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March 11, 2019


Board of Trustees
Western Wayne Regional Sewage District
200 S Plum St
Cambridge City, IN 47327

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Western Wayne Regional Sewage District. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period January 1, 2013 to December 31, 2017. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly the financial condition of Western Wayne Regional Sewage District as of December 31, 2013, 2014, 2015, 2016 and 2017, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Western Wayne Regional Sewage District was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.


Paul D. Joyce, CPA
State Examiner

WESTERN WAYNE REGIONAL SEWER DISTRICT
Wayne County, Indiana

FINANCIAL STATEMENTS
December 31, 2013, 2014, 2015, 2016, and 2017

WESTERN WAYNE REGIONAL SEWER DISTRICT
Wayne County, Indiana

FINANCIAL STATEMENTS
December 31, 2013, 2014, 2015, 2016, and 2017

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WESTERN WAYNE REGIONAL SEWER DISTRICT
SCHEDULE OF OFFICIALS (Unaudited)
December 31, 2013, 2014, 2015, 2016, and 2017

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Gary Rubendall	01-01-13 to 12-31-17
President of the Board	Waunalea Dungan Susie Dungan	01-01-13 to 12-31-13 01-01-14 to 12-31-17

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Western Wayne Regional Sewer District
Cambridge City, Indiana

Report on the Financial Statement

We have audited the accompanying statements of receipts, disbursements, and cash and investment balances of Western Wayne Regional Sewer District (the Unit) as of and for the years ended December 31, 2013, 2014, 2015, 2016, and 2017, and the related notes (the financial statements).

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1. Management is also responsible for 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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.

(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the Unit prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unit as of December 31, 2013, 2014, 2015, 2016, and 2017, or changes in net position or cash flows thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the Unit as of December 31, 2013, 2014, 2015, 2016, and 2017, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Officials and Supplementary Information Schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The information has not been subjected to the auditing procedures applied in the audits of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.


Crowe LLP

Indianapolis, Indiana
December 21, 2018

WESTERN WAYNE REGIONAL SEWAGE DISTR
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Years Ended December 31, 2013 And 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	<u>01-01-13</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>12-31-13</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>12-31-14</u>
Enterprise Operating Wastewater Operating	\$ 692,699	\$ 582,750	\$ 914,907	\$ 360,542	\$ 587,279	\$ 686,006	\$ 261,815
Enterprise Operating SE Operating	76,641	12,396	-	89,037	12,426	-	101,463
Enterprise Operating System Rehab Fund	147,549	75,505	24,800	198,254	62,122	45,128	215,248
Enterprise Operating Equipment Fund	121,464	31,846	28,500	124,810	25,688	-	150,498
Enterprise Operating Operating Savings Fund	-	501,036	-	501,036	201,498	187,000	515,534
Totals	<u>\$ 1,038,353</u>	<u>\$ 1,203,533</u>	<u>\$ 968,207</u>	<u>\$ 1,273,679</u>	<u>\$ 889,013</u>	<u>\$ 918,134</u>	<u>\$ 1,244,558</u>

See accompanying notes to financial statements.

WESTERN WAYNE REGIONAL SEWAGE DISTR
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Years Ended December 31, 2015 And 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	<u>01-01-15</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>12-31-15</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>12-31-16</u>
Enterprise Operating Wastewater Operating	\$ 261,815	\$ 600,756	\$ 534,352	\$ 328,219	\$ 808,379	\$ 624,133	\$ 512,465
Enterprise Operating SE Operating	101,463	14,867	31,218	85,112	14,738	-	99,850
Enterprise Operating System Rehab Fund	215,248	15,550	23,830	206,968	40,522	35,151	212,339
Enterprise Operating Equipment Fund	150,498	7,029	-	157,527	790	-	158,317
Enterprise Operating Operating Savings Fund	<u>515,534</u>	<u>620</u>	<u>408,000</u>	<u>108,154</u>	<u>271</u>	<u>-</u>	<u>108,425</u>
Totals	<u>\$ 1,244,558</u>	<u>\$ 638,822</u>	<u>\$ 997,400</u>	<u>\$ 885,980</u>	<u>\$ 864,700</u>	<u>\$ 659,284</u>	<u>\$ 1,091,396</u>

See accompanying notes to financial statements.

