

WAYNE COUNTY WATER AND SEWER AUTHORITY

2020 Annual Report



Wayne County Water and Sewer Authority
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WAYNE COUNTY WATER AND SEWER AUTHORITY

2020 Annual Report

For the Period January 1, 2020 to December 31, 2020

MISSION STATEMENT

As a Public Benefit Corporation created by the New York State Legislature, the Wayne County Water & Sewer Authority has as its purpose to reliably provide the highest quality water and the most efficient wastewater services for the benefit of the people of the Authority's service area. The Authority's goal is to consistently provide these services at a reasonable and competitive cost while promoting an atmosphere of outstanding customer service, planning for future improvements and protecting resources and the environment. *(Adopted 3/22/11)*

AUTHORITY BACKGROUND

The Wayne County Water and Sewer Authority, Wayne County, New York (the Authority) is a public benefit corporation, created by special state legislation, Chapter 685 of the Laws of 1987 (NYS Public Authorities Laws 199-aa et seq.) and became operational in the spring of 1988 upon the appointment of the nine initial members of the Authority by the Wayne County Board of Supervisors. The legislation was later amended to provide for a "sewer" designation for the Authority. The Authority has the powers necessary to plan, finance, operate and manage water and sewer systems in Wayne County. The Authority provides a structure for planning and implementing improvement in the availability, reliability, and quality of public water supplies and sanitary sewer service in Wayne County.

The Authority has approximately 14,070 water service accounts supplying water within the Towns of Macedon, Walworth, Palmyra, Marion, Arcadia, Lyons, Butler, Huron, Sodus and Wolcott. The Authority also supplies the Village of Sodus Point and Cayuga County Water & Sewer Authority (wholesale only). The average yearly consumption of water from all sections of the Authority's service area encompasses nearly one billion gallons. The Authority is responsible for the operation and maintenance of over 600 miles of transmission and distribution mains, ten (10) water storage tanks (totaling approximately 10 million gallons), and seven (7) water pumping stations within its overall service area.

During the early years of operation, the Authority was primarily a "Water Authority" with wastewater collection, treatment and disposal representing only about 1.5% of operating revenues. Today, sewer revenue is approximately 15% of operating revenue. The Authority operates a 500,000 GPD Regional Wastewater Treatment Facility and a related collection system that includes approximately 9,000 linear feet of gravity sewer, 40,000 feet of force main and three (3) main pump stations. This regional treatment facility replaced a 30,000 GPD treatment facility in September 2006. This system currently collects and treats approximately 250,000 GPD of wastewater, with the majority of the flows coming from the Village of Wolcott, Cayuga County Sewer District #2, Village of Red Creek, Red Creek Central Schools, the Blind Sodus Bay sewer district in the town of Wolcott,

and the recently completed Port Bay sewer project in the Towns of Huron and Wolcott. The New York State Department of Corrections contributed to the cost of building the regional facility, which replaced their aging and costly Correctional Facility treatment plant. The regional facility was designed to accept flows from the Village of Fairhaven, the Village of Red Creek, Village of Wolcott and other eastern Wayne County communities.

The Authority now also operates and maintains the Lyons and Macedon wastewater treatment plants and 17 pump stations along with the associated collection and conveyance systems, all in accordance with lease/operations agreements with the Towns of Lyons and Macedon.

The Authority operates and maintains the Village of Palmyra's water and wastewater facilities under the terms of an operational agreement with the village.

The Authority has approximately 2,836 sewer customers. The Authority also operates a series of small sewer collection systems in western and eastern Wayne County which include three pump stations and approximately six miles of gravity sewer mains and related appurtenances. Collected wastewater from these systems is conveyed to existing wastewater treatment facilities owned by other municipalities and the Authority is billed on a total flow basis per thousand gallons treated. The Authority also operates and maintains portions of Cayuga County Sewer District #2 under contract with Cayuga County Water and Sewer Authority.

ACTIVITIES AND ACCOMPLISHMENTS

Water:

The Authority installed 112 new water services throughout its service area in 2020.

