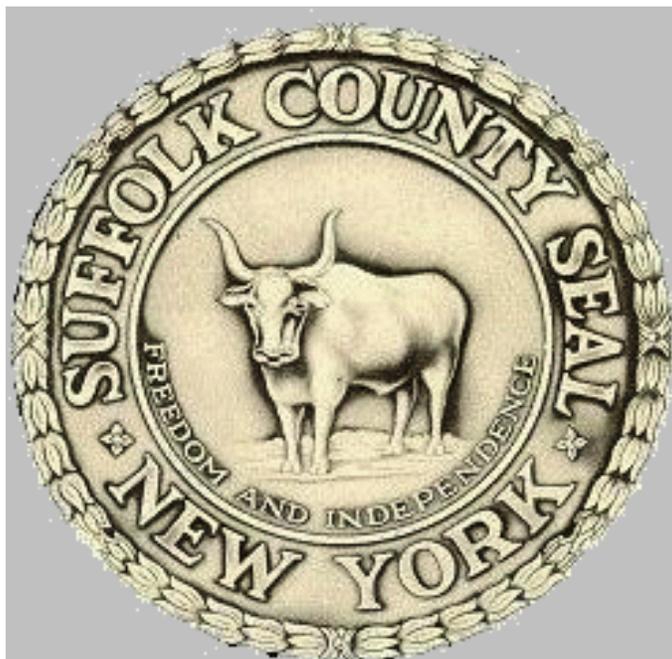


# **SUFFOLK COUNTY**

**NEW YORK**



**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2006**

**JOSEPH SAWICKI, JR**  
*COMPTROLLER*

**SUFFOLK COUNTY, NEW YORK**

Comprehensive Annual Financial Report

Year ended December 31, 2006

Prepared by:

Office of the Comptroller  
Joseph Sawicki, Jr.  
County Comptroller

Suffolk County, New York  
 Comprehensive Annual Financial Report  
 For the Fiscal Year Ended December 31, 2006

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# INTRODUCTORY SECTION

# COUNTY OF SUFFOLK



## OFFICE OF THE COUNTY COMPTROLLER

**JOSEPH SAWICKI, JR.**  
**Comptroller**

June 20, 2007

Taxpayers of Suffolk County  
Members of the Legislature  
Suffolk County Executive  
Suffolk County Treasurer

Suffolk County is required to undergo an annual Single Audit in conformity with the provisions of the United States Government's Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. To meet this requirement, the Suffolk County Comptroller's Office prepares the required financial reports. It is the policy of the Suffolk County Comptroller to also prepare the Comprehensive Annual Financial Report (CAFR), herein presented for the fiscal year ended December 31, 2006.

Management assumes full responsibility for the completeness and reliability of the information contained in the report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

Ernst & Young LLP, Certified Public Accountants, have issued an unqualified ("clean") opinion on Suffolk County's financial statements for the year ended December 31, 2006. This independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of Suffolk County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards for Single Audit engagements required the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements with special emphasis on internal controls and legal requirements, involving the administration of federal awards. These reports are available in Suffolk County's separately issued Single Audit Report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

**H. LEE DENNISON BUILDING • 100 VETERANS MEMORIAL HIGHWAY • P.O. BOX 6100 • HAUPPAUGE, NY 11788-0099**  
**(631) 853-5040 Fax (631) 853-5057**

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Suffolk County Executive  
Suffolk County Treasurer  
June 20, 2007

## **Profile of the Government**

Suffolk County was established on November 1, 1683, as one of the ten original counties of what became the State of New York. Suffolk County comprises the eastern two-thirds of Long Island and, with a 2006 population of 1,495,697, contains slightly more than one-half the population of Long Island. Suffolk County's western border is approximately 15 miles from the eastern border of the City of New York and the County is bordered by Nassau County to the west, Long Island Sound to the north and the Atlantic Ocean to the south and east. It covers an area of approximately 911 square miles of land.

Since 1960, Suffolk County has operated under a charter form of government that provides for an executive administration of County affairs. On January 1, 1970, an 18-member County Legislature was organized, consisting of representatives elected from 18 districts of approximately equal population, based upon the most recently completed Federal Census. Such districts were revised based on the 2000 Census. This redistricting was effective with the 2003 elections.

The County Legislature is the principal policy-making body of the County, and its members are elected to two-year terms. The County Executive, who heads the executive branch of the County, and the County Comptroller, who is the Chief Fiscal Officer of the County, are each elected to four-year terms. The County Treasurer is also elected to a four-year term and is responsible for the receipt and custody of all County funds.

Suffolk County's charter specifies that it provide certain services, including police and law enforcement, economic assistance, health and nursing services, education, home and community services, transportation and maintenance of County roads, parks and waterways. Suffolk County is financially accountable for Suffolk County Community College, Suffolk Regional Off-Track Betting Corporation and the Suffolk County Industrial Development Agency, all of which are reported separately within Suffolk County's financial statements. Additional information on all three of these legally separate entities can be found in the notes to the financial statements (See Note I.A.).

The annual budget serves as the foundation for Suffolk County's financial planning and control. Prior to September 19, the County Executive submits proposed operating budgets to the County Legislature for the General and Budgeted Special Revenue Funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets. The budgets are legally enacted either by passage of a legislative resolution prior to November 10, or automatically based on provisions in the County Charter if no resolution is passed by November 10. Total expenditures of each department within the General Fund and 43 of 56 Special Revenue Funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budget control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: \$100,000 or 10 percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated

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June 20, 2007

annual budget has been adopted. For the general fund, and major special revenue funds, this comparison is presented on pages 37 to 40 as part of the basic financial statements for the governmental funds. For nonmajor special revenue funds, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 115.

### **Local economy.**

Suffolk County's economy has continued to grow over the last several years. Efforts to commercialize new technologies in areas such as advanced materials, superconductors, advanced semiconductor devices, artificial intelligence and biotechnology have been highly successful and should continue to spur future County employment growth. Moreover, many high technology firms in the County have potentially exportable products and exports are likely to remain an important engine of growth for the County.

Suffolk County is home to the Brookhaven National Laboratory, an atomic energy facility, and the Cold Spring Harbor Laboratory, a pioneer in genetic research. The State University of New York at Stony Brook operates a High Technology Incubator designed to fast-track projects that has the potential for creating jobs. The County is home to a number of high technology firms, particularly those in the information sciences. For example, Computer Associates International, which employs 2,150 and is a leading software, design, systems and consulting firm, relocated to Islandia in the County in 1992.

According to the "National Industrial Availability Index", created by CB Richard Ellis, Inc. which measures the supply of available space in large industrial buildings as a percentage of the total amount of space, Long Island had the third lowest availability rate out of the 44 largest market areas in the index. For the first quarter of 2007 Long Island's availability rate was 6.5% compared to a national rate of 9.7%.

The Route 110 "Corridor" has become the center of the County business community. Melville alone has 8.3 million square feet of major office space development. In Melville and East Farmingdale there are over 1,500 acres of industrial development. Melville is home to many corporate headquarters including Olympus, Arrow Electronics, North Fork Bank, Henry Schein, Inc., and OSI Pharmaceuticals.

Dollar volume of agriculture production in Suffolk County is the largest for any county in New York State. The fishing industry (through commercial and sport fishing) and the shellfish industry, which is world renowned for its clams and oysters, are important sources of employment and income to the County. Within the boundaries of the County are twenty hospitals and other health related institutions, both public and private. These institutions provide health and personal care with total bed capacity of approximately 11,000 and collectively employ over 30,000 persons.

A five-building complex in the Town of Brookhaven, houses an Internal Revenue Service data processing center and provides employment for 3,000 to 4,000 people. A new 450,000 square foot Federal Courthouse in Central Islip is one of the Nation's largest facilities and employs 1,300 people.

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Suffolk County's employment numbers were stable during 2006 and are reflective of labor market conditions in the Long Island region that continues to strengthen. As of December 2006, Suffolk County's labor force was estimated to total just under 788,000. Those employed totaled just under 762,000. The County's average unemployment rate for 2006 was 3.9%, whereas a year ago, it was 4.2%. During the past ten years, Suffolk County experienced its lowest unemployment rate in 2000 (3.4%) and its highest unemployment rate in 2003 (4.8%). Suffolk County's unemployment rate compares favorably on both a regional and national basis. For 2006, Suffolk's rate of 3.9% was lower than the overall U.S. rate of 4.5%, the overall NY State rate of 4.5% and the N.Y. City rate of 4.9% rate. Suffolk's rate was just slightly higher than Nassau County's 3.7% rate. The New York State Department of Labor is projecting a 10.5 percent increase in employment between 2004 and 2014 for the Long Island region. This would equate to a projected labor force of 812,000 by 2014. Suffolk County's population growth in contrast is expected to increase from 2005 through 2015 by approximately 8.1% (from 1,483,396 to 1,603,745).

### **Long-term financial planning.**

While the local economy remains strong, national factors identified by the County Executive's 2007 budget message, such as higher interest rates, huge federal deficits, federal and state cutbacks in programmatic funding, higher energy costs, and a slowing real estate market are beginning to be reflected at a local level. Consequently, next years operating budget was adopted in the context of these and other factors that are believed to influence the County's economy in the coming and future years.

Despite having reduced base costs, the County's future employee health cost increases reflect national trends. Health costs increases are projected to continue at similar levels in the near future. To the extent that health costs and other costs are increasing the County Executive looks to offset increases elsewhere in the budget. The County Executive's 2007 Budget Message states the health cost increases may require the County to reduce the workforce either through attrition, privatization of functions, contracting services, or to require County employees to start contributing to their health insurance costs. To avoid service reductions the County Executive directed Labor Relations to present a number of cost saving measures to the unions for consideration.

### **Relevant financial policies**

Larger than anticipated fund balances, to the largest extent possible, should be conserved in reserve funds or used to reduce recurring costs. Non-recurring revenues, should not, as a general principle of budgeting, be used to expand the level of on-going, recurring expenses.

### **Major initiatives**

Construction of a new correctional facility in Yaphank mandated by the State Commission of Correction will impact on the Operating Budget because of the costs of the debt service payments resulting from financing the project and the operating costs associated with running the new jail. The cost of the new jail is estimated to total to \$223,549,842. The County Legislature had budgeted funds in the 2006 Capital budget for this project in the total amount of \$51,732,410 to

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Suffolk County Treasurer  
June 20, 2007

continue the construction phase. Another \$9,095,339 is budgeted in 2008 to acquire furniture and equipment for the facility. To complete the project it will be necessary to budget in years subsequent to 2008 an estimated \$58,127,500.

The County's initiative to continue preserving and protecting environmentally significant open space, farmlands, historic properties and active parklands has been augmented through the establishment of the Environmental Legacy Fund which provides \$50 million (\$20 million is included in the 2007 capital budget and \$30 million is scheduled in 2008-2009). Access to these funds is conditional on a match by other public and private funding. The County's ongoing Multi-Faceted Land Preservation Program consolidates the Environmental, Land Preservation, Affordable Housing and Farmland Acquisition programs into one umbrella project (\$13,333,000 is included in the 2007 capital budget and the same amount is scheduled for 2008 and 2009). The 2007 capital budget anticipates appropriations in excess of \$100 million for the Multi-Faceted Land Preservation Program.

#### **Awards and Acknowledgments**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Suffolk County for its CAFR for the fiscal year ended December 31, 2005. This was the twenty-third consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both accounting principles generally accepted in the United States and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the County Comptroller's Office. I would like to express my appreciation to all members of this office who assisted and contributed to its preparation. Credit must also be given to the respective budget offices of the County Executive and the County Legislature, and to the staff of the County Treasurer for their support and for maintaining high standards of professionalism in the management of Suffolk County's finances.

Respectfully submitted,



Joseph Sawicki, Jr.  
County Comptroller

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Suffolk County  
New York

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



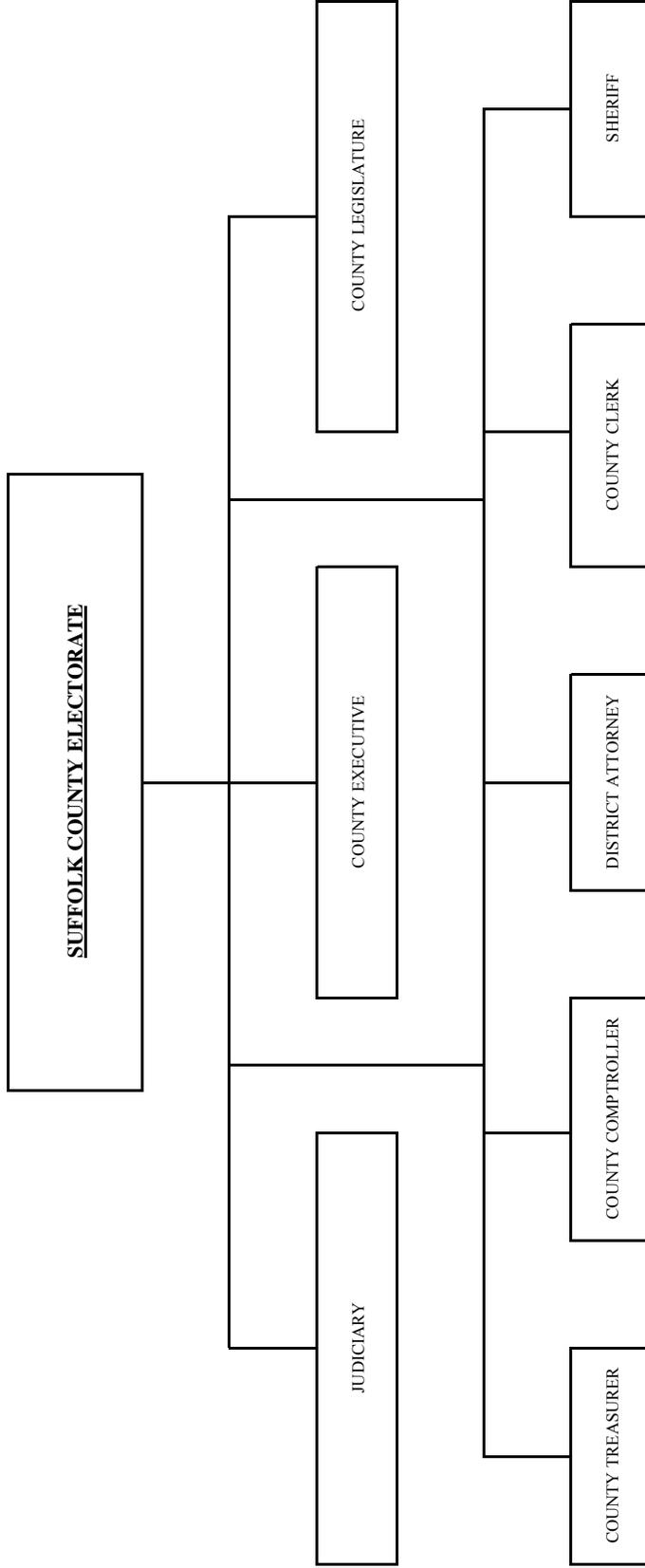
A handwritten signature in black ink, appearing to read "Thomas J. Flannery".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

**SUFFOLK COUNTY ORGANIZATIONAL CHART**



## SUFFOLK COUNTY, NEW YORK

### List of Principal Officials

At December 31, 2006

#### Suffolk County Legislature

##### District

1 <sup>st</sup>	Edward P. Romaine
2 <sup>nd</sup>	Jay Schneiderman
3 <sup>rd</sup>	Kate M. Browning
4 <sup>th</sup>	Joseph T. Caracappa
5 <sup>th</sup>	Vivian Viloría-Fisher*
6 <sup>th</sup>	Daniel P. Losquadro
7 <sup>th</sup>	Jack Eddington
8 <sup>th</sup>	William J. Lindsay**
9 <sup>th</sup>	Ricardo Montano
10 <sup>th</sup>	Cameron Alden
11 <sup>th</sup>	Thomas F. Barraga
12 <sup>th</sup>	John M. Kennedy, Jr.
13 <sup>th</sup>	Lynne C. Nowick
14 <sup>th</sup>	Wayne R. Horsley
15 <sup>th</sup>	Elie Mystal
16 <sup>th</sup>	Steven H. Stern
17 <sup>th</sup>	Louis D'Amaro
18 <sup>th</sup>	Jon Cooper

County Executive	Steve Levy
County Comptroller	Joseph Sawicki, Jr.
County Treasurer	Angie M. Carpenter
County Clerk	Judith A. Pascale
District Attorney	Thomas J. Spota
Sheriff	Vincent F. DeMarco

##### *Notes:*

\* Deputy Presiding Officer

\*\* Presiding Officer

## FINANCIAL SECTION

## Report of Independent Auditors

To the Members of the Audit  
Committee Suffolk County, New York

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Suffolk County, New York, as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Suffolk County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Suffolk County Regional Off-Track Betting Corporation, and the Suffolk County Industrial Development Agency, which are included as discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us and, our opinion, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of the County's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Suffolk County, New York, as of December 31, 2006, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States.

Management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Suffolk County's basic financial statements. The combining financial statements and schedules listed in the table of contents are presented for purpose of additional analysis and to meet legal requirements and are not a required part of the basic financial statements. The combining financial statements and schedules have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections of this report have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Ernst + Young LLP*

June 20, 2007

## Management's Discussion and Analysis

As management of Suffolk County, New York, we offer readers of Suffolk County's financial statements this narrative overview and analysis of the financial activities of Suffolk County for the fiscal year ended December 31, 2006. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-7 of this report.

### Financial Highlights

- The assets of Suffolk County exceeded its liabilities at the close of the most recent fiscal year by \$743,542,491 (net assets). This amount includes \$47,962,343 (restricted net assets) and is net of a \$376,990,687 unrestricted deficit.
- Suffolk County's total net assets increased by \$21,676,353.
- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of \$594,601,947 an increase of \$57,861,543, in comparison with the prior year. Approximately 76 percent of this amount, \$449,336,316, is available for spending at the government's discretion (unreserved fund balance).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$157,746,173 or 8.37 percent of total general fund expenditures.
- Suffolk County's total bonded debt increased by \$77,455,310 (10.68 percent) during the current fiscal year. The key factor in this increase was that new debt issuances of general obligation bonds exceeded the amounts of the annual payment on general obligation bonds.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Suffolk County's basic financial statements. Suffolk County's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of Suffolk County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of Suffolk County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or

decreases in net assets may serve as a useful indicator of whether the financial position of Suffolk County is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of Suffolk County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Suffolk County include general government support, economic assistance and opportunity, public safety, culture and recreation, health, education, home and community services and transportation. The business-type activities of Suffolk County include the John J. Foley Skilled Nursing Facility, the Suffolk Health Plan, Francis S. Gabreski Airport, and the Suffolk County Ball Park.

The government-wide financial statements include not only Suffolk County itself (known as the primary government), but also a legally separate community college (Suffolk County Community College), a legally separate off-track betting public benefit corporation (Suffolk Regional Off-Track Betting Corporation), and a legally separate industrial development public benefit corporation (Suffolk County Industrial Development Agency) for which Suffolk County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Suffolk County Judicial Facilities Agency, although also legally separate, functions for all practical purposes, as a department of Suffolk County, and therefore, has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 30-32 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Suffolk County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Suffolk County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spending resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Suffolk County maintains 61 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and one special revenue fund (Police District Fund), and one capital project fund, all of which are considered to be major funds. Data from the other 58 nonmajor governmental funds are combined into a single aggregated presentation. Individual fund data for each of these 58 nonmajor governmental funds is provided in the form of combining statements, which is included with the Combining and Individual Fund Statements and Schedules.

Suffolk County adopts an annual appropriated budget for its general fund and 43 of its special revenue funds. A budgetary comparison statement has been provided for the general fund and one major special revenue fund to demonstrate compliance with the budget. We have also provided budgetary comparison schedules for the 42 special revenue funds, which are included with the Combining and Individual Fund Statements and Schedules.

The basic governmental fund financial statements can be found on pages 33-40 of this report.

***Proprietary funds.*** Suffolk County maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Suffolk County uses enterprise funds to account for the Suffolk Health Plan, Suffolk County Ball Park, Francis S. Gabreski Airport, and the John J. Foley Skilled Nursing Facility.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 41-44 of this report.

***Fiduciary funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Suffolk County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 45-46 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 49-83 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules on nonmajor funds which can be found on pages 91-163 of this report.

### Government-Wide Financial Analysis

As noted earlier, net assets may serve over time, as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$743,542,491 at the close of the most recent fiscal year.

A summary of the County's net assets for 2006 is presented below, together with comparative 2005 information.

	Suffolk County's Net Assets					
	Governmental Activities		Business-type Activities		Totals	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Current and other assets	\$ 1,050,715,145	\$ 978,202,649	\$ 17,828,302	\$ 17,577,965	\$ 1,068,543,447	\$ 995,780,614
Capital assets	1,800,574,730	1,707,825,537	66,235,873	66,805,404	1,866,810,603	1,774,630,941
<u>Total assets</u>	<u>2,851,289,875</u>	<u>2,686,028,186</u>	<u>84,064,175</u>	<u>84,383,369</u>	<u>2,935,354,050</u>	<u>2,770,411,555</u>
Long term liabilities						
outstanding	1,617,271,856	1,512,875,077	31,232,914	30,820,789	1,648,504,770	1,543,695,866
Other liabilities	529,887,639	490,838,912	13,419,150	14,010,639	543,306,789	504,849,551
<u>Total liabilities</u>	<u>2,147,159,495</u>	<u>2,003,713,989</u>	<u>44,652,064</u>	<u>44,831,428</u>	<u>2,191,811,559</u>	<u>2,048,545,417</u>
<u>Net assets:</u>						
Invested in capital assets						
net of related debt	1,038,372,247	1,028,478,446 *	34,198,588	35,357,081	1,072,570,835	1,063,835,527
Restricted	45,524,877	18,762,399	2,437,466	2,298,560	47,962,343	21,060,959
Unrestricted	(379,766,744)	(364,926,648)	2,776,057	1,896,300	(376,990,687)	(363,030,348)
<u>Total net assets</u>	<u>\$ 704,130,380</u>	<u>\$ 682,314,197</u>	<u>\$ 39,412,111</u>	<u>\$ 39,551,941</u>	<u>\$ 743,542,491</u>	<u>\$ 721,866,138</u>

\*As restated, see note I.D.

Net assets includes, \$1,072,570,835 in capital assets (e.g., land, buildings, machinery, and equipment), reflecting the County's investment in capital assets net of related debt used to acquire those assets that is still outstanding. Suffolk County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Suffolk County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of Suffolk County's net assets, \$47,962,343, represents resources that are subject to external restrictions on how they may be used. The remaining balance is a deficit in unrestricted net assets of \$376,990,687, and substantially represents the funding of long-term liabilities as they come due rather than when they are incurred.

**Suffolk County's Changes in Net Assets**

	Governmental Activities		Business-type Activities		Totals	
	2006	2005	2006	2005	2006	2005
Revenues:						
Program revenues:						
Charges for services	\$193,253,216	\$196,690,644	\$64,151,867	\$63,613,364	\$257,405,083	\$260,304,008
Operating grants and contributions	514,019,638	505,886,372	8,163,295	8,191,419	522,182,933	514,077,791
Capital grants and contributions	20,797,121	20,905,047	-	-	20,797,121	20,905,047
General revenues:						
Property taxes	559,958,706	552,682,574	-	-	559,958,706	552,682,574
Sales and use tax	1,146,504,314	1,116,523,869	-	-	1,146,504,314	1,116,523,869
Other, net	61,191,294	55,175,925	1,475,577	794,719	62,666,871	55,970,644
Total revenues	2,495,724,289	2,447,864,431	73,790,739	72,599,502	2,569,515,028	2,520,463,933
Expenses:						
General government	327,589,847	332,268,513 *	-	-	327,589,847	332,268,513
Economic assistance and opportunity	586,969,517	582,019,106	-	-	586,969,517	582,019,106
Health	205,796,507	201,934,680	-	-	205,796,507	201,934,680
Public safety	868,052,019	806,788,770	-	-	868,052,019	806,788,770
Culture and recreation	38,061,892	34,089,823	-	-	38,061,892	34,089,823
Education	201,811,483	211,453,282	-	-	201,811,483	211,453,282
Home and community services	103,502,459	106,156,407	-	-	103,502,459	106,156,407
Transportation	107,296,508	105,357,049	-	-	107,296,508	105,357,049
Skilled nursing	-	-	38,623,725	37,724,961	38,623,725	37,724,961
Health plan	-	-	35,887,136	37,299,263	35,887,136	37,299,263
Ball park	-	-	737,299	770,834	737,299	770,834
Gabreski airport	-	-	1,357,552	1,120,535	1,357,552	1,120,535
Interest on long term debt	32,152,731	37,011,487	-	-	32,152,731	37,011,487
Total expenses	2,471,232,963	2,417,079,117	76,605,712	76,915,593	2,547,838,675	2,493,994,710
Change in net assets						
before transfers	24,491,326	30,785,314	(2,814,973)	(4,316,091)	21,676,353	26,469,223
Transfers	(2,675,143)	886,693	2,675,143	(886,693)	-	-
Change in net assets	21,816,183	31,672,007	(139,830)	(5,202,784)	21,676,353	26,469,223
Net assets - beginning, as restated	682,314,197	650,642,190 *	39,551,941	44,754,725	721,866,138	695,396,915 *
Net assets - ending	\$704,130,380	682,314,197	\$39,412,111	\$39,551,941	\$743,542,491	\$721,866,138

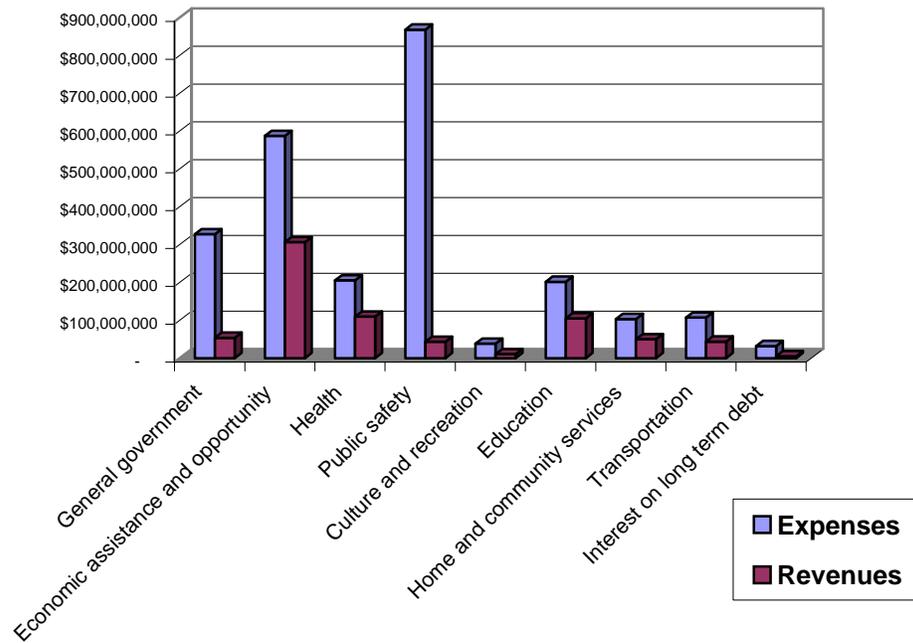
\*As restated, see note I.D.

The County's net assets increased by \$21,676,353 during the current fiscal year. The increase is attributable to the growth in general revenues (including property taxes, sales and use tax and interest on investment revenues) exceeding the growth in expenses. Sales and use tax increased approximately 2.69 percent in the current year over 2005 while property taxes over the same period increased 1.32 percent.

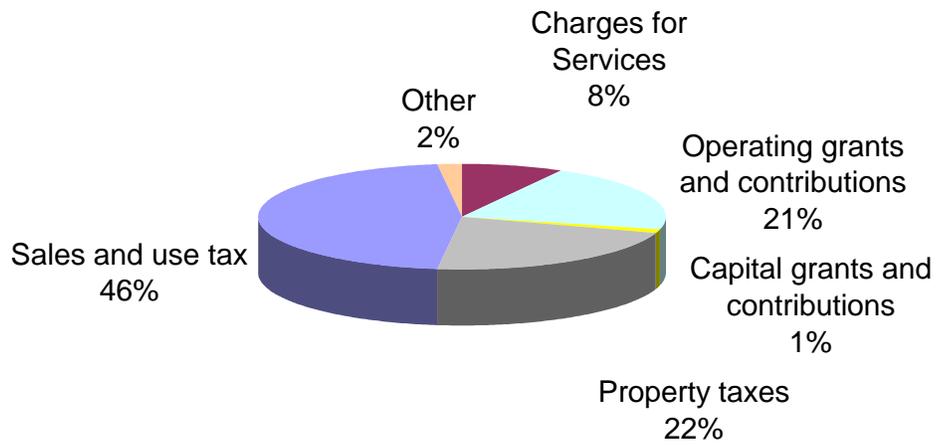
**Governmental activities.** Governmental activities increased the County's net assets by \$21,816,183. Key elements of the increase are as follows:

- Property taxes increased by approximately \$7 million (1.32 percent) during the year. This increase is the cumulative result of growth in assessed valuation, a high collection rate, and an increased tax warrant.
- Sales and use tax increased by approximately \$30 million (2.69 percent) during the year. The increase is attributed primarily to Suffolk County's economy which sustained strength during 2006.
- Miscellaneous revenue which amounted to \$32 million and included \$19.9 million from the State's tobacco settlement. The State's tobacco settlement decreased by approximately \$1.9 million (8.5 percent) during the year.
- Interest on investments which amounted to \$29 million increased 22.9 percent from the prior year, due to rising interest rates.
- Net expenses increased 3.06 percent or \$52 million. Significant contributing factors were various increased public safety costs.

## Expenses and Program Revenues-Governmental Activities



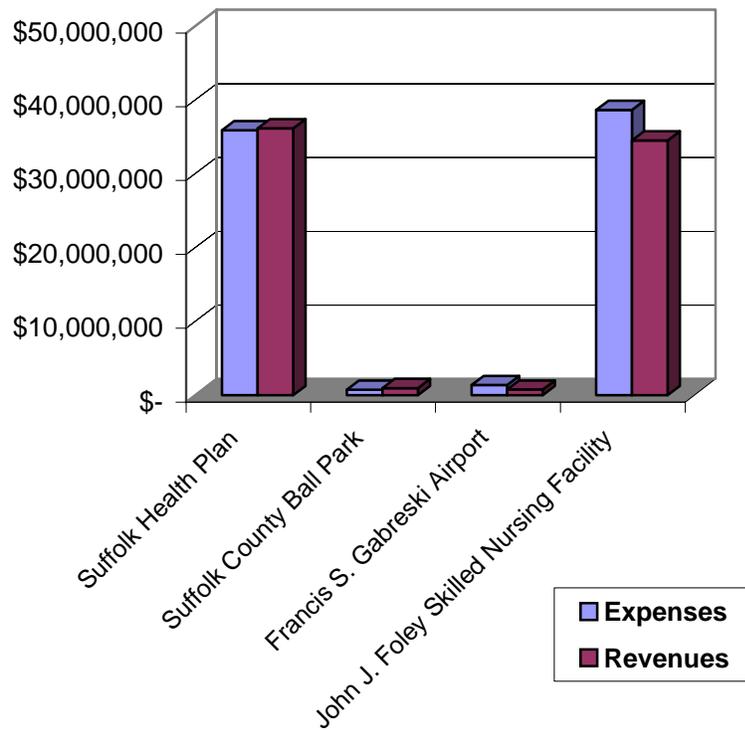
## Revenues by Source-Governmental Activities



**Business-type activities.** Business-type activities decreased the County's net assets by \$139,830. The decrease as in prior years is primarily driven by the significant operating losses incurred by the John J. Foley Skilled Nursing Facility (The operating losses incurred for 2006 and 2005 were \$11.5 million and \$12.2 million, respectively).

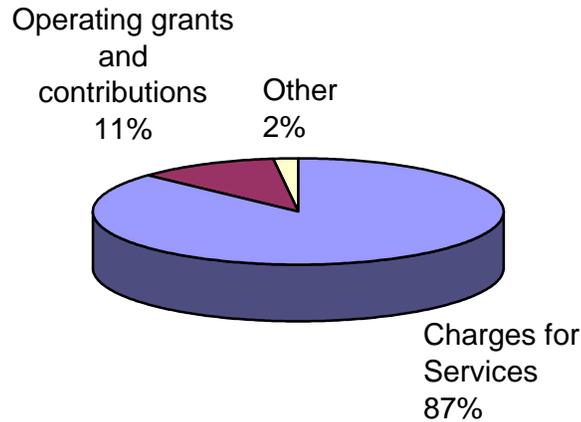
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### Expenses and Program Revenues-Business-type Activities



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## Revenues by Source-Business-type Activities



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### Financial Analysis of the County's Funds

As noted earlier, Suffolk County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of Suffolk County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Suffolk County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$594,601,947, an increase of \$57,861,543 in comparison with the prior year. Of this amount \$449,336,316 constitutes *unreserved fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$84,853,001), 2) to pay debt service (\$506,724), 3) to provide a reserve for prepaids (\$28,279,337), 4) to provide a reserve for general liability claims (\$2,534,667), 5) to provide a reserve for employee health claims (\$12,353,086), and 6) to provide a reserve for water quality protection (\$16,738,816).

The general fund is the chief operating fund of Suffolk County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$157,746,173 while total fund balance reached \$188,245,412. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 8.37 percent of total general fund expenditures, while total fund balance represents 10.00 percent of that same amount.

The fund balance of Suffolk County's general fund decreased by \$10,139,063. The decrease to the general fund balance is primarily attributable to the appropriation of beginning unreserved fund balance for spending in the 2006 fiscal year.

The police district fund has a total unreserved fund deficit of \$23,146,745. The police district total fund balance decreased during the current year by \$9,155,905. The decrease in fund balance is attributed to the early payment of the pension bill (paid on December 15, 2006 in the amount of \$51,506,782 instead of the February 1, 2007 due date) without issuance of a budget note.

The capital fund has a total fund balance of \$149,220,772. Of this amount \$104,223,646 is unreserved and \$44,997,126 is reserved to liquidate contracts and purchase orders of the prior year. The capital fund total fund balance increased during the current year by \$48,020,829. The increase is attributed primarily to an increase in proceeds from bonded debt and a decrease in capital outlays.

***Proprietary funds.*** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets/(deficit) of the Suffolk Health Plan, Suffolk County Ball Park, Francis S. Gabreski Airport, and John J. Foley Skilled Nursing Facility at the end of the year amounted to \$9,255,950, \$(445,614), \$1,203,332, and \$(7,237,611), respectively. The Suffolk Health Plan had an increase in net assets for the year of \$465,175, whereas the Suffolk County Ball Park had a decrease of \$574,134, the Francis S. Gabreski Airport had a decrease of \$916,578 and the John J. Foley Skilled Nursing Facility had an increase of \$885,707.

### **General Fund Budgetary Highlights**

Differences between the original and final amended budget for expenditures resulted in a 1.03 percent net increase, (\$21 million increase in appropriations) and can be briefly summarized as follows:

- \$1.6 million decrease to economic assistance and opportunity expenditures.
- \$4.7 million increases to public safety expenditures including fire rescue and emergency service, police, probation and sheriff.
- \$2.9 million increase to home and community services.

- \$14.7 million increase to employee benefits.

This overall increase was funded by state & federal aid.

Overall during the year, general fund revenues exceeded budgetary estimates and expenditures were less than budgetary estimates, resulting in an actual increase in fund balance that exceeded the final amended budget amount by \$97,466,306.

### **Capital Asset and Debt Administration**

**Capital assets.** Suffolk County's investment in capital assets for its governmental and business-type activities as of December 31, 2006, amounts to \$1,866,810,603 (net of accumulated depreciation). This investment in capital assets includes land, development rights, buildings, improvements, vehicles and equipment, roads, bridges, and sewer facilities. The total net increase in the County's investment in capital assets for the current fiscal year was 5.19 percent (a 5.43 percent increase for governmental activities and a .85 percent decrease in business-type activities).

Major capital asset events during the current fiscal year included the following:

- The State Commission of Correction has mandated the construction of a new correctional facility in Yaphank. The total cost of constructing the facility is estimated at \$223,549,842. Planning costs as of the close of the fiscal year reached \$4,349,119. Of this amount \$2,408,951 was spent in 2006.
- Major renovation of the civil court building and construction of a nine courtroom addition are underway at the County Civil Court Complex in Riverhead. Construction in progress as of the close of the fiscal year reached \$34,934,940. A total of \$12,267,333 was spent in 2006. Completion of this construction will enable the Supreme Court to relocate to Riverhead from the Cohalan Court Complex in Islip and District Court judges in outlying courts will be permanently relocated to Cohalan.
- Major renovation of the 94,000 square foot former infirmary building in Yaphank was completed in 2006 for a total cost of \$16,991,376. This building was converted to useable office space to accommodate County personnel and/or provide storage for Purchasing, Environmental Quality, Environmental Protection, Sheriff's Civil Bureau, Board of Elections, and Public Works.
- Construction of a 30,000 Police quartermaster supply/storage building in Yaphank was completed in 2006 for a total cost of \$5,021,016. This building is adjacent to Police Headquarters and accommodates the Quartermaster Unit and provides a secure auto forensic work area for the Identification Section.

- Land was acquired during 2006 pursuant to various land preservation and protection programs at a cost of \$38.4 million. In addition, \$13.8 million was spent for the acquisition of farmland development rights.
- Various road construction projects to strengthen and expand the County's existing roadways began or continued in 2006; construction in progress as of the close of the fiscal year reached \$24.4 million. In addition, \$7.5 million was transferred to infrastructure upon completion of the construction projects during 2006.

**Suffolk County's Capital Assets**  
(net of depreciation)

	Governmental activities		Business-type activities		Totals	
	2006	2005	2006	2005	2006	2005
Land	\$585,071,123	\$546,699,529	\$22,092,831	\$22,092,831	\$607,163,954	\$568,792,360
Development rights	89,700,438	75,879,481	-	-	89,700,438	75,879,481
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607
Buildings	303,214,770	289,762,999	37,011,510	33,844,384	340,226,280	323,607,383
Improvements other than buildings	27,819,830	26,328,883	3,965,211	73,274	31,785,041	26,402,157
Vehicles and equipment	96,354,109	94,967,822	955,203	871,300	97,309,312	95,839,122
Infrastructure	540,861,244	549,046,182 *	-	-	540,861,244	549,046,182
Construction in progress	152,945,609	120,533,034	2,211,118	9,923,615	155,156,727	130,456,649
<b>Total</b>	<b>\$1,800,574,730</b>	<b>\$1,707,825,537</b>	<b>\$66,235,873</b>	<b>\$66,805,404</b>	<b>\$1,866,810,603</b>	<b>\$1,774,630,941</b>

\* As restated, see note I.D.

Additional information on Suffolk County's capital assets can be found in note III.C., on pages 65-68 of this report.

**Long-term debt.** At the end of the current year, Suffolk County had total bonded debt outstanding of \$802,760,673. This entire debt comprises debt backed by the full faith and credit of the County.

