

WAYNE COUNTY WATER AND SEWER AUTHORITY

2022 Annual Report



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

2022 Annual Report

For the Period January 1, 2022 to December 31, 2022

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 14563 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, thirteen (13) water storage tanks (totaling approximately 10 million gallons), and eight (8) 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 16% 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 2,896 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 143 new water services throughout its service area in 2022.

Work has continued on the Wayne County Regional Water Storage Tank Project. The re-chlorination building was erected at the new tank site on Brantling Hill Road and the pump station on Joy Road has been completed and is awaiting completion of the pumps and electrical work. The remainder of the water main on NYS Route 88 was installed and the transmission main in the Town of Williamson has been completed. Installation of the 8" water main on York Settlement Road has been completed with final restoration to be completed in the Spring of 2023. Final completion of the entire project is scheduled for the summer of 2023.

The Authority signed a one-year Operations Agreement extension with the Village of Red Creek for operation and maintenance of the Village water system.

Sewer:

Disinfection improvements at the Authority's eastern regional wastewater treatment plant at Chapman's Corners are well underway with substantial completion anticipated in spring of 2023.

Recommendations in the completed study of the former Village of Lyons wastewater treatment, which identified necessary upgrades to the plant, including the use of ultraviolet disinfection has progressed to the design phase with construction anticipated to start in fall of 2023.

Future Factors:

The following prospective improvements are planned for the years 2023 and 2024:

Construction of the new Western Regional Wastewater Treatment Plant is anticipated to begin in the spring of 2023 with an estimated completion date of summer 2025. The treatment plant will be built adjacent to the Village of Palmyra's current facility. The proposed project will decommission the wastewater treatment plants currently owned and operated by the Towns of Walworth, Macedon, Marion and the Village of Palmyra, each of which are antiquated and in need of significant capital improvements. The proposed project will also serve the Town of Palmyra. A new pumping and transmission system will convey each community's wastewater to the new regional treatment plant, thereby consolidating operations into one modern and efficient facility.

The Town of Huron has formed Water District No. 9 and has been approved for funding. This project consists of the installation of approximately 42,000 of 8" watermain on Fifth Road, Gillette Road, Wilson Street Road, Brown Road, Lasher Road and Powers Road to serve 88 Equivalent Dwelling Units. Design is scheduled for 2023 with construction in 2024.

Work will continue on the Wayne County Regional Water Storage project in 2023. Various control valve vaults throughout the project will be installed and final project clean up will take place starting in spring.

