

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 SANITARY DISTRICT

COUNTY:
LAKE COUNTY

ID: 45-6-808
(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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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: 5201 INDIANAPOLIS BLVD.

CITY: EAST CHICAGO

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 391-8466

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 SANITARY DISTRICT

ID: 45-6-808

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>
Section I						
FUND TYPE: SPECIAL REVENUE						
225 EC SANITARY DISTRICT	\$641,416.18	\$17,647,865.72	\$17,888,750.09	\$400,531.81	\$48,000.00	\$448,531.81
557 EC UTILITIES REVOLVING	\$0.00	\$712,328.56	\$712,328.56	\$0.00	\$0.00	\$0.00
273 SANITARY DISTRICT REVOLVING	\$1,420,035.86	\$193,750.00	\$0.00	\$1,613,785.86	\$0.00	\$1,613,785.86
Total by Fund Type:	\$2,061,452.04	\$18,553,944.28	\$18,601,078.65	\$2,014,317.67	\$48,000.00	\$2,062,317.67
FUND TYPE: DEBT SERVICE						
308 SANITARY BOND AND INTEREST	\$-119,014.89	\$963,293.91	\$854,259.78	\$-9,980.76	\$0.00	\$-9,980.76
Total by Fund Type:	\$-119,014.89	\$963,293.91	\$854,259.78	\$-9,980.76	\$0.00	\$-9,980.76
Subtotal All Funds:	\$1,942,437.15	\$19,517,238.19	\$19,455,338.43	\$2,004,336.91	\$48,000.00	\$2,052,336.91

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$48,000.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$19,517,238.19	\$19,407,338.43

**CASH AND INVESTMENTS ON PART 4 ARE
48000.00! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO SANITARY DISTRICT

ID: 45-6-808

CASH UNITS ONLY

COUNTY: LAKE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES 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>
Section I						
FUND TYPE: ENTERPRISE						
641 SANITARY STATE REVOLVING	\$38,683.08	\$0.00	\$0.00	\$38,683.08	\$0.00	\$38,683.08
643 STORM WATER UTILITY-OPERATING	\$0.00	\$235,640.57	\$235,640.57	\$0.00	\$0.00	\$0.00
642 WASTEWATER UTILITY-DEPREC/IMPROVE	\$823,396.62	\$0.00	\$152,925.48	\$670,471.14	\$0.00	\$670,471.14
606 WASTEWATER UTILITY-OPERATING	\$-211,844.03	\$6,030,531.61	\$4,931,412.39	\$887,275.19	\$0.00	\$887,275.19
6580 WATER UTILITY-BOND AND INTEREST	\$0.00	\$3,256,000.83	\$3,256,000.83	\$0.00	\$1,025,033.09	\$1,025,033.09
6504 WATER UTILITY-CONSTRUCTION	\$0.00	\$16,635,095.88	\$16,635,095.88	\$0.00	\$11,908,982.57	\$11,908,982.57
6509 WATER UTILITY-CUSTOMER DEPOSIT	\$304,244.22	\$25,950.48	\$10,299.32	\$319,895.38	\$462,415.66	\$782,311.04
632 WATER UTILITY-DEBT RESERVE	\$0.00	\$947,005.38	\$947,005.38	\$0.00	\$878,236.19	\$878,236.19
631 WATER UTILITY-DEPRECIATION/IMPROVE	\$427,113.41	\$66,560.00	\$0.00	\$493,673.41	\$0.00	\$493,673.41
601 WATER UTILITY-OPERATING	\$-1,423,175.41	\$5,613,710.51	\$5,496,595.47	\$-1,306,060.37	\$0.00	\$-1,306,060.37
WATER UTILITY-OTHER #1	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Total by Fund Type:	\$-41,082.11	\$32,810,495.26	\$31,664,975.32	\$1,104,437.83	\$14,274,667.51	\$15,379,105.34

Subtotal All Funds:	\$-41,082.11	\$32,810,495.26	\$31,664,975.32	\$1,104,437.83	\$14,274,667.51	\$15,379,105.34
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Section II

Less:

Investment Sales	\$18,929,423.62	
Investment Purchases		\$17,050,005.85
Transfers In	\$1,712,311.76	
Transfers Out		\$1,712,311.76
Net Receipts and Disbursements	\$12,168,759.88	\$12,902,657.71