WESTERN WAYNE REGIONAL SEWAGE DISTR
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2017

Fund	Cash and Investments <u>01-01-17</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-17</u>
Enterprise Operating Wastewater Operating	\$ 512,465	\$ 881,834	\$ 860,114	\$ 534,185
Enterprise Operating SE Operating	99,850	14,934	-	114,784
Enterprise Operating System Rehab Fund	212,339	708	22,757	190,290
Enterprise Operating Equipment Fund	158,317	794	-	159,111
Enterprise Operating Operating Savings Fund	<u>108,425</u>	<u>379</u>	<u>-</u>	<u>108,804</u>
Totals	<u>\$ 1,091,396</u>	<u>\$ 898,649</u>	<u>\$ 882,871</u>	<u>\$ 1,107,174</u>

See accompanying notes to financial statements.

WESTERN WAYNE REGIONAL SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2013, 2014, 2015, 2016, and 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The Western Wayne Regional Sewer District (the Unit) was established under the laws of the State of Indiana. The Unit operates under an appointed governing board.

The accompanying financial statement presents the financial information for the Unit.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Utility fees. Amounts received from charges for current services.

Other receipts. Amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those Units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Other services and charges. Amounts disbursed for services including, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various purposes including, but not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, lease agreements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

(Continued)

WESTERN WAYNE REGIONAL SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2013, 2014, 2015, 2016, and 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transfers: The Unit may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

Fund Accounting: Separate funds are established, maintained, and reported by the Unit. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Unit. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Unit in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the Unit itself.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund (PDIF). This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Unit to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units. Given the limited investment parameters applicable under state statute, certain risks, such as credit, custodial, concentration, and interest rate are not deemed significant. As of the years ended December 31, 2013, 2014, 2015, 2016, and 2017, the Unit held investments in money market accounts.

The Unit held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable.

NOTE 3 - RISK MANAGEMENT

The Unit may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters. These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Unit to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

The Unit has purchased insurance to address the risks described above.

(Continued)

NOTE 4 - PENSION PLAN

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Unit authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS. The Unit made contributions to the PERF plan during the year(s) under audit. The contribution rate was 11.2% for the years under audit.

SUPPLEMENTAL SCHEDULES (Unaudited)

WESTERN WAYNE REGIONAL SEWAGE DISTR
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2013

	Enterprise Operating Wastewater <u>Operating</u>	Enterprise Operating SE <u>Operating</u>	Enterprise Operating System Rehab <u>Fund</u>	Enterprise Operating Equipment <u>Fund</u>	Enterprise Operating Operating Savings <u>Fund</u>	<u>Totals</u>
Cash and investments - beginning	\$ 692,699	\$ 76,641	\$ 147,549	\$ 121,464	\$ -	\$ 1,038,353
Receipts:						
Utility fees	573,248	12,260	-	-	-	585,508
Other receipts	<u>9,502</u>	<u>136</u>	<u>75,505</u>	<u>31,846</u>	<u>501,036</u>	<u>618,025</u>
Total receipts	<u>582,750</u>	<u>12,396</u>	<u>75,505</u>	<u>31,846</u>	<u>501,036</u>	<u>1,203,533</u>
Disbursements:						
Personal services	93,551	-	-	-	-	93,551
Other services and charges	9,783	-	-	-	-	9,783
Capital outlay	10,512	-	-	-	-	10,512
Utility operating expenses	167,038	-	24,800	28,500	-	220,338
Other disbursements	<u>634,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>634,023</u>
Total disbursements	<u>914,907</u>	<u>-</u>	<u>24,800</u>	<u>28,500</u>	<u>-</u>	<u>968,207</u>
Excess (deficiency) of receipts over disbursements	<u>(332,157)</u>	<u>12,396</u>	<u>50,705</u>	<u>3,346</u>	<u>501,036</u>	<u>235,326</u>
Cash and investments - ending	<u>\$ 360,542</u>	<u>\$ 89,037</u>	<u>\$ 198,254</u>	<u>\$ 124,810</u>	<u>\$ 501,036</u>	<u>\$ 1,273,679</u>

