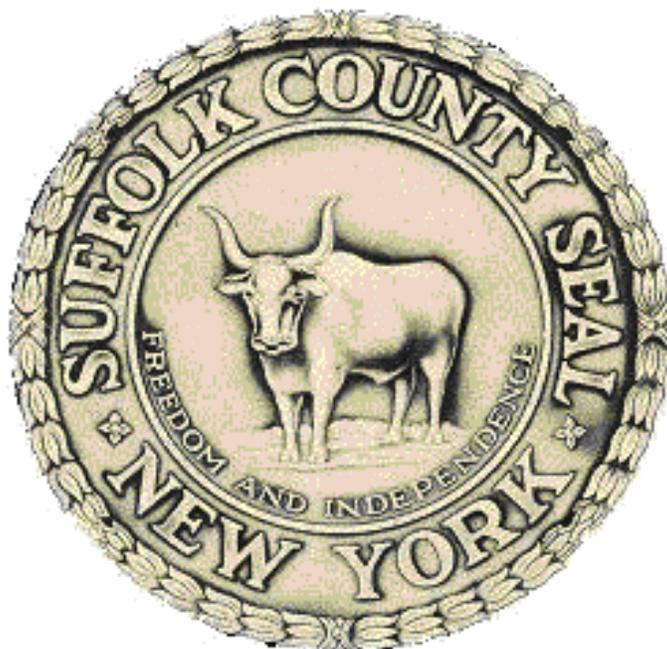


SUFFOLK COUNTY

NEW YORK



**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012**

JOSEPH SAWICKI, JR
COMPTROLLER

SUFFOLK COUNTY, NEW YORK

Comprehensive Annual Financial Report

Year ended December 31, 2012

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, 2012

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INTRODUCTORY SECTION

COUNTY OF SUFFOLK



OFFICE OF THE COUNTY COMPTROLLER

JOSEPH SAWICKI, JR.
Comptroller

June 27, 2013

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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, 2012.

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, has issued an unmodified ("clean") opinion on Suffolk County's financial statements for the year ended December 31, 2012. 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.

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Members of the Legislature
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Suffolk County Treasurer
June 27, 2013

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 2012 population of 1,499,273, 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. In 2007, a Charter Law was enacted establishing a non-partisan Reapportionment Commission to provide a fair and objective process by which future legislative districts will be reapportioned.

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, the Suffolk County Industrial Development Agency, and the Suffolk County Economic Development Corporation, all of which are reported separately within Suffolk County's financial statements. Additional information on all four 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 32 of 48 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 for each individual governmental fund report in the financial statement which adopts

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an appropriated annual budget. For the general fund and major special revenue funds, this comparison is presented on pages 41 to 44 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 131.

Local economy

After remaining stable throughout most of 2008, employment growth in the Nassau-Suffolk region turned negative in 2009. In December 2012, there were 726,500 employed residents in the County. This is an increase of 6,800 from the number of residents employed in December 2011, or equal to December 2003 employment levels. The sectors that posted the largest employment gains between January 2011 and January 2012 were financial activities, (up 5.3%), education and health services (up 2.3%), and professional business services (up 1.9%). However, other sectors experienced job losses during this period. The total number of jobs in construction declined 4.1%; jobs in the governmental sector declined 2.9%; and the manufacturing sector declined 2.1%.

The number of businesses situated in the County continued to rise modestly through 2012. By the second quarter of 2012, more than 50,023 business establishments were located in the County. This represents an all-time high for the County and a 2% increase since 2007. Small businesses comprise a large portion of the County's business establishments – 63% of the businesses in the County employ fewer than five persons and 79% employ fewer than ten persons. Only twenty seven businesses in the County employ 1,000 or more persons.

The County is well positioned to support the growth of high technology industry. It is home to Brookhaven National Laboratory, an atomic energy research facility that employs 3,150 people. In 2007, the Laboratory completed construction of its 94,000 square foot Center for Functional Nanomaterials at a cost of \$81 million which was funded by the U.S. Department of Energy. Now under construction is the Laboratory's National Synchrotron Light Source II facility also being funded by the U.S. Department of Energy at a cost of \$912 million. When the facility is fully functional in 2015, it will provide unprecedented precision high-intensity light beams for use in medical, energy, and material research. Stony Brook University manages the Long Island High Technology Incubator, which aids the growth of new technologically innovative companies by providing them with support resources and services and will employ an estimated 500 people. The University also operates two New York State Centers for Advanced Technology, one in Medical Biotechnology, and another in Sensor Technologies. In 2008, the University, in collaboration with National Grid Corporation, opened its Advanced Energy Research and Technology Center. The County is already home to a number of high technology firms, including those in the information services such as Computer Associates, which employs 1,500 people in Islandia. Efforts by high tech firms to commercialize new technologies in areas such as advanced materials, superconductors, advanced semiconductor devices, artificial intelligence, and biotechnology have been successful and are expected to spur future employment growth in the County. Moreover, many high-technology firms in the County have potentially exportable products and these exports are likely to become an important engine of economic growth for the County. In 2011, the State Legislature authorized the expansion of the Broad Hollow Bioscience Park, a research park that works in conjunction with Cold Spring Harbor Laboratory to develop small biotech companies.

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The County has a substantial office building market. More than 25 million square feet of non-government office buildings are located in the County. This figure includes 3.8 million square feet of new office space which has been constructed since 2003. Construction of an additional 2.3 million square feet of office space has been proposed for the future. According to CB Richard Ellis, Inc., the office vacancy rate in the County was 14.9% in the fourth quarter of 2012, which represents a significant improvement of 2.7 percentage points from the same period in 2011. Additionally, the Long Island office space rental market continues to outperform those of northern New Jersey, Westchester, New York, and Fairfield County, Connecticut. The average office space rental rate in the County held fairly steady at \$24.13 per square foot in the fourth quarter of 2012, each year since 2008.

The Route 110 “Corridor” in western Suffolk County is a hub of the Long Island business community. Melville alone has 9.5 million square feet of major office space and there are over 1,500 acres of light industrial user development space in Melville and East Farmingdale. Melville is home to many corporate headquarters including Newsday, Henry Schein, and Sbarro. Canon USA is currently constructing a new 66,800 square foot building in Melville that will house more than 1,100 employees. Suffolk County’s next largest concentrations of private office space are located in Hauppauge (3.7 million square feet) and Islandia (1.9 million square feet).

The industrial market in the County remains strong. According to Newmark, Grubb, Knight & Frank, the County has significant industrial space totaling 107 million square feet. Most of the space is general industrial space, but a large portion is comprised of warehouse and distribution facilities and a smaller portion is considered research and development/flex space. The largest concentration of industrial space in the County is located in Hauppauge and in the area around MacArthur Airport in Ronkonkoma and Bohemia. Development has begun on 58 County-owned acres at Gabreski Airport in Westhampton Beach. This \$43 million proposed development includes 439,000 square feet for light industry, research and development office space, and an onsite hotel. At its completion in 2014, the corporate center will employ approximately 800 people. According to Newmark Grubb Knight Frank, Long Island’s 4.5% industrial vacancy rate in the fourth quarter of 2012 was among the lowest in the nation.

There are 310 hotels, motels, and inns located in the County. Together, these properties offer over 12,000 rooms for lodging. Approximately one-fifth of these rooms are seasonal since they are only available for half the year in the warmer months, and are primarily located in eastern Suffolk County. Since 2003, there has been an increase of more than 1,900 lodging rooms in the County, primarily in western Suffolk, increasing the total number of rooms by over 18% over the past 10 years.

Suffolk County welcomes millions of visitors each year, providing the County with tourism-related commerce. Twenty New York State parks are located within the County. Many of the State, County, Town and Village parks are situated on the 986 miles of shoreline that the County boasts. The County offers a wide variety of recreational activities including: 71 golf courses, a 6,000 seat ballpark, home to the Long Island Ducks, an independent league baseball team, wineries, Atlantis Marine World Aquarium, Splish Splash, a large water park and Adventureland, a traditional amusement park which has been operating since 1962.

The County is a major retail market, as evidenced by \$35 billion in sales reported in 2009. According to the publication Demographics Now, 2009 retail sales per household in the County

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amounted to \$74,125 ranking it among the highest markets in the country. According to the Suffolk County Department of Planning calculations, shopping center space in the County totals 40 million square feet. There are three regional malls and two regional outlet shopping centers located in the County. The newest regional outlet shopping center is the 805,000 square foot Tanger Outlet Center at the Arches located in Deer Park which opened in 2008.

In 2009, a \$450 million, 350 megawatt, gas-powered electric power plant began operations in Yaphank. Significant new industrial space has been added in Yaphank in recent years, including a 265,000 square foot building built in 2010 for Claire Rose beverage distributors. Construction was completed in 2011 on a \$40 million privately funded Brookhaven Rail Terminal in Yaphank. In addition, a 400,000 square foot greenhouse is being constructed to house a \$35 million hydroponic farm.

New residential construction in the County has slowed considerably since 2005. The number of new housing units authorized by building permit decreased from 990 in 2009 to 971 in 2010 to 856 in 2011. New housing construction permits issued in 2012 totaled 1048, a 22% increase over the number issued in 2011. Residential construction in 2012 was valued at \$449 million, up 40% from 2011 and 61% lower than the record high value which was recorded in 2005.

Statistics indicate that the housing market on Long Island has fared better in the current economic downturn than markets in many other parts of the country. As reported by the New York State Association of Realtors, home prices in the County increased dramatically (between 12% and 22%) each year between 2000 and 2005. Prices held steady through 2007 and then declined through 2011. Home prices declined by 2% in 2010 and by 5% in 2011. In 2012, home prices remained at 2011 levels. As of January 2013, the median selling price of a home in the County was \$310,000, up 7% from the median price in January 2012. Home values in the County are expected to remain high relative to national figures, as the area remains a desirable residential location. County foreclosure filings in July 2012 were 43% lower than the prior year.

As of December 2012, Suffolk County's labor force was estimated at 786,400. Those employed totaled 729,500. The County's average unemployment rate for 2012 was 7.6%, whereas, a year ago, it was 7.5%. During the past 10 years, Suffolk County experienced its lowest unemployment rate in 2007 (3.9%) and its highest unemployment rate in 2010 (7.7%). Suffolk County's unemployment rate compares favorably on both a regional and national basis. For 2012, Suffolk's rate of 7.6% was lower than the overall U.S. rate of 8.1%, the overall N.Y. State rate of 8.5%, and the N.Y. City rate of 9.3%. Suffolk's rate was somewhat higher than Nassau County's 7.1% rate. The New York State Department of Labor is projecting a 2.7% increase in employment between 2008 and 2018 for the Long Island Region. This would equate to a projected labor force of 778,000 by 2018. Suffolk County's population growth is expected to increase from 2010 through 2020 by approximately 3.8% (from 1,493,350 to 1,549,800).

Long-term financial planning

Suffolk County has felt the effects of the prolonged national recession and increases in mandated services while aid declines. In addition, the County has experienced unprecedented natural disasters during 2012. All of these issues have contributed to the County's general fund budget basis deficit for the second consecutive year. During 2012, the County established numerous

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June 27, 2013

mitigation measures to begin the process of eliminating the deficit. Mitigation measures implemented by the County Administration during 2012 included:

- Reduction of the County workforce.
- Negotiations with employee unions to achieve pharmacy benefit cost savings and a 15% employee contribution to health care costs for new employees.
- Negotiations with the County's police labor union which provided the County with savings of two years with no salary increases, as well as a separate contract for new employees which contains lower annual salary increases.

The County will continue to benefit from its 2012 cost saving strategies and revenue generating initiatives. In 2013, Suffolk County will expand on these initiatives, as well as generate new revenues and promote efficiencies.

The County's Administration has implemented or is pursuing the following initiatives which will have current and long-term financial impacts:

- Creation of a surcharge imposed on red light camera and traffic violation fines.
- Opening of the Suffolk County Traffic and Parking Violation Agency on April 1, 2013.
- County departments have been merged in order to promote efficiencies and maximize the use of existing County resources.

The County's Administration has developed several economic development initiatives which take advantage of Suffolk County's immense potential in this area. Connect L.I. is an initiative to invest in new or revitalize existing transit connections in an effort to connect employment areas, research centers, universities, and downtowns. Suffolk County has been selected by the NYS Economic Development Corporation to operate a Land Bank. This will result in facilitating the return of vacant, abandoned, and underutilized properties to useful taxable properties, thereby, increasing the tax base and reducing the County's burden of unpaid local taxes.

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

The new correctional facility in Yaphank, mandated by the State Commission of Correction, which opened in April of 2013, will have an impact on the Operating Budget as a result of debt service payments to finance the project and the operating costs associated with running the new jail. The cost of the new jail is estimated to total \$303,655,270 upon completion.

The County has completed the first two phases of the restorations and renovations to the County's Civil Court Complex in Riverhead. Construction has allowed the Supreme Court to be relocated to Riverhead from the Cohalan Court Complex in Islip. These renovations have also created space for District Court judges in outlying courts to relocate to the Cohalan Court Complex.

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Phase III of the renovations will include restoration and weatherproofing of the older court buildings within the complex. The total cost of this project was approximately at \$47,495,000.

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, 2011. This was the twenty-ninth 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,

A handwritten signature in black ink, appearing to read "Joe Sawicki, Jr.", written in a cursive style.

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, 2011

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.



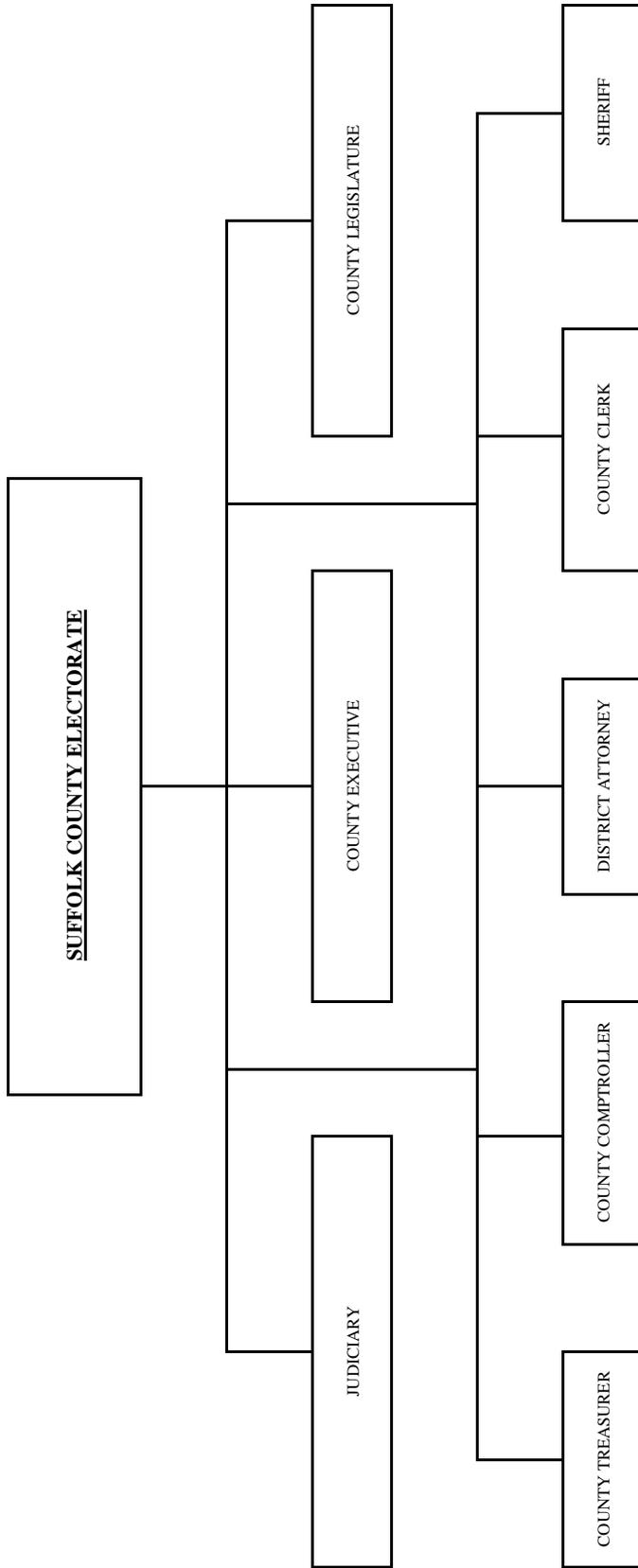
Christopher P. Mouill

President

Jeffrey R. Emer

Executive Director

SUFFOLK COUNTY ORGANIZATIONAL CHART



SUFFOLK COUNTY, NEW YORK

List of Principal Officials

At December 31, 2012

Suffolk County Legislature

District

1 st	Edward P. Romaine
2 nd	Jay Schneiderman
3 rd	Kate M. Browning
4 th	Tom Muratore
5 th	Kara Hahn
6 th	Sarah S. Anker
7 th	Robert Calarco
8 th	William J. Lindsay**
9 th	Ricardo Montano
10 th	Tom Cilmi
11 th	Thomas F. Barraga
12 th	John M. Kennedy, Jr.
13 th	Lynne C. Nowick
14 th	Wayne R. Horsley*
15 th	DuWayne Gregory
16 th	Steven H. Stern
17 th	Louis D'Amaro
18 th	William Spencer

County Executive	Steven Bellone
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 Management and the Members of the Audit Committee
Suffolk County, New York

Report on the Financial Statements

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in conformity with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Suffolk County Regional Off-Track Betting Corporation, the Suffolk County Community College, the Suffolk County Economic Development 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 report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report 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, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

Required Supplementary Information

U.S. generally accepted accounting principles require that management's discussion and analysis and the schedule of funding progress, on pages 19 to 31, and page 103, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Suffolk County's basic financial statements. The combining financial statements and schedules and the other information, such as the introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements and schedules is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the

basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the combining financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we also have issued our report dated June 27, 2013 on our consideration of the Suffolk County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Suffolk County's internal control over financial reporting and compliance.

Ernst + Young LLP

June 27, 2013

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, 2012. 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 3-9 of this report.

Financial Highlights

- The liabilities of Suffolk County exceeded its assets at the close of the most recent fiscal year by \$1,235,838,429 (deficit). This amount includes \$472,998,065 in restricted net position and is net of a deficit of \$3,090,386,749 in unrestricted net position. Also included as an offset is \$1,381,550,255 reported in net investment in capital assets.
- Suffolk County's total net position decreased by \$386,229,775.
- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of \$262,628,502, a decrease of \$138,517,224 in comparison with the prior year. Of this amount, a deficit of \$208,862 is classified within the spendable fund balance categories: restricted of \$468,187,344 and an unassigned deficit of \$468,396,206.
- At the end of the current fiscal year, the unassigned fund deficit for the general fund was \$401,710,506.
- Suffolk County's total bonded debt increased by \$59,376,532 (3.72 percent) during the current fiscal year. The largest contributing factors to this increase were issuance of general obligation bonds to finance the construction of a larger wastewater treatment plant to allow for growth in the service area of sewer district #18 in the amount of \$19 million and funding in the amount of \$17 million for major infrastructure projects including bridges and roadways which are scheduled to begin construction in early 2013. Approximately \$10 million of general obligation bonds were issued to finance energy efficiency upgrades at various County facilities which will enable the County to leverage financial and equipment incentives offered by LIPA, National Grid, NYSEDA, NYPA, and others. Additionally, bonds were issued to finance the completion of construction of the County's NYS mandated correctional facility in the amount of \$5 million.
- Suffolk County was struck by Super Storm Sandy in October of 2012, which had both a short-term and long-term impact on the County's financial activity. The impacts to the County in the short-term include additional operating costs, such as police overtime and debris removal, as well as sales tax revenue shortfalls and property tax delinquencies. However, the County has received confirmation that the Federal Emergency Management Agency's (FEMA) reimbursement ratio has been approved at 90%, which significantly decreased any negative financial impact. Long-term impacts include reductions in assessed values of damaged properties and increases to the County's capital plan for storm mitigation measures. The County will avail itself of grant funds available for this purpose to minimize the long-term impact felt by the County.

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 position presents information on all of Suffolk County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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), a legally separate industrial development public benefit corporation (Suffolk County Industrial Development Agency), and a legally separate not-for-profit local development corporation (Suffolk County Economic Development Corporation) 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 Tobacco Asset Securitization Corp. (STASC), 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 34-36 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 reports 52 individual governmental funds on a GAAP basis. 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 two special revenue funds (Police District Fund and Suffolk Tobacco Asset Securitization Corp.), and one capital project fund, all of which are considered to be major funds. Data from the other 48 nonmajor governmental funds are combined into a single aggregated presentation. Individual fund data for each of these 48 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 the general fund and 7 of its components as well as 32 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 31 nonmajor 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 37-44 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 46-50 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 52-53 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 57-100 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents The Schedule of Funding Progress pertaining to the County's Post Employment Retirement Healthcare Benefit Plan which is Required Supplementary Information and other Supplemental Information that consists of combining and individual fund statements and schedules on nonmajor funds which can be found on pages 111-167 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's liabilities exceeded its assets by \$1,235,838,429 at the close of the most recent fiscal year.

A summary of the County's net position for 2012 is presented below, together with comparative 2011 information.

	Suffolk County's Net Position					
	Governmental Activities		Business-type Activities		Totals	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 1,529,108,048	\$ 1,396,507,999	\$ (13,357,310)	\$ (9,996,405)	\$ 1,515,750,738	\$ 1,386,511,594
Capital assets	2,732,266,858	2,620,873,530	71,079,931	71,943,156	2,803,346,789	2,692,816,686
<u>Total assets</u>	<u>4,261,374,906</u>	<u>4,017,381,529</u>	<u>57,722,621</u>	<u>61,946,751</u>	<u>4,319,097,527</u>	<u>4,079,328,280</u>
Long term liabilities						
outstanding	4,265,282,389	3,870,799,307	61,454,365	57,658,106	4,326,736,754	3,928,457,413
Other liabilities	1,220,555,041	993,984,070	7,644,161	6,495,451	1,228,199,202	1,000,479,521
<u>Total liabilities</u>	<u>5,485,837,430</u>	<u>4,864,783,377</u>	<u>69,098,526</u>	<u>64,153,557</u>	<u>5,554,935,956</u>	<u>4,928,936,934</u>
<u>Net position:</u>						
Net investment in capital assets	1,332,062,107	1,374,169,740	49,488,148	48,096,862	1,381,550,255	1,422,266,602
Restricted	472,998,065	500,887,004	-	-	472,998,065	500,887,004
Unrestricted	(3,029,522,696)	(2,722,458,592)	(60,864,053)	(50,303,668)	(3,090,386,749)	(2,772,762,260)
<u>Total net position</u>	<u>\$ (1,224,462,524)</u>	<u>\$ (847,401,848)</u>	<u>\$ (11,375,905)</u>	<u>\$ (2,206,806)</u>	<u>\$ (1,235,838,429)</u>	<u>\$ (849,608,654)</u>

Net position includes \$1,381,550,255 in capital assets (e.g., land, buildings, machinery, and equipment) less debt used to acquire those assets, reflecting the County's net investment in capital assets. 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 position, \$472,998,065, represents resources that are subject to external restrictions on how they may be used. The remaining balance is a deficit in unrestricted net position of \$3,090,386,749 which is primarily the result of long-term liabilities being recognized prior to the date on which funding is due.