**Suffolk County's Outstanding Debt**  
**General Obligation Bonds**

	Governmental activities		Business-type activities		Totals	
	2006	2005	2006	2005	2006	2005
General obligation bonds	\$770,646,135	\$693,707,354	\$32,114,538	\$31,598,009	\$802,760,673	\$725,305,363

Suffolk County's total bonded debt increased by \$77,455,310 (10.68 percent) during the current fiscal year.

Suffolk County maintains an “AA-” rating from Standard & Poors, an “AA-” rating from Fitch and an “Aa3” rating from Moody’s for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 percent of the average full valuation of taxable real estate of the County for the most recent five-year period. The current debt limitation for Suffolk County is \$13,795,773,798, which is significantly in excess of Suffolk County’s outstanding general obligation debt. The County has \$398,965,000 in bonds authorized, but un-issued.

Additional information on Suffolk County’s long-term debt can be found in note III.G., on pages 73-78 of this report.

### **Economic Factors and Next Year’s Budgets and Rates**

- The unemployment rate for Suffolk County is currently 3.9 percent, which is a decrease from a rate of 4.2 percent a year ago. This compares favorably to the state’s average unemployment rate of 4.5 percent and the national average rate also of 4.5 percent.
- The vacancy rate of office properties located in the County over the past three years is 12.7, 14.1 and 14.7 percent for years 2004, 2005, and 2006, respectively.
- Inflationary trends in the region are somewhat higher than national indices. The annual 2006 NY metro area regional Consumer Price Index (CPI) was 3.8 percent, while the U.S. city annual CPI was 3.2 percent.

All of these factors were considered in preparing the County’s budget for the 2007 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to \$157,746,173. The County has appropriated \$145 million of the unreserved general fund balance for spending in the 2007 fiscal year budget.

It is intended that the use of available fund balance will deter the need for significant property tax rate increases during the 2007 fiscal year.

## **Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Comptroller, H. Lee Dennison Building, 100 Veterans Memorial Highway, P.O. Box 6100, Hauppauge, N.Y. 11788-0099.

# BASIC FINANCIAL STATEMENTS

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Net Assets**  
**December 31, 2006**

	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business - Type Activities</b>	<b>Totals</b>	
<b>Assets</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 470,021,510	\$ 11,344,043	\$ 481,365,553	\$ 39,212,130
Investments	-	-	-	16,224,621
Property tax receivable, net of allowance for estimated uncollectibles of \$ 11,250,443	108,167,397	-	108,167,397	-
Accounts receivable, net	-	-	-	4,548,455
<b>Due from:</b>				
<b>New York State and federal sources:</b>				
Programs of assistance	58,535,022	-	58,535,022	-
Grants-in-aid	125,935,998	-	125,935,998	-
Sales tax	125,829,489	-	125,829,489	-
Other	-	-	-	3,249,892
Towns	61,252,912	-	61,252,912	-
Component units	3,365,687	-	3,365,687	-
Primary government	-	-	-	12,530,653
Internal balances	11,921,407	(11,921,407)	-	-
Other receivables	55,749,981	15,161,651	70,911,632	1,642,369
Prepays	28,279,337	495,572	28,774,909	-
Direct financing lease receivables, current	-	-	-	26,875,000
<b>Total current assets</b>	<b>1,049,058,740</b>	<b>15,079,859</b>	<b>1,064,138,599</b>	<b>104,283,120</b>
<b>Noncurrent assets:</b>				
<b>Restricted:</b>				
Cash and cash equivalents	-	434,284	434,284	7,807,258
Investments	-	2,003,182	2,003,182	-
Other receivables	-	258,611	258,611	-
Deferred bond issuance cost	1,656,405	52,366	1,708,771	1,300,522
Direct financing lease receivables, noncurrent	-	-	-	40,795,000
<b>Capital assets:</b>				
Nondepreciable	832,324,777	24,303,949	856,628,726	8,600,911
Depreciable, net	968,249,953	41,931,924	1,010,181,877	116,664,577
<b>Total noncurrent assets</b>	<b>1,802,231,135</b>	<b>68,984,316</b>	<b>1,871,215,451</b>	<b>175,168,268</b>
<b>Total assets</b>	<b>2,851,289,875</b>	<b>84,064,175</b>	<b>2,935,354,050</b>	<b>279,451,388</b>

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Net Assets**  
**December 31, 2006**

	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business - Type Activities</b>	<b>Totals</b>	
<b>Liabilities</b>				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 302,954,371	\$ 10,693,112	\$ 313,647,483	\$ 26,431,418
Contract retainage payable	5,012,022	-	5,012,022	-
Accrued interest payable	7,830,125	-	7,830,125	-
Notes payable	35,000,000	-	35,000,000	-
Due to:				
Component units	1,261	-	1,261	-
Primary government	-	-	-	3,145,066
Other unearned revenue, restricted	19,178,579	35,544	19,214,123	15,961,466
Accumulated vacation and sick leave	18,933,984	87,918	19,021,902	-
Estimated liability for claims	25,450,576	-	25,450,576	-
Obligations under capital leases	33,738,616	-	33,738,616	-
Long-term obligations	81,788,105	2,602,576	84,390,681	32,205,546
Total current liabilities	<u>529,887,639</u>	<u>13,419,150</u>	<u>543,306,789</u>	<u>77,743,496</u>
Noncurrent liabilities:				
Funds held in trust	-	251,912	251,912	-
Accumulated vacation and sick leave	316,372,167	1,469,040	317,841,207	23,588,064
Estimated liability for claims	482,382,983	-	482,382,983	13,403,289
Obligations under capital leases	129,658,676	-	129,658,676	-
Long-term obligations	688,858,030	29,511,962	718,369,992	154,295,758
Total noncurrent liabilities	<u>1,617,271,856</u>	<u>31,232,914</u>	<u>1,648,504,770</u>	<u>191,287,111</u>
Total liabilities	<u>2,147,159,495</u>	<u>44,652,064</u>	<u>2,191,811,559</u>	<u>269,030,607</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	1,038,372,247	34,198,588	1,072,570,835	16,400,194
Restricted for:				
Capital projects	-	-	-	5,626,863
Bonded debt	506,724	-	506,724	-
Water quality protection	16,738,816	-	16,738,816	-
Other purposes	28,279,337	2,437,466	30,716,803	-
Unrestricted (deficit)	(379,766,744)	2,776,057	(376,990,687)	(11,606,276)
Total net assets	<u>\$ 704,130,380</u>	<u>\$ 39,412,111</u>	<u>\$ 743,542,491</u>	<u>\$ 10,420,781</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
Statement of Activities  
For the Year Ended December 31, 2006

	Net (Expenses) Revenue and Changes in Net Assets							Component Units
	Program Revenues			Primary Government			Total	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities		
<b>Functions/Programs</b>								
<b>Primary Government:</b>								
Governmental activities:								
General government support	\$ 327,589,847	\$ 44,751,171	\$ 9,161,858	\$ -	\$ (273,676,818)	\$ -	\$ (273,676,818)	\$ -
Economic assistance and opportunity	586,969,517	27,439,556	278,502,250	224,467	(280,803,244)	-	(280,803,244)	-
Health	205,796,507	27,943,652	81,677,739	-	(96,175,116)	-	(96,175,116)	-
Public safety	868,052,019	21,770,800	17,993,930	3,418,615	(824,868,674)	-	(824,868,674)	-
Culture and recreation	38,061,892	9,435,539	1,441,747	-	(27,184,606)	-	(27,184,606)	-
Education	201,811,483	4,816,338	95,513,498	4,761,542	(96,720,105)	-	(96,720,105)	-
Home and community services	103,502,459	35,566,700	6,051,592	8,704,162	(53,180,005)	-	(53,180,005)	-
Transportation	107,296,508	16,433,125	23,677,024	3,688,335	(63,498,024)	-	(63,498,024)	-
Interest on long-term debt	32,152,731	5,096,335	-	-	(27,056,396)	-	(27,056,396)	-
Total governmental activities	2,471,232,963	193,253,216	514,019,638	20,797,121	(1,743,162,988)	-	(1,743,162,988)	-
Business-type activities:								
John J. Foley Skilled Nursing Facility	38,623,725	26,320,945	8,163,295	-	-	(4,139,485)	(4,139,485)	-
Suffolk Health Plan	35,887,136	36,138,217	-	-	-	251,081	251,081	-
Suffolk County Ball Park	737,299	942,043	-	-	-	204,744	204,744	-
Francis S. Gabreski Airport	1,357,552	750,662	-	-	-	(606,890)	(606,890)	-
Total business-type activities	76,605,712	64,151,867	8,163,295	-	-	(4,290,550)	(4,290,550)	-
Total primary government	\$ 2,547,838,675	\$ 257,405,083	\$ 522,182,933	\$ 20,797,121	\$ (1,743,162,988)	\$ (4,290,550)	\$ (1,747,453,538)	\$ -
<b>Component units:</b>								
Suffolk County Community College	\$ 169,871,742	\$ 60,464,481	\$ 60,398,448	\$ -	\$ -	\$ -	\$ -	\$ (49,008,813)
Suffolk Regional Off-Track Betting Corp	49,877,131	50,094,032	-	-	-	-	-	216,901
Suffolk County Industrial Development	5,015,111	737,847	-	-	-	-	-	(4,277,264)
Total Component units	\$ 224,763,984	\$ 111,296,360	\$ 60,398,448	\$ -	\$ -	\$ -	\$ -	\$ (53,069,176)
<b>General Revenues:</b>								
Taxes:								
Real property taxes					\$ 559,958,706	\$ -	\$ 559,958,706	\$ -
Sales and use tax					1,146,504,314	-	1,146,504,314	-
Payment from primary government					-	-	-	36,956,201
Grants and contributions not restricted to specific programs					-	-	-	9,732,302
Interest on investments					29,096,553	676,054	29,772,607	2,111,669
Miscellaneous					32,094,741	799,523	32,894,264	7,532,043
Transfer					(2,675,143)	2,675,143	-	-
Total General revenues, special items, and transfers					1,764,979,171	4,150,720	1,769,129,891	56,332,215
Change in net assets					21,816,183	(139,830)	21,676,353	3,263,039
Net Assets at beginning of year, as restated (Note I.D.)					682,314,197	39,551,941	721,866,138	7,157,742
Net assets at end of year					\$ 704,130,380	\$ 39,412,111	\$ 743,542,491	\$ 10,420,781

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2006**

	<u>General</u>	<u>Police District</u>	<u>Capital</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 30,155,605	\$ 110,315	\$ 166,633,546	\$ 273,122,044	\$ 470,021,510
Property tax receivable, net of allowance for estimated uncollectibles of \$ 11,499,934	108,167,397	-	-	-	108,167,397
Due from:					
New York State and federal sources:					
Programs of assistance	58,535,022	-	-	-	58,535,022
Grants-in-aid	114,849,207	1,754,877	2,569,131	6,762,783	125,935,998
Sales tax	119,128,826	-	-	6,700,663	125,829,489
Towns	61,252,912	-	-	-	61,252,912
Other funds	68,453,261	5,429,252	10,213,356	95,224,885	179,320,754
Component units	3,365,687	-	-	-	3,365,687
Other receivables	52,992,491	-	-	2,757,490	55,749,981
Prepays	14,262,170	12,876,695	-	1,140,472	28,279,337
Total assets	<u>\$ 631,162,578</u>	<u>\$ 20,171,139</u>	<u>\$ 179,416,033</u>	<u>\$ 385,708,337</u>	<u>\$ 1,216,458,087</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 216,913,166	\$ 21,146,852	\$ 21,011,025	\$ 27,100,768	\$ 286,171,811
Contract retainage payable	36,682	-	3,640,290	1,335,050	5,012,022
Notes payable	35,000,000	-	-	-	35,000,000
Due to:					
Other funds	67,610,447	22,171,032	828,460	76,789,408	167,399,347
Component units	1,261	-	-	-	1,261
Deferred tax revenue	98,014,933	-	-	-	98,014,933
Other deferred revenue	25,340,677	-	4,715,486	200,603	30,256,766
Total liabilities	<u>442,917,166</u>	<u>43,317,884</u>	<u>30,195,261</u>	<u>105,425,829</u>	<u>621,856,140</u>
Fund balances:					
Reserved for:					
Encumbrances	1,349,316	411,669	44,997,126	38,094,890	84,853,001
Bonded debt	-	-	-	506,724	506,724
Prepays	14,262,170	12,876,695	-	1,140,472	28,279,337
General liability claims	2,534,667	-	-	-	2,534,667
Employee health claims	12,353,086	-	-	-	12,353,086
Water quality protection	-	-	-	16,738,816	16,738,816
Unreserved	157,746,173	(36,435,109)	104,223,646	-	225,534,710
Unreserved, reported in nonmajor:					
Special revenue funds	-	-	-	204,118,750	204,118,750
Capital project funds	-	-	-	19,682,856	19,682,856
Total fund balances	<u>188,245,412</u>	<u>(23,146,745)</u>	<u>149,220,772</u>	<u>280,282,508</u>	<u>594,601,947</u>
Total liabilities and fund balances	<u>\$ 631,162,578</u>	<u>\$ 20,171,139</u>	<u>\$ 179,416,033</u>	<u>\$ 385,708,337</u>	<u>\$ 1,216,458,087</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Reconciliation of the Balance Sheet**  
**To the Statement of Net Assets**  
**December 31, 2006**

Amounts reported for governmental activities in the Statement of Net Assets are different from the amounts reported in the Balance Sheet of the Governmental Funds because of the following:

Fund balances: total from governmental funds		\$ 594,601,947
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		1,800,574,730
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred:		1,656,405
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued Liabilities	\$ (16,782,560)	
Accumulated vacation and sick leave	(335,306,151)	
Estimated liability for claims	(507,833,559)	
Obligations under capital leases-long term	(163,397,292)	
Interest Payables	(7,830,125)	
Long-term obligations	(770,807,622)	
Amortization of deferred amount	(811,182)	
Amortization of premium	972,669	
Total long-term liabilities		(1,801,795,822)
Certain revenues are earned but not collected at year-end and therefore are reported as deferred revenue in the governmental funds balance sheets.		109,093,120
Net assets of governmental activities		\$ 704,130,380

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2006**

	<u>General</u>	<u>Police District</u>	<u>Capital</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>					
Real property taxes	\$ 71,744,838	\$ 426,715,862	\$ -	\$ 58,885,105	\$ 557,345,805
Sales and use tax	1,018,209,081	58,604,838	-	69,690,395	1,146,504,314
New York State aid	275,509,165	463,713	7,180,128	21,184,786	304,337,792
Federal aid	188,046,404	2,152,909	6,835,668	13,448,105	210,483,086
Licenses, permits, fines, fees, etc.	135,527,026	1,210,552	-	55,233,379	191,970,957
Interest on investments	16,378,785	191,446	-	12,526,322	29,096,553
Miscellaneous	57,627,435	593,396	6,350,621	2,523,309	67,094,761
Total revenues	<u>1,763,042,734</u>	<u>489,932,716</u>	<u>20,366,417</u>	<u>233,491,401</u>	<u>2,506,833,268</u>
<b>Expenditures</b>					
Current:					
General government support	206,226,101	-	-	3,925,677	210,151,778
Economic assistance and opportunity	525,620,981	-	-	8,509,562	534,130,543
Health	167,136,043	-	-	51,270	167,187,313
Public safety	228,524,826	321,338,866	-	13,303,604	563,167,296
Culture and recreation	24,160,039	-	-	2,719,780	26,879,819
Education	201,811,483	-	-	-	201,811,483
Home and community services	9,713,986	-	-	84,066,525	93,780,511
Transportation	86,088,902	-	-	7,990,072	94,078,974
Employee benefits	355,346,504	74,055,733	-	8,762,444	438,164,681
Debt service:					
Principal	54,852,849	3,309,501	-	18,211,026	76,373,376
Interest and other charges	25,427,239	1,306,520	-	4,258,018	30,991,777
Capital outlay	-	-	135,406,285	27,646,390	163,052,675
Total expenditures	<u>1,884,908,953</u>	<u>400,010,620</u>	<u>135,406,285</u>	<u>179,444,368</u>	<u>2,599,770,226</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(121,866,219)</u>	<u>89,922,096</u>	<u>(115,039,868)</u>	<u>54,047,033</u>	<u>(92,936,958)</u>
<b>Other financing sources (uses)</b>					
Proceeds from serial bonds issued	-	-	152,465,714	1,007,930	153,473,644
Transfers in	335,040,556	5,259,254	10,594,983	128,893,233	479,788,026
Transfers out	(223,313,400)	(104,337,255)	-	(154,812,514)	(482,463,169)
Total other financing sources (uses)	<u>111,727,156</u>	<u>(99,078,001)</u>	<u>163,060,697</u>	<u>(24,911,351)</u>	<u>150,798,501</u>
Net change in fund balances	(10,139,063)	(9,155,905)	48,020,829	29,135,682	57,861,543
Fund Balances at beginning of year	<u>198,384,475</u>	<u>(13,990,840)</u>	<u>101,199,943</u>	<u>251,146,826</u>	<u>536,740,404</u>
Fund balances at end of year	<u>\$ 188,245,412</u>	<u>\$ (23,146,745)</u>	<u>\$ 149,220,772</u>	<u>\$ 280,282,508</u>	<u>\$ 594,601,947</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended December 31, 2006**

Amounts reported for governmental activities in the Statement of Activities are different from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds because of the following:

Net change in fund balances: total from governmental funds	\$ 57,861,543
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$157,828,113) exceeded depreciation (\$53,098,614) in the current period.	104,729,499
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net assets.	(11,980,306)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(78,261,222)
Revenues reported in the governmental funds statements and not reported in the Statement of Activities.	(834,660)
Expenses reported in the Statement of Activities that do not require the use of current financial resources are not reported as expenditures in governmental funds.	(49,698,671)
Change in net assets of governmental activities	<u><u>\$ 21,816,183</u></u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 79,092,399	\$ 79,092,399	\$ 71,744,838	\$ (7,347,561)
Sales and use tax	1,023,458,698	1,023,458,698	1,018,209,081	(5,249,617)
New York State aid	271,182,791	277,960,990	275,509,165	(2,451,825)
Federal aid	195,366,429	202,218,313	188,046,404	(14,171,909)
Licenses, permits, fines, fees, etc.	126,632,904	126,638,704	135,527,026	8,888,322
Interest on investments	10,809,470	10,809,470	16,378,785	5,569,315
Miscellaneous	54,161,109	54,217,474	57,627,435	3,409,961
Total revenues	<u>1,760,703,800</u>	<u>1,774,396,048</u>	<u>1,763,042,734</u>	<u>(11,353,314)</u>
<b>Expenditures</b>				
Current:				
General government support:				
Audit and control	6,207,520	6,207,520	5,893,186	314,334
Board of elections	11,179,903	11,154,903	11,127,099	27,804
Civil service	6,593,939	6,593,939	6,005,572	588,367
County clerk	7,537,530	7,537,530	6,905,066	632,464
County executive	5,921,715	5,532,567	4,761,171	771,396
District attorney	30,090,012	30,764,929	29,854,491	910,438
Finance and taxation	4,092,659	4,092,659	3,643,333	449,326
Health	2,500,000	2,500,000	-	2,500,000
Information Technology Services	14,913,610	14,998,735	13,159,937	1,838,798
Law	11,941,677	11,941,677	10,904,475	1,037,202
Legal aid society	10,030,950	10,030,950	9,266,147	764,803
Legislative	10,711,041	10,658,108	8,914,529	1,743,579
Planning	2,874,467	474,227	455,278	18,949
Public administrator	439,631	439,631	438,457	1,174
Public works	84,552,297	81,485,573	78,442,768	3,042,805
Real property	2,401,850	2,401,850	2,264,442	137,408
Miscellaneous	25,030,338	26,599,287	14,190,150	12,409,137
Total general government support	<u>237,019,139</u>	<u>233,414,085</u>	<u>206,226,101</u>	<u>27,187,984</u>
Economic assistance and opportunity:				
County executive	18,874,876	18,929,471	17,337,176	1,592,295
Economic development	2,800,151	2,653,501	2,275,291	378,210
Labor	7,794,228	7,794,228	7,256,453	537,775
Probation	9,355,835	9,512,958	7,847,651	1,665,307
Social services	559,719,360	558,084,650	490,810,943	67,273,707
Miscellaneous	100,985	100,985	93,467	7,518
Total economic assistance and opportunity	<u>598,645,435</u>	<u>597,075,793</u>	<u>525,620,981</u>	<u>71,454,812</u>

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Health	184,439,816	186,802,123	167,136,043	19,666,080
Public safety:				
Fire rescue and emergency service	8,798,670	10,226,335	9,441,187	785,148
Law	175,956	175,956	161,999	13,957
Police	82,553,247	83,230,144	79,113,417	4,116,727
Probation	32,227,402	32,277,347	28,781,623	3,495,724
Public works	100,000	100,000	17,885	82,115
Sheriff	114,378,802	116,921,739	111,008,715	5,913,024
Total public safety	<u>238,234,077</u>	<u>242,931,521</u>	<u>228,524,826</u>	<u>14,406,695</u>
Culture and recreation:				
County executive	10,235,906	10,628,764	9,629,354	999,410
Parks	15,545,771	15,464,122	14,331,546	1,132,576
Miscellaneous	199,140	199,140	199,139	1
Total culture and recreation	<u>25,980,817</u>	<u>26,292,026</u>	<u>24,160,039</u>	<u>2,131,987</u>
Education:				
Health services	170,477,417	170,477,417	154,287,321	16,190,096
Miscellaneous	46,720,197	47,524,197	47,524,162	35
Total education	<u>217,197,614</u>	<u>218,001,614</u>	<u>201,811,483</u>	<u>16,190,131</u>
Home and community services:				
Cooperative extension	3,039,030	3,039,030	3,013,923	25,107
County executive	1,105,089	1,337,344	868,730	468,614
Environment and Energy	-	2,814,899	2,451,283	363,616
Law	461,583	462,083	401,009	61,074
Planning	2,179,155	2,028,024	2,008,590	19,434
Public works	705,382	705,382	566,288	139,094
Soil and water conservation	413,872	413,872	354,163	59,709
Miscellaneous	115,000	115,000	50,000	65,000
Total home and community services	<u>8,019,111</u>	<u>10,915,634</u>	<u>9,713,986</u>	<u>1,201,648</u>
Transportation:				
Public works	90,055,596	89,494,004	86,088,902	3,405,102
Employee benefits	<u>344,546,844</u>	<u>359,200,960</u>	<u>356,125,179</u>	<u>3,075,781</u>
Debt service - principal	54,854,587	55,013,800	54,852,849	160,951
Debt service - interest	24,873,198	25,498,233	25,427,239	70,994
Total debt service	<u>79,727,785</u>	<u>80,512,033</u>	<u>80,280,088</u>	<u>231,945</u>
Total expenditures	<u>2,023,866,234</u>	<u>2,044,639,793</u>	<u>1,885,687,628</u>	<u>158,952,165</u>

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Excess (deficiency) of revenues over (under) expenditures	(263,162,434)	(270,243,745)	(122,644,894)	147,598,851
<b>Other financing sources (uses)</b>				
Proceeds from serial bonds issued	-	53,517,981	-	(53,517,981)
Transfers in	347,564,189	341,965,857	335,040,556	(6,925,301)
Transfers out	(215,335,080)	(233,624,137)	(223,313,400)	10,310,737
Total other financing sources (uses)	132,229,109	161,859,701	111,727,156	(50,132,545)
Net change in fund balances (budgetary basis)	(130,933,325)	(108,384,044)	(10,917,738)	97,466,306
Fund balances at beginning of year (budgetary basis)	140,957,854	184,900,980	184,900,980	-
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ 10,024,529</u>	<u>\$ 76,516,936</u>	<u>\$ 173,983,242</u>	<u>\$ 97,466,306</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 173,983,242
Add: pension payments recorded as prepaid expenses	<u>14,262,170</u>
Fund balance at end of year (GAAP basis)	<u>\$ 188,245,412</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Police District - Special Revenue Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 426,512,349	\$ 426,512,349	\$ 426,715,862	\$ 203,513
Sales and use tax	58,604,838	58,604,838	58,604,838	-
New York State aid	288,654	433,654	463,713	30,059
Federal aid	-	3,497,525	2,152,909	(1,344,616)
Licenses, permits, fines, fees, etc.	1,886,648	1,886,648	1,210,552	(676,096)
Interest on investments	152,000	152,000	191,446	39,446
Miscellaneous	620,850	620,850	593,396	(27,454)
	<u>488,065,339</u>	<u>491,707,864</u>	<u>489,932,716</u>	<u>(1,775,148)</u>
<b>Expenditures</b>				
Current:				
Public safety:				
Police	327,079,488	324,341,812	321,338,866	3,002,946
Employee benefits	70,226,188	76,155,132	75,697,862	457,270
Debt Service:				
Principal	3,320,786	3,309,502	3,309,501	1
Interest and other charges	1,293,024	1,306,520	1,306,520	-
	<u>401,919,486</u>	<u>405,112,966</u>	<u>401,652,749</u>	<u>3,460,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>86,145,853</u>	<u>86,594,898</u>	<u>88,279,967</u>	<u>1,685,069</u>
<b>Other financing sources (uses)</b>				
Proceeds from serial bonds issued	-	46,262,528	-	(46,262,528)
Transfers in	8,059,018	5,259,254	5,259,254	-
Transfers out	(99,735,398)	(105,221,404)	(104,337,255)	884,149
	<u>(91,676,380)</u>	<u>(53,699,622)</u>	<u>(99,078,001)</u>	<u>(45,378,379)</u>
Net change in fund balances (budgetary basis)	(5,530,527)	32,895,276	(10,798,034)	(43,693,310)
Fund balances (deficits) at beginning of year (budgetary basis)	<u>5,530,527</u>	<u>(25,225,406)</u>	<u>(25,225,406)</u>	<u>-</u>
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ 7,669,870</u>	<u>\$ (36,023,440)</u>	<u>\$ (43,693,310)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (36,023,440)
Add: pension payments recorded as prepaid expenses	<u>12,876,695</u>
Fund balance at end of year (GAAP basis)	<u>\$ (23,146,745)</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**

**Statement of Net Assets**

**Enterprise Funds**

**December 31, 2006**

	<u>Suffolk Health Plan</u>	<u>Suffolk County Ball Park</u>	<u>Francis S. Gabreski Airport</u>	<u>John J. Foley Skilled Nursing Facility</u>	<u>Total</u>
<b>Assets</b>					
Current assets:					
Cash and cash equivalents	\$ 9,227,811	\$ 1,436	\$ 264,617	\$ 1,850,179	\$ 11,344,043
Accounts receivable (net of allowance for doubtful accounts)	4,649,380	-	-	7,174,888	11,824,268
Due from other funds	99,617	-	396,591	285,488	781,696
Other receivables	2,003,320	28,343	1,129,082	176,638	3,337,383
Prepays	-	-	12,458	483,114	495,572
Total current assets	<u>15,980,128</u>	<u>29,779</u>	<u>1,802,748</u>	<u>9,970,307</u>	<u>27,782,962</u>
Noncurrent assets:					
Restricted:					
Cash and cash equivalents	434,284	-	-	-	434,284
Investments	2,003,182	-	-	-	2,003,182
Other receivables	250,000	-	-	8,611	258,611
Deferred bond issuance cost	-	-	-	52,366	52,366
Capital assets:					
Nondepreciable	-	2,092,831	22,211,118	-	24,303,949
Depreciable, net	53,912	15,082,834	4,875,586	21,919,592	41,931,924
Total noncurrent assets	<u>2,741,378</u>	<u>17,175,665</u>	<u>27,086,704</u>	<u>21,980,569</u>	<u>68,984,316</u>
Total assets	<u>18,721,506</u>	<u>17,205,444</u>	<u>28,889,452</u>	<u>31,950,876</u>	<u>96,767,278</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	6,938,634	1,923	70,625	2,278,997	9,290,179
Accrued liabilities	-	-	-	1,402,933	1,402,933
Due to other funds	-	473,470	528,791	11,700,842	12,703,103
Other deferred revenue	35,544	-	-	-	35,544
Accumulated vacation and sick leave	-	-	-	87,918	87,918
Long-term obligations	-	333,784	425,846	1,842,946	2,602,576
Total current liabilities	<u>6,974,178</u>	<u>809,177</u>	<u>1,025,262</u>	<u>17,313,636</u>	<u>26,122,253</u>
Noncurrent liabilities:					
Funds held in trust	-	-	-	251,912	251,912
Accumulated vacation and sick leave	-	-	-	1,469,040	1,469,040
Long-term obligations	-	3,560,614	3,589,801	22,361,547	29,511,962
Total noncurrent liabilities	<u>-</u>	<u>3,560,614</u>	<u>3,589,801</u>	<u>24,082,499</u>	<u>31,232,914</u>
Total liabilities	<u>6,974,178</u>	<u>4,369,791</u>	<u>4,615,063</u>	<u>41,396,135</u>	<u>57,355,167</u>
<b>Net Assets</b>					
Invested in capital assets, net of related debt	53,912	13,281,267	23,071,057	(2,207,648)	34,198,588
Restricted (statutory reserve)	2,437,466	-	-	-	2,437,466
Unrestricted (deficit)	9,255,950	(445,614)	1,203,332	(7,237,611)	2,776,057
Total net assets	<u>\$ 11,747,328</u>	<u>\$ 12,835,653</u>	<u>\$ 24,274,389</u>	<u>\$ (9,445,259)</u>	<u>\$ 39,412,111</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Enterprise Funds**  
**For the Year Ended December 31, 2006**

	<u>Suffolk Health Plan</u>	<u>Suffolk County Ball Park</u>	<u>Francis S. Gabreski Airport</u>	<u>John J. Foley Skilled Nursing Facility</u>	<u>Total</u>
<b>Operating revenues</b>					
Managed care fees	\$ 36,138,217	\$ -	\$ -	\$ -	\$ 36,138,217
Net patient revenues	-	-	-	26,320,945	26,320,945
Licenses, permits, fines, fees, etc.	-	942,043	717,101	-	1,659,144
Miscellaneous	-	-	42,040	791,044	833,084
Total operating revenues	<u>36,138,217</u>	<u>942,043</u>	<u>759,141</u>	<u>27,111,989</u>	<u>64,951,390</u>
<b>Operating expenses</b>					
Medical expenses	31,160,269	-	-	-	31,160,269
Management fees	3,575,089	-	-	-	3,575,089
Administrative expenses	953,320	-	975,159	26,595,269	28,523,748
Depreciation	28,647	457,056	96,408	1,641,371	2,223,482
Miscellaneous	-	68,868	-	-	68,868
Employee benefits	169,811	-	107,099	9,172,978	9,449,888
Debt service interest	-	211,375	97,763	1,214,107	1,523,245
Total operating expenses	<u>35,887,136</u>	<u>737,299</u>	<u>1,276,429</u>	<u>38,623,725</u>	<u>76,524,589</u>
Operating income (loss)	<u>251,081</u>	<u>204,744</u>	<u>(517,288)</u>	<u>(11,511,736)</u>	<u>(11,573,199)</u>
<b>Nonoperating revenues (expenses)</b>					
Revenue from other governments	-	-	-	8,163,295	8,163,295
Interest on investments	604,295	21,122	40,227	10,410	676,054
Loss on sale of capital assets	-	-	(81,123)	-	(81,123)
Total nonoperating revenues (expenses)	<u>604,295</u>	<u>21,122</u>	<u>(40,896)</u>	<u>8,173,705</u>	<u>8,758,226</u>
Income (loss) before contributions and transfers	855,376	225,866	(558,184)	(3,338,031)	(2,814,973)
Transfers in	11,023	-	5,010	12,175,867	12,191,900
Transfers out	<u>(401,224)</u>	<u>(800,000)</u>	<u>(363,404)</u>	<u>(7,952,129)</u>	<u>(9,516,757)</u>
Change in net assets	465,175	(574,134)	(916,578)	885,707	(139,830)
Total net assets at beginning of year	<u>11,282,153</u>	<u>13,409,787</u>	<u>25,190,967</u>	<u>(10,330,966)</u>	<u>39,551,941</u>
Total net assets at end of year	<u>\$ 11,747,328</u>	<u>\$ 12,835,653</u>	<u>\$ 24,274,389</u>	<u>\$ (9,445,259)</u>	<u>\$ 39,412,111</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Cash Flows**  
**Enterprise Funds**  
**For the Year Ended December 31, 2006**

	<b>Suffolk Health Plan</b>	<b>Suffolk County Ball Park</b>	<b>Francis S. Gabreski Airport</b>	<b>John J. Foley Skilled Nursing Facility</b>	<b>Totals</b>
<b>Cash flows from operating activities</b>					
Receipts from operations	\$ 37,006,163	\$ 942,262	\$ 668,333	\$ 29,602,412	\$ 68,219,170
Receipts from other revenue	319,766	-	4,129	791,044	1,114,939
Payments for medical expenses	(33,129,199)	-	-	-	(33,129,199)
Payments to suppliers	-	-	(503,325)	(9,526,063)	(10,029,388)
Payments for management fees	(3,575,089)	-	-	-	(3,575,089)
Payments for administrative expenses	(1,586,259)	-	-	-	(1,586,259)
Payments for contractual services	-	(34,500)	(11,769)	-	(46,269)
Miscellaneous expenses	-	(32,445)	-	-	(32,445)
Payments to employees	-	-	(457,913)	(16,936,308)	(17,394,221)
Payments for employee benefits	-	-	(60,082)	(9,172,978)	(9,233,060)
Net cash provided (used) by operating activities	(964,618)	875,317	(360,627)	(5,241,893)	(5,691,821)
<b>Cash flows from noncapital financing activities</b>					
Payments from other governments	-	-	-	(3,727,556)	(3,727,556)
Transfer from other funds	-	-	-	12,175,867	12,175,867
Transfer to other funds	-	(342,343)	(151,284)	-	(493,627)
Net cash provided (used) by noncapital financing activities	-	(342,343)	(151,284)	8,448,311	7,954,684
<b>Cash flows from capital and related financing activities</b>					
Proceeds from capital debt	-	-	-	966,000	966,000
Purchase of capital assets	(20,727)	-	-	(1,146,089)	(1,166,816)
Principal paid on capital debt	-	(371,352)	(283,195)	(1,774,437)	(2,428,984)
Interest paid on capital debt	-	(211,375)	(97,763)	(1,208,732)	(1,517,870)
Net cash provided (used) by capital and related financing activities	(20,727)	(582,727)	(380,958)	(3,163,258)	(4,147,670)

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Cash Flows**  
**Enterprise Funds**  
**For the Year Ended December 31, 2006**

	<u>Suffolk Health Plan</u>	<u>Suffolk County Ball Park</u>	<u>Francis S. Gabreski Airport</u>	<u>John J. Foley Skilled Nursing Facility</u>	<u>Totals</u>
<b>Cash flows from investing activities</b>					
Interest on investments	604,295	21,122	40,151	10,410	675,978
Investment in assets limited as to use	<u>(2,003,182)</u>	<u>-</u>	<u>-</u>	<u>(28,849)</u>	<u>(2,032,031)</u>
Net cash provided (used) by investing activities	<u>(1,398,887)</u>	<u>21,122</u>	<u>40,151</u>	<u>(18,439)</u>	<u>(1,356,053)</u>
Net increase (decrease) in cash and cash equivalents	(2,384,232)	(28,631)	(852,718)	24,721	(3,240,860)
Cash and cash equivalents at beginning of year	<u>12,046,327</u>	<u>30,067</u>	<u>1,117,335</u>	<u>1,825,458</u>	<u>15,019,187</u>
Cash and cash equivalents at end of year	<u>\$ 9,662,095</u>	<u>\$ 1,436</u>	<u>\$ 264,617</u>	<u>\$ 1,850,179</u>	<u>\$ 11,778,327</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>					
Operating income (loss)	\$ 251,081	\$ 204,744	\$ (517,288)	\$ (11,511,736)	\$ (11,573,199)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	28,647	457,056	96,408	1,641,371	2,223,482
Provision for doubtful accounts receivable	-	-	-	1,793,518	1,793,518
Other increase (decrease)	-	211,375	97,763	1,248,349	1,557,487
Change in assets and liabilities:					
Receivables, net	844,708	-	(86,679)	1,460,861	2,218,890
Due from/to Suffolk County	(70,435)	-	-	-	(70,435)
Accounts and other payables	<u>(2,018,619)</u>	<u>2,142</u>	<u>49,169</u>	<u>125,744</u>	<u>(1,841,564)</u>
Net cash provided (used) by operating activities	<u>\$ (964,618)</u>	<u>\$ 875,317</u>	<u>\$ (360,627)</u>	<u>\$ (5,241,893)</u>	<u>\$ (5,691,821)</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**December 31, 2006**

	<u>Private-Purpose Trusts</u>	<u>Agency Funds</u>
<b>Assets</b>		
Cash in banks	\$ -	\$ 32,559,993
Money market funds	66,632	106,613,486
Certificates of deposit with financial institutions	-	5,299,871
Cash with fiscal agents	-	224,413
Total cash and cash equivalents	<u>66,632</u>	<u>144,697,763</u>
Investments	<u>12,703,805</u>	<u>5,509,097</u>
Total assets	<u>12,770,437</u>	<u>150,206,860</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	12,753,805	1,617,899
Agency fund liabilities	-	148,588,961
Total liabilities	<u>12,753,805</u>	<u>\$ 150,206,860</u>
<b>Net Assets</b>		
Held in trust	<u>\$ 16,632</u>	

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Changes in Fiduciary Net Assets**  
**Private-Purpose Trusts**  
**For the Year Ended December 31, 2006**

	<b>Private-Purpose Trusts</b>
<b>Additions</b>	
Investment income:	
Interest	\$ 581
Transfer in	124,415
Other revenue	1,228,928
Total additions	1,353,924
<b>Deductions</b>	
Administrative and general expenses	1,349,085
Change in net assets	4,839
Net assets at beginning of year	11,793
Net assets at end of year	\$ 16,632

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Net Assets**  
**Component Units**  
**December 31, 2006**  
**With Suffolk County Community College as of August 31, 2006**

	<b>Suffolk County Community College</b>	<b>Suffolk Regional Off-Track Betting Corporation</b>	<b>Suffolk County Industrial Development Agency</b>	<b>Total</b>
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ 33,556,100	\$ 5,569,779	\$ 86,251	\$ 39,212,130
Investments	16,224,621	-	-	16,224,621
Accounts receivable	738,014	-	-	738,014
Students accounts receivable, net	4,548,455	-	-	4,548,455
Due from other governments	2,558,168	691,724	-	3,249,892
Due from primary government	12,530,653	-	-	12,530,653
Other assets	79,898	819,246	5,211	904,355
Direct financing lease receivables	-	-	26,875,000	26,875,000
Total current assets	<u>70,235,909</u>	<u>7,080,749</u>	<u>26,966,462</u>	<u>104,283,120</u>
Noncurrent assets:				
Restricted:				
Cash and cash equivalents	3,219,534	-	4,587,724	7,807,258
Capital assets:				
Nondepreciable	5,624,259	2,976,652	-	8,600,911
Depreciable, net	106,887,725	9,765,541	11,311	116,664,577
Deferred bond issuance cost	1,300,522	-	-	1,300,522
Direct financing lease receivables	-	-	40,795,000	40,795,000
Total noncurrent assets	<u>117,032,040</u>	<u>12,742,193</u>	<u>45,394,035</u>	<u>175,168,268</u>
Total assets	<u>187,267,949</u>	<u>19,822,942</u>	<u>72,360,497</u>	<u>279,451,388</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 12,407,620	\$ 5,399,296	\$ 11,735	\$ 17,818,651
Due to primary government	3,145,066	-	-	3,145,066
Due to other governments	-	804,544	-	804,544
Deferred revenue	15,961,466	-	-	15,961,466
Other liabilities	4,232,125	3,575,678	420	7,808,223
Bonds payable	5,330,546	-	26,875,000	32,205,546
Total current liabilities	<u>41,076,823</u>	<u>9,779,518</u>	<u>26,887,155</u>	<u>77,743,496</u>
Noncurrent liabilities:				
Accumulated vacation and sick leave	22,142,512	1,354,113	91,439	23,588,064
Estimated liability for claims	12,530,653	-	872,636	13,403,289
Bonds payable	113,500,758	-	40,795,000	154,295,758
Total noncurrent liabilities	<u>148,173,923</u>	<u>1,354,113</u>	<u>41,759,075</u>	<u>191,287,111</u>
Total liabilities	<u>189,250,746</u>	<u>11,133,631</u>	<u>68,646,230</u>	<u>269,030,607</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	7,535,968	8,852,915	11,311	16,400,194
Restricted for capital projects	5,626,863	-	-	5,626,863
Unrestricted (deficit)	(15,145,628)	(163,604)	3,702,956	(11,606,276)
Total net assets	<u>\$ (1,982,797)</u>	<u>\$ 8,689,311</u>	<u>\$ 3,714,267</u>	<u>\$ 10,420,781</u>

The notes to the financial statements are an integral part of this statement.

