutrients to local soils.

Other 2014 Achievements include:

- In total, the community recycled over 525,000 tons of material in 2014, for a 60% recycling rate, resulting in waste disposal costs savings of over $75 million! This environmental effort prevented the generation of over one million metric tons of carbon dioxide.

- Took a leadership role in catalyzing a statewide textile recovery campaign, entitled "ReClotheNY, to capture some of the 1.4 billion pounds of textiles, with a market value exceeding $200 million that are currently trashed across New

York State. OCRRA's own textile collection event on America Recycles Day, November 15, netted over 30,000 pounds of textiles from over 500 local residents, filling six truckloads to benefit the Rescue Mission.

- Served over 1,700 residents with a year-round, Monday through Friday drop-off service for residential Household Hazardous Waste; a 38% increase over 2013.
- Organized more than 5,500 volunteers who collected over 99,000 pounds of litter as part of OCRRA's annual Earth Day Litter Cleanup program.
- Collected over 8,200 mercury containing fluorescent lamps (over 2 tons) as part of a partnership with local Ace and True Value hardware stores; over 48,000 lamps (17 tons) collected since '07 launch.

Students at LeMoyne Elementary line up to get garbage bags from Covanta employees prior to collecting litter during their joint Earth Day Litter Cleanup in 2014. County-wide, more than 99,000 pounds of litter were collected during the 2014 event.

Nathan Hill and Juan Garcia, Destiny USA employees unload bags of textiles from resident vehicles at the first OCRRA Textile Recycling Event hosted by Destiny USA. All donations that came into the event benefitted the Syracuse Rescue Mission.

OCRRA
is more than
BLUE BINS.

Transfer Operations

During 2014, both transfer stations continued to serve the public in a safe and efficient manner. This was accomplished even though staffing remained below authorized levels for a third consecutive year.

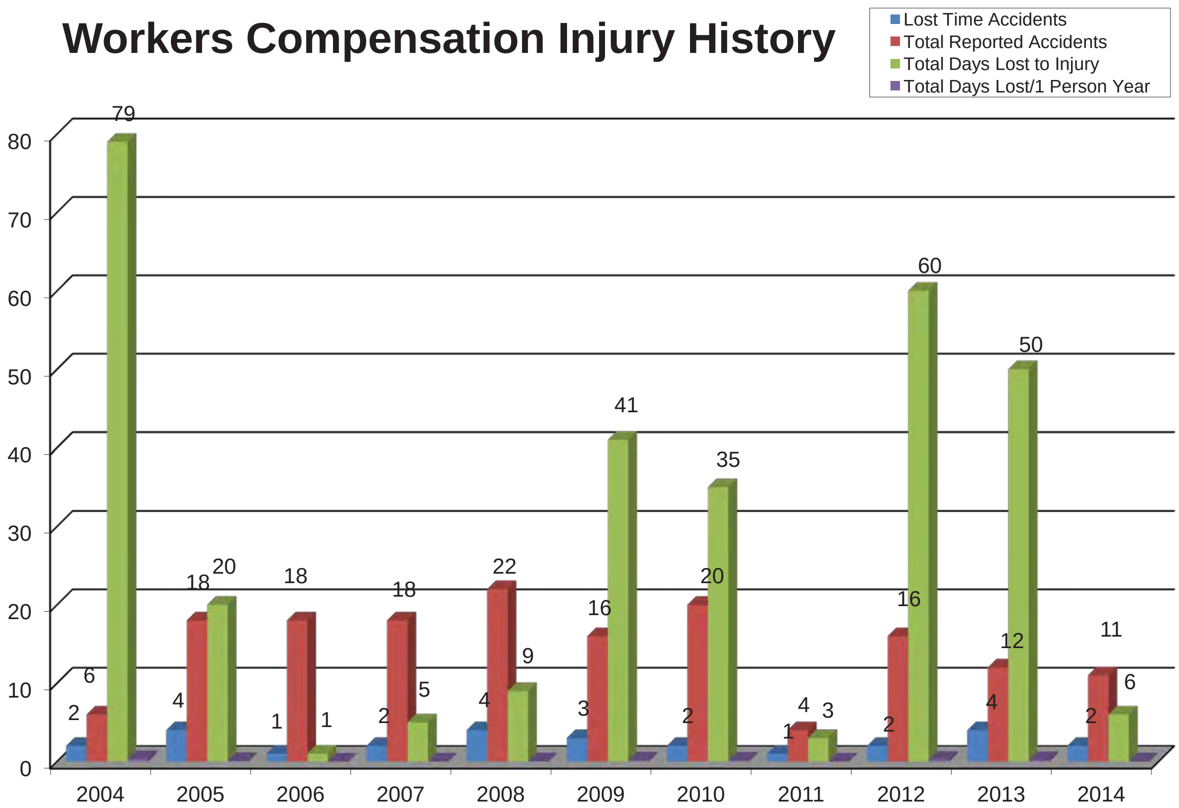
OCRRA drivers had another safe driving year travelling over 752,000 miles with no accidents. We have the utmost confidence in the professionalism of our drivers and know that they will continue to practice safe driving techniques at all times.

The work force at the Ley Creek Transfer Station recovered 91.5% of the materials received at that facility. This includes over 1,600 tons of metal and 250 tons of corrugated cardboard, which were separated and recycled, as well as nearly 73,000 tons of material that was processed and sent to the Waste-to-Energy Facility. This material accounted for almost 25% of the waste that was converted to energy at the Facility during 2014.

The Rock Cut Road Transfer Station recovered 200 tons of metal and over 165 tons of corrugated cardboard, which was recycled from the materials dropped off at this public-friendly facility. Over 12,000 vehicles visited the Rock Cut Road Transfer Station during the year to properly dispose of their materials. We look forward to another safe and productive year in 2015, with an eye toward implementing new strategies and efficiencies to save resources whenever possible.

John Springer of Syracuse unloads trash from his vehicle at the Rock Cut Road Transfer Station in Jamesville, NY.

A large wheel loader operator amasses trash at the Ley Creek Transfer Station before depositing it in a trailer for delivery to the Waste-to-Energy Facility in Jamesville, NY.



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Waste-to-Energy

The Onondaga County Waste-to-Energy (WTE) Facility, located off Route I-481 in Jamesville, is a key component of OCRRA's environmentally-sound and innovative resource recovery system.

This WTE Facility utilizes a mass-burn combustion system to safely and efficiently generate steam, and ultimately electricity, from the non-recyclable materials (trash) in the waste stream. Without this Facility, the non-recyclable materials generated by the local community would be hauled many miles to out-of-county landfills, as was the case before the Facility was constructed. Instead, this Facility makes responsible and local management of the community's trash possible.

OCRRA's core values – integrity and honesty; environmental stewardship; fiscal responsibility; and excellence-in-service provide the foundation for operation of the WTE Facility.

Each year, OCRRA posts detailed annual WTE Reports, as well as annual air and ash testing results on www.OCRRA.org. OCRRA and Covanta Onondaga, the operator of the Facility, take great pride in the Facility's strong track record of operational and environmental excellence. In 2014, more than 400 visitors toured the Facility and learned firsthand about its operations.

Environmental Excellence

Paramount to Facility operations is ensuring that the Facility's emissions are protective of human health and the environment. A state-of-the-art air pollution control system is integrated into the Facility so that it may comply with one of the strictest air permits in the nation. This system consists of ammonia injection in the boiler, activated carbon and lime injection in the scrubber, and particulate filtering in the baghouse. Emissions from the Facility are carefully monitored through continuous emissions monitors (CEMs) and annual stack testing.