Construction of the Town of Arcadia Water District No. 16 was completed and will provide water for 112 Equivalent Dwelling Units in the west-central area of the town. The project consisted of the installation of 23,000 linear feet of 8" water main on NYS Route 31, Stebbins Road, Stuart Avenue, Whitbeck Road and Tellier Road. Installation of Pressure Regulating Vaults and all restorations were completed in 2020.

The Town of Lyons obtained a grant from New York State to replace existing lead water services. A total of 102 lead water services were replaced in 2020. The WCWSA completed that portion of the replacement that was within the public street right of way.

The Authority completed construction of the Brown-Wadsworth Water District for the Town of Wolcott. This project provides water for 46 Equivalent Dwelling Units in the north-central area of the town. The project consisted of the installation of 22,000 linear feet of 8" water main on Wadsworth Road, Wheeler Road, Brown Road, Cemetery Road and Rasbeck Road.

The design work was completed for portions of the Wayne County Regional Water Storage Project which consists of a new 2,000,000-gallon water storage tank in the Town of Arcadia, a new water booster pump station and 12" transmission main along NYS Rte. 88 in the Towns of Arcadia and Sodus, improvements to the existing water booster station in the Town of Williamson, transmission main improvements in the Town of Williamson and a secondary transmission connection in the Town of Huron. Construction on portions of the Arcadia and Sodus transmission line was completed. The bid for construction of the 2.0 MG Brantling Hill Storage Tank was awarded to Preload, LLC of Louisville, KY. Construction on the tank will begin in 2021.

The Authority signed a one-year Operations Agreement with the Village of Red Creek for operation and

maintenance of the Village water system.

Sewer:

Construction of Phase 1 on the Port Bay sewer project with the potential of 640 connections in the Towns of Huron and Wolcott was completed in 2020 and 390 customers have connected to the system. Phase 2 work was substantially completed in 2020 with final clean up and restoration to be finished in 2021.

Progress continued on design of the Western Regional Wastewater Treatment Plant Project on NYS Route 31 in the Village of Palmyra. The Village and the Towns of Marion, Macedon, Walworth and Palmyra signed an Inter-Municipal Agreement to decommission their existing wastewater treatment facilities and utilize the new plant. Purchase contracts for properties needed for the project were completed with the Village of Palmyra and Breen's Realty and Leasing Corp. Short-term financing through the New York State Environmental Facilities Corporation was obtained.

Design work continues for new ultraviolet disinfection units for the Authority's Red Creek Regional Wastewater Treatment Plant at Chapman's Corners. Bidding and construction are anticipated in 2021 for this project.

A study of the former Village of Lyons wastewater treatment plant is in progress which will identify necessary upgrades to the plant, including the use of ultraviolet disinfection units.

The Authority upgraded the Town of Macedon's Sewer Pump Station 4; the Town utilized its capital reserve fund for the upgrade.

Future Factors:

The following prospective improvements are planned for the years 2021 and 2022:

The Town of Huron has formed Water District No. 8 on portions of North Huron Road and Lummisville Road. This district consists of 15,300 linear feet of 8" and 12" water main, serving 43 Equivalent Dwelling Units. Construction will begin in 2021.

The Town of Sodus continued discussions for a possible water district along NYS Route.14 which will connect water mains at Ridge Road to the south and at the Village of Sodus Point to the north. Included will be providing water to a small community on Emerald Point, just east of the Village of Sodus Point on Sodus Bay. Recent requests have expanded the district evaluation to now also include other unserved areas in town.