**SUFFOLK COUNTY, NEW YORK**  
**Statement of Activities**  
**Component Units**  
**For the Year Ended December 31, 2006**  
**With Suffolk County Community College as of August 31, 2006**

	<b>Suffolk County Community College</b>	<b>Suffolk Regional Off-Track Betting Corporation</b>	<b>Suffolk County Industrial Development Agency</b>	<b>Total</b>
<b>Expenses:</b>				
Program operations	\$ 155,612,914	\$ 25,492,612	\$ 647,160	\$ 181,752,686
Interest on long-term debt	5,541,988	-	-	5,541,988
Other interest	-	-	4,358,888	4,358,888
Depreciation and amortization	4,251,332	619,787	9,063	4,880,182
Other expenses	4,465,508	23,764,732	-	28,230,240
Total expenses	<u>169,871,742</u>	<u>49,877,131</u>	<u>5,015,111</u>	<u>224,763,984</u>
<b>Program revenues:</b>				
Charges for Services	60,464,481	50,094,032	737,847	111,296,360
Operating Grants and Contributions	60,398,448	-	-	60,398,448
Total program revenues	<u>120,862,929</u>	<u>50,094,032</u>	<u>737,847</u>	<u>171,694,808</u>
Net program revenues (expenses)	<u>(49,008,813)</u>	<u>216,901</u>	<u>(4,277,264)</u>	<u>(53,069,176)</u>
<b>General revenues:</b>				
Payments from primary government	36,956,201	-	-	36,956,201
Grants and contributions not restricted to specific programs	9,732,302	-	-	9,732,302
Interest on investments	1,955,150	-	156,519	2,111,669
Miscellaneous	3,173,155	-	4,358,888	7,532,043
Total general revenues	<u>51,816,808</u>	<u>-</u>	<u>4,515,407</u>	<u>56,332,215</u>
Change in net assets	2,807,995	216,901	238,143	3,263,039
Net assets at beginning of year	(4,790,792)	8,472,410	3,476,124	7,157,742
Net assets at end of year	<u>\$ (1,982,797)</u>	<u>\$ 8,689,311</u>	<u>\$ 3,714,267</u>	<u>\$ 10,420,781</u>

The notes to the financial statements are an integral part of this statement.

**I. Summary of significant accounting policies**

**A. Reporting entity**

Suffolk County is a charter form of government governed by an elected 18-member County Legislature and administered by an elected County Executive. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include the County appointing a voting majority of an organization's governing body and (1) the ability of the governing body to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burden on the County. Blended component units, although legally separate entities, are in substance part of the government's operations. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

**Blended component unit.** The Suffolk County Judicial Facilities Agency was created in 1999 and is authorized to acquire, build, improve, renovate, extend, rehabilitate, or relocate the John P. Cohalan Court Complex. The Agency entered a tenancy in common agreement with the County of Suffolk, making the Complex available to the County to provide suitable facilities for the State court system within Suffolk County. The Judicial Facilities Agency is reported as a special revenue fund of the primary government. The Suffolk County Judicial Facilities Agency is a blended component unit because it provides services almost exclusively to the County.

**Discretely presented component units**

The following component units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The component units' column of the government-wide financial statements includes financial data of the following major component units.

Suffolk County Community College (the College) was formed in 1959 by the State University of New York and provides educational services under New York State Education Law. Suffolk County as the local sponsor and the College have duly executed a "Plan C Agreement" pursuant to New York State Education Law. The provisions of this agreement require the College to submit the annual operating and capital budgets for approval to the County Legislature. It also provides that County tax warrants shall separately state and identify the County's share of the College's operating budget. Furthermore, the Suffolk County Comptroller is the Chief Fiscal Officer of the College. As such, the College is fiscally dependent upon Suffolk County and therefore, is included as a component unit for the fiscal year ended August 31, 2006.

**SUFFOLK COUNTY**  
Notes to the Financial Statements  
December 31, 2006

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Suffolk Regional Off-Track Betting Corporation (OTB) was created by the New York State Legislature as a public benefit corporation. The County receives a percentage of wagers placed at OTB location tracks and all net operating profits from OTB. These revenues are recorded in the County's General Fund. The County of Suffolk as 100% shareholder of OTB, appoints the corporation's board, has the ability to impose its will, and is entitled to the corporation's resources.

Suffolk County Industrial Development Agency (IDA) is a public benefit corporation established pursuant to the New York State General Municipal Law. The IDA's purpose is to arrange long term low interest financing with the intent of developing commerce and industry in the County. The County is not liable for any obligations or deficits IDA may incur, nor does it share in any surpluses. A seven member Board of Directors, whose members are appointed by the Suffolk County Legislature, governs the Agency. The Board of Director members can be removed at will by the Suffolk County Legislature. Thereby providing Suffolk County with the ability to impose its will on the IDA.

Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices:

Suffolk County Community College  
533 College Road  
Selden, NY 11784

Suffolk Regional Off-Track Betting Corp.  
5 Davids Drive  
Hauppauge, NY 11788

Suffolk County Industrial Development Agency  
H. Lee Dennison Building  
Post Office Box 6100  
Hauppauge, NY 11788

**Related organizations**

The County's officials appoint a voting majority of the boards of the following organizations, but the County's accountability for these organizations does not extend beyond making the appointments:

- Suffolk County Water Authority
- Vocational Educational and Extension Board

Accordingly, the financial activities of these organizations have not been included in the accompanying financial statements.

**B. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County (primary government) and its component units. For the most part, the effect of interfund activity has been removed from these statements. Amounts are separated between governmental and business-type activities within the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual government funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements (except that agency funds have no measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For the County, available is defined as expected to be received within sixty days of fiscal year-end except for expenditure-driven grant revenues, which are considered available if collected within one year of the fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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Property taxes, sales and use tax, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County reports the following major governmental funds:

*The general fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*The capital fund* accounts for financial resources to be used for the acquisition or construction of major capital facilities.

*The police district fund* accounts for the operations of the Suffolk County Police District, which provides police services to the residents of the five western towns of Suffolk County. The fund is one of 56 special revenue funds. The police district fund is the only special revenue fund meeting the major fund classification.

The County reports the following major proprietary funds:

*The John J. Foley Skilled Nursing Facility fund* accounts for the activities of the County's nursing home.

*The Suffolk Health Plan (SHP) fund* accounts for the activities of the County's Medicaid/managed care program. The SHP, beginning in May 1999, enrolled individuals eligible for Child Health Plus, a program sponsored by New York State offering health benefits to children under the age of 19. The SHP provides primary care services and inpatient services to the SHP members.

*The Francis S. Gabreski Airport fund*, which was established in 2003 through a resolution of the County Legislature, accounts for the activities of the County's airport.

*The Suffolk County Ball Park fund* accounts for the activities of the County's ball park. The ball park is used, under a long-term operating lease by the Long Island Ducks Professional Baseball Club, L.L.C., a minor league baseball team in the Atlantic league.

Additionally, the County reports the following fiduciary funds:

*Agency funds* are used to account for assets held by the County as an agent for numerous purposes as follows:

*Consumer restitution reserve agency* is used to compensate consumers who obtain judgments against home improvements contractors.

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*General agency* is used for such purposes as sewer escrow deposits, contractor bill deposits and land management escrow.

*Bail agency* is used for bail monies posted by sureties on behalf of defendants.

*Mortgage tax agency* is used for mortgage tax collections by the County Clerk held for semi-annual distributions to towns and villages.

*Community preservation agency* is used for transfer tax collections by the County Clerk held for monthly distributions to the five east end towns.

*Probation peace bonds agency* is used for bonds or other security posted by defendants pursuant to NYS Penal Law Section 65.10.

*Social services agency* is used for various purposes including burial and conservatorship accounts.

*Suffolk County Community College agency* is used for various purposes including federal and New York State and other source scholarship and grant monies.

*Payroll account agency* is used to hold payroll related funds prior to distribution for such purposes as federal and state payroll taxes, union dues, flexible contribution benefits and deferred compensation contributions.

*Court agency fund* is used to hold surplus monies from court actions pending court orders for distribution.

*Agency assurance fund* is used to hold funds in contingency for claims against County owned land.

*The Vanderbilt private-purpose trust fund* is used to account for resources legally held in trust for use by a not-for-profit organization responsible for operating a museum on the grounds of the former Vanderbilt estate in Centerport, N.Y. In accordance with the last will and testament of William K. Vanderbilt II, all assets of the trust are permanently restricted. The operations of the museum are allowed to be funded from all but the original principal as determined by historic dollar value of the endowment bequest.

*The D. White private-purpose trust fund* is used to account for resources legally held in trust for purposes of funding reimbursements to individuals in the Sayville area for certain emergency services pursuant to a trust agreement.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following

subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and various other charges between the functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the John J. Foley Skilled Nursing Facility, Suffolk Health Plan, Francis S. Gabreski Airport, and Suffolk County Ball Park, are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### **D. Restatement of beginning balances**

The County has decreased the amount reported as accumulated depreciation as of December 31, 2004 in the government-wide financial statements in the amount of \$38,029,075. The County has also increased the amount reported as accumulated depreciation for the year ended December 31, 2005 in the government-wide financial statements in the amount of \$2,170,405. This restatement was required to correct a mathematical error relating to the calculation of depreciation on the County's infrastructure. The impact of these adjustments was to increase the amount reported as net assets, invested in capital assets, net of related debt in the government-wide financial statements at December 31, 2005 by \$35,858,670.

#### **E. Assets, liabilities and net assets or equity**

##### ***1. Deposits and investments***

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The County's Agency funds maintain, as custodian, investments in the equity and fixed income securities consisting of United States Government Bonds and Notes, corporate and municipal bonds, and equity securities. Investments for the County, as well as for its component units, are reported at fair value.

The County's investment policies are governed by New York State statute. In addition, the County has written investment policies and guidelines that authorize the Treasurer to invest idle funds in:

- Certificates of Deposit issued by a bank or trust company authorized to do business in the County
- Time deposit accounts in a bank or trust company authorized to do business in the County
- Obligations of New York State
- Obligations of the United States Government
- Repurchase agreements involving the purchase and sale of direct obligations of the United States Government
- Obligations of agencies of the Federal government if principal and interest are guaranteed by the United States Government
- Any securities approved by the Comptroller of New York State

All bank deposits must be either fully (i) insured by the Federal Deposit Insurance Corporation (FDIC), or (ii) collateralized by debt obligations of the United States Government (or its agencies) or New York State. The bank deposits collateralized by debt obligations have fair values that range from 102% to 105% of the deposited amount. Collateral may be maintained either by the County or by a custodial bank with which the County has entered into a custodial agreement.

Investments in repurchase agreements are required by County policy to be collateralized by obligations of the United States Government, which are maintained by a custodial bank designated by the County Treasurer. Written contracts are required for all repurchase agreements, the terms of which may not exceed 30 days. Measures are taken by the County to ensure that the value of such underlying collateral exceeds the value of the related repurchase agreement, including a weekly evaluation of the fair value of such collateral.

## ***2. Receivables and payables***

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Receivables are reported as assets on the respective fund financial statement of the fund of ownership when a legal right to the asset exists. If the related revenue is not available, deferred revenue is recorded as a liability on the respective fund financial statement.

Property taxes are levied by the County each December 1 on the full assessed value of all taxable real property. Property tax receivables are recognized on January 1 of the year for which they are levied. Initial responsibility for collecting the County's property tax rests with the ten towns comprising the County.

The towns and school districts receive their entire levy prior to any distribution to the County. The property tax receivable in the County's financial statements represents (i) the aggregate unpaid taxes transferred from the towns' Tax Receivers to the County and (ii) interest and penalties on such unpaid taxes. It is the County's responsibility to collect such unpaid taxes. Tax collections for the years ended December 31, 2006 and 2005 were approximately 96.4 and 96.6 percent respectively, of the tax levy for County purposes. The County recognizes property tax revenue realized from payments actually received against the current year's levy and prior years' levies previously recorded as deferred tax revenues, as well as payments received during the two months of the following year related to both the current and prior years' levies.

Property tax receivables, estimated to be collectible but that have not been collected in the first two months of the next calendar year, are recorded as deferred tax revenue on the County's financial statements.

The following is a summary of the County's property tax calendar for 2006:

Lien date	June 1, 2005
Levy date	December 1, 2005
Tax bills mailed	December 1, 2005
Property taxes recorded	January 1, 2006
First installment payment due	January 10, 2006
Second installment payment due	May 31, 2006
Taxes become overdue	June 1, 2006

***3. Inventories and prepaid items***

Inventory on hand is not significant and is recorded as an expenditure in the period purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

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**4. Restricted assets**

Restricted assets consist of temporary investments in certificates of deposit and money market funds as well as amounts receivable from New York State and local hospitals in connection with hospital debt.

**5. Capital assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable proprietary fund financial statements and governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an estimated useful life in excess of two years and an initial, individual cost equal to or greater than the capitalization threshold for the particular classification of the asset as follows:

<u>Asset</u>	<u>Threshold</u>
Land	Capitalize All
Buildings	\$100,000
Improvements other than buildings	\$ 5,000
Infrastructure	\$100,000
Equipment and vehicles	\$ 5,000
Historical treasures	\$100,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets for business-type activities is included as part of the capitalized value of the assets constructed. The total interest expense incurred by business-type entities during the current year was \$1,523,245.

Property, plant, equipment and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	25-50
Improvements other than buildings	20-30
Infrastructure-structures	10-15
Infrastructure-systems	20-65
Equipment-maintenance/utility	15-30
Equipment-office, computer	5-10
Vehicles	4-15

**6. *Compensated absences***

Under terms of multiple union contracts, County employees accumulate earned but unused vacation and sick pay benefits. In the event of termination, employees are reimbursed for accumulated vacation time up to the equivalent of 90 working days for Suffolk County Association of Municipal Employees (SCAME) and 120 working days for Patrolmen's Benevolent Association (PBA) and Superior Officers Association (SOA) employees. Similarly, unused sick leave will be paid on retirement to the employee, or upon death of the employee to his/her designated beneficiary at the rate of one day to be paid for every two days accumulated, up to a total of 180 days paid for 360 accumulated for SCAME employees and up to a total of 300 days paid for 600 days accumulated for PBA and SOA employees. All vacation pay and vested sick pay are accrued when incurred in the government-wide and proprietary funds financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**7. *Long-term obligations***

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method or a method that approximates effective interest. Bonds payable is reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**8. *Fund equity***

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**F. *New Accounting Pronouncements***

The County has not yet completed the varied, and in some cases complex, analyses required to estimate the financial statement impact of the following statements.

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In June 2004, the GASB issued Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions." This statement establishes standards for the measurement, recognition, and display of other postemployment benefit expenditures and related liabilities, note disclosures, and, if applicable required supplementary information (RSI) in the financial reports of state and local governmental employers. The County is required to adopt GASB Statement No. 45 for its 2007 financial statements.

In September 2006, The GASB issued Statement No. 48 "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues." This statement clarifies guidance on accounting for sales and pledges of receivables, future revenues and intra-entity transfers of assets and future revenues. The County is required to adopt GASB Statement No. 48 for its 2007 financial statements. The implementation of this Statement is not expected to have a significant impact on the financial position of the County.

In November 2006, the GASB issued Statement No. 49 "Accounting and Financial Reporting for Pollution Remediation Obligations." This Statement establishes specific guidance on the measurement and recognition of pollution remediation obligations or responsibilities. The guidance lists what events must occur for a government to be required to calculate and report a pollution remediation liability. The County is required to adopt GASB Statement No. 49 for its 2008 financial statements. The implementation of this Statement is not expected to have a significant impact on the financial position of the County.

## **II. Stewardship, compliance, and accountability**

### **A. Budgetary information**

Annual budgets are adopted on a budgetary basis for all governmental funds except certain nonmajor special revenue funds (which are not budgeted) and capital funds (which are budgeted through project length budgets). The only difference between the County's budgetary basis of accounting and GAAP is that pension expenditures are budgeted on a cash basis.

Governmental funds with legally adopted annual budgets include:

General Fund	Sewer Maintenance and Operation
Torrens Assurance Fund	Displaced Homemakers Fund
Police District	Workforce Investment Revenue
Tax Certiorari	State Manpower Fund
Public Safety Communications System E-911	Community Development Administration
Capital Prosecution	General Capital Reserve
County Road	Tax Stabilization Reserve
Handicapped Parking Education	Assessment Stabilization Reserve
District Court	Southwest Assessment Stabilization Reserve
Downtown Revitalization	Retirement Contribution Reserve
Hotel/Motel Tax Culture and History	Debt Service Reserve Fund
Building Sanitation Administration	Suffolk County Water Protection

(continued)

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Sewer District # 1	Sewer District # 13
Sewer District # 3	Sewer District # 14
Sewer District # 5	Sewer District # 15
Sewer District # 6	Sewer District # 18
Sewer District # 7	Sewer District # 19
Sewer District # 8	Sewer District # 20
Sewer District # 9	Sewer District # 21
Sewer District # 10	Sewer District # 22
Sewer District # 11	Sewer District # 23
Sewer District # 12	Sewer District # 28

All annual appropriations lapse at fiscal year end with the exception of capital funds and certain nonmajor special revenue funds. Non-lapsing special revenue funds include:

Electrical Authority Fund	Water Quality Protection Res Fund
Environmental Trust Fund	Assets Forfeiture - Probation
Community Development Fund	Assets Forfeiture - Sheriff
Home Investment Partnership	Assets Forfeiture - Police
Emergency Shelter Grants Program	Assets Forfeiture - District Attorney
Guaranteed Loan Program	New York State Assets Forfeiture

The County's procedures for establishing the budgetary data reflected in the financial statements are as follows:

- (i) Prior to September 19, the County Executive submits proposed operating budgets to the County Legislature for the general and budgeted special revenue funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them.
- (ii) Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets.
- (iii) The budgets are legally enacted either by (a) passage of a legislative resolution prior to November 10 or (b) automatically based on provisions in the County Charter if no resolution is passed by November 10.
- (iv) Total expenditures of each department within the general and special revenue funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budgetary control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: \$100,000 or ten percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. During 2006, General Fund supplementary appropriations were authorized and aggregated approximately \$20,773,559.

**SUFFOLK COUNTY**  
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**B. Excess of expenditures over appropriations**

For the year ended December 31, 2006, expenditures exceeded appropriations for the following category of expenditure within that fund:

SPECIAL REVENUE FUNDS:

- Torrens Assurance  
    Transfers \$ 152

**C. Deficit fund equity**

The following funds have deficit fund balances at December 31, 2006:

SPECIAL REVENUE FUNDS:

- Public Safety Communications System E-911 \$ 639,925
- County Road Fund 398,791
- Electrical Authority Fund 249,243
- District Court 457,277
- Displaced Homemakers 21,698
- Workforce Investment Revenue 417,707
- Community Development Administration 322,282
- Community Development 1,143,049
- Home Investment Partnership 215,118
- Emergency Shelter Grant 17,096
- General Capital Reserve 452,082
- Police District 23,146,745

PROPRIETARY FUNDS

- John J. Foley Skilled Nursing Facility \$ 9,445,259

The County plans to eliminate the deficits listed above through prospective tax levies or other methods.

**III. Detailed notes on all funds**

**A. Deposits and investments**

At year end, Suffolk County's carrying amount of deposits was \$626,564,232 and the bank balance in all financial institutions was \$636,112,561. The entire bank balance was either covered by federal depository insurance or by collateral held by the County's agent in the County's name.

The carrying amount for deposits for OTB, IDA and Suffolk County Community College, discretely presented component units, was \$5,569,779, \$4,673,975 and \$36,775,634, respectively, and the bank balances were \$4,906,517, \$4,927,898 and \$36,418,860, respectively. The entire bank balance for each of these component units, was covered by either federal depository insurance or by collateral held by the component unit's agent in its name.

**SUFFOLK COUNTY**  
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**Interest Rate Risk** – The County limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Operating fund investment maturities are limited to 12 months or less. Reserve fund investment maturities are limited to 20 months or less. Repurchase agreement maturities are limited to 30 days or less. Furthermore, the County’s investment policy authorizes the investment of funds not required for immediate expenditure for terms not to exceed its projected cash flow needs.

**Credit Risk** – The County limits its investment choices as a means of managing its exposure to credit risk. As authorized by General Municipal Law, Section II, Suffolk County authorizes the County Treasurer to invest monies not required for immediate expenditure for terms not to exceed the County’s cash flow needs in the following types of investments:

Special time deposit accounts;

Certificate of deposit;

Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;

Obligations of New York State;

Obligations issued pursuant to LFL Section 24.00 or 25.00 (with approval of the State Comptroller) by any municipality school district or district corporation other than Suffolk County;

Participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5-G of the General Municipal Law where such a program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46 and the specific investment program has been authorized by the County Legislature.

**Concentration of Credit Risk** – The County limits the amount the County may invest in any one issuer as follows:

- No more than 25% of invested monies shall be invested in obligations of the State of New York;
- No more than 15% of invested monies shall be invested in obligations pursuant to LFL Section 24.00 or 25.00;
- No more than 15% of invested monies exclusive of fiduciary funds shall be invested in obligations issued by any one approved cooperative investment program.

The County’s fiduciary funds investments in corporate and municipal bonds totaled \$20,842 and were rated Aa3 by Moody’s Investors Service, AA- by Standard & Poor’s Rating Services, and AA- by Fitch, Inc. The County’s fiduciary funds invested in cooperative investment programs totaled \$5,488,255 and were rated Aaa by Fitch, Inc.

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**Vanderbilt Private-Purpose Trust** – The County’s formal investment policy as described above does not apply to the Vanderbilt Private-Purpose Trust (Vanderbilt Trust). The Suffolk County Legislature has fiduciary responsibility for the Vanderbilt Trust. Pursuant to Suffolk County Resolution No. 1306-2005, the Vanderbilt Trust’s Investment Advisor is permitted to utilize a total return concept to provide a fixed annual income of \$1,200,000 and authorizes the use of realized capital gains to the Vanderbilt Trust attributable to realized capital gains from December 18, 2002 through December 31, 2006 for cash flow purposes only, subject to the condition that distribution from realized capital gains be limited to a maximum of the realized capital gains, less the trust management fees authorized to be paid from capital gains under Suffolk County Resolution No. 682-1993. Furthermore, Suffolk County Resolution No. 1306-2005 provides that until modified current investment guidelines, permitting a 50/50 split between fixed securities and equities shall remain in effect.

At year-end, investments of the Vanderbilt Private-Purpose Trust were as follows:

<u>Investment by Type</u>	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Equity securities	\$ 4,744,442	37.35
Fixed securities:		
United State's government bonds and notes	159,454	
Corporate and municipal bonds	616,604	
Mutual funds	6,914,815	
Total Fixed Securities	<u>7,690,873</u>	60.54
Other investments	268,490	2.11
Total investments	<u>\$ 12,703,805</u>	

**Component Units**

At August 31, 2006, Suffolk County Community College’s investment balances were as follows:

<u>Investment by Type</u>	<u>Fair Value</u>
Corporate securities	\$ 3,332,627
Government obligations	12,707,199
Mutual funds	184,795
Total investments	<u>\$ 16,224,621</u>

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**B. Receivables**

Receivables at December 31, 2006 were as follows:

	Governmental Funds				Total Governmental Receivables
	General	Police District	Capital	Other Governmental	
Receivables:					
Property tax	\$ 119,667,331	\$ -	\$ -	\$ -	\$ 119,667,331
Sales tax	119,128,826	-	-	6,700,663	125,829,489
Other funds	71,818,948	5,429,252	10,213,356	95,224,885	182,686,441
Intergovernmental					
Accounts	234,637,141	1,754,877	2,569,131	6,762,783	245,723,932
Other	52,992,491	-	-	2,757,490	55,749,981
Total receivables	598,244,737	7,184,129	12,782,487	111,445,821	729,657,174
Allowance for doubtful accounts	(11,499,934)				(11,499,934)
Receivables, net	<u>\$ 586,744,803</u>	<u>\$ 7,184,129</u>	<u>\$ 12,782,487</u>	<u>\$ 111,445,821</u>	<u>\$ 718,157,240</u>

	Enterprise Funds				Total Enterprise Receivables
	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	
Receivables:					
Accounts	\$ 5,208,979	\$ -	\$ -	\$ 7,174,888	\$ 12,383,867
Other	2,102,937	28,343	1,525,673	462,126	4,119,079
Total receivables	7,311,916	28,343	1,525,673	7,637,014	16,502,946
Allowance for doubtful accounts	(559,599)				(559,599)
Receivables, net	<u>\$ 6,752,317</u>	<u>\$ 28,343</u>	<u>\$ 1,525,673</u>	<u>\$ 7,637,014</u>	<u>\$ 15,943,347</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable (general fund)	\$ 98,014,933	\$ -
Sales tax advances (general fund)		-
New York State Department of Health:		
Mental health and alcohol advances for County programs (general fund)	-	9,290,580
Federal and State government receivables (general fund)	11,078,187	-
Federal and State government advance (general fund)	-	425,811
Tobacco settlement receipts (general fund)	-	591,222
Stop DWI (general fund)	-	2,208,545
Hospital mortgages (general fund)	-	1,746,332
Restricted borrowing - interest (capital)		4,715,486
Restricted borrowing - interest (nonmajor)		200,603
Total deferred/unearned revenue for governmental funds	<u>\$ 109,093,120</u>	<u>\$ 19,178,579</u>

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**C. Capital Assets**

Capital asset activities for the year ended December 31, 2006 were as follows:

**Primary Government**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 546,699,529	\$ 38,371,594	\$ -	\$ 585,071,123
Development rights	75,879,481	13,820,957	-	89,700,438
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	120,533,034	69,595,037	(37,182,462)	152,945,609
Total capital assets, not being depreciated	747,719,651	121,787,588	(37,182,462)	832,324,777
Capital assets, being depreciated:				
Buildings	592,586,142	27,989,304	(7,210)	620,568,236
Improvements other than buildings	38,548,590	2,933,236	-	41,481,826
Vehicles and equipment	231,733,964	22,294,876	(17,962,819)	236,066,021
Infrastructure	851,726,492	9,346,390	-	861,072,882
Total capital assets, being depreciated	1,714,595,188	62,563,806	(17,970,029)	1,759,188,965
Less accumulated depreciation for:				
Buildings	(302,823,143)	(14,536,956)	6,633	(317,353,466)
Improvements other than buildings	(12,219,707)	(1,442,289)	-	(13,661,996)
Vehicles and equipment	(136,766,142)	(19,588,041)	16,642,271	(139,711,912)
Infrastructure*	(302,680,310)	(17,531,328)	-	(320,211,638)
Total accumulated depreciation	(754,489,302)	(53,098,614)	16,648,904	(790,939,012)
Total capital assets, being depreciated, net	960,105,886	9,465,192	(1,321,125)	968,249,953
Governmental activities capital assets, net	<u>\$ 1,707,825,537</u>	<u>\$ 131,252,780</u>	<u>\$ (38,503,587)</u>	<u>\$ 1,800,574,730</u>

\*See Note I.D.

**SUFFOLK COUNTY**  
Notes to the Financial Statements  
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	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 22,092,831	\$ -	\$ -	\$ 22,092,831
Construction in progress	9,923,615	433,681	(8,146,178)	2,211,118
Total capital assets, not being depreciated	32,016,446	433,681	(8,146,178)	24,303,949
Capital assets, being depreciated:				
Buildings	52,660,977	5,148,995	(87,229)	57,722,743
Improvements other than buildings	998,209	3,982,484	-	4,980,693
Vehicles and equipment	3,094,386	316,091	-	3,410,477
Total capital assets, being depreciated	56,753,572	9,447,570	(87,229)	66,113,913
Less accumulated depreciation for:				
Buildings	(18,816,593)	(1,900,746)	6,106	(20,711,233)
Improvements other than buildings	(924,935)	(90,547)	-	(1,015,482)
Vehicles and equipment	(2,223,086)	(232,188)	-	(2,455,274)
Total accumulated depreciation	(21,964,614)	(2,223,481)	6,106	(24,181,989)
Total capital assets, being depreciated, net	34,788,958	7,224,089	(81,123)	41,931,924
Business-type activities capital assets, net	<u>\$ 66,805,404</u>	<u>\$ 7,657,770</u>	<u>\$ (8,227,301)</u>	<u>\$ 66,235,873</u>

Depreciation expense for the year ended December 31, 2006 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	\$ 17,358,480
Economic assistance and opportunity	391,356
Health	1,632,072
Public safety	10,035,366
Culture and recreation	2,023,964
Education	-
Home and community services	8,540,312
Transportation	12,775,052
Legislative	-
Judicial	342,012
Total depreciation expense-governmental activities	<u>\$ 53,098,614</u>
Business-type activities:	
Suffolk Health Plan	\$ 28,647
Suffolk County Ball Park	457,055
Francis S. Gabreski Airport	96,408
John J. Foley Skilled Nursing Facility	1,641,371
Total depreciation expense-business-type activities	<u>\$ 2,223,481</u>

**SUFFOLK COUNTY**  
Notes to the Financial Statements  
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**Construction commitments**

The County has a number of active construction project commitments at December 31, 2006. Active projects for which amounts spent as of December 31, 2006 exceed \$10,000,000 include 31 projects. The total spent as of December 31, 2006 for these projects amounts to approximately \$449 million. Remaining commitments for these projects amount to approximately \$336 million.

**Discretely presented component units**

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2006 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 4,948,118	\$ -	\$ -	\$ 4,948,118
Construction in progress	2,360,782	533,207	(2,217,848)	676,141
Total capital assets, not being depreciated	7,308,900	533,207	(2,217,848)	5,624,259
Capital assets, being depreciated:				
Buildings	135,934,917	6,225,259	-	142,160,176
Improvements other than buildings	5,545,669	3,419,056	-	8,964,725
Vehicles and equipment	8,801,563	678,347	-	9,479,910
Infrastructure	2,386,452	1,901,104	-	4,287,556
Total capital assets, being depreciated	152,668,601	12,223,766	-	164,892,367
Less accumulated depreciation for:				
Buildings	(44,977,017)	(3,229,284)	-	(48,206,301)
Improvements other than buildings	(3,412,574)	(68,808)	-	(3,481,382)
Vehicles and equipment	(4,791,249)	(1,048,565)	-	(5,839,814)
Infrastructure	(352,426)	(124,719)	-	(477,145)
Total accumulated depreciation	(53,533,266)	(4,471,376)	-	(58,004,642)
Total capital assets, being depreciated, net	99,135,335	7,752,390	-	106,887,725
College capital assets, net	<u>\$ 106,444,235</u>	<u>\$ 8,285,597</u>	<u>\$ (2,217,848)</u>	<u>\$ 112,511,984</u>

**SUFFOLK COUNTY**  
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Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2006 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ -	\$ -	\$ -	\$ -
Total capital assets, not being depreciated	-	-	-	-
Capital assets, being depreciated:				
Vehicles and equipment	76,751	1,083	-	77,834
Total capital assets, being depreciated	76,751	1,083	-	77,834
Less accumulated depreciation for:				
Vehicles and equipment	(57,460)	(9,063)	-	(66,523)
Total accumulated depreciation	(57,460)	(9,063)	-	(66,523)
Total capital assets, being depreciated, net	19,291	(7,980)	-	11,311
IDA capital assets, net	<u>\$ 19,291</u>	<u>\$ (7,980)</u>	<u>\$ -</u>	<u>\$ 11,311</u>

Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2006 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,146,875	\$ -	\$ (88,532)	\$ 2,058,343
Construction in progress	49,252	918,309	(49,252)	918,309
Total capital assets, not being depreciated	2,196,127	918,309	(137,784)	2,976,652
Capital assets, being depreciated:				
Building & leasehold improvements	14,799,036	297,094	(554,548)	14,541,582
Vehicles and equipment	4,099,995	-	(214,004)	3,885,991
Total capital assets, being depreciated	18,899,031	297,094	(768,552)	18,427,573
Less accumulated depreciation:	(8,710,427)	(620,000)	668,395	(8,662,032)
Total capital assets, being depreciated, net	10,188,604	(322,906)	(100,157)	9,765,541
OTB capital assets, net	<u>\$12,384,731</u>	<u>\$ 595,403</u>	<u>\$ (237,941)</u>	<u>\$12,742,193</u>

**SUFFOLK COUNTY**  
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**D. Payables and accrued liabilities**

Payables and accrued liabilities at December 31, 2006, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	\$ 15,794,784	\$ 20,305,284	\$ 114,477,436	\$ 66,335,662	\$ 216,913,166
Police district	3,586	15,190,577	5,937,764	14,925	21,146,852
Capital	-	-	19,427,535	1,583,490	21,011,025
Other governmental	-	1,598,699	14,103,913	11,398,156	27,100,768
<b>Total governmental activities</b>	<b>\$ 15,798,370</b>	<b>\$ 37,094,560</b>	<b>\$ 153,946,648</b>	<b>\$ 79,332,233</b>	<b>\$ 286,171,811</b>
Business-type activities:					
Suffolk Health Plan	\$ -	\$ 37,914	\$ 302,789	\$ 6,597,931	\$ 6,938,634
Suffolk County Ball Park	-	-	1,923	-	1,923
Francis S. Grabeski Airport	-	17,794	52,831	-	70,625
John J. Foley Skilled Nursing Facility	-	701,951	1,474,933	1,505,046	3,681,930
<b>Total business-type activities</b>	<b>\$ -</b>	<b>\$ 757,659</b>	<b>\$ 1,832,476</b>	<b>\$ 8,102,977</b>	<b>\$ 10,693,112</b>

**E. Interfund balances and transfers**

The composition of interfund balances as of December 31, 2006 is as follows:

Due to general fund from:	
Police	\$ 17,398,903
Nonmajor gov't funds	38,780,702
Francis S. Gabreski Airport	117,683
John J. Foley Skilled Nursing Facility	11,700,682
Suffolk County Ball Park	455,291
<b>Total due to general fund from other funds</b>	<b>\$ 68,453,261</b>
Due to police fund from:	
General	\$ 184,998
Nonmajor gov't funds	5,244,254
<b>Total due to police fund from other funds</b>	<b>\$ 5,429,252</b>
Due to capital fund from:	
General	\$ 577,934
Nonmajor Gov't Funds	9,635,422
<b>Total due to capital fund from other funds</b>	<b>\$ 10,213,356</b>

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**SUFFOLK COUNTY**  
Notes to the Financial Statements  
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Due to nonmajor governmental funds from:	
General	\$ 66,716,275
Police	4,772,128
Capital	474,967
Nonmajor gov't funds	22,853,461
John J. Foley Skilled Nursing Facility	159
Francis S. Gabreski Airport	407,895
Total due to nonmajor gov't funds from other funds	<u>\$ 95,224,885</u>

Due to John J. Foley Skilled Nursing Facility from:	
General fund	\$ 22,737
Nonmajor gov't funds	259,537
Francis S. Gabreski Airport	3,214
Total due to skilled nursing facility from other funds	<u>\$ 285,488</u>

Due to Francis S. Gabreski Airport	
General fund	\$ 19,909
Capital	353,493
Nonmajor gov't funds	5,010
Suffolk County Ball Park	18,179
Total due to airport from other funds	<u>\$ 396,591</u>

Due to Suffolk Health Plan from:	
General fund	\$ 88,594
Nonmajor gov't funds	11,023
Total due to Suffolk Health Plan from other funds:	<u>\$ 99,617</u>

These balances resulted from the time lag between the dates that transactions are recorded in the accounting system, and payments between funds are made. All of the interfund balances are expected to be liquidated within one year.

Individual fund transfers for the year ended December 31, 2006 were as follows:

General fund	\$ 166,563,776
Police fund	95,428,864
Nonmajor governmental funds	63,661,426
Suffolk Health Plan	401,224
Suffolk County Ball Park	800,000
Francis S. Gabreski Airport	233,137
John J. Foley Skilled Nursing Facility	7,952,129
Total transfers to general fund	<u>\$ 335,040,556</u>
Transfers to police fund from:	
General fund	\$ 15,000
Nonmajor governmental funds	5,244,254
Total transfers to police fund	<u>\$ 5,259,254</u>

continued

**SUFFOLK COUNTY**  
Notes to the Financial Statements  
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Transfers to capital fund from:	
General fund	\$ 95,500
Nonmajor governmental funds	10,499,483
Total transfers to capital fund	<u>\$ 10,594,983</u>
Transfers to nonmajor governmental funds from:	
General fund	\$ 44,722,793
Police fund	8,908,391
Nonmajor governmental funds	75,131,782
Francis S. Gabreski Airport	130,267
Total transfers to nonmajor governmental funds	<u>\$ 128,893,233</u>
Transfers to Suffolk Health Plan from:	
Nonmajor governmental funds	\$ 11,023
Total transfers to Suffolk Health Plan	<u>\$ 11,023</u>
Transfers to Francis S. Gabreski Airport from:	
Nonmajor governmental funds	\$ 5,010
Total transfers to Francis S. Gabreski Airport	<u>\$ 5,010</u>
Transfers to John J. Foley Skilled Nursing Facility from:	
General fund	\$ 11,916,330
Nonmajor governmental funds	259,537
Total transfers to John J. Foley Skilled Nursing Facility	<u>\$ 12,175,867</u>

Transfers are used to: (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (2) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

## **F. Leases**

### Operating Leases

The County is required to make rental payments under various operating leases for office space, vehicles and equipment. Certain leases require the County to pay executory costs such as real estate taxes, insurance, maintenance and utility costs, in addition to the minimum rental payments.

The following schedule sets forth future minimum lease payments required under non-cancelable operating leases which have remaining terms in excess of one year as of December 31, 2006:

**SUFFOLK COUNTY**  
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<u>Years Ending December 31</u>	<u>Amount</u>
2007	\$ 16,496,173
2008	15,149,199
2009	14,979,914
2010	13,323,163
2011	13,050,262
2012-2016	42,921,909
2017-2021	36,481,512
Thereafter	16,649,994
Total	<u>\$ 169,052,126</u>

Rent expenditures for the year ended December 31, 2006 approximated \$15,249,817.

