

Sachem Central School District  
Analysis of Liabilities and Fund Balance

	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005	6/30/2004	6/30/2003	6/30/2002	6/30/2001	6/30/2000	6/30/1999
<b>Liabilities</b>												
** Due to Teachers Retirement System	8,932,446	10,755,722	12,061,453	13,294,934	12,254,470	9,801,040	10,994,894	9,750,326	4,003,189	3,865,892	8,098,585	6,522,455
** Due to Employees Retirement System	801,665	510,478	494,813	563,942	561,105	552,443	210,388	210,388				
Compensated Absences (sick days payable within 1 year)	541,340	523,172	211,903	1,020,398	764,069	537,526	537,526	3,075,445	4,838,186	5,618,140	3,696,783	3,500,000
Retirees Health Insurance				0	0	0	1,636,176	4,636,176	4,636,175	2,023,392	934,555	
<b>Fund Balance</b>												
Reserve for Self-insurance												
* Unemployment	107,830	106,058	104,072	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
* Disability	303,002	298,022	292,444	281,000	281,000	281,000	281,000	281,000	281,000	281,000	281,000	281,000
* Workers' Compensation	7,739,805	7,612,610	7,470,118	7,177,802	5,506,619	1,500,000	1,500,000	1,500,000	1,200,000	700,000	700,000	700,000
Reserve for Employee Benefits and Accrued Liabilities	5,290,638	5,203,693	5,106,290	3,085,534	1,366,660	1,366,660	1,366,660	1,366,660				
(future compensated absences)												
Unreserved, Unappropriated Fund Balance	11,232,884	10,941,374	11,176,040	8,220,237	5,333,108	4,787,342	2,027,255	3,245,501	3,969,830	3,921,161	3,439,178	3,487,267
Additional Appropriation October 2003								(1,665,000)				
Additional Appropriation October 2004							(1,000,000)					
Subtotal Unappropriated							1,027,255	1,580,501				
Subtotal	34,949,610	35,951,129	36,917,133	33,743,847	26,167,031	18,926,011	17,653,899	22,500,496	19,028,380	16,509,585	17,250,101	14,590,722
Accounts Payable	8,461,177	2,154,804	1,915,110	1,793,355	1,743,957		110,248				13,382	
Accrued Liabilities	549,422	1,717,451	382,090	4,550,696								
Revenue Anticipation Note												
Due to Other Funds		2,740	6,024	1,318,676	76,844	900			970,329			
Due to Other Governments	149,317	154,093	241,074	348,769	10,756						479,298	
Deferred Revenue	99,135		18,262	6,800	8,200					57,770	3,013	25,034
Reserve for Encumbrances						1,304,021	1,902,517	1,543,112	2,342,304	1,035,410	1,392,445	910,407
Designated for Subsequent Year	17,013,313	12,000,000	8,000,000	6,876,815	6,000,000		5,000,000	5,240,000	3,575,000	4,000,000	4,000,000	3,000,000
Grand Total	61,221,974	51,980,217	47,479,693	48,638,958	34,006,788	20,230,932	24,666,664	29,283,608	25,916,013	21,602,765	23,138,239	18,526,163

Source: Audited Financial Statements of the District. Summary itself is not audited.