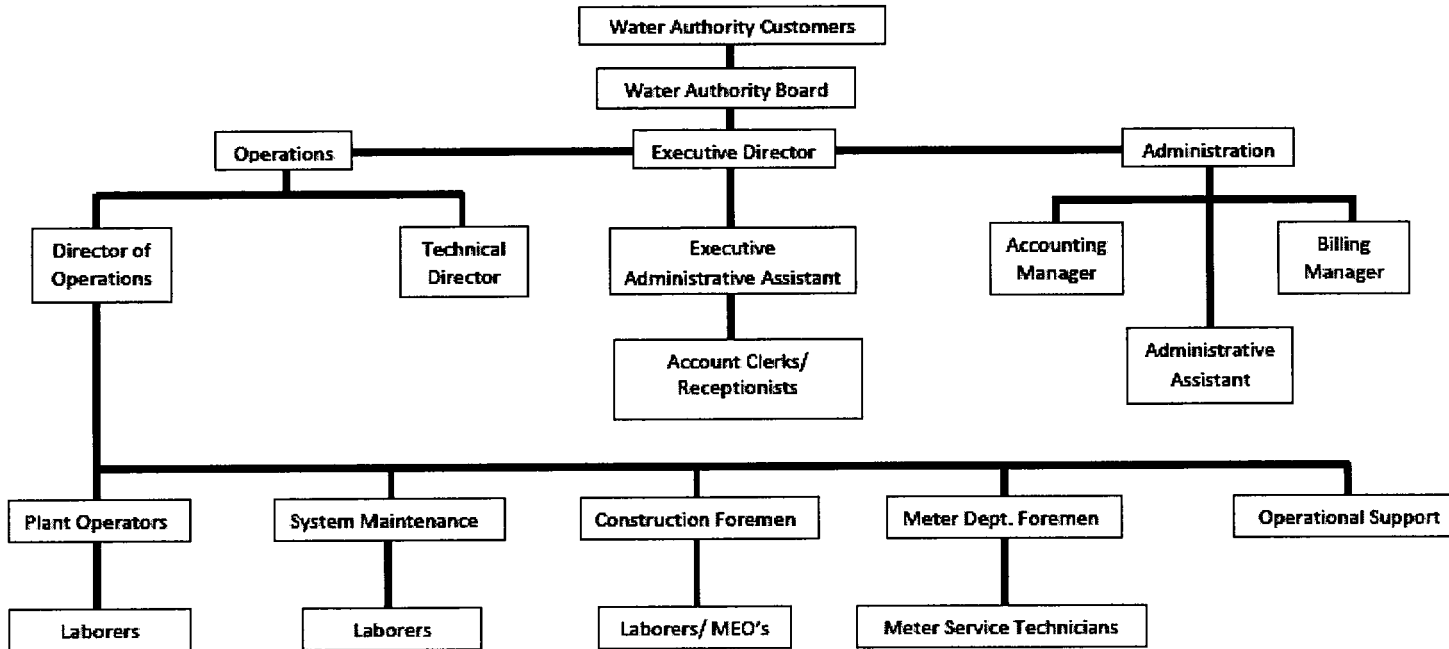
The Town of Sodus is in the preliminary stages of forming Water District 12. This proposed new water district would include NYS Route 14 from Ridge Road to Red Mill Road, Pilgramport Road, Bond Road, Barclay Road and Buerman Road. Included will be providing water to a small community on Emerald Point, just east of the Village of Sodus on Sodus Bay.

The Town of Arcadia formed Water District No. 15 in 2021. Revised funding has been approved by Rural Development and the Town is awaiting reapproval from the New York State Comptroller. The project will consist of the installation of approximately 56,000 linear feet of 8" watermain on South Minsted, Decker, Fisher, Jungle, Lee, Cauwels, Steel Point, Sand Hill, Hyman and Parker Roads, serving an estimated 131 equivalent dwelling units. Design is scheduled for 2022 with construction in 2023. The Water Authority is planning to construct this water improvement project under contract with the Town of Arcadia.

A new water district around Blind Sodus Bay is being formed pending approval from the New York State Comptroller. Design is scheduled for 2023 or 2024 with construction anticipated to start in 2025.

The Town of Huron has completed a preliminary engineering report for a proposed Water District No. 10 and has applied for funding. The areas in the proposed district include all or portions of Lummisville Road, Woodruff Road, Dutch Street Road, North Huron Road, Slaughter Road, East Bay Road, Wright Road Maple View Heights, Cline Shores and the Chimney Heights area west of and bordering Lake Ontario's East Bay. The proposed district consists of approximately 120,000 linear feet of 12", 8" and 6" watermain, servicing approximately 435 equivalent dwelling units.

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 Blied** (Board Chairman), Town of Marion board member, retired farmer; **Robert Hutteman** (Vice-Chairman), Arcadia resident; Professional Engineer and current Director of Public Works for the Village of Newark; **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 member and current Lyons 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**, former 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 Blied

Audit Committee:

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

Finance Committee:

LaVerne Blied–Chairman
Jean Johnson
Robert Hutteman
David Scudder

The appointed Ethics Officer is LaVerne Blied

FINANCIAL REPORTING

The revenues and expenses, and assets and liabilities, as of December 31, 2022 are set forth in the audited financial statements prepared for the Authority by Mengel, Metzger, Barr & Co. LLP.

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 \$5,875,000 Water & Sewer Revenue Bonds, Series 2021, dated May 11, 2021.