Capital Leases

The Suffolk County Judicial Facilities Agency (the “Agency”), a public benefit corporation, was created in 1999. Shortly thereafter the Agency issued \$131,275,000 Service Agreement Revenue Bonds, Series 1999 (John P. Cohalan Court Complex) (“the Series 1999 Bonds”) the proceeds of which were used to defease the Dormitory Authority State of New York (the “Authority”) Series 1991 A Bonds.

In addition, the County issued \$30,595,000 Public Improvement (Serial) Bonds, 1999 Series B to provide proceeds in an amount sufficient to defease the Authority’s Series 1991 B Bonds (As of April 15, 2001 all Series 1991 B Bonds were called). As a result of these transactions, which closed on September 8, 1999, the County and the Agency each acquired title to a portion of the Cohalan Court Complex thereby eliminating the Authority’s interest in the property. The Agency has leased its portion of the Cohalan Court Complex to the County under an agreement, whereby the County operates and maintains the Cohalan Court Complex and pays all costs, including a service fee to the Agency, thereof, during the term of the lease.

Pursuant to the Service Agreement between the Agency and the County, the County shall pay a service fee to the Agency on each service fee payment date in an amount sufficient to cover administrative expenses, alteration costs, and debt service on indebtedness then becoming due, including the Serial 1999 Bonds of the Agency.

As a result of the above transactions, the County obtained a total annual debt service savings of \$31,435,714, representing a present value savings of \$18,392,377, which amounted to a 14.016% present value savings when calculated as a percentage of refunded bonds.

The County also entered into a sale – leaseback agreement, dated February 1, 1994, with the IDA. The County is leasing the Southwest Sewer District facility to the IDA and the IDA is required to lease the facility back to the County upon the terms and conditions set forth in the Agreement. This lease will terminate on February 1, 2009. During the year ended December 31, 2006, the County’s payments pursuant to this lease agreement were \$28,203,888 and have been included in general government support expenditures of the General Fund.

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In early March of 1998, Suffolk County entered into a twenty-year lease agreement, terminating in the year 2018, for a 31,000 square foot building that was constructed on a County owned parcel of land. This building is being used to house the Suffolk County Police Department's Seventh Precinct. At the termination of the lease, the title of the building will pass to the County, thereby qualifying it as a capital lease. Annual lease payments are \$492,900, totaling \$9,858,000 for the term of the lease.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, were as follows:

Years Ending December 31	John P. Cohalan Court Complex	Southwest Sewer District	Seventh Precinct	Total
2007	\$ 10,709,332	\$ 29,962,844	\$ 492,900	\$ 41,165,076
2008	10,711,256	31,428,825	492,900	42,632,981
2009	10,716,207	11,059,750	492,900	22,268,857
2010	10,710,163	-	492,900	11,203,063
2011	10,721,694	-	492,900	11,214,594
2012-2016	39,591,422	-	2,464,500	42,055,922
2017-2018	9,665,347	-	575,050	10,240,397
Total minimum lease payments	102,825,421	72,451,419	5,504,050	180,780,890
Less: Imputed interest	12,035,421	4,781,419	566,758	17,383,598
Present value of future minimum lease payments	<u>\$ 90,790,000</u>	<u>\$ 67,670,000</u>	<u>\$ 4,937,292</u>	<u>\$ 163,397,292</u>

Assets acquired from the aforementioned capital leases are recorded on the County's financial statements in the amount of \$263,553,510, which represents net book values as of December 31, 2006.

**G. Long-term debt**

General Obligation Bonds

Primary Government

The County issues general obligation bonds to provide funds for the acquisition of land and equipment and to construct buildings and equipment. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years was \$1,569,566,314. During the year, general obligation bonds totaling \$156,382,924 were issued.

General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as 15 to 20 year serial bonds with varying amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

**SUFFOLK COUNTY**  
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Purpose	Interest Rates	Amount
Governmental activities	0.50 - 9.0%	\$ 542,588,766
Governmental activities-refunding	2.75 - 6.0%	228,057,369
Business-type activities	2.50 - 5.875%	10,051,063
Business-type activities-refunding	3.00 - 5.0%	22,063,475
		<u>\$ 802,760,673</u>

As of December 31, 2006, approximately \$64,731 of general obligation bonds under governmental-type activities remains outstanding related to capital improvement loans made by the County to several hospitals. The hospitals reimburse the County for interest and principal payments on such debt through a mortgage financing agreement between the hospitals and the County. During 2006, the County paid \$129,680 in interest and principal on this debt and received reimbursements of \$316,257. The County has recorded a receivable and related deferred revenue of \$1,746,332, which represents future principal payments to be received from the hospitals at December 31, 2006.

Additionally, \$24,204,493 of general obligation bonds under business-type activities and business-type activities-refunding above relates to the construction and renovation of the John J. Foley Skilled Nursing Facility. The proceeds for such bonds were transferred to the Nursing Facility and accounted for as contributed capital to the enterprise fund. Also, \$7,910,045 of general obligation bonds under business-type activities above relates to the Ball Park and Gabreski Airport and has been accounted for in the respective enterprise funds.

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending <u>December 31</u>	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2007	\$ 81,788,105	\$ 34,856,001	\$ 2,638,097	\$ 1,536,407
2008	74,406,714	30,152,553	2,655,443	1,395,663
2009	67,310,485	26,779,893	2,525,786	1,270,527
2010	63,913,368	23,646,724	2,608,631	1,145,909
2011	57,012,242	20,814,173	2,674,916	1,020,615
2012-2016	229,921,171	69,731,631	11,740,332	3,336,417
2017-2021	130,892,787	26,911,938	6,371,529	984,048
2022-2026	62,895,356	7,524,706	1,464,834	178,270
	<u>768,140,228</u>	<u>240,417,620</u>	<u>32,679,567</u>	<u>10,867,856</u>
Deferred charge on refunding:	(9,737,309)	-	(1,390,420)	-
Premium on refunding:	12,243,216	-	825,391	-
Total	<u>\$ 770,646,135</u>	<u>\$ 240,417,620</u>	<u>\$ 32,114,538</u>	<u>\$ 10,867,856</u>

## Component Units

### Suffolk County Community College

General obligation bonds are issued by the County to finance a portion of Suffolk County Community College's construction projects. The original amount of general obligation bonds issued in prior years was \$77,647,055. During the year, general obligation bonds totaling \$4,408,556 were issued.

The bonds are direct obligations, and pledge the full faith and credit, of the County. The bonds are issued as 10 to 30-year serial bonds with varying amounts of principal maturing each year. General obligation bonds currently outstanding amounted to \$49,443,885 at August 31, 2006 and such serial bonds were issued with interest rates that ranged from 3.0% to 10.1%.

Pursuant to New York State Education Law, the State of New York is required to pay a one-half share of Suffolk County Community College capital construction cost. In order to effectuate this obligation, the College has entered into financing agreements with the Dormitory Authority of the State of New York (the "Authority") for the purpose of financing New York State's requirement. In connection with new capital project authorizations the Authority issues special obligation bonds payable from amounts to be appropriated each year by the State pursuant to a provision of the State Education Law, and from funds in the Debt Service Reserve Fund held by its Trustee. The amounts to be appropriated annually are assigned under the agreement from the County to the Authority. The Authority has no taxing power. Under the Constitution of the State of New York, the availability of funds to make annual payments is subject to annual appropriations made by the State Legislature. The provision of the State Education Law reciting that the State shall make this appropriation does not constitute a legally enforceable obligation of the State and the State is not legally required to appropriate the funds. The bonds are not a debt of the State and the State is not liable for them.

In addition to the amounts appropriated annually by the State, each agreement provides for specific payments to the Authority by the County for the County's pro rata share of the total amount required in each bond year.

The aggregate amount due the Authority under the agreement in each bond year (the "Annual Payment") is equal to debt service on the bonds plus certain administrative and other expenses of the Authority.

No revenues or assets of the College or the County have been pledged or will be available to pay debt service on the bonds. However, the County has not pledged its full faith and credit to the payment of principal and interest on the bonds.

**SUFFOLK COUNTY**  
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The Authority does not and will not have title to, a lien on, or a security interest in any of the projects being financed by the bonds or in other property of the County or the College. Authority obligation bonds currently outstanding amounted to \$69,257,905 at August 31, 2006 and such bonds were issued with interest rates that range from 2.0% to 6.5%.

Annual principal and interest requirements to service all College debt outstanding as of August 31, 2006 are as follows:

	<u>Authority</u>	<u>General Obligations</u>	<u>Total Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending August 31:					
2007	\$ 1,136,439	\$ 4,194,107	\$ 5,330,546	\$ 5,643,640	\$ 10,974,186
2008	2,021,784	3,936,468	5,958,252	5,341,184	11,299,436
2009	2,401,766	4,346,412	6,748,178	5,068,607	11,816,785
2010	2,546,827	4,284,018	6,830,845	4,753,208	11,584,053
2011	2,326,475	4,318,136	6,644,611	4,419,822	11,064,433
2012-2016	14,466,064	15,763,086	30,229,150	17,539,912	47,769,062
2017-2021	16,774,605	10,369,500	27,144,105	10,496,533	37,640,638
2022-2026	18,636,655	2,232,158	20,868,813	4,337,360	25,206,173
2027-2031	8,297,476	-	8,297,476	875,687	9,173,163
2031-2035	649,814	-	649,814	106,811	756,625
	<u>\$ 69,257,905</u>	<u>\$ 49,443,885</u>	<u>\$ 118,701,790</u>	<u>\$ 58,582,764</u>	<u>\$ 177,284,554</u>
Less: Deferred Loss			(2,963,447)		
Current Maturities			(5,330,546)		
Plus: Unamortized Premium			3,092,961		
			<u>\$ 113,500,758</u>		

**Suffolk County Industrial Development Agency**

On February 24, 1994, the IDA issued Suffolk County Southwest Sewer System Revenue Bonds for the benefit of Suffolk County. This issue was followed by additional issuances in 1999 and 2003. These bonds and the related lease receivable are recorded in the accounts of the IDA. The bonds are not secured by property or a debt obligation of Suffolk County. Suffolk County leased to the IDA, pursuant to an IDA lease agreement, the entirety of the sewage system of the Suffolk County Southwest Sewer District, and agreed with the IDA, pursuant to an operation and maintenance agreement, to operate and maintain such sewer system and agreed, pursuant to a service agreement to make payments, subject to the IDA providing sewer service to the County, in an amount sufficient to permit the IDA to pay debt service on the revenue bonds.

Suffolk County Southwest Sewer System Revenue Bonds currently outstanding amounted to \$67,670,000 at December 31, 2006 and such bonds were issued with interest rates that range from 2.9% to 4.9%.

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December 31, 2006

Annual debt service requirements to maturity for Suffolk County Southwest Sewer System Revenue Bonds are as follows:

Year Ending December 31	Principal	Interest
2007	\$ 26,875,000	\$ 3,087,844
2008	30,005,000	1,423,825
2009	10,790,000	269,750
Total	<u>\$ 67,670,000</u>	<u>\$ 4,781,419</u>

Advance refundings

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2006, \$135,635,000 of bonds outstanding are considered defeased.

Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2006 was as follows:

<b>Governmental activities</b>	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	\$693,707,354	\$153,473,644	\$76,534,863	\$770,646,135	\$81,788,105
Total bonds payable	<u>693,707,354</u>	<u>153,473,644</u>	<u>76,534,863</u>	<u>770,646,135</u>	<u>81,788,105</u>
Compensated absences	315,858,496	34,455,712	15,008,057	335,306,151	18,933,984
Claims and judgements	464,104,890	74,283,273	30,554,604	507,833,559	25,450,576
Capital leases	193,798,021	-	30,400,729	163,397,292	33,738,616
Governmental activity					
Long-term liabilities	<u>\$1,667,468,761</u>	<u>\$262,212,629</u>	<u>\$152,498,253</u>	<u>\$1,777,183,137</u>	<u>\$159,911,281</u>
<b>Business-type activities</b>					
Bonds payable:					
Francis S. Gabreski Airport	\$2,355,978	\$1,943,280	\$283,611	\$4,015,647	\$425,846
John J. Foley Skilled Nursing Facility	24,977,410	966,000	1,774,438	24,204,493	1,842,946
Suffolk County Ball Park	4,264,621	-	370,223	3,894,398	333,784
Total bonds payable	<u>31,598,009</u>	<u>2,909,280</u>	<u>2,428,272</u>	<u>32,114,538</u>	<u>2,602,576</u>
Compensated absences	1,427,301	157,386	27,729	1,556,958	87,918
Business-type activity					
Long-term liabilities	<u>\$33,025,310</u>	<u>\$3,066,666</u>	<u>\$2,456,001</u>	<u>\$33,671,496</u>	<u>\$2,690,494</u>

**SUFFOLK COUNTY**  
Notes to the Financial Statements  
December 31, 2006

Component units	Beginning			Ending Balance	Due within one Year
	Balance	Additions	Reductions		
County general obligation bonds (Comm. College)	\$48,391,164	\$4,408,556	\$3,355,835	\$49,443,885	\$1,136,439
Dormitory Authority	68,448,579	4,378,791	3,439,951	69,387,419	4,194,107
Southwest sewer system revenue bonds	91,515,000	-	23,845,000	67,670,000	26,875,000
Total bonds payable	208,354,743	8,787,347	30,640,786	186,501,304	32,205,546
Compensated absences	22,215,585	1,372,479	-	23,588,064	-
Claims and judgements	12,530,653	872,636	-	13,403,289	-
Component units Long-term liabilities	\$243,100,981	\$11,032,462	\$30,640,786	\$223,492,657	\$32,205,546

The general fund or applicable special revenue fund are the governmental funds that generally have been used in prior years to liquidate compensated absences and claims and judgments.

#### H. Short-term debt

Short-term debt activity for the year ended December 31, 2006 was as follows:

	Beginning			Ending Balance
	Balance	Issued	Redeemed	
Tax anticipation notes	\$ -	\$ 275,000,000	\$ 275,000,000	\$ -
Delinquent tax anticipation notes	55,000,000	35,000,000	55,000,000	35,000,000
Governmental activities short-term debt	\$ 55,000,000	\$ 310,000,000	\$ 330,000,000	\$ 35,000,000

Suffolk County issues tax anticipation and delinquent tax anticipation notes in advance of property tax collections, depositing the proceeds in its general fund. These notes are necessary to provide sufficient operating cash prior to and following that period of the year of significant property tax collection activity (June through August).

#### IV. Other information

##### A. Risk management

The County is exposed to various risks of loss related to torts; malpractice, theft of, damage to, and destruction of assets; and errors or omissions. The County established a risk management program in 1975 to account for and finance insured risks of loss. All funds of the County, including the College (discretely presented component unit), participate in the risk management program. Self-insurance activities are recorded in the general fund. This risk management program is operated solely by and for the benefit of the Suffolk County government. Current risk retention per incident for liability is \$3,000,000 and insurance

**SUFFOLK COUNTY**  
Notes to the Financial Statements  
December 31, 2006

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coverage per incident is limited to \$25,000,000. Current risk retention per incident for property loss is \$1,000,000 and insurance coverage per incident is limited to \$300,000,000. The County has purchased special lines of coverage for claims related to foster care, advanced life support systems, aviation, marine and fidelity coverage.

Liabilities for unpaid claims are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of payouts), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example, from salvage or subrogation, are another component of the claims liability estimate. Settlements have not exceeded coverages for each of the past three fiscal years. Changes in the balances of claims liabilities during the past two years are as follows:

	Year ended 12/31/2005	Year ended 12/31/2006
Unpaid claims, beginning of fiscal year	\$ 398,587,305	\$ 464,104,890
Incurred claims (including IBNRs)	65,235,449	74,283,273
Changes in the estimate for claims of prior years	24,842,081	(4,213,395)
Claim payments	24,559,945	26,341,209
Unpaid claims, end of fiscal year	\$ 464,104,890	\$ 507,833,559

**B. Subsequent event**

On May 15, 2007, Suffolk County issued \$62,655,000 public improvement serial bonds. The proceeds of the bonds will be used to provide additional or original project financing for numerous public improvement projects. The interest rate on the bonds ranges from 3.85 to 4.22 percent. Bonds mature in varying amounts on May 15 of years 2008 through 2027.

**C. Contingent liabilities**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally, the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial. During 2004, the State of New York, Department of Health, notified the County that it had preliminarily determined that the County owed the State approximately \$26 million as the result of their audit of State Aid for General Public Health Work for the period January 1, 1997 to December 31, 2000. The County is contesting the amount of the preliminary claim and will vigorously defend its position. In the opinion of County management the ultimate resolution of this matter will not have a material adverse effect on the financial condition of the County.

**D. Other postemployment benefits**

The County provides postretirement health insurance benefits to its retired employees in accordance with union contracts. Retired employees who are Medicare-eligible are reimbursed for the portion of Medicare insurance premiums.

Health insurance expenditures of non-Medicare eligible retired employees are paid directly by the County. The County records and funds such expenditures on a pay-as-you-go basis.

During 2006, the County incurred \$78,602,093 in health insurance expenditures for 7,437 eligible retired employees. In addition, the County reimbursed 4,934 Medicare-eligible retirees for their portion of Medicare insurance premiums in the amount of \$6,843,755.

**E. Employee retirement systems and pension plans**

Pension Plans – primary government

The County participates in the New York State & Local Employees Retirement System (ERS) and the New York State Local Police and Fire Retirement System (PFRS, collectively, the “Systems”). PFRS covers sworn personnel of the Police Department. Substantially all other County employees are covered by ERS.

*Plans description.* The ERS and PFRS are cost-sharing multiple-employer defined benefit pension plans administered by the Comptroller of the State of New York pursuant to the New York State Retirement and Social Security Law (NYSRSSL). ERS and PFRS provide retirement, disability, and death benefits to plan members and their beneficiaries. NYSRSSL authorizes the Comptroller to adopt and amend rules and regulations for the administration of the Systems. The Systems issue a publicly available financial report that includes the applicable financial statements and required supplementary information. The report may be obtained by writing to the New York State and Local Retirement Systems, Governor Alfred E. Smith, State Office Building, Albany, NY 12244.

*Funding policy.* The contribution requirements of the plan for employees varies based on date of employment and years of credited service. Prior to October 1, 2000, the Systems were non-contributory except for employees who joined the Systems after July 27, 1976 who were required to contribute three percent of their salary. Effective October 1, 2000, the Systems are non-contributory for employees who have been a member of the System for at least ten years or have ten years of credited service. Those employees who have not been a member for ten years or do not have ten years of service contribute three percent of their salary. The three percent employee contribution discontinues when the employee reaches either the tenth anniversary or ten years of service credit, whichever occurs earlier. Under the authority of the NYSRSSL, the State Comptroller shall certify annually the rates, expressed as proportions of contributions, required to be made by employers to the pension accumulation fund. The County’s contributions to ERS and PFRS for 2006, 2005, and 2004 were as follows (dollars in thousands):

**SUFFOLK COUNTY**  
Notes to the Financial Statements  
December 31, 2006

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Year	ERS		PFRS	
	Required	Made	Required	Made
2006	\$ 54,592	\$ 55,371	\$ 57,926	\$ 59,817
2005	55,215	52,257	53,309	52,254
2004	52,899	64,087	55,510	56,474

The County's contributions made to the ERS and PFRS were based on billings from the Systems. The differences between the required contribution and the contribution made is reflected on the December 31, 2006 Statement of Activities and Statement of Revenues, Expenditures, and Changes in Fund Balances as Employee Benefits and on the Statement of Net Assets and Balance Sheet as prepaid expense.

On May 14, 2003, New York State enacted legislation, which reformed the ERS and PFRS billing methodology. The new method set minimum annual contributions of 4.5 percent, and changed the billing cycle so that the calculation of the annual required contribution over and above the minimum is based on the value of the pension fund on the prior April 1. The legislation also provided for a one-time financing of pension costs. Additionally, the legislation also allowed the County to bond, over five years, for outstanding early retirement incentive costs. As a result, the County sold \$22,950,000 in pension bonds on December 4, 2003. The bond proceeds coupled with 2003 budgeted appropriations was used to pay off the 2002 retirement incentive. The full repayment of the incentive is a component of the amount indicated above for the 2003 ERS contribution.

During its 2004 Session, the New York State Legislature enacted Pension Relief (Chapter 260, Laws of 2004). The pension payments date for all local governments was changed from December 15 to February 1, effective immediately. Thus the anticipated December 15, 2004 pension payment date was changed to February 1, 2005. The legislation also provided the ability to amortize or bond a portion of the billing for the next two years. Furthermore, the legislation provided that local governments can establish a retirement contribution reserve fund for the purpose of financing retirement contributions in the future. Subsequent to this legislation the County was notified by the Systems that the payment due February 1, 2005 would be discounted approximately \$1.16 million if payment was received on December 15, 2004. As a result, the County opted to make a discounted payment on December 15, 2004. Similarly, discounts were offered for payments received on December 15, 2005 and December 15, 2006. The County chose to take advantage of the discounted payments for years 2005 and 2006 resulting in savings of \$1.03 million and \$1.14 million respectively. Furthermore, the County has established and funded a Retirement Contribution Reserve Fund. At December 31, 2006 the fund balance of the Retirement Contribution Reserve Fund is \$8,890.

#### Deferred compensation

All permanent County employees and elected officials may participate in a deferred compensation program designated as an Internal Revenue Code Section 457 plan. This program enables employees to contribute a portion of their salary, on a tax deferred basis, to group variable annuity contracts. Effective January 1, 1999, all amounts, property, and rights held for the purposes of the Plan are held for the exclusive benefit of the Plan's participants and their beneficiaries, as permitted by Internal Revenue Code §457 (b) (6) & (g).

The County has no liability for making contributions to the deferred compensation program. The County remits deferred compensation amounts withheld from employees' salaries to an outside fiduciary agent who administers the program and invests program assets as instructed by each of the participants.

Pension Plans – Suffolk County Community College, a discretely presented component unit

New York State & Local Employee Retirement System (ERS)

*Plan description.* The College participates in the ERS. The plan's description is disclosed above under primary government pension plans.

*Funding policy.* The plan's funding policy is also disclosed above under primary government pension plans. The College's contributions to the ERS for 2006, 2005, and 2004 were \$2,544,000, \$2,819,000, and \$1,987,000, respectively, and were equal to the required contributions for each year.

New York State Teachers' Retirement System (TRS)

*Plan description.* The College participates in the TRS, a cost-sharing multiple-employer, defined benefit pension plan administered by the New York State Teachers' Retirement Board. TRS provides retirement, disability, withdrawal and death benefits to plan members and their beneficiaries. State Education Law and the Retirement and Social Security Law of the State of New York authorizes TRS to provide benefits. TRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

*Funding policy.* TRS plan members who joined the system on or before July 27, 1976 are not required to contribute. Those joining after July 27, 1976 are required to contribute 3% of their annual salary. Employers are required to contribute to the TRS at an actuarially determined rate. For the fiscal year ended June 30, 2006, the rate of contribution was 7.97% of annual covered payroll. Rates applicable to the fiscal years ended June 30, 2005 and 2004 were 5.63 % and 2.52%, respectively. The College's contributions to TRS for 2006, 2005 and 2004 were \$1,923,000, \$1,363,000, and \$1,038,000, respectively, and were equal to the required contributions for each year.

Teachers Insurance and Annuity Association and the College Retirement Equities Fund (TIAA-CREF)

*Plan description and funding requirements.* The TIAA-CREF is a financial service provider to faculty and staff of America's education and research communities. Substantially all College employees not enrolled in the two above plans are members of the defined contribution plan of TIAA-CREF. The TIAA-CREF plan is available to full-time College faculty and administrators. The College funds its pension costs to TIAA-CREF biweekly. Pursuant to State law, for those employees hired prior to July 26, 1976, the College

**SUFFOLK COUNTY**  
Notes to the Financial Statements  
December 31, 2006

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contribution is 12% on the first \$16,500 of salary and 15% on amounts above. For those employees hired between July 27, 1976 and June 30, 1992, the College contribution is 9% on the first \$16,500 of salary and 12% on amounts above. For those employees hired after July 1, 1992, the contribution is 8% of salary for the first seven years and 10% thereafter. The College's contributions to TIAA-CREF for 2006, 2005, and 2004 were \$3,655,000, \$3,732,000, and \$3,637,000, respectively, and were equal to the required contributions for each year.

**F. Employee benefits**

In accordance with Collective Bargaining Agreements between the County and various unions that represent the majority of County employees, the County is required to make annual periodic contribution payments to various Benefit Funds. These Benefit Funds were established by the execution of an Agreement and Declaration of Trust between the County, the Unions and the Trustees of the various Benefit Funds. The Benefit Funds provide certain benefits such as optical, dental, prescription drug, and legal services in accordance with plans determined by the Trustees of the Benefit Funds. Benefits are provided to County employees who are members of the various unions. Certain benefits are also provided at the discretion of the Benefit Fund Trustees to former employees who are retired and to eligible dependents. Benefit Fund Trustees have full authority to establish benefit eligibility requirements and benefit plans.

During 2006, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	\$ 10,703,206
Suffolk County Police Benevolent Association Benefit Fund	4,300,188
Suffolk County Police Superior Officers Association Benefit Fund	<u>128,852</u>
Total	<u><u>\$ 15,132,246</u></u>

COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS  
AND SCHEDULES

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than Capital Projects), which are legally restricted to expenditures for specified purposes.

The Torrens Assurance Fund is used to repay any owner of property for compensation of loss or damage who has been defrauded by an outside person when taking title to property, or if an error, omission or mistake was made by the County Clerk's Office in filing a lien or mortgage. This fund is in compliance with New York State law, Article 12 Real Property Law, Section 427.

Tax Certiorari Fund is used to account for the repayment of Brookhaven Town's share and Suffolk County's share of the LILCO certiorari related to the Shoreham Nuclear Power Plant.

Public Safety Communications System E-911 is used to account for the revenues and expenditures relative to the installation of Suffolk County's E-911 Emergency Communication System.

Capital Prosecution Fund is used to account for funds used for capital murder investigations and prosecutions.

The County Road Fund accounts for the revenues received from the New York State Department of Transportation. The revenues are transferred to the General Fund which incurs actual expenditures for the salaries and expenses of the Commissioner of the Department of Public Works and his office, maintenance of County roads and bridges, snow removal and construction and reconstruction of County roads.

The Handicapped Parking Education Fund is used to account for payments received for a mandatory surcharge by the State of New York for certain violations relating to handicapped parking. This funding will provide two new programs. One will provide education, advocacy and increased awareness of handicapped parking laws. The second program will provide disability awareness programs for local law enforcement agencies by municipalities.

The Electrical Authority Fund\* is used to account for the purchase of power from New York State for a local power company on a reimbursement basis.

The District Court Fund accounts for the County's share of expenses incurred in the operation of the State run Unified Court System.

The Judiciary Facilities Agency Fund\* is used to account for revenue bonds utilized to finance the John. P. Cohalan Court complex.

\* No activity budgeted for fiscal 2006. Therefore, no budget to actual schedule presented.

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Special Revenue Funds, Continued**

The Environmental Trust Fund\* disburses ¼ % of sales tax collections to municipalities to preserve water resources, landfill gapping and acquire other environmental properties.

The Downtown Revitalization Fund is used to account for revitalization projects of depressed downtown areas within Suffolk County.

The Hotel and Motel Tax Culture and History Fund segregates that share of the hotel/motel tax receipts used to fund portions of the Parks Department's Historic Services and the Department of Economic Development's Cultural Affairs.

The Sewer District Funds are used to account for the operations of the various sewer districts presently in operation within Suffolk County. The largest of these districts is Sewer District Number 3 known as the "Southwest Sewer District".

The Displaced Homemakers Fund accounts for revenue received by the Suffolk County Department of Labor for the purpose of establishing a resource center to help displaced homemakers.

Workforce Investment Revenue is used for the restructuring of job training programs to reform and standardize workforce programs by providing a unified training system. The goal is to increase employment opportunities, job retention and earning potential, which will reduce welfare dependency, improve workforce quality and provide a better economic environment.

The State Manpower Fund accounts for funds used in training economically disadvantaged residents of Suffolk County, primarily to enhance their employability.

The Community Development Administration Fund is used to administer and oversee the operations and accounting of the Community Development Block Grant, the Emergency Shelter Grant and the Home Investment Partnership Grant.

The Community Development Fund\* is used to account for Federal grants received from the United States Department of Housing and Urban Development. The grants are used for the development of a viable urban community by providing decent housing, suitable living environments, and expanded economic opportunities, principally for persons of low and moderate income.

The Home Investment Partnership Fund\* is used for down payments for income eligible clients as well as new construction and rehabilitation for not-for-profit organizations.

\* No activity budgeted for fiscal 2006. Therefore, no budget to actual schedule presented.

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Special Revenue Funds, Continued**

Emergency Shelter Grant Fund\* is used to account for a federal grant received from the Department of Housing and Urban Development. The grant is used to rehabilitate and sustain emergency shelters.

Guaranteed Loan Program\* is used to account for Section 108, Guaranteed Loan Program, which enables the County to lend federal funds to small businesses for additional job creation and business expense.

The General Capital Reserve Fund is used to pay for the financing of all or part of the cost of construction, reconstruction or acquisition of a specific capital improvement, or the acquisition of a specific piece of equipment, to support pay-as-you-go funding to avoid incurring interest charges.

The Tax Stabilization Reserve Fund, established by the Suffolk County Legislature, records funds for use in future years to stabilize real property taxes.

The Assessment Stabilization Reserve Fund, established by the Suffolk County Legislature, records funds for use in future years to stabilize certain sewer district tax rates.

Southwest Assessment Stabilization Reserve Fund provides funds that can be transferred to the Southwest Sewer District for emergency repairs and clean – up as the result of fire and storm damages.

The Retirement Contribution Reserve Fund is used to accumulate funds for the purpose of financing future payments of retirement contributions.

The Debt Service Reserve Fund is authorized under Section 6-h of the New York State General Municipal Law for the purposes of stabilizing the payment of debt service costs. Expenditures from the fund are used to pay for mandated principal and interest payments on General Fund serial bonds.

The Water Quality Protection Reserve Fund\* is used to account for the County's operation of certain ground water protection programs including toxic waste cleanup and purchase of open-space land.

Suffolk County Water Protection Fund is used to provide funding for sewer district tax rate stabilization, environmental protection and property tax mitigation.

Asset Forfeiture Funds\* account for revenues received from the Federal Comprehensive Criminal Control Act of 1984 and The New York State Civil Practice Laws. The revenues are used solely to enhance law enforcement efforts.

\* No activity budgeted for fiscal 2006. Therefore, no budget to actual schedule presented.

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Capital Project Funds**

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The Capital Road Construction Fund is used to account for capital projects involving the construction and reconstruction of County roads. Its sole source of funds is transfers from the County Road Fund.

The Capital Sewer Fund is utilized to account for capital projects involving the acquisition and construction of operating sewer districts in the County other than the Southwest Sewer District.

The Capital Southwest Sewer Fund is utilized to account for the costs of acquisition and construction of the Southwest Sewer District.

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 December 31, 2006

	Special Revenue Funds					Totals to page 92
	Torrens Assurance Fund	Tax Certiorari Fund	Public Safety Communications System E-911	Capital Prosecution Fund	County Road Fund	
<b>Assets</b>						
Cash and cash equivalents	\$ -	\$ 876,365	\$ 436,748	\$ -	\$ 3,295,899	\$ 4,609,012
Due from:						
New York State and federal sources:						
Grants-in-aid	-	-	848,383	-	-	848,383
Sales tax	-	-	-	-	-	-
Other funds	-	803,803	2,797,514	-	3,124,320	6,725,637
Other receivables	-	-	-	-	658,497	658,497
Prepays	-	-	222,869	-	139,812	362,681
Total assets	\$ -	\$ 1,680,168	\$ 4,305,514	\$ -	\$ 7,218,528	\$ 13,204,210
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 1,895,216	\$ -	\$ 715,584	\$ 2,610,800
Contract retainage payable	-	-	-	-	-	-
Due to other funds	-	-	3,050,223	-	6,901,735	9,951,958
Other deferred revenues	-	-	-	-	-	-
Total liabilities	-	-	4,945,439	-	7,617,319	12,562,758
Fund balances (deficits):						
Reserved for:						
Encumbrances	-	-	-	-	25,212	25,212
Bonded debt	-	-	-	-	-	-
Prepays	-	-	222,869	-	139,812	362,681
Water quality protection	-	-	-	-	-	-
Unreserved, reported in nonmajor:						
Special revenue funds	-	1,680,168	(862,794)	-	(563,815)	253,559
Capital projects funds	-	-	-	-	-	-
Total fund balances (deficits)	-	1,680,168	(639,925)	-	(398,791)	641,452
Total liabilities and fund balances	\$ -	\$ 1,680,168	\$ 4,305,514	\$ -	\$ 7,218,528	\$ 13,204,210

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2006**

		Special Revenue Funds							
Totals from page 91	Handicapped Parking Education	Electrical Authority Fund	District Court Fund	Judicial Facilities Agency	Enviromental Trust Fund	Totals to page 93			
\$ 4,609,012	\$ 332,976	\$ 155,566	\$ 1,325,559	\$ 103,898	\$ 14,230,067	\$ 20,757,078			
<b>Assets</b>									
Cash and cash equivalents									
Due from:									
New York State and federal sources:									
	-	-	-	-	-	848,383			
	-	-	-	-	-	-			
	2,010	-	695,451	-	-	7,423,098			
	2,821	-	326,367	-	-	987,685			
	-	-	-	-	-	362,681			
<u>\$ 13,204,210</u>	<u>\$ 337,807</u>	<u>\$ 155,566</u>	<u>\$ 2,347,377</u>	<u>\$ 103,898</u>	<u>\$ 14,230,067</u>	<u>\$ 30,378,925</u>			
<b>Liabilities and Fund Balances</b>									
<b>Liabilities:</b>									
\$ 2,610,800	\$ -	\$ 330,593	\$ -	\$ -	\$ 4,937	\$ 2,946,330			
-	-	-	-	-	-	-			
9,951,958	-	74,216	2,804,654	-	-	12,830,828			
-	-	-	-	-	-	-			
<u>12,562,758</u>	<u>-</u>	<u>404,809</u>	<u>2,804,654</u>	<u>-</u>	<u>4,937</u>	<u>15,777,158</u>			
<b>Fund balances (deficits):</b>									
Reserved for:									
25,212	-	-	-	-	230,000	255,212			
-	-	-	-	-	-	-			
362,681	-	-	-	-	-	362,681			
-	-	-	-	-	13,995,130	13,995,130			
Unreserved, reported in nonmajor:									
253,559	337,807	(249,243)	(457,277)	103,898	-	(11,256)			
-	-	-	-	-	-	-			
<u>641,452</u>	<u>337,807</u>	<u>(249,243)</u>	<u>(457,277)</u>	<u>103,898</u>	<u>14,225,130</u>	<u>14,601,767</u>			
<u>\$ 13,204,210</u>	<u>\$ 337,807</u>	<u>\$ 155,566</u>	<u>\$ 2,347,377</u>	<u>\$ 103,898</u>	<u>\$ 14,230,067</u>	<u>\$ 30,378,925</u>			

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2006**

**Special Revenue Funds**

	Totals from page 92	Downtown Revitalization Fund	Hotel Motel Tax Culture and History	Sewer District #1	Sewer District #3	Sewer District #5	Totals to page 94
<b>Assets</b>							
Cash and cash equivalents	\$ 20,757,078	\$ 1,014,848	\$ 1,002,535	\$ 462,245	\$ 1,297,602	\$ 447,655	\$ 24,981,963
Due from:							
New York State and federal sources:							
Grants-in-aid	848,383	-	-	-	-	-	848,383
Sales tax	-	-	-	-	-	-	-
Other funds	7,423,098	-	-	7,017,706	-	-	14,440,804
Other receivables	987,685	-	3,212	425,588	-	-	1,416,485
Prepays	362,681	-	-	188,262	-	-	550,943
Total assets	<u>\$ 30,378,925</u>	<u>\$ 1,014,848</u>	<u>\$ 1,005,747</u>	<u>\$ 462,245</u>	<u>\$ 8,929,158</u>	<u>\$ 447,655</u>	<u>\$ 42,238,578</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 2,946,330	\$ 458,996	\$ 438,348	\$ 74,043	\$ 3,073,316	\$ 76,969	\$ 7,068,002
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	12,830,828	500,000	-	130,560	2,154,197	209,117	15,824,702
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	<u>15,777,158</u>	<u>958,996</u>	<u>438,348</u>	<u>204,603</u>	<u>5,227,513</u>	<u>286,086</u>	<u>22,892,704</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	255,212	-	-	-	-	-	255,212
Bonded debt	-	-	-	-	-	-	-
Prepays	362,681	-	-	-	188,262	-	550,943
Water quality protection	13,995,130	-	-	-	-	-	13,995,130
Unreserved, reported in nonmajor:							
Special revenue funds	(11,256)	55,852	567,399	257,642	3,513,383	161,569	4,544,589
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>14,601,767</u>	<u>55,852</u>	<u>567,399</u>	<u>257,642</u>	<u>3,701,645</u>	<u>161,569</u>	<u>19,345,874</u>
Total liabilities and fund balances	<u>\$ 30,378,925</u>	<u>\$ 1,014,848</u>	<u>\$ 1,005,747</u>	<u>\$ 462,245</u>	<u>\$ 8,929,158</u>	<u>\$ 447,655</u>	<u>\$ 42,238,578</u>

(Continued)

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 December 31, 2006

Special Revenue Funds

	Totals from page 93	Sewer District #6	Sewer District #7	Sewer District #8	Sewer District #9	Sewer District #10	Totals to page 95
<b>Assets</b>							
Cash and cash equivalents	\$ 24,981,963	\$ 3,123	\$ 1,055,783	\$ 189,399	\$ 173,320	\$ 418,167	\$ 26,821,755
Due from:							
New York State and federal sources:							
Grants-in-aid	848,383	-	-	-	-	-	848,383
Sales tax	-	-	-	-	-	-	-
Other funds	14,440,804	-	-	-	-	-	14,440,804
Other receivables	1,416,485	301,559	-	-	-	-	1,718,044
Prepays	550,943	-	-	-	-	-	550,943
Total assets	\$ 42,238,578	\$ 304,682	\$ 1,055,783	\$ 189,399	\$ 173,320	\$ 418,167	\$ 44,379,929
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 7,068,002	\$ 21,323	\$ 94,194	\$ 19,269	\$ 9,493	\$ 33,328	\$ 7,245,609
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	15,824,702	133,835	627,348	77,877	95,434	171,267	16,930,463
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	22,892,704	155,158	721,542	97,146	104,927	204,595	24,176,072
Fund balances (deficits):							
Reserved for:							
Encumbrances	255,212	-	-	-	-	-	255,212
Bonded debt	-	-	-	-	-	-	-
Prepays	550,943	-	-	-	-	-	550,943
Water quality protection	13,995,130	-	-	-	-	-	13,995,130
Unreserved, reported in nonmajor:							
Special revenue funds	4,544,589	149,524	334,241	92,253	68,393	213,572	5,402,572
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	19,345,874	149,524	334,241	92,253	68,393	213,572	20,203,857
Total liabilities and fund balances	\$ 42,238,578	\$ 304,682	\$ 1,055,783	\$ 189,399	\$ 173,320	\$ 418,167	\$ 44,379,929