In addition to reducing the volume of material that must be hauled to out-of-county landfills by 90%, the WTE Facility generates enough electricity to power roughly 30,000 homes (about 15% of Onondaga County households) and the Facility itself. Using non-recyclable materials as a fuel source to generate electricty reduces dependence on fossil fuels and increases energy independence. WTE is also a technology that reduces greenhouse gases. Although the combustion process generates carbon dioxide emissions, there are avoided greenhouse gas emissions due to: the prevention of landfill methane emissions, the displacement of electricity that would otherwise have been generated using fossil fuels and the recovery of metals for recycling. Ultimately, there is an overall reduction in greenhouse gas-

We ConveRt wAste intO eneRgy.

es – generally about one ton of greenhouse gas emissions are avoided per ton of trash processed.

Operational Excellence

2014 marks the Facility's twentieth year of safe, reliable and efficient operations. Despite another difficult economic year with historically low trash tonnages, the Facility maintained its strong operational track record. In 2014, the Facility processed 314,816 tons of non-hazardous, non-recyclable waste (enough to overfill the Syracuse Carrier Dome) and, in doing so, generated 216,746 megawatt hours of electricity – enough to power nearly 30,000 households and the Facility itself. The Facility's metal recovery systems recovered over 8,000 tons of ferrous and non-ferrous metal for recycling, which would have otherwise ended up in a landfill. Lastly, about 79,000 tons (25% of the original trash weight) of non-hazardous ash residue were sent to a landfill for use as alternative daily cover (see table for ash testing results). The beneficial reuse of the ash residue means that other materials, such as clean soil, do not need to be used for landfill daily cover. Coupling environmental and operational excellence at the Onondaga County WTE Facility with one of the highest nationwide overall community recycling rates, OCRRA certainly succeeds in achieving its mission of serving the local community with a world-class resource recovery system.

2014 ASH RESIDUE CHARACTERIZATION TEST RESULTS

Semi-Annual Test Results - June 2014

Constituent	***Test Result***	***Permit Limit***	***Pass or Fail***
Cadmium	0.12 mg/L	1 mg/L	Pass
Lead	0.50 mg/L	5 mg/L	Pass

Semi-Annual Test Results - November 2014

Constituent	***Test Result***	***Permit Limit***	***Pass or Fail***
Cadmium	0.21 mg/L	1 mg/L	Pass
Lead	0.25 mg/L	5 mg/L	Pass

CONCLUSION

Ash residue does NOT exhibit a hazardous characteristic. As such, it should continue to be managed as a non-hazardous solid waste.

2014 ANNUAL STACK TEST RESULTS

		Constituent	Average Measured Emissions[1] Unit 1	Unit 2	Unit 3	Permit Limit[2]	Pass/Fail? P/F	3-Boiler Average[3]	% permit limit[4]
TESTED ANNUALLY	FEDERAL	Cadmium (mg/dscm @ 7% O_2)	2.5E-04	< 1.7E-04	3.6E-04	3.5E-02	P	2.6E-04	0.7%
		Cadmium (lb/hr)	3.8E-05	< 2.8E-05	6.1E-05	1.9E-03	P	4.2E-05	2.2%
		Carbon Monoxide (lb/hr)	1.22E+00	1.75E+00	1.37E+00	8.04E+00	P	1.45E+00	18.0%
		Dioxins/Furans (ng/dscm @ 7% O_2)	2.9E+00	1.0E+01	3.3E+00	3.0E+01	P	5.4E+00	18.0%
		Hydrogen Chloride (ppmdv @ 7% O_2)	3.4E+00	3.0E+00	7.1E+00	2.5E+01	P	4.5E+00	18.0%
		Hydrogen Chloride (lb/hr)	8.05E-01	7.71E-01	1.80E+00	5.24E+00	P	1.13E+00	21.5%
		Hydrogen Chloride Removal Efficiency (%)	99.5	99.6	98.8	>=95	P	99.3	-
		Lead (mg/dscm @ 7% O_2)	3.13E-03	1.46E-03	5.52E-03	4.00E-01	P	3.37E-03	0.8%
		Lead (lb/hr)	4.84E-04	2.42E-04	9.28E-04	3.81E-02	P	5.51E-04	1.4%
		Mercury (lb/hr)	1E-04	2E-04	1E-04	4E-03	P	1E-04	3.3%
		Nitrogen Oxides (lb/hr)	5.1E+01	5.3E+01	5.2E+01	5.8E+01	P	5.2E+01	90.2%
		Particulates (gr/dscf @ 7% O_2)	3.2E-04	5.2E-04	6.0E-04	1.0E-02	P	4.8E-04	4.8%
		PM_{10} (gr/dscf @ 7% O_2)	2.7E-04	2.1E-04	2.2E-04	1.0E-02	P	2.3E-04	2.3%
		PM_{10} (lb/hr)	9.50E-02	7.67E-02	8.06E-02	3.16E+00	P	8.41E-02	2.7%
		Sulfur Dioxide (lb/hr)	6.90E-02	5.00E-02	5.44E-01	1.62E+01	P	2.21E-01	1.4%
	STATE	Ammonia (ppmdv @ 7% O_2)	4.6E+00	4.8E+00	5.7E+00	5.0E+01	P	5.0E+00	10.0%
		Ammonia (lb/hr)	5.09E-01	5.74E-01	6.71E-01	4.88E+00	P	5.85E-01	12.0%
		Dioxins/Furans-2,3,7,8 TCDD TEQ (ng/dscm @ 7% O_2)	4E-02	1E-01	5E-02	4E-01	P	7E-02	17.4%
		Dioxins/Furans-2,3,7,8 TCDD TEQ (lb/hr)	6.45E-09	1.99E-08	8.28E-09	1.29E-07	P	1.15E-08	8.9%
		Mercury (µg/dscm @ 7% O_2)	7.8E-01	1.0E+00	6.6E-01	2.8E+01	P	8.1E-01	2.9%
		Mercury Removal Efficiency (%)	99	98	99	>=85	P	99	-
		PAH (µg/dscm @ 7% O2)	< 3.2E-01	2.0E-01	2.8E-01	1.0E+00	P	2.6E-01	26.4%
		Zinc (lb/hr)	3.79E-03	2.50E-03	5.88E-03	6.45E-02	P	4.06E-03	6.3%

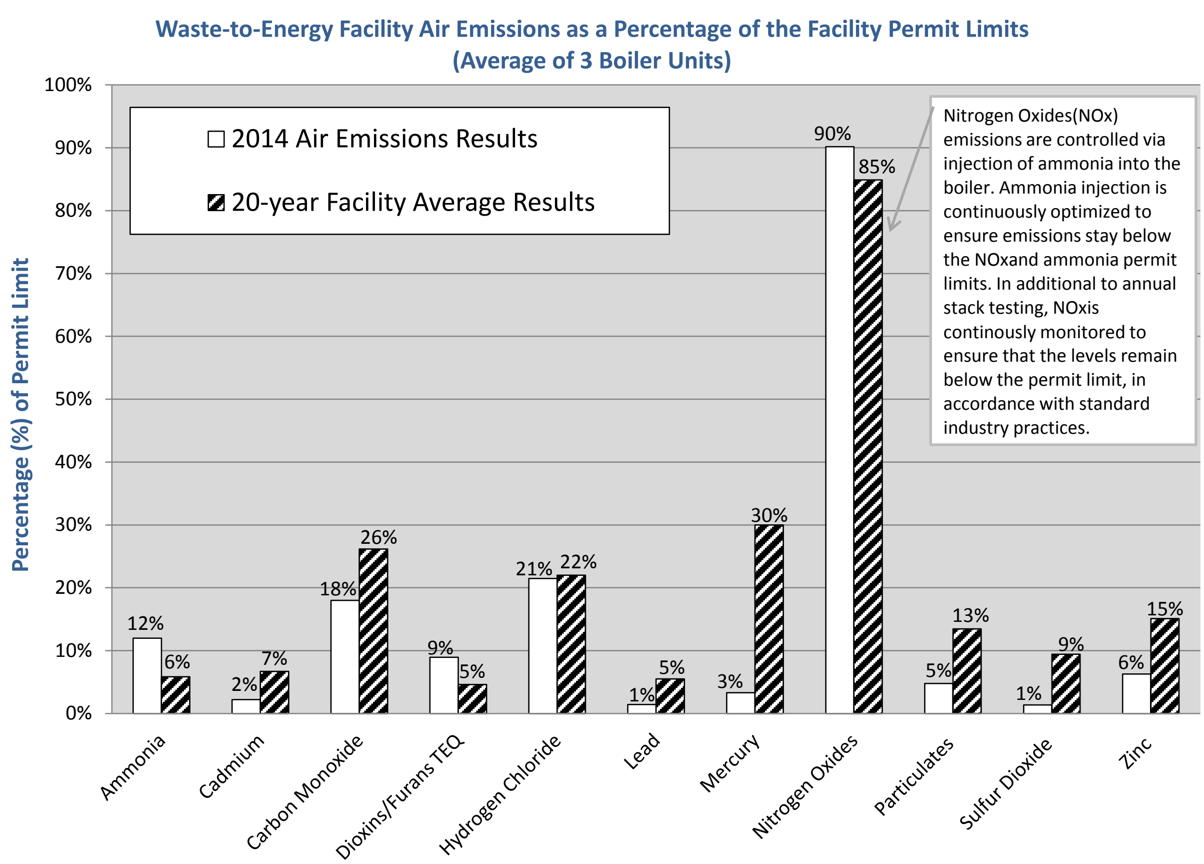
NOTES:

[1] Based on three test runs; used for compliance with permit limit.
[2] NYSDEC Title V Permit #7-3142-00028
[3] Average provided for informational purposes only; not used for compliance.
[4] Based on 3-Boiler Average; informational only; not used for compliance.

UNITS:

gr/dscf = grains per dry standard cubic foot
ppmdv = parts per million dry volume
lb/hr = pounds per hour
dscm = dry standard cubic meter
@ 7% O_2 = concentration corrected to 7% oxygen
ng = nanograms
µg = micrograms
mg = milligrams

The results from the 2014 stack testing indicate that the Facility is operating acceptably and that the air pollution control devices are functioning properly. As shown by the following graph, many of the tested parameters were considerably below the permit limit.



2014 Financial Statements

ONONDAGA COUNTY RESOURCE RECOVERY AGENCY

Financial Statements as of December 31, 2014 and 2013 Together with Independent Auditor's Report

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

March 11, 2015

To the Board of Directors of
Onondaga County Resource Recovery Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activity of the Onondaga County Resource Recovery Agency (OCRRA) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise OCRRA's basic financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the 2014 financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of Onondaga County Resource Recovery Agency as of December 31, 2014, and the changes in its financial position and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

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(Continued)

INDEPENDENT AUDITOR'S REPORT
(Continued)

Prior Period Financial Statements
The financial statements as of December 31, 2013, were audited by Testone, Marshall and Discenza, LLP who merged with Bonadio & Co., LLP as of January 1, 2015, and whose report dated February 25, 2014, expressed an unmodified opinion on those statements.

Report on Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedule of funding progress on pages 1-4 and page 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise OCRRA's financial statements as a whole. The other information in the annual report, which is the responsibility of management is presented for purposes of additional analysis and is not a required part of the financial statements. The other information in the annual report has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards,* we have also issued our report dated March 11, 2015, on our consideration of OCRRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering OCRRA's internal control over financial reporting and compliance.

Bonadio & Co., LLP

ANALYSIS OF FINANCIAL POSITION

One of the most important questions asked about the OCRRA's finances is "*Is OCRRA, as a whole, better off or worse off as a result of the year's activities?*" The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about OCRRA's activities in a way that will help answer this question. These two statements report the net position of OCRRA and changes in them. You can think of OCRRA's net position - the difference between assets and liabilities - as one way to measure financial health or financial position. Over time, increases or decreases in OCRRA's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to also consider other non-financial factors such as changes in economic conditions, population growth, consumer behavior and new or changed legislation or regulation.

Another important question is whether "*What direction OCRRA, as a whole, trended in 2014?"* While OCRRA's total net position decreased by $458,849, revenues increased over the previous year by more than two percent and expenses also increased by two percent. OCRRA's total net position was $20,303,624 and $20,762,473 on December 31, 2014 and 2013, respectively.

Table 1

	2014	2013	2012
Current assets	$ 16,835,926	$ 23,650,645	$ 26,083,114
Assets limited as to use	2,210,181	2,233,285	2,418,785
Property, plant and equipment - net	10,022,275	10,562,669	9,227,660
Facility lease - net of current portion	41,386,587	42,062,422	48,428,632
Total assets	$ 70,454,969	$ 78,509,021	$ 86,158,191
Current liabilities	$ 8,026,425	$ 12,552,022	$ 12,190,887
Long-term liabilities	41,736,714	43,641,708	49,977,018
Total liabilities	49,763,139	56,193,730	62,167,905
Deferred inflows of resources	388,206	1,552,818	2,717,430
Net position - Net investment in capital assets	10,022,275	10,562,669	9,227,660
Unrestricted	8,071,168	7,966,519	9,626,411
Restricted	2,210,181	2,233,285	2,418,785
Total net position	$ 20,303,624	$ 20,762,473	$ 21,272,856

Changes in OCRRA's net position can be determined by reviewing the following condensed Statement of Revenues, Expenses and Changes in Net Position for the years 2014, 2013 and 2012.

ANALYSIS OF FINANCIAL POSITION (Continued)

Table 2

	2014	2013	2012
Operating revenues	$ 33,904,964	$ 32,856,292	$ 29,671,874
Other revenues	1,566,789	1,864,709	2,680,155
Total revenues	35,471,753	34,721,001	32,352,029
Operating expenses	35,549,935	34,542,252	34,597,805
Other expenses	380,667	689,132	1,113,861
Total expenses	35,930,602	35,231,384	35,711,666
Change in net position	(458,849)	(510,383)	(3,359,637)
Net position - beginning of year	20,762,473	21,272,856	24,632,493
Net position end of year	$ 20,303,624	$ 20,762,473	$ 21,272,856

The decrease in OCRRA's net position in 2014 was due primarily to weak, but improving energy markets during 2014 and below average scrap metal prices.

OCRRA'S FUNDS

OCRRA does not utilize Funds or Fund Accounting. OCRRA maintains funds on deposit with a Trustee as required by contractual obligations entered into as part of OCRRA restructuring as detailed in the financial statements. As of December 31, 2014, OCRRA funds held by the trustee of $2,210,181 are recorded as Restricted under the OCRRA's Net Position. These restricted assets decreased by $23,104 during 2014 due to the Indenture of Trust agreement between OCRRA and U.S. Bank National Association (the Trustee) that requires OCRRA operating surpluses to be maintained on deposit with the Trustee until any necessary payments are made on the Subordinate Bonds. As there was no operating surplus in 2014 there will not be any payment on the Subordinate Bonds.

Budgetary Highlights

OCRRA's 2015 adopted budget was based on the 2014 results and anticipates a small incremental improvement in the economy.

Capital Assets

At the end of 2014 OCRRA had approximately $10.0 million in capital assets consisting primarily of two transfer stations and various pieces of operating equipment. During 2014 Property, Plant & Equipment, net decreased by approximately $540,000 which reflects acquisitions of $490,000 and retirements and depreciation charges of $1,030,000.

Debt

During 2014, OCRRA reduced outstanding senior lien revenue refunding bonds by $8,935,000 and a net increase on the subordinate debt of $2,751,695 consisting of accreted interest for the year.

OCRRA will not reduce the Series 2003B bonds in 2015 based on the 2014 operating deficit as calculated and made part of the restructured debt and service agreement.