**CASH AND INVESTMENTS ON PART 4 ARE
14274667.51! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>225 EC SANITARY DISTRICT</u>	
311000	GENERAL PROPERTY TAXES	\$11,173,820.92
	Total for: TAXES	\$11,173,820.92
312100	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$16,832.00
312200	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$164,930.49
312700	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$55,058.14
	Total for: INTERGOVERNMENTAL	\$236,820.63
361000	INTEREST EARNED	\$38,129.95
362000	RENTAL OF PROPERTY	\$6,000.00
344910	MISCELLANEOUS REVENUE-OTHER	\$179,083.46
369900	MISCELLANEOUS REVENUE-OTHER	\$480.00
	Total for: MISCELLANEOUS	\$223,693.41
208000	INTERFUND LOAN PROCEEDS	\$1,000,000.00
396000	REFUNDS-OTHER	\$2,323.25
369800	REIMBURSEMENTS-OTHER	\$11,207.51
228300	TAX ANTICIPATION WARRANTS	\$5,000,000.00
	Total for: OTHER FINANCING SOURCES	\$6,013,530.76
	TOTAL RECEIPTS FOR 225 EC SANITARY DISTRICT	\$17,647,865.72
Fund:	<u>273 SANITARY DISTRICT REVOLVING</u>	
369900	MISCELLANEOUS REVENUE-OTHER	\$193,750.00
	Total for: MISCELLANEOUS	\$193,750.00
	TOTAL RECEIPTS FOR 273 SANITARY DISTRICT REVOLVING	\$193,750.00
Fund:	<u>557 EC UTILITIES REVOLVING</u>	
369800	REIMBURSEMENTS-OTHER	\$712,328.56
	Total for: OTHER FINANCING SOURCES	\$712,328.56
	TOTAL RECEIPTS FOR 557 EC UTILITIES REVOLVING	\$712,328.56
Fund:	<u>308 SANITARY BOND AND INTEREST</u>	
311000	GENERAL PROPERTY TAXES	\$942,570.81
	Total for: TAXES	\$942,570.81
312100	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,473.00
312200	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,432.24
312700	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,817.86
	Total for: INTERGOVERNMENTAL	\$20,723.10
	TOTAL RECEIPTS FOR 308 SANITARY BOND AND INTEREST	\$963,293.91
	Total Receipts:	\$19,517,238.19

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

ID: 45-6-808 PAGE: 1

COUNTY: LAKE COUNTY
UNIT NAME: EAST CHICAGO SANITARY DISTRICT

Fund:	225 EC SANITARY DISTRICT		
	PERSONAL SERVICES		\$5,997,930.51
	SUPPLIES		\$273,170.42
	OTHER SERVICES AND CHARGES		\$2,701,333.06
	CAPITAL OUTLAY		\$1,368,316.10
	OTHER DISBURSEMENTS		\$7,500,000.00
	PURCHASE OF INVESTMENTS		\$48,000.00
	TOTAL		\$17,888,750.09