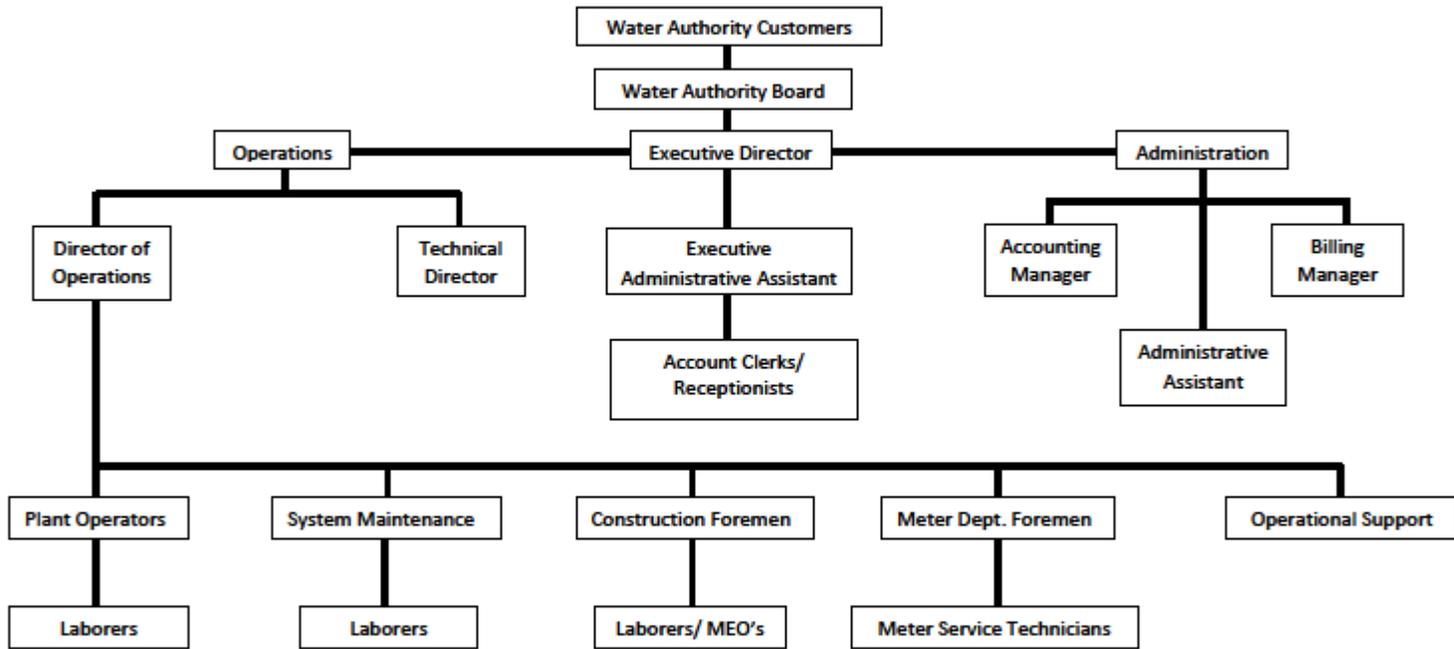
The Town of Arcadia is progressing on the formation of Water District No. 15 in 2021. The preliminary engineering report has been submitted to Rural Development with the application for funding. Roads under consideration are South Minstead, Decker, Fisher, Jungle, Lee, Cauwels, Steel Point, Sandhill, Hyman and Parker.

The Town of Wolcott is in the preliminary engineering phase to decide the feasibility of a new water district around Blind Sodus Bay.

The Authority will accept bids for the Sodus Pump Station Building, Williamson pump station upgrades and other related project components as part of the Regional Water Storage Project, with construction to take place in 2021. Construction of transmission mains that are component parts of this project will also continue in 2021.

The COVID-19 impact is being closely monitored by the Board along with the evaluation of any financial impacts it may have on Authority financials and operations.

Wayne County Water & Sewer Authority Organizational Chart



3/2/2021

AUTHORITY BOARD

The Authority is governed by a board consisting of nine members who are appointed by the Chairman of the Wayne County Board of Supervisors and confirmed by the Wayne County Board of Supervisors. The members are appointed to three-year terms.

The powers of the Authority shall be vested in and exercised by the Board at a meeting duly called and held where a quorum of five members are present. No action is permitted to be taken by the Authority except pursuant to the favorable vote of no less than five members of the Authority.