Suffolk County's Changes in Net Position

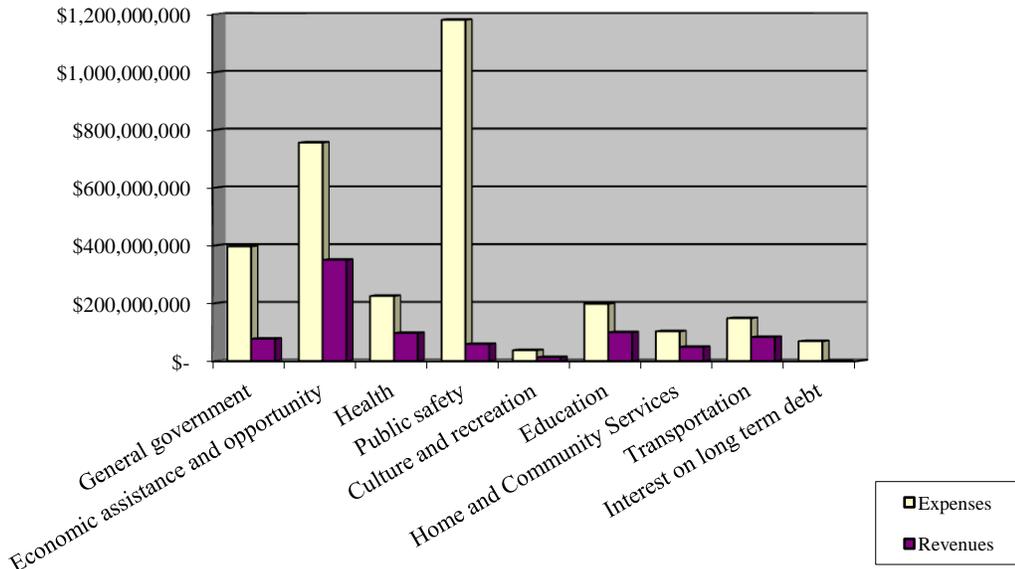
	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program revenues:						
Charges for services	\$221,656,075	\$223,809,739	\$23,104,173	\$26,082,495	\$244,760,248	\$249,892,234
Operating grants and contributions	558,074,757	593,543,874	4,782,160	9,452,802	562,856,917	602,996,676
Capital grants and contributions	44,615,925	61,997,193	1,558,668	3,254,568	46,174,593	65,251,761
General revenues:						
Property taxes	638,470,669	625,428,362	-	-	638,470,669	625,428,362
Sales and use tax	1,217,074,425	1,180,808,321	-	-	1,217,074,425	1,180,808,321
Other, net	49,883,514	50,176,780	354,726	1,665,444	50,238,240	51,842,224
Total revenues	2,729,775,365	2,735,764,269	29,799,727	40,455,309	2,759,575,092	2,776,219,578
Expenses:						
General government	396,417,746	377,718,452	-	-	396,417,746	377,718,452
Economic assistance and opportunity	755,506,395	743,587,751	-	-	755,506,395	743,587,751
Health	224,766,983	233,752,880	-	-	224,766,983	233,752,880
Public safety	1,180,521,367	1,159,846,934	-	-	1,180,521,367	1,159,846,934
Culture and recreation	36,979,177	41,536,539	-	-	36,979,177	41,536,539
Education	197,641,831	207,990,520	-	-	197,641,831	207,990,520
Home and community services	102,137,678	116,706,621	-	-	102,137,678	116,706,621
Transportation	147,735,971	148,492,495	-	-	147,735,971	148,492,495
Skilled nursing	-	-	32,994,121	32,530,670	32,994,121	32,530,670
Health plan	-	-	-	523	-	523
Ball park	-	-	832,030	600,949	832,030	600,949
Gabreski airport	-	-	2,279,045	1,865,313	2,279,045	1,865,313
Interest on long term debt	67,992,523	66,678,059	-	-	67,992,523	66,678,059
Total expenses	3,109,699,671	3,096,310,251	36,105,196	34,997,455	3,145,804,867	3,131,307,706
Change in net position						
before transfers	(379,924,306)	(360,545,982)	(6,305,469)	5,457,854	(386,229,775)	(355,088,128)
Transfers	2,863,630	10,831,146	(2,863,630)	(10,831,146)	-	-
Change in net position	(377,060,676)	(349,714,836)	(9,169,099)	(5,373,292)	(386,229,775)	(355,088,128)
Net position - beginning	(847,401,848)	(497,687,012)	(2,206,806)	3,166,486	(849,608,654)	(494,520,526)
Net position - ending	(\$1,224,462,524)	(\$847,401,848)	(\$11,375,905)	(\$2,206,806)	(\$1,235,838,429)	(\$849,608,654)

The County's net position decreased by \$386,229,775 during the current fiscal year. Key elements of the decrease are as follows:

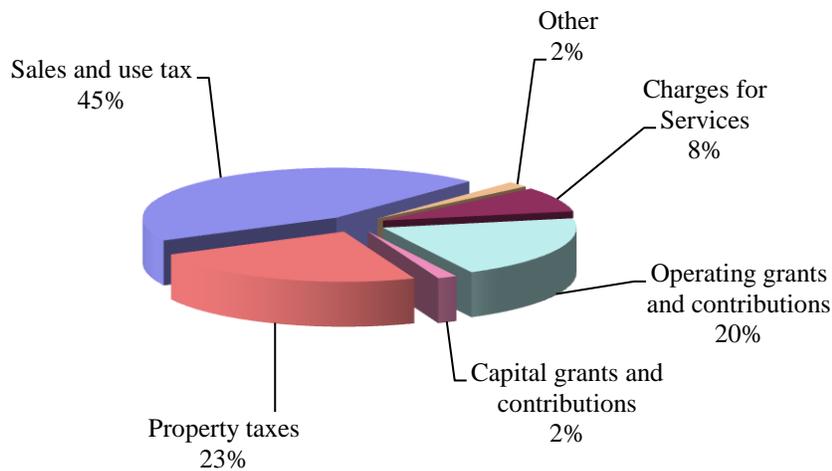
- The liability accrual for post employment benefits, required by GASB 45, increased by \$289 million in 2012.
- Long term obligations increased by approximately \$59 million during the year as a result of new debt issued to fund the following projects:
 - Construction of a larger wastewater treatment plant at sewer district #18 in the amount of \$19 million.
 - Improvements to County bridges and roadways in the amount of \$17 million.
 - Energy efficiency upgrades to various County facilities in the amount of \$10 million.
 - Final construction costs of the NYS mandated correctional facility in the amount of \$5 million.
- The amortized pension liability increased by \$43 million during 2012.

Governmental activities. Governmental activities decreased the County's net position by \$377,060,676. The decrease is attributable to the liability accrual of \$283 million for post employment benefits and an increase in long term obligations of \$59 million and the pension amortization liability of \$43 million.

Expenses and Program Revenues-Governmental Activities

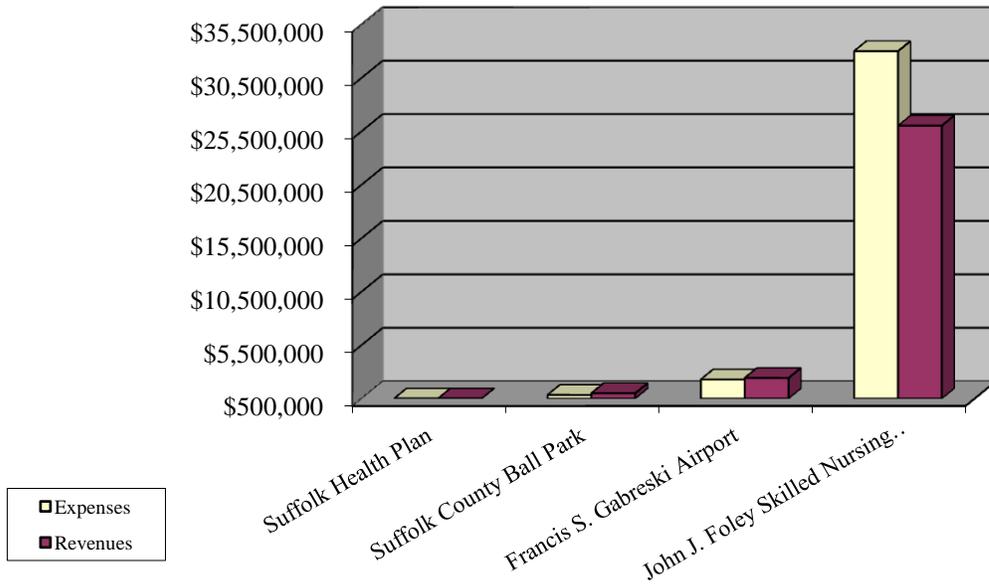


Revenues by Source-Governmental Activities

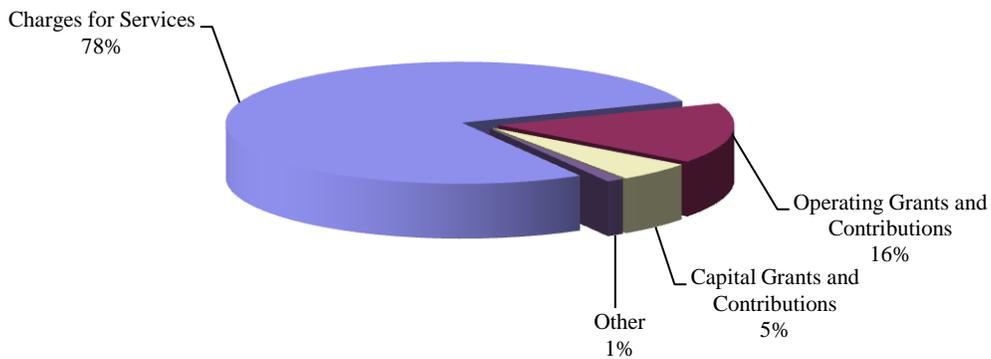


Business-type activities. Business-type activities decreased the County's net position by \$9,169,099. The key factor of the decrease was the liability accrual of \$6 million for post employment benefits.

Expenses and Program Revenues-Business-type Activities



Revenues by Source-Business-type Activities



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 and non-spendable* resources. Such information is useful in assessing Suffolk County's financing requirements.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$262,628,502, a decrease of \$138,517,224 in comparison with the prior year. The County categorizes this fund balance by spendable fund balance (deficit of \$208,862) and non-spendable fund balance (\$262,837,364). Additionally, spendable fund balance is classified based on the County's obligation to honor constraints on the specific purposes for which amounts in those funds can be spent. Of the total spendable fund balance, \$468,187,344 is restricted to indicate that these resources can be expended only for a specific purpose through an externally imposed constraint. The most significant of these restrictions are for the purposes of: (1) Home and community services (\$266,117,782), (2) Debt service (\$56,736,640), (3) Transportation (\$53,383,972), and (4) Environmental protection (\$26,947,407).

The general fund is the chief operating fund of Suffolk County. At the end of the current fiscal year, unassigned fund balance of the general fund on a GAAP basis amounted to a deficit totaling \$401,710,506 while total fund balance amounted to a deficit totaling \$325,202,026.

The fund balance of Suffolk County's general fund decreased by \$158,452,783. The decrease to the general fund balance is primarily attributable to the accounting for the sale of future tobacco settlement revenues to STASC, in accordance with GASB 48 which amounted to \$48.7 million. Other contributing factors include a decline in tax collections, continued increases in mandated expenses, costs resulting from an arbitrated award issued to the Corrections Officer's Labor Union.

The police district fund has a total fund deficit of \$56,483,125. The police district total fund deficit increased during the current year by \$5,135,559. The increase in fund deficit is primarily attributed to an increase in pension costs. The County paid the first installment of 2011 Employee Retirement System amortization in 2012.

The capital fund has a total fund balance of \$121,537,092. The capital fund total fund balance decreased during the current year by \$21,083,658. The decrease is the result of a decline in Federal Aid during 2012.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a blended component unit of the County and had a fund balance of \$243,850,557. The fund balance of STASC increased by \$31,885,726. The increase resulted from the purchase of Suffolk County's future rights to Tobacco Settlement Revenues (TSR) as accounted for in compliance with GASB 48.

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 position/(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 \$0, \$1,030,693, (\$4,388,179), and (\$57,506,567), respectively. The Suffolk Health Plan, which sold their membership roster during 2008, had no change in net position for the year, whereas the Suffolk County Ball Park had an increase of \$169,774, Francis S. Gabreski Airport had an increase of \$844,980, and John J. Foley Skilled Nursing Facility had a decrease of \$10,183,853.

General Fund Budgetary Basis Highlights

Differences between the original and final amended budget for expenditures resulted in a slight increase of .44 percent, (\$7.8 million increase in appropriations) and can be briefly summarized as follows:

- \$16.8 million decrease to general government support, as a result of budgeted labor contingency reserve which was transferred to public safety to fund a portion of the Correction Officers settlement.
- \$41.9 million increase to public safety expenditures, primarily relating to the sheriff's department. The increase resulted from the settlement of the Correction Officer's union labor contract.
- \$18.8 million decrease to education, attributable to a reduction in program costs for children with special needs.
- \$1.3 million increase to transportation, as a result of Super Storm Sandy.

During the year, revenues did not meet budgetary estimates, resulting in an actual decrease in fund balance. The variance between budgeted and actual fund balance was (\$99,237,647). The major variances resulting in this decrease were attributable to the following revenues not meeting budgetary estimates:

- Sale of a \$19.3 million land parcel.
- Property tax revenue in the amount of \$37 million.
- Sales tax revenue in the amount of \$17 million
- Tobacco revenue from 2006-2009 disputed payment in the amount of \$7.9 million.
- Red light camera revenue in the amount of \$13 million.

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, 2012, amounts to \$2,803,346,790 (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 4.10 percent (a 4.25 percent increase for governmental activities and a 1.20 percent decrease for business-type activities).

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

- The New York 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 \$303,655,270. Construction in progress as of the close of the fiscal year reached \$173,196,513. Of this amount, \$4,451,319 was spent in 2012. The new facility is scheduled to open in April 2013.
- Phase I and II of the civil court building and courthouse annex renovations are complete at the County Civil Court Complex in Riverhead. The total appropriation for renovations is \$47,495,000. Phase III renovations will include restoration/weatherproofing of three older court buildings. These renovations have enabled the Supreme Court to relocate to Riverhead from the Cohalan Court Complex in Islip and District Court judges in outlying courts to permanently relocate to Cohalan.
- Construction of the new 40,000 square foot Fourth Police Precinct is complete at the Hauppauge North County Complex. The total cost of construction was \$17,275,774. The building construction is in accordance with the Green Building Rating System known as Leadership in Energy and Environmental Design (LEED).
- Land was acquired during 2012 pursuant to various land preservation and protection programs at a cost of \$32.7 million. In addition, \$22.6 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 2012. Construction in progress as of the close of the fiscal year reached \$147.6 million. In addition, \$39 million was transferred to infrastructure upon completion of the construction projects during 2012.

Suffolk County's Capital Assets

(net of depreciation)

	Governmental activities		Business-type activities		Totals	
	2012	2011	2012	2011	2012	2011
Land	\$849,498,104	\$816,768,858	\$22,092,831	\$22,092,831	\$871,590,935	\$838,861,689
Development rights	243,314,624	220,699,156	-	-	243,314,624	220,699,156
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607
Buildings	337,248,453	264,395,750	26,861,803	28,125,556	364,110,256	292,521,306
Improvements other than buildings	27,634,008	27,584,449	13,970,434	5,114,237	41,604,442	32,698,686
Vehicles and equipment	118,896,730	127,763,189	1,382,512	1,496,302	120,279,242	129,259,491
Infrastructure	610,506,254	552,133,033	-	-	610,506,254	552,133,033
Construction in progress	540,561,078	606,921,488	6,772,351	15,114,230	547,333,429	622,035,718
Total	\$2,732,266,858	\$2,620,873,530	\$71,079,931	\$71,943,156	\$2,803,346,789	\$2,692,816,686

Additional information on Suffolk County's capital assets can be found in note III.C., on pages 79-82 of this report.

Long-term debt. At the end of the current year, Suffolk County had total bonded debt outstanding of \$1,655,616,303. The general obligation bonds are backed by the full faith and credit of the County. STASC series 2008 and 2012 asset-backed bonds issued by the Corporation are not backed by the full faith and credit of the County.

Suffolk County's Outstanding Debt

Bonds

	Governmental activities		Business-type activities		Totals	
	2012	2011	2012	2011	2012	2011
General obligation debt	\$1,161,661,018	\$1,198,073,217	\$10,456,293	\$11,673,713	\$1,172,117,311	\$1,209,746,930
Advance refunding debt	169,206,991	118,435,522	11,907,988	13,029,719	181,114,979	131,465,241
STASC	302,384,013	255,027,600	-	-	302,384,013	255,027,600
Total bonds payable	\$1,633,252,022	\$1,571,536,339	\$22,364,281	\$24,703,432	\$1,655,616,303	\$1,596,239,771

Suffolk County's total bonded debt increased by \$59,376,532 (3.72 percent) during the current fiscal year.

Suffolk County maintains an "A+" with a negative outlook rating from Standard & Poor's, an "A" with a negative outlook rating from Fitch and an "A2" with a negative outlook 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 \$19,463,980,747 which is significantly in excess of Suffolk County's outstanding general obligation debt. The County has \$477,057,000 in bonds authorized, but unissued.

Additional information on Suffolk County's long-term debt can be found in note III.H., on pages 87-93 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Suffolk County is currently 7.6 percent, which is a slight increase from a rate of 7.5 percent a year ago. This compares favorably to the state's average unemployment rate of 8.5 percent and the national average rate of 8.1 percent.
- The vacancy rate of office properties located in the County over the past three years is 20.3, 17.6, and 14.9 percent for years 2010, 2011, and 2012, respectively.
- During 2012, inflationary trends in the region were slightly lower than national indices. The annual 2012 NY metro area regional Consumer Price Index (CPI) was 2.0 percent, whereas the U.S. city annual CPI was 2.1 percent.

All of these factors were considered in preparing the County's budget for the 2013 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 Position

December 31, 2012

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Assets				
Current assets:				
Cash and cash equivalents	\$ 647,737,177	\$ 2,875,294	\$ 650,612,471	\$ 74,008,398
Investments	49,917,340	332,229	50,249,569	12,605,260
Property tax receivable, net of allowance for estimated uncollectibles of \$ 14,438,079	231,177,998	-	231,177,998	-
Accounts receivable, net	-	-	-	5,129,972
Due from:				
New York State and federal sources:				
Programs of assistance	88,110,400	-	88,110,400	-
Grants-in-aid	152,800,686	5,234,285	158,034,971	-
Sales tax	141,267,846	-	141,267,846	-
Other	-	-	-	1,884,249
Towns	138,784,051	-	138,784,051	-
Component units	10,203,689	-	10,203,689	-
Internal balances	28,730,405	(28,730,405)	-	-
Other receivables	31,636,918	6,489,888	38,126,806	2,316,704
Prepays	4,822,478	-	4,822,478	-
Total current assets	<u>1,525,188,988</u>	<u>(13,798,709)</u>	<u>1,511,390,279</u>	<u>95,944,583</u>
Noncurrent assets:				
Restricted:				
Cash and cash equivalents	-	-	-	1,072,556
Investments	-	-	-	4,470,439
Other receivables	-	404,809	404,809	32,488
Deferred bond issuance cost	3,919,060	36,590	3,955,650	-
Capital assets:				
Nondepreciable	1,637,981,413	28,865,182	1,666,846,595	9,820,911
Depreciable, net	1,094,285,445	42,214,749	1,136,500,194	129,896,942
Other	-	-	-	142,746
Total noncurrent assets	<u>2,736,185,918</u>	<u>71,521,330</u>	<u>2,807,707,248</u>	<u>145,436,082</u>
Total assets	<u>4,261,374,906</u>	<u>57,722,621</u>	<u>4,319,097,527</u>	<u>241,380,665</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2012

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 408,935,681	\$ 4,750,746	\$ 413,686,427	\$ 35,726,415
Contract retainage payable	4,885,442	39,293	4,924,735	-
Accrued interest payable	12,386,435	-	12,386,435	-
Notes payable	603,500,000	-	603,500,000	-
Due to:				
Component units	5,950	-	5,950	-
Primary government	-	-	-	1,928,985
Unearned revenue, restricted	15,386,405	-	15,386,405	25,745,558
Current portion of noncurrent liabilities:				
Accumulated vacation and sick leave	23,317,287	86,250	23,403,537	2,708,299
Estimated liability for claims	37,251,738	-	37,251,738	-
Obligations under capital leases	449,394	-	449,394	-
Mortgage payable	-	-	-	309,714
Long-term obligations	106,400,871	2,767,872	109,168,743	4,024,684
Due to NYS retirement system	8,035,838	-	8,035,838	3,622,146
Total current liabilities	1,220,555,041	7,644,161	1,228,199,202	74,065,801
Noncurrent liabilities:				
Funds held in trust	-	404,809	404,809	-
Accumulated vacation and sick leave	374,612,579	1,393,147	376,005,726	26,542,697
Estimated liability for claims	626,760,033	-	626,760,033	-
Obligations under capital leases	1,972,213	-	1,972,213	-
Mortgage payable	-	-	-	5,122,948
Long-term obligations	1,526,851,151	19,596,409	1,546,447,560	40,797,703
Due to NYS retirement system	54,276,413	-	54,276,413	632,938
Obligation for postemployment benefits other than pensions	1,680,810,000	40,060,000	1,720,870,000	164,998,191
Other long-term debt	-	-	-	189,456
Total noncurrent liabilities	4,265,282,389	61,454,365	4,326,736,754	238,283,933
Total liabilities	5,485,837,430	69,098,526	5,554,935,956	312,349,734
Net Position				
Net investment in capital assets	1,332,062,107	49,488,148	1,381,550,255	92,677,308
Restricted for:				
Capital projects	-	-	-	12,269,048
General government support	18,715,954	-	18,715,954	-
Economic assistance & opportunity	1,158,319	-	1,158,319	-
Health	602,702	-	602,702	-
Public Safety	20,924,880	-	20,924,880	-
Culture and recreation	6,999,039	-	6,999,039	-
Education	8,115,319	-	8,115,319	-
Home and community services	266,117,782	-	266,117,782	-
Transportation	53,383,972	-	53,383,972	-
General liability claims	4,970,896	-	4,970,896	-
Employee health claims	1,974,925	-	1,974,925	-
Debt service	56,736,640	-	56,736,640	-
Environmental protection	26,947,407	-	26,947,407	-
Retirement contribution	102	-	102	-
Tourism and recreation	1,539,407	-	1,539,407	-
Prepays	4,810,721	-	4,810,721	-
Unrestricted (deficit)	(3,029,522,696)	(60,864,053)	(3,090,386,749)	(175,915,425)
Total net position	\$ (1,224,462,524)	\$ (11,375,905)	\$ (1,235,838,429)	\$ (70,969,069)