Fund:	557 EC UTILITIES REVOLVING		
	PERSONAL SERVICES		\$712,328.56
	TOTAL		\$712,328.56

Fund:	308 SANITARY BOND AND INTEREST		
	OTHER SERVICES AND CHARGES		\$854,259.78
	TOTAL		\$854,259.78

TOTAL DISBURSEMENTS:			\$19,455,338.43
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PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	UNMETERED SALES-OTHER	\$44,354.32
	NO FUNCTION NEEDED	346110 METERED-RESIDENTIAL	\$1,267,108.38
	NO FUNCTION NEEDED	346120 METERED-COMMERICAL	\$243,501.81
	NO FUNCTION NEEDED	346130 METERED-INDUSTRIAL	\$2,834,728.48
	NO FUNCTION NEEDED	347100 MISC. SERVICE REVENUES	\$261,620.16
	NO FUNCTION NEEDED	346140 METERED-PUBLIC AUTHORITIES	\$127,094.61
	NO FUNCTION NEEDED	347400 PENALTIES	\$26,040.03
	NO FUNCTION NEEDED	346220 FIRE PROTECTION-PRIVATE	\$556,325.35
	NO FUNCTION NEEDED	347400 RECONNECT FEE	\$1,839.80
	NO FUNCTION NEEDED	347400 OTHER REVENUE	\$43,382.70
	NO FUNCTION NEEDED	228400 OTHER REVENUE	\$207,714.87
Fund Total:			\$5,613,710.51
6580 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	INTEREST EARNED	\$7,681.12
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$1,395,274.92
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$1,853,044.79
Fund Total:			\$3,256,000.83
631 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	391800 TRANSFER OF FUNDS-OTHER	\$66,560.00
Fund Total:			\$66,560.00
6509 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED REVENUES	\$24,010.00
	NO FUNCTION NEEDED	INTEREST EARNED	\$1,940.48
Fund Total:			\$25,950.48
6504 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	INTEREST EARNED	\$243,062.76
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$16,392,033.12
Fund Total:			\$16,635,095.88
632 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	INTEREST EARNED	\$12,182.83
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$250,476.84
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$684,345.71
Fund Total:			\$947,005.38
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	UNMETERED SALES-OTHER	\$76,582.49
	NO FUNCTION NEEDED	352210 METERED-RESIDENTIAL	\$1,598,995.97
	NO FUNCTION NEEDED	352220 METERED-COMMERICAL	\$225,296.04
	NO FUNCTION NEEDED	352230 METERED-INDUSTRIAL	\$3,699,216.93
	NO FUNCTION NEEDED	352240 METERED-PUBLIC AUTHORITIES	\$111,535.34
	NO FUNCTION NEEDED	353600 OTHER REVENUE	\$268,892.95
	NO FUNCTION NEEDED	353610 INTEREST EARNED	\$50,011.89
Fund Total:			\$6,030,531.61
643 STORM WATER UTILITY-OPERATING	NO FUNCTION NEEDED	369800 REFUNDS-OTHER	\$235,640.57

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

Fund Total:

\$235,640.57

Total REVENUES:

\$32,810,495.26

EXPENDITURES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	615020 PURCHASED GAS	\$35,095.19
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	615010 ELECTRIC EXPENSE	\$300,000.00
	Expense Category Total:		\$335,095.19
	WATER TREATMENT EXPENSE-OPERATIONS	601003 SALARIES AND WAGES-EMPLOYEES	\$722,952.40
	WATER TREATMENT EXPENSE-OPERATIONS	EMPLOYEE PENSIONS AND BENEFITS	\$232,580.99
	WATER TREATMENT EXPENSE-OPERATIONS	618000 CHEMICALS	\$167,856.47
	WATER TREATMENT EXPENSE-OPERATIONS	MATERIALS AND SUPPLIES	\$14,670.56
	WATER TREATMENT EXPENSE-OPERATIONS	635090 CONTRACTUAL SERVICES-TESTING	\$10,441.00
	WATER TREATMENT EXPENSE-OPERATIONS	636098 CONTRACTUAL SERVICES-OTHER	\$425.00
	WATER TREATMENT EXPENSE-OPERATIONS	MISCELLANEOUS	\$7,837.69
	Expense Category Total:		\$1,156,764.11
	WATER TREATMENT EXPENSE-MAINT	601003 SALARIES AND WAGES-EMPLOYEES	\$225,032.31
	WATER TREATMENT EXPENSE-MAINT	EMPLOYEE PENSIONS AND BENEFITS	\$81,552.89
	WATER TREATMENT EXPENSE-MAINT	MATERIALS AND SUPPLIES	\$20,619.88
	WATER TREATMENT EXPENSE-MAINT	REPAIRS	\$24,913.33
	WATER TREATMENT EXPENSE-MAINT	636098 CONTRACTUAL SERVICES-OTHER	\$16,920.10
	WATER TREATMENT EXPENSE-MAINT	MISCELLANEOUS	\$5,658.88
	Expense Category Total:		\$374,697.39
	TRANSMISSION/DISTRIBUTION-OPERATION	615020 PURCHASED GAS	\$16,694.61
	TRANSMISSION/DISTRIBUTION-OPERATION	615010 ELECTRIC EXPENSE	\$22,226.67
	Expense Category Total:		\$38,921.28
	TRANSMISSION/DISTRIBUTION-MAINT	601003 SALARIES AND WAGES-EMPLOYEES	\$213,756.87
	TRANSMISSION/DISTRIBUTION-MAINT	EMPLOYEE PENSIONS AND BENEFITS	\$85,864.61
	TRANSMISSION/DISTRIBUTION-MAINT	MATERIALS AND SUPPLIES	\$92,059.76
	TRANSMISSION/DISTRIBUTION-MAINT	REPAIRS	\$2,523.40
	TRANSMISSION/DISTRIBUTION-MAINT	636098 CONTRACTUAL SERVICES-OTHER	\$6,670.34
	TRANSMISSION/DISTRIBUTION-MAINT	642702 RENTAL OF EQUIPMENT	\$410.35
	TRANSMISSION/DISTRIBUTION-MAINT	643709 MISCELLANEOUS	\$9,962.67
	Expense Category Total:		\$411,248.00
	CUSTOMER ACCOUNTS	601003 SALARIES AND WAGES-EMPLOYEES	\$348,305.62
	CUSTOMER ACCOUNTS	EMPLOYEE PENSIONS AND BENEFITS	\$138,620.93
	CUSTOMER ACCOUNTS	620120 MATERIALS AND SUPPLIES	\$286.58
	CUSTOMER ACCOUNTS	636098 CONTRACTUAL SERVICES-OTHER	\$511.30
	CUSTOMER ACCOUNTS	675020 MISCELLANEOUS	\$35,000.00
	CUSTOMER ACCOUNTS	643709 MISCELLANEOUS	\$734.09