The board of the WCWSA is comprised of nine (9) members: **LaVerne Bliet** (Board Chairman), Town of Marion board member, retired farmer; **Robert Hutteman** (Vice-Chairman), Arcadia resident; Professional Engineer; **Jean Johnson**, (Treasurer), Retired Town of Walworth Comptroller; **David Scudder**, (Board Secretary); Retired from Eastman Kodak Co.; **Dan LaGasse**, former President, LaGasse Works; former Lyons School Board and Town Board Member; **Dr. Mark Humbert**, Executive Director, Wayne County Regional Land Bank Corp.; Local Farmer; Member, Wayne County Water Quality Coordinating Committee; Member, Wayne County Soil and Water Conservation District; Member, Town of Rose Planning Board; **William Hammond**, Retired Town of Macedon Supervisor; Active Local Farmer; **Donald Ross**, Town of Sodus board member; **Lori Furguson**, Town of Wolcott board member; Self-employed Tax Professional.

Public Authorities Accountability Act Committees

Governance Committee:

David Scudder – Chairman
Mark Humbert
Robert Hutteman
Dan LaGasse
LaVerne Bliet

Audit Committee:

Jean Johnson – Chairman
Don Ross
Lori Furguson
William Hammond
LaVerne Bliet

Finance Committee:

LaVerne Bliet–Chairman
Jean Johnson
Robert Hutteman
David Scudder

The appointed Ethics Officer is LaVerne Bliet

FINANCIAL REPORTING

The revenues and expenses, and assets and liabilities, as of December 31, 2020 are set forth in the audited financial statements prepared for the Authority by Raymond F. Wager, CPA, P.C.

The most recent underlying rating assigned to the Authority by Moody's Investors Service, Inc. is a Aa3 rating which was assigned in connection with the issuance by the Authority of \$1,570,000 Water & Sewer Revenue (Refunding) Bonds, Series 2017, dated August 21, 2017.

ASSESSMENT OF EFFECTIVENESS OF INTERNAL CONTROLS/PROCEDURES

The recommendations from the Authority's auditing firm, Raymond F. Wager, CPA, P.C. in regards to the Authority's internal controls based on their audit of the fiscal year ended 12/31/20 are attached and incorporated within the year end audited financials prepared by their firm.

MANAGEMENT'S ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROL STRUCTURE AND PROCEDURES

The Wayne County Water and Sewer Authority has developed policies and procedures to provide reasonable assurance that assets are safeguarded from unauthorized acquisitions, use of, or disposition of assets that could have a material effect on the Authority's operations, financial statements and reports and that the records of the Authority reflect only authorized transactions.

The Authority's system of internal controls is evaluated regularly by the Authority management and administrative staff. Independent external auditors also review the internal control system of the Authority in order to determine compliance with generally accepted accounting principles and safeguards for the purpose of expressing an opinion on the financial statements.

The Authority has established an Audit Committee in accordance with the Public Authorities Accountability Act. This committee meets with management and periodically with the independent external auditors to ensure these groups are fulfilling their obligations and to discuss auditing, controls and financial reporting matters.

This statement verifies that management has documented and assessed the internal control structure and procedures of the Wayne County Water & Sewer Authority for the year ending December 31, 2020. This assessment found the Authority's internal controls to be adequate, and to the extent that deficiencies were identified, the Authority has developed corrective action plans to reduce any corresponding risk.

Schedule of Outstanding WCWSA Debt (Long Term)
2011 Revenue Bond, 2017 Revenue Bond and 2006 EFC Revenue Bond

Year	2011 Principal	2006 Principal	2017 Principal	Total Debt
2021	\$105,000	\$ 20,000	\$ 150,000	\$ 275,000
2022-27	\$ 0	\$ 80,000	\$1,000,000	\$1,080,000
Total	<u>\$105,000</u>	<u>\$100,000</u>	<u>\$ 1,150,000</u>	<u>\$1,355,000</u>

Schedule of Outstanding WCWSA Debt (Short Term)
RBAN Series 2020A Construction **

Year	2020 Principal	Total Debt
2021	\$2,000,000	\$2,000,000
Total	<u>\$2,000,000</u>	<u>\$ 2,000,000</u>

****On September 24, 2020 the Authority closed on short-term financing for a \$36,995,940 EFC Clean Water Facility Revenue Anticipation Note (Series 2020B) which matures on September 24, 2025, registered in the name of the NYS Environmental Facilities Corporation. The Authority has not drawn down on this note as of December 31, 2020.**

Real Property Transactions

The Wayne County Water and Sewer Authority did not have any real property transactions for 2020.