(Continued)

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 December 31, 2006

Special Revenue Funds

	Totals from page 94	Sewer District #11	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Totals to page 96
<b>Assets</b>							
Cash and cash equivalents	\$ 26,821,755	\$ 928,348	\$ 281,865	\$ 2,857,746	\$ 280,980	\$ 196,545	\$ 31,367,239
Due from:							
New York State and federal sources:							
Grants-in-aid	848,383	-	-	-	-	-	848,383
Sales tax	-	-	-	-	-	-	-
Other funds	14,440,804	-	-	-	-	-	14,440,804
Other receivables	1,718,044	-	-	482,442	-	-	2,200,486
Prepays	550,943	-	-	-	-	-	550,943
Total assets	<u>\$ 44,379,929</u>	<u>\$ 928,348</u>	<u>\$ 281,865</u>	<u>\$ 3,340,188</u>	<u>\$ 280,980</u>	<u>\$ 196,545</u>	<u>\$ 49,407,855</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 7,245,609	\$ 144,145	\$ 33,449	\$ 43,717	\$ 112,961	\$ 29,665	\$ 7,609,546
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	16,930,463	381,597	135,216	-	-	-	17,447,276
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	<u>24,176,072</u>	<u>525,742</u>	<u>168,665</u>	<u>43,717</u>	<u>112,961</u>	<u>29,665</u>	<u>25,056,822</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	255,212	-	-	-	-	4,922	260,134
Bonded debt	-	-	-	-	-	-	-
Prepays	550,943	-	-	-	-	-	550,943
Water quality protection	13,995,130	-	-	-	-	-	13,995,130
Unreserved, reported in nonmajor:							
Special revenue funds	5,402,572	402,606	113,200	3,296,471	168,019	161,958	9,544,826
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>20,203,857</u>	<u>402,606</u>	<u>113,200</u>	<u>3,296,471</u>	<u>168,019</u>	<u>166,880</u>	<u>24,351,033</u>
Total liabilities and fund balances	<u>\$ 44,379,929</u>	<u>\$ 928,348</u>	<u>\$ 281,865</u>	<u>\$ 3,340,188</u>	<u>\$ 280,980</u>	<u>\$ 196,545</u>	<u>\$ 49,407,855</u>

(Continued)

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 December 31, 2006

Special Revenue Funds

	Totals from page 95	Sewer District #18	Sewer District #19	Sewer District #20	Sewer District #21	Sewer District #22	Totals to page 97
<b>Assets</b>							
Cash and cash equivalents	\$ 31,367,239	\$ 447,678	\$ 56,947	\$ 349,078	\$ 876,034	\$ 95,030	\$ 33,192,006
Due from:							
New York State and federal sources:							
Grants-in-aid	848,383	-	-	-	-	-	848,383
Sales tax	-	-	-	-	-	-	-
Other funds	14,440,804	-	-	-	-	-	14,440,804
Other receivables	2,200,486	-	-	220,519	-	-	2,421,005
Prepays	550,943	-	-	-	-	-	550,943
Total assets	<u>\$ 49,407,855</u>	<u>\$ 447,678</u>	<u>\$ 56,947</u>	<u>\$ 349,078</u>	<u>\$ 1,096,553</u>	<u>\$ 95,030</u>	<u>\$ 51,453,141</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 7,609,546	\$ 50,189	\$ 594	\$ 122,713	\$ 55,859	\$ 26,003	\$ 7,864,904
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	17,447,276	-	-	-	-	-	17,447,276
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	<u>25,056,822</u>	<u>50,189</u>	<u>594</u>	<u>122,713</u>	<u>55,859</u>	<u>26,003</u>	<u>25,312,180</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	260,134	-	-	-	-	-	260,134
Bonded debt	-	-	-	-	506,724	-	506,724
Prepays	550,943	-	-	-	-	-	550,943
Water quality protection	13,995,130	-	-	-	-	-	13,995,130
Unreserved, reported in nonmajor:							
Special revenue funds	9,544,826	397,489	56,353	226,365	533,970	69,027	10,828,030
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>24,351,033</u>	<u>397,489</u>	<u>56,353</u>	<u>226,365</u>	<u>1,040,694</u>	<u>69,027</u>	<u>26,140,961</u>
Total liabilities and fund balances	<u>\$ 49,407,855</u>	<u>\$ 447,678</u>	<u>\$ 56,947</u>	<u>\$ 349,078</u>	<u>\$ 1,096,553</u>	<u>\$ 95,030</u>	<u>\$ 51,453,141</u>

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2006**

Special Revenue Funds							
Totals from page 96	Sewer District #23	Sewer District #28	Building Sanitation Administration	Sewer Maintenance & Operation	Displaced Homemakers Fund	Totals to page 98	
\$ 33,192,006	\$ 82,548	\$ 113,496	\$ 2,159	\$ 7,919,938	\$ -	\$ 41,310,147	
<b>Assets</b>							
Cash and cash equivalents							
Due from:							
New York State and federal sources:							
Grants-in-aid	848,383	-	-	-	-	848,383	
Sales tax	-	-	-	-	-	-	
Other funds	14,440,804	-	2,122,067	1,442,136	-	18,005,007	
Other receivables	2,421,005	-	1,473	306,623	-	2,729,101	
Prepays	550,943	-	88,594	283,778	-	923,315	
Total assets	<u>\$ 82,548</u>	<u>\$ 113,496</u>	<u>\$ 2,214,293</u>	<u>\$ 9,952,475</u>	<u>\$ -</u>	<u>\$ 63,815,953</u>	
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 7,864,904	\$ 14,006	\$ 130,986	\$ 860,370	\$ 1,490	\$ 8,897,305	
Contract retainage payable	-	-	-	-	-	-	
Due to other funds	17,447,276	-	2,062,352	7,540,725	20,208	27,070,561	
Other deferred revenues	-	-	-	-	-	-	
Total liabilities	<u>25,312,180</u>	<u>14,006</u>	<u>2,193,338</u>	<u>8,401,095</u>	<u>21,698</u>	<u>35,967,866</u>	
Fund balances (deficits):							
Reserved for:							
Encumbrances	260,134	-	-	-	-	260,134	
Bonded debt	506,724	-	-	-	-	506,724	
Prepays	550,943	-	88,594	283,778	-	923,315	
Water quality protection	13,995,130	-	-	-	-	13,995,130	
Unreserved, reported in nonmajor:							
Special revenue funds	10,828,030	99,490	(67,639)	1,267,602	(21,698)	12,162,784	
Capital projects funds	-	-	-	-	-	-	
Total fund balances (deficits)	<u>26,140,961</u>	<u>99,490</u>	<u>20,955</u>	<u>1,551,380</u>	<u>(21,698)</u>	<u>27,848,087</u>	
Total liabilities and fund balances	<u>\$ 51,453,141</u>	<u>\$ 113,496</u>	<u>\$ 2,214,293</u>	<u>\$ 9,952,475</u>	<u>\$ -</u>	<u>\$ 63,815,953</u>	(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2006**

**Special Revenue Funds**

	Totals from page 97	Workforce Investment Revenue	State Manpower Fund	Community Development Administration	Community Development	Home Investment Partnership	Totals to page 99
<b>Assets</b>							
Cash and cash equivalents	\$ 41,310,147	\$ 2,000	\$ 46,140	\$ -	\$ -	\$ 12,988	\$ 41,371,275
Due from:							
New York State and federal sources:							
Grants-in-aid	848,383	2,392,203	-	-	-	-	3,240,586
Sales tax	-	-	-	-	-	-	-
Other funds	18,005,007	1,010,363	-	-	78,085	385	19,093,840
Other receivables	2,729,101	10,375	-	18,014	-	-	2,757,490
Prepays	923,315	142,406	-	15,227	-	-	1,080,948
Total assets	<u>\$ 63,815,953</u>	<u>\$ 3,557,347</u>	<u>\$ 46,140</u>	<u>\$ 33,241</u>	<u>\$ 78,085</u>	<u>\$ 13,373</u>	<u>\$ 67,544,139</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 8,897,305	\$ 828,391	\$ -	\$ 20,396	\$ 618,083	\$ 182,001	\$ 10,546,176
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	27,070,561	3,146,663	46,140	335,127	603,051	46,490	31,248,032
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	<u>35,967,866</u>	<u>3,975,054</u>	<u>46,140</u>	<u>355,523</u>	<u>1,221,134</u>	<u>228,491</u>	<u>41,794,208</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	260,134	-	-	-	-	-	260,134
Bonded debt	506,724	-	-	-	-	-	506,724
Prepays	923,315	142,406	-	15,227	-	-	1,080,948
Water quality protection	13,995,130	-	-	-	-	-	13,995,130
Unreserved, reported in nonmajor:							
Special revenue funds	12,162,784	(560,113)	-	(337,509)	(1,143,049)	(215,118)	9,906,995
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>27,848,087</u>	<u>(417,707)</u>	<u>-</u>	<u>(322,282)</u>	<u>(1,143,049)</u>	<u>(215,118)</u>	<u>25,749,931</u>
Total liabilities and fund balances	<u>\$ 63,815,953</u>	<u>\$ 3,557,347</u>	<u>\$ 46,140</u>	<u>\$ 33,241</u>	<u>\$ 78,085</u>	<u>\$ 13,373</u>	<u>\$ 67,544,139</u>

(Continued)

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 December 31, 2006

		Special Revenue Funds						
	Totals from page 98	Emergency Shelter Grant Fund	Guaranteed Loan Program	General Capital Reserve Fund	Tax Stabilization Reserve Fund	Assessment Stabilization Reserve Fund	Totals to page 100	
<b>Assets</b>								
Cash and cash equivalents	\$ 41,371,275	\$ 16,432	\$ 23,214	\$ 145,118	\$ 122,143,899	\$ 32,574,252	\$ 196,274,190	
Due from:								
New York State and federal sources:								
Grants-in-aid	3,240,586	-	-	-	-	-	3,240,586	
Sales tax	-	-	-	-	-	-	-	
Other funds	19,093,840	-	-	3,333	-	2,392,137	21,489,310	
Other receivables	2,757,490	-	-	-	-	-	2,757,490	
Prepays	1,080,948	-	-	-	-	-	1,080,948	
Total assets	<u>\$ 67,544,139</u>	<u>\$ 16,432</u>	<u>\$ 23,214</u>	<u>\$ 148,451</u>	<u>\$ 122,143,899</u>	<u>\$ 34,966,389</u>	<u>\$ 224,842,524</u>	
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable and accrued liabilities	\$ 10,546,176	\$ 24,277	\$ 20,472	\$ -	\$ -	\$ 511,278	\$ 11,102,203	
Contract retainage payable	-	-	-	-	-	-	-	
Due to other funds	31,248,032	9,251	-	600,533	5,312,831	12,352,168	49,522,815	
Other deferred revenues	-	-	-	-	-	-	-	
Total liabilities	<u>41,794,208</u>	<u>33,528</u>	<u>20,472</u>	<u>600,533</u>	<u>5,312,831</u>	<u>12,863,446</u>	<u>60,625,018</u>	
Fund balances (deficits):								
Reserved for:								
Encumbrances	260,134	-	-	-	-	-	260,134	
Bonded debt	506,724	-	-	-	-	-	506,724	
Prepays	1,080,948	-	-	-	-	-	1,080,948	
Water quality protection	13,995,130	-	-	-	-	-	13,995,130	
Unreserved, reported in nonmajor:								
Special revenue funds	9,906,995	(17,096)	2,742	(452,082)	116,831,068	22,102,943	148,374,570	
Capital projects funds	-	-	-	-	-	-	-	
Total fund balances (deficits)	<u>25,749,931</u>	<u>(17,096)</u>	<u>2,742</u>	<u>(452,082)</u>	<u>116,831,068</u>	<u>22,102,943</u>	<u>164,217,506</u>	
Total liabilities and fund balances	<u>\$ 67,544,139</u>	<u>\$ 16,432</u>	<u>\$ 23,214</u>	<u>\$ 148,451</u>	<u>\$ 122,143,899</u>	<u>\$ 34,966,389</u>	<u>\$ 224,842,524</u>	

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2006**

		Special Revenue Funds						
Totals from page 99	\$	Southwest Assessment Stabilization	Retirement Contribution Reserve Fund	Debt Service Reserve Fund	Water Quality Protection Reserve Fund	Suffolk County Water Protection	Totals to page 101	
Cash and cash equivalents	\$ 196,274,190	\$ 586,131	\$ 842,019	\$ 11,938,702	\$ 2,750,824	\$ 9,663,177	\$ 222,055,043	
Due from:								
New York State and federal sources:								
Grants-in-aid	3,240,586	-	-	-	-	-	3,240,586	
Sales tax	-	-	-	-	-	6,700,663	6,700,663	
Other funds	21,489,310	-	12,062,060	14,412,831	-	17,251,123	65,215,324	
Other receivables	2,757,490	-	-	-	-	-	2,757,490	
Prepays	1,080,948	-	-	-	-	59,524	1,140,472	
Total assets	<u>\$ 224,842,524</u>	<u>\$ 586,131</u>	<u>\$ 12,904,079</u>	<u>\$ 26,351,533</u>	<u>\$ 2,750,824</u>	<u>\$ 33,674,487</u>	<u>\$ 301,109,578</u>	
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable and accrued liabilities	\$ 11,102,203	\$ -	\$ -	\$ -	\$ 7,138	\$ 1,170,957	\$ 12,280,298	
Contract retainage payable	-	-	-	-	-	2,121	2,121	
Due to other funds	49,522,815	150,000	12,895,189	-	-	11,814,081	74,382,085	
Other deferred revenues	-	-	-	-	-	-	-	
Total liabilities	<u>60,625,018</u>	<u>150,000</u>	<u>12,895,189</u>	<u>-</u>	<u>7,138</u>	<u>12,987,159</u>	<u>86,664,504</u>	
Fund balances (deficits):								
Reserved for:								
Encumbrances	260,134	-	-	-	-	-	260,134	
Bonded debt	506,724	-	-	-	-	-	506,724	
Prepays	1,080,948	-	-	-	-	59,524	1,140,472	
Water quality protection	13,995,130	-	-	-	2,743,686	-	16,738,816	
Unreserved, reported in nonmajor:								
Special revenue funds	148,374,570	436,131	8,890	26,351,533	-	20,627,804	195,798,928	
Capital projects funds	-	-	-	-	-	-	-	
Total fund balances (deficits)	<u>164,217,506</u>	<u>436,131</u>	<u>8,890</u>	<u>26,351,533</u>	<u>2,743,686</u>	<u>20,687,328</u>	<u>214,445,074</u>	
Total liabilities and fund balances	<u>\$ 224,842,524</u>	<u>\$ 586,131</u>	<u>\$ 12,904,079</u>	<u>\$ 26,351,533</u>	<u>\$ 2,750,824</u>	<u>\$ 33,674,487</u>	<u>\$ 301,109,578</u>	

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2006**

		Special Revenue Funds							
Totals from page 100	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Assets Forfeiture DA	NYS Assets Forfeiture	Totals to page 102			
\$ 222,055,043	\$ 45,077	\$ 343,143	\$ 4,469,741	\$ 3,220,017	\$ 1,421,599	\$ 231,554,620			
<b>Assets</b>									
Cash and cash equivalents									
Due from:									
New York State and federal sources:									
Grants-in-aid	-	-	-	-	-	3,240,586			3,240,586
Sales tax	-	-	-	-	-	6,700,663			6,700,663
Other funds	-	-	2,839	502,531	143	65,720,837			65,720,837
Other receivables	-	-	-	-	-	2,757,490			2,757,490
Prepays	-	-	-	-	-	1,140,472			1,140,472
Total assets	\$ 45,077	\$ 343,143	\$ 4,472,580	\$ 3,722,548	\$ 1,421,742	\$ 311,114,668			
<b>Liabilities and Fund Balances</b>									
<b>Liabilities:</b>									
Accounts payable and accrued liabilities	\$ -	\$ 131,648	\$ 428,728	\$ 56,982	\$ -	\$ 12,897,656			
Contract retainage payable	-	-	-	-	-	2,121			2,121
Due to other funds	-	-	-	792,827	-	75,174,912			
Other deferred revenues	-	-	-	-	-	-			-
Total liabilities	-	131,648	428,728	849,809	-	88,074,689			
<b>Fund balances (deficits):</b>									
Reserved for:									
Encumbrances	-	92,583	138,250	44,250	-	535,217			
Bonded debt	-	-	-	-	-	506,724			
Prepays	-	-	-	-	-	1,140,472			
Water quality protection	-	-	-	-	-	16,738,816			
Unreserved, reported in nonmajor:									
Special revenue funds	45,077	118,912	3,905,602	2,828,489	1,421,742	204,118,750			
Capital projects funds	-	-	-	-	-	-			
Total fund balances (deficits)	45,077	211,495	4,043,852	2,872,739	1,421,742	223,039,979			
Total liabilities and fund balances	\$ 45,077	\$ 343,143	\$ 4,472,580	\$ 3,722,548	\$ 1,421,742	\$ 311,114,668			

(Continued)

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 December 31, 2006

	Capital Projects Funds				Total Nonmajor Governmental Funds
	Totals from page 101	Capital Road Construction Fund	Capital Sewer Fund	Capital Southwest Sewer Fund	
<b>Assets</b>					
Cash and cash equivalents	\$ 231,554,620	-	\$ 19,984,598	\$ 21,582,826	\$ 273,122,044
Due from:					
New York State and federal sources:					
Grants-in-aid	3,240,586	-	3,522,197	-	6,762,783
Sales tax	6,700,663	-	-	-	6,700,663
Other funds	65,720,837	-	3,026,000	26,478,048	95,224,885
Other receivables	2,757,490	-	-	-	2,757,490
Prepays	1,140,472	-	-	-	1,140,472
Total assets	\$ 311,114,668	-	\$ 26,532,795	\$ 48,060,874	\$ 385,708,337
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 12,897,656	-	\$ 6,049,251	\$ 8,153,861	\$ 27,100,768
Contract retainage payable	2,121	-	777,563	555,366	1,335,050
Due to other funds	75,174,912	-	64	1,614,432	76,789,408
Other deferred revenues	-	-	2,272	198,331	200,603
Total liabilities	88,074,689	-	6,829,150	10,521,990	105,425,829
Fund balances (deficits):					
Reserved for:					
Encumbrances	535,217	-	9,582,657	27,977,016	38,094,890
Bonded debt	506,724	-	-	-	506,724
Prepays	1,140,472	-	-	-	1,140,472
Water quality protection	16,738,816	-	-	-	16,738,816
Unreserved, reported in nonmajor:					
Special revenue funds	204,118,750	-	-	-	204,118,750
Capital projects funds	-	-	10,120,988	9,561,868	19,682,856
Total fund balances (deficits)	223,039,979	-	19,703,645	37,538,884	280,282,508
Total liabilities and fund balances	\$ 311,114,668	-	\$ 26,532,795	\$ 48,060,874	\$ 385,708,337

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)  
 Year Ended December 31, 2006

	Special Revenue Funds						
	Torrens Assurance Fund	Tax Certiorari Fund	Public Safety Communications System E-911	Capital Prosecution Fund	County Road Fund	Totals to page 104	
<b>Revenues</b>							
Real property taxes	-	-	-	-	-	-	-
Sales and use tax	-	-	3,703,967	-	-	3,703,967	-
New York State aid	-	-	-	-	1,461,403	1,461,403	-
Federal aid	-	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	-	5,096,335	-	-	9,186,261	14,282,596	-
Interest on investments	-	43,306	30,084	-	153,840	227,230	-
Miscellaneous	-	-	-	-	7,457	7,457	-
Total revenues	-	5,139,641	3,734,051	-	10,808,961	19,682,653	-
<b>Expenditures</b>							
Current:							
General government support	-	-	-	-	-	-	-
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Public safety	-	-	10,937,128	-	-	10,937,128	-
Culture and recreation	-	-	-	-	-	-	-
Home and community services	-	-	-	-	-	-	-
Transportation	-	-	-	-	7,990,072	7,990,072	-
Employee benefits	-	-	1,620,830	-	1,064,613	2,685,443	-
Debt service:							
Principal	-	5,193,137	70,722	-	78,598	5,342,457	-
Interest and other charges	-	1,324,644	5,748	-	6,388	1,336,780	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	6,517,781	12,634,428	-	9,139,671	28,291,880	-
Excess (deficiency) of revenues over (under) expenditures	-	(1,378,140)	(8,900,377)	-	1,669,290	(8,609,227)	-
<b>Other financing sources (uses)</b>							
Proceeds from serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	-	-	12,143,585	-	9,372,274	21,515,859	-
Interfund transfers out	(45,703)	-	(1,855,729)	(9,712)	(11,830,363)	(13,741,507)	-
Total other financing sources (uses)	(45,703)	-	10,287,856	(9,712)	(2,458,089)	7,774,352	-
Net changes in fund balances	(45,703)	(1,378,140)	1,387,479	(9,712)	(788,799)	(834,875)	-
Fund balances (deficits) at beginning	45,703	3,058,308	(2,027,404)	9,712	390,008	1,476,327	-
Fund balances (deficits) at ending	-	1,680,168	(639,925)	-	(398,791)	641,452	-

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

	Special Revenue Funds							
	Totals from page 103	Handicapped Parking Education	Electrical Authority Fund	District Court Fund	Judicial Facilities Agency	Environmental Trust Fund	Totals to page 105	
<b>Revenues</b>								
Real property taxes	\$ -	\$ -	\$ -	\$ 7,820,642	\$ -	\$ -	\$ 7,820,642	
Sales and use tax	3,703,967	-	-	-	-	-	3,703,967	
New York State aid	1,461,403	-	-	1,314,159	-	-	2,775,562	
Federal aid	-	-	-	-	-	-	-	
Licenses, permits, fines, fees, etc.	14,282,596	38,998	-	4,940,050	-	-	19,261,644	
Interest on investments	227,230	14,689	409	77,860	-	700,121	1,020,309	
Miscellaneous	7,457	-	2,130,157	-	-	-	2,137,614	
Total revenues	19,682,653	53,687	2,130,566	14,152,711	-	700,121	36,719,738	
<b>Expenditures</b>								
Current:								
General government support	-	-	-	-	52,914	672,404	725,318	
Economic assistance & opportunity	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	
Public safety	10,937,128	-	-	-	-	-	10,937,128	
Culture and recreation	-	-	-	-	-	-	-	
Home and community services	-	-	2,518,680	-	-	-	2,518,680	
Transportation	7,990,072	-	-	-	-	-	7,990,072	
Employee benefits	2,685,443	-	-	-	-	-	2,685,443	
Debt service:								
Principal	5,342,457	-	-	192,135	-	-	5,534,592	
Interest and other charges	1,336,780	-	-	86,599	-	-	1,423,379	
Capital outlay	-	-	-	-	-	-	-	
Total expenditures	28,291,880	-	2,518,680	278,734	52,914	672,404	31,814,612	
Excess (deficiency) of revenues over (under) expenditures	(8,609,227)	53,687	(388,114)	13,873,977	(52,914)	27,717	4,905,126	
<b>Other financing sources (uses)</b>								
Proceeds from serial bonds issued	-	-	-	-	-	-	-	
Interfund transfers in	21,515,859	-	-	-	-	-	21,515,859	
Interfund transfers out	(13,741,507)	-	-	(12,956,671)	-	-	(26,698,178)	
Total other financing sources (uses)	7,774,352	-	-	(12,956,671)	-	-	(5,182,319)	
Net changes in fund balances	(834,875)	53,687	(388,114)	917,306	(52,914)	27,717	(277,193)	
Fund balances (deficits) at beginning	1,476,327	284,120	138,871	(1,374,583)	156,812	14,197,413	14,878,960	
Fund balances (deficits) at ending	\$ 641,452	\$ 337,807	\$ (249,243)	\$ (457,277)	\$ 103,898	\$ 14,225,130	\$ 14,601,767	

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

		<b>Special Revenue Funds</b>						
	<b>Totals from page 104</b>	<b>Downtown Revitalization Fund</b>	<b>Hotel Motel Tax Culture and History</b>	<b>Sewer District #1</b>	<b>Sewer District #3</b>	<b>Sewer District #5</b>	<b>Totals to page 106</b>	
<b>Revenues</b>								
Real property taxes	\$ 7,820,642	-	\$ -	\$ 678,084	\$ 45,074,221	\$ 637,771	\$ 54,210,718	
Sales and use tax	3,703,967	-	1,720,255	-	-	-	5,424,222	
New York State aid	2,775,562	-	-	-	-	-	2,775,562	
Federal aid	-	-	-	-	-	-	-	
Licenses, permits, fines, fees, etc.	19,261,644	-	-	132,551	22,755,453	-	42,149,648	
Interest on investments	1,020,309	51,913	3,207	125,638	107,585	55,665	1,364,317	
Miscellaneous	2,137,614	-	-	2,885	286,048	-	2,426,547	
<b>Total revenues</b>	<b>36,719,738</b>	<b>51,913</b>	<b>1,723,462</b>	<b>939,158</b>	<b>68,223,307</b>	<b>693,436</b>	<b>108,351,014</b>	
<b>Expenditures</b>								
Current:								
General government support	725,318	-	-	-	3,000	-	728,318	
Economic assistance & opportunity	-	500,661	1,651,214	-	-	-	2,151,875	
Health	-	-	-	-	-	-	-	
Public safety	10,937,128	-	-	-	-	-	10,937,128	
Culture and recreation	-	-	327,592	-	-	-	327,592	
Home and community services	2,518,680	-	-	297,895	51,430,362	251,168	54,498,105	
Transportation	7,990,072	-	-	-	-	-	7,990,072	
Employee benefits	2,685,443	-	-	-	1,384,617	-	4,070,060	
Debt service:								
Principal	5,534,592	-	-	120,153	10,237,894	5,185	15,897,824	
Interest and other charges	1,423,379	-	-	44,158	2,277,888	3,142	3,748,567	
Capital outlay	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>31,814,612</b>	<b>500,661</b>	<b>1,978,806</b>	<b>462,206</b>	<b>65,333,761</b>	<b>259,495</b>	<b>100,349,541</b>	
Excess (deficiency) of revenues over (under) expenditures	4,905,126	(448,748)	(255,344)	476,952	2,889,546	433,941	8,001,473	
<b>Other financing sources (uses)</b>								
Proceeds from serial bonds issued	-	-	-	-	-	-	-	
Interfund transfers in	21,515,859	1,000,207	-	2,043,616	3,352,656	175,276	28,087,614	
Interfund transfers out	(26,698,178)	(500,000)	-	(2,462,573)	(8,132,508)	(573,220)	(38,366,479)	
<b>Total other financing sources (uses)</b>	<b>(5,182,319)</b>	<b>500,207</b>	<b>-</b>	<b>(418,957)</b>	<b>(4,779,852)</b>	<b>(397,944)</b>	<b>(10,278,865)</b>	
Net changes in fund balances	(277,193)	51,459	(255,344)	57,995	(1,890,306)	35,997	(2,277,392)	
Fund balances (deficits) at beginning	14,878,960	4,393	822,743	199,647	5,591,951	125,572	21,623,266	
<b>Fund balances (deficits) at ending</b>	<b>\$ 14,601,767</b>	<b>\$ 55,852</b>	<b>\$ 567,399</b>	<b>\$ 257,642</b>	<b>\$ 3,701,645</b>	<b>\$ 161,569</b>	<b>\$ 19,345,874</b>	

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

	<b>Special Revenue Funds</b>						
	<b>Sewer District #6</b>	<b>Sewer District #7</b>	<b>Sewer District #8</b>	<b>Sewer District #9</b>	<b>Sewer District #10</b>	<b>Totals to page 107</b>	
<b>Revenues</b>							
Real property taxes	\$ 54,210,718	\$ 1,206,797	\$ 94,871	\$ 81,827	\$ 921,495	\$ 56,613,665	
Sales and use tax	5,424,222	-	-	-	-	5,424,222	
New York State aid	2,775,562	-	-	-	-	2,775,562	
Federal aid	-	-	-	-	-	-	
Licenses, permits, fines, fees, etc.	42,149,648	99,141	-	742	9,684	42,935,478	
Interest on investments	1,364,317	180,053	16,995	18,222	84,195	1,699,986	
Miscellaneous	2,426,547	20	-	-	-	2,426,567	
<b>Total revenues</b>	<b>108,351,014</b>	<b>1,485,991</b>	<b>111,866</b>	<b>100,791</b>	<b>1,015,374</b>	<b>111,875,480</b>	
<b>Expenditures</b>							
Current:							
General government support	728,318	-	-	-	-	728,318	
Economic assistance & opportunity	2,151,875	-	-	-	-	2,151,875	
Health	-	-	-	-	-	-	
Public safety	10,937,128	-	-	-	-	10,937,128	
Culture and recreation	327,592	-	-	-	-	327,592	
Home and community services	54,498,105	759,087	97,482	80,335	197,262	55,725,060	
Transportation	7,990,072	-	-	-	-	7,990,072	
Employee benefits	4,070,060	-	-	-	-	4,070,060	
Debt service:							
Principal	15,897,824	17,379	-	-	122,655	16,037,858	
Interest and other charges	3,748,567	4,312	-	-	45,062	3,797,941	
Capital outlay	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>100,349,541</b>	<b>759,087</b>	<b>97,482</b>	<b>80,335</b>	<b>364,979</b>	<b>101,765,904</b>	
Excess (deficiency) of revenues over (under) expenditures	8,001,473	726,904	14,384	20,456	650,395	10,109,576	
<b>Other financing sources (uses)</b>							
Proceeds from serial bonds issued	-	-	-	-	-	-	
Interfund transfers in	28,087,614	319,178	846	174,228	545,115	29,632,391	
Interfund transfers out	(38,366,479)	(899,424)	(10,794)	(189,737)	(1,070,764)	(41,829,620)	
<b>Total other financing sources (uses)</b>	<b>(10,278,865)</b>	<b>(580,246)</b>	<b>(9,948)</b>	<b>(15,509)</b>	<b>(525,649)</b>	<b>(12,197,229)</b>	
Net changes in fund balances	(2,277,392)	(91,048)	4,436	4,947	124,746	(2,087,653)	
Fund balances (deficits) at beginning	21,623,266	240,572	87,817	63,446	88,826	22,291,510	
<b>Fund balances (deficits) at ending</b>	<b>\$ 19,345,874</b>	<b>\$ 149,524</b>	<b>\$ 92,253</b>	<b>\$ 68,393</b>	<b>\$ 213,572</b>	<b>\$ 20,203,857</b>	

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

Special Revenue Funds						
	Sewer District #11	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Totals to page 108
<b>Revenues</b>						
Real property taxes	\$ 1,857,300	\$ 128,173	\$ 6,693	\$ 92,477	\$ 18,301	\$ 58,716,609
Sales and use tax	-	-	-	-	-	5,424,222
New York State aid	-	-	-	-	-	2,775,562
Federal aid	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	567,328	48,143	630,790	907,663	173,558	45,262,960
Interest on investments	189,924	37,327	114,932	60,797	27,759	2,130,725
Miscellaneous	45	-	11	8,917	20	2,435,560
<b>Total revenues</b>	<b>2,614,597</b>	<b>213,643</b>	<b>752,426</b>	<b>1,069,854</b>	<b>219,638</b>	<b>116,745,638</b>
<b>Expenditures</b>						
Current:						
General government support	-	-	-	-	-	728,318
Economic assistance & opportunity	-	-	-	-	-	2,151,875
Health	-	-	-	-	-	-
Public safety	-	-	-	-	-	10,937,128
Culture and recreation	-	-	-	-	-	327,592
Home and community services	907,501	173,327	156,914	680,760	94,656	57,738,218
Transportation	-	-	-	-	-	7,990,072
Employee benefits	-	-	-	-	-	4,070,060
Debt service:						
Principal	501,096	-	-	-	-	16,538,954
Interest and other charges	200,324	-	-	-	-	3,998,265
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,608,921</b>	<b>173,327</b>	<b>156,914</b>	<b>680,760</b>	<b>94,656</b>	<b>104,480,482</b>
Excess (deficiency) of revenues over (under) expenditures	1,005,676	40,316	595,512	389,094	124,982	12,265,156
<b>Other financing sources (uses)</b>						
Proceeds from serial bonds issued	-	-	-	-	-	-
Interfund transfers in	-	-	-	900,768	472,668	31,005,827
Interfund transfers out	(872,796)	(109,164)	(5,935)	(1,257,806)	(546,375)	(44,621,696)
<b>Total other financing sources (uses)</b>	<b>(872,796)</b>	<b>(109,164)</b>	<b>(5,935)</b>	<b>(357,038)</b>	<b>(73,707)</b>	<b>(13,615,869)</b>
Net changes in fund balances	132,880	(68,848)	589,577	32,056	51,275	(1,350,713)
Fund balances (deficits) at beginning	269,726	182,048	2,706,894	135,963	115,605	25,701,746
<b>Fund balances (deficits) at ending</b>	<b>\$ 402,606</b>	<b>\$ 113,200</b>	<b>\$ 3,296,471</b>	<b>\$ 168,019</b>	<b>\$ 166,880</b>	<b>\$ 24,351,033</b>

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

**Special Revenue Funds**

	<b>Totals from page 107</b>	<b>Sewer District #18</b>	<b>Sewer District #19</b>	<b>Sewer District #20</b>	<b>Sewer District #21</b>	<b>Sewer District #22</b>	<b>Totals to page 109</b>
<b>Revenues</b>							
Real property taxes	\$ 58,716,609	\$ 98,590	\$ 1,982	\$ 25,421	\$ -	\$ 16,526	\$ 58,859,128
Sales and use tax	5,424,222	-	-	-	-	-	5,424,222
New York State aid	2,775,562	-	-	-	-	-	2,775,562
Federal aid	-	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	45,262,960	1,386,060	9,681	804,414	479,124	465,406	48,407,645
Interest on investments	2,130,725	102,152	9,525	7,636	148,382	2,733	2,401,153
Miscellaneous	2,435,560	25,077	-	40	-	9	2,460,686
<b>Total revenues</b>	<b>116,745,638</b>	<b>1,611,879</b>	<b>21,188</b>	<b>837,511</b>	<b>627,506</b>	<b>484,674</b>	<b>120,328,396</b>
<b>Expenditures</b>							
<b>Current:</b>							
General government support	728,318	-	-	-	-	-	728,318
Economic assistance & opportunity	2,151,875	-	-	-	-	-	2,151,875
Health	-	-	-	-	-	-	-
Public safety	10,937,128	-	-	-	-	-	10,937,128
Culture and recreation	327,592	-	-	-	-	-	327,592
Home and community services	57,738,218	302,938	7,377	335,723	219,172	159,839	58,763,267
Transportation	7,990,072	-	-	-	-	-	7,990,072
Employee benefits	4,070,060	-	-	-	-	-	4,070,060
Debt service:							
Principal	16,538,954	-	-	-	214,535	-	16,753,489
Interest and other charges	3,998,265	-	-	-	99,855	-	4,098,120
Capital outlay	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>104,480,482</b>	<b>302,938</b>	<b>7,377</b>	<b>335,723</b>	<b>533,562</b>	<b>159,839</b>	<b>105,819,921</b>
Excess (deficiency) of revenues over (under) expenditures	12,265,156	1,308,941	13,811	501,788	93,944	324,835	14,508,475
<b>Other financing sources (uses)</b>							
Proceeds from serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	31,005,827	1,263,038	104,606	798,110	374,851	564,790	34,111,222
Interfund transfers out	(44,621,696)	(3,009,172)	(120,147)	(1,274,176)	(2,264,289)	(940,578)	(52,230,058)
<b>Total other financing sources (uses)</b>	<b>(13,615,869)</b>	<b>(1,746,134)</b>	<b>(15,541)</b>	<b>(476,066)</b>	<b>(1,889,438)</b>	<b>(375,788)</b>	<b>(18,118,836)</b>
Net changes in fund balances	(1,350,713)	(437,193)	(1,730)	25,722	(1,795,494)	(50,953)	(3,610,361)
Fund balances (deficits) at beginning	25,701,746	834,682	58,083	200,643	2,836,188	119,980	29,751,322
Fund balances (deficits) at ending	\$ 24,351,033	\$ 397,489	\$ 56,353	\$ 226,365	\$ 1,040,694	\$ 69,027	\$ 26,140,961

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

	Special Revenue Funds						Totals to page 110
	Totals from page 108	Sewer District #23	Sewer District #28	Building Sanitation Administration	Sewer Maintenance & Operation	Displaced Homemakers Fund	
<b>Revenues</b>							
Real property taxes	\$ 58,859,128	\$ 21,292	\$ 4,685	\$ -	\$ -	\$ -	\$ 58,885,105
Sales and use tax	5,424,222	-	-	-	-	-	5,424,222
New York State aid	2,775,562	-	-	-	-	-	2,775,562
Federal aid	-	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	48,407,645	81,714	180,138	-	311,320	-	48,980,817
Interest on investments	2,401,153	2,331	2,174	48,397	181,326	-	2,635,381
Miscellaneous	2,460,686	60	40	32,179	2,814	-	2,495,779
Total revenues	120,328,396	105,397	187,037	80,576	495,460	-	121,196,866
<b>Expenditures</b>							
Current:							
General government support	728,318	-	-	-	-	-	728,318
Economic assistance & opportunity	2,151,875	-	-	-	-	-	2,151,875
Health	-	-	-	-	-	-	-
Public safety	10,937,128	-	-	-	-	-	10,937,128
Culture and recreation	327,592	-	-	-	-	-	327,592
Home and community services	58,763,267	64,648	95,454	3,481,887	12,574,833	-	74,980,089
Transportation	7,990,072	-	-	-	-	-	7,990,072
Employee benefits	4,070,060	-	-	646,779	2,089,895	-	6,806,734
Debt service:							
Principal	16,753,489	-	-	36,189	316,348	-	17,106,026
Interest and other charges	4,098,120	-	-	2,941	68,582	-	4,169,643
Capital outlay	-	-	-	-	-	-	-
Total expenditures	105,819,921	64,648	95,454	4,167,796	15,049,658	-	125,197,477
Excess (deficiency) of revenues over (under) expenditures	14,508,475	40,749	91,583	(4,087,220)	(14,554,198)	-	(4,000,611)
<b>Other financing sources (uses)</b>							
Proceeds from serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	34,111,222	219,216	-	5,140,003	21,374,433	19,352	60,864,226
Interfund transfers out	(52,230,058)	(233,495)	(66,702)	(1,188,809)	(6,596,960)	-	(60,316,024)
Total other financing sources (uses)	(18,118,836)	(14,279)	(66,702)	3,951,194	14,777,473	19,352	548,202
Net changes in fund balances	(3,610,361)	26,470	24,881	(136,026)	223,275	19,352	(3,452,409)
Fund balances (deficits) at beginning	29,751,322	30,529	74,609	156,981	1,328,105	(41,050)	31,300,496
Fund balances (deficits) at ending	\$ 26,140,961	\$ 56,999	\$ 99,490	\$ 20,955	\$ 1,551,380	\$ (21,698)	\$ 27,848,087