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

Expense Category Total:

\$523,458.52

Fund Name	Expense Category	Account Title	Amount	
601 WATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	603003 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$32,175.84	
	ADMINISTRATION AND GENERAL	601003 ADMINISTRATIVE AND GENERAL SALARIES	\$127,063.03	
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$38,059.35	
	ADMINISTRATION AND GENERAL	MATERIALS AND SUPPLIES	\$7,090.23	
	ADMINISTRATION AND GENERAL	650605 REPAIRS	\$8,182.05	
	ADMINISTRATION AND GENERAL	631020 CONTRACTUAL SERVICES-ENGINEERING	\$6,618.84	
	ADMINISTRATION AND GENERAL	632070 CONTRACTUAL SERVICES-ACCOUNTING	\$2,522.50	
	ADMINISTRATION AND GENERAL	633010 CONTRACTUAL SERVICES-LEGAL	\$16,909.20	
	ADMINISTRATION AND GENERAL	635090 CONTRACTUAL SERVICES-TESTING	\$1,230.00	
	ADMINISTRATION AND GENERAL	639098 CONTRACTUAL SERVICES-OTHER	\$189,264.67	
	ADMINISTRATION AND GENERAL	RENTAL OF EQUIPMENT	\$1,545.60	
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$10,013.56	
	ADMINISTRATION AND GENERAL	675040 MISCELLANEOUS	\$18,368.21	
	Expense Category Total:			\$459,043.08
		NO FUNCTION NEEDED	675080 TRANSFERS PER BOND ORDINANCE	\$634,999.92
		NO FUNCTION NEEDED	675085 TRANSFERS PER BOND ORDINANCE	\$760,275.00
		NO FUNCTION NEEDED	675087 TRANSFERS PER BOND ORDINANCE	\$250,476.84
NO FUNCTION NEEDED		639098 TRANSFER OF FUNDS-OTHER	\$66,560.00	
NO FUNCTION NEEDED		EQUIPMENT	\$27,634.95	
NO FUNCTION NEEDED		675075 OTHER DISBURSEMENTS	\$87,028.74	
NO FUNCTION NEEDED		675097 OTHER DISBURSEMENTS	\$151,541.50	
NO FUNCTION NEEDED		228400 OTHER DISBURSEMENTS	\$218,850.95	
Expense Category Total:			\$2,197,367.90	
Fund Total:			\$5,496,595.47	
6580 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$610,000.00	
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$1,872,499.73	
	NO FUNCTION NEEDED	INTEREST DISBURSEMENTS	\$773,162.50	
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$338.60	
	Expense Category Total:			\$3,256,000.83
Fund Total:			\$3,256,000.83	
6509 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	REFUNDS	\$10,299.32	
	Expense Category Total:			\$10,299.32
Fund Total:			\$10,299.32	
6504 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$14,231,119.71	
	NO FUNCTION NEEDED	CONSTRUCTION	\$2,390,025.00	
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$13,951.17	