Personal Property Transactions

In accordance with the Wayne County Water and Sewer Authority Disposal Guidelines, adopted November 2006, following is a yearly property report for WCWSA property sold in the year ended December 31, 2020 with a value in excess of \$5,000:

2013 Ford F-150 Pick-up Truck	\$ 8,700.00 (sold at auction 5/08/2020)
2013 Ford Escape	\$ 7,700.00 (sold at auction 5/08/2020)
2009 International Truck	\$13,600.00 (sold at auction 5/08/2020)
2013 Bobcat E55 Excavator	\$29,700.00 (sold at auction 5/08/2020)

**WAYNE COUNTY WATER AND SEWER AUTHORITY
WAYNE COUNTY, NEW YORK**

STATEMENT OF NET POSITION

December 31, 2020 and 2019

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</u>	<u>2020</u>	<u>2019</u>
<u>Current Assets -</u>		
Cash and cash equivalents	\$ 3,457,621	\$ 2,287,592
Investments	1,536,184	1,518,020
Accounts receivable (net of allowance)	2,648,142	2,364,767
Materials and supplies inventory	500,041	572,829
Prepaid items	142,960	74,951
Total Current Assets	<u>\$ 8,284,948</u>	<u>\$ 6,818,159</u>
<u>Capital Assets -</u>		
Land and work in progress	\$ 257,071	\$ 257,071
Facilities and equipment, net of depreciation	15,691,140	13,065,896
Total Capital Assets, Net	<u>\$ 15,948,211</u>	<u>\$ 13,322,967</u>
<u>Deferred Outflow of Resources -</u>		
Deferred outflows of resources	\$ 1,593,776	\$ 558,761
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>\$ 25,826,935</u>	<u>\$ 20,699,887</u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION:</u>		
<u>Current Liabilities -</u>		
Accounts payable	\$ 621,235	\$ 644,945
Accrued liabilities	33,807	2,648
Current portion of debt	2,295,699	263,074
Total Current Liabilities	<u>\$ 2,950,741</u>	<u>\$ 910,667</u>
<u>Noncurrent Liabilities -</u>		
Revenue bonds payable (net of unamortized premiums/discounts)	\$ 1,023,334	\$ 1,281,408
EFC loan liability	80,000	100,000
Net Pension liability	2,171,641	549,417
OPEB liability	1,088,450	927,914
Total Noncurrent Liabilities	<u>\$ 4,363,425</u>	<u>\$ 2,858,739</u>
<u>Deferred Inflow of Resources -</u>		
Deferred inflows of resources	\$ 83,089	\$ 220,049
<u>Net Position -</u>		
Net investment in capital assets		
Water fund	\$ 4,471,150	4,581,090
Sewer fund	8,095,654	7,097,396
Restricted		
Capital reserve	2,134,635	2,112,678
WWTP - capital reserve	79,178	-
Unrestricted net position		
Water fund	2,548,632	2,304,027
Sewer fund	1,100,431	615,241
Total Net Position	<u>\$ 18,429,680</u>	<u>\$ 16,710,432</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	<u>\$ 25,826,935</u>	<u>\$ 20,699,887</u>

(The accompanying notes are an integral part of these financial statements)

**WAYNE COUNTY WATER AND SEWER AUTHORITY
WAYNE COUNTY, NEW YORK**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION**