OCRRA'S FUNDS (Continued)

Direct Finance Lease – through May 2015

In December 1992 OCRRA issued Project Revenue Bonds for the purpose of constructing a waste-to-energy facility. OCRRA leased the facility to Covanta Onondaga L.P. under a long-term lease expiring May 8, 2015. The annual lease payments approximate debt service payments and Covanta Onondaga L.P. is responsible for paying debt service on the bonds in lieu of making payments on the lease. Notes 7 and 8 to the Financial Statements should be read carefully for a full understanding of the Direct Finance Lease and its relationship to the series 2003A and 2003B Bonds.

The Direct Finance Lease is captured in the Capital Waste-to Energy operations cost of approximately $23,341,000, including a Capital Charge of approximately $9,316,000 representing the portion of the Direct Finance Lease attributable to debt service principal and interest on the Series 2003A Bonds.

Direct Finance Lease – through May 2035

On November 12, 2014, OCRRA reached an agreement (extension) with the Partnership to continue the facility lease for 20 years, commencing on May 8, 2015 and continuing until May 8, 2035, with a mutual option of an additional 5 year extension.

OCRRA is in the process of obtaining extension financing for the refunding of the Series B bonds, and for the establishment of the Capital Refurbishment Fund. See Note 15 for additional information.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2015 Budget develops the revenue and expense requirements to continue OCRRA's efforts to provide sound environmental solid waste disposal solutions to our community while recognizing the current economic realities.

OCRRA operates in a highly complex contractual business setting with rigid regulatory oversight. Its waste disposal infrastructure was very expensive to site and construct, leading to high fixed costs of operation. Budgets are designed around historic waste levels. For the last several years normally predictable amounts of trash, recyclables, energy revenues and recovered material values have been unsettled. OCRRA's strategic use of reserves during this economic downturn has allowed OCRRA to maintain the high quality of its services without significant increases in its fees until such time as business settles back into more predictable patterns.

OCRRA's 2015 Budget anticipates an operating surplus of $945,000. The 2015 Budget is fiscally conservative, reflects modest energy rates, a $5 per ton increase in municipal solid waste tip fees and a significant decrease in debt service after the Series A Bonds are fully paid in May 2015. These revenue and expense items, combined with strict expenditure controls are expected to continue improving OCRRA's financial condition.

OCRRA has adequate reserves to weather even a prolonged economic downturn. Yet by necessity difficult times drive change. Should conditions improve, or get worse, OCRRA will consider case by case program reviews to provide high levels of environmental performance with watchful stewardship of public service fees and reserves.

CONTACT REGARDING THE AGENCY'S FINANCES

This financial report is designed to provide County residents, customers and creditors with a general overview of OCRRA's finances. If you have questions about this report or need additional financial information, contact OCRRA's Public Information Officer at 100 Elwood Davis Road, North Syracuse, NY 13212-4312.

ONONDAGA COUNTY RESOURCE RECOVERY AGENCY

STATEMENTS OF NET POSITION
DECEMBER 31, 2014 AND 2013

	2014	2013
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 9,761,402	$ 9,572,267
Accounts receivable (net of an allowance for bad debts of $50,000 in 2014 and 2013)	2,443,775	2,577,184
Electric revenue receivable	524,452	613,000
Grant receivables	-	1,091,940
Other receivables	118,580	169,172
Prepaid expenses	560,187	692,082
Facility lease, current portion	3,427,530	8,935,000
Total current assets	16,835,926	23,650,645
NON-CURRENT ASSETS:		
Assets limited as to use:		
Funds held by trustee under indenture	2,210,181	2,233,285
Property, plant and equipment, net	10,022,275	10,562,669
Facility lease, net of current portion	41,386,587	42,062,422
Total noncurrent assets	53,619,043	54,858,376
Total assets	70,454,969	78,509,021
LIABILITIES		
CURRENT LIABILITIES:		
Bonds payable - Series A, current portion (NOTE 8)	4,635,000	8,935,000
Accounts payable	3,074,311	3,114,988
Accrued interest	38,626	113,084
Accrued expenses and other current liabilities	278,488	388,950
Total current liabilities	8,026,425	12,552,022
NON-CURRENT LIABILITIES:		
Bonds payable - Series A, net of current portion (NOTE 8)	-	4,635,000
Bonds payable - Series B (NOTE 8)	41,385,932	38,634,237
Other postemployment benefits (NOTE 10)	350,782	372,471
Total non-current liabilities	41,736,714	43,641,708
Total liabilities	49,763,139	56,193,730
DEFERRED INFLOWS OF RESOURCES		
Unearned revenue	388,206	1,552,818
NET POSITION		
Net investment in capital assets	10,022,275	10,562,669
Restricted	2,210,181	2,233,285
Unrestricted	8,071,168	7,966,519
Total net position	$ 20,303,624	$ 20,762,473

The accompanying notes are an integral part of these statements.

ONONDAGA COUNTY RESOURCE RECOVERY AGENCY

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
OPERATING REVENUES:		
Tipping fees	$ 22,193,698	$ 22,215,458
Electric revenue	8,172,071	7,339,005
Recovered material revenue	1,493,109	1,467,173
Grant revenue	1,287,010	1,095,441
Compost revenue	373,669	270,511
Other	385,407	468,704
Total operating revenues	33,904,964	32,856,292
OPERATING EXPENSES:		
Personal services	5,716,419	5,610,141
Contractual services -		
Landfill contracts	1,676,134	1,591,080
Other contractual services	371,473	215,327
Materials and supplies	819,867	850,851
Professional fees	278,214	186,679
Recycling and composting	486,044	331,617
Hazardous waste disposal	75,221	55,804
Repairs and maintenance	242,442	174,445
Utilities	162,198	142,802
Insurance	253,332	241,164
Operating leases	112,138	110,164
Depreciation	1,030,217	1,114,767
Taxes and other payments to Host Communities	348,856	362,050
Other	636,389	466,637
Waste-to-Energy operations cost	23,340,991	23,088,724
Total operating expenses	35,549,935	34,542,252
OPERATING LOSS	(1,644,971)	(1,685,960)
NON-OPERATING REVENUE (EXPENSE):		
Interest income - cash and repurchase agreements	1,204	1,763
Interest income - non-system	5,306	9,202
Interest income - lease receivable	380,667	689,132
Interest expense	(380,667)	(689,132)
Gain on sale of machinery and equipment	15,000	-
Gain on refunding of long-term debt	1,164,612	1,164,612
Non-operating revenue, net	1,186,122	1,175,577
CHANGE IN NET POSITION	(458,849)	(510,383)
NET POSITION - beginning of year	20,762,473	21,272,856
NET POSITION - end of year	$ 20,303,624	$ 20,762,473

The accompanying notes are an integral part of these statements.

ONONDAGA COUNTY RESOURCE RECOVERY AGENCY

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
CASH FLOW FROM OPERATING ACTIVITIES:		
Receipts from tipping fees	$ 22,327,107	$ 21,422,895
Receipts from electric revenue	8,260,619	7,241,806
Other operating receipts	4,574,224	2,540,231
Payments to vendors and suppliers	(5,010,256)	(4,692,294)
Payments to employees	(4,652,046)	(4,469,037)
Payments for Waste-to-Energy (WTE) operations	(14,025,324)	(13,894,592)
Payments for insurance and employee benefits	(1,449,855)	(1,343,496)
Net cash flow from operating activities	10,024,469	6,805,513
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments on bonds outstanding	(8,935,000)	(8,505,000)
Proceeds from the sale of machinery and equipment	15,000	-
Purchase of property, plant and equipment	(489,823)	(2,449,776)
Payments for interest on bonds outstanding	(455,125)	(760,006)
Net cash flow from capital and related financing activities	(9,864,948)	(11,714,782)
CASH FLOW FROM INVESTING ACTIVITIES:		
Net change in funds held by trustee	23,104	185,500
Proceeds from interest on invested funds	6,510	10,965
Net cash flow from investing activities	29,614	196,465
CHANGE IN CASH AND CASH EQUIVALENTS	189,135	(4,712,804)
CASH AND CASH EQUIVALENTS - beginning of year	9,572,267	14,285,071
CASH AND CASH EQUIVALENTS - end of year	$ 9,761,402	$ 9,572,267

The accompanying notes are an integral part of these statements.