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

	Special Revenue Funds						Totals to page 111
	Totals from page 109	Workforce Investment Revenue	State Manpower Fund	Community Development Administration	Community Development	Home Investment Partnership	
<b>Revenues</b>							
Real property taxes	\$ 58,885,105	-	-	-	-	-	\$ 58,885,105
Sales and use tax	5,424,222	-	-	-	-	-	5,424,222
New York State aid	2,775,562	1,086,800	-	-	-	-	3,862,362
Federal aid	-	7,544,472	-	174,629	3,827,084	1,853,050	13,399,235
Licenses, permits, fines, fees, etc.	48,980,817	68,464	-	-	-	-	49,049,281
Interest on investments	2,635,381	-	-	-	-	-	2,635,381
Miscellaneous	2,495,779	-	-	-	-	-	2,495,779
Total revenues	121,196,866	8,699,736	-	174,629	3,827,084	1,853,050	135,751,365
<b>Expenditures</b>							
Current:							
General government support	728,318	-	-	-	-	-	728,318
Economic assistance & opportunity	2,151,875	6,204,772	-	-	-	-	8,356,647
Health	-	-	-	-	-	-	-
Public safety	10,937,128	-	-	-	-	-	10,937,128
Culture and recreation	327,592	-	-	-	-	-	327,592
Home and community services	74,980,089	-	-	508,501	4,629,213	1,745,969	81,863,772
Transportation	7,990,072	-	-	-	-	-	7,990,072
Employee benefits	6,806,734	1,406,037	-	105,909	-	-	8,318,680
Debt service:							
Principal	17,106,026	-	-	-	-	-	17,106,026
Interest and other charges	4,169,643	-	-	-	-	-	4,169,643
Capital outlay	-	-	-	-	-	-	-
Total expenditures	125,197,477	7,610,809	-	614,410	4,629,213	1,745,969	139,797,878
Excess (deficiency) of revenues over (under) expenditures	(4,000,611)	1,088,927	-	(439,781)	(802,129)	107,081	(4,046,513)
<b>Other financing sources (uses)</b>							
Proceeds from serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	60,864,226	588,391	52,622	609,312	-	-	62,114,551
Interfund transfers out	(60,316,024)	(1,103,682)	-	(130,470)	(350,439)	(247,365)	(62,147,980)
Total other financing sources (uses)	548,202	(515,291)	52,622	478,842	(350,439)	(247,365)	(33,429)
Net changes in fund balances	(3,452,409)	573,636	52,622	39,061	(1,152,568)	(140,284)	(4,079,942)
Fund balances (deficits) at beginning	31,300,496	(991,343)	(52,622)	(361,343)	9,519	(74,834)	29,829,873
Fund balances (deficits) at ending	\$ 27,848,087	\$ (417,707)	\$ -	\$ (322,282)	\$ (1,143,049)	\$ (215,118)	\$ 25,749,931

(Continued)

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)  
 Year Ended December 31, 2006

	Special Revenue Funds							Totals to page 112
	Totals from page 110	Emergency Shelter Grant Fund	Guaranteed Loan Program	General Capital Reserve Fund	Tax Stabilization Reserve Fund	Assessment Stabilization Reserve Fund		
<b>Revenues</b>								
Real property taxes	\$ 58,885,105	-	\$ -	\$ -	-	-	\$ -	\$ 58,885,105
Sales and use tax	5,424,222	-	-	-	-	-	-	5,424,222
New York State aid	3,862,362	-	-	-	-	-	-	3,862,362
Federal aid	13,399,235	48,870	-	-	-	-	-	13,448,105
Licenses, permits, fines, fees, etc.	49,049,281	-	-	-	80,340	-	-	49,129,621
Interest on investments	2,635,381	-	-	5,069	5,854,291	1,813,041	-	10,307,782
Miscellaneous	2,495,779	-	-	-	-	-	-	2,495,779
Total revenues	135,751,365	48,870	-	5,069	5,934,631	1,813,041	-	143,552,976
<b>Expenditures</b>								
Current:								
General government support	728,318	-	-	-	-	-	-	728,318
Economic assistance & opportunity	8,356,647	-	-	-	-	-	-	8,356,647
Health	-	-	-	-	-	-	-	-
Public safety	10,937,128	-	-	-	-	-	-	10,937,128
Culture and recreation	327,592	-	-	-	-	-	-	327,592
Home and community services	81,863,772	60,696	-	-	-	511,279	-	82,435,747
Transportation	7,990,072	-	-	-	-	-	-	7,990,072
Employee benefits	8,318,680	-	-	-	-	-	-	8,318,680
Debt service:								
Principal	17,106,026	-	-	-	-	-	-	17,106,026
Interest and other charges	4,169,643	-	-	-	-	-	-	4,169,643
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	139,797,878	60,696	-	-	-	511,279	-	140,369,853
Excess (deficiency) of revenues over (under) expenditures	(4,046,513)	(11,826)	-	5,069	5,934,631	1,301,762	-	3,183,123
<b>Other financing sources (uses)</b>								
Proceeds from serial bonds issued	-	-	-	-	-	-	-	-
Interfund transfers in	62,114,551	-	-	3,333	-	26,060,263	-	88,178,147
Interfund transfers out	(62,147,980)	(6,498)	-	(3,333)	-	(26,220,300)	-	(88,378,111)
Total other financing sources (uses)	(33,429)	(6,498)	-	-	-	(160,037)	-	(199,964)
Net changes in fund balances	(4,079,942)	(18,324)	-	5,069	5,934,631	1,141,725	-	2,983,159
Fund balances (deficits) at beginning	29,829,873	1,228	2,742	(457,151)	110,896,437	20,961,218	-	161,234,347
Fund balances (deficits) at ending	\$ 25,749,931	\$ (17,096)	\$ 2,742	\$ (452,082)	\$ 116,831,068	\$ 22,102,943	\$	\$ 164,217,506

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

	Special Revenue Funds						Totals to page 113
	Totals from page 111	Southwest Assessment Stabilization	Retirement Contribution Reserve Fund	Debt Service Reserve Fund	Water Quality Protection Reserve Fund	Suffolk County Water Protection	
<b>Revenues</b>							
Real property taxes	\$ 58,885,105	-	-	\$ -	-	\$ -	\$ 58,885,105
Sales and use tax	5,424,222	-	-	-	-	64,266,173	69,690,395
New York State aid	3,862,362	-	-	11,618,262	-	-	15,480,624
Federal aid	13,448,105	-	-	-	-	-	13,448,105
Licenses, permits, fines, fees, etc.	49,129,621	-	-	-	-	-	49,129,621
Interest on investments	10,307,782	11,743	33,890	320,440	139,181	1,301,339	12,114,375
Miscellaneous	2,495,779	-	-	-	-	-	2,495,779
Total revenues	143,552,976	11,743	33,890	11,938,702	139,181	65,567,512	221,244,004
<b>Expenditures</b>							
Current:							
General government support	728,318	-	-	-	1,365,310	467,742	2,561,370
Economic assistance & opportunity	8,356,647	-	-	-	-	152,915	8,509,562
Health	-	-	-	-	-	51,270	51,270
Public safety	10,937,128	-	-	-	-	-	10,937,128
Culture and recreation	327,592	-	-	-	-	2,392,188	2,719,780
Home and community services	82,435,747	-	-	-	-	1,630,778	84,066,525
Transportation	7,990,072	-	-	-	-	-	7,990,072
Employee benefits	8,318,680	-	-	-	-	443,764	8,762,444
Debt service:							
Principal	17,106,026	-	-	-	-	1,105,000	18,211,026
Interest and other charges	4,169,643	-	-	-	-	88,375	4,258,018
Capital outlay	-	-	-	-	-	-	-
Total expenditures	140,369,853	-	-	-	1,365,310	6,332,032	148,067,195
Excess (deficiency) of revenues over (under) expenditures	3,183,123	11,743	33,890	11,938,702	(1,226,129)	59,235,480	73,176,809
<b>Other financing sources (uses)</b>							
Proceeds from serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	88,178,147	225,000	12,062,060	14,412,831	-	13,027	114,891,065
Interfund transfers out	(88,378,111)	(150,000)	(12,895,189)	-	-	(53,301,297)	(154,724,597)
Total other financing sources (uses)	(199,964)	75,000	(833,129)	14,412,831	-	(53,288,270)	(39,833,532)
Net changes in fund balances	2,983,159	86,743	(799,239)	26,351,533	(1,226,129)	5,947,210	33,343,277
Fund balances (deficits) at beginning	161,234,347	349,388	808,129	-	3,969,815	14,740,118	181,101,797
Fund balances (deficits) at ending	\$ 164,217,506	\$ 436,131	\$ 8,890	\$ 26,351,533	\$ 2,743,686	\$ 20,687,328	\$ 214,445,074

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Year Ended December 31, 2006**

		<b>Special Revenue Funds</b>							
	<b>Totals from page 112</b>	<b>Assets Forfeiture Probation</b>	<b>Assets Forfeiture Sheriff</b>	<b>Assets Forfeiture Police</b>	<b>Assets Forfeiture DA</b>	<b>NYS Assets Forfeiture</b>	<b>Totals to page 114</b>		
<b>Revenues</b>									
Real property taxes	\$ 58,885,105	-	-	-	-	-	\$ 58,885,105		
Sales and use tax	69,690,395	-	-	-	-	-	69,690,395		
New York State aid	15,480,624	-	-	-	-	-	15,480,624		
Federal aid	13,448,105	-	-	-	-	-	13,448,105		
Licenses, permits, fines, fees, etc.	49,129,621	-	200,274	1,041,119	1,035,668	959,613	52,366,295		
Interest on investments	12,114,375	2,117	16,419	212,891	149,892	30,628	12,526,322		
Miscellaneous	2,495,779	-	-	-	-	-	2,495,779		
<b>Total revenues</b>	<b>221,244,004</b>	<b>2,117</b>	<b>216,693</b>	<b>1,254,010</b>	<b>1,185,560</b>	<b>990,241</b>	<b>224,892,625</b>		
<b>Expenditures</b>									
Current:									
General government support	2,561,370	-	-	-	1,274,306	90,001	3,925,677		
Economic assistance & opportunity	8,509,562	-	-	-	-	-	8,509,562		
Health	51,270	-	-	-	-	-	51,270		
Public safety	10,937,128	-	392,325	1,974,151	-	-	13,303,604		
Culture and recreation	2,719,780	-	-	-	-	-	2,719,780		
Home and community services	84,066,525	-	-	-	-	-	84,066,525		
Transportation	7,990,072	-	-	-	-	-	7,990,072		
Employee benefits	8,762,444	-	-	-	-	-	8,762,444		
Debt service:									
Principal	18,211,026	-	-	-	-	-	18,211,026		
Interest and other charges	4,258,018	-	-	-	-	-	4,258,018		
Capital outlay	-	-	-	-	-	-	-		
<b>Total expenditures</b>	<b>148,067,195</b>	<b>-</b>	<b>392,325</b>	<b>1,974,151</b>	<b>1,274,306</b>	<b>90,001</b>	<b>151,797,978</b>		
Excess (deficiency) of revenues over (under) expenditures	73,176,809	2,117	(175,632)	(720,141)	(88,746)	900,240	73,094,647		
<b>Other financing sources (uses)</b>									
Proceeds from serial bonds issued	-	-	-	-	-	-	-		
Interfund transfers in	114,891,065	-	-	-	-	-	114,891,065		
Interfund transfers out	(154,724,597)	-	-	-	-	-	(154,724,597)		
<b>Total other financing sources (uses)</b>	<b>(39,833,532)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(39,833,532)</b>		
<b>Net changes in fund balances</b>	<b>33,343,277</b>	<b>2,117</b>	<b>(175,632)</b>	<b>(720,141)</b>	<b>(88,746)</b>	<b>900,240</b>	<b>33,261,115</b>		
<b>Fund balances (deficits) at beginning</b>	<b>181,101,797</b>	<b>42,960</b>	<b>387,127</b>	<b>4,763,993</b>	<b>2,961,485</b>	<b>521,502</b>	<b>189,778,864</b>		
<b>Fund balances (deficits) at ending</b>	<b>\$ 214,445,074</b>	<b>\$ 45,077</b>	<b>\$ 211,495</b>	<b>\$ 4,043,852</b>	<b>\$ 2,872,739</b>	<b>\$ 1,421,742</b>	<b>\$ 223,039,979</b>		

(Continued)

SUFFOLK COUNTY, NEW YORK  
 Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)  
 Year Ended December 31, 2006

	Capital Projects Funds				Total Nonmajor Governmental Funds
	Capital Road Construction Fund	Capital Sewer Fund	Capital Southwest Sewer Fund		
<b>Revenues</b>					
Real property taxes	\$	\$	\$	\$	58,885,105
Sales and use tax	-	-	-	-	69,690,395
New York State aid	-	5,704,162	-	-	21,184,786
Federal aid	-	-	-	-	13,448,105
Licenses, permits, fines, fees, etc.	-	-	2,867,084	-	55,233,379
Interest on investments	-	-	-	-	12,526,322
Miscellaneous	-	27,530	-	-	2,523,309
Total revenues	224,892,625	5,731,692	2,867,084		233,491,401
<b>Expenditures</b>					
Current:					
General government support	3,925,677	-	-	-	3,925,677
Economic assistance & opportunity	8,509,562	-	-	-	8,509,562
Health	51,270	-	-	-	51,270
Public safety	13,303,604	-	-	-	13,303,604
Culture and recreation	2,719,780	-	-	-	2,719,780
Home and community services	84,066,525	-	-	-	84,066,525
Transportation	7,990,072	-	-	-	7,990,072
Employee benefits	8,762,444	-	-	-	8,762,444
Debt service:					
Principal	18,211,026	-	-	-	18,211,026
Interest and other charges	4,258,018	-	-	-	4,258,018
Capital outlay	-	15,247,020	12,399,370	-	27,646,390
Total expenditures	151,797,978	15,247,020	12,399,370		179,444,368
Excess (deficiency) of revenues over (under) expenditures	73,094,647	(9,515,328)	(9,532,286)		54,047,033
<b>Other financing sources (uses)</b>					
Proceeds from serial bonds issued	-	182,930	825,000		1,007,930
Interfund transfers in	114,891,065	4,376,000	9,626,168		128,893,233
Interfund transfers out	(154,724,597)	-	-		(154,812,514)
Total other financing sources (uses)	(39,833,532)	4,558,930	10,451,168		(24,911,351)
Net changes in fund balances	33,261,115	(4,956,398)	918,882		29,135,682
Fund balances (deficits) at beginning	189,778,864	24,660,043	36,620,002		251,146,826
Fund balances (deficits) at ending	\$ 223,039,979	\$ 19,703,645	\$ 37,538,884		\$ 280,282,508

**SUFFOLK COUNTY, NEW YORK**  
**Torrens Assurance - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u> <u>Final Budget -</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<b>Other financing sources (uses)</b>				
Transfers out	(45,551)	(45,551)	(45,703)	(152)
Net change in fund balances (budgetary basis)	(45,551)	(45,551)	(45,703)	(152)
Fund balances (deficits) at beginning (budgetary basis)	45,551	45,703	45,703	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 152</u>	<u>\$ -</u>	<u>\$ (152)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ -
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ -</u>

**SUFFOLK COUNTY, NEW YORK**  
**Tax Certiorari - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
<b>Revenues</b>				
Licenses, permits, fines, fees, etc.	\$ 6,517,781	\$ 6,517,781	\$ 5,096,335	\$ (1,421,446)
Interest on investments	70,000	70,000	43,306	(26,694)
Total revenues	<u>6,587,781</u>	<u>6,587,781</u>	<u>5,139,641</u>	<u>(1,448,140)</u>
<b>Expenditures</b>				
Debt service:				
Principal	5,193,137	5,193,137	5,193,137	-
Interest and other charges	1,324,644	1,324,644	1,324,644	-
Total expenditures	<u>6,517,781</u>	<u>6,517,781</u>	<u>6,517,781</u>	<u>-</u>
Net change in fund balances (budgetary basis)	70,000	70,000	(1,378,140)	(1,448,140)
Fund balances (deficits) at beginning (budgetary basis)	<u>149,130</u>	<u>3,058,308</u>	<u>3,058,308</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 219,130</u>	<u>\$ 3,128,308</u>	<u>\$ 1,680,168</u>	<u>\$ (1,448,140)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,680,168
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 1,680,168</u>

**SUFFOLK COUNTY, NEW YORK**  
**Public Safety Communications System E-911 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Sales and use tax	\$ 3,357,654	\$ 3,357,654	\$ 3,703,967	\$ 346,313
Interest on investments	50,000	50,000	30,084	(19,916)
Total revenues	<u>3,407,654</u>	<u>3,407,654</u>	<u>3,734,051</u>	<u>326,397</u>
<b>Expenditures</b>				
Current:				
Public safety:				
Police	11,458,574	11,458,574	10,937,128	521,446
Employee benefits	1,581,623	1,659,912	1,642,509	17,403
Debt service:				
Principal	70,722	70,722	70,722	-
Interest and other charges	5,748	5,748	5,748	-
Total expenditures	<u>13,116,667</u>	<u>13,194,956</u>	<u>12,656,107</u>	<u>538,849</u>
Excess (deficiency) of revenues over (under) expenditures	(9,709,013)	(9,787,302)	(8,922,056)	865,246
<b>Other financing sources (uses)</b>				
Transfers in	12,053,398	12,143,585	12,143,585	-
Transfers out	(1,957,942)	(1,957,942)	(1,855,729)	102,213
Total other financing sources (uses)	<u>10,095,456</u>	<u>10,185,643</u>	<u>10,287,856</u>	<u>102,213</u>
Net change in fund balances (budgetary basis)	386,443	398,341	1,365,800	967,459
Fund balances (deficits) at beginning (budgetary basis)	<u>(386,443)</u>	<u>(2,228,594)</u>	<u>(2,228,594)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (1,830,253)</u>	<u>\$ (862,794)</u>	<u>\$ 967,459</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (862,794)
Add: pension payments recorded as prepaid expenses	<u>222,869</u>
Fund balance at end of year (GAAP basis)	<u>\$ (639,925)</u>

**SUFFOLK COUNTY, NEW YORK**  
**Capital Prosecution - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Other financing sources (uses)</b>				
Transfers out	(40,796)	(40,796)	(9,712)	31,084
Net change in fund balances (budgetary basis)	(40,796)	(40,796)	(9,712)	31,084
Fund balances (deficits) at beginning (budgetary basis)	40,796	9,712	9,712	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (31,084)</u>	<u>\$ -</u>	<u>\$ 31,084</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ -
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ -</u>

**SUFFOLK COUNTY, NEW YORK**  
**County Road - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
New York State aid	\$ 5,118,243	\$ 5,118,243	\$ 1,461,403	\$ (3,656,840)
Licenses, permits, fines, fees, etc.	8,858,328	8,858,328	9,186,261	327,933
Interest on investments	45,000	45,000	153,840	108,840
Miscellaneous	-	-	7,457	7,457
	<u>14,021,571</u>	<u>14,021,571</u>	<u>10,808,961</u>	<u>(3,212,610)</u>
<b>Expenditures</b>				
Current:				
Transportation:				
Public works	10,952,879	10,952,879	7,990,072	2,962,807
Employee benefits	1,144,140	1,148,943	1,067,250	81,693
Debt service:				
Principal	78,599	78,599	78,598	1
Interest and other charges	6,388	6,388	6,388	-
	<u>12,182,006</u>	<u>12,186,809</u>	<u>9,142,308</u>	<u>3,044,501</u>
Excess (deficiency) of revenues over (under) expenditures	1,839,565	1,834,762	1,666,653	(168,109)
<b>Other financing sources (uses)</b>				
Transfers in	9,178,137	9,284,357	9,372,274	87,917
Transfers out	<u>(11,830,363)</u>	<u>(11,830,363)</u>	<u>(11,830,363)</u>	<u>-</u>
	<u>(2,652,226)</u>	<u>(2,546,006)</u>	<u>(2,458,089)</u>	<u>87,917</u>
Net change in fund balances (budgetary basis)	(812,661)	(711,244)	(791,436)	(80,192)
Fund balances (deficits) at beginning (budgetary basis)	<u>812,661</u>	<u>252,833</u>	<u>252,833</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (458,411)</u>	<u>\$ (538,603)</u>	<u>\$ (80,192)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (538,603)
Add: pension payments recorded as prepaid expenses	<u>139,812</u>
Fund balance at end of year (GAAP basis)	<u>\$ (398,791)</u>

**SUFFOLK COUNTY, NEW YORK**  
**Handicapped Parking Education - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Licenses, permits, fines, fees, etc.	\$ 55,000	\$ 55,000	\$ 38,998	\$ (16,002)
Interest on investments	5,000	5,000	14,689	9,689
 Total revenues	 60,000	 60,000	 53,687	 (6,313)
<b>Expenditures</b>				
Current:				
Home and community services:				
County executive	40,000	40,000	-	40,000
 Net change in fund balances (budgetary basis)	 20,000	 20,000	 53,687	 33,687
 Fund balances (deficits) at beginning (budgetary basis)	 281,223	 284,120	 284,120	 -
 Fund balances (deficits) at ending (budgetary basis)	 <u>\$ 301,223</u>	 <u>\$ 304,120</u>	 <u>\$ 337,807</u>	 <u>\$ 33,687</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 337,807
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 337,807</u>

**SUFFOLK COUNTY, NEW YORK**  
**District Court - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 7,790,503	\$ 7,790,503	\$ 7,820,642	\$ 30,139
New York State aid	1,525,550	1,525,550	1,314,159	(211,391)
Licenses, permits, fines, fees, etc.	5,750,000	5,750,000	4,940,050	(809,950)
Interest on investments	185,000	185,000	77,860	(107,140)
	<u>15,251,053</u>	<u>15,251,053</u>	<u>14,152,711</u>	<u>(1,098,342)</u>
<b>Expenditures</b>				
Debt service:				
Principal	192,572	192,572	192,135	437
Interest and other charges	89,928	89,928	86,599	3,329
	<u>282,500</u>	<u>282,500</u>	<u>278,734</u>	<u>3,766</u>
Excess (deficiency) of revenues over (under) expenditures	14,968,553	14,968,553	13,873,977	(1,094,576)
<b>Other financing sources (uses)</b>				
Transfers out	(13,536,022)	(13,536,022)	(12,956,671)	579,351
Net change in fund balances (budgetary basis)	1,432,531	1,432,531	917,306	(515,225)
Fund balances (deficits) at beginning (budgetary basis)	(1,432,531)	(1,374,583)	(1,374,583)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 57,948</u>	<u>\$ (457,277)</u>	<u>\$ (515,225)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (457,277)
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (457,277)</u>

**SUFFOLK COUNTY, NEW YORK**  
**Downtown Revitalization - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Interest on investments	\$ 275	\$ 275	\$ 51,913	\$ 51,638
<b>Expenditures</b>				
Current:				
Economic assistance and opportunity:				
Economic development	501,000	552,000	500,661	51,339
Excess (deficiency) of revenues over (under) expenditures	(500,725)	(551,725)	(448,748)	102,977
<b>Other financing sources (uses)</b>				
Transfers in	1,000,207	1,000,207	1,000,207	-
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources (uses)	500,207	500,207	500,207	-
Net change in fund balances (budgetary basis)	(518)	(51,518)	51,459	102,977
Fund balances (deficits) at beginning (budgetary basis)	518	4,393	4,393	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (47,125)</u>	<u>\$ 55,852</u>	<u>\$ 102,977</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 55,852
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 55,852</u>

**SUFFOLK COUNTY, NEW YORK**  
**Hotel/Motel Tax Culture and History - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Sales and use tax	\$ 1,542,693	\$ 1,542,693	\$ 1,720,255	\$ 177,562
Interest on investments	5,000	5,000	3,207	(1,793)
<b>Total revenues</b>	<u>1,547,693</u>	<u>1,547,693</u>	<u>1,723,462</u>	<u>175,769</u>
<b>Expenditures</b>				
Current:				
Economic assistance and opportunity:				
Economic development	1,850,550	2,243,661	1,651,214	592,447
Culture and recreation:				
Parks	370,198	546,995	327,592	219,403
<b>Total expenditures</b>	<u>2,220,748</u>	<u>2,790,656</u>	<u>1,978,806</u>	<u>811,850</u>
Net change in fund balances (budgetary basis)	(673,055)	(1,242,963)	(255,344)	987,619
Fund balances (deficits) at beginning (budgetary basis)	<u>673,055</u>	<u>822,743</u>	<u>822,743</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (420,220)</u>	<u>\$ 567,399</u>	<u>\$ 987,619</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 567,399
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 567,399</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #1 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
<b>Revenues</b>				
Real property taxes	\$ 680,952	\$ 680,952	\$ 678,084	\$ (2,868)
Licenses, permits, fines, fees, etc.	166,542	166,542	132,551	(33,991)
Interest on investments	6,000	6,000	125,638	119,638
Miscellaneous	6,000	6,000	2,885	(3,115)
	<u>859,494</u>	<u>859,494</u>	<u>939,158</u>	<u>79,664</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	331,970	331,970	297,895	34,075
Debt service:				
Principal	120,153	120,153	120,153	-
Interest and other charges	44,159	44,159	44,158	1
	<u>496,282</u>	<u>496,282</u>	<u>462,206</u>	<u>34,076</u>
Excess (deficiency) of revenues over (under) expenditures	363,212	363,212	476,952	113,740
<b>Other financing sources (uses)</b>				
Transfers in	2,043,614	2,043,616	2,043,616	-
Transfers out	(2,462,571)	(2,462,573)	(2,462,573)	-
	<u>(418,957)</u>	<u>(418,957)</u>	<u>(418,957)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(55,745)	(55,745)	57,995	113,740
Fund balances (deficits) at beginning (budgetary basis)	55,745	199,647	199,647	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 143,902</u>	<u>\$ 257,642</u>	<u>\$ 113,740</u>

Reconciliation between the budgetary basis of account and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 257,642
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 257,642</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #3 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u> <u>Final Budget -</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 45,137,861	\$ 45,137,861	\$ 45,074,221	\$ (63,640)
Licenses, permits, fines, fees, etc.	22,677,826	22,677,826	22,755,453	77,627
Interest on investments	150,000	150,000	107,585	(42,415)
Miscellaneous	176,000	176,000	286,048	110,048
	<u>68,141,687</u>	<u>68,141,687</u>	<u>68,223,307</u>	<u>81,620</u>
<b>Expenditures</b>				
Current:				
General government support:				
Miscellaneous	4,217	4,217	3,000	1,217
Home and community services:				
Public works	53,897,734	53,593,028	51,430,362	2,162,666
Employee benefits	1,415,181	1,415,181	1,397,818	17,363
Debt service:				
Principal	10,103,517	10,237,895	10,237,894	1
Interest and other charges	2,107,561	2,277,889	2,277,888	1
	<u>67,528,210</u>	<u>67,528,210</u>	<u>65,346,962</u>	<u>2,181,248</u>
Excess (deficiency) of revenues over (under) expenditures	613,477	613,477	2,876,345	2,262,868
<b>Other financing sources (uses)</b>				
Transfers in	3,272,499	3,352,656	3,352,656	-
Transfers out	(8,130,513)	(8,132,508)	(8,132,508)	-
	<u>(4,858,014)</u>	<u>(4,779,852)</u>	<u>(4,779,852)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(4,244,537)	(4,166,375)	(1,903,507)	2,262,868
Fund balances (deficits) at beginning (budgetary basis)	4,244,537	5,416,890	5,416,890	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 1,250,515</u>	<u>\$ 3,513,383</u>	<u>\$ 2,262,868</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,513,383
Add: pension payments recorded as prepaid expenses	188,262
Fund balance at end of year (GAAP basis)	<u>\$ 3,701,645</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #5 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 637,771	\$ 637,771	\$ 637,771	\$ -
Interest on investments	9,500	9,500	55,665	46,165
<b>Total revenues</b>	<u>647,271</u>	<u>647,271</u>	<u>693,436</u>	<u>46,165</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	309,100	309,100	251,168	57,932
Debt service:				
Principal	5,185	5,185	5,185	-
Interest and other charges	3,142	3,142	3,142	-
<b>Total expenditures</b>	<u>317,427</u>	<u>317,427</u>	<u>259,495</u>	<u>57,932</u>
Excess (deficiency) of revenues over (under) expenditures	329,844	329,844	433,941	104,097
<b>Other financing sources (uses)</b>				
Transfers in	175,276	175,276	175,276	-
Transfers out	(573,220)	(573,220)	(573,220)	-
<b>Total other financing sources (uses)</b>	<u>(397,944)</u>	<u>(397,944)</u>	<u>(397,944)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(68,100)	(68,100)	35,997	104,097
Fund balances (deficits) at beginning (budgetary basis)	<u>68,100</u>	<u>125,572</u>	<u>125,572</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 57,472</u>	<u>\$ 161,569</u>	<u>\$ 104,097</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 161,569
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 161,569</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #6 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 23,033	\$ 23,033	\$ 97,957	\$ 74,924
Licenses, permits, fines, fees, etc.	636,298	636,298	676,263	39,965
Interest on investments	3,100	3,100	36,204	33,104
Miscellaneous	-	-	20	20
	<u>662,431</u>	<u>662,431</u>	<u>810,444</u>	<u>148,013</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	188,330	188,330	92,789	95,541
Debt service:				
Principal	17,379	17,379	17,379	-
Interest and other charges	4,312	4,312	4,312	-
	<u>210,021</u>	<u>210,021</u>	<u>114,480</u>	<u>95,541</u>
Excess (deficiency) of revenues over (under) expenditures	452,410	452,410	695,964	243,554
<b>Other financing sources (uses)</b>				
Transfers in	505,410	505,410	505,410	-
Transfers out	(1,292,422)	(1,292,422)	(1,292,422)	-
	<u>(787,012)</u>	<u>(787,012)</u>	<u>(787,012)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(334,602)	(334,602)	(91,048)	243,554
Fund balances (deficits) at beginning (budgetary basis)	<u>334,602</u>	<u>240,572</u>	<u>240,572</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (94,030)</u>	<u>\$ 149,524</u>	<u>\$ 243,554</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 149,524
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 149,524</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #7 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 1,215,821	\$ 1,215,821	\$ 1,206,797	\$ (9,024)
Licenses, permits, fines, fees, etc.	94,463	94,463	99,141	4,678
Interest on investments	21,000	21,000	180,053	159,053
	<u>1,331,284</u>	<u>1,331,284</u>	<u>1,485,991</u>	<u>154,707</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	833,275	833,275	759,087	74,188
Excess (deficiency) of revenues over (under) expenditures	498,009	498,009	726,904	228,895
<b>Other financing sources (uses)</b>				
Transfers in	319,178	319,178	319,178	-
Transfers out	(899,424)	(899,424)	(899,424)	-
	<u>(580,246)</u>	<u>(580,246)</u>	<u>(580,246)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(82,237)	(82,237)	146,658	228,895
Fund balances (deficits) at beginning (budgetary basis)	82,237	187,583	187,583	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 105,346</u>	<u>\$ 334,241</u>	<u>\$ 228,895</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 334,241
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 334,241</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #8 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 94,871	\$ 94,871	\$ 94,871	\$ -
Interest on investments	4,200	4,200	16,995	12,795
<b>Total revenues</b>	<u>99,071</u>	<u>99,071</u>	<u>111,866</u>	<u>12,795</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	120,730	120,730	97,482	23,248
Excess (deficiency) of revenues over (under) expenditures	(21,659)	(21,659)	14,384	36,043
<b>Other financing sources (uses)</b>				
Transfers in	846	846	846	-
Transfers out	(10,794)	(10,794)	(10,794)	-
<b>Total other financing sources (uses)</b>	<u>(9,948)</u>	<u>(9,948)</u>	<u>(9,948)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(31,607)	(31,607)	4,436	36,043
Fund balances (deficits) at beginning (budgetary basis)	31,607	87,817	87,817	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 56,210</u>	<u>\$ 92,253</u>	<u>\$ 36,043</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 92,253
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 92,253</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #9 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 81,827	\$ 81,827	\$ 81,827	\$ -
Licenses, permits, fines, fees, etc.	746	746	742	(4)
Interest on investments	2,900	2,900	18,222	15,322
<b>Total revenues</b>	<u>85,473</u>	<u>85,473</u>	<u>100,791</u>	<u>15,318</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	111,850	111,850	80,335	31,515
Excess (deficiency) of revenues over (under) expenditures	(26,377)	(26,377)	20,456	46,833
<b>Other financing sources (uses)</b>				
Transfers in	174,228	174,228	174,228	-
Transfers out	(189,737)	(189,737)	(189,737)	-
<b>Total other financing sources (uses)</b>	<u>(15,509)</u>	<u>(15,509)</u>	<u>(15,509)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(41,886)	(41,886)	4,947	46,833
Fund balances (deficits) at beginning (budgetary basis)	41,886	63,446	63,446	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 21,560</u>	<u>\$ 68,393</u>	<u>\$ 46,833</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 68,393
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 68,393</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #10 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 922,069	\$ 922,069	\$ 921,495	\$ (574)
Licenses, permits, fines, fees, etc.	8,120	8,120	9,684	1,564
Interest on investments	5,700	5,700	84,195	78,495
<b>Total revenues</b>	<b>935,889</b>	<b>935,889</b>	<b>1,015,374</b>	<b>79,485</b>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	274,990	274,990	197,262	77,728
Debt service:				
Principal	122,655	122,655	122,655	-
Interest and other charges	45,063	45,063	45,062	1
<b>Total expenditures</b>	<b>442,708</b>	<b>442,708</b>	<b>364,979</b>	<b>77,729</b>
Excess (deficiency) of revenues over (under) expenditures	493,181	493,181	650,395	157,214
<b>Other financing sources (uses)</b>				
Transfers in	545,115	545,115	545,115	-
Transfers out	(1,070,764)	(1,070,764)	(1,070,764)	-
<b>Total other financing sources (uses)</b>	<b>(525,649)</b>	<b>(525,649)</b>	<b>(525,649)</b>	<b>-</b>
Net change in fund balances (budgetary basis)	(32,468)	(32,468)	124,746	157,214
Fund balances (deficits) at beginning (budgetary basis)	32,468	88,826	88,826	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 56,358</u>	<u>\$ 213,572</u>	<u>\$ 157,214</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 213,572
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 213,572</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #11 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 1,864,475	\$ 1,864,475	\$ 1,857,300	\$ (7,175)
Licenses, permits, fines, fees, etc.	514,870	514,870	567,328	52,458
Interest on investments	17,000	17,000	189,924	172,924
Miscellaneous	90	90	45	(45)
	<u>2,396,435</u>	<u>2,396,435</u>	<u>2,614,597</u>	<u>218,162</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	982,055	982,055	907,501	74,554
Debt service:				
Principal	501,096	501,096	501,096	-
Interest and other charges	200,325	200,325	200,324	1
	<u>1,683,476</u>	<u>1,683,476</u>	<u>1,608,921</u>	<u>74,555</u>
Excess (deficiency) of revenues over (under) expenditures	712,959	712,959	1,005,676	292,717
<b>Other financing sources (uses)</b>				
Transfers out	(872,796)	(872,796)	(872,796)	-
Net change in fund balances (budgetary basis)	(159,837)	(159,837)	132,880	292,717
Fund balances (deficits) at beginning (budgetary basis)	159,837	269,726	269,726	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 109,889</u>	<u>\$ 402,606</u>	<u>\$ 292,717</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 402,606
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 402,606</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #12 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 128,173	\$ 128,173	\$ 128,173	\$ -
Licenses, permits, fines, fees, etc.	46,546	46,546	48,143	1,597
Interest on investments	5,400	5,400	37,327	31,927
	<u>180,119</u>	<u>180,119</u>	<u>213,643</u>	<u>33,524</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	198,775	198,775	173,327	25,448
Excess (deficiency) of revenues over (under) expenditures	(18,656)	(18,656)	40,316	58,972
<b>Other financing sources (uses)</b>				
Transfers out	(109,164)	(109,164)	(109,164)	-
Net change in fund balances (budgetary basis)	(127,820)	(127,820)	(68,848)	58,972
Fund balances (deficits) at beginning (budgetary basis)	127,820	182,048	182,048	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 54,228</u>	<u>\$ 113,200</u>	<u>\$ 58,972</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 113,200
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 113,200</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #13 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
<b>Revenues</b>				
Real property taxes	\$ 6,279	\$ 6,279	\$ 6,693	\$ 414
Licenses, permits, fines, fees, etc.	599,562	599,562	630,790	31,228
Interest on investments	55,500	55,500	114,932	59,432
Miscellaneous	-	-	11	11
	<u>661,341</u>	<u>661,341</u>	<u>752,426</u>	<u>91,085</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	<u>217,625</u>	<u>217,625</u>	<u>156,914</u>	<u>60,711</u>
Excess (deficiency) of revenues over (under) expenditures	443,716	443,716	595,512	151,796
<b>Other financing sources (uses)</b>				
Transfers out	<u>(5,935)</u>	<u>(5,935)</u>	<u>(5,935)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	437,781	437,781	589,577	151,796
Fund balances (deficits) at beginning (budgetary basis)	<u>2,596,017</u>	<u>2,706,894</u>	<u>2,706,894</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 3,033,798</u>	<u>\$ 3,144,675</u>	<u>\$ 3,296,471</u>	<u>\$ 151,796</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,296,471
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 3,296,471</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #14 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 93,559	\$ 93,559	\$ 92,477	\$ (1,082)
Licenses, permits, fines, fees, etc.	879,673	879,673	907,663	27,990
Interest on investments	1,625	1,625	60,797	59,172
Miscellaneous	13,250	13,250	8,917	(4,333)
	<u>988,107</u>	<u>988,107</u>	<u>1,069,854</u>	<u>81,747</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	701,330	701,330	680,760	20,570
Excess (deficiency) of revenues over (under) expenditures	286,777	286,777	389,094	102,317
<b>Other financing sources (uses)</b>				
Transfers in	900,768	900,768	900,768	-
Transfers out	(1,257,806)	(1,257,806)	(1,257,806)	-
	<u>(357,038)</u>	<u>(357,038)</u>	<u>(357,038)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(70,261)	(70,261)	32,056	102,317
Fund balances (deficits) at beginning (budgetary basis)	70,261	135,963	135,963	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 65,702</u>	<u>\$ 168,019</u>	<u>\$ 102,317</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 168,019
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 168,019</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #15 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 18,549	\$ 18,549	\$ 18,301	\$ (248)
Licenses, permits, fines, fees, etc.	172,769	172,769	173,558	789
Interest on investments	720	720	27,759	27,039
Miscellaneous	20	20	20	-
	<u>192,058</u>	<u>192,058</u>	<u>219,638</u>	<u>27,580</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	165,242	165,242	94,656	70,586
Excess (deficiency) of revenues over (under) expenditures	26,816	26,816	124,982	98,166
<b>Other financing sources (uses)</b>				
Transfers in	472,668	472,668	472,668	-
Transfers out	(546,375)	(546,375)	(546,375)	-
	<u>(73,707)</u>	<u>(73,707)</u>	<u>(73,707)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(46,891)	(46,891)	51,275	98,166
Fund balances (deficits) at beginning (budgetary basis)	46,891	115,605	115,605	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 68,714</u>	<u>\$ 166,880</u>	<u>\$ 98,166</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 166,880
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 166,880</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #18 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 104,869	\$ 104,869	\$ 98,590	\$ (6,279)
Licenses, permits, fines, fees, etc.	1,332,683	1,332,683	1,386,060	53,377
Interest on investments	60,000	60,000	102,152	42,152
Miscellaneous	17,000	17,000	25,077	8,077
	<u>1,514,552</u>	<u>1,514,552</u>	<u>1,611,879</u>	<u>97,327</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	489,200	489,200	302,938	186,262
Excess (deficiency) of revenues over (under) expenditures	1,025,352	1,025,352	1,308,941	283,589
<b>Other financing sources (uses)</b>				
Transfers in	1,263,038	1,263,038	1,263,038	-
Transfers out	(3,009,172)	(3,009,172)	(3,009,172)	-
	<u>(1,746,134)</u>	<u>(1,746,134)</u>	<u>(1,746,134)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(720,782)	(720,782)	(437,193)	283,589
Fund balances (deficits) at beginning (budgetary basis)	720,782	834,682	834,682	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 113,900</u>	<u>\$ 397,489</u>	<u>\$ 283,589</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 397,489
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 397,489</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #19 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 2,347	\$ 2,347	\$ 1,982	\$ (365)
Licenses, permits, fines, fees, etc.	9,801	9,801	9,681	(120)
Interest on investments	5,600	5,600	9,525	3,925
<b>Total revenues</b>	<u>17,748</u>	<u>17,748</u>	<u>21,188</u>	<u>3,440</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	43,425	43,425	7,377	36,048
Excess (deficiency) of revenues over (under) expenditures	(25,677)	(25,677)	13,811	39,488
<b>Other financing sources (uses)</b>				
Transfers in	104,606	104,606	104,606	-
Transfers out	(120,147)	(120,147)	(120,147)	-
<b>Total other financing sources (uses)</b>	<u>(15,541)</u>	<u>(15,541)</u>	<u>(15,541)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(41,218)	(41,218)	(1,730)	39,488
Fund balances (deficits) at beginning (budgetary basis)	41,218	58,083	58,083	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 16,865</u>	<u>\$ 56,353</u>	<u>\$ 39,488</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 56,353
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 56,353</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #20 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 18,852	\$ 18,852	\$ 25,421	\$ 6,569
Licenses, permits, fines, fees, etc.	817,388	817,388	804,414	(12,974)
Interest on investments	2,700	2,700	7,636	4,936
Miscellaneous	-	-	40	40
	<u>838,940</u>	<u>838,940</u>	<u>837,511</u>	<u>(1,429)</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	416,200	416,200	335,723	80,477
Excess (deficiency) of revenues over (under) expenditures	422,740	422,740	501,788	79,048
<b>Other financing sources (uses)</b>				
Transfers in	798,110	798,110	798,110	-
Transfers out	(1,274,176)	(1,274,176)	(1,274,176)	-
	<u>(476,066)</u>	<u>(476,066)</u>	<u>(476,066)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(53,326)	(53,326)	25,722	79,048
Fund balances (deficits) at beginning (budgetary basis)	53,326	200,643	200,643	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 147,317</u>	<u>\$ 226,365</u>	<u>\$ 79,048</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 226,365
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 226,365</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #21 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Licenses, permits, fines, fees, etc.	\$ 1,379,134	\$ 1,379,134	\$ 479,124	\$ (900,010)
Interest on investments	103,500	103,500	148,382	44,882
Miscellaneous	88,447	88,447	-	(88,447)
<b>Total revenues</b>	<b>1,571,081</b>	<b>1,571,081</b>	<b>627,506</b>	<b>(943,575)</b>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	330,150	330,150	219,172	110,978
Debt service:				
Principal	214,535	214,535	214,535	-
Interest and other charges	99,855	99,855	99,855	-
<b>Total expenditures</b>	<b>644,540</b>	<b>644,540</b>	<b>533,562</b>	<b>110,978</b>
Excess (deficiency) of revenues over (under) expenditures	926,541	926,541	93,944	(832,597)
<b>Other financing sources (uses)</b>				
Transfers in	374,851	374,851	374,851	-
Transfers out	(2,264,289)	(2,264,289)	(2,264,289)	-
<b>Total other financing sources (uses)</b>	<b>(1,889,438)</b>	<b>(1,889,438)</b>	<b>(1,889,438)</b>	<b>-</b>
Net change in fund balances (budgetary basis)	(962,897)	(962,897)	(1,795,494)	(832,597)
Fund balances (deficits) at beginning (budgetary basis)	3,353,364	2,836,188	2,836,188	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 2,390,467</u>	<u>\$ 1,873,291</u>	<u>\$ 1,040,694</u>	<u>\$ (832,597)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,040,694
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 1,040,694</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #22 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 18,155	\$ 18,155	\$ 16,526	\$ (1,629)
Licenses, permits, fines, fees, etc.	472,480	472,480	465,406	(7,074)
Interest on investments	1,050	1,050	2,733	1,683
Miscellaneous	20	20	9	(11)
	<u>491,705</u>	<u>491,705</u>	<u>484,674</u>	<u>(7,031)</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	191,610	191,610	159,839	31,771
Excess (deficiency) of revenues over (under) expenditures	300,095	300,095	324,835	24,740
<b>Other financing sources (uses)</b>				
Transfers in	564,790	564,790	564,790	-
Transfers out	(940,578)	(940,578)	(940,578)	-
	<u>(375,788)</u>	<u>(375,788)</u>	<u>(375,788)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(75,693)	(75,693)	(50,953)	24,740
Fund balances (deficits) at beginning (budgetary basis)	75,693	119,980	119,980	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 44,287</u>	<u>\$ 69,027</u>	<u>\$ 24,740</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 69,027
Add: pension payments recorded as pension expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 69,027</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #23 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 19,918	\$ 19,918	\$ 21,292	\$ 1,374
Licenses, permits, fines, fees, etc.	82,957	82,957	81,714	(1,243)
Interest on investments	350	350	2,331	1,981
Miscellaneous	-	-	60	60
	<u>103,225</u>	<u>103,225</u>	<u>105,397</u>	<u>2,172</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	101,837	101,837	64,648	37,189
Excess (deficiency) of revenues over (under) expenditures	1,388	1,388	40,749	39,361
<b>Other financing sources (uses)</b>				
Transfers in	219,216	219,216	219,216	-
Transfers out	(233,495)	(233,495)	(233,495)	-
	<u>(14,279)</u>	<u>(14,279)</u>	<u>(14,279)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(12,891)	(12,891)	26,470	39,361
Fund balances (deficits) at beginning (budgetary basis)	12,891	30,529	30,529	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 17,638</u>	<u>\$ 56,999</u>	<u>\$ 39,361</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 56,999
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 56,999</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer District #28 - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Real property taxes	\$ 2,689	\$ 2,689	\$ 4,685	\$ 1,996
Licenses, permits, fines, fees, etc.	182,670	182,670	180,138	(2,532)
Interest on investments	515	515	2,174	1,659
Miscellaneous	25	25	40	15
	<u>185,899</u>	<u>185,899</u>	<u>187,037</u>	<u>1,138</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	140,687	140,687	95,454	45,233
Excess (deficiency) of revenues over (under) expenditures	45,212	45,212	91,583	46,371
<b>Other financing sources (uses)</b>				
Transfers out	(66,702)	(66,702)	(66,702)	-
Net change in fund balances (budgetary basis)	(21,490)	(21,490)	24,881	46,371
Fund balances (deficits) at beginning (budgetary basis)	21,490	74,609	74,609	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 53,119</u>	<u>\$ 99,490</u>	<u>\$ 46,371</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 99,490
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 99,490</u>