For Years Ended December 31, 2020 and 2019

<u>OPERATING REVENUES:</u>	<u>2020</u>	<u>2019</u>
Water sales	\$ 5,742,963	\$ 5,274,959
Sewer sales	1,452,468	1,493,646
Penalty on water and sewer sales	37,935	94,146
Service and connection fees	581,512	516,411
Construction revenue	1,271,911	1,922,052
Other operating income	37,005	216,776
TOTAL OPERATING REVENUES	<u>\$ 9,123,794</u>	<u>\$ 9,517,990</u>
<u>OPERATING EXPENSES:</u>		
Water supply	\$ 2,792,189	\$ 2,539,719
Sewer disposal	7,849	6,733
Personnel services and benefits	3,768,696	3,101,754
Insurance	126,023	118,122
Professional services	87,081	82,238
Building/vehicle repair and maintenance	214,585	229,843
Electricity	182,792	206,833
Water and sewer tests and chemicals	47,577	39,414
Water line and sewer parts and supplies	1,280,577	1,763,966
Administration and office expense	234,079	229,868
Depreciation	895,592	987,123
TOTAL OPERATING EXPENSES	<u>\$ 9,637,040</u>	<u>\$ 9,305,613</u>
OPERATING (LOSS) INCOME	<u>\$ (513,246)</u>	<u>\$ 212,377</u>
<u>NONOPERATING REVENUES (EXPENSES):</u>		
Interest earnings	\$ 22,828	\$ 19,891
Interest expense	(51,483)	(40,203)
Rental income	20,565	21,836
Bond discount	(815)	(5,365)
Gain on sale of equipment (net)	70,309	14,274
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>\$ 61,404</u>	<u>\$ 10,433</u>
(DECREASE) INCREASE IN NET POSITION	<u>\$ (451,842)</u>	<u>\$ 222,810</u>
<u>OTHER ITEM:</u>		
Contributed capital - state grant	\$ 2,091,912	\$ 175,339
Contributed capital - local	79,178	600,000
TOTAL CAPITAL CONTRIBUTIONS	<u>\$ 2,171,090</u>	<u>\$ 775,339</u>
(DECREASE) INCREASE IN NET POSITION	<u>\$ 1,719,248</u>	<u>\$ 998,149</u>
NET POSITION - BEGINNING OF YEAR	<u>16,710,432</u>	<u>15,712,283</u>
NET POSITION - END OF YEAR	<u>\$ 18,429,680</u>	<u>\$ 16,710,432</u>

(The accompanying notes are an integral part of these financial statements)

WAYNE COUNTY WATER AND SEWER AUTHORITY

NEW YORK

LETTER OF COMMUNICATION

For Year Ended December 31, 2020



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

March 19, 2021

To the Board Members
Wayne County Water and Sewer Authority, New York

We have audited the financial statements of the Wayne County Water and Sewer Authority, New York for the year ended December 31, 2020, and have issued our report thereon dated March 19, 2021. Professional standards require that we provide you with the following information related to our audit.

A. Our Responsibility Under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated October 16, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Wayne County Water and Sewer Authority, New York. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Wayne County Water and Sewer Authority, New York's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

B. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to your audit committee in our meeting about planning matters on October 16, 2020.

C. Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Wayne County Water and Sewer Authority, New York are described in Note 1 to the financial statements. The new accounting pronouncements which were implemented were GASB Statement 83, Certain Asset Retirement Obligations, GASB Statement 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements, GASB Statement 90 Majority Equity Interests-an amendment of GASB Statement No. 14 and No. 61, GASB has issued Statement 92 Omnibus 2020 Paragraphs 4, 5, 11, 13, and GASB Statement 95 Postponement of Effective Dates of Certain Authoritative Guidance. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no individually sensitive disclosures affecting the financial statements.

D. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

E. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

F. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

G. Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 19, 2021.

H. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

I. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

J. Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced Finance Director who reviews draft financial statements prior to issuance and accepts responsibility for them.

K. Other Matters

We applied certain limited procedures to the management’s discussion and analysis, schedule of the authority’s proportionate share of the net pension liability, and schedule of authority contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information accompanying the financial statements (as listed in the table of contents) but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

* * *

This information is intended solely for the use of the Board and management of the Wayne County Water and Sewer Authority, New York and is not intended to be and should not be used by anyone other than these specified parties.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
March 19, 2021