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, 2012

Functions/Programs	Net (Expenses) Revenue and Changes in Net Position						Component Units
	Primary Government		Business-Type Activities		Total		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary Government:							
Governmental activities:							
General government support	\$ 396,417,746	\$ 54,262,859	\$ 21,639,377	\$ 820,297	\$ (319,695,213)	\$ -	\$ (319,695,213)
Economic assistance and opportunity	755,506,395	29,716,569	319,917,923	-	(405,871,903)	-	(405,871,903)
Health	224,766,983	26,410,454	69,905,187	23,161	(128,428,181)	-	(128,428,181)
Public safety	1,180,521,367	30,783,473	25,957,591	1,828,361	(1,121,951,942)	-	(1,121,951,942)
Culture and recreation	36,979,177	11,386,664	1,159,322	18,747	(24,414,444)	-	(24,414,444)
Education	197,641,831	12,961,310	83,236,179	2,824,396	(98,619,946)	-	(98,619,946)
Home and community services	102,137,678	37,040,424	6,219,318	5,644,470	(53,233,466)	-	(53,233,466)
Transportation	147,735,971	19,094,322	30,039,860	33,456,493	(65,145,296)	-	(65,145,296)
Interest on long-term debt	67,992,523	-	-	-	(67,992,523)	-	(67,992,523)
Total governmental activities	3,109,699,671	221,656,075	558,074,757	44,615,925	(2,285,352,914)	-	(2,285,352,914)
Business-type activities:							
John J. Foley Skilled Nursing Facility	32,994,121	21,244,889	4,782,160	-	-	(6,967,072)	(6,967,072)
Suffolk Health Plan	-	2,196	-	-	-	2,196	2,196
Suffolk County Ball Park	832,030	754,075	-	243,625	-	165,670	165,670
Francis S. Gabreski Airport	2,279,045	1,103,013	-	1,315,043	-	139,011	139,011
Total business-type activities	36,105,196	23,104,173	4,782,160	1,558,668	-	(6,660,195)	(6,660,195)
Total primary government	\$ 3,145,804,867	\$ 244,760,248	\$ 562,856,917	\$ 46,174,593	\$ (2,285,352,914)	\$ (6,660,195)	\$ (2,292,013,109)
Component units:							
Suffolk County Community College	\$ 235,965,092	\$ 86,822,853	\$ 6,296,655	\$ -	\$ -	\$ -	\$ (142,845,584)
Suffolk Regional Off-Track Betting Corp	31,200,586	27,275,983	-	-	-	-	(3,924,603)
Suffolk County Industrial Development	712,951	695,323	-	-	-	-	(17,628)
Suffolk County Economic Development	19,786	261,508	-	-	-	-	241,722
Total Component units	\$ 267,898,415	\$ 115,055,667	\$ 6,296,655	\$ -	\$ -	\$ -	\$ (146,546,093)
General Revenues:							
Taxes:							
Real property taxes					\$ 638,470,669	\$ -	\$ 638,470,669
Sales and use tax					1,217,074,425	-	1,217,074,425
Payment from primary government					-	-	-
Grants and contributions not restricted to specific programs					3,904,579	11,886	3,916,465
Interest on investments					45,978,935	342,840	46,321,775
Miscellaneous					2,863,630	(2,863,630)	-
Transfer					1,908,292,238	(2,508,904)	1,905,783,334
Total General revenues, special items, and transfers					(377,060,676)	(9,169,099)	(386,229,775)
Change in net position					(847,401,848)	(2,206,806)	(849,608,654)
Net position at beginning of year					(1,224,462,524)	(11,375,905)	(1,235,838,429)
Net position at end of year					\$ (1,224,462,524)	\$ (11,375,905)	\$ (1,235,838,429)

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

SUFFOLK COUNTY, NEW YORK

Balance Sheet

Governmental Funds

December 31, 2012

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 262,634,777	\$ 32,202	\$ 106,239,798	\$ 3,195,920	\$ 275,634,480	\$ 647,737,177
Investments	30,590,676	369,816	-	18,760,231	196,617	49,917,340
Property tax receivable, net of allowance for estimated uncollectibles of \$ 14,438,079	231,177,998	-	-	-	-	231,177,998
Due from:						
New York State and federal sources:						
Programs of assistance	79,196,082	-	-	-	8,914,318	88,110,400
Grants-in-aid	114,981,202	4,022,189	29,070,540	-	4,726,755	152,800,686
Sales tax	133,793,918	-	-	-	7,473,928	141,267,846
Towns	138,784,051	-	-	-	-	138,784,051
Other funds	97,564,683	21,413,562	38,763,081	221,912,564	191,845,772	571,499,662
Component units	10,203,689	-	-	-	-	10,203,689
Other receivables	25,004,657	507,247	-	-	6,052,881	31,564,785
Prepays	4,810,721	-	-	-	-	4,810,721
Total assets	<u>\$ 1,128,742,454</u>	<u>\$ 26,345,016</u>	<u>\$ 174,073,419</u>	<u>\$ 243,868,715</u>	<u>\$ 494,844,751</u>	<u>\$ 2,067,874,355</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	\$ 284,146,978	\$ 67,043,422	\$ 23,577,807	\$ 18,158	\$ 33,343,989	\$ 408,130,354
Contract retainage payable	8,948	-	3,106,506	-	1,769,988	4,885,442
Notes payable	600,000,000	-	3,500,000	-	-	603,500,000
Due to:						
Other funds	324,049,808	15,562,665	22,352,014	-	180,804,770	542,769,257
Component units	5,950	-	-	-	-	5,950
Deferred tax revenue	210,340,240	-	-	-	-	210,340,240
Other deferred revenue	35,392,556	222,054	-	-	-	35,614,610
Total liabilities	<u>1,453,944,480</u>	<u>82,828,141</u>	<u>52,536,327</u>	<u>18,158</u>	<u>215,918,747</u>	<u>1,805,245,853</u>
Fund balances (deficits):						
Nonspendable:						
Land held for sale	36,114,079	-	-	-	-	36,114,079
Deferred charges	-	-	-	221,912,564	-	221,912,564
Prepays	4,810,721	-	-	-	-	4,810,721
Restricted for:						
General government support	-	-	6,594,552	-	12,121,402	18,715,954
Economic assistance and opportunity	-	-	1,158,319	-	-	1,158,319
Health	-	-	602,702	-	-	602,702
Public safety	-	-	15,958,947	-	4,965,933	20,924,880
Culture and recreation	-	-	6,999,039	-	-	6,999,039
Education	-	-	8,115,319	-	-	8,115,319
Home and community services	547,081	-	28,724,242	-	236,846,459	266,117,782
Transportation	-	-	53,383,972	-	-	53,383,972
General liability claims	4,970,896	-	-	-	-	4,970,896
Employee Health Claims	1,974,925	-	-	-	-	1,974,925
Debt service	28,090,676	369,816	-	21,937,993	6,338,155	56,736,640
Environmental protection	-	-	-	-	26,947,407	26,947,407
Retirement contribution	102	-	-	-	-	102
Tourism and recreation	-	-	-	-	1,539,407	1,539,407
Unassigned	(401,710,506)	(56,852,941)	-	-	(9,832,759)	(468,396,206)
Total fund balances	<u>(325,202,026)</u>	<u>(56,483,125)</u>	<u>121,537,092</u>	<u>243,850,557</u>	<u>278,926,004</u>	<u>262,628,502</u>
Total liabilities and fund balances	<u>\$ 1,128,742,454</u>	<u>\$ 26,345,016</u>	<u>\$ 174,073,419</u>	<u>\$ 243,868,715</u>	<u>\$ 494,844,751</u>	<u>\$ 2,067,874,355</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 Position
December 31, 2012

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

Fund balances: total from governmental funds		\$ 262,628,502
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		2,732,266,858
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred.		3,919,060
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued Liabilities	\$ (805,327)	
Accumulated vacation and sick leave	(397,929,866)	
Estimated liability for claims	(664,011,771)	
Obligations under capital leases-long term	(2,421,607)	
Interest Payables	(12,386,435)	
Long-term obligations	(1,636,416,383)	
Amortization of deferred amount	1,434,984	
Amortization of premium	1,729,377	
Due to NYS retirement system	(62,312,251)	
Obligation for postemployment benefits other than pensions	<u>(1,680,810,000)</u>	
Total long-term liabilities		(4,453,929,279)
Certain revenues are earned but not collected at year-end and therefore are reported as deferred revenue in the governmental funds balance sheets.		230,568,445
Certain expenditures are considered prepaid to match expenses with the period to which it relates.		11,757
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		72,133
Net position of governmental activities		<u>\$ (1,224,462,524)</u>

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, 2012

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Real property taxes	\$ 64,234,585	\$ 477,375,066	\$ -	\$ -	\$ 72,509,284	\$ 614,118,935
Sales and use tax	1,050,849,386	82,271,437	-	-	83,953,602	1,217,074,425
New York State aid	237,810,381	813,700	10,968,894	-	36,258,559	285,851,534
Federal aid	225,571,565	4,391,409	26,760,378	-	36,369,876	293,093,228
Licenses, permits, fines, fees, etc.	159,831,546	1,550,700	-	-	51,617,968	213,000,214
Interest on investments	2,342,536	59,008	-	865,597	637,438	3,904,579
Miscellaneous	54,371,706	1,202,254	9,818,262	18,758,798	1,684,775	85,835,795
Total revenues	<u>1,795,011,705</u>	<u>567,663,574</u>	<u>47,547,534</u>	<u>19,624,395</u>	<u>283,031,502</u>	<u>2,712,878,710</u>
Expenditures						
Current:						
General government support	221,772,479	1,129,045	-	84,194	3,617,420	226,603,138
Economic assistance and opportunity	604,767,378	-	-	-	39,571,481	644,338,859
Health	151,131,926	-	-	-	1,453,979	152,585,905
Public safety	297,527,453	360,001,861	-	-	15,920,929	673,450,243
Culture and recreation	16,768,405	-	-	-	4,954,317	21,722,722
Education	197,641,831	-	-	-	-	197,641,831
Home and community services	7,676,160	-	-	-	51,320,292	58,996,452
Transportation	99,736,678	-	-	-	8,056,767	107,793,445
Employee benefits	453,472,876	89,768,333	-	-	18,995,434	562,236,643
Debt service:						
Principal	81,295,866	3,353,906	-	1,540,000	14,883,913	101,073,685
Interest and other charges	39,082,667	1,141,635	-	7,928,072	10,620,979	58,773,353
Capital outlay	-	-	164,796,863	-	37,261,385	202,058,248
Total expenditures	<u>2,170,873,719</u>	<u>455,394,780</u>	<u>164,796,863</u>	<u>9,552,266</u>	<u>206,656,896</u>	<u>3,007,274,524</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(375,862,014)</u>	<u>112,268,794</u>	<u>(117,249,329)</u>	<u>10,072,129</u>	<u>76,374,606</u>	<u>(294,395,814)</u>
Other financing sources (uses)						
Refunding bonds issued	82,763,747	-	-	-	-	82,763,747
Premium on refunding bonds issued	8,663,596	-	-	-	-	8,663,596
Payments to refunding bond escrow agent	(91,427,343)	-	-	-	-	(91,427,343)
General obligation bonds issued	6,038,461	-	83,521,203	-	23,112,915	112,672,579
STASC bonds issued	-	-	-	38,375,000	-	38,375,000
Premium on serial bonds issued	66,539	-	920,335	-	254,685	1,241,559
STASC premium on serial bonds issued	-	-	-	725,822	-	725,822
Transfers in	229,399,013	1,182,886	22,743,561	-	119,056,034	372,381,494
Transfers out	(18,094,782)	(118,587,239)	(11,019,428)	(17,287,225)	(204,529,190)	(369,517,864)
Total other financing sources (uses)	<u>217,409,231</u>	<u>(117,404,353)</u>	<u>96,165,671</u>	<u>21,813,597</u>	<u>(62,105,556)</u>	<u>155,878,590</u>
Net change in fund balances	<u>(158,452,783)</u>	<u>(5,135,559)</u>	<u>(21,083,658)</u>	<u>31,885,726</u>	<u>14,269,050</u>	<u>(138,517,224)</u>
Fund balances (deficits) at beginning of year	<u>(166,749,243)</u>	<u>(51,347,566)</u>	<u>142,620,750</u>	<u>211,964,831</u>	<u>264,656,954</u>	<u>401,145,726</u>
Fund balances (deficits) at end of year	<u>\$ (325,202,026)</u>	<u>\$ (56,483,125)</u>	<u>\$ 121,537,092</u>	<u>\$ 243,850,557</u>	<u>\$ 278,926,004</u>	<u>\$ 262,628,502</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, 2012

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	\$ (138,517,224)
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 (\$179,012,810) exceeded depreciation (\$55,516,656) in the current period.	123,496,154
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net position.	(12,102,826)
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 position. 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.	(61,160,445)
Revenues reported in the governmental funds statements and not reported in the Statement of Activities.	28,226,557
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.	(317,002,892)
Change in net position of governmental activities	<u><u>\$ (377,060,676)</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, 2012

	<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>
Revenues				
Real property taxes	\$ 101,437,038	\$ 101,437,038	\$ 64,234,585	\$ (37,202,453)
Sales and use tax	1,067,849,494	1,067,849,494	1,050,849,386	(17,000,108)
New York State aid	249,865,777	255,641,156	237,810,381	(17,830,775)
Federal aid	234,262,627	246,093,313	225,483,202	(20,610,111)
Licenses, permits, fines, fees, etc.	182,761,594	182,761,594	156,124,701	(26,636,893)
Interest on investments	3,406,840	3,406,840	955,327	(2,451,513)
Miscellaneous	42,474,319	42,495,319	17,175,175	(25,320,144)
Total revenues	<u>1,882,057,689</u>	<u>1,899,684,754</u>	<u>1,752,632,757</u>	<u>(147,051,997)</u>
Expenditures				
Current:				
General government support:				
Audit and control	5,380,877	5,661,243	5,575,851	85,392
Board of elections	16,240,982	16,459,142	16,458,903	239
Civil service	4,894,925	4,944,501	4,642,010	302,491
County clerk	7,275,278	7,122,833	6,939,330	183,503
County ethics commission	238,866	238,866	82,727	156,139
County executive	4,051,759	4,624,659	4,262,940	361,719
District attorney	33,394,355	34,334,700	33,949,630	385,070
Finance and taxation	3,833,102	4,025,928	3,931,706	94,222
Information technology services	32,185	107,185	91,372	15,813
Law	10,642,687	10,975,870	10,963,252	12,618
Legal aid society	12,128,990	12,831,076	11,907,196	923,880
Legislative	9,441,361	9,441,361	9,160,186	281,175
Public administrator	421,793	447,352	447,205	147
Public works	76,773,342	82,273,089	80,742,507	1,530,582
Real property	1,382,425	1,470,072	1,390,403	79,669
Miscellaneous	49,105,302	23,446,679	8,973,062	14,473,617
Total general government support	<u>235,238,229</u>	<u>218,404,556</u>	<u>199,518,280</u>	<u>18,886,276</u>
Economic assistance and opportunity:				
County executive	13,588,544	14,209,057	13,248,935	960,122
Consumer affairs	2,008,802	1,947,409	1,920,197	27,212
Economic development and planning	710,169	1,267,089	1,097,909	169,180
Labor	5,996,723	7,076,579	6,934,979	141,600
Probation	9,129,588	10,794,419	10,706,379	88,040
Social services	583,518,888	574,986,035	570,858,979	4,127,056
Total economic assistance and opportunity	<u>614,952,714</u>	<u>610,280,588</u>	<u>604,767,378</u>	<u>5,513,210</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, 2012

	<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	162,331,296	162,978,555	151,131,926	11,846,629
Public safety:				
Fire rescue and emergency service	13,286,717	11,406,478	10,836,004	570,474
Police	75,632,263	79,833,093	77,536,906	2,296,187
Probation	33,997,245	34,481,867	31,910,254	2,571,613
Public works	45,000	45,000	42,830	2,170
Sheriff	139,162,540	178,221,589	177,201,459	1,020,130
Total public safety	<u>262,123,765</u>	<u>303,988,027</u>	<u>297,527,453</u>	<u>6,460,574</u>
Culture and recreation:				
County executive	5,934,908	5,934,908	5,202,379	732,529
Parks	12,062,189	11,912,191	11,566,026	346,165
Miscellaneous	5,000	5,000	-	5,000
Total culture and recreation	<u>18,002,097</u>	<u>17,852,099</u>	<u>16,768,405</u>	<u>1,083,694</u>
Education:				
Health services	161,727,745	142,310,071	142,189,705	120,366
Miscellaneous	54,072,157	54,711,799	54,709,973	1,826
Total education	<u>215,799,902</u>	<u>197,021,870</u>	<u>196,899,678</u>	<u>122,192</u>
Home and community services:				
County executive	565,060	565,060	417,637	147,423
Economic development and planning	3,395,459	3,903,703	3,891,462	12,241
Law	399,355	298,824	235,054	63,770
Public works	647,485	570,025	508,436	61,589
Soil and water conservation	280,463	308,489	307,410	1,079
Total home and community services	<u>5,287,822</u>	<u>5,646,101</u>	<u>5,359,999</u>	<u>286,102</u>
Transportation:				
Public works	84,054,823	85,365,999	85,180,092	185,907
Employee benefits	103,015,261	104,046,672	103,881,488	165,184
Debt service - principal	27,997,491	31,378,640	31,378,640	-
Debt service - interest	35,299,802	34,946,931	34,946,931	-
Total debt service	<u>63,297,293</u>	<u>66,325,571</u>	<u>66,325,571</u>	<u>-</u>
Total expenditures	<u>1,764,103,202</u>	<u>1,771,910,038</u>	<u>1,727,360,270</u>	<u>44,549,768</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over (under) expenditures	117,954,487	127,774,716	25,272,487	(102,502,229)
Other financing sources (uses)				
Refunding bonds issued	-	-	82,763,747	82,763,747
Premium on refunding bonds issued	-	-	8,663,596	8,663,596
Payments to refunding bond escrow agent	-	-	(91,427,343)	(91,427,343)
Transfers in	94,287,047	94,277,981	94,404,904	126,923
Transfers out	(224,203,313)	(217,586,669)	(214,449,010)	3,137,659
Total other financing sources (uses)	<u>(129,916,266)</u>	<u>(123,308,688)</u>	<u>(120,044,106)</u>	<u>3,264,582</u>
 Net change in fund balances (budgetary basis)	 (11,961,779)	 4,466,028	 (94,771,619)	 (99,237,647)
 Fund balances (deficits) at beginning of year (budgetary basis), as restated	 <u>11,961,779</u>	 <u>(59,641,476)</u>	 <u>(59,641,476)</u>	 <u>-</u>
 Fund balances (deficits) at end of year (budgetary basis)	 <u>\$ -</u>	 <u>\$ (55,175,448)</u>	 <u>\$ (154,413,095)</u>	 <u>\$ (99,237,647)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (154,413,095)
Plus: General Fund Components:	
Town village code enforcement (GAAP basis)	299,818
Interdepartment operation & service (GAAP basis)	(1,941,301)
Self insurance fund (GAAP basis)	(894,189)
Employee medical health plan (GAAP basis)	1,974,925
Building sanitation administration (GAAP basis)	547,081
Tax stabilization reserve (GAAP basis)	49,043,896
Retirement contribution reserve (GAAP basis)	102
Less: accrued pension expense	(39,343,162)
Less: accounting for sale of future revenues to STASC	(180,476,101)
Fund balance at end of year (GAAP basis)	<u>\$ (325,202,026)</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Real property taxes	\$ 478,286,676	\$ 478,286,676	\$ 477,375,066	\$ (911,610)
Sales and use tax	82,271,437	82,271,437	82,271,437	-
New York State aid	2,157,691	2,157,691	813,700	(1,343,991)
Federal aid	100,000	340,281	4,391,409	4,051,128
Licenses, permits, fines, fees, etc.	1,856,870	1,856,870	1,550,700	(306,170)
Interest on investments	85,400	85,400	10,686	(74,714)
Miscellaneous	2,073,225	2,073,225	1,236,461	(836,764)
Total revenues	566,831,299	567,071,580	567,649,459	577,879
Expenditures				
Current:				
General government support:				
Miscellaneous	1,104,089	1,129,046	1,129,045	1
Public safety:				
Police	356,195,025	360,246,943	360,001,861	245,082
Employee benefits	89,725,226	90,527,855	90,500,966	26,889
Debt Service:				
Principal	1,836,406	1,962,389	1,962,389	-
Interest and other charges	1,193,357	1,090,919	1,090,919	-
Total expenditures	450,054,103	454,957,152	454,685,180	271,972
Excess (deficiency) of revenues over (under) expenditures	116,777,196	112,114,428	112,964,279	849,851
Other financing sources (uses)				
Transfers in	1,115,858	1,115,858	1,018,920	(96,938)
Transfers out	(125,393,731)	(120,721,154)	(118,587,239)	2,133,915
Total other financing sources (uses)	(124,277,873)	(119,605,296)	(117,568,319)	2,036,977
Net change in fund balances (budgetary basis)	(7,500,677)	(7,490,868)	(4,604,040)	2,886,828
Fund balances (deficits) at beginning of year (budgetary basis)	7,500,677	2,477,161	2,477,161	-
Fund balances (deficits) at end of year (budgetary basis)	\$ -	\$ (5,013,707)	\$ (2,126,879)	\$ 2,886,828