ONONDAGA COUNTY RESOURCE RECOVERY AGENCY

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOW FROM OPERATING ACTIVITIES:		
Operating loss	$ (1,644,971)	$ (1,685,960)
Adjustments to reconcile operating loss to net cash flow from operating activities:		
Depreciation	1,030,217	1,114,767
WTE operations used to reduce lease costs	9,315,667	9,194,133
Other postemployment benefits expense	(21,689)	30,899
Changes in:		
Accounts receivable	133,409	(792,563)
Grant receivables	1,091,940	(828,399)
Electric revenue receivable and other receivables	139,140	(137,900)
Prepaid expenses	131,895	(91,473)
Accounts payable, accrued expenses and other current liabilities	(151,139)	2,009
Net cash flow from operating activities	$ 10,024,469	$ 6,805,513

SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING ACTIVITIES:

OCRRA recognized a gain of $1,164,612 in 2014 and 2013, respectively, related to the deferred gain on refunding of long-term debt.

The accompanying notes are an integral part of these statements.

1. ORGANIZATION

Onondaga County Resource Recovery Agency (OCRRA) was statutorily created in 1981 as a public benefit corporation under New York State law. OCRRA began active operations in 1990. OCRRA is exempt from federal income taxes under Internal Revenue Service Code Section 115.

Under an agreement between OCRRA and the County of Onondaga (County), OCRRA is responsible for implementing the County Solid Waste Management Program, as well as the construction, operation and otherwise ensuring the availability of solid waste management and recycling facilities for participating municipalities in the County of Onondaga, State of New York. Under current contracts OCRRA's operations service the thirty-three participating municipalities in Onondaga County.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Measurement Focus and Basis of Accounting
OCRRA operates as a proprietary fund. Proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activities are reported.

OCRRA utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or an economic asset is used.

The accounting policies of OCRRA conform to generally accepted accounting principles as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Other Postemployment Benefits
OCRRA provides health insurance benefits to certain retired employees and their spouses and beneficiaries. OCRRA accrues the costs for these benefits based on an annual valuation of future expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents
Cash and cash equivalents consist of cash held in checking and money market accounts.

Accounts Receivable
Accounts receivable are carried at their estimated collectible amounts. They are periodically evaluated for collectability based on past credit history with customers and their current financial condition.

Property, Plant and Equipment
Property, plant and equipment over $5,000 are capitalized and recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets which range from 4 to 25 years. Depreciation expense amounted to $1,030,217 and $1,114,767 for the years ended December 31, 2014 and 2013, respectively.

Deferred Inflows of Resources
In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. In connection with OCRRA's 2003 refunding of its debt (see Note 8), the facility lease was modified (see Note 7) resulting in a gain that has been deferred and is being reflected in revenue over the term of the lease.

Assets Limited as to Use
Assets limited as to use represent funds restricted as to use under OCRRA's Revenue Bond Agreements.

Net Position
GASB requires the classification of net position into three components. These classifications are displayed in three components below:

a. Net investment in capital assets - capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position - net position with constraints placed on their use either by (1) external groups such as creditors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position - net position that does not meet the definition of restricted or net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is OCRRA's policy to use restricted resources first, then unrestricted resources as they are needed.

Landfill and Related Costs
OCRRA has secured the required permit for the construction of an in-county landfill to be located in the Town of Van Buren (the "Landfill"). Currently, OCRRA transports the ash from the Waste-to-Energy Facility and other non-recyclable waste that cannot be processed at the facility to the High Acres Landfill, near Fairport, New York under a long-term contract. Construction of the in-county landfill will occur when environmental and economic factors dictate that it is in the best interest of Onondaga County businesses and residents.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Landfill and Related Costs (Continued)

The cost of the designated site is included in property, plant and equipment (see Note 6). Engineering and consulting fees related to siting, environmental studies and permitting of the Landfill are capitalized. According to Governmental Accounting Standards Board Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, should OCRRA decide to transport waste to the Landfill, OCRRA is required to accrue a portion of the estimated total of closure and postclosure care in each period that waste is accepted at the site. Recognition of such a liability shall begin on the date the Landfill begins accepting waste. As of December 31, 2014 there has been no waste delivered to the Landfill.

Environmental and Regulatory Risk

OCRRA operates in an environmentally sensitive industry and is subject to extensive federal and state laws and regulations adopted for the protection of the environment. The laws and regulations are primarily applicable to discharge of emissions into the air and management of solid waste but can also include those related to water use, discharges to water and hazardous waste management. Certain aspects of these laws have extensive and complicated requirements relating to obtaining operating permits, monitoring, record keeping and reporting. Management believes that its facilities are in material compliance with permits and other applicable environmental laws.

3. CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, OCRRA's deposits may not be returned to it.

Statutes authorize OCRRA to maintain deposits with financial institutions and to invest in certificates of deposit, obligations of New York State, the United States Government and its agencies, and repurchase agreements collateralized by U.S. obligations.

Unrestricted and restricted cash equivalents are covered or collateralized by either federal depository insurance, securities held by the pledging bank's trust department in OCRRA's name, or U.S. Government and/or federal agency securities held by the Trustee.

At December 31, 2014, the carrying value of OCRRA's deposits were approximately $11,972,000, and the bank balances were approximately $12,027,000. OCRRA's deposit policies require OCRRA's cash to either be covered by depository insurance or collateralized by governmental securities held by the depository institution. At December 31, 2014, OCRRA had collateralized cash balances of approximately $7,900,000, and the remainder was covered by depository insurance.

4. OPERATING CONSIDERATIONS

The Onondaga County Solid Waste Management System (System) has implemented a multi-layer "flow control" arrangement to ensure that all legal means of requiring delivery of waste into the System are utilized. First, OCRRA has "delivery agreements" with all 33 participating municipalities in Onondaga County. Those "delivery agreements" commit each municipality to "deliver or cause the delivery" of municipal solid waste (MSW) from their community to the System. Most of the residential MSW is delivered to the System pursuant to municipal pick-up, municipally contracted pick-up, and solid waste districts, implemented in accordance with the "delivery agreements." In addition, in 2000 - 2001, all 33 municipalities enacted approved, in-state waste site designation laws committing delivery of all of their MSW to the System, if the MSW is to be disposed of within the State. Also, in 2003, the Onondaga County Legislature enacted a local "flow control" law, based closely on the language and criteria found in the Oneida-Herkimer Law that directs all municipal solid waste in the 33 participating municipalities to OCRRA's public Waste-To-Energy Facility. This type of arrangement was reviewed and deemed Constitutional by the U.S. Supreme Court in its April 2007 Oneida-Herkimer case. Finally, OCRRA has, as additional security, entered into four-year delivery contracts directly with all of the area's trash haulers, wherein they have contractually committed through 2014 to deliver all MSW picked up in the 33 participating municipalities to the System (see Note 15).