WESTERN WAYNE REGIONAL SEWAGE DISTR
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2014

	Enterprise Operating Wastewater Operating	Enterprise Operating SE Operating	Enterprise Operating System Rehab Fund	Enterprise Operating Equipment Fund	Enterprise Operating Savings Fund	Totals
Cash and investments - beginning	\$ 360,542	\$ 89,037	\$ 198,254	\$ 124,810	\$ 501,036	\$ 1,273,679
Receipts:						
Utility fees	561,017	12,260	-	-	-	573,277
Other receipts	<u>26,262</u>	<u>166</u>	<u>62,122</u>	<u>25,688</u>	<u>201,498</u>	<u>315,736</u>
Total receipts	<u>587,279</u>	<u>12,426</u>	<u>62,122</u>	<u>25,688</u>	<u>201,498</u>	<u>889,013</u>
Disbursements:						
Personal services	119,547	-	-	-	-	119,547
Other services and charges	9,717	-	-	-	-	9,717
Capital outlay	52,613	-	-	-	-	52,613
Utility operating expenses	205,498	-	23,028	-	187,000	415,526
Other disbursements	<u>298,631</u>	<u>-</u>	<u>22,100</u>	<u>-</u>	<u>-</u>	<u>320,731</u>
Total disbursements	<u>686,006</u>	<u>-</u>	<u>45,128</u>	<u>-</u>	<u>187,000</u>	<u>918,134</u>
Excess (deficiency) of receipts over disbursements	<u>(98,727)</u>	<u>12,426</u>	<u>16,994</u>	<u>25,688</u>	<u>14,498</u>	<u>(29,121)</u>
Cash and investments - ending	<u>\$ 261,815</u>	<u>\$ 101,463</u>	<u>\$ 215,248</u>	<u>\$ 150,498</u>	<u>\$ 515,534</u>	<u>\$ 1,244,558</u>

WESTERN WAYNE REGIONAL SEWAGE DISTR
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2015

	Enterprise Operating Wastewater Operating	Enterprise Operating SE Operating	Enterprise Operating System Rehab Fund	Enterprise Operating Equipment Fund	Enterprise Operating Operating Savings Fund	Totals
Cash and investments - beginning	\$ 261,815	\$ 101,463	\$ 215,248	\$ 150,498	\$ 515,534	\$ 1,244,558
Receipts:						
Utility fees	580,693	14,600	-	-	-	595,293
Other receipts	20,063	267	15,550	7,029	620	43,529
Total receipts	600,756	14,867	15,550	7,029	620	638,822
Disbursements:						
Personal services	112,791	-	-	-	-	112,791
Other services and charges	12,350	-	-	-	-	12,350
Capital outlay	209,646	31,218	-	-	408,000	648,864
Utility operating expenses	178,313	-	9,224	-	-	187,537
Other disbursements	21,252	-	14,606	-	-	35,858
Total disbursements	534,352	31,218	23,830	-	408,000	997,400
Excess (deficiency) of receipts over disbursements	66,404	(16,351)	(8,280)	7,029	(407,380)	(358,578)
Cash and investments - ending	\$ 328,219	\$ 85,112	\$ 206,968	\$ 157,527	\$ 108,154	\$ 885,980