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

Expense Category Total: \$16,635,095.88

Fund Total: \$16,635,095.88

Fund Name	Expense Category	Account Title	Amount	
632 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$946,386.41	
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$618.97	
Expense Category Total:			\$947,005.38	
Fund Total:			\$947,005.38	
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	701003 SALARIES AND WAGES-EMPLOYEES	\$414,403.14	
	GENERAL CATEGORIES	701003 SALARIES AND WAGES-EMPLOYEES	\$84,967.55	
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$138,000.77	
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$40,634.79	
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$41,062.90	
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$23,522.58	
	GENERAL CATEGORIES	775602 REPAIRS	\$2,790.09	
	GENERAL CATEGORIES	REPAIRS	\$44,657.18	
	GENERAL CATEGORIES	731020 CONTRACTUAL SERVICES-ENGINEERING	\$7,992.03	
	GENERAL CATEGORIES	736098 CONTRACTUAL SERVICES-OTHER	\$56,762.53	
	GENERAL CATEGORIES	736098 CONTRACTUAL SERVICES-OTHER	\$8,950.02	
	GENERAL CATEGORIES	MISCELLANEOUS	\$4,700.76	
	GENERAL CATEGORIES	MISCELLANEOUS	\$14,566.64	
	Expense Category Total:			\$883,010.98
	Expense Category Total:	COLLECTION SYSTEM-MAINTENANCE	MATERIALS AND SUPPLIES	\$52,759.17
COLLECTION SYSTEM-MAINTENANCE		736098 CONTRACTUAL SERVICES-OTHER	\$65,731.17	
COLLECTION SYSTEM-MAINTENANCE		742702 RENTAL OF EQUIPMENT	\$928.60	
COLLECTION SYSTEM-MAINTENANCE		775099 MISCELLANEOUS	\$10,526.06	
Expense Category Total:			\$129,945.00	
Expense Category Total:	PUMPING-OPERATIONS	720990 MATERIALS AND SUPPLIES	\$3,239.24	
	PUMPING-OPERATIONS	715020 PURCHASED GAS	\$13,846.58	
	PUMPING-OPERATIONS	715010 ELECTRIC EXPENSE	\$214,152.21	
	PUMPING-OPERATIONS	755099 MISCELLANEOUS	\$775.60	
Expense Category Total:			\$232,013.63	
Expense Category Total:	PUMPING-MAINTENANCE	720410 MATERIALS AND SUPPLIES	\$12,873.95	
	PUMPING-MAINTENANCE	736098 CONTRACTUAL SERVICES-OTHER	\$1,953.00	
Expense Category Total:			\$14,826.95	
Expense Category Total:	TREATMENT AND DISPOSAL-OPERATIONS	701003 SALARIES AND WAGES-EMPLOYEES	\$678,748.85	
	TREATMENT AND DISPOSAL-OPERATIONS	EMPLOYEE PENSIONS AND BENEFITS	\$215,085.20	
	TREATMENT AND DISPOSAL-OPERATIONS	711000 SLUDGE REMOVAL EXPENSE	\$214,866.55	
	TREATMENT AND DISPOSAL-OPERATIONS	718000 CHEMICALS	\$77,054.76	
	TREATMENT AND DISPOSAL-OPERATIONS	720990 MATERIALS AND SUPPLIES	\$4,740.55	
TREATMENT AND DISPOSAL-OPERATIONS	715040 PURCHASED GAS	\$93,027.37		