**SUFFOLK COUNTY, NEW YORK**  
**Building Sanitation Administration - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Interest on investments	\$ 15,000	\$ 15,000	\$ 48,397	\$ 33,397
Miscellaneous	20,000	20,000	32,179	12,179
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>80,576</u>	<u>45,576</u>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	3,425,773	3,508,556	3,481,887	26,669
Employee benefits	652,736	652,736	651,762	974
Debt service:				
Principal	36,190	36,190	36,189	1
Interest and other charges	2,942	2,942	2,941	1
Total expenditures	<u>4,117,641</u>	<u>4,200,424</u>	<u>4,172,779</u>	<u>27,645</u>
Excess (deficiency) of revenues over (under) expenditures	(4,082,641)	(4,165,424)	(4,092,203)	73,221
<b>Other financing sources (uses)</b>				
Transfers in	5,093,908	5,140,003	5,140,003	-
Transfers out	<u>(1,271,592)</u>	<u>(1,188,809)</u>	<u>(1,188,809)</u>	<u>-</u>
Total other financing sources (uses)	<u>3,822,316</u>	<u>3,951,194</u>	<u>3,951,194</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(260,325)	(214,230)	(141,009)	73,221
Fund balances (deficits) at beginning (budgetary basis)	<u>260,325</u>	<u>73,370</u>	<u>73,370</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (140,860)</u>	<u>\$ (67,639)</u>	<u>\$ 73,221</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (67,639)
Add: pension payments recorded as prepaid expenses	<u>88,594</u>
Fund balance at end of year (GAAP basis)	<u>\$ 20,955</u>

**SUFFOLK COUNTY, NEW YORK**  
**Sewer Maintenance and Operation - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Licenses, permits, fines, fees, etc.	\$ 350,000	\$ 350,000	\$ 311,320	\$ (38,680)
Interest on investments	74,000	74,000	181,326	107,326
Miscellaneous	1,000	1,000	2,814	1,814
<b>Total revenues</b>	<b>425,000</b>	<b>425,000</b>	<b>495,460</b>	<b>70,460</b>
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	13,616,500	13,916,500	12,574,833	1,341,667
Employee benefits	2,135,554	2,135,554	2,109,775	25,779
Debt service:				
Principal	316,349	316,349	316,348	1
Interest and other charges	68,582	68,582	68,582	-
<b>Total expenditures</b>	<b>16,136,985</b>	<b>16,436,985</b>	<b>15,069,538</b>	<b>1,367,447</b>
Excess (deficiency) of revenues over (under) expenditures	(15,711,985)	(16,011,985)	(14,574,078)	1,437,907
<b>Other financing sources (uses)</b>				
Transfers in	20,947,170	21,374,433	21,374,433	-
Transfers out	(6,596,960)	(6,596,960)	(6,596,960)	-
<b>Total other financing sources (uses)</b>	<b>14,350,210</b>	<b>14,777,473</b>	<b>14,777,473</b>	<b>-</b>
Net change in fund balances (budgetary basis)	(1,361,775)	(1,234,512)	203,395	1,437,907
Fund balances (deficits) at beginning (budgetary basis)	1,361,775	1,064,207	1,064,207	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (170,305)</u>	<u>\$ 1,267,602</u>	<u>\$ 1,437,907</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,267,602
Add: pension payments recorded as prepaid expenses	<u>283,778</u>
Fund balance at end of year (GAAP basis)	<u>\$ 1,551,380</u>

**SUFFOLK COUNTY, NEW YORK**  
**Displaced Homemakers Fund - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Other financing sources (uses)</b>				
Transfers in	19,352	19,352	19,352	-
Net change in fund balances (budgetary basis)	19,352	19,352	19,352	-
Fund balances (deficits) at beginning (budgetary basis)	(19,352)	(41,050)	(41,050)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (21,698)</u>	<u>\$ (21,698)</u>	<u>\$ -</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (21,698)
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (21,698)</u>

**SUFFOLK COUNTY, NEW YORK**  
**Workforce Investment Revenue - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
New York State aid	\$ 864,061	\$ 1,039,061	\$ 1,086,800	\$ 47,739
Federal aid	7,303,757	7,876,867	7,544,472	(332,395)
Licenses, permits, fines, fees, etc.	60,136	67,811	68,464	653
<b>Total revenues</b>	<u>8,227,954</u>	<u>8,983,739</u>	<u>8,699,736</u>	<u>(284,003)</u>
<b>Expenditures</b>				
Current:				
Economic assistance and opportunity:				
Labor	5,665,401	6,433,094	6,204,772	228,322
Employee benefits	1,003,179	1,568,386	1,548,443	19,943
<b>Total expenditures</b>	<u>6,668,580</u>	<u>8,001,480</u>	<u>7,753,215</u>	<u>248,265</u>
Excess (deficiency) of revenues over (under) expenditures	1,559,374	982,259	946,521	(35,738)
<b>Other financing sources (uses)</b>				
Transfers in	-	588,391	588,391	-
Transfers out	(1,131,513)	(1,132,637)	(1,103,682)	28,955
<b>Total other financing sources (uses)</b>	<u>(1,131,513)</u>	<u>(544,246)</u>	<u>(515,291)</u>	<u>28,955</u>
Net change in fund balances (budgetary basis)	427,861	438,013	431,230	(6,783)
Fund balances (deficits) at beginning (budgetary basis)	<u>(427,861)</u>	<u>(991,343)</u>	<u>(991,343)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (553,330)</u>	<u>\$ (560,113)</u>	<u>\$ (6,783)</u>

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (560,113)
Add: pension payments recorded as prepaid expenses	<u>142,406</u>
Fund balance at end of year (GAAP basis)	<u>\$ (417,707)</u>

**SUFFOLK COUNTY, NEW YORK**  
**State Manpower Fund - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Other financing sources (uses)</b>				
Transfers in	96,982	96,982	52,622	(44,360)
Net change in fund balances (budgetary basis)	96,982	96,982	52,622	(44,360)
Fund balances (deficits) at beginning (budgetary basis)	(96,982)	(52,622)	(52,622)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 44,360</u>	<u>\$ -</u>	<u>\$ (44,360)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ -
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ -</u>

**SUFFOLK COUNTY, NEW YORK**  
**Community Development Administration - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Federal aid	-	-	174,629	174,629
<b>Expenditures</b>				
Current:				
Home and community services:				
Economic Development	\$ 663,151	\$ 663,151	\$ 508,501	\$ 154,650
Employee benefits	122,309	119,852	105,459	14,393
Total expenditures	<u>785,460</u>	<u>783,003</u>	<u>613,960</u>	<u>169,043</u>
Excess (deficiency) of revenues over (under) expenditures	(785,460)	(783,003)	(439,331)	343,672
<b>Other financing sources (uses)</b>				
Transfers in	928,686	946,674	609,312	(337,362)
Transfers out	<u>(143,226)</u>	<u>(143,226)</u>	<u>(130,470)</u>	<u>12,756</u>
Total other financing sources (uses)	<u>785,460</u>	<u>803,448</u>	<u>478,842</u>	<u>(324,606)</u>
Net change in fund balances (budgetary basis)	-	20,445	39,511	19,066
Fund balances (deficits) at beginning (budgetary basis)	<u>-</u>	<u>(377,020)</u>	<u>(377,020)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (356,575)</u>	<u>\$ (337,509)</u>	<u>\$ 19,066</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (337,509)
Add: pension payments recorded as prepaid expenses	<u>15,227</u>
Fund balance at end of year (GAAP basis)	<u>\$ (322,282)</u>

**SUFFOLK COUNTY, NEW YORK**  
**General Capital Reserve - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ -	\$ -	\$ 5,069	\$ 5,069
<b>Other financing sources (uses)</b>				
Transfers in	\$ 7,910,261	\$ 7,913,594	\$ 3,333	\$ (7,910,261)
Transfers out	(7,534,284)	(7,537,617)	(3,333)	7,534,284
Total other financing sources (uses)	<u>375,977</u>	<u>375,977</u>	<u>-</u>	<u>(375,977)</u>
Net change in fund balances (budgetary basis)	375,977	375,977	5,069	(370,908)
Fund balances (deficits) at beginning (budgetary basis)	<u>(375,977)</u>	<u>(457,151)</u>	<u>(457,151)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (81,174)</u>	<u>\$ (452,082)</u>	<u>\$ (370,908)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (452,082)
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (452,082)</u>

**SUFFOLK COUNTY, NEW YORK**  
**Tax Stabilization Reserve - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Licenses, permits, fines, fees, etc.	\$ -	\$ -	\$ 80,340	\$ 80,340
Interest on investments	2,700,000	2,700,000	5,854,291	3,154,291
<b>Total revenues</b>	<u>2,700,000</u>	<u>2,700,000</u>	<u>5,934,631</u>	<u>3,234,631</u>
<b>Other financing sources (uses)</b>				
Transfers in	5,312,831	-	-	-
<b>Net change in fund balances (budgetary basis)</b>	8,012,831	2,700,000	5,934,631	3,234,631
<b>Fund balances (deficits) at beginning (budgetary basis)</b>	<u>109,843,653</u>	<u>110,896,437</u>	<u>110,896,437</u>	<u>-</u>
<b>Fund balances (deficits) at ending (budgetary basis)</b>	<u>\$ 117,856,484</u>	<u>\$ 113,596,437</u>	<u>\$ 116,831,068</u>	<u>\$ 3,234,631</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 116,831,068
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 116,831,068</u>

**SUFFOLK COUNTY, NEW YORK**  
**Assessment Stabilization Reserve - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 1,000,000	\$ 1,000,000	\$ 1,813,041	\$ 813,041
<b>Expenditures</b>				
Current:				
Home and community services:				
Public works	511,278	511,279	511,279	-
Excess (deficiency) of revenues over (under) expenditures	488,722	488,721	1,301,762	813,041
<b>Other financing sources (uses)</b>				
Transfers in	26,681,103	26,681,103	26,060,263	(620,840)
Transfers out	(12,068,132)	(26,220,300)	(26,220,300)	-
Total other financing sources (uses)	14,612,971	460,803	(160,037)	(620,840)
Net change in fund balances (budgetary basis)	15,101,693	949,524	1,141,725	192,201
Fund balances (deficits) at beginning (budgetary basis)	26,146,020	20,961,218	20,961,218	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 41,247,713</u>	<u>\$ 21,910,742</u>	<u>\$ 22,102,943</u>	<u>\$ 192,201</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 22,102,943
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 22,102,943</u>

**SUFFOLK COUNTY, NEW YORK**  
**Southwest Assessment Stabilization Reserve - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 750	\$ 750	\$ 11,743	\$ 10,993
<b>Other financing sources (uses)</b>				
Transfers in	225,000	225,000	225,000	-
Transfers out	-	(150,000)	(150,000)	-
Total other financing sources (uses)	225,000	75,000	75,000	-
Net change in fund balances (budgetary basis)	225,750	75,750	86,743	10,993
Fund balances (deficits) at beginning (budgetary basis)	347,329	349,388	349,388	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 573,079</u>	<u>\$ 425,138</u>	<u>\$ 436,131</u>	<u>\$ 10,993</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 436,131
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 436,131</u>

**SUFFOLK COUNTY, NEW YORK**  
**Retirement Contribution Reserve - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 65,000	\$ 65,000	\$ 33,890	\$ (31,110)
<b>Other financing sources (uses)</b>				
Transfers in	\$ 12,062,060	\$ 12,062,060	\$ 12,062,060	\$ -
Transfers out	(35,000,000)	(12,895,189)	(12,895,189)	-
Total other financing sources (uses)	(22,937,940)	(833,129)	(833,129)	-
Net change in fund balances (budgetary basis)	(22,872,940)	(768,129)	(799,239)	(31,110)
Fund balances (deficits) at beginning (budgetary basis)	35,500,000	808,129	808,129	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 12,627,060</u>	<u>\$ 40,000</u>	<u>\$ 8,890</u>	<u>\$ (31,110)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 8,890
Add: pension payments recorded as prepaid expenses	-
Fund balance at end of year (GAAP basis)	<u>\$ 8,890</u>

**SUFFOLK COUNTY, NEW YORK**  
**Debt Service Reserve Fund - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
<b>Revenues</b>				
New York State aid	\$ 13,000,000	\$ 13,000,000	\$ 11,618,262	\$ (1,381,738)
Interest on investments	-	-	320,440	320,440
<b>Total revenues</b>	<u>13,000,000</u>	<u>13,000,000</u>	<u>11,938,702</u>	<u>(1,061,298)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	\$ 14,412,831	\$ 14,412,831	-
<b>Net change in fund balances (budgetary basis)</b>	<b>13,000,000</b>	<b>27,412,831</b>	<b>26,351,533</b>	<b>(1,061,298)</b>
Fund balances (deficits) at beginning (budgetary basis)	-	-	-	-
<b>Fund balances (deficits) at ending (budgetary basis)</b>	<u><b>\$ 13,000,000</b></u>	<u><b>\$ 27,412,831</b></u>	<u><b>\$ 26,351,533</b></u>	<u><b>\$ (1,061,298)</b></u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 26,351,533
Add: pension payments recorded as prepaid expenses	<u>-</u>
Fund balance at end of year (GAAP basis)	<u><u>\$ 26,351,533</u></u>

**SUFFOLK COUNTY, NEW YORK**  
**Suffolk County Water Protection - Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
<b>Revenues</b>				
Sales and use tax	\$ 65,660,221	\$ 65,660,221	\$ 64,266,173	\$ (1,394,048)
Interest on investments	345,000	345,000	1,301,339	956,339
Total revenues	<u>66,005,221</u>	<u>66,005,221</u>	<u>65,567,512</u>	<u>(437,709)</u>
<b>Expenditures</b>				
Current:				
General government support:				
Public works	1,028,499	493,457	467,742	25,715
Health	370,653	102,603	51,270	51,333
Economic assistance and opportunity:				
Economic development	850,000	850,000	152,915	697,085
Culture and recreation:				
Parks	2,507,721	2,507,721	2,392,188	115,533
Home and community services:				
Cooperative extension	989,710	1,159,610	1,136,243	23,367
Environment and energy	-	633,192	488,027	145,165
Planning	93,250	93,250	6,508	86,742
Employee benefits	363,223	654,935	474,547	180,388
Debt Service:				
Principal	1,105,000	1,105,000	1,105,000	-
Interest and other charges	242,231	242,231	88,375	153,856
Total expenditures	<u>7,550,287</u>	<u>7,841,999</u>	<u>6,362,815</u>	<u>1,479,184</u>
Excess (deficiency) of revenues over (under) expenditures	58,454,934	58,163,222	59,204,697	1,041,475
<b>Other financing sources (uses)</b>				
Transfers in	-	13,027	13,027	-
Transfers out	(45,251,250)	(54,497,400)	(53,301,297)	1,196,103
Total other financing sources (uses)	<u>(45,251,250)</u>	<u>(54,484,373)</u>	<u>(53,288,270)</u>	<u>1,196,103</u>
Net change in fund balances (budgetary basis)	13,203,684	3,678,849	5,916,427	2,237,578
Fund balances (deficits) at beginning (budgetary basis)	<u>14,081,416</u>	<u>14,711,377</u>	<u>14,711,377</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 27,285,100</u>	<u>\$ 18,390,226</u>	<u>\$ 20,627,804</u>	<u>\$ 2,237,578</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 20,627,804
Add: pension payments recorded as prepaid expenses	59,524
Fund balance at end of year (GAAP basis)	<u>\$ 20,687,328</u>

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**SUFFOLK COUNTY, NEW YORK**  
**Combining Statement of Fiduciary Net Assets**  
**Private-Purpose Trusts**  
**December 31, 2006**

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
<b>Assets</b>			
Cash and cash equivalents:			
Money market funds	\$ 61,929	\$ 4,703	\$ 66,632
Investments	-	12,703,805	12,703,805
Total assets	<u>61,929</u>	<u>12,708,508</u>	<u>12,770,437</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	<u>50,000</u>	<u>12,703,805</u>	<u>12,753,805</u>
Total liabilities	<u>50,000</u>	<u>12,703,805</u>	<u>12,753,805</u>
<b>Net Assets</b>			
Held in trust	<u>\$ 11,929</u>	<u>\$ 4,703</u>	<u>\$ 16,632</u>

**SUFFOLK COUNTY, NEW YORK**  
**Combining Statement of Changes in Fiduciary Net Assets**  
**Private-Purpose Trusts**  
**For the Year Ended December 31, 2006**

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
<b>Additions</b>			
Investment income:			
Interest	\$ 248	\$ 333	\$ 581
Transfer in	-	124,415	124,415
Other revenue	-	1,228,928	1,228,928
	<hr/>	<hr/>	<hr/>
Total additions	248	1,353,676	1,353,924
	<hr/>	<hr/>	<hr/>
<b>Deductions</b>			
Administrative and general expenses	-	1,349,085	1,349,085
	<hr/>	<hr/>	<hr/>
Change in net assets	248	4,591	4,839
Net assets at beginning of year	11,681	112	11,793
	<hr/>	<hr/>	<hr/>
Net assets at end of year	\$ 11,929	\$ 4,703	\$ 16,632
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**SUFFOLK COUNTY, NEW YORK**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2006**

	<b>Consumer Restitution Reserve</b>	<b>General Agency Fund</b>	<b>Bail Agency Fund</b>	<b>Mortgage Tax Agency</b>	<b>Community Preservation Agency Fund</b>	<b>Probation Peace Bonds Agency Fund</b>	<b>Total to page 161</b>
<b>Assets</b>							
Cash and cash equivalents:							
Cash in banks	\$ 362,846	\$ 10,680,316	\$ -	\$ -	\$ -	\$ -	\$ 11,043,162
Money market funds	-	9,364,693	13,954,835	82,942,872	6,876	2,979	106,272,255
Certificates of deposit with financial institutions	-	-	-	5,299,871	-	-	5,299,871
Cash with fiscal agents	-	224,413	-	-	-	-	224,413
Total cash and cash equivalents	<u>362,846</u>	<u>20,269,422</u>	<u>13,954,835</u>	<u>88,242,743</u>	<u>6,876</u>	<u>2,979</u>	<u>122,839,701</u>
Investments	-	5,488,255	-	-	-	-	5,488,255
Total assets	<u>\$ 362,846</u>	<u>\$ 25,757,677</u>	<u>\$ 13,954,835</u>	<u>\$ 88,242,743</u>	<u>\$ 6,876</u>	<u>\$ 2,979</u>	<u>\$ 128,327,956</u>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	\$ 362,846	\$ 1,244,362	\$ -	\$ -	\$ -	\$ -	\$ 1,607,208
Agency fund liabilities	-	24,513,315	13,954,835	88,242,743	6,876	2,979	126,720,748
Total liabilities	<u>\$ 362,846</u>	<u>\$ 25,757,677</u>	<u>\$ 13,954,835</u>	<u>\$ 88,242,743</u>	<u>\$ 6,876</u>	<u>\$ 2,979</u>	<u>\$ 128,327,956</u>

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2006**

	Total from page 160	Social Services Agency Fund	Suffolk Community College Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Trust and Agency Assurance Fund	Total Agency Funds
<b>Assets</b>							
Cash and cash equivalents:							
Cash in banks	\$ 11,043,162	\$ 463,180	\$ 1,247,024	\$ 2,045,583	\$ 17,761,044	\$ -	\$ 32,559,993
Money market funds	106,272,255	130,504	130,033	-	-	80,694	106,613,486
Certificates of deposit with financial institutions	5,299,871	-	-	-	-	-	5,299,871
Cash with fiscal agents	224,413	-	-	-	-	-	224,413
Total cash and cash equivalents	<u>122,839,701</u>	<u>593,684</u>	<u>1,377,057</u>	<u>2,045,583</u>	<u>17,761,044</u>	<u>80,694</u>	<u>144,697,763</u>
Investments	5,488,255	-	-	-	-	20,842	5,509,097
Total assets	<u>\$ 128,327,956</u>	<u>\$ 593,684</u>	<u>\$ 1,377,057</u>	<u>\$ 2,045,583</u>	<u>\$ 17,761,044</u>	<u>\$ 101,536</u>	<u>\$ 150,206,860</u>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	\$ 1,607,208	-	-	-	\$ 10,691	-	\$ 1,617,899
Agency fund liabilities	126,720,748	593,684	1,377,057	2,045,583	17,750,353	101,536	148,588,961
Total liabilities	<u>\$ 128,327,956</u>	<u>\$ 593,684</u>	<u>\$ 1,377,057</u>	<u>\$ 2,045,583</u>	<u>\$ 17,761,044</u>	<u>\$ 101,536</u>	<u>\$ 150,206,860</u>

**SUFFOLK COUNTY, NEW YORK**  
**Combining Statement of Changes in Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2006**

	<b>Consumer Restitution Reserve</b>	<b>General Agency Fund</b>	<b>Bail Agency Fund</b>	<b>Mortgage Tax Agency</b>	<b>Community Preservation Agency Fund</b>	<b>Probation Peace Bonds Agency Fund</b>	<b>Total to page 163</b>
<b>Assets</b>							
Balance at January 1, 2006	\$ 243,793	\$ 31,196,765	\$ 10,291,695	\$ 94,524,791	\$ 9,414	\$ 2,840	\$ 136,269,298
<b>Additions</b>							
Cash	305,998	52,192,479	30,185,095	428,656,372	192,249,200	139	703,589,283
Investments	-	1,565,020	-	-	-	-	1,565,020
<b>Deductions</b>							
Cash	186,945	55,823,118	26,521,955	434,938,420	192,251,738	-	709,722,176
Investments	-	3,373,469	-	-	-	-	3,373,469
Balance at December 31, 2006	\$ 362,846	\$ 25,757,677	\$ 13,954,835	\$ 88,242,743	\$ 6,876	\$ 2,979	\$ 128,327,956
<b>Liabilities</b>							
Balance at January 1, 2006	\$ 243,793	\$ 31,196,765	\$ 10,291,695	\$ 94,524,791	\$ 9,414	\$ 2,840	\$ 136,269,298
<b>Additions</b>							
Accounts payable	346,336	14,572,235	12,393,316	238,489,888	93,783,915	-	359,585,690
Agency fund liabilities	-	25,089,292	30,024,098	445,144,175	187,565,293	139	687,822,997
<b>Deductions</b>							
Accounts payable	227,283	13,406,911	12,393,316	238,489,888	93,783,915	-	358,301,313
Agency fund liabilities	-	31,693,704	26,360,958	451,426,223	187,567,831	-	697,048,716
Balance at December 31, 2006	\$ 362,846	\$ 25,757,677	\$ 13,954,835	\$ 88,242,743	\$ 6,876	\$ 2,979	\$ 128,327,956

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Combining Statement of Changes in Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2006**

	<b>Total from page 162</b>	<b>Social Services Agency Fund</b>	<b>Suffolk Community College Agency Fund</b>	<b>Payroll Account Agency Fund</b>	<b>Court and Trust Agency Fund</b>	<b>Trust and Agency Assurance Fund</b>	<b>Total Agency Funds</b>
<b>Assets</b>							
Balance at January 1, 2006	\$ 136,269,298	\$ 524,323	\$ 1,308,087	\$ 929,530	\$ 20,333,117	\$ 96,470	\$ 159,460,825
<b>Additions</b>							
Cash	703,589,283	938,574	17,128,202	1,943,979,948	75,277,754	5,066	2,740,918,827
Investments	1,565,020	-	-	-	-	-	1,565,020
<b>Deductions</b>							
Cash	709,722,176	869,213	17,059,232	1,942,863,895	60,200,916	-	2,730,715,432
Investments	3,373,469	-	-	-	17,648,911	-	21,022,380
Balance at December 31, 2006	\$ 128,327,956	\$ 593,684	\$ 1,377,057	\$ 2,045,583	\$ 17,761,044	\$ 101,536	\$ 150,206,860
<b>Liabilities</b>							
Balance at January 1, 2006	\$ 136,269,298	\$ 524,323	\$ 1,308,087	\$ 929,530	\$ 20,333,117	\$ 96,470	\$ 159,460,825
<b>Additions</b>							
Accounts payable	359,585,690	7,937	243,200	3,980,776	-	-	363,817,603
Agency fund liabilities	687,822,997	933,084	17,004,143	1,064,477,222	18,425,745	5,066	1,788,668,257
<b>Deductions</b>							
Accounts payable	358,301,313	8,052	243,200	6,577,900	20,264	-	365,150,729
Agency fund liabilities	697,048,716	863,608	16,935,173	1,060,764,045	20,977,554	-	1,796,589,096
Balance at December 31, 2006	\$ 128,327,956	\$ 593,684	\$ 1,377,057	\$ 2,045,583	\$ 17,761,044	\$ 101,536	\$ 150,206,860

## Statistical Section

*This part of the County of Suffolk's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.*

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	167
<b>Revenue Capacity</b> <i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	172
<b>Debt Capacity</b> <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	178
<b>Demographic and Economic Information</b> <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help comparisons over time and with other governments.</i>	181
<b>Operating Information</b> <i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the county provides and the activities it performs.</i>	183

**Sources:** *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.*

**Suffolk County, New York**  
**Net Assets by Component**  
**Last Five Fiscal Years**  
*(accrual basis of accounting)*

	Fiscal Year				
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Governmental activities</b>					
Invested in capital assets, net of related debt	\$ 934,836,513	\$ 971,083,214	\$ 1,006,543,282	\$ 1,028,478,446	\$ 1,038,372,247
Restricted	27,915,552	27,623,074	23,434,138	18,762,399	45,524,877
Unrestricted	(504,883,809)	(458,409,695)	(379,335,230)	(364,926,648)	(379,766,744)
Total governmental activities net assets	<u>\$ 457,868,256</u>	<u>\$ 540,296,593</u>	<u>\$ 650,642,190</u>	<u>\$ 682,314,197</u>	<u>\$ 704,130,380</u>
<b>Business-type activities</b>					
Invested in capital assets, net of related debt	\$ 12,327,264	\$ 35,119,057	\$ 34,484,923	\$ 35,357,081	\$ 34,198,588
Restricted	1,607,008	1,628,736	2,221,823	2,298,560	2,437,466
Unrestricted	11,134,133	14,760,527	8,047,979	1,896,300	2,776,057
Total business-type activities net assets	<u>\$ 25,068,405</u>	<u>\$ 51,508,320</u>	<u>\$ 44,754,725</u>	<u>\$ 39,551,941</u>	<u>\$ 39,412,111</u>
<b>Primary Government</b>					
Invested in capital assets, net of related debt	\$ 947,163,777	\$ 1,006,202,271	\$ 1,041,028,205	\$ 1,063,835,527	\$ 1,072,570,835
Restricted	29,522,560	29,251,810	25,655,961	21,060,959	47,962,343
Unrestricted	(493,749,676)	(443,649,168)	(371,287,251)	(363,030,348)	(376,990,687)
Total primary government net assets	<u>\$ 482,936,661</u>	<u>\$ 591,804,913</u>	<u>\$ 695,396,915</u>	<u>\$ 721,866,138</u>	<u>\$ 743,542,491</u>

**Note:** Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

**Suffolk County, New York**  
**Changes in Net Assets**  
**Last Five Fiscal Years**  
*(accrual basis of accounting)*

	Fiscal Year				
	2002	2003	2004	2005	2006
<b>Expenses</b>					
Governmental activities:					
General government support	\$ 577,748,236	\$ 309,662,560	\$ 264,547,263	\$ 332,268,514	\$ 327,589,847
Economic assistance and opportunity	232,003,236	592,540,960	637,835,686	582,019,106	586,969,517
Health	187,014,675	186,116,520	195,123,297	201,934,680	205,796,507
Public safety	656,393,019	707,054,689	783,958,516	806,788,770	868,052,019
Culture and recreation	29,824,746	27,481,369	31,781,465	34,089,823	38,061,892
Education	167,312,304	184,007,172	197,790,861	211,453,282	201,811,483
Home and community services	76,875,327	83,091,069	74,524,198	106,166,407	103,502,459
Transportation	81,862,788	84,910,526	98,665,987	105,357,049	107,296,508
Interest on long-term debt	32,799,346	30,434,423	27,936,409	37,011,487	32,152,731
Total governmental activities expenses	<u>2,041,833,677</u>	<u>2,205,299,288</u>	<u>2,312,163,682</u>	<u>2,417,079,118</u>	<u>2,471,232,963</u>
Business-type activities:					
John J. Foley Skilled Nursing Facility	33,392,469	36,623,077	37,023,193	37,724,961	38,623,725
Suffolk Health Plan	23,594,879	31,858,451	35,405,545	37,299,263	35,887,136
Suffolk County Ball Park	1,054,452	800,168	766,445	770,834	737,299
Francis S. Gabreski Airport	-	1,650,418	1,650,801	1,120,535	1,357,552
Total business-type activities expenses	<u>58,041,800</u>	<u>70,932,114</u>	<u>74,845,984</u>	<u>76,915,593</u>	<u>76,605,712</u>
Total primary government expenses	<u>\$ 2,099,875,477</u>	<u>\$ 2,276,231,402</u>	<u>\$ 2,387,009,666</u>	<u>\$ 2,493,994,711</u>	<u>\$ 2,547,838,675</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services:					
General government support	\$ 55,899,792	\$ 56,450,175	\$ 54,593,894	\$ 43,781,870	\$ 44,751,171
Economic assistance and opportunity	31,557,219	35,085,217	39,984,205	39,754,949	27,439,556
Health	20,448,982	22,573,542	24,212,562	23,471,813	27,943,652
Public safety	14,918,761	22,589,567	25,330,212	23,400,671	21,770,800
Culture and recreation	8,818,048	7,664,525	8,860,413	9,615,368	9,435,539
Education	333	58,456	-	1,841,246	4,816,338
Home and community services	31,376,546	28,355,784	28,035,806	34,422,032	35,566,700
Transportation	13,051,265	14,811,861	14,529,804	15,283,308	16,433,125
Interest on long-term debt	5,419,654	5,297,567	5,173,072	5,119,387	5,096,335
Operating grants and contributions	477,334,281	522,961,586	515,047,249	505,866,372	514,019,638
Capital grants and contributions	12,400,640	19,719,508	23,068,329	20,905,047	20,797,121
Total governmental activities program revenues	<u>671,225,521</u>	<u>735,567,788</u>	<u>738,825,546</u>	<u>723,482,063</u>	<u>728,069,975</u>
Business-type activities:					
Charges for services:					
John J. Foley Skilled Nursing Facility	25,416,708	33,564,040	28,011,974	25,295,302	26,320,945
Suffolk Health Plan	28,775,128	32,686,627	35,629,510	36,423,527	36,138,217
Suffolk County Ball Park	964,117	936,246	983,526	962,559	942,043
Francis S. Gabreski Airport	-	346,810	460,510	931,976	750,662
Operating grants and contributions	8,108,841	8,415,782	8,012,006	8,191,419	8,163,296
Capital grants and contributions	-	-	-	-	-
Total business-type activities program revenues	<u>63,264,794</u>	<u>75,949,505</u>	<u>73,097,526</u>	<u>71,804,783</u>	<u>72,315,162</u>
Total primary government program revenues	<u>\$ 734,490,315</u>	<u>\$ 811,517,293</u>	<u>\$ 811,923,072</u>	<u>\$ 795,286,846</u>	<u>\$ 800,385,137</u>

(Continued)

Suffolk County, New York  
Changes in Net Assets  
Last Five Fiscal Years  
*(accrual basis of accounting)*

	Fiscal Year				
	2002	2003	2004	2005	2006
<b>Net (Expense) Revenue</b>					
Governmental activities	\$ (1,370,608,156)	\$ (1,469,731,500)	\$ (1,573,338,136)	\$ (1,693,597,055)	\$ (1,743,162,988)
Business-type activities	5,222,994	5,017,391	(1,748,458)	(5,110,810)	(4,290,550)
Total primary government net expense	<u>\$ (1,365,385,162)</u>	<u>\$ (1,464,714,109)</u>	<u>\$ (1,575,086,594)</u>	<u>\$ (1,698,707,865)</u>	<u>\$ (1,747,453,538)</u>
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental activities:					
Taxes:					
Real property taxes	\$ 487,570,435	\$ 515,984,947	\$ 530,885,982	\$ 552,682,574	\$ 559,958,706
Sales and use taxes	892,539,829	993,347,332	1,081,762,708	1,116,523,869	1,146,504,314
Interest on investments	8,572,480	7,329,343	10,446,463	23,682,048	29,096,553
Miscellaneous	55,514,344	56,213,773	54,717,024	31,493,877	32,094,741
Transfers	2,343,779	(20,715,558)	5,871,556	886,693	(2,675,143)
Total governmental activities	<u>1,446,540,867</u>	<u>1,552,159,837</u>	<u>1,683,683,733</u>	<u>1,725,269,061</u>	<u>1,764,979,171</u>
Business-type activities:					
Interest on investments	365,743	366,116	323,260	515,722	676,054
Miscellaneous	224,590	340,850	543,159	278,997	799,523
Transfers	(2,343,779)	20,715,558	(5,871,556)	(886,693)	2,675,143
Total business-type activities	<u>(1,753,446)</u>	<u>21,422,524</u>	<u>(5,005,137)</u>	<u>(91,974)</u>	<u>4,150,720</u>
Total primary government	<u>\$ 1,444,787,421</u>	<u>\$ 1,573,582,361</u>	<u>\$ 1,678,678,596</u>	<u>\$ 1,725,177,087</u>	<u>\$ 1,769,129,891</u>
<b>Change in Net Assets</b>					
Governmental activities	\$ 75,932,711	\$ 82,428,337	\$ 110,345,597	\$ 31,672,006	\$ 21,816,183
Business-type activities	3,469,548	26,439,915	(6,753,595)	(5,202,784)	(139,830)
Total primary government	<u>\$ 79,402,259</u>	<u>\$ 108,868,252</u>	<u>\$ 103,592,002</u>	<u>\$ 26,469,222</u>	<u>\$ 21,676,353</u>

**Note:** Accrual-basis financial information for the county government as a whole is only available back to 2002, the year GASB Statement 34 was implemented.