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (2,126,879)
Less: accrued pension expense	(47,339,492)
Less: accounting for sale of future revenues to STASC	(7,016,754)
Fund balance at end of year (GAAP basis)	<u>\$ (56,483,125)</u>

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

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SUFFOLK COUNTY, NEW YORK
Statement of Net Position
Enterprise Funds
December 31, 2012

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Total
Assets					
Current assets:					
Cash and cash equivalents	\$ -	\$ 1,016,789	\$ 898,161	\$ 960,344	\$ 2,875,294
Investments	-	-	109,719	222,510	332,229
Accounts receivable (net of allowance for doubtful accounts)	-	-	-	6,061,476	6,061,476
Due from New York State and federal source	-	243,625	208,500	4,782,160	5,234,285
Due from other funds	-	-	632,504	10,752	643,256
Other receivables	-	63,291	24,369	340,752	428,412
Total current assets	-	1,323,705	1,873,253	12,377,994	15,574,952
Noncurrent assets:					
Restricted:					
Other receivables	-	-	-	404,809	404,809
Deferred bond issuance cost	-	-	8,797	27,793	36,590
Capital assets:					
Nondepreciable	-	2,092,831	26,772,351	-	28,865,182
Depreciable, net	-	12,340,500	15,326,073	14,548,176	42,214,749
Total noncurrent assets	-	14,433,331	42,107,221	14,980,778	71,521,330
Total assets	-	15,757,036	43,980,474	27,358,772	87,096,282

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Net Position
Enterprise Funds
December 31, 2012

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Total
Liabilities					
Current liabilities:					
Accounts payable	-	270,695	361,873	4,088,446	4,721,014
Accrued liabilities	-	-	-	29,732	29,732
Contract retainage payable	-	-	39,293	-	39,293
Due to other funds	-	22,319	3,446,563	25,904,779	29,373,661
Accumulated vacation and sick leave	-	-	-	86,250	86,250
Current portion of long-term obligations	-	286,525	474,553	2,006,794	2,767,872
Total current liabilities	-	579,539	4,322,282	32,116,001	37,017,822
Noncurrent liabilities:					
Funds held in trust	-	-	-	404,809	404,809
Accumulated vacation and sick leave	-	-	-	1,393,147	1,393,147
Long-term obligations	-	1,308,749	7,390,721	10,896,939	19,596,409
Obligation for postemployment benefits other than pensions	-	-	1,650,000	38,410,000	40,060,000
Total noncurrent liabilities	-	1,308,749	9,040,721	51,104,895	61,454,365
Total liabilities	-	1,888,288	13,363,003	83,220,896	98,472,187
Net Position					
Net investment in capital assets	-	12,838,055	35,005,650	1,644,443	49,488,148
Unrestricted (deficit)	-	1,030,693	(4,388,179)	(57,506,567)	(60,864,053)
Total net position	-	\$ 13,868,748	\$ 30,617,471	\$ (55,862,124)	\$ (11,375,905)

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

SUFFOLK COUNTY, NEW YORK
Statement of Revenues, Expenses, and Changes in Net Position

Enterprise Funds

For the Year Ended December 31, 2012

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Total
Operating revenues					
Managed care fees	\$ 2,196	-	-	-	\$ 2,196
Net patient revenues	-	-	-	21,244,889	21,244,889
Licenses, permits, fines, fees, etc.	-	754,075	1,103,013	-	1,857,088
Miscellaneous	14,940	-	6,621	321,279	342,840
Total operating revenues	17,136	754,075	1,109,634	21,566,168	23,447,013
Operating expenses					
Salaries and wages	-	-	558,722	11,341,936	11,900,658
Administrative expenses	-	-	532,603	9,314,697	9,847,300
Depreciation	-	457,056	437,249	1,722,980	2,617,285
Miscellaneous	-	287,108	-	-	287,108
Employee benefits	-	-	456,539	9,958,473	10,415,012
Debt service interest	-	87,866	293,932	656,035	1,037,833
Total operating expenses	-	832,030	2,279,045	32,994,121	36,105,196
Operating income (loss)	17,136	(77,955)	(1,169,411)	(11,427,953)	(12,658,183)
Nonoperating revenues (expenses)					
Revenue from other governments	-	-	-	4,782,160	4,782,160
Interest on investments	1,052	4,104	2,671	4,059	11,886
Total nonoperating revenues (expenses)	1,052	4,104	2,671	4,786,219	4,794,046
Income (loss) before contributions and transfers	18,188	(73,851)	(1,166,740)	(6,641,734)	(7,864,137)
Capital contributions - grants	-	243,625	1,315,043	-	1,558,668
Transfers in	-	-	991,021	4,145,609	5,136,630
Transfers out	(18,188)	-	(294,344)	(7,687,728)	(8,000,260)
Total other financing sources (uses)	(18,188)	243,625	2,011,720	(3,542,119)	(1,304,962)
Change in net position	-	169,774	844,980	(10,183,853)	(9,169,099)
Total net position at beginning of year	-	13,698,974	29,772,491	(45,678,271)	(2,206,806)
Total net position at end of year	-	\$ 13,868,748	\$ 30,617,471	\$ (55,862,124)	\$ (11,375,905)

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, 2012

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Totals
Cash flows from operating activities					
Receipts from operations	\$ 2,196	\$ 944,312	\$ 1,186,516	\$ 21,824,958	\$ 23,957,982
Receipts from other revenue	-	-	71,848	4,987	76,835
Payments for medical expenses	(3,421)	-	-	-	(3,421)
Payments to suppliers	-	-	(246,532)	(8,386,566)	(8,633,098)
Payments for contractual services	-	-	(15,232)	-	(15,232)
Miscellaneous expenses	-	(26,379)	-	-	(26,379)
Payments to employees	-	-	(494,412)	(5,387,200)	(5,881,612)
Payments for employee benefits	-	-	(155,556)	(9,958,473)	(10,114,029)
Net cash provided (used) by operating activities	(1,225)	917,933	346,632	(1,902,294)	(638,954)
Cash flows from noncapital financing activities					
Payments from other governments	-	-	-	8,406,139	8,406,139
Transfer from other funds	-	23,963	491,698	4,112,527	4,628,188
Transfer to other funds	(239,683)	-	-	(7,687,728)	(7,927,411)
Net cash provided (used) by noncapital financing activities	(239,683)	23,963	491,698	4,830,938	5,106,916
Cash flows from capital and related financing activities					
Proceeds from capital debt	-	-	387,600	-	387,600
Capital grants	-	-	1,106,543	-	1,106,543
Purchase of capital assets	-	-	(1,059,812)	(647,935)	(1,707,747)
Principal paid on capital debt	-	(303,255)	(118,497)	(2,005,809)	(2,427,561)
Interest paid on capital debt	-	(87,866)	(291,228)	(670,221)	(1,049,315)
Net cash provided (used) by capital and related financing activities	-	(391,121)	24,606	(3,323,965)	(3,690,480)

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2012

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Totals
Cash flows from investing activities					
Interest on investments	1,052	4,103	2,358	363,070	370,583
Net cash provided (used) by investing activities	1,052	4,103	2,358	363,070	370,583
Net increase (decrease) in cash and cash equivalents	(239,856)	554,878	865,294	(32,251)	1,148,065
Cash and cash equivalents at beginning of year	239,856	461,911	32,867	992,595	1,727,229
Cash and cash equivalents at end of year	-	\$ 1,016,789	\$ 898,161	\$ 960,344	\$ 2,875,294
Reconciliation of operating income (loss) to net cash provided by operating activities					
Operating income (loss)	\$ 17,136	\$ (77,955)	\$ (1,169,411)	\$ (11,427,953)	\$ (12,658,183)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	-	457,056	437,249	1,722,980	2,617,285
Provision for doubtful accounts receivable	-	-	-	2,307,384	2,307,384
Other increase (decrease)	-	87,866	(291,228)	685,213	481,851
Change in assets and liabilities:					
Receivables, net	(14,940)	190,236	148,731	(1,785,321)	(1,461,294)
Due from/to Suffolk County	-	-	-	(316,292)	(316,292)
Accounts and other payables	(3,421)	260,730	1,221,291	6,911,695	8,390,295
Net cash provided (used) by operating activities	\$ (1,225)	\$ 917,933	\$ 346,632	\$ (1,902,294)	\$ (638,954)

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

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SUFFOLK COUNTY, NEW YORK
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2012

	Private-Purpose Trusts	Agency Funds
Assets		
Cash and cash equivalents	\$ 279,526	\$ 48,696,913
Cash with fiscal agents	-	262
Investments	9,761,027	9,805,682
Total assets	10,040,553	58,502,857
Liabilities		
Accounts payable and accrued liabilities	10,036,517	1,395,366
Agency fund liabilities	-	57,107,491
Total liabilities	10,036,517	58,502,857
Net Position		
Held in trust	\$ 4,036	

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

SUFFOLK COUNTY, NEW YORK
Statement of Changes in Fiduciary Net Position
Private-Purpose Trusts
For the Year Ended December 31, 2012

	Private-Purpose Trusts
Additions	
Investment income:	
Interest	\$ 271
Transfer in	988,283
Other revenue	689,567
Total additions	1,678,121
Deductions	
Administrative and general expenses	1,677,850
Change in net position	271
Net position at beginning of year	3,765
Net position at end of year	\$ 4,036

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

SUFFOLK COUNTY, NEW YORK
Statement of Net Position

Component Units
December 31, 2012

With Suffolk County Community College as of August 31, 2012

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Assets					
Current assets:					
Cash and cash equivalents	\$ 66,607,510	\$ 2,744,897	\$ 4,285,890	\$ 370,101	\$ 74,008,398
Investments	12,605,260	-	-	-	12,605,260
Accounts receivable	1,841,830	115,301	4,750	-	1,961,881
Students accounts receivable, net	5,129,972	-	-	-	5,129,972
Due from other governments	1,305,628	578,621	-	-	1,884,249
Other assets	91,701	251,798	11,324	-	354,823
Total current assets	<u>87,581,901</u>	<u>3,690,617</u>	<u>4,301,964</u>	<u>370,101</u>	<u>95,944,583</u>
Noncurrent assets:					
Restricted:					
Cash and cash equivalents	-	1,072,556	-	-	1,072,556
Investments	4,470,439	-	-	-	4,470,439
Capital assets:					
Nondepreciable	7,762,569	2,058,342	-	-	9,820,911
Depreciable, net	121,800,868	8,089,274	6,800	-	129,896,942
Other receivables	32,488	-	-	-	32,488
Other	-	-	142,746	-	142,746
Total noncurrent assets	<u>134,066,364</u>	<u>11,220,172</u>	<u>149,546</u>	<u>-</u>	<u>145,436,082</u>
Total assets	<u>221,648,265</u>	<u>14,910,789</u>	<u>4,451,510</u>	<u>370,101</u>	<u>241,380,665</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Net Position
Component Units
December 31, 2012

With Suffolk County Community College as of August 31, 2012

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Liabilities					
Current liabilities:					
Accounts payable and accrued liabilities	22,164,528	12,736,832	9,696	-	34,911,056
Due to primary government	1,928,985	-	-	-	1,928,985
Due to NYS retirement system	-	3,622,146	-	-	3,622,146
Unearned revenue	25,745,558	-	-	-	25,745,558
Accumulated vacation and sick leave	2,708,299	-	-	-	2,708,299
Other liabilities	786,559	-	19,000	9,800	815,359
Mortgage payable	-	309,714	-	-	309,714
Bonds payable	4,024,684	-	-	-	4,024,684
Total current liabilities	<u>57,358,613</u>	<u>16,668,692</u>	<u>28,696</u>	<u>9,800</u>	<u>74,065,801</u>
Noncurrent liabilities:					
Accumulated vacation and sick leave	25,861,222	584,563	96,912	-	26,542,697
Due to NYS retirement system	-	632,938	-	-	632,938
Obligation for postemployment benefits other than pensions	152,588,000	12,410,191	-	-	164,998,191
Mortgage payable	-	5,122,948	-	-	5,122,948
Bonds payable	40,797,703	-	-	-	40,797,703
Other long-term debt	-	189,456	-	-	189,456
Total noncurrent liabilities	<u>219,246,925</u>	<u>18,940,096</u>	<u>96,912</u>	<u>-</u>	<u>238,283,933</u>
Total liabilities	<u>276,605,538</u>	<u>35,608,788</u>	<u>125,608</u>	<u>9,800</u>	<u>312,349,734</u>
Net Position					
Net investment in capital assets	87,955,554	4,714,954	6,800	-	92,677,308
Restricted for capital projects	12,269,048	-	-	-	12,269,048
Unrestricted (deficit)	(155,181,875)	(25,412,953)	4,319,102	360,301	(175,915,425)
Total net position	<u>\$ (54,957,273)</u>	<u>\$ (20,697,999)</u>	<u>\$ 4,325,902</u>	<u>\$ 360,301</u>	<u>\$ (70,969,069)</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, 2012

With Suffolk County Community College as of August 31, 2012

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Expenses:					
Program operations	\$ 220,317,962	\$ 16,940,538	\$ 706,381	\$ 19,786	\$ 237,984,667
Depreciation and amortization	7,072,562	366,392	6,570	-	7,445,524
Other expenses	6,888,848	13,893,656	-	-	20,782,504
Total expenses	<u>234,279,372</u>	<u>31,200,586</u>	<u>712,951</u>	<u>19,786</u>	<u>266,212,695</u>
Program revenues:					
Charges for Services	86,822,853	27,275,983	695,323	261,508	115,055,667
Operating Grants and Contributions	6,296,655	-	-	-	6,296,655
Total program revenues	<u>93,119,508</u>	<u>27,275,983</u>	<u>695,323</u>	<u>261,508</u>	<u>121,352,322</u>
Net program revenues (expenses)	<u>(141,159,864)</u>	<u>(3,924,603)</u>	<u>(17,628)</u>	<u>241,722</u>	<u>(144,860,373)</u>
General revenues (expenses):					
Payments from primary government	44,329,577	-	-	-	44,329,577
Grants and contributions	73,404,862	-	-	-	73,404,862
Interest on investments	1,770,223	-	16,638	634	1,787,495
Interest on long-term debt	(1,685,720)	-	-	-	(1,685,720)
Total general revenues	<u>117,818,942</u>	<u>-</u>	<u>16,638</u>	<u>634</u>	<u>117,836,214</u>
Change in net position	<u>(23,340,922)</u>	<u>(3,924,603)</u>	<u>(990)</u>	<u>242,356</u>	<u>(27,024,159)</u>
Net position at beginning of year	<u>(31,616,351)</u>	<u>(16,773,396)</u>	<u>4,326,892</u>	<u>117,945</u>	<u>(43,944,910)</u>
Net position at end of year	<u><u>\$ (54,957,273)</u></u>	<u><u>\$ (20,697,999)</u></u>	<u><u>\$ 4,325,902</u></u>	<u><u>\$ 360,301</u></u>	<u><u>\$ (70,969,069)</u></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 units

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a not-for-profit local development corporation organized pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York. The Board of Directors of STASC has three directors, one appointed by the Presiding Office of the County Legislature and two appointed by the County Executive of which one must meet certain requirements of independence. STASC is considered an affiliated organization under GASB Statement No. 39 and, accordingly, is reported as a special revenue fund of the primary government. Pursuant to a Purchase and Sale Agreement dated as of August 1, 2008 and March 1, 2012 STASC purchased from the County all future rights, title and interest of the county under the Master Settlement Agreement and the Consent Decree and Final Judgment. These rights include the County's share of all Tobacco Settlement Revenues' (TSRs). The 2008 sale of the TSRs by the County to STASC was simultaneous with the issuance by STASC of Series 2008 Tobacco Asset-Backed Bonds. STASC pledged as security for its Series 2008 Bonds 36 percent of annual payments through December 31, 2012 and 75 percent thereafter. The 2012 sale of TSRs was followed on April 5, 2012 with the issuance by STASC of Series 2012 Tobacco Settlement Asset – Backed Bonds. STASC pledged as security for the Series 2012 Bonds the remaining un-securitized annual payments. The Series 2008 and 2012 Bonds are not backed by the full faith and credit of the County. The consideration paid by STASC to the County for the 2008 and 2012 acquisition of TSRs consisted of \$206,270,222 and \$34,214,911 in cash, respectively. Of these amounts \$206,243,337 and \$31,714,911 was paid into a revocable trust for the benefit of the County. Complete financial statements for STASC may be obtained at Suffolk Tobacco Asset Securitization Corporation, P.O. Box 6100, 100 Veterans Memorial Highway, Hauppauge, New York 11788-0099

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

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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 established in 1959 with Suffolk County as the local sponsor under provisions of Article 126 of the State Education Law. The College provides two-year post secondary programs pursuant to regulations prescribed by the State University trustees. Suffolk County, as the local sponsor, and the College duly executed a five-year Sponsor Service Agreement on August 21, 2009 as is permitted and authorized by State and County laws and State University of New York regulations. The County provides one-half of the capital costs and approximately 20 percent of the operating costs for the College. Bonds that are direct obligations and pledge the full faith and credit of the County are issued by the County for College capital program purposes. A fiscal year ending August 31st is mandated by State Law for the College. The College is included in the County's reporting entity as a component unit because the College is closely related to and financially integrated with the County. The County's financial statements would not be complete without the inclusion of the College.

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 percent shareholder of OTB, appoints the Corporation's board, has the ability to impose its will, and is entitled to the Corporation's resources.

On March 18, 2011 OTB filed for protection under chapter 9 of Title 11, United States Bankruptcy Code (Chapter 9). The Court dismissed OTB's petition on the objection of an out-of-state creditor and OTB appealed that order. In March 2012, the NYS Legislature passed legislation authorizing OTB to file under Chapter 9, which will allow use of the Capital Acquisition Fund for any corporate purpose. On May 11, 2012, OTB filed a new Chapter 9 case which is ongoing.

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.

Suffolk County Economic Development Corporation (EDC) was created on March 23, 2010 as a not-for-profit local development corporation pursuant to Section 1411(c) of the Not-for Profit Corporation Law. The EDC's purpose is to conduct activities that will promote employment and maintain job opportunities; instruct or train individuals to improve or develop their capabilities for such jobs; and attract or retain industry within the County. The EDC is authorized to finance facilities for not-for-profit corporations; acquire and sell or

lease the acquired property; and issue bonds in order to carry out EDC's purpose. The County is not liable for the payment of principal or interest on any of the bonds of EDC. The Corporation is governed by a Board of Directors, whose members are elected by the County Legislature and the County Executive. The Board of Director members can be removed at will by the appointing authorities, thereby providing Suffolk County with the ability to impose its will on the EDC.

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

Suffolk County Economic Development Corp.
H. Lee Dennison Building
100 Veterans Memorial Highway
Hauppauge, New York 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 do 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 position 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 is 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 governmental 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.

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

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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, a special revenue 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. Property and sales taxes are the main revenues used to support the districts operations.

The Suffolk Tobacco Asset Securitization Corporation, a special revenue fund, is a blended component unit of the County. It is governed by a three member board and was created to issue bonds to securitize a portion of the County's future tobacco settlement revenues.

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.

Pursuant to Resolution No. 47-2011, adopted on March 4, 2011, the County issued a local law authorizing the County Executive to execute agreements for the sale of the John J. Foley Skilled Nursing Facility (Foley). The County entered into an asset purchase agreement and a land sale contract, which was terminated on May 15, 2011. Due to litigation blocking the sale, on March 18, 2013, New York State approved closure of Foley. The County projects that Foley will be closed by June 30, 2013.

The Suffolk Health Plan (SHP) fund account's 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.

In October of 2008, the County sold the Suffolk Health Plan's assets which consisted primarily of its membership roster to a private party. The Plan's certificate of authority from NYSDOH limits its activities to those related to the payment of remaining liabilities and other close-out activities.

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.

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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.

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

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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.

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.

The County reports the following stabilization and reserve funds:

The tax stabilization reserve fund was established in 1997 by the adoption of County Resolution No. 1154-1997, as authorized under Section 6-e of NYS General Municipal Law. Originally this reserve fund was subject to Local Law 29 of 1995, which requires a minimum of 25 percent of the general fund discretionary fund balance surplus be transferred to the tax stabilization reserve fund or debt service reserve fund. However, this requirement was amended by LL 43-2006 which requires that once the tax stabilization reserve fund exceeds the greater of \$120 million or 5 percent of the general fund operating budget, use of funds in excess of the \$120 million may be returned to the taxpayers or appropriated for specific purposes as specified in the local law. Additionally, Local Law 19-2009 was passed to suspend the required general fund transfer to the tax stabilization reserve fund for the years 2009-2016.

Expenditures from the fund are used to avoid a projected increase in the real property tax levy in excess of 2.5 percent. The County Executive is also authorized to recommend transfers from the tax stabilization reserve fund to the general fund to address an unanticipated loss of revenues or unanticipated expenses. For financial reporting purposes, the tax stabilization reserve fund is reported within the general fund. The balance in the tax stabilization reserve fund at December 31, 2012 was \$49,043,896.

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The assessment stabilization reserve fund receives funding from ¼ percent of the County's sales tax revenues pursuant to NYS Tax Law §1210. The fund received 100 percent of the ¼ percent tax from 1985 to 1989. Between 1989 and 1999, the ¼ percent sales tax revenues were redirected. Beginning in 2000 the ¼ percent sales tax was deposited into the Suffolk County water protection fund which then transferred 35.7 percent of this tax revenue to the assessment stabilization reserve fund. The passage of Local Law No. 24-2007 amended the percentage of sales tax receipts transferred to the assessment stabilization reserve fund from 35.7 percent to 25 percent.

The assessment stabilization reserve fund provides funding to the County's sewer district funds for stabilization of sewer rates and fees in addition to infrastructure and capital improvements within the sewer districts. Local Law No. 35-1999 required sewer districts to increase rates by a minimum of 3 percent before funds could be transferred from assessment stabilization reserve fund to stabilize sewer taxes/usage fees in a district.