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	TREATMENT AND DISPOSAL-OPERATIONS	715010 ELECTRIC EXPENSE	\$393,336.29
	TREATMENT AND DISPOSAL-OPERATIONS	MISCELLANEOUS	\$6,247.91
	Expense Category Total:		\$1,683,107.48
	TREATMENT AND DISPOSAL-MAINTENANCE	701003 SALARIES AND WAGES-EMPLOYEES	\$500,421.67
	TREATMENT AND DISPOSAL-MAINTENANCE	EMPLOYEE PENSIONS AND BENEFITS	\$172,787.11
	TREATMENT AND DISPOSAL-MAINTENANCE	720420 MATERIALS AND SUPPLIES	\$51,324.67
	TREATMENT AND DISPOSAL-MAINTENANCE	775602 REPAIRS	\$1,914.91
	TREATMENT AND DISPOSAL-MAINTENANCE	736098 CONTRACTUAL SERVICES-OTHER	\$45,894.71
	TREATMENT AND DISPOSAL-MAINTENANCE	742702 RENTAL OF EQUIPMENT	\$4,251.03
	TREATMENT AND DISPOSAL-MAINTENANCE	MISCELLANEOUS	\$6,630.03
	Expense Category Total:		\$783,224.13
	CUSTOMER ACCOUNTS	736098 CONTRACTUAL SERVICES-OTHER	\$261,620.16
	Expense Category Total:		\$261,620.16
	ADMINISTRATION AND GENERAL	701003 SALARIES AND WAGES-EMPLOYEES	\$271,525.65
	ADMINISTRATION AND GENERAL	703003 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$135.52
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$82,537.87
	ADMINISTRATION AND GENERAL	MATERIALS AND SUPPLIES	\$72,987.58
	ADMINISTRATION AND GENERAL	775602 REPAIRS	\$19,330.60
	ADMINISTRATION AND GENERAL	731020 CONTRACTUAL SERVICES-ENGINEERING	\$12,450.00
	ADMINISTRATION AND GENERAL	723070 CONTRACTUAL SERVICES-ACCOUNTING	\$9,680.00
	ADMINISTRATION AND GENERAL	733010 CONTRACTUAL SERVICES-LEGAL	\$33,229.48
	ADMINISTRATION AND GENERAL	736098 CONTRACTUAL SERVICES-OTHER	\$177,001.58
	ADMINISTRATION AND GENERAL	757402 INSURANCE-GENERAL LIABILITY	\$2,177.00
	ADMINISTRATION AND GENERAL	742702 RENTAL OF EQUIPMENT	\$1,405.00
	ADMINISTRATION AND GENERAL	775040 MISCELLANEOUS	\$24,666.17
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$8,485.16
	Expense Category Total:		\$715,611.61
	NO FUNCTION NEEDED	783713 EQUIPMENT	\$15,728.68
	NO FUNCTION NEEDED	783804 EQUIPMENT	\$931.20
	NO FUNCTION NEEDED	783907 EQUIPMENT	\$3,444.08
	NO FUNCTION NEEDED	783947 EQUIPMENT	\$3,226.33
	NO FUNCTION NEEDED	EQUIPMENT	\$10,219.63
	NO FUNCTION NEEDED	783547 CAPITAL OUTLAY-OTHER	\$34,377.00
	NO FUNCTION NEEDED	783547 CAPITAL OUTLAY-OTHER	\$16,844.52
	NO FUNCTION NEEDED	775097 OTHER DISBURSEMENTS	\$143,281.01
	Expense Category Total:		\$228,052.45
	Fund Total:		\$4,931,412.39
642 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	EQUIPMENT	\$152,925.48
	Expense Category Total:		\$152,925.48

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

Fund Total:

\$152,925.48

Fund Name	Expense Category	Account Title	Amount
643 STORM WATER UTILITY-OPERATING	GENERAL CATEGORIES	701003 SALARIES AND WAGES-EMPLOYEES	\$155,230.54
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$43,157.32
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$8,791.90
	GENERAL CATEGORIES	731020 CONTRACTUAL SERVICES-ENGINEERING	\$12,960.23
	GENERAL CATEGORIES	733010 CONTRACTUAL SERVICES-LEGAL	\$1,007.70
	GENERAL CATEGORIES	735090 CONTRACTUAL SERVICES-TESTING	\$11,464.07
	GENERAL CATEGORIES	MISCELLANEOUS	\$3,028.81
			\$235,640.57
			\$235,640.57
			\$31,664,975.32

Expense Category Total:

Fund Total:

Total EXPENDITURES:

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

CASH

<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 SANITARY WASTEWATER	XXXXXX2009				\$6,254.33
		EC DEPT OF WATERWORKS	XXXXXX8002				\$777,788.12
		EC DEPT OF WATERWORKS	XXXXXX2075				\$319,895.38
		WATER CHANGE FUND	XXXXXXXXX1				\$500.00
		EC SANITARY DISTRICT	XXXXXX2070				\$2,004,336.91

Total CASH: **\$3,108,774.74**

INVESTMENTS

<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>
01/29/2008	225 EC SANITARY DISTRICT	12 MONTH CD	XXX5221		01/29/2009	2.91	\$48,000.00