**Suffolk County, New York**  
**Fund Balances, Governmental Funds**  
**Last Five Fiscal Years**  
*(modified accrual basis of accounting)*

	<b>Fiscal Year</b>				
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>General Fund</b>					
Reserved	\$ 2,905,613	\$ 1,458,091	\$ 3,498,722	\$ 20,668,257	\$ 30,499,239
Unreserved	52,169,130	141,496,425	139,960,634	177,716,218	157,746,173
Total general fund	<u>\$ 55,074,743</u>	<u>\$ 142,954,516</u>	<u>\$ 143,459,356</u>	<u>\$ 198,384,475</u>	<u>\$ 188,245,412</u>
<b>All Other Governmental Funds</b>					
Reserved	\$ 39,280,759	\$ 42,917,870	\$ 39,115,468	\$ 35,036,428	\$ 114,766,392
Unreserved, reported in:					
Special revenue funds	123,364,038	158,321,622	161,730,466	157,025,625	167,683,641
Capital project funds	64,021,019	80,027,982	129,271,316	146,293,876	123,906,502
Total all other governmental funds	<u>\$ 226,665,816</u>	<u>\$ 281,267,474</u>	<u>\$ 330,117,250</u>	<u>\$ 338,355,929</u>	<u>\$ 406,356,535</u>

**Note:** Due to changes in the County's fund structure as a result of the implementation of GASB Statement 34, fund balance information is available back to 2002 only.

**Suffolk County, New York**  
**Changes in Fund Balances, Governmental Funds**  
**Last Five Fiscal Years**  
*(modified accrual basis of accounting)*

	Fiscal Year				
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Revenues</b>					
Real property taxes	\$ 494,287,243	\$ 530,008,247	\$ 536,519,306	\$ 551,688,363	\$ 557,345,805
Sales and use taxes	892,539,829	993,347,332	1,081,762,708	1,116,523,869	1,146,504,314
New York State aid	263,294,160	304,411,418	304,984,792	298,075,938	304,337,792
Federal aid	190,393,095	211,457,982	208,748,710	204,997,808	210,483,086
Licenses, permits, fines, fees etc.	185,913,002	202,678,432	211,386,181	193,871,477	191,970,957
Interest on investments	8,572,480	7,329,343	10,446,463	23,682,048	29,096,553
Miscellaneous	72,056,097	71,160,624	68,875,708	66,660,473	67,094,761
<b>Total revenues</b>	<u>2,107,055,906</u>	<u>2,320,393,378</u>	<u>2,422,723,868</u>	<u>2,455,499,976</u>	<u>2,506,833,268</u>
<b>Expenditures</b>					
General government	187,656,640	183,218,830	197,214,538	202,010,205	210,151,778
Economic assistance and opportunity	500,119,818	555,078,144	592,245,064	534,603,778	534,130,543
Health	157,343,735	157,036,080	161,370,501	166,786,074	167,187,313
Public safety	486,301,233	497,677,818	532,125,738	545,468,376	563,167,296
Culture and recreation	21,735,167	21,258,169	23,051,878	25,703,881	26,879,819
Education	167,312,304	181,048,234	197,798,161	211,453,282	201,811,483
Home and community services	73,760,460	75,474,552	78,648,330	88,864,966	93,780,511
Transportation	70,949,689	72,576,410	78,106,716	88,074,904	94,078,974
Employee benefits	239,883,612	311,425,790	393,645,142	394,868,683	438,164,681
Debt service					
Principal	93,602,275	89,669,908	85,536,730	56,544,362	76,373,376
Interest	32,600,870	30,248,371	27,891,433	30,759,332	30,991,777
Capital outlay	68,391,737	86,251,867	111,554,855	174,436,513	163,052,675
<b>Total expenditures</b>	<u>2,099,657,540</u>	<u>2,260,964,173</u>	<u>2,479,189,086</u>	<u>2,519,574,356</u>	<u>2,599,770,226</u>
Excess of revenues over (under) expenditures	7,398,366	59,429,205	(56,465,218)	(64,074,380)	(92,936,958)
<b>Other Financing Sources (Uses)</b>					
Refunding bonds issued	81,804,356	-	125,538,259	33,003,178	-
Capital related debt issued	39,741,429	55,510,164	90,918,278	121,136,485	152,465,714
Premium on refunding bonds issued	2,728,233	-	9,755,534	2,599,605	-
Payments to refunding bond escrow agent	(84,532,589)	-	(135,293,793)	(35,602,783)	-
Proceeds from serial bonds issued	-	24,445,183	9,030,000	5,215,000	1,007,930
Transfers in	398,134,439	446,064,715	549,623,946	482,131,888	479,788,026
Transfers out	(395,749,962)	(442,967,836)	(543,752,390)	(481,245,195)	(482,463,169)
Transfers from discretely presented component units	-	-	-	-	-
Transfers to discretely presented component units	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>42,125,906</u>	<u>83,052,226</u>	<u>105,819,834</u>	<u>127,238,178</u>	<u>150,798,501</u>
<b>Net change in fund balances</b>	<u>\$ 49,524,272</u>	<u>\$ 142,481,431</u>	<u>\$ 49,354,616</u>	<u>\$ 63,163,798</u>	<u>\$ 57,861,543</u>
Debt services as a percentage of noncapital expenditures	6.2%	5.5%	4.8%	3.7%	4.4%

**Note:** Due to changes in the County's fund structure as a result of the implementation of GASB Statement 34, fund balance information is available back to 2002 only.

**SUFFOLK COUNTY, NEW YORK**  
**Assessed Value and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
*(in thousands of dollars)*

Fiscal Year Ended December 31,	Residential Property				Commercial Property		Agricultural Property		Industrial Property		Other		Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated		Taxable Assessed Value as a Percentage of Estimated Actual Value
	Property	Property	Property	Property	Property	Property	Property	Property	Property	Property	Property	Property				Property	Actual Taxable Value	
1997	*	*	*	*	*	*	*	*	*	*	*	*	*	\$ 7,501,615	5.02	\$	88,215,221	8.50%
1998	*	*	*	*	*	*	*	*	*	*	*	*	*	7,536,263	4.72		92,146,611	8.18%
1999	*	*	*	*	*	*	*	*	*	*	*	*	*	7,589,765	4.56		95,520,209	7.95%
2000	*	*	*	*	*	*	*	*	*	*	*	*	*	7,657,390	3.98		107,766,704	7.11%
2001	*	*	*	*	*	*	*	*	*	*	*	*	*	7,756,383	3.69		119,736,294	6.48%
2002	*	*	*	*	*	*	*	*	*	*	*	*	*	7,873,884	3.71		135,544,174	5.81%
2003	*	*	*	*	*	*	*	*	*	*	*	*	*	8,567,082	3.04		168,442,342	5.09%
2004	*	*	*	*	*	*	*	*	*	*	*	*	*	8,829,845	2.75		193,376,755	4.57%
2005	\$ 35,764,630	\$ 2,650,881	\$ 298,548	\$ 224,510	\$ 4,323,453								*	43,262,022	2.58		217,900,802	19.85%
2006**	35,995,920	2,607,567	275,534	217,571	4,245,520							*	43,789,855	2.14		270,089,555	16.21%	

**Sources:** Official Operating Statement

New York State Office of Real Property

**Note:** The assessed value of property is determined by totaling the assessed valuation of the component towns.

The Town of Southampton began assessing the value of real property at full value in 2005, therefore, a significant increase in assessed value totals occurred from 2004 to 2005.

\* Information is not available

\*\* Data for the Town of Brookhaven is not available for 2006

**SUFFOLK COUNTY, NEW YORK**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**

	Year Taxes Are Payable									
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>DIRECT</b>										
<b>County direct rates</b>										
General	0.85	0.60	0.56	0.48	0.41	0.39	0.32	0.28	0.24	0.19
Suffolk Community College	0.05	0.04	0.05	0.03	0.04	0.03	0.03	0.01	0.01	0.02
Police District	2.90	3.04	2.98	2.63	2.56	2.59	2.21	2.05	1.89	1.57
Sewer District	0.44	0.42	0.42	0.38	0.35	0.32	0.26	0.24	0.22	0.18
Other Items	0.78	0.62	0.55	0.46	0.33	0.38	0.22	0.17	0.22	0.18
Total direct rates	5.02	4.72	4.56	3.98	3.69	3.71	3.04	2.75	2.58	2.14
<b>OVERLAPPING</b>										
<b>Town rates</b>										
Babylon	0.81	0.78	0.79	0.72	0.72	0.67	0.54	0.48	0.44	0.36
Brookhaven	1.43	1.35	1.36	1.24	1.25	1.20	1.03	0.94	0.78	0.66
East Hampton	0.31	0.31	0.32	0.31	0.28	0.25	0.21	0.19	0.19	0.16
Huntington	1.17	1.12	1.11	0.99	0.92	0.83	0.69	0.64	0.58	0.49
Islip	1.16	1.11	1.07	0.95	0.86	0.78	0.63	0.56	0.56	0.48
Riverhead	0.27	0.26	0.26	0.24	0.25	0.23	0.21	0.20	0.18	0.16
Shelter Island	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.02	0.02
Smithtown	0.61	0.58	0.57	0.52	0.49	0.44	0.38	0.35	0.33	0.28
Southampton	0.40	0.40	0.40	0.37	0.36	0.35	0.30	0.27	0.27	0.23
Southold	0.19	0.19	0.19	0.18	0.17	0.17	0.15	0.13	0.13	0.11
Total town rates	6.39	6.14	6.10	5.55	5.33	4.95	4.17	3.79	3.48	2.95
<b>School district rates</b>	19.37	19.15	18.64	16.69	15.38	14.37	12.55	11.91	11.56	10.07
<b>Total direct and overlapping rates</b>	30.78	30.01	29.30	26.22	24.40	23.03	19.76	18.45	17.62	15.16

**Sources:** Official Operating Statement  
Real Property Tax Warrants

**SUFFOLK COUNTY, NEW YORK**  
**Principal Property Tax Payers**  
**Current Year and Nine Years Ago**

Taxpayer	2006			1997		
	2005 Estimated Actual Valuation (1)	Rank	Percentage of Total County Estimated Actual Valuation	1996 Estimated Actual Valuation (2)	Rank	Percentage of Total County Estimated Actual Valuation
Keyspan Energy Corp.	\$ 4,797,377,486	1	1.78%	-	-	-
Long Island Power Authority	1,938,311,927	2	0.72%	-	-	-
Verizon	1,206,780,529	3	0.45%	-	-	-
Long Island Lighting Co.	1,003,342,994	4	0.37%	5,142,009,445	1	5.83%
Marketspan Energy Corp.	845,169,325	5	0.31%	-	-	-
The Retail Property Trust	265,957,447	6	0.10%	-	-	-
Westland South Shore Mall	247,121,563	7	0.09%	73,906,727	7	0.08%
Macy's East	181,667,228	8	0.07%	-	-	-
Peconic Landing at Southold	170,704,720	9	0.06%	-	-	-
Reckon FS Limited Partnership	159,459,384	10	0.06%	-	-	-
NYNEX	-	-	-	851,334,882	2	0.97%
Smith Haven Center Assoc	-	-	-	165,001,014	3	0.19%
Walt Whitman Center, Inc.	-	-	-	121,951,220	4	0.14%
Reckson Operating	-	-	-	93,451,413	5	0.11%
Heatherwood House	-	-	-	78,394,812	6	0.09%
Melville Industrial Assoc.	-	-	-	63,902,439	8	0.07%
Columbia Sussex Corp	-	-	-	53,985,724	9	0.06%
Serota, Nathan & Sons	-	-	-	50,986,282	10	0.06%
<b>Total</b>	<b>\$ 10,815,892,603 (3)</b>		<b>4.00%</b>	<b>\$ 6,694,923,958 (4)</b>		<b>7.58%</b>

**Source:** Official Operating Statement

**Note:** Information was obtained from the assessor's offices of the respective towns located within the County.

(1) Assessment rolls established in 2005 for levy and collection of taxes during 2006 fiscal year.

(2) Assessment rolls established in 1996 for levy and collection of taxes during 1997 fiscal year.

(3) Represents approximately 4% of the total estimated taxable full valuation of the County for 2006.

(4) Represents approximately 7.58% of the total estimated taxable full valuation of the County for 1997.

**SUFFOLK COUNTY, NEW YORK**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year		Collected within the Fiscal Year of Levy		Collections in Subsequent Years		Total Collections to Date	
	Amount	Percentage of Levy	Amount	Percentage of Levy	Amount	Percentage of Levy	Amount	Percentage of Levy
1997	\$ 2,714,658,106	95.4%	\$ 2,589,007,681	95.4%	\$ 123,725,317	99.9%	\$ 2,712,732,998	99.9%
1998	2,766,099,499	95.7%	2,646,077,206	95.7%	118,763,215	99.9%	2,764,840,421	99.9%
1999	2,780,926,126	95.6%	2,659,738,919	95.6%	119,662,023	99.9%	2,779,400,942	99.9%
2000	2,824,554,257	95.6%	2,700,720,633	95.6%	122,504,008	99.9%	2,823,224,641	99.9%
2001	2,920,949,182	96.0%	2,804,750,476	96.0%	115,038,770	100.0%	2,919,789,246	100.0%
2002	3,122,209,193	96.1%	3,001,035,845	96.1%	119,923,314	100.0%	3,120,959,159	100.0%
2003	3,326,903,036	96.2%	3,199,470,700	96.2%	124,842,962	99.9%	3,324,313,662	99.9%
2004	3,564,473,796	96.3%	3,432,718,507	96.3%	125,165,203	99.8%	3,557,883,710	99.8%
2005	3,839,329,700	96.6%	3,708,169,773	96.6%	117,398,489	99.6%	3,825,568,262	99.6%
2006	4,087,856,483	96.4%	3,941,540,030	96.4%	101,034,068	98.9%	4,042,574,098	98.9%

**Sources:** Official Operating Statement

Suffolk County Department of Taxation and Finance

**Note:** Method of Collection

Town receivers of taxes collect all real estate taxes for town, county, and school district purposes on a single tax bill. The respective town receivers distribute the collected tax money to both the towns and school districts prior to distributing the balance collected to the county. The towns and school districts, thereby, are assured of full tax collections. In June of each year, the town receivers turn over uncollected items to the County Treasurer who continues the collection of returned items. Responsibility for the collecting of unpaid taxes rests with the County. In the past, uncollected tax liens were sold annually to private citizens who, in turn, foreclosed on the property subject to the lien. The County has discontinued this practice and now forecloses on uncollected tax liens after a reasonable period of time.

**SUFFOLK COUNTY, NEW YORK**  
**Taxable Sales by Category**  
**Last Ten Fiscal Years**  
*(in thousands of dollars)*  
**For the Year Ended February**

Category	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Utilities (excluding residential energy)	\$ 1,900,114	\$ 1,935,423	\$ 429,638	\$ 428,428	\$ 475,064	\$ 476,283	\$ 519,525	\$ 544,125	*	*
Construction	209,267	239,764	256,464	282,250	344,700	362,320	368,700	391,687	*	*
Manufacturing	580,734	616,295	386,505	434,597	463,596	481,368	456,967	478,900	*	*
Wholesale trade	984,838	1,121,902	1,334,608	1,390,708	1,589,243	1,554,942	1,588,854	1,714,857	*	*
Retail trade	9,169,121	9,840,947	9,565,352	10,519,173	10,131,350	10,738,060	11,294,107	13,302,688	*	*
Information	-	-	995,898	1,053,254	1,099,825	1,216,547	1,268,917	1,347,280	*	*
Professional, scientific, and technical	-	-	170,192	217,076	261,216	246,476	256,070	256,279	*	*
Administrative/support services	-	-	387,247	511,302	618,548	625,868	617,925	577,495	*	*
Health care	-	-	13,288	10,399	11,070	11,949	13,508	15,725	*	*
Arts, entertainment, and recreation	-	-	210,387	235,078	255,393	277,779	303,265	294,905	*	*
Accommodation and food services	-	-	1,117,725	1,238,484	1,406,454	1,508,800	1,562,869	1,665,900	*	*
Other services	1,743,584	1,856,578	424,708	426,195	470,205	498,077	499,018	531,827	*	*
Agric., mining, trans., fire, educ., and gov't	-	393,848	713,565	665,915	761,557	873,177	866,765	817,038	*	*
Unclassified by industry	831,686	266,476	88,254	479,097	200,416	33,592	84,267	142,002	*	*
<b>Total</b>	<b>\$ 15,419,344</b>	<b>\$ 16,271,233</b>	<b>\$ 16,093,831</b>	<b>\$ 17,891,956</b>	<b>\$ 18,088,637</b>	<b>\$ 18,905,238</b>	<b>\$ 19,700,757</b>	<b>\$ 22,080,708</b>	<b>\$</b>	<b>\$</b>
County direct sales tax rate	4.00%	4.00%	4.00%	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%

**Source:** New York State Department of Taxation and Finance  
**Note:** \* Information is not available

**SUFFOLK COUNTY, NEW YORK**  
**Direct and Overlapping Sales Tax Rates**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ended February</b>	<b>County Direct Rate</b>	<b>NYS Rate</b>	<b>MTA Rate</b>
1997	4.00%	4.00%	0.25%
1998	4.00%	4.00%	0.25%
1999	4.00%	4.00%	0.25%
2000	4.00%	4.00%	0.25%
2001	4.25%	4.00%	0.25%
2002	4.25%	4.00%	0.25%
2003	4.25%	4.25%	0.25%
2004	4.25%	4.25%	0.25%
2005	4.25%	4.00%	0.38%
2006	4.25%	4.00%	0.38%

**Source:** New York State Department of Taxation and Finance

**SUFFOLK COUNTY, NEW YORK**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Capital Lease	General Obligation Bonds	Capital Lease			
1997	\$ 749,615,451	\$ 330,010,000	\$ 29,375,444	\$ -	\$ 1,109,000,895	2.60%	\$ 821.03
1998	706,319,190	320,954,999	30,031,036	-	1,057,305,225	2.37%	776.54
1999	705,493,938	319,618,729	30,015,000	-	1,055,127,667	2.24%	768.82
2000	675,098,064	306,602,015	33,180,148	-	1,014,880,227	1.93%	715.02
2001	672,046,077	288,408,983	32,201,679	-	992,656,739	1.86%	695.16
2002	619,575,532	268,754,436	30,549,317	-	918,879,285	1.71%	637.73
2003	608,716,516	253,018,155	31,366,479	-	893,101,150	1.64%	613.58
2004	621,583,661	220,198,877	30,825,779	-	872,608,316	1.50%	594.65
2005	691,039,963	193,798,023	32,199,273	-	917,037,258	1.47%	618.20
2006	768,140,229	163,397,292	32,679,568	-	964,217,089	*	644.66

**Note:** \* Information is not yet available

(1) See Demographic Statistics Table for personal income and population data.

**SUFFOLK COUNTY, NEW YORK**  
**Pledged-Revenue Coverage**  
**Last Ten Fiscal Years**

At the time of preparation for fiscal year ended 12/31/06, Suffolk County did not have any pledged-revenue borrowings (Non-general obligation bonds).

**SUFFOLK COUNTY, NEW YORK**  
**Ratios of General Bonded Debt Outstanding and Legal Debt Margin**  
 Last Ten Fiscal Years

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General bonded debt outstanding										
General Obligation Bonds	\$ 808,605,000	\$ 786,900,000	\$ 784,030,000	\$ 754,015,000	\$ 752,160,000	\$ 696,640,000	\$ 688,085,000	\$ 698,795,000	\$ 771,978,275	\$ 849,425,295
Percentage of estimated actual property value (1)	0.92%	0.85%	0.82%	0.70%	0.63%	0.51%	0.41%	0.36%	0.35%	0.34%
Per capita (2)	598.64	577.21	571.29	531.23	526.74	483.49	472.73	476.20	520.41	572.62
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Less: Indebtedness excluded by local finance law (3)	125,345,964	113,353,407	101,389,000	89,707,976	89,268,153	67,207,000	56,419,000	49,084,560	35,320,160	30,547,266
Total net debt applicable to debt limit	683,259,036	672,546,593	682,641,000	664,307,024	662,891,847	629,433,000	631,666,000	649,710,440	736,658,115	818,881,029
Legal Debt Limit (4)	6,282,157,151	6,163,604,389	6,294,637,567	6,601,892,998	7,047,390,560	7,709,995,894	8,778,136,123	10,148,127,768	11,690,005,130	13,795,773,798
Legal debt margin (5)	\$ 5,598,898,115	\$ 5,491,057,796	\$ 5,611,996,567	\$ 5,937,585,974	\$ 6,384,498,713	\$ 7,080,562,894	\$ 8,146,470,123	\$ 9,498,417,328	\$ 10,953,347,015	\$ 12,976,892,769
Total net debt applicable to the debt limit as a percentage of the debt limit	10.88%	10.91%	10.84%	10.06%	9.41%	8.16%	7.20%	6.40%	6.30%	5.94%

**Note:** Details regarding the County's debt can be found in the notes to the financial statements  
 (1) Property value data can be found on the Assessed and Estimated Actual Value of Taxable Property table.  
 (2) Population data can be found on the Demographic Statistics table  
 (3) Refunding bonds and Southwest sewer bonds are legally excluded from the debt limit  
 (4) State finance statutes limit the County's outstanding general obligation debt to no more than 7% of the assessed value of property  
 (5) The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt margin

**SUFFOLK COUNTY, NEW YORK**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

<b>Year</b>	<b>Population (1)</b>	<b>Personal Income</b> <i>(thousands of dollars)</i>	<b>Per Capita Income (2)</b>	<b>Public School Enrollment K- 12 (3)</b>	<b>Unemployment Percentage Rate (4)</b>
1997	1,350,747	\$ 42,626,874	31,558	231,428	4.3%
1998	1,361,558	44,535,201	32,709	236,760	3.6%
1999	1,372,394	47,166,437	34,368	242,952	3.6%
2000	1,419,381	52,710,133	37,136	248,856	3.4%
2001	1,427,946	53,376,621	37,380	254,199	3.8%
2002	1,440,870	53,609,009	37,206	258,227	4.7%
2003	1,455,555	54,624,068	37,528	260,313	4.8%
2004	1,467,425	58,382,971	39,786	262,268	4.7%
2005	1,483,396	62,377,098	42,373	262,172	4.2%
2006	1,495,697	*	*	258,844	3.9%

- Sources:** (1) The source of the population data for all years other than the year 2000 is information published by the Long Island Lighting Company (Long Island Power Authority); the source of the data for 2000 was the United States Census. Data with respect to the median age and education level in years of formal schooling has not been included in this table since such data was not readily available.
- (2) The information was obtained from the United States Department of Commerce, Bureau of Economic Analysis.
- (3) The information was obtained from the New York State Department of Education.
- (4) The unemployment rates were obtained from the New York State Department of Labor.

**Note:** \* Information is not available

**SUFFOLK COUNTY, NEW YORK**  
**Principal Employment Sectors**  
**2005 and 2000**

	2005			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total Employment
<u>Employment Sector (1)</u>						
Local Government	73,333	1	12.14%	66,613	1	11.52%
Professional and Technical Services	34,105	2	5.64%	33,905	2	5.86%
Food Services and Drinking Places	32,203	3	5.33%	27,474	4	4.75%
Administrative and Support Services	31,725	4	5.25%	31,009	3	5.36%
Ambulatory Health Care Services	28,329	5	4.69%	24,897	5	4.31%
Specialty Trade Contractors	26,787	6	4.43%	23,671	6	4.09%
Merchant Wholesalers, Durable Goods	21,007	7	3.48%	22,019	7	3.81%
Food and Beverage Stores	17,844	8	2.95%	-----	-----	-----
Hospitals	17,731	9	2.93%	17,220	9	2.98%
State Government	17,366	10	2.87%	18,518	8	3.20%
Computer and Electronic Product Mfg	-----	-----	-----	15,401	10	2.66%
<b>Total</b>	<b>300,430</b>		<b>49.72%</b>	<b>280,727</b>		<b>48.54%</b>

**Source:** New York State Department of Labor

**Note:** As presented on this table the most recent annual data available is for 2005 and the oldest such data available is for 2000.

(1) Employment Sectors are presented rather than individual employers because State Law prohibits disclosing information that would reveal the identity of individual employers.

**SUFFOLK COUNTY, NEW YORK**  
**Full-time Equivalent County Employees by Function/Program**  
**Last Two Fiscal Years**

<u>Function/Program</u>	<b>Full-time Equivalent Employees as of December 31</b>	
	<u>2005</u>	<u>2006</u>
General Government Support		
Board of Elections	120	121
Civil Service (1)	163	105
County Clerk	149	151
County Comptroller	85	86
District Attorney	377	391
County Executive	74	66
County Legislature	125	142
Public Administrator	5	5
Law	102	103
Public Works	421	413
Real Property Tax Service	41	41
County Treasurer	56	53
Information Technology Service (1)	0	69
Education		
Suffolk Community College	2,153	2,154
Public Safety		
Fire, Rescue, and Emergency Services	78	76
Police	3,777	3,806
Probation	433	440
Sheriff	1,177	1,226
Health		
Health Services	1,544	1,560
Transportation		
Economic Development	8	8
Public Works	188	186
Economic Assistance & Opportunity		
County Executive	123	126
Economic Development	11	11
Labor	765	705
Social Services	1,528	1,537
Culture and Recreation		
County Executive	9	10
Parks	209	207
Home and Community Services		
County Executive	19	18
Planning	27	25
Law	7	7
Environment	50	55
Public Works	334	338
Economic Development	9	8
Soil and Water Conservation District	7	7
<b>Total</b>	<b>14,174</b>	<b>14,256</b>

**Source:** County payroll department

**Note:** Information not available prior to 2005.

(1) In 2005, Information Technology Service was part of the Department of Civil Service.

**SUFFOLK COUNTY, NEW YORK**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General government support										
County Clerk										
Deeds recorded	61,866	66,581	73,197	82,350	67,351	66,899	65,020	70,293	65,442	57,087
Mortgages recorded	132,673	166,770	197,569	156,658	195,467	270,283	337,982	336,438	258,062	239,838
Passports issued	1,394	1,522	1,659	1,943	1,850	2,036	2,199	2,391	1,838	1,221
Business certificates issued: DBA's	9,442	9,313	9,063	9,667	7,272	7,781	7,508	7,554	7,383	16,338
Court actions indexed: Civil and criminal	332,891	269,105	234,835	247,776	246,511	237,784	242,161	225,271	223,222	246,877
District Attorney										
Felony intake	7,818	8,134	6,384	6,368	6,741	7,230	9,194	8,632	10,030	11,305
Indictments	1,594	1,794	1,761	1,161	1,509	1,842	2,195	1,619	1,667	2,293
Felony hearings	195	168	172	173	167	228	156	159	225	232
Felony trials	99	73	94	89	107	84	85	66	68	63
Felony pleas	5,931	5,704	5,630	5,534	2,649	2,935	2,850	2,937	2,724	3,247
Misdemeanor intake	48,371	41,279	37,619	36,163	34,075	38,065	40,514	38,661	35,464	42,319
Misdemeanor trials	179	254	219	236	114	151	142	180	172	179
Misdemeanor hearings	30	40	32	17	12	142	116	137	191	134
Misdemeanor dispositions	40,511	42,227	35,080	33,653	28,038	32,062	33,261	36,471	39,087	39,549
Public Works										
Building projects	16	33	46	13	28	19	24	28	19	15
Acreage treated-Lavicide-Vector	28,704	28,459	26,830	31,961	35,726	32,515	26,728	31,428	24,286	28,901
Acreage treated-Adult mosquitoes-Vector	20,491	31,051	63,865	68,480	18,389	29,248	34,880	22,880	37,440	37,510
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	12,350	12,499	13,370	13,898	14,037	14,030	14,242	15,070	16,847	15,770
Complaints	4,456	3,943	3,639	3,805	3,589	3,166	3,017	2,888	2,936	2,707
Violations	548	823	919	1,004	865	713	576	921	851	726
Administrative hearings	500	725	700	655	676	660	562	837	702	501
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP	*	*	*	*	*	9,619	15,400	16,685	18,190	18,286
Nutritional assistance meals	624,278	650,930	666,396	655,038	648,123	625,962	672,365	639,953	636,332	668,038
Respite program participants	5,917	4,502	5,900	7,060	6,467	6,357	6,254	6,340	6,264	6,728
Veterans Affairs:										
Counseling services	16,578	13,826	17,056	23,261	20,652	19,051	18,920	18,367	20,660	20,351
Department of Social Services										
Public assistance caseloads	11,097	9,802	7,233	5,493	5,348	5,458	5,773	5,994	5,886	5,807
Food stamp caseloads	13,199	12,019	11,492	10,990	10,587	11,751	12,757	15,136	17,667	18,311
Adult protective services caseloads	632	578	626	599	591	560	506	781	798	747
Child protective/preventive caseloads	1,225	1,393	1,488	1,402	1,354	1,230	1,160	1,195	1,172	1,265
Foster care children in care	692	967	1,045	1,066	1,036	1,100	1,072	1,060	977	958
Child care subsidy cases	943	1,689	2,010	1,777	1,766	2,261	2,421	2,425	1,668	2,843
Medicaid caseloads	43,496	43,537	44,341	46,523	49,444	56,303	67,435	75,163	80,505	80,070
Homeless caseloads (by family)	260	238	249	333	427	490	529	400	298	270
Child support caseloads	65,069	64,762	71,368	77,342	52,208	52,227	51,811	51,916	51,632	52,148

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Health										
Children with Disabilities:										
Early intervention	4,779	4,694	5,415	5,626	5,655	5,898	6,104	5,720	5,980	5,653
Preschool	6,889	6,775	6,688	6,562	6,816	7,001	7,215	7,259	7,084	7,231
Public Health Nursing:										
Influenza vaccine	6,502	6,897	6,000	4,222	8,003	7,343	9,013	11,553	11,146	5,274
Pneumococcal vaccine	462	437	502	325	491	607	1,220	964	1,218	389
Hepatitis B vaccine	120	79	*	194	22	50	17	11	7	9
Enforcing Public Health Law:										
Food service establishments under permit	5,561	5,641	5,409	5,444	5,707	5,716	6,123	6,200	6,256	6,318
Food service establishments field visits	10,111	10,313	9,604	11,578	12,434	12,082	12,780	12,900	11,263	*
General sanitation field visits	3,135	3,880	3,661	4,473	4,645	5,851	5,534	5,875	2,980	*
Mobile home park inspections	*	*	*	*	*	77	191	150	254	85
Patient Care:										
Disease and disability	14,362	15,193	16,672	14,101	13,062	29,514	11,699	9,053	10,885	10,577
Home health aide	19,020	18,593	13,510	10,994	9,708	7,346	6,013	8,876	5,225	2,107
Certified home health agency	51,489	46,500	40,999	34,189	30,034	26,774	26,047	20,868	16,920	17,522
Long term home health care	24,617	18,188	12,049	10,955	8,090	8,089	19,907	7,222	6,268	5,321
Health centers primary visits	282,406	282,978	295,823	292,475	266,208	234,382	239,518	231,782	237,093	232,882
Women's health programs	62,694	62,373	59,960	61,289	64,185	70,561	67,112	68,982	68,013	76,593
Jail medical programs	25,954	30,486	32,589	26,920	28,148	24,948	26,042	23,560	26,038	25,370
Tuberculosis control patient visits	12,980	12,101	11,053	11,236	12,615	8,827	11,502	10,699	10,543	9,712
Environmental Quality Tests:										
Water samples tested	40,896	44,924	40,422	42,094	42,140	48,457	40,115	43,850	48,285	47,958
Wastewater management: Construction applications	5,616	7,023	6,684	6,837	6,187	7,544	6,123	7,452	5,936	5,648
Industrial waste inspections	4,909	5,207	4,865	751	882	942	1,027	1,117	876	1,243
Hazardous waste: Tanks tested	1,222	1,672	572	578	180	413	650	1,009	1,489	1,223
Hazardous waste: Tanks removed	1,022	1,052	961	700	698	595	632	767	498	606
Sewage treatment plant inspections	273	706	562	615	660	694	644	668	668	692
Emergency Medical Care Division:										
EMS responses	94,000	95,880	101,096	103,139	104,474	104,000	109,577	112,648	121,752	115,152
Medical control interventions	*	9,153	11,122	12,494	14,008	15,997	18,211	19,151	20,247	20,972
Culture and recreation										
Permits issued	37,551	34,786	35,774	36,000	36,000	38,418	39,913	38,000	37,500	42,155
Camping visitors	38,377	38,400	44,356	50,000	50,000	58,127	52,314	57,250	55,383	69,067
Beach attendance	438,705	449,680	456,894	445,000	450,000	509,369	424,000	461,746	463,816	520,532
Golf rounds played	222,101	223,436	204,241	182,000	190,000	174,000	133,362	160,828	151,970	187,200

(Continued)

**SUFFOLK COUNTY, NEW YORK**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	40,288	41,939	43,845	43,221	43,191	43,598	45,072	45,044	49,377	49,313
EMS alarms	90,911	96,018	101,098	103,139	106,483	109,086	111,652	110,362	113,012	123,148
Automatic fire alarm	*	*	*	*	*	*	270,021	271,371	290,484	411,216
Emergency	*	*	*	*	*	*	416,654	418,737	423,067	423,913
Training sessions conducted	2,313	2,347	2,452	2,236	2,350	6,325	6,046	6,942	6,917	7,591
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	64,522	61,584	61,549	65,325	55,025	60,252	89,705	75,429	64,796	*
Highways - Department-wide (Accidents, arrests, tickets)	299,259	293,262	289,711	276,991	266,041	320,222	359,632	307,637	295,788	*
Search and rescues-Marine Bureau	299	435	484	395	378	191	440	209	272	*
Aviation (Total flights)	1,773	1,886	1,441	1,628	2,178	1,893	1,869	1,761	1,610	*
Canine (Searches, trades, apprehensions)	1,786	1,311	1,285	1,291	1,327	1,406	1,497	1,661	1,792	*
Probation										
Investigations:										
Criminal court assignments	7,187	7,882	7,396	7,657	7,122	7,065	6,200	6,652	6,487	7,602
Family court assignments	868	1,015	1,193	1,426	1,401	888	920	991	716	724
Supervision:										
Criminal court cases	15,504	15,888	15,032	14,897	14,766	14,389	14,654	15,299	15,763	16,047
Family court cases	2,180	2,472	2,995	3,297	3,412	3,993	3,872	2,899	2,946	2,725
Home and community services										
Handicapped Services:										
Technical assistance	829	901	899	890	890	890	843	830	1,052	902
Hotline calls	5,594	5,950	5,267	6,706	6,876	7,614	7,408	7,768	8,803	11,791
Para-transit eligibility I.D. issued	1,175	1,994	1,282	1,556	1,741	1,873	2,089	2,797	2,774	3,376
Office for Women:										
Conferences/seminars	*	*	*	*	*	*	*	*	7	9
Transportation										
Bridges & highway projects	11	23	19	27	23	13	19	14	15	23
Demolition/securing	33	72	53	31	5	5	0	0	0	0
Relocations	216	270	229	207	285	247	192	248	175	233

**Sources:** Various County departments  
**Note:** \* Information not available for this time period.

**SUFFOLK COUNTY, NEW YORK**  
**Capital Assets Statistics by Function/Program**  
**Last Five Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Health					
Health Centers (units)	4	4	4	4	4
Vehicles (units)	155	162	159	155	159
Public safety					
Defibrillators (units)	164	185	185	74	72
Police					
Precincts (units)	7	7	7	7	7
Marine bureau (units)	1	1	1	1	1
Helicopter facility (units)	1	1	1	1	1
Marked vehicles (units)	522	524	509	527	531
Boats (units)	24	24	26	16	16
Helicopters (units)	3	3	3	4	4
Sheriff					
Security/Correctional facilities (units)	2	2	2	2	2
Marked vehicles (units)	160	162	163	175	175
Fire, rescue, and emergency services					
Vehicles (units)	22	18	18	19	19
Culture and recreation					
Parkland maintained (acres)	43,000	46,000	48,000	46,000	46,000
Major parks (units)	19	19	14	14	14
Golf courses (units)	4	4	4	4	4
Marinas (units)	4	4	4	4	4
Camping facilities (units)	11	11	7	7	7
Equestrian facilities (units)	4	4	4	4	4
Lifeguard protected beaches (units)	4	4	4	4	4
Park buildings (units)	319	319	319	319	320
Marked vehicles (units)	18	19	14	13	19
Home and community services					
Sewer districts (units)	21	21	21	21	21
Sewer buildings (units)	93	93	93	93	93
Sewer pumping stations (units)	75	75	75	75	75
Sewer piping (miles)	1,250	1,250	1,250	1,250	1,250
Sewer service vehicles (units)	101	103	105	104	108
Transportation					
Roads maintained (units)	87	87	87	87	87
Roadways maintained (miles)	424	424	424	424	424
Lanes maintained (miles)	1,237	1,237	1,237	1,237	1,237
Fuel sites (units)	28	28	28	28	28
Paratransit Vehicles (units)	59	64	88	75	90
Transit Vehicles (units)	159	158	157	217	163
Bridges maintained (units)	67	67	67	67	67
Road maintenance vehicles (units)	116	115	112	108	109
Snow removal vehicles (units)	92	92	87	84	85

**Sources:** Various County departments

**Note:** No capital asset indicators are available for the general government support or economic assistance and opportunity function/program.