In 2011, the County adopted Resolution No. 625-2011 which provides that if the assessment stabilization reserve fund's fund balance exceeds \$140 million in fiscal years 2011 through 2013; 62.5 percent of the excess can be used if accepted by duly approved resolutions, for specific sewer district costs. Additionally, the remaining 37.5 percent of the excess fund balance shall be appropriated, via duly approved resolutions, to a reserve fund for bonded indebtedness or a reserve fund for retirement contributions. The resolution provides that in fiscal years 2014-2021, any fund balance in excess of \$140 million shall be used exclusively, via duly approved resolutions, for specific sewer district costs. For financial reporting purposes, the assessment stabilization reserve fund is reported within the water quality protection reserve fund, a nonmajor governmental fund. The balance in the assessment stabilization reserve fund at December 31, 2012 was \$171,486,812.

The southwest assessment stabilization reserve fund was established to stabilize rates within the southwest sewer district (sewer district #3). The southwest assessment stabilization reserve fund is governed by NYS General Municipal Law, Article 2, Section 6-o which restricts expenditures from this fund to the purpose of design, construction and operation of a solid waste management facility. For financial reporting purposes, the southwest assessment stabilization reserve fund is reported within the sewer district #3 fund, a nonmajor government fund. The balance in the southwest assessment stabilization reserve fund at December 31, 2012 was \$1,649,729.

The retirement contribution reserve fund was established pursuant to NYS General Municipal Law, Article 2, and Section 6-r. As required by law, expenditures from this fund are limited to the purpose of financing retirement contributions. For financial reporting purposes, the retirement contribution reserve fund is reported within the general fund. The balance in the retirement contribution reserve fund at December 31, 2012 was \$102.

The water quality protection reserve fund received ¼ percent sales tax revenues due to the County under NYS Tax Law §1210-a, beginning in 1989 until 2000. In December of 2000, the ¼ percent sales tax revenues were redirected to the Suffolk County water protection fund. The remaining fund balance in the water quality protection reserve fund is restricted, per NYS law, for the purpose of the operation of certain groundwater protection programs;

including toxic waste cleanup and purchase of open-space land. The balance in the water quality protection reserve fund at December 31, 2012 was \$256,023, prior to the reclassification of the environmental trust fund in the amount of \$5,045,328 and the assessment stabilization reserve fund in the amount of \$171,486,812.

The Suffolk County water protection fund serves as a repository for the County's ¼ percent sales tax. Pursuant to NYS Tax Law § 1210-a, the ¼ percent sales tax revenue is restricted to specifically dedicated purposes. County Local Law determines the allocation of funding to these legally restricted purposes. Therefore, dedicated sales tax revenue is distributed from this fund to other governmental funds, in order to fund the various components of the program. The balance in the Suffolk County water protection fund at December 31, 2012 was \$21,646,056.

D. Assets, liabilities, and net position 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 percent to 105 percent 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.”

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, 2012 and 2011 were approximately 96.1 and 95.9 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.

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The following is a summary of the County's property tax calendar for 2012:

Lien date	June 1, 2011
Levy date	December 1, 2011
Tax bills mailed	December 1, 2011
Property taxes recorded	January 1, 2012
First installment payment due	January 10, 2012
Second installment payment due	May 31, 2012
Taxes become overdue	June 1, 2012

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.

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.

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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. Net capitalized interest included in the business-type assets was approximately \$1,486,003 during 2012.

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 position. 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. *Net position/Fund equity*

Net position represents the difference between all other elements (assets, deferred outflows of resources, liabilities, deferred inflows of resources) on the government-wide, proprietary, and fiduciary fund statements of financial position and is displayed in three components-net investment in capital assets; restricted; and unrestricted.

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of borrowing that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Fund balance classifications are based primarily on the extent to which the County is bound to honor external and internal constraints on the specific purpose for which the amounts in those funds can be spent. Fund balances are reported in the following categories:

Non-spendable fund balances include amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.

Restricted fund balances are externally constrained by legal restrictions from creditors, grant agreements or laws and regulations of other governments or legally enforceable enabling legislation.

Committed fund balances are amounts that are constrained for specific purposes imposed by formal action of the County's highest level of decision-making authority. For Suffolk County, this authority is the Suffolk County Legislature and the Suffolk County Executive through the adoption of a resolution or a local law. The County has no committed fund balances.

Assigned fund balances are constrained by the government's intent to use such funds for specific purposes, but are neither restricted nor committed. The County reports encumbrances, authorized by the County Executive's Budget Office within the assigned fund balance of the general fund. Encumbrances represent the County's only assigned fund balance because the County's governing bodies have not delegated authority to any

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other parties. The assigned fund balance has been eliminated by reducing the deficit in the general fund's unassigned fund balance. Therefore, no assigned fund balance is reported by the County.

Unassigned fund balance is the residual classification for the County's general fund and includes all spendable amounts that have not been restricted, committed or assigned. Any negative residual amounts within the County's fund financial statements are classified as unassigned.

The fund balance categories of the governmental funds are shown on the face of the Balance Sheet.

The County uses restricted amounts first when both restricted and unrestricted fund balances are available. The County uses unrestricted fund balances in the following order: committed, assigned and unassigned.

9. Encumbrances

The County uses encumbrances in order to budgetarily designate resources for specific commitments. Encumbered amounts are not displayed separately on the face of the financial statements but rather reported within the restricted classifications of the individual funds or within the assigned fund balance of the general fund. Encumbered balances at December 31, 2012 are as follows:

Major Funds

Capital fund	\$ 104,146,225
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Non-Major Funds

Capital Sewer fund	\$ 35,817,444
Capital Southwest Sewer fund	\$ 24,506,161

E. New Accounting Pronouncements

The County is in the process of completing the analyses required to estimate the financial statement impact of the following statements:

In November 2010, the GASB issued Statement No. 61 "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34." This statement is intended to result in increased financial statement relevance by improving guidance for including, presenting and disclosing information about component units and equity interest transactions of a financial reporting entity. The County is required to adopt GASB Statement No. 61 for its 2013 financial statements and should not have a significant impact in the County's financial statements.

In March 2012, the GASB issued Statement No. 65 "Items Previously Reported as Assets and Liabilities." This Statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definitions

in Concepts Statement No. 4. The County is required to adopt GASB Statement No. 65 for its 2013 financial statements. The County is currently evaluating the effect; adoption of GASB 65 will have on the County's financial statements.

In March 2012, the GASB issued Statement No. 66 "Technical Corrections – 2012 – an amendment of GASB Statement No. 10 and No. 62." This Statement enhances the usefulness and consistency of the financial reports by resolving conflicting reporting guidance resulting from the issuance of Statements No. 54 and No. 62. The County is required to implement this Statement for its 2013 financial statements and it is not anticipated that it will have a significant impact on the County's financial statements.

In June 2012, the GASB issued Statement No. 67 "Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25." The objective of this Statement is to improve transparency and provide decision-useful information from financial reports prepared by State and local governmental pension plans. The County is required to adopt GASB Statement No. 67 for its 2014 financial statements. The requirements of this Statement will not have an effect on the County's financial statements.

In June 2012, GASB issued Statement No. 68 "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27." This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expenditures. This Statement also identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service, for defined benefit pensions. The County is required to adopt Statement No. 68 for its 2015 financial statements. The County is evaluating the effect that adoption of GASB 68 will have on the County's financial statements.

F. Adoption of New Accounting Standards

In December 2009, the GASB issued Statement No. 57 "OPEB Measurement by Agent Employers and Agent Multiple-Employer Plans." This statement addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements of employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans. The County provides OPEB for all of its employees through a single employer plan. The County has adopted GASB Statement No. 57 in 2012; however, the implementation of this statement did not affect the County's reporting of its OPEB obligations.

In November 2010, the GASB issued Statement No. 60 "Service Concession Arrangements." This statement addresses issues relating to service concession arrangements, (SCAs) which are agreements between governments and private entities to operate a capital asset that is part of the government. The County adopted GASB Statement No. 60 for its 2012 financial statements. The implementation of this statement did not have an impact on the financial position of the County.

In December 2010, the GASB issued Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements”. This statement will improve financial reporting by contributing to the GASB’s efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. The County has implemented GASB Statement No. 62 with no impact to its 2012 financial statements.

In June 2011, the GASB issued Statement No. 63 “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.” This statement will improve financial reporting by standardizing the presentation of deferred outflows and inflows of resources and their effects on a government’s net position. The county has implemented GASB Statement No. 63 with no significant impact to its 2012 financial statements.

In June 2011, the GASB issued Statement No. 64 “Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53.” The objective of this statement is to clarify the circumstances in which hedge accounting should continue to be applied after the replacement of a swap counterparty or a swap counterparty’s credit support provider. The County adopted GASB Statement No. 64 in 2012; however, it did not have an effect on the County’s financial position.

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 difference between the County’s budgetary basis of accounting and GAAP is as follows:

- Pension expenditures are budgeted on a cash basis.
- Interest earned on the revocable trust is not budgeted in the general fund or the police district fund.
- Debt service paid by the revocable trust is not budgeted in the general fund or the police district fund.
- Recognition of deferred revenue from the sale of future tobacco revenues is not budgeted in the general fund or the police district fund.
- Certain special revenue funds per GASB 54 have been reported within another fund on a GAAP basis but are reported separately on a budget basis.

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Governmental funds with legally adopted annual budgets include:

General Fund	Sewer District # 10
Police District	Sewer District # 11
Tax Certiorari	Sewer District # 12
Public Safety Communications System E-911	Sewer District # 13
County Road	Sewer District # 14
Handicapped Parking Education	Sewer District # 15
MTA Payroll Tax	Sewer District # 18
District Court	Sewer District # 19
Hotel/Motel Tax Culture and History	Sewer District # 20
Sewer District # 1	Sewer District # 21
Sewer District # 2	Sewer District # 22
Sewer District # 3	Sewer District #23
Sewer District # 5	Sewer District #28
Sewer District # 6	Workforce Investment Revenue
Sewer District # 7	Medicaid Compliance Fund
Sewer District # 8	Suffolk County Water Protection
Sewer District # 9	

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 Reserve Fund
NYS Affordable Housing Corporation	Assets Forfeiture - Probation
Community Development Fund	Assets Forfeiture - Sheriff
Home Investment Partnership	Assets Forfeiture - Police
Emergency Shelter Grants Program	Assets Forfeiture - District Attorney
Neighborhood Stabilization	New York State Assets Forfeiture
Homeless Prevention	DWI Asset Seizure
NYS Neighborhood Revitalization Program	

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

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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 2012, General Fund supplementary appropriations were authorized and aggregated approximately \$7,806,836.

B. Excess of expenditures over appropriations

For the year ended December 31, 2012, expenditures exceeded appropriations for the following category of expenditures within each of the respective funds:

Tax Certiorari:

· Debt service:		
Interest and other charges	\$	10

C. Deficit fund equity

The following funds have deficit fund equity balances at December 31, 2012:

General Fund	\$ 325,202,026
Special Revenue Funds:	
· Police District	\$ 56,483,125
· Public Safety Communications System E-911	1,873,394
· County Road Fund	29,263
· Electrical Authority Fund	43,766
· Sewer District #6	182,779
· Workforce Investment Revenue	783,526
· Community Development	1,002,617
· Medicaid Compliance Fund	5,398,246
Proprietary Funds:	
· John J. Foley Skilled Nursing Facility	\$ 55,862,124

The County plans to eliminate the deficits listed above through prospective tax levies and other revenue generating or cost saving methods.

III. Detailed notes on all funds

A. Deposits and investments

At year end, Suffolk County's bank balance in all financial institutions was \$710,388,820. 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 bank balances for each of the County's discretely presented component units, was covered either by federal depository insurance or by collateral held by the component unit's agent in its name.

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 of the United States of America;

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

Investments

The County's investment consists of all securities maintained in a revocable trust. This trust consists primarily of United States Treasury securities, which are not subject to credit risk, held by the Trustee for the benefit of Suffolk County. The trust was funded from the proceeds of STASC 2008 and 2012 series bonds. At December 31, 2012 the fair value of this trust was \$31,489,339 and consisted of 2 Treasury Strips bearing 0.000 percent interest maturing from May 15, 2013 through August 15, 2013, and 11 Treasury Notes bearing interest ranging from 0.15 percent to 3.375 percent and maturing from January 31, 2013 through November 1, 2013.

The County's agency funds invested in cooperative investment programs totaled \$9,805,682 and were rated AAAM by Standard & Poor's.

Suffolk Tobacco Asset Securitization Corporation

The County's formal investment policy as described above does not apply to the Suffolk Tobacco Asset Securitization Corporation (STASC). STASC's cash and cash equivalents consist of demand deposits and money market accounts. Investments consist of a repurchase agreement and are stated at the contract value.

Custodial Credit Risk – Deposits – Custodial credit risk for deposits exists when, in the event of the failure of a depository financial institution, STASC may be unable to recover deposits, or recover collateral securities that are in possession of an outside agency. At December 31, 2012, STASC deposits balances with a financial institution were \$3,195,920. Of these balances, \$164,996 was insured by the Federal Deposit Insurance Corporation, \$3,245 consisted of uncollateralized cash held by the trustee, and \$3,027,679 consisted of an uncollateralized temporary investment in Dreyfus Treasury & Agency Cash Management, and is uncollateralized.

Custodial Credit Risk – Investments – Custodial credit risk for investments exists when, in the event of the failure of the counterparty, STASC will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. STASC's ability to invest is restricted by the Indenture. STASC's 2008 Liquidity Reserve Account is invested in a Repurchase Agreement with Bayerische Landesbank. Bayerische Landesbank is authorized to invest in various securities as set forth in the Investment Repurchase Agreement dated August 21, 2008. STASC's share of investments in this repurchase agreement was \$18,760,231 at December 31, 2012, is due to mature on June 1, 2048, and earns interest at 4.614 percent annually. The Repurchase Agreement is fully collateralized by debt obligations having fair values that range from 100 percent to 102 percent of the deposited amount held by a custodial bank. STASC's 2012 Liquidity Reserve Account consists of \$3,025,163 invested in U.S. government or U.S. Treasury securities, and repurchase agreements with Dreyfus Treasury & Agency Cash Management.

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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. Suffolk County Resolution No. 1266-2007 provides that until modified current investment guidelines, permitting a 50/50 split between fixed securities and equities (within a 5 percent to 10 percent range of the 50/50 split as determined by market conditions) 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>
Mutual funds	\$ 9,761,027
Total investments	<u>\$ 9,761,027</u>

Component Units

At August 31, 2012, Suffolk County Community College's investment balances were as follows:

<u>Investment by Type</u>	<u>Fair Value</u>
Corporate securities	\$ 11,822,581
Government obligations	4,778,636
Mutual funds	474,482
Total investments	<u>\$ 17,075,699</u>

B. Receivables

Receivables at December 31, 2012 were as follows:

	<u>Governmental Funds</u>					Total Governmental Receivables
	General	Police District	Capital	STASC	Other Governmental	
Receivables:						
Property tax	\$ 245,616,077	\$ -	\$ -	\$ -	\$ -	\$ 245,616,077
Sales tax	133,793,918	-	-	-	7,473,928	141,267,846
Other funds	107,768,372	21,413,562	38,763,081	221,912,564	191,845,772	581,703,351
Intergovernmental accounts	332,961,335	4,022,189	29,070,540	-	13,641,073	379,695,137
Other	29,815,378	507,247	-	-	6,052,881	36,375,506
Total receivables	<u>849,955,080</u>	<u>25,942,998</u>	<u>67,833,621</u>	<u>221,912,564</u>	<u>219,013,654</u>	<u>1,384,657,917</u>
Allowance for doubtful accounts	(14,438,079)	-	-	-	-	(14,438,079)
Receivables, net	<u>\$ 835,517,001</u>	<u>\$ 25,942,998</u>	<u>\$ 67,833,621</u>	<u>\$ 221,912,564</u>	<u>\$ 219,013,654</u>	<u>\$ 1,370,219,838</u>

(Continued)

SUFFOLK COUNTY
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	Enterprise Funds				
	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Total Enterprise Receivables
Receivables:					
Accounts	\$ -	\$ -	\$ -	\$ 10,008,476	\$ 10,008,476
Other	-	306,916	865,373	5,538,473	6,710,762
Total receivables	-	306,916	865,373	15,546,949	16,719,238
Allowance for doubtful accounts	-	-	-	(3,947,000)	(3,947,000)
Receivables, net	<u>\$ -</u>	<u>\$ 306,916</u>	<u>\$ 865,373</u>	<u>\$ 11,599,949</u>	<u>\$ 12,772,238</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)	\$ 210,340,240	\$ -
New York State Department of Health:		
Mental health and alcohol advances for County programs (general fund)	-	14,471,180
Federal and State government receivables (general fund)	20,228,174	-
Stop DWI (general and police district fund)	-	442,201
Hospital mortgages (general fund)	-	473,055
Total deferred/unearned revenue for governmental funds	<u>\$ 230,568,414</u>	<u>\$ 15,386,436</u>

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C. Capital Assets

Capital asset activity for the year ended December 31, 2012 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being				
Land	\$ 816,768,858	\$ 32,729,246	\$ -	\$ 849,498,104
Development rights	220,699,156	22,615,468	-	243,314,624
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	606,921,488	98,196,291	(164,556,701)	540,561,078
Total capital assets, not being depreciated	1,648,997,109	153,541,005	(164,556,701)	1,637,981,413
Capital assets, being depreciated:				
Buildings	640,942,710	84,559,583	(121,760)	725,380,533
Improvements other than buildings	49,279,973	1,793,607	-	51,073,580
Vehicles and equipment	313,813,787	13,913,226	(12,022,589)	315,704,424
Infrastructure	967,153,706	78,432,188	-	1,045,585,894
Total capital assets, being depreciated	1,971,190,176	178,698,604	(12,144,349)	2,137,744,431
Less accumulated depreciation for:				
Buildings	(376,546,960)	(11,706,880)	121,760	(388,132,080)
Improvements other than buildings	(21,695,524)	(1,744,048)	-	(23,439,572)
Vehicles and equipment	(186,050,598)	(22,006,761)	11,249,665	(196,807,694)
Infrastructure	(415,020,673)	(20,058,967)	-	(435,079,640)
Total accumulated depreciation	(999,313,755)	(55,516,656)	11,371,425	(1,043,458,986)
Total capital assets, being depreciated, net	971,876,421	123,181,948	(772,924)	1,094,285,445
Governmental activities capital	\$ 2,620,873,530	\$ 276,722,953	\$ (165,329,625)	\$ 2,732,266,858

(Continued)

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Notes to the Financial Statements
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	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 22,092,831	\$ -	\$ -	\$ 22,092,831
Construction in progress	15,114,230	899,932	(9,241,811)	6,772,351
Total capital assets, not being depreciated	37,207,061	899,932	(9,241,811)	28,865,182
Capital assets, being depreciated:				
Buildings	58,527,472	590,032	-	59,117,504
Improvements other than buildings	6,973,781	9,241,811	-	16,215,592
Vehicles and equipment	5,243,627	264,096	-	5,507,723
Total capital assets, being depreciated	70,744,880	10,095,939	-	80,840,819
Less accumulated depreciation for:				
Buildings	(30,401,916)	(1,853,785)	-	(32,255,701)
Improvements other than buildings	(1,859,544)	(385,614)	-	(2,245,158)
Vehicles and equipment	(3,747,325)	(377,886)	-	(4,125,211)
Total accumulated depreciation	(36,008,785)	(2,617,285)	-	(38,626,070)
Total capital assets, being depreciated, net	34,736,095	7,478,654	-	42,214,749
Business-type activities capital assets, net	<u>\$ 71,943,156</u>	<u>\$ 8,378,586</u>	<u>\$ (9,241,811)</u>	<u>\$ 71,079,931</u>

Depreciation expense and amortization for the year ended December 31, 2012 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	\$ 14,334,371
Economic assistance and opportunity	146,153
Health	1,799,037
Public safety	7,291,370
Culture and recreation	2,358,532
Home and community services	9,891,726
Transportation	14,728,728
Legislative	133,569
Judicial	4,833,170
Total depreciation expense-governmental activities	<u>\$ 55,516,656</u>
Business-type activities:	
Suffolk County Ball Park	\$ 457,056
Francis S. Gabreski Airport	437,249
John J. Foley Skilled Nursing Facility	1,722,980
Total depreciation expense-business-type activities	<u>\$ 2,617,285</u>

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Construction commitments

The County has a number of active construction project commitments at December 31, 2012. Active projects for which amounts spent as of December 31, 2012 exceed \$10,000,000 include 33 projects. The total spent as of December 31, 2012 for these projects amounts to approximately \$1.1 billion. Remaining commitments for these projects amount to approximately \$217 million.

