

FEDERAL IDENTIFICATION NUMBER:  
35-6001011

STATE OF INDIANA  
STATE BOARD OF ACCOUNTS  
302 W. WASHINGTON ST., E418  
INDIANAPOLIS, IN 46204-2765  
TELEPHONE: (317) 232-2513

UNIT NAME:  
EAST CHICAGO WATERWAY MANAGEMENT DI

COUNTY:  
LAKE COUNTY

ID: 45-8-92  
(State Board of Accounts USE ONLY)

SPECIAL DISTRICT ANNUAL REPORT  
PRESCRIBED BY  
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC  
TRANSPORTATION, SEWAGE, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
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- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE
- PART 12 - REPORT OF ACCOUNTS PAYABLE
- PART 13 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: \_\_\_\_\_

TITLE: CHIEF FISCAL OFFICER

PRINTED NAME OF OFFICIAL: CHARLES PACURAR

DATE SIGNED: \_\_\_\_\_

ADDRESS: 4444 RAILROAD AVENUE

CITY: EAST CHICAGO

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 391-8535

ZIP: 46312-3226

\*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92

**CASH UNITS ONLY**

COUNTY: LAKE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(SPECIAL DISTRICT ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: SPECIAL REVENUE</b>						
726 EC WATERWAY MANAGEMENT DISTRICT	\$39,348.47	\$453,739.70	\$304,150.50	\$188,937.67	\$0.00	\$188,937.67
<b>Total by Fund Type:</b>	<b>\$39,348.47</b>	<b>\$453,739.70</b>	<b>\$304,150.50</b>	<b>\$188,937.67</b>	<b>\$0.00</b>	<b>\$188,937.67</b>
<b>FUND TYPE: AGENCY</b>						
WATERWAY MANAGEMENT DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal All Funds:</b>	<b>\$39,348.47</b>	<b>\$453,739.70</b>	<b>\$304,150.50</b>	<b>\$188,937.67</b>	<b>\$0.00</b>	<b>\$188,937.67</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$453,739.70	\$304,150.50

**CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92

**CASH UNITS ONLY**

COUNTY: LAKE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
<b>Section I</b>						
<b>FUND TYPE:</b>						
		\$0.00	\$0.00			\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>

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**Subtotal All Funds:** **\$0.00** **\$0.00** **\$0.00** **\$0.00**

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$0.00</b>	<b>\$0.00</b>

**CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>726 EC WATERWAY MANAGEMENT DISTRICT</u>	
362000	RENTAL OF PROPERTY	\$250.00
369900	MISCELLANEOUS REVENUE-OTHER	\$45,000.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$45,250.00</b>
369900	REIMBURSEMENTS-OTHER	\$408,489.70
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$408,489.70</b>
	<b>TOTAL RECEIPTS FOR 726 EC WATERWAY MANAGEMENT DISTRICT</b>	<b>\$453,739.70</b>
	<b>Total Receipts:</b>	<b>\$453,739.70</b>

(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 3 - DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

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COUNTY: LAKE COUNTY  
UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT  
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Fund:	726 EC WATERWAY MANAGEMENT DISTRICT	
	SUPPLIES	\$455.28
	OTHER SERVICES AND CHARGES	\$297,695.22
	CAPITAL OUTLAY	\$6,000.00
	<b>TOTAL</b>	<b>\$304,150.50</b>

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**TOTAL DISBURSEMENTS:** **\$304,150.50**

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92  
COUNTY: LAKE COUNTY

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
Expense Category Total:			\$0.00
Fund Total:			\$0.00
			\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92

COUNTY: LAKE COUNTY

PART 5 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2008

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CASH

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<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		EC WATERWAY MGMT DIST	XXXXXX3647				\$188,937.67

**Total CASH:** **\$188,937.67**

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**Total Cash and Investments:** **\$188,937.67**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92  
COUNTY: LAKE COUNTY

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FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO  
OTHER GOVERNMENTAL UNITS FOR:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92

COUNTY: LAKE COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92

COUNTY: LAKE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 10 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2008

COUNTY: LAKE COUNTY  
UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT

ID: 45-8-92  
PAGE: 1

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BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92  
COUNTY: LAKE COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE  
FOR THE FISCAL YEAR ENDING 2008

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	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL ACCOUNTS RECEIVABLE:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 12 - REPORT OF ACCOUNTS PAYABLE  
UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT DI  
FOR THE FISCAL YEAR ENDING 2008

ID: 45-8-92  
COUNTY: LAKE COUNTY

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Fund Type:

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
<u>Total by Fund Type:</u>		<u>\$0.00</u>
<b>TOTAL FOR ALL FUNDS:</b>		<b><u>\$0.00</u></b>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO WATERWAY MANAGEMENT ID: 45-8-92

COUNTY: LAKE COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2008

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<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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