WESTERN WAYNE REGIONAL SEWAGE DISTR
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	Enterprise Operating Wastewater Operating	Enterprise Operating SE Operating	Enterprise Operating System Rehab Fund	Enterprise Operating Equipment Fund	Enterprise Operating Operating Savings Fund	Totals
Cash and investments - beginning	\$ 328,219	\$ 85,112	\$ 206,968	\$ 157,527	\$ 108,154	\$ 885,980
Receipts:						
Utility fees	769,213	14,600	-	-	-	783,813
Other receipts	39,166	138	40,522	790	271	80,887
Total receipts	<u>808,379</u>	<u>14,738</u>	<u>40,522</u>	<u>790</u>	<u>271</u>	<u>864,700</u>
Disbursements:						
Personal services	112,791	-	-	-	-	112,791
Other services and charges	12,481	-	-	-	-	12,481
Capital outlay	244,771	-	-	-	-	244,771
Utility operating expenses	214,090	-	-	-	-	214,090
Other disbursements	40,000	-	35,151	-	-	75,151
Total disbursements	<u>624,133</u>	<u>-</u>	<u>35,151</u>	<u>-</u>	<u>-</u>	<u>659,284</u>
Excess (deficiency) of receipts over disbursements	<u>184,246</u>	<u>14,738</u>	<u>5,371</u>	<u>790</u>	<u>271</u>	<u>205,416</u>
Cash and investments - ending	<u>\$ 512,465</u>	<u>\$ 99,850</u>	<u>\$ 212,339</u>	<u>\$ 158,317</u>	<u>\$ 108,425</u>	<u>\$ 1,091,396</u>

WESTERN WAYNE REGIONAL SEWAGE DISTR
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	Enterprise Operating Wastewater Operating	Enterprise Operating SE Operating	Enterprise Operating System Rehab Fund	Enterprise Operating Equipment Fund	Enterprise Operating Operating Savings Fund	Totals
Cash and investments - beginning	\$ 512,465	\$ 99,850	\$ 212,339	\$ 158,317	\$ 108,425	\$ 1,091,396
Receipts:						
Utility fees	855,843	14,600	-	-	-	870,443
Other receipts	25,991	334	708	794	379	28,206
Total receipts	881,834	14,934	708	794	379	898,649
Disbursements:						
Personal services	112,791	-	-	-	-	112,791
Other services and charges	101,400	-	-	-	-	101,400
Capital outlay	223,917	-	-	-	-	223,917
Utility operating expenses	422,006	-	-	-	-	422,006
Other disbursements	-	-	22,757	-	-	22,757
Total disbursements	860,114	-	22,757	-	-	882,871
Excess (deficiency) of receipts over disbursements	21,720	14,934	(22,049)	794	379	15,778
Cash and investments - ending	\$ 534,185	\$ 114,784	\$ 190,290	\$ 159,111	\$ 108,804	\$ 1,107,174

WESTERN WAYNE REGIONAL SEWAGE DISTR
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	Accounts <u>Payable</u>	Accounts <u>Receivable</u>
Enterprise Operating	\$ -	\$ -
Governmental activities	<u>-</u>	<u>-</u>
Totals	<u>\$ -</u>	<u>\$ -</u>

WESTERN WAYNE REGIONAL SEWAGE DISTR
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Total governmental activities	\$ <u> -</u>
Enterprise Operating:	
Land	226,959
Buildings	1,066,808
Improvements other than buildings	4,966,870
Machinery, equipment and vehicles	<u>1,869,155</u>
Total Enterprise Operating	<u>8,129,792</u>
Total capital assets	<u>\$ 8,129,792</u>

WESTERN WAYNE REGIONAL SEWER DISTRICT
OTHER REPORT
December 31, 2013, 2014, 2015, 2016, and 2017

The reports presented herein were prepared in addition to another official report prepared for the Unit as listed below:

Indiana State Board of Accounts Compliance Examination of Western Wayne Regional Sewer District

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts*.