Total by Fund: **\$48,000.00**

04/25/2006	6580 WATER UTILITY-BOND AND INTEREST	SRF EC SINKING FUND	DW BDS 2002A #610040	\$1,005,578.15	12/31/2009	1.42	\$1,025,033.09
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Total by Fund: **\$1,025,033.09**

01/01/2008	6509 WATER UTILITY-CUSTOMER DEPOSIT	EC WD METER SAVINGS	ECWD ACCT#XXXXX3386	\$460,257.71	12/31/2009	0.47	\$462,415.66
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Total by Fund: **\$462,415.66**

INVESTMENTS

<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>
04/25/2006	6504 WATER UTILITY-CONSTR UCTION	SRF EC CONSTRUCTION	DW BDS 2002A #610042	\$14,069,895.98	12/31/2009	1.42	\$11,908,982.57
Total by Fund:							\$11,908,982.57
04/25/2006	632 WATER UTILITY-DEBT RESERVE	SRF EC DSR FUND	DW BDS 2002A #610041	\$616,305.49	12/31/2009	1.42	\$878,236.19
Total by Fund:							\$878,236.19
Total INVESTMENTS:							\$14,322,667.51
Total Cash and Investments:							\$17,431,442.25

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	OTHER REVENUE BONDS	OTHER LONG TERM DEBT
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$8,550,000.00	\$17,680,000.00	\$700,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$605,000.00	\$634,999.92	\$200,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$7,945,000.00	\$17,045,000.08	\$500,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$239,177.50	\$760,275.00	\$0.00

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

ALL OTHER STATE	\$505,879.69	
TOTAL PAID TO STATE GOVERNMENTS		\$505,879.69
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$505,879.69

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

<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>
66.468	CAPITAL GRANTS-DRINKING WATER SRF	US EPA	\$7,436,800.00	6504 WATER UTILITY-CONSTRUCTION	\$1,070,731.20	\$1,070,731.20
97.036	DISASTER GRANTS-PUBLIC ASSISTANCE	USDHS	\$122,846.90	225 EC SANITARY DISTRICT	\$0.00	\$122,846.90
97.036	DISASTER GRANTS-PUBLIC ASSISTANCE	USDHS	\$43,816.70	606 WASTEWATER UTILITY-OPERATING	\$0.00	\$43,816.70

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO SANITARY DISTRICT

ID: 45-6-808

COUNTY: LAKE COUNTY

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

PAGE: 1

<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 SANITARY DISTRICT

ID: 45-6-808
 PAGE: 1

	225 EC SANITARY DISTRICT	601 WATER UTILITY-OPERATING	606 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$4,005,830.00	\$6,775,045.00	\$21,218,082.00
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$1,041,501.00	\$1,235,913.00
MACHINERY AND EQUIPMENT	\$125,784.00	\$54,788.00	\$632,629.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$2,390,025.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$125,784.00</u>	<u>\$3,486,314.00</u>	<u>\$1,868,542.00</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$37,325.00	\$113,746.00	\$465,493.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$119,684.00	\$539,606.00
MACHINERY AND EQUIPMENT	\$457,972.00	\$31,935.00	\$180,360.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$495,297.00</u>	<u>\$265,365.00</u>	<u>\$1,185,459.00</u>
BALANCE, DECEMBER 31	<u>\$3,636,317.00</u>	<u>\$9,995,994.00</u>	<u>\$21,901,165.00</u>

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

	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
225 EC SANITARY DISTRICT	\$7,190,393.69	\$122,846.90	\$0.00	\$12,064.50	\$7,325,305.09
273 SANITARY DISTRICT REVOLVING	\$0.00	\$0.00	\$0.00	\$96,875.00	\$96,875.00
308 SANITARY BOND AND INTEREST	\$628,613.73	\$0.00	\$0.00	\$0.00	\$628,613.73
TOTAL ACCOUNTS RECEIVABLE:	\$7,819,007.42	\$122,846.90	\$0.00	\$108,939.50	\$8,050,793.82

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

ID: 45-6-808
COUNTY: LAKE COUNTY

PAGE: 1

Fund Type: SPECIAL REVENUE

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
225 EC SANITARY DISTRICT		\$124,096.73

Total by Fund Type: \$124,096.73

TOTAL FOR ALL FUNDS: \$124,096.73

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EAST CHICAGO SANITARY DISTRICT

ID: 45-6-808

COUNTY: LAKE COUNTY

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

PAGE: 1

<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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