ASSESSMENT OF EFFECTIVENESS OF INTERNAL CONTROLS/PROCEDURES

The recommendations from the Authority's auditing firm, Mengel, Metzger, Barr & Co. LLP in regards to the Authority's internal controls based on their audit of the fiscal year ended 12/31/22 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, 2022. 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)

** 2006 EFC Revenue Bond** 2017 Revenue Bond** 2021 Revenue Bond**2022 EFC Bond**

Year	2006 Principal	2017 Principal	2021 Principal	2022 Principal	Total Debt
2022	\$20,000	\$ 155,000	\$ 70,000	\$ 0	\$ 245,000
2023-28	\$60,000	\$ 845,000	\$455,000	\$4,756,732	\$6,116,732
Total	<u>\$80,000</u>	<u>\$1,000,000</u>	<u>\$ 525,000</u>	<u>\$4,756,732</u>	<u>\$6,361,732</u>

Schedule of Outstanding WCWSA Debt (Short Term)

****Nothing to report****

Real Property Transactions

The Wayne County Water and Sewer Authority purchased real property in 2022 as noted below:

****Nothing to report****

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, 2022 with a value in excess of \$5,000:

2012 Ford F-250 Pick-up Truck	\$ 6,800.00	(sold at auction 9/6/2022)
2008 Ford F-250 Pick-up Truck	\$ 7,600.00	(sold at auction 9/6/2022)

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

STATEMENT OF NET POSITION

December 31, 2022 and 2021

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</u>	<u>2022</u>	<u>2021</u>
<u>Current Assets -</u>		
Cash and cash equivalents	\$ 6,487,209	\$ 7,354,568
Investments	2,049,892	2,044,227
Accounts receivable (net of allowance)	2,675,099	1,943,901
Materials and supplies inventory	558,259	511,603
Prepaid items	133,256	154,322
Total Current Assets	<u>\$ 11,903,715</u>	<u>\$ 12,008,621</u>
<u>Noncurrent Assets -</u>		
Net pension asset	\$ 746,993	\$ -
Lease receivable	39,400	-
Total Noncurrent Assets	<u>\$ 786,393</u>	<u>\$ -</u>
<u>Capital Assets -</u>		
Land and work in progress	\$ 257,071	\$ 257,071
Facilities and equipment, net of depreciation	25,683,704	21,712,226
Total Capital Assets, Net	<u>\$ 25,940,775</u>	<u>\$ 21,969,297</u>
TOTAL ASSETS	<u>\$ 38,630,883</u>	<u>\$ 33,977,918</u>
<u>Deferred Outflows of Resources -</u>		
Deferred outflows of resources	\$ 1,594,803	\$ 1,936,449
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>\$ 40,225,686</u>	<u>\$ 35,914,367</u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION:</u>		
<u>Current Liabilities -</u>		
Accounts payable	\$ 627,852	\$ 497,061
Accrued liabilities	121,381	31,989
Current portion of debt	5,032,408	270,676
Total Current Liabilities	<u>\$ 5,781,641</u>	<u>\$ 799,726</u>
<u>Noncurrent Liabilities -</u>		
Revenue bonds payable (net of unamortized premiums/discounts)	\$ 7,151,669	\$ 7,407,345
EFC loan liability	40,000	60,000
Net Pension liability	-	8,250
OPEB liability	933,438	1,382,047
Total Noncurrent Liabilities	<u>\$ 8,125,107</u>	<u>\$ 8,857,642</u>
<u>Deferred Inflows of Resources -</u>		
Deferred inflows of resources	\$ 2,657,360	\$ 2,449,148
<u>Net Position -</u>		
Net investment in capital assets		
Water fund	\$ 6,547,021	\$ 4,761,888
Sewer fund	7,468,295	10,548,027
Restricted		
Capital reserve	2,653,892	2,645,504
WWTP - capital reserve	420,235	217,282
WWTP - debt service	3,397,056	1,150,033
Regional tank - debt service	71,238	70,851
Unrestricted net position		
Water fund	2,302,420	3,159,316
Sewer fund	801,421	1,254,950
Total Net Position	<u>\$ 23,661,578</u>	<u>\$ 23,807,851</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	<u>\$ 40,225,686</u>	<u>\$ 35,914,367</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, 2022 and 2021