Discretely presented component units

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 4,948,118	\$ -	\$ -	\$ 4,948,118
Construction in progress	949,100	1,865,351	-	2,814,451
Total capital assets, not being depreciated	5,897,218	1,865,351	-	7,762,569
Capital assets, being depreciated:				
Buildings	165,488,560	5,364,075	-	170,852,635
Improvements other than buildings	12,066,364	95,594	-	12,161,958
Vehicles and equipment	22,280,423	1,880,285	(157,888)	24,002,820
Infrastructure	6,412,773	1,250,591	-	7,663,364
Total capital assets, being depreciated	206,248,120	8,590,545	(157,888)	214,680,777
Less accumulated depreciation for:				
Buildings	(66,229,380)	(3,786,238)	-	(70,015,618)
Improvements other than buildings	(5,402,819)	(465,599)	-	(5,868,418)
Vehicles and equipment	(12,527,835)	(2,504,836)	155,632	(14,877,039)
Infrastructure	(1,802,945)	(315,889)	-	(2,118,834)
Total accumulated depreciation	(85,962,979)	(7,072,562)	155,632	(92,879,909)
Total capital assets, being depreciated, net	120,285,141	1,517,983	(2,256)	121,800,868
College capital assets, net	<u>\$126,182,359</u>	<u>\$ 3,383,334</u>	<u>\$ (2,256)</u>	<u>\$129,563,437</u>

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Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,058,342	\$ -	\$ -	\$ 2,058,342
Construction in progress	55,222	206,632	(261,854)	-
Total capital assets, not being depreciated	<u>2,113,564</u>	<u>206,632</u>	<u>(261,854)</u>	<u>2,058,342</u>
Capital assets, being depreciated:				
Building & leasehold improvements	12,288,887	26,311	-	12,315,198
Vehicles and equipment	<u>2,979,647</u>	<u>47,977</u>	<u>-</u>	<u>3,027,624</u>
Total capital assets, being depreciated	15,268,534	74,288	-	15,342,822
Less accumulated depreciation:	(6,887,156)	(366,392)	-	(7,253,548)
Total capital assets, being depreciated, net	<u>8,381,378</u>	<u>(292,104)</u>	<u>-</u>	<u>8,089,274</u>
OTB capital assets, net	<u><u>\$ 10,494,942</u></u>	<u><u>\$ (85,472)</u></u>	<u><u>\$ (261,854)</u></u>	<u><u>\$ 10,147,616</u></u>

Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Vehicles and equipment	\$ 58,345	\$ 7,432	\$ (15,059)	\$ 50,718
Total capital assets, being depreciated	<u>58,345</u>	<u>7,432</u>	<u>(15,059)</u>	<u>50,718</u>
Less accumulated depreciation for:				
Vehicles and equipment	(55,741)	(3,236)	15,059	(43,918)
Total accumulated depreciation	<u>(55,741)</u>	<u>(3,236)</u>	<u>15,059</u>	<u>(43,918)</u>
Total capital assets, being depreciated, net	<u>2,604</u>	<u>4,196</u>	<u>-</u>	<u>6,800</u>
IDA capital assets, net	<u><u>\$ 2,604</u></u>	<u><u>\$ 4,196</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,800</u></u>

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D. Payables and accrued liabilities

Payables and accrued liabilities at December 31, 2012, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	\$ 1,421,256	\$ 87,961,281	\$ 127,440,792	\$ 67,323,649	\$ 284,146,978
Police district	-	59,311,911	7,463,004	268,507	67,043,422
Capital	-	-	15,272,674	8,305,133	23,577,807
STASC	18,158	-	-	-	18,158
Other governmental	-	11,436,040	19,850,629	2,057,320	33,343,989
Total governmental activities	<u>\$ 1,439,414</u>	<u>\$ 158,709,232</u>	<u>\$ 170,027,099</u>	<u>\$ 77,954,609</u>	<u>\$ 408,130,354</u>
Business-type activities:					
Suffolk Health Plan	\$ -	\$ -	\$ -	\$ -	\$ -
Suffolk County Ball Park	-	-	270,695	-	270,695
Francis S. Grabeski Airport	-	84,858	277,015	-	361,873
John J. Foley Skilled Nursing Facility	-	266,209	3,732,457	119,512	4,118,178
Total business-type activities	<u>\$ -</u>	<u>\$ 351,067</u>	<u>\$ 4,280,167</u>	<u>\$ 119,512</u>	<u>\$ 4,750,746</u>

E. Interfund balances and transfers

The composition of interfund balances as of December 31, 2012 is as follows:

Due to general fund from:	
Police	\$ 8,131,195
Capital	10,308,408
Nonmajor gov't funds	52,725,542
Francis S. Gabreski Airport	1,962,844
John J. Foley Skilled Nursing Facility	24,414,375
Suffolk County Ball Park	22,319
Total due to general fund from other funds	<u>\$ 97,564,683</u>
Due to police fund from:	
General	\$ 20,394,641
Capital	3,063
Nonmajor gov't funds	1,015,858
Total due to police fund from other funds	<u>\$ 21,413,562</u>
Due to capital fund from:	
General	\$ 1,216,761
Police	10,982
Nonmajor Gov't Funds	37,535,338
Total due to capital fund from other funds	<u>\$ 38,763,081</u>

(Continued)

SUFFOLK COUNTY
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Due to STASC from:	
General	\$ 212,426,296
Police	7,386,568
Nonmajor gov't funds	191,557
Francis S. Gabreski Airport	417,814
John J. Foley Skilled Nursing Facility	1,490,329
Total due to STASC from other funds	<u>\$ 221,912,564</u>

Due to nonmajor governmental funds from:	
General	\$ 89,968,641
Police	33,920
Capital	11,451,508
Nonmajor gov't funds	89,325,723
Francis S. Gabreski Airport	1,065,905
John J. Foley Skilled Nursing Facility	75
Total due to nonmajor gov't funds from other funds	<u>\$ 191,845,772</u>

Due to John J. Foley Skilled Nursing Facility from:	
Nonmajor gov't funds	\$ 10,752
Total due to skilled nursing facility from other funds	<u>\$ 10,752</u>

Due to Francis S. Gabreski Airport from:	
General fund	\$ 43,469
Capital	589,035
Total due to airport from other funds	<u>\$ 632,504</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, with the exception of amounts reported as due to STASC. These interfund balances represent the deferral of revenues from the sale of Future Tobacco Settlement Revenues. The deferred revenues are being amortized to the maturity of the Tobacco Settlement Asset-Backed Bonds Series 2008 issued by STASC.

Individual fund transfers for the year ended December 31, 2012 were as follows:

Transfers to general fund from:	
Police fund	\$ 111,668,020
Capital fund	5,205,770
STASC	17,068,469
Nonmajor governmental funds	87,562,589
Suffolk Health Plan	18,188
Francis S. Gabreski Airport	188,249
John J. Foley Skilled Nursing Facility	7,687,728
Total transfers to general fund	<u>\$ 229,399,013</u>

Transfers to police fund from:	
Capital fund	\$ 3,063
STASC	163,966
Nonmajor governmental funds	1,015,857
Total transfers to police fund	<u>\$ 1,182,886</u>

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SUFFOLK COUNTY
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Transfers to capital fund from:	
Nonmajor governmental funds	\$ 22,743,561
Total transfers to capital fund	<u>\$ 22,743,561</u>
Transfers to nonmajor governmental funds from:	
General fund	\$ 13,006,118
Police fund	6,919,219
Capital fund	5,810,595
STASC	6,824
Nonmajor governmental funds	93,207,183
Francis S. Gabreski Airport	106,095
Total transfers to nonmajor governmental funds	<u>\$ 119,056,034</u>
Transfers to Francis S. Gabreski Airport from:	
General fund	\$ 976,137
STASC	14,884
Total transfers to Francis S. Gabreski Airport	<u>\$ 991,021</u>
Transfers to John J. Foley Skilled Nursing Facility from:	
General fund	\$ 4,112,527
STASC	33,082
Total transfers to John J. Foley Skilled Nursing Facility	<u>\$ 4,145,609</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. Sale of future tobacco settlement revenue

On March 1, 2012, the County entered into an agreement with STASC, a blended component unit (see Note I.A.), under which the County relinquished to STASC the remaining TSR's not previously pledged with the 2008 TSR purchase agreement. The County is receiving the benefit from the STASC lump-sum payment to a revocable trust of \$31,714,911 and a direct distribution to the County of \$2,500,000. The County has utilized the direct distribution to support current year expenditures and has revocably instructed the Trustee to utilize trust assets to service and extinguish specified general obligation debt of the County. The total TSR's sold, based on the projected payment schedule in the Master Settlement Agreement, adjusted for historical trends and a 4 percent consumption decline is estimated to be \$141,911,131 and approximates the planned authorization of debt service for STASC 2012 series bonds through 2037 less earnings on TSR's and debt service reserve. The estimated value of the TSR's sold, assuming a 3.5 percent interest rate at the time of the sale was \$92,184,344.

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G. 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, 2012:

<u>Years Ending December 31</u>	<u>Amount</u>
2013	\$ 19,998,722
2014	19,603,296
2015	17,719,076
2016	16,817,930
2017	16,364,108
2018-2022	62,934,596
2023-2027	33,810,517
Thereafter	12,442,209
Total	<u>\$ 199,690,454</u>

Rent expenditures for the year ended December 31, 2012 approximated \$22,676,224.

Capital Leases

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.

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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	Seventh Precinct
2013	\$ 492,900
2014	492,900
2015	492,900
2016	492,900
2017-2018	575,050
Total minimum lease payments	2,546,650
Less: Imputed interest	125,043
Present value of future minimum lease payments	\$ 2,421,607

Assets acquired from the aforementioned capital lease are recorded on the County's financial statements in the amount of \$5,112,000 which represents net book value as of December 31, 2012.

H. 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 \$2,712,986,612. During the year, general obligation bonds totaling \$114,301,736 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:

Purpose	Interest Rates	Amount
Governmental activities	0.50 - 9.0%	\$ 1,161,661,018
Governmental activities-refunding	2.75 - 6.0%	169,206,991
Business-type activities	2.50 - 5.5%	10,456,293
Business-type activities-refunding	3.00 - 5.0%	11,907,988
		\$ 1,353,232,290

As of December 31, 2012, approximately \$16,891 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

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principal payments on such debt through a mortgage financing agreement between the hospitals and the County. During 2012, the County paid \$9,627 in interest and principal on this debt and received reimbursements of \$210,036. The County has recorded receivable and related deferred revenue of \$473,052, which represents future principal payments to be received from the hospitals at December 31, 2012.

Additionally, \$12,903,733 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, \$9,460,548 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 December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2013	\$ 105,197,725	\$ 51,620,193	\$ 2,767,873	\$ 945,450
2014	103,683,377	46,800,832	2,558,870	833,301
2015	100,281,892	42,870,822	2,493,824	727,826
2016	100,369,245	39,001,958	2,488,202	611,614
2017	90,894,487	35,297,332	2,428,940	496,946
2018-2022	393,790,350	127,616,923	6,141,547	1,343,848
2023-2027	364,936,756	52,568,646	3,123,306	410,013
2028-2032	67,185,484	3,186,385	460,510	22,802
	<u>1,326,339,316</u>	<u>398,963,091</u>	<u>22,463,072</u>	<u>5,391,800</u>
Deferred charge on refunding:	(10,120,914)	-	(990,554)	-
Premium on refunding:	<u>14,649,607</u>	<u>-</u>	<u>891,763</u>	<u>-</u>
Total	<u>\$ 1,330,868,009</u>	<u>\$ 398,963,091</u>	<u>\$ 22,364,281</u>	<u>\$ 5,391,800</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 \$100,120,840. During the year, general obligation bonds totaling \$14,121,944 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 \$44,753,587 at August 31, 2012 and such serial bonds were issued with interest rates that ranged from 2.0 percent to 5.25 percent.

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Annual principal and interest requirements to service all College debt outstanding as of August 31, 2012 are as follows:

	General Obligations	Interest	Total
Year ending August 31:			
2013	\$ 4,024,684	\$ 1,787,330	\$ 5,812,014
2014	3,933,292	1,618,573	5,551,865
2015	3,968,033	1,448,878	5,416,911
2016	4,019,982	1,280,005	5,299,987
2017	4,060,524	1,110,426	5,170,950
2018-2022	15,187,008	3,339,466	18,526,474
2023-2027	8,185,822	988,796	9,174,618
2028-2030	1,374,242	64,772	1,439,014
	<u>44,753,587</u>	<u>\$ 11,638,246</u>	<u>\$ 56,391,833</u>
Less: Deferred Loss	(325,381)		
Plus: Unamortized Premium	394,181		
	<u>\$ 44,822,387</u>		

Advance refundings

On January 5, 2012, the County issued \$88,120,000 in general obligation refunding bonds (of which \$4,504,057 pertains to Suffolk County Community College, a discrete component unit) with an average interest rate of 4.35 percent to advance refund \$91,220,000 (of which \$4,883,212 pertains to Suffolk County Community College) of outstanding general obligation bonds with an average interest rate of 4.67 percent. The net proceeds of \$97,756,819 (after payment of \$488,437 in underwriting fees, insurance and other issuance costs) were used to purchase State and Local Government Series securities in the total amount of \$97,756,819. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the various refunded bonds. As a result, the various refunded bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net position.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$5,737,313 (exclusive of the portion related to Suffolk Community College). This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through 2023, using a method that approximates effective interest. The County completed the advance refunding to reduce its total debt service payments over the next 11 years by \$6,310,631 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$5,763,039.

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, 2012, \$87,540,000 of defeased bonds remains outstanding.

STASC Tobacco Settlement Asset-Backed Bonds

Tobacco Settlement Asset-Backed Bonds issued in 2008 (Series 2008 Bonds) and 2012 (Series 2012 Bonds) for the purchase of future rights to TSRs are secured by a pledge of revenues to be derived from TSR receipts after the deduction of the amounts necessary to pay all operating charges. Principal and interest paid on these bonds in 2012 totaled \$8,785,715. Interest on select Series 2008 Bonds and Series 2012 Bonds is excluded from gross income for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code.

Any additional pledged revenues received above the required debt service payments for the Series 2008 Bonds are used to turbo redeem the outstanding bonds. Any additional pledged revenues received above the required debt service payments for the Series 2012 Bonds are transferred to the 2012 Residual Trust. The STASC received sufficient TSRs to make the required debt service payment of \$7,515,569 and a Turbo Principal Payment of \$95,000 against its Series 2008 Bonds during 2012.

For the Series 2008 Bonds, pledged revenues consist of a portion of the TSRs equal to 36 percent of the annual payments through December 31, 2012, and 75 percent thereafter and like percentages of any lump sum payment made in lieu of such annual payments. Pledged revenue received in 2012 amounted to \$6,753,167, or 89 percent of total principal and interest payments made on the 2008 Series Bonds during the year.

For the Series 2012 Bonds, pledged revenues consist of a portion of the TSRs equal to 64 percent of TSRs through December 31, 2012, 25 percent of TSRs received thereafter, 100 percent of TSRs representing amounts withheld or deposited in the Disputed Payments Account under the MSA before August 21, 2008, regardless of when such amounts are received, and 100 percent of all TSRs paid to STASC after all amounts due under the 2008 indenture have been paid, or otherwise provided for.

Payments with respect to the Series 2008 Bonds and Series 2012 Bonds are dependent upon receipt of TSRs. The Series 2008 Bonds are special obligations of the STASC payable solely from the pledged revenues, the 2008 Liquidity Reserve Account, and other funds and accounts under the 2008 indenture. The Series 2012 Bonds are special obligations of the STASC payable solely from the pledged revenues, the 2012 Liquidity Reserve Account, and other funds and accounts under the 2012 Indenture. The STASC has no other assets available for the payment of the Series 2008 Bonds and Series 2012 Bonds.

The amount of TSRs received is dependent on many factors, including future domestic cigarette consumption, the financial capability of the Participating Manufacturers (the "PMs"), litigation affecting the MSA and related legislation, enforcement of state legislation related to the MSA and the tobacco industry. Payments by the PMs under the MSA are subject to certain adjustments which may be material.

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Bonds outstanding at December 31, 2012, are as follows:

Description	Original Date Issued	Original Amount	Interest Rate	Maturity Date	Amount Outstanding
2008A	08/21/08	\$ 9,765,000	4.000 - 5.000%	6/1/12-6/1/18	\$ 5,815,000
2008B (2028)	08/21/08	40,045,000	5.375%	6/1/2028	37,525,000
2008B (2048)	08/21/08	62,295,000	6.000%	6/1/2048	62,295,000
2008C	08/21/08	107,671,781	6.625%	6/1/2044	107,671,781
2008D	08/21/08	13,375,082	8.000%	6/1/2048	13,375,082
2012A	03/29/12	3,740,000	1.830 - 3.320%	6/1/13-6/1/16	3,740,000
2012B	03/29/12	34,635,000	4.000 - 5.000%	6/1/16-6/1/37	34,635,000
				Total	<u>\$ 265,056,863</u>

The following table summarizes the STASC's estimated future debt service requirements as of December 31, 2012 based on future projected TSRs:

	Principal	Interest	Total Principal and Interest
2013	\$ 1,330,000	\$ 17,242,234	\$ 18,572,234
2014	1,485,000	17,204,766	18,689,766
2015	1,650,000	17,153,729	18,803,729
2016	1,865,000	17,085,259	18,950,259
2017	1,910,000	17,003,575	18,913,575
2018-2022	10,315,000	83,328,375	93,643,375
2023-2027	8,685,000	81,326,363	90,011,363
2028-2032	46,040,000	70,100,766	116,140,766
2033-2037	8,435,000	66,937,637	75,372,637
2038-2042	-	65,823,719	65,823,719
2043-2047	107,671,781	67,452,285	175,124,066
2048	75,670,082	291,503,028	367,173,110
	<u>265,056,863</u>	<u>\$ 812,161,736</u>	<u>\$ 1,077,218,599</u>
Accreted Interest	40,081,024		
Premiums	704,191		
Unamortized Discount	(3,458,065)		
Total	<u>\$ 302,384,013</u>		

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Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2012 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	\$ 1,198,073,217	\$ 113,914,138	\$ 150,326,337	\$ 1,161,661,018	\$ 79,196,186
Advanced refunding debt	116,538,137	82,763,747	34,623,586	164,678,298	26,584,475
Plus (minus) deferred amounts					
For unamortized Premium or					
Discounts on refundings	1,897,385	8,663,596	6,032,288	4,528,693	(582,936)
STASC bonds	228,221,863	38,375,000	1,540,000	265,056,863	1,330,000
Plus accreted interest	30,419,497	9,661,527	-	40,081,024	-
Plus premium	-	725,822	21,631	704,191	28,841
Less unamortized deferred discount	3,613,760	-	155,695	3,458,065	155,695
Total bonds payable	<u>1,571,536,339</u>	<u>254,103,830</u>	<u>192,388,147</u>	<u>1,633,252,022</u>	<u>106,400,871</u>
Compensated absences	414,990,369	12,976,337	30,036,840	397,929,866	23,317,287
Claims and judgements	626,988,239	70,521,958	33,498,426	664,011,771	37,251,738
Other postemployment					
benefits other than pensions	1,397,940,000	386,500,000	103,630,000	1,680,810,000	-
Capital leases	2,862,110	-	440,503	2,421,607	449,394
Due to NYS retirement system	<u>19,080,350</u>	<u>45,702,894</u>	<u>2,470,993</u>	<u>62,312,251</u>	<u>8,035,838</u>
Governmental activities					
Long-term liabilities	<u>\$ 4,033,397,407</u>	<u>\$ 769,805,019</u>	<u>\$ 362,464,909</u>	<u>\$ 4,440,737,517</u>	<u>\$ 175,455,128</u>
Business-type activities					
Bonds payable:					
Francis S. Gabreski Airport	\$ 7,907,901	\$ 1,040,702	\$ 1,083,329	\$ 7,865,274	\$ 474,553
John J. Foley Skilled					
Nursing Facility	14,898,645	422,353	2,417,265	12,903,733	2,006,794
Suffolk County Ball Park	<u>1,896,886</u>	<u>-</u>	<u>301,612</u>	<u>1,595,274</u>	<u>286,525</u>
Total bonds payable	<u>24,703,432</u>	<u>1,463,055</u>	<u>3,802,206</u>	<u>22,364,281</u>	<u>2,767,872</u>
Compensated absences	1,716,109	163,983	400,695	1,479,397	86,250
Other postemployment					
benefits other than pensions	<u>33,710,000</u>	<u>8,820,000</u>	<u>2,470,000</u>	<u>40,060,000</u>	<u>-</u>
Business-type activities					
Long-term liabilities	<u>\$ 60,129,541</u>	<u>\$ 10,447,038</u>	<u>\$ 6,672,901</u>	<u>\$ 63,903,678</u>	<u>\$ 2,854,122</u>

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Notes to the Financial Statements
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Component units	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
County general obligation bonds (Comm. College)	\$ 42,167,169	\$ 14,121,944	\$ 11,466,726	\$ 44,822,387	\$ 4,024,684
Total bonds payable	42,167,169	14,121,944	11,466,726	44,822,387	4,024,684
Compensated absences	29,006,326	349,604	104,934	29,250,996	2,708,299
Other postemployment benefits other than pensions	133,988,746	49,000,800	17,991,355	164,998,191	-
Mortgage Payable	5,605,233	-	172,571	5,432,662	309,714
Due to NYS Retirement Sytem	2,957,345	1,297,739	-	4,255,084	3,622,146
Other long-term debt	-	189,456	-	189,456	-
Component units Long-term liabilities	<u>\$ 213,724,819</u>	<u>\$ 64,959,543</u>	<u>\$ 29,735,586</u>	<u>\$ 248,948,776</u>	<u>\$ 10,664,843</u>

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, pension obligations and other postemployment benefit obligations.

I. Short-term debt

Short-term debt activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Issued	Redeemed	Ending Balance
Tax anticipation notes	\$ 300,000,000	\$ 510,000,000	\$ 400,000,000	\$ 410,000,000
Delinquent tax anticipation notes	120,000,000	105,000,000	120,000,000	105,000,000
Revenue anticipation notes	-	85,000,000	-	85,000,000
Public improvement bond anticipation notes	5,126,000	3,500,000	5,126,000	3,500,000
Governmental activities short-term debt	<u>\$ 425,126,000</u>	<u>\$ 703,500,000</u>	<u>\$ 525,126,000</u>	<u>\$ 603,500,000</u>

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).

Revenue anticipation notes were issued during 2012 in anticipation of 2012 Federal and State aid revenue receipts.

Public improvement bond anticipation notes were issued by Suffolk County to provide financing for numerous capital projects.

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

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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 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 coverage's 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 12/31/2011	Year ended 12/31/2012
Unpaid claims, beginning of fiscal year	\$ 612,271,069	\$ 626,988,239
Incurred claims (including IBNRs)	55,928,735	56,898,761
Changes in the estimate for claims of prior years	(206,515)	13,623,197
Claim payments	(41,005,050)	(33,498,426)
Unpaid claims, end of fiscal year	<u>\$ 626,988,239</u>	<u>\$ 664,011,771</u>

B. Subsequent events

On April 9, 2013, New York State on behalf of Suffolk County placed \$15,502,077 with an escrow agent to defease \$14,495,459 of outstanding bonds previously issued to finance the John J. Foley Skilled Nursing Facility in connection with the receipt of a New York State Grant. Suffolk County contributed \$212,402 to the escrow account to defease County bonds unrelated to Foley. The remaining grant funding held by the escrow agent in the amount of \$1,006,618 was remitted on April 10, 2013 to the County to reimburse the County for a portion of the debt service related to the Foley bonds which was previously paid by the County.

On May 2, 2013, the County issued \$115,000,000 Revenue Anticipation Notes (RAN) and \$37,000,000 Bond Anticipation Notes (BAN). The RANS were issued in anticipation of the receipt of certain revenues expected to be received by the County from State aid and Federal aid. The interest rate on the RANs is 2 percent and mature on March 27, 2014. The BANs

were issued to finance the cost of an arbitration award ordered by the State of New York Public Employment Relations Board in favor of the Suffolk County Correction Officers Association, Inc.

On June 18, 2013, Suffolk County issued \$62,320,000 Public Improvement Serial Bonds. The proceeds will be used to provide additional original or original project financing for numerous public improvement projects. The interest rates on the bonds range from 3.25 to 4.00 percent. Bonds mature in varying amounts on June 15 of years 2014 through 2033.

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.

D. Other postemployment benefits

The County provides post-employment health benefits for all of its employees through a single employer defined benefit healthcare plan. Effective January 1, 2007 the County adopted the accounting provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes guidelines for reporting costs associated with “other postemployment benefits” (OPEB). OPEB costs are actuarially calculated based on plan benefits (other than pensions), that current and retired employees have accrued as a result of their respective years of employment service.

Plan description. The County’s post-employment retirement healthcare benefit plan provides health benefits to all retired Suffolk County employees, their spouses, and some eligible dependents. The Plan is a comprehensive health benefits plan which pays for hospital services, doctor expenses and other medical related necessities which include prescription drugs, and mental health/substance abuse services, subject to provisions and limitations. The County administers the Plan through its Labor/Management Committee and Employee Benefits Unit and has the authority to establish and amend the benefits provisions offered. The Plan is not a separate entity or trust and does not issue stand alone financial statements.

Funding policy. Retiree health care coverage is non-contributory. The County reimburses eligible employees and spouses for the monthly Part B premium (\$96.40 per month for 2012). Eligible spouses who already receive Part B reimbursement from another employer are not eligible for the County’s reimbursement. The County contributes 100 percent of the cost of retirees healthcare benefit on a pay-as-you-go basis, which amounted to \$106.10 million for 2012.

Annual OPEB cost and net OPEB obligation. The County’s annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2012

actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of thirty years. The County's 2012 OPEB obligation does not reflect any estimated or actual adjustments as a result of the Federal Affordable Care Act which was signed into law on March 23, 2010.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan and changes in the County's net OPEB obligation to the Plan (dollar amounts in millions):

Annual Required Contribution	\$	418.79
Contributions Made		106.10
Increase in net OPEB		312.69
Interest on net OPEB obligation		64.42
Adjustment to annual required contribution		(87.89)
Net OPEB obligation - beginning of year		1,431.65
Net OPEB obligation - end of year	\$	1,720.87

The County's annual OPEB cost, the percentage of annual OPEB cost, contributed to the Plan, and the net OPEB obligation for 2010, 2011, and 2012 were as follows (dollar amounts in millions):

Fiscal Year <u>Ended</u>	Annual <u>OPEB Cost</u>	Percentage of Annual OPEB <u>Cost Contributed</u>	Net OPEB <u>Obligation</u>
12/31/2010	\$344.80	25.0%	\$1,149.24
12/31/2011	\$379.61	25.6%	\$1,431.65
12/31/2012	\$395.32	26.8%	\$1,720.87

Funded status and funding progress. As of December 31, 2012, actuarial accrued liability for benefits was \$4.651 billion and was equal to the unfunded actuarial accrued liability (UAAL). The covered payroll (annual payroll of active employees covered by the Plan) was \$878.99 million and the ratio of UAAL to the covered payroll was 529 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far in the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2012, actuarial valuation, the projected unit credit method was used. The actuarial assumptions include an inflation rate of 3.0 percent, a 4.5 percent discount rate and an annual healthcare cost trend rate of 9.00 percent for medical and prescription drugs grading down to a rate of 4.5 after nine years. The UAAL is being amortized as a level dollar amount over thirty years based on an open group.

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, 110 State Street, Albany, NY 12244-0001

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. Effective April 1, 2012, new members will be in Tier 6 of the retirement plan. These employees will be required to contribute three percent of their gross salary from April 1, 2012 through March 31, 2013. Starting April 1, 2013, the contribution rates are based on annual wage categories. Tier 6 limits the amount of overtime that is reported to the Retirement System and used in the final average salary calculation. Under the authority of the NYSRSSL, the State Comptroller

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2012

shall certify annually the rates, expressed as proportions of contributions, required to be made by employers to the pension accumulation fund. The required contribution rate is determined on an actuarial basis.

The County's Annual Pension Cost (APC), percentage of APC contributed, and Net Pension Asset (NPA) for the ERS and PFRS, on an accrual basis for the current year and each of the two preceding years were as follows (dollars in thousands):

ERS			
Fiscal Year Ending December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Asset (NPA)
2012	\$ 60,407	100%	\$ -
2011	55,663	100%	-
2010	51,775	100%	-
PFRS			
Fiscal Year Ending December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Asset (NPA)
2012	\$ 72,033	100%	\$ -
2011	69,670	100%	-
2010	56,613	100%	-

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.

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. The County has established and funded a retirement contribution reserve fund. At December 31, 2012 the fund balance of the retirement contribution reserve fund was \$102.

On August 11, 2010, the Employer Contribution Stabilization Program (Part TT of Chapter 57, Laws of 2010) was signed into law by the New York State Legislature. This program provided municipalities with the option to amortize a portion of their annual pension cost over a period of ten years at an annual interest rate of five percent. The County has chosen to amortize \$48,364,356 of the Employee Retirement System invoice and \$12,356,616 of the

Police and Fire Retirement System invoice for the period April 1, 2012 through March 31, 2013.

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 2012, 2011, and 2010 were \$4,623,000, \$3,776,000, and \$2,857,000, respectively, and were equal to the required contributions for each year.

New York State Teachers' Retirement System (TRS)

Plan description. The TRS is a cost sharing multiple-employer defined contribution pension plan. TRS provides retirement, disability, and death benefits to plan members. Obligations of employers and employees to contribute and benefits to employees are governed by New York State Retirement and Social Security Law. TRS issues a publicly available financial report that includes financial statements and required supplementary information. This 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 is non-contributory except for employees in tiers 3 and 4 who contribute 3.5 percent without regard to their years of service. Pursuant to Article 11 of Education Law, contribution rates are established annually for TRS by the New York State Teachers' Retirement Board. The College's contributions to TRS for 2012, 2011 and 2010 were \$3,142,000, \$2,129,000, and \$1,377,000, respectively, and were equal to the required contributions for each year.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2012

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

Plan description. The TIAA-CREF is a privately operated contribution retirement plan which provides benefits to certain employees of the College. TIAA-CREF issues publicly available financial reports that include financial statements and required supplementary information. This report may be obtained by writing to the Teachers' Insurance and Annuity Association – College Retirement Equities Fund, 730 Third Avenue, New York, NY 10017.

Funding policy. Under the plan, the College is required to make contributions based on gross salaries of the participants. Certain participants are also required to make a participating contribution. The College's contributions to TIAA-CREF for 2012, 2011, and 2010 were \$5,169,000, \$5,297,000, and \$4,698,000, 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 2012, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	\$ 11,492,138
Suffolk County Police Benevolent Association Benefit Fund	4,122,681
Suffolk County Police Benevolent Association Legal Fund	100
Suffolk County Police Superior Officers Association Benefit Fund	128,852
Total	<u>\$ 15,743,771</u>

REQUIRED SUPPLEMENTARY INFORMATION

SUFFOLK COUNTY, NEW YORK

Schedule of Funding Progress

Post-Employment Retirement Healthcare Benefit Plan
(In Millions)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Level Dollar (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Accrued Percentage of Covered Payroll (b-a)/c
December 31, 2010	-	\$3,944.17	\$3,944.17	0%	\$903.29	437%
December 31, 2011	-	\$4,414.16	\$4,414.16	0%	\$853.39	517%
December 31, 2012	-	\$4,650.62	\$4,650.62	0%	\$878.99	529%

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 Tax Certiorari Fund is used to account for the repayment of 1996 Series D Bonds which were issued to pay Brookhaven Town's share of the LILCO certiorari related to the Shoreham Nuclear Power Plant. Pursuant to an inter-municipal agreement between the County and the Town of Brookhaven, as authorized by the Suffolk Tax Act, the Town is responsible to the County for the payment of all costs on the Series D Bonds.

The Public Safety E-911 Communications System Fund is used to account for the revenues and expenditures relative to the installation of Suffolk County's E-911 Emergency Communication System. County Law of New York State, Article 6 authorized the establishment of a surcharge to be used solely by the County to cover the cost of providing a 911 emergency telephone system.

The County Road Fund was established pursuant to Section 114 of the New York State Highway Law and accounts for the revenues received from the New York State Department of Transportation. The General Fund incurs actual expenditures for the salaries and expenses of the Commissioner of the Department of Public Works and his office, the maintenance of County roads and bridges, snow removal and construction, and reconstruction of County roads, which are reimbursed by the County Road Fund.

The Handicapped Parking Education Fund is used to account for payments received from a mandatory surcharge by the State of New York for certain violations relating to handicapped parking. Pursuant to section 1203-g of the Laws of New York State, revenues may only be used for the following purposes: education, advocacy, increased awareness of handicapped parking laws and disability awareness programs for local law enforcement agencies.

The MTA Payroll Tax Fund accounts for the receipt and distribution of property tax revenues collected to pay the New York State mandated MTA payroll tax.

The Electrical Authority Fund* was created pursuant to Article 14-A of the New York State General Municipal Law. This 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 was established as a separate taxing jurisdiction to account for the County's share of expenses incurred in the operation of the State run Unified Court System.

* No activity is budgeted for fiscal 2012. Therefore, no budget to actual schedule is presented.

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

The Hotel and Motel Tax Culture and History Fund accounts for revenues received from the County's tax, authorized by New York State Tax Law §1202. As provided for in the Tax Law, such tax receipts are only expended for the purpose 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 sewer funds derive revenues from sewer district property tax collections and user fees which are regulated by section 271 and 266 of New York State Law and County Law, respectively. For GAAP reporting purposes, the Southwest Assessment Stabilization Reserve Fund has been reclassified into the Southwest Sewer District Fund. The Southwest Assessment Stabilization Reserve Fund provides funds that can be transferred to the Southwest Sewer District for design, construction and operation of the waste management facility.

The Workforce Investment Revenue Fund is used to administer Federal and State funded job training programs. The goal of these programs 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 NYS Affordable Housing Corporation Fund* is used to account for state grants through the Affordable Home Ownership Development Program. The grants are used to provide permanent financing for new construction, rehabilitation or acquisition, and improvement of certain homes approved through the Program.

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. For GAAP reporting purposes, the Community Development Administration Fund and the Guaranteed Loan Program Fund have been reclassified into the Community Development Fund. These funds administer and oversee the operations and accounting of the Community Development Block Grant, the Emergency Shelter Grant, the Home Investment Partnership Grant, and the Guaranteed Loan Program.

The Home Investment Partnership Fund* administers federal grant activity for down payments for income eligible clients as well as new construction and rehabilitation for not-for-profit organizations.

The 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.

* No activity is budgeted for fiscal 2012. Therefore, no budget to actual schedule is presented.

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

The Neighborhood Stabilization Fund* administers grant activity for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.

The Homeless Prevention Fund* is used to account for a federal grant received from the Department of Housing and Urban Development. The grant is used to prevent individuals and families from becoming homeless or help those who are experiencing homelessness to be quickly re-housed and stabilized.

The NYS Neighborhood Revitalization Program Fund* is funded by a New York State grant under Title III of Division B of the Housing and Economic Recovery Act of 2008. The grant is used for the redevelopment of abandoned and foreclosed homes within the County.

The Medicaid Compliance Fund is used to administer federal and state aid to the Department of Social Services who is responsible for the determination of eligibility to the Medicaid Program of New York State.

The Water Quality Protection Reserve Fund* disperses a portion of ¼ percent of sales tax revenues for the County's operation of certain ground water protection programs including toxic waste cleanup and purchase of open-space land, pursuant to New York State Tax Law §1210-A. For GAAP reporting purposes, the Environmental Trust Fund and the Assessment Stabilization Reserve Fund have been reclassified into the Water Quality Protection Reserve Fund. These reserve funds are funded by a portion of ¼ percent of sales tax revenues for use in future years to stabilize certain sewer district tax rates and to preserve water resources, landfill gapping and acquire other environmental properties.

The Suffolk County Water Protection Fund receives ¼ percent of sales tax revenues and distributes these revenues to other funds for the purpose of providing funding for sewer district tax rate stabilization, environmental protection, and property tax mitigation as per New York State Tax Law §1210-A. Tax revenue remaining in this fund is restricted for environmental protection.

The 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 is budgeted for fiscal 2012. Therefore, no budget to actual schedule is 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 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, 2012

Special Revenue Funds						
	Tax Certiorari	Public Safety Communications System E-911	County Road	Handicapped Parking Education	MTA Payroll Tax	Totals to page 112
Assets						
Cash and cash equivalents	\$ 451	\$ 848	\$ 6,131	\$ 622,673	\$ 5,890	\$ 635,993
Investments	-	196,617	-	-	-	196,617
Due from:						
New York State and federal sources:						
Programs of assistance	-	-	-	-	-	-
Grants-in-aid	-	847,689	-	-	-	847,689
Sales tax	-	-	-	-	-	-
Other funds	5,988,150	116,707	6,453,964	4,025	1,019,591	13,582,437
Other receivables	-	1,192,039	635,918	840	3	1,828,800
Total assets	<u>\$ 5,988,601</u>	<u>\$ 2,353,900</u>	<u>\$ 7,096,013</u>	<u>\$ 627,538</u>	<u>\$ 1,025,484</u>	<u>\$ 17,091,536</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	\$ -	\$ 2,874,620	\$ 3,164,852	\$ -	\$ -	\$ 6,039,472
Contract retainage payable	-	-	-	-	-	-
Due to other funds	-	1,352,674	3,960,424	-	1,015,858	6,328,956
Total liabilities	<u>-</u>	<u>4,227,294</u>	<u>7,125,276</u>	<u>-</u>	<u>1,015,858</u>	<u>12,368,428</u>
Fund balances (deficits):						
Restricted for:						
General government support	-	-	-	-	9,626	9,626
Public safety	-	-	-	627,538	-	627,538
Home and community services	-	-	-	-	-	-
Debt service	5,988,601	196,617	-	-	-	6,185,218
Environmental protection	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	-
Unassigned	-	(2,070,011)	(29,263)	-	-	(2,099,274)
Total fund balances (deficits)	<u>5,988,601</u>	<u>(1,873,394)</u>	<u>(29,263)</u>	<u>627,538</u>	<u>9,626</u>	<u>4,723,108</u>
Total liabilities and fund balances	<u>\$ 5,988,601</u>	<u>\$ 2,353,900</u>	<u>\$ 7,096,013</u>	<u>\$ 627,538</u>	<u>\$ 1,025,484</u>	<u>\$ 17,091,536</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2012

Special Revenue Funds

	Totals from page 111	Electrical Authority	District Court	Hotel Motel Tax Culture and History	Sewer District #1	Sewer District #2	Totals to page 113
Assets							
Cash and cash equivalents	\$ 635,993	\$ 1,101,979	\$ 449,988	\$ 2,786,402	\$ 9,360	\$ 111,214	\$ 5,094,936
Investments	196,617	-	-	-	-	-	196,617
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	847,689	-	48,644	-	-	-	896,333
Sales tax	-	-	-	-	-	-	-
Other funds	13,582,437	-	2,715,263	-	1,523,404	640,809	18,461,913
Other receivables	1,828,800	-	200,017	42,626	-	-	2,071,443
Total assets	\$ 17,091,536	\$ 1,101,979	\$ 3,413,912	\$ 2,829,028	\$ 1,532,764	\$ 752,023	\$ 26,721,242
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 6,039,472	\$ 174,658	\$ 93,315	\$ 1,252,608	\$ 154,897	\$ 44,506	\$ 7,759,456
Contract retainage payable	-	-	-	6,250	-	-	6,250
Due to other funds	6,328,956	971,087	126	30,763	922,563	644,576	8,898,071
Total liabilities	12,368,428	1,145,745	93,441	1,289,621	1,077,460	689,082	16,663,777
Fund balances (deficits):							
Restricted for:							
General government support	9,626	-	3,320,471	-	-	-	3,330,097
Public safety	-	-	-	-	-	-	-
Home and community services	627,538	-	-	-	455,304	62,941	1,145,783
Debt service	6,185,218	-	-	-	-	-	6,185,218
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	1,539,407	-	-	1,539,407
Unassigned	(2,099,274)	(43,766)	-	-	-	-	(2,143,040)
Total fund balances (deficits)	4,723,108	(43,766)	3,320,471	1,539,407	455,304	62,941	10,057,465
Total liabilities and fund balances	\$ 17,091,536	\$ 1,101,979	\$ 3,413,912	\$ 2,829,028	\$ 1,532,764	\$ 752,023	\$ 26,721,242

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2012

Special Revenue Funds

	Totals from page 112	Sewer District #3	Sewer District #5	Sewer District #6	Sewer District #7	Sewer District #8	Totals to page 114
Assets							
Cash and cash equivalents	\$ 5,094,936	\$ 1,434,083	\$ -	\$ 107,633	\$ -	\$ 1	\$ 6,636,655
Investments	196,617	-	-	-	-	-	196,617
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	896,333	33,542	-	2,224	3,211	-	935,310
Sales tax	-	-	-	-	-	-	-
Other funds	18,461,913	71,244,098	3,077,320	1,132,575	5,994,912	119,119	100,029,937
Other receivables	2,071,443	494,435	-	7,770	-	-	2,573,648
Total assets	<u>\$ 26,721,242</u>	<u>\$ 73,206,158</u>	<u>\$ 3,077,321</u>	<u>\$ 1,250,202</u>	<u>\$ 5,998,124</u>	<u>\$ 119,120</u>	<u>\$ 110,372,167</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 7,759,456	\$ 5,623,943	\$ 137,201	\$ 31,569	\$ 210,529	\$ 5,129	\$ 13,767,827
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	8,898,071	59,159,805	2,755,734	1,401,412	5,342,807	73,708	77,631,537
Total liabilities	<u>16,663,777</u>	<u>64,783,748</u>	<u>2,892,935</u>	<u>1,432,981</u>	<u>5,553,336</u>	<u>78,837</u>	<u>91,405,614</u>
Fund balances (deficits):							
Restricted for:							
General government support	3,330,097	-	-	-	-	-	3,330,097
Public safety	-	-	-	-	-	-	-
Home and community services	1,145,783	8,422,410	184,386	-	444,788	40,283	10,237,650
Debt service	6,185,218	-	-	-	-	-	6,185,218
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,539,407	-	-	-	-	-	1,539,407
Unassigned	<u>(2,143,040)</u>	<u>-</u>	<u>-</u>	<u>(182,779)</u>	<u>-</u>	<u>-</u>	<u>(2,325,819)</u>
Total fund balances (deficits)	<u>10,057,465</u>	<u>8,422,410</u>	<u>184,386</u>	<u>(182,779)</u>	<u>444,788</u>	<u>40,283</u>	<u>18,966,553</u>
Total liabilities and fund balances	<u>\$ 26,721,242</u>	<u>\$ 73,206,158</u>	<u>\$ 3,077,321</u>	<u>\$ 1,250,202</u>	<u>\$ 5,998,124</u>	<u>\$ 119,120</u>	<u>\$ 110,372,167</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2012

Special Revenue Funds

	Totals from page 113	Sewer District #9	Sewer District #10	Sewer District #11	Sewer District #12	Sewer District #13	Totals to page 115
Assets							
Cash and cash equivalents	\$ 6,636,655	\$ 471,431	\$ 502	\$ 1	\$ 236,514	\$ 465,305	\$ 7,810,408
Investments	196,617	-	-	-	-	-	196,617
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	935,310	-	20,089	5,601	14	-	961,014
Sales tax	-	-	-	-	-	-	-
Other funds	100,029,937	306,801	2,083,732	10,243,361	776,037	2,835,321	116,275,189
Other receivables	2,573,648	-	-	-	-	576,880	3,150,528
Total assets	<u>\$ 110,372,167</u>	<u>\$ 778,232</u>	<u>\$ 2,104,323</u>	<u>\$ 10,248,963</u>	<u>\$ 1,012,565</u>	<u>\$ 3,877,506</u>	<u>\$ 128,393,756</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 13,767,827	\$ 60,102	\$ 78,271	\$ 334,761	\$ 32,607	\$ 23,469	\$ 14,297,037
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	77,631,537	564,566	1,494,177	9,509,958	768,734	-	89,968,972
Total liabilities	<u>91,405,614</u>	<u>624,668</u>	<u>1,572,448</u>	<u>9,844,719</u>	<u>801,341</u>	<u>23,469</u>	<u>104,272,259</u>
Fund balances (deficits):							
Restricted for:							
General government support	3,330,097	-	-	-	-	-	3,330,097
Public safety	-	-	-	-	-	-	-
Home and community services	10,237,650	153,564	531,875	404,244	211,224	3,854,037	15,392,594
Debt service	6,185,218	-	-	-	-	-	6,185,218
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,539,407	-	-	-	-	-	1,539,407
Unassigned	(2,325,819)	-	-	-	-	-	(2,325,819)
Total fund balances (deficits)	<u>18,966,553</u>	<u>153,564</u>	<u>531,875</u>	<u>404,244</u>	<u>211,224</u>	<u>3,854,037</u>	<u>24,121,497</u>
Total liabilities and fund balances	<u>\$ 110,372,167</u>	<u>\$ 778,232</u>	<u>\$ 2,104,323</u>	<u>\$ 10,248,963</u>	<u>\$ 1,012,565</u>	<u>\$ 3,877,506</u>	<u>\$ 128,393,756</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2012

Special Revenue Funds

	Totals from page 114	Sewer District #14	Sewer District #15	Sewer District #18	Sewer District #19	Sewer District #20	Totals to page 116
Assets							
Cash and cash equivalents	\$ 7,810,408	\$ 833,326	\$ 258,865	\$ 502	\$ 72,870	\$ 128,509	\$ 9,104,480
Investments	196,617	-	-	-	-	-	196,617
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	961,014	796	-	-	-	-	961,810
Sales tax	-	-	-	-	-	-	-
Other funds	116,275,189	501,418	421,655	1,826,262	6,525	944,237	119,975,286
Other receivables	3,150,528	-	-	-	-	-	3,150,528
Total assets	\$ 128,393,756	\$ 1,335,540	\$ 680,520	\$ 1,826,764	\$ 79,395	\$ 1,072,746	\$ 133,388,721
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 14,297,037	\$ 135,023	\$ 23,610	\$ 166,771	\$ 14,554	\$ 50,973	\$ 14,687,968
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	89,968,972	872,754	423,073	1,319,290	33,300	692,754	93,310,143
Total liabilities	104,272,259	1,007,777	446,683	1,486,061	47,854	743,727	108,004,361
Fund balances (deficits):							
Restricted for:							
General government support	3,330,097	-	-	-	-	-	3,330,097
Public safety	-	-	-	-	-	-	-
Home and community services	15,392,594	327,763	233,837	340,703	31,541	329,019	16,655,457
Debt service	6,185,218	-	-	-	-	-	6,185,218
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,539,407	-	-	-	-	-	1,539,407
Unassigned	(2,325,819)	-	-	-	-	-	(2,325,819)
Total fund balances (deficits)	24,121,497	327,763	233,837	340,703	31,541	329,019	25,384,360
Total liabilities and fund balances	\$ 128,393,756	\$ 1,335,540	\$ 680,520	\$ 1,826,764	\$ 79,395	\$ 1,072,746	\$ 133,388,721

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2012

Special Revenue Funds

	Totals from page 115	Sewer District #21	Sewer District #22	Sewer District #23	Sewer District #28	Workforce Investment Revenue	Totals to page 117
Assets							
Cash and cash equivalents	\$ 9,104,480	\$ 560,101	\$ 552,301	\$ 128,053	\$ 477,058	\$ 575,673	\$ 11,397,666
Investments	196,617	-	-	-	-	-	196,617
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	961,810	-	365	-	-	1,740,076	2,702,251
Sales tax	-	-	-	-	-	-	-
Other funds	119,975,286	1,005,111	288,553	90,624	22,143	765,237	122,146,954
Other receivables	3,150,528	1,721,014	-	-	-	199,139	5,070,681
Total assets	<u>\$ 133,388,721</u>	<u>\$ 3,286,226</u>	<u>\$ 841,219</u>	<u>\$ 218,677</u>	<u>\$ 499,201</u>	<u>\$ 3,280,125</u>	<u>\$ 141,514,169</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 14,687,968	\$ 51,593	\$ 71,947	\$ 5,452	\$ 17,617	\$ 1,595,972	\$ 16,430,549
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	93,310,143	432,692	546,900	90,315	398,438	2,467,679	97,246,167
Total liabilities	<u>108,004,361</u>	<u>484,285</u>	<u>618,847</u>	<u>95,767</u>	<u>416,055</u>	<u>4,063,651</u>	<u>113,682,966</u>
Fund balances (deficits):							
Restricted for:							
General government support	3,330,097	-	-	-	-	-	3,330,097
Public safety	-	-	-	-	-	-	-
Home and community services	16,655,457	2,649,004	222,372	122,910	83,146	-	19,732,889
Debt service	6,185,218	152,937	-	-	-	-	6,338,155
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,539,407	-	-	-	-	-	1,539,407
Unassigned	(2,325,819)	-	-	-	-	(783,526)	(3,109,345)
Total fund balances (deficits)	<u>25,384,360</u>	<u>2,801,941</u>	<u>222,372</u>	<u>122,910</u>	<u>83,146</u>	<u>(783,526)</u>	<u>27,831,203</u>
Total liabilities and fund balances	<u>\$ 133,388,721</u>	<u>\$ 3,286,226</u>	<u>\$ 841,219</u>	<u>\$ 218,677</u>	<u>\$ 499,201</u>	<u>\$ 3,280,125</u>	<u>\$ 141,514,169</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2012

Special Revenue Funds						
	NYS Affordable Housing Corporation	Community Development	Home Investment Partnership	Emergency Shelter Grant	Neighborhood Stabilization	Totals to page 118
Assets						
Cash and cash equivalents	\$ 11,397,666	\$ -	\$ 361,061	\$ 45,398	\$ 173,577	\$ 11,977,702
Investments	196,617	-	-	-	-	196,617
Due from:						
New York State and federal sources:						
Programs of assistance	-	-	-	-	-	-
Grants-in-aid	2,702,251	710,300	51,905	61,530	1,781	3,527,767
Sales tax	-	-	-	-	-	-
Other funds	122,146,954	697,977	9,209	-	-	122,854,140
Other receivables	5,070,681	-	-	-	-	5,070,681
Total assets	<u>\$ 141,514,169</u>	<u>\$ 1,408,277</u>	<u>\$ 422,175</u>	<u>\$ 106,928</u>	<u>\$ 175,358</u>	<u>\$ 143,626,907</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	\$ 16,430,549	\$ 773,171	\$ 43,500	\$ 60,604	\$ -	\$ 17,307,824
Contract retainage payable	6,250	-	-	-	-	6,250
Due to other funds	97,246,167	1,637,723	378,675	46,324	175,358	99,484,247
Total liabilities	<u>113,682,966</u>	<u>2,410,894</u>	<u>422,175</u>	<u>106,928</u>	<u>175,358</u>	<u>116,798,321</u>
Fund balances (deficits):						
Restricted for:						
General government support	3,330,097	-	-	-	-	3,330,097
Public safety	-	-	-	-	-	-
Home and community services	19,732,889	278,523	-	-	-	20,011,412
Debt service	6,338,155	-	-	-	-	6,338,155
Environmental protection	-	-	-	-	-	-
Tourism and recreation	1,539,407	-	-	-	-	1,539,407
Unassigned	(3,109,345)	(1,281,140)	-	-	-	(4,390,485)
Total fund balances (deficits)	<u>27,831,203</u>	<u>(1,002,617)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,828,586</u>
Total liabilities and fund balances	<u>\$ 141,514,169</u>	<u>\$ 1,408,277</u>	<u>\$ 422,175</u>	<u>\$ 106,928</u>	<u>\$ 175,358</u>	<u>\$ 143,626,907</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2012

Special Revenue Funds

	Totals from page 117	NYS					Totals to page 119
		Homeless Prevention	Neighborhood Revitalization Program	Medicaid Compliance	Water Quality Protection Reserve	Suffolk County Water Protection	
Assets							
Cash and cash equivalents	\$ 11,977,702	\$ -	\$ 68,066	\$ 50	\$ 144,304,050	\$ 65,163,818	\$ 221,513,686
Investments	196,617	-	-	-	-	-	196,617
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	8,914,318	-	-	8,914,318
Grants-in-aid	3,527,767	-	-	1,175,756	-	23,232	4,726,755
Sales tax	-	-	-	-	-	7,473,928	7,473,928
Other funds	122,854,140	229	-	10,652,282	36,098,659	5,820,445	175,425,755
Other receivables	5,070,681	-	-	-	-	-	5,070,681
Total assets	\$ 143,626,907	\$ 229	\$ 68,066	\$ 20,742,406	\$ 180,402,709	\$ 78,481,423	\$ 423,321,740
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 17,307,824	\$ -	\$ -	\$ 4,581,860	\$ 512,046	\$ 1,208,523	\$ 23,610,253
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	99,484,247	229	68,066	21,558,792	3,102,500	55,626,844	179,840,678
Total liabilities	116,798,321	229	68,066	26,140,652	3,614,546	56,835,367	203,457,181
Fund balances (deficits):							
Restricted for:							
General government support	3,330,097	-	-	-	-	-	3,330,097
Public safety	-	-	-	-	-	-	-
Home and community services	20,011,412	-	-	-	171,486,812	-	191,498,224
Debt service	6,338,155	-	-	-	-	-	6,338,155
Environmental protection	-	-	-	-	5,301,351	21,646,056	26,947,407
Tourism and recreation	1,539,407	-	-	-	-	-	1,539,407
Unassigned	(4,390,485)	-	-	(5,398,246)	-	-	(9,788,731)
Total fund balances (deficits)	26,828,586	-	-	(5,398,246)	176,788,163	21,646,056	219,864,559
Total liabilities and fund balances	\$ 143,626,907	\$ 229	\$ 68,066	\$ 20,742,406	\$ 180,402,709	\$ 78,481,423	\$ 423,321,740

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2012

Special Revenue Funds

	Totals from page 118	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Assets Forfeiture DA	NYS Assets Forfeiture	Totals to page 120
Assets							
Cash and cash equivalents	\$ 221,513,686	\$ 86,098	\$ 1,717,721	\$ 2,884,981	\$ 6,285,842	\$ 3,081,206	\$ 235,569,534
Investments	196,617	-	-	-	-	-	196,617
Due from:							
New York State and federal sources:							
Programs of assistance	8,914,318	-	-	-	-	-	8,914,318
Grants-in-aid	4,726,755	-	-	-	-	-	4,726,755
Sales tax	7,473,928	-	-	-	-	-	7,473,928
Other funds	175,425,755	-	44,078	56,485	68,113	549	175,594,980
Other receivables	5,070,681	-	-	-	-	137,144	5,207,825
Total assets	<u>\$ 423,321,740</u>	<u>\$ 86,098</u>	<u>\$ 1,761,799</u>	<u>\$ 2,941,466</u>	<u>\$ 6,353,955</u>	<u>\$ 3,218,899</u>	<u>\$ 437,683,957</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 23,610,253	\$ -	\$ 113,177	\$ 80,387	\$ 512,923	\$ -	\$ 24,316,740
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	179,840,678	-	-	-	192,598	76,028	180,109,304
Total liabilities	<u>203,457,181</u>	<u>-</u>	<u>113,177</u>	<u>80,387</u>	<u>705,521</u>	<u>76,028</u>	<u>204,432,294</u>
Fund balances (deficits):							
Restricted for:							
General government support	3,330,097	-	-	-	5,648,434	3,142,871	12,121,402
Public safety	-	86,098	1,648,622	2,861,079	-	-	4,595,799
Home and community services	191,498,224	-	-	-	-	-	191,498,224
Debt service	6,338,155	-	-	-	-	-	6,338,155
Environmental protection	26,947,407	-	-	-	-	-	26,947,407
Tourism and recreation	1,539,407	-	-	-	-	-	1,539,407
Unassigned	(9,788,731)	-	-	-	-	-	(9,788,731)
Total fund balances (deficits)	<u>219,864,559</u>	<u>86,098</u>	<u>1,648,622</u>	<u>2,861,079</u>	<u>5,648,434</u>	<u>3,142,871</u>	<u>233,251,663</u>
Total liabilities and fund balances	<u>\$ 423,321,740</u>	<u>\$ 86,098</u>	<u>\$ 1,761,799</u>	<u>\$ 2,941,466</u>	<u>\$ 6,353,955</u>	<u>\$ 3,218,899</u>	<u>\$ 437,683,957</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2012

	Special Revenue Funds		Capital Projects Funds		Total Nonmajor Governmental Funds
	Totals from page 119	DWI Asset Seizure	Capital Sewer	Capital Southwest Sewer	
Assets					
Cash and cash equivalents	\$ 235,569,534	\$ -	\$ 23,305,639	\$ 16,759,307	\$ 275,634,480
Investments	196,617	-	-	-	196,617
Due from:					
New York State and federal sources:					
Programs of assistance	8,914,318	-	-	-	8,914,318
Grants-in-aid	4,726,755	-	-	-	4,726,755
Sales tax	7,473,928	-	-	-	7,473,928
Other funds	175,594,980	8,335	5,173,081	11,069,376	191,845,772
Other receivables	5,207,825	845,056	-	-	6,052,881
Total assets	\$ 437,683,957	\$ 853,391	\$ 28,478,720	\$ 27,828,683	\$ 494,844,751
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	\$ 24,316,740	\$ 1,500	\$ 6,985,138	\$ 2,040,611	\$ 33,343,989
Contract retainage payable	6,250	-	1,476,845	286,893	1,769,988
Due to other funds	180,109,304	525,785	123,873	45,808	180,804,770
Total liabilities	204,432,294	527,285	8,585,856	2,373,312	215,918,747
Fund balances (deficits):					
Restricted for:					
General government support	12,121,402	-	-	-	12,121,402
Public safety	4,595,799	370,134	-	-	4,965,933
Home and community services	191,498,224	-	19,892,864	25,455,371	236,846,459
Debt service	6,338,155	-	-	-	6,338,155
Environmental protection	26,947,407	-	-	-	26,947,407
Tourism and recreation	1,539,407	-	-	-	1,539,407
Unassigned	(9,788,731)	(44,028)	-	-	(9,832,759)
Total fund balances (deficits)	233,251,663	326,106	19,892,864	25,455,371	278,926,004
Total liabilities and fund balances	\$ 437,683,957	\$ 853,391	\$ 28,478,720	\$ 27,828,683	\$ 494,844,751

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

	Special Revenue Funds					
	Tax Certiorari	Public Safety Communications System E-911	County Road	Handicapped Parking Education	MTA Payroll Tax	Totals to page 122
Revenues						
Real property taxes	-	-	-	\$ -	\$ 2,875,691	\$ 2,875,691
Sales and use tax	-	7,973,858	-	-	-	7,973,858
New York State aid	-	-	5,615,144	-	-	5,615,144
Federal aid	-	102,644	-	-	-	102,644
Licenses, permits, fines, fees, etc.	-	-	9,031,783	38,282	-	9,070,065
Interest on investments	2	1,561	161	2,984	119	4,827
Miscellaneous	-	2	81,558	-	-	81,560
Total revenues	2	8,078,065	14,728,646	41,266	2,875,810	25,723,789
Expenditures						
Current:						
General government support	-	-	-	-	-	-
Economic assistance & opportunity	-	-	-	-	-	-
Health	-	-	-	-	-	-
Public safety	-	13,845,309	-	-	-	13,845,309
Culture and recreation	-	-	-	-	-	-
Home and community services	-	-	-	-	-	-
Transportation	-	-	8,056,767	-	-	8,056,767
Employee benefits	-	2,496,981	1,552,828	-	-	4,049,809
Debt service:						
Principal	1,693,344	187,942	-	-	-	1,881,286
Interest and other charges	392,056	130,202	-	-	-	522,258
Capital outlay	-	-	-	-	-	-
Total expenditures	2,085,400	16,660,434	9,609,595	-	-	28,355,429
Excess (deficiency) of revenues over (under) expenditures	(2,085,398)	(8,582,369)	5,119,051	41,266	2,875,810	(2,631,640)
Other financing sources (uses)						
Serial bonds issued	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-
Interfund transfers in	-	11,991,744	7,295,841	-	-	19,287,585
Interfund transfers out	-	(2,550,613)	(10,349,429)	-	(2,901,490)	(15,801,532)
Total other financing sources (uses)	-	9,441,131	(3,053,588)	-	(2,901,490)	3,486,053
Net changes in fund balances	(2,085,398)	858,762	2,065,463	41,266	(25,680)	854,413
Fund balances (deficits) at beginning of year	8,073,999	(2,732,156)	(2,094,726)	586,272	35,306	3,868,695
Fund balances (deficits) at ending of year	\$ 5,988,601	\$ (1,873,394)	\$ (29,263)	\$ 627,538	\$ 9,626	\$ 4,723,108

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

Special Revenue Funds									
	Totals from page 121	Electrical Authority	District Court	Hotel Motel Tax Culture and History	Sewer District #1	Sewer District #2	Totals to page 123		
Revenues									
Real property taxes	\$ 2,875,691	-	\$ 7,461,169	\$ -	\$ 798,736	\$ 65,751	\$ 11,201,347		
Sales and use tax	7,973,858	-	-	8,239,311	-	-	16,213,169		
New York State aid	5,615,144	-	1,396,592	-	-	-	7,011,736		
Federal aid	102,644	-	-	-	-	-	102,644		
Licenses, permits, fines, fees, etc.	9,070,065	-	3,772,430	20	156,730	572,797	13,572,042		
Interest on investments	4,827	314	1,265	9,753	8,215	313	24,687		
Miscellaneous	81,560	1,201,827	-	271	10,677	-	1,294,335		
Total revenues	25,723,789	1,202,141	12,631,456	8,249,355	974,358	638,861	49,419,960		
Expenditures									
Current:									
General government support	-	-	-	-	-	-	-		
Economic assistance & opportunity	-	-	-	2,474,837	-	-	2,474,837		
Health	-	-	-	-	-	-	-		
Public safety	13,845,309	-	-	-	-	-	13,845,309		
Culture and recreation	-	-	-	2,533,124	-	-	2,533,124		
Home and community services	-	-	-	-	554,592	141,710	1,827,203		
Transportation	8,056,767	1,130,901	-	-	-	-	8,056,767		
Employee benefits	4,049,809	-	-	189,008	-	-	4,238,817		
Debt service:									
Principal	1,881,286	-	145,593	-	124,711	-	2,151,590		
Interest and other charges	522,258	-	52,251	-	19,833	-	594,342		
Capital outlay	-	-	-	-	-	-	-		
Total expenditures	28,355,429	1,130,901	197,844	5,196,969	699,136	141,710	35,721,989		
Excess (deficiency) of revenues over (under) expenditures	(2,631,640)	71,240	12,433,612	3,052,386	275,222	497,151	13,697,971		
Other financing sources (uses)									
Serial bonds issued	-	-	-	-	-	-	-		
Premium on serial bonds issued	-	-	-	-	-	-	-		
Interfund transfers in	19,287,585	-	3,982	-	287,845	55,406	19,634,818		
Interfund transfers out	(15,801,532)	-	(11,573,378)	(1,779,730)	(613,375)	(541,859)	(30,309,874)		
Total other financing sources (uses)	3,486,053	-	(11,569,396)	(1,779,730)	(325,530)	(486,453)	(10,675,056)		
Net changes in fund balances	854,413	71,240	864,216	1,272,656	(50,308)	10,698	3,022,915		
Fund balances (deficits) at beginning of year	3,868,695	(115,006)	2,456,255	266,751	505,612	52,243	7,034,550		
Fund balances (deficits) at ending of year	\$ 4,723,108	\$ (43,766)	\$ 3,320,471	\$ 1,539,407	\$ 455,304	\$ 62,941	\$ 10,057,465		

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

Special Revenue Funds

	Totals from page 122	Sewer District #3	Sewer District #5	Sewer District #6	Sewer District #7	Sewer District #8	Totals to page 124
Revenues							
Real property taxes	\$ 11,201,347	\$ 54,843,303	\$ 756,098	\$ 175,129	\$ 1,459,900	\$ 113,279	\$ 68,549,056
Sales and use tax	16,213,169	-	-	-	-	-	16,213,169
New York State aid	7,011,736	21,450	-	-	-	-	7,033,186
Federal aid	102,644	93,687	-	2,224	3,211	-	201,766
Licenses, permits, fines, fees, etc.	13,572,042	24,316,577	-	260,587	294,977	-	38,444,183
Interest on investments	24,687	65,921	1,458	3,937	1,638	-	97,641
Miscellaneous	1,294,335	317,909	-	40	-	-	1,612,284
Total revenues	49,419,960	79,658,847	757,556	441,917	1,759,726	113,279	132,151,285
Expenditures							
Current:							
General government support	-	57,973	-	-	-	-	57,973
Economic assistance & opportunity	2,474,837	-	-	-	-	-	2,474,837
Health	-	-	-	-	-	-	-
Public safety	13,845,309	-	-	-	-	-	13,845,309
Culture and recreation	2,533,124	-	-	-	-	-	2,533,124
Home and community services	1,827,203	36,603,825	288,987	189,297	813,605	142,730	39,865,647
Transportation	8,056,767	-	-	-	-	-	8,056,767
Employee benefits	4,238,817	4,979,490	-	-	-	-	9,218,307
Debt service:							
Principal	2,151,590	1,331,538	28,096	1,526	101,762	-	3,614,512
Interest and other charges	594,342	941,903	23,926	353	79,827	-	1,640,351
Capital outlay	-	-	-	-	-	-	-
Total expenditures	35,721,989	43,914,729	341,009	191,176	995,194	142,730	81,306,827
Excess (deficiency) of revenues over (under) expenditures	13,697,971	35,744,118	416,547	250,741	764,532	(29,451)	50,844,458
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	19,634,818	17,260,915	1,057,469	-	2,782,324	29,877	40,765,403
Interfund transfers out	(30,309,874)	(54,885,266)	(1,549,508)	(1,401,412)	(3,422,142)	(16,954)	(91,585,156)
Total other financing sources (uses)	(10,675,056)	(37,624,351)	(492,039)	(1,401,412)	(639,818)	12,923	(50,819,753)
Net changes in fund balances	3,022,915	(1,880,233)	(75,492)	(1,150,671)	124,714	(16,528)	24,705
Fund balances (deficits) at beginning of year	7,034,550	10,302,643	259,878	967,892	320,074	56,811	18,941,848
Fund balances (deficits) at ending of year	\$ 10,057,465	\$ 8,422,410	\$ 184,386	\$ (182,779)	\$ 444,788	\$ 40,283	\$ 18,966,553

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

Special Revenue Funds

	Totals from page 123	Sewer District #9	Sewer District #10	Sewer District #11	Sewer District #12	Sewer District #13	Totals to page 125
Revenues							
Real property taxes	\$ 68,549,056	\$ 97,705	\$ 1,102,997	\$ 2,253,854	\$ 153,220	\$ 9,578	\$ 72,166,410
Sales and use tax	16,213,169	-	-	-	-	-	16,213,169
New York State aid	7,033,186	-	-	-	-	-	7,033,186
Federal aid	201,766	-	20,089	5,601	14	-	227,470
Licenses, permits, fines, fees, etc.	38,444,183	882	56,735	679,788	56,352	738,158	39,976,098
Interest on investments	97,641	185	297	1,066	1,649	1,754	102,592
Miscellaneous	1,612,284	-	-	40	-	8,236	1,620,560
Total revenues	132,151,285	98,772	1,180,118	2,940,349	211,235	757,726	137,339,485
Expenditures							
Current:							
General government support	57,973	-	-	-	-	-	57,973
Economic assistance & opportunity	2,474,837	-	-	-	-	-	2,474,837
Health	-	-	-	-	-	-	-
Public safety	13,845,309	-	-	-	-	-	13,845,309
Culture and recreation	2,533,124	-	-	-	-	-	2,533,124
Home and community services	39,865,647	102,808	195,629	1,046,394	170,459	184,224	41,565,161
Transportation	8,056,767	-	-	-	-	-	8,056,767
Employee benefits	9,218,307	-	-	-	-	-	9,218,307
Debt service:							
Principal	3,614,512	1,922	52,273	554,274	-	-	4,222,981
Interest and other charges	1,640,351	1,031	11,270	284,288	-	-	1,936,940
Capital outlay	-	-	-	-	-	-	-
Total expenditures	81,306,827	105,761	259,172	1,884,956	170,459	184,224	83,911,399
Excess (deficiency) of revenues over (