5. ASSETS LIMITED AS TO USE

Assets limited as to use are held by a trustee in accordance with the terms of the Revenue Bonds Master Bond Resolution (see Note 8), and represent the restricted fund balance reported on the Statement of Financial Position. The use of the assets held by Trustee includes the following funds at December 31:

	2014	2013
Funds accumulated from System revenues to pay for debt service obligations	$ 1,585,667	$ 1,584,699
Accumulation of earnings from System revenues to satisfy general OCRRA obligations	624,514	648,586
Total	$ 2,210,181	$ 2,223,285

6. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment activity for the year ended December 31, 2014 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Land	$ 396,190	$ -	$ -	$ 396,190
Landfill site	3,854,290	-	-	3,854,290
Landfill site costs	195,760	-	-	195,760
Landfill buildings and improvements	632,944	-	-	632,944
Buildings and improvements	2,690,381	39,062	-	2,729,443
Machinery and vehicles	8,785,705	192,355	73,490	8,904,570
Furniture and fixtures	111,606	-	-	111,606
Computer equipment	91,089	12,763	-	103,852
Leasehold improvements	610,551	2,682,455	-	3,293,006
Land improvements	48,310	-	-	48,310
Construction in progress	2,438,063	289,911	2,726,723	1,251
Total property, plant and equipment	19,854,889	3,216,546	2,800,213	20,271,222
Less: Accumulated depreciation				
Landfill buildings and improvements	(618,299)	(1,675)	-	(619,974)
Buildings and improvements	(1,714,335)	(125,283)	-	(1,839,618)
Machinery and vehicles	(6,579,485)	(780,230)	(73,490)	(7,286,225)
Furniture and fixtures	(90,120)	(4,801)	-	(94,921)
Computer equipment	(81,141)	(5,254)	-	(86,395)
Leasehold improvements	(200,788)	(110,559)	-	(311,347)
Land improvements	(8,052)	(2,415)	-	(10,467)
Property, plant and equipment, net	$ 10,562,669	$ 2,186,329	$ 2,726,723	$ 10,022,275

Property, plant and equipment activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Land	$ 396,190	$ -	$ -	$ 396,190
Landfill site	3,854,290	-	-	3,854,290
Landfill site costs	195,760	-	-	195,760
Landfill buildings and improvements	627,162	5,782	-	632,944
Buildings and improvements	2,639,880	50,501	-	2,690,381
Machinery and vehicles	8,736,820	48,885	-	8,785,705
Furniture and fixtures	111,606	-	-	111,606
Computer equipment	80,237	10,852	-	91,089
Leasehold improvements	610,551	-	-	610,551
Land improvements	48,310	-	-	48,310
Construction in progress	104,307	2,333,756	-	2,438,063
Total property, plant and equipment	17,405,113	2,449,776	-	19,854,889
Less: Accumulated depreciation				
Landfill buildings and improvements	(614,974)	(3,325)	-	(618,299)
Buildings and improvements	(1,578,851)	(135,484)	-	(1,714,335)
Machinery and vehicles	(5,656,139)	(923,346)	-	(6,579,485)
Furniture and fixtures	(85,319)	(4,801)	-	(90,120)
Computer equipment	(80,237)	(904)	-	(81,141)
Leasehold improvements	(156,296)	(44,492)	-	(200,788)
Land improvements	(5,637)	(2,415)	-	(8,052)
Property, plant and equipment, net	$ 9,227,660	$ 1,335,009	$ -	$ 10,562,669

7. FACILITY LEASE AND SERVICE AGREEMENT

In 1992, OCRRA issued Project Revenue Bonds for the purpose of constructing a Waste-to-Energy Facility (the "Facility") and funding certain reserves and other related costs. Pursuant to various agreements, Covanta Onondaga, L.P. (the "Partnership") also funded certain project costs and constructed the Facility. OCRRA leased the Facility and equipment to the Partnership under a long-term lease expiring May 8, 2015 with the Partnership having the option to purchase the Facility for $1 (see Note 15).

In 2003, OCRRA and the Partnership negotiated new lease and service agreements as part of OCRRA's debt restructuring (see Note 8). The duration of the service agreement remains unchanged, expiring May 2015 (see Note 15).

Pursuant to the facility lease agreement the real property comprising a portion of the Facility is leased to the Partnership.

Pursuant to the service agreement the Partnership operates and maintains the Facility for the processing of solid waste delivered by OCRRA to the Facility.

All revenues of the Facility, which include rates, fees, charges and other realized income received by OCRRA from the ownership, operation, use or services of the Facility, in excess of expenses, are to be paid directly to the Trustee for the benefit of the Partnership and Trustee. The Partnership is also entitled to 10% of the net revenues received from the sale of electricity and 50% of the net revenues received from the sale of recovered materials during the lease period. Pursuant to the Master Bond Resolution, such amounts will provide for monthly payment of the Service Fee related to the Facility. As the Partnership is responsible for paying debt service on the 2003A Bonds in lieu of making payments on its lease, a portion of the actual cash payment is held by the Trustee for satisfaction of the principal and interest on the 2003A Bonds. Obligations to the 2003B bondholders, if any, as a result of operations, as defined in Note 8, are also to be paid from the funds held by the Trustee on May 1st of the following year.

OCRRA's obligation is unconditional and requires payment by OCRRA if there is no waste delivered; OCRRA remains responsible for debt service until the 2003A Bonds are repaid.

The obligations of the Partnership under the service agreement and facility lease are guaranteed to OCRRA and the Trustee by Covanta Energy Corporation.

Calculations of payments under the service agreement are based on an assumed delivery of 310,000 tons of waste per year. If less is delivered, OCRRA must reimburse the Partnership the shortfall in its share of the electric revenue. For delivery in excess of that amount, OCRRA will pay an additional waste processing fee.

The Waste-to-Energy operations cost is composed of the following:

	2014	2013
Operating and pass through costs	$ 13,911,328	$ 13,757,861
Additional waste processing fee	113,995	136,730
Capital charge	9,315,668	9,194,133
Total	$ 23,340,991	$ 23,088,724

7. FACILITY LEASE AND SERVICE AGREEMENT (Continued)

Future minimum annual lease payments due from the Partnership are as follows at December 31, 2014:

Year	Amount
2015	$ 48,897,973
Total future minimum lease payments	48,897,973
Less: Unearned income	4,083,856
Net investment in lease	44,814,117
Less: Current portion	3,427,530
Long-term portion	$ 41,386,587

No payment is due on the Series 2003B Bonds for the year ending December 31, 2014 (see Note 8).

8. BONDS PAYABLE

In 2003, OCRRA issued series 2003A Senior Lien Revenue Refunding Bonds totaling $82,115,000 and series 2003B Subordinate Lien Revenue Refunding Bonds totaling $30,000,000. The 2003A bonds bear interest at a rate of 5%. The 2003B bonds will be converted at their accreted value to current interest paying bonds in 2015. Prior to 2015 interest will accrue, but shall not be payable, at the rate of 7% on the 2003B bonds.

In order to secure the 2003A Bonds, OCRRA has pledged all revenues of the System (operating revenues), which include all rates, fees, charges, and other realized income received by OCRRA for the use of the solid waste system including Facility revenues.

The 2003B Bonds are payable solely out of revenues and receipts, funds or monies derived by OCRRA under the Lease Agreement (Note 7) and from amounts otherwise available under the indenture for the payment of the series 2003B Bonds. At maturity, the Partnership is responsible for payment of the remaining balance of Subordinate Lien Revenue Bonds.

In the event that OCRRA's operations produce a surplus, a payment will be made on May 1 of the following year reducing the outstanding 2003B Bonds obligation. As per the Master Bond Resolution, the computation of the surplus will not include depreciation, amortization, or other revenue that is produced outside OCRRA's normal operations.

8. BONDS PAYABLE (Continued)

		2014		2013
Decrease in net position prior to computation of current obligation on 2003B Bonds for the year ended:	$	(458,849)	$	(510,383)
Add: Depreciation		1,030,217		1,114,767
Deduct: Gain on refunding		(1,164,612)		(1,164,612)
Interest income - non-system		(5,306)		(9,202)
Gain on sale of equipment		(15,000)		-
Contractually defined deficit		(613,550)		(569,430)
Series B Share		77%		77%
Current year liability	$	-	$	-

As a result of the 2003 Refunding, the bond proceeds of $112,115,000 were combined with assets limited as to use to pay off project revenue bonds of approximately $123,900,000 issued by OCRRA in 1992 and approximately $1,450,000 in underwriting fees, insurance, and other issuance costs. As a result, OCRRA recorded an economic gain (difference between the present values of the debt service payments on the old and new debt).

Activity relative to bonds payable for the year ended December 31, 2014 was as follows:

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
Senior lien revenue:				
Refunding bonds	$ 13,570,000	$ -	$ 8,935,000	$ 4,635,000
Subordinate lien:				
Revenue refunding bonds	38,634,237	2,751,695	-	41,385,932
Total	$ 52,204,237	$ 2,751,695	$ 8,935,000	$ 46,020,932

Activity relative to bonds payable for the year ended December 31, 2013 was as follows:

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013
Senior lien revenue:				
Refunding bonds	$ 22,075,000	$ -	$ 8,505,000	$ 13,570,000
Subordinate lien:				
Revenue refunding bonds	36,065,446	2,568,791	-	38,634,237
Total	$ 58,140,446	$ 2,568,791	$ 8,505,000	$ 52,204,237

8. BONDS PAYABLE (Continued)

The Series 2003A Bonds maturing in 2015 are subject to mandatory redemption in part by lot on May 1 annually from mandatory sinking fund installments which extend through 2015 as follows:

Year	Interest	Principal
2015	$ 115,875	$ 4,635,000
Total	$ 115,875	$ 4,635,000

Covenants require OCRRA to impose charges sufficient to pay debt service, enforce certain contractual obligations that assure continued flow of Onondaga County waste into the System, prepare annual budgets and maintain proper books and records, and to furnish appropriate financial information to the Trustee on an annual basis. These bonds are not actively traded and therefore a market value is not readily available.

9. RETIREMENT PLANS

Pension Plan

OCRRA participates in the New York State and Local Employees' Retirement System (Retirement System), which is a cost sharing, multiple public employer defined benefit plan. The Retirement System provides retirement benefits as well as death and disability benefits. Membership in and annual contributions to the Retirement System are required by the New York State Retirement and Social Security Law (NYSRSSL). The Retirement System offers a range of plans and benefits related to years of service and final average salary. All benefits generally vest after five years of credited service.

As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Retirement System. The Comptroller shall adopt and may amend rules and regulations for the control of the funds. The Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

All participating employers in the Retirement System are jointly and severally liable for any actuarial unfunded amounts. Such amounts are collected through annual billings to all participating employers. Generally, all employees, except certain part-time employees, participate in the Retirement System. The Retirement System is noncontributory for employees who joined prior to July 27, 1976. For employees who joined the Retirement System after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary, except that employees in the Retirement System more than ten years are no longer required to contribute. For employees who joined after January 1, 2010, and prior to April 1, 2012, employees contribute 3% of their salary throughout their careers. For employees who joined on or after April 1, 2012, employees contribute 3% to 6% of their salary depending on the amount of their salary.

9. RETIREMENT PLANS (Continued)

OCRRA is required to contribute at an actuarially determined rate. The required contributions for the current and two preceding years were:

Year		Amount
2014	$	664,063
2013		723,078
2012		697,845

Deferred Compensation Plan
OCRRA's employees may elect to participate in the New York State Deferred Compensation Plan under Section 457 of the Tax Law.

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Health Insurance Benefits
In addition to providing pension benefits, OCRRA provides health insurance benefits to certain retired employees and their spouses and beneficiaries, hired before April 10, 2002, between the ages of 55 and 65 under a single-employer defined benefit healthcare plan, the Onondaga County Resource Recovery Postretirement Healthcare Benefits Plan. The plan is administered by OCRRA. OCRRA's Board of Directors has the authority to establish and amend the plan's benefits.

Funding Policy
Eligible employees who retire from employment between the ages of 55 and 61 may waive their COBRA rights and continue their health insurance benefits (exclusive of dental coverage) by paying the full cost of the coverage. These employees at age 62 may continue coverage until they become Medicare eligible by paying 25% of the coverage with OCRRA contributing the other 75% of premiums for eligible retired plan members and their spouses. Once these employees are eligible for Medicare they lose their coverage and receive payments equal to $50 per month until their death. The payments are intended to offset the cost of Medicare supplemental benefits, but retirees are not required to use the payments for that purpose. Represented employees hired after January 1, 2002, and non-represented employees hired after April 10, 2002 are not eligible for any postemployment benefits.

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Annual OPEB Cost and Net OPEB Obligation

OCRRA's annual other postemployment benefit (OPEB) cost is calculated based on the net OPEB obligation and the estimated amortization years remaining. OCRRA has elected to calculate the OPEB obligation and related information using the alternative measurement method permitted by GASB Statement 45 for employers in plans with fewer than one hundred total plan members. Currently, two retirees are receiving benefits. The following table shows the components of OCRRA's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in OCRRA's net OPEB obligation:

Annual required contribution	$ -
Actuarial adjustment	(21,689)
Contributions made	-
Decrease in net OPEB obligation	(21,689)
Net OPEB obligation - beginning of year	372,471
Net OPEB obligation - end of year	$ 350,782
Annual OPEB cost	$ 21,924
Percentage of annual OPEB cost contributed	0%

OCRRA's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, the net OPEB obligation for the fiscal year 2014 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2012	$ 40,543	47.40	$ 341,572
12/31/2013	46,207	33.13	372,471
12/31/2014	21,924	-	350,782

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about retirement age and healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations. The valuation is performed December 31 of each year.

The following simplifying assumptions were made:

- *Retirement age for active employees* - Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 63.4 years.

- *Marital status* - Marital status of members at the calculation date was assumed to continue throughout retirement.

- *Eligibility* - Retirees are entitled to benefits until the age of 65 years.

- *Healthcare cost trend rate* -The expected rate of increase in healthcare insurance premiums was a rate of 10% initially, reduced to an ultimate rate of 5% after eight years.

- *Health insurance premiums* - 2014 health insurance premiums for retirees were used as the basis for calculation of the present value of total benefits to be paid.

Based on the historical and expected returns of OCRRA's cash and cash equivalents, a discount rate of 4% was used.

11. COMMITMENTS AND CONTINGENCIES

Operating Leases

OCRRA leases land, equipment and office facilities under operating leases. Rental payments under these agreements were approximately $98,000 and $93,000 during 2014 and 2013, respectively. Obligations under all cancelable and non-cancelable long-term operating leases are as follows at December 31, 2014:

Year	Amount
2015	$ 96,000
2016	49,000
2017	5,000
2018	5,000
2019	5,000
2020 – 2022	12,500
Total	$ 172,500

Landfill Contracts

OCRRA has a contract with High Acres Landfill through May 2015. The per ton incinerator ash residue disposal charge will range from $16 to $16.81, and the per ton solid waste/bypass solid waste disposal charge will range from $22 to $23.11, over the term of the contract. Costs incurred under this agreement were $1,640,922 and $1,557,697 during 2014 and 2013, respectively.

11. COMMITMENTS AND CONTINGENCIES (Continued)

Host Community Agreements

OCRRA entered into a Host Community Agreement (Agreement) with the Town of Onondaga ("Onondaga") which defines each party's rights and obligations related to construction and operation of the Waste-to-Energy facility in Onondaga. The term of the agreement began in December 1992 upon commencement of construction of the Waste-to-Energy facility and continues for 25 years from that date. Annual payments to Onondaga under the terms of the Agreement total $100,000 plus certain escalation costs, determined annually.

OCRRA entered into an Interim Host Community Agreement (Interim Agreement) with the Town of Van Buren (Van Buren) in 1998. The Interim Agreement provides for annual payments to Van Buren during the period prior to development of the landfill facility. The Interim Agreement includes provisions for annual increases based upon a five-year rolling average of the Van Buren tax rate. In no case shall such annual increase be greater than 2%, according to the Interim Agreement. The Host Community Interim Agreement was extended pursuant to an automatic renewal provision through the year 2015.

OCRRA recorded PILOT's to Van Buren in the amount of $57,162 and $56,594 in 2014 and 2013, respectively. OCRRA also made payments to Onondaga of approximately $127,000 and $144,000 in 2014 and 2013, respectively for fire and water district assessments.

Property Stabilization

In 1997, OCRRA approved a property stabilization program to assist a limited number of property owners who live immediately adjacent to the landfill site. Payments under the plan make up a portion of the difference between the fully assessed value of a property and the actual sales price. In 2014 and 2013, no such payments were made.

Litigation

OCRRA is a party to various proceedings arising in the normal course of business. It is not likely that the outcome of the aforementioned proceedings will have a significant impact on the financial position of OCRRA. OCRRA's defense counsel continues to vigorously contest these proceedings.

Union Contract

OCRRA's contract with union employees expired in December 2014. Negotiations with the union are ongoing, the results of which are not known at this time. No provisions have been made in the accompanying financial statements related to these negotiations.

Tonnage contingency

As described in Note 15, as of May 9, 2015, the facility lease extension requires an increase of tonnage delivery to 345,000 tons of acceptable waste per calendar year, prorated for the first and last contract years. If the required amount is not delivered, OCRRA incurs charges based on the shortfall of tonnage equal to the Partnership's share of electricity and recovered materials revenue that would have been earned had the shortfall not occurred. Local county waste has averaged approximately 315,000 tons over the past three years. Onondaga County law currently prohibits OCRRA from importing waste from other counties. Management is working with the Onondaga County Legislature to provide a means for importing additional waste. Should these efforts fail, it is likely that significant shortfall charges will be incurred throughout the contract term. No provisions have been made in the accompanying financial statements related to these charges.

12. NATIONAL GRID AGREEMENT

OCRRA and National Grid participate in an electricity purchase agreement. This contract provides that National Grid will purchase approximately 210,000,000 Kwh per calendar year at the market rate. National Grid and OCRRA have established the upper limit for the agreement at 243,000,000 Kwh. In 2014 and 2013, respectively, OCRRA received an annual average sale price of 4.840 and 4.325 cents per kilowatt hour.

13. CONCENTRATION

The top five haulers delivered approximately 70% and 71% of the total municipal solid waste to OCRRA during the years ended December 31, 2014 and 2013, respectively. These haulers also accounted for approximately 73% and 76% of accounts receivable at December 31, 2014 and 2013, respectively.

14. UPCOMING PRONOUNCEMENTS

In June 2012, the GASB issued Statements No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, and No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.* The objective of Statement No. 67 is to improve financial reporting by state and local governmental pension plans. Statement No. 67 replaces the requirements of Statements No. 25 and No. 50 as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of Statement No. 68, as well as for non-employer governments that have a legal obligation to contribute to those plans. OCRRA is required to adopt the provisions of GASB Statement No. 68 for the year ending December 31, 2015.

In November 2013, the GASB issued Statement No. 71, *Pension Transitions for Contributions Made Subsequent to the Transition Date – an amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. OCRRA is required to adopt the provisions of this Statement in conjunction with GASB Statement No. 68, for the year ending December 31, 2015.

15. SUBSEQUENT EVENTS AND RENEWAL OF FACILITY LEASE

Renewal of Facility Lease and Service Agreement and Related Financing

In November 2014, OCRRA entered into a twenty (20) year extension of the Second Amended and Restated Service Agreement with the Partnership until May 8, 2035. The extension includes a mutual option to extend the term of the Service Agreement for an additional five (5) years until May 8, 2040. Under this Service Agreement extension, OCRRA will refinance the Series B bonds for a term that is coterminous with the base term of the Service Agreement extension. This is in addition to the service fee and other facility related OCRRA cost obligations, i.e. operations and maintenance charge, pass through costs, ash disposal costs and debt service on any Capital Refurbishment bonds.

15. SUBSEQUENT EVENTS AND RENEWAL OF FACILITY LEASE (Continued)

Renewal of Facility Lease and Service Agreement and Related Financing (Continued)
OCRRA committed to a minimum annual waste delivery obligation of 320,000 in 2015 and 345,000 tons for full years thereafter, with OCRRA paying shortfall damages equal to the Partnership's lost electric and metal revenue for each shortfall ton. The maximum annual waste capacity is the Facility's permitted capacity less some limited tonnage available to the Partnership for Supplemental Waste. Net electric revenue is shared 90% OCRRA/10% Partnership and metal revenue is shared 50/50 with a ceiling amount. OCRRA remains responsible for ash transport and disposal with some limited exceptions. OCRRA will have legal ownership of the Facility during the term but at the end of the term, the Partnership will own it with an option to OCRRA to purchase it at that point for Fair Market Value. The Partnership will retain tax ownership of the Facility during the term. OCRRA will establish a Capital Refurbishment Fund to assist in funding OCRRA's share of needed Capital Refurbishment Projects. The bonds to be issued will provide funding necessary for OCRRA to fulfill its contractual obligations regarding establishment of this Capital Refurbishment Fund as well as to refinance the existing Series B bonds as OCRRA obligations. The Partnership will provide an initial $21,000,000 parent guarantee declining on an annual basis by $500,000 per year until it reaches $16,000,000. The existing Market Rate Agreement will be terminated. The Partnership will bill OCRRA for Facility related debt service monthly and a Direct Finance Lease methodology will be utilized. Any OCRRA bonds issued to meet OCRRA's contractual obligations will be substantially level debt. OCRRA may refinance, issue or call any debt issued under the contract extension at OCRRA's sole discretion as long as such action does not violate the extension agreement terms. OCRRA may call any new bonds issued under the terms of any bond indenture provided OCRRA provides adequate advance notice to the Partnership at least prior to October 1st of the preceding year. The debt service for any refinanced Series B bonds and any Capital Refurbishment bonds, as applicable, will be added to the Service Fee. Finally, under the contract extension, OCRRA may refinance the existing Series B bonds as soon as practicable as long as the Partnership is not required to make payment of interest or principal prior to OCRRA assuming the debt.

Extension Financing
OCRRA is in the process of obtaining extension financing for the refunding of the Series B bonds, and for the establishment of the Capital Refurbishment Fund. Closing is expected to occur in April 2015.

The terms of the refunding of the Series B bonds are outlined in the extension, which requires the bonds to have a fixed interest rate, a maturity date that does not extend beyond May 8, 2035, monthly debt service payments, and that a Direct Finance Lease methodology will be utilized with respect to the extension.

OCRRA's requirements as relates to the Capital Refurbishment Fund are equivalent to those of the refunding bonds, except that the initial dollar amount is a minimum of $15,000,000 and the use of Direct Finance Lease methodology is optional.

Subsequent to year end, OCRRA has engaged bond counsel, underwriters, and other professionals as preparations for the extension financing continue.

15. SUBSEQUENT EVENTS AND RENEWAL OF FACILITY LEASE (Continued)

Hauler and Municipal Contracts

OCRRA has entered into hauler contracts through 2015 with all private and municipal waste haulers operating in the thirty-three member municipalities. The contracts require that all solid waste be delivered to the OCRRA System and provides stiff stipulated contractual damage penalties for violation that contact provision.

The original Municipal Delivery Agreements executed in 1988 – 1990 have now expired. These agreements required each member municipality to “deliver or cause the delivery” of solid waste from their municipality to the OCRRA System. OCRRA is now in the process of executing new Municipal Delivery Agreements with the thirty-three member municipalities. As of March 11, 2015, approximately 85% of the member municipalities have already entered into the new Delivery Agreements with the balance pending.

ONONDAGA COUNTY RESOURCE RECOVERY AGENCY

REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF FUNDING PROGRESS
DECEMBER 31, 2014

Year	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
December 31, 2012	-	341,572	0%
December 31, 2013	-	372,471	0%
December 31, 2014	-	350,782	0%

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

March 11, 2015

To the Board of Directors of
Onondaga County Resource Recovery Agency:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activity of the Onondaga County Resource Recovery Agency (OCRRA) as of and for the year ended December 31, 2014, and the related notes to the financial statements, and have issued our report thereon dated March 11, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered OCRRA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of OCRRA's internal control. Accordingly, we do not express an opinion on the effectiveness of OCRRA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters
As part of obtaining reasonable assurance about whether OCRRA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bonadio & Co., LLP

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