<u>OPERATING REVENUES:</u>	<u>2022</u>	<u>2021</u>
Water sales	\$ 5,754,812	\$ 5,655,574
Sewer sales	1,359,191	1,207,404
Penalty on water and sewer sales	135,455	78,834
Service and connection fees	574,389	627,120
Construction revenue	63,936	834,369
Other operating income	63,105	37,291
TOTAL OPERATING REVENUES	<u>\$ 7,950,888</u>	<u>\$ 8,440,592</u>
<u>OPERATING EXPENSES:</u>		
Water supply	\$ 2,950,745	\$ 2,828,219
Sewer disposal	6,694	2,730
Personnel services and benefits	2,792,276	3,463,898
Insurance	141,490	134,425
Professional services	113,881	60,240
Building/vehicle repair and maintenance	198,634	188,443
Electricity	309,740	227,561
Water and sewer tests and chemicals	47,144	43,706
Water line and sewer parts and supplies	887,370	1,354,994
Administration and office expense	289,580	243,885
Depreciation	1,020,873	958,296
TOTAL OPERATING EXPENSES	<u>\$ 8,758,427</u>	<u>\$ 9,506,397</u>
OPERATING (LOSS) INCOME	<u>\$ (807,539)</u>	<u>\$ (1,065,805)</u>
<u>NONOPERATING REVENUES (EXPENSES):</u>		
Interest earnings	\$ 31,448	\$ 13,440
Interest expense	(223,000)	(149,841)
Rental income	2,349	25,091
Bond discount	-	(152,734)
Gain on sale of equipment (net)	14,600	77,525
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>\$ (174,603)</u>	<u>\$ (186,519)</u>
(DECREASE) INCREASE IN NET POSITION	<u>\$ (982,142)</u>	<u>\$ (1,252,324)</u>
<u>OTHER ITEM:</u>		
Contributed capital - federal grant	\$ 147,994	\$ 352,006
Contributed capital - state grant	2,905,864	4,150,112
Contributed capital - local	2,538,743	2,128,377
Sewer debt reclassification	(4,756,732)	-
TOTAL CAPITAL CONTRIBUTIONS	<u>\$ 835,869</u>	<u>\$ 6,630,495</u>
(DECREASE) INCREASE IN NET POSITION	<u>\$ (146,273)</u>	<u>\$ 5,378,171</u>
NET POSITION - BEGINNING OF YEAR	<u>23,807,851</u>	<u>18,429,680</u>
NET POSITION - END OF YEAR	<u>\$ 23,661,578</u>	<u>\$ 23,807,851</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, 2022



**BUSINESS
ADVISORS
AND CPAS**



BUSINESS
ADVISORS
AND CPAS

March 22, 2023

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, 2022, and have issued our report thereon dated March 22, 2023. 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 25, 2022, 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 25, 2022.

C. Significant Risks Identified

Professional standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The two risks which are always identified in an audit are management override of internal controls and revenue recognition. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

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D. 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 87 *Leases*, GASB Statement 91 *Conduit Debt Obligations*, GASB Statement # 92 *Omnibus 2020 Paragraphs 6, 7, 8, 9, 10, 12*, GASB Statement 93 *Replacement of Interbank Offered Rates Paragraphs 11b, 13 and 14*, and GASB Statement 97 *Certain Component Unit Criteria and Accounting and Financial Report for Internal Revenue Code Section 457 Deferred Compensation Plans*. 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.

E. Difficulties Encountered in Performing the Audit

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

F. 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.

G. 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.

H. Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 22, 2023.

I. 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.

J. 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.

K. 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.

L. 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, Barw & Co. LLP

Rochester, New York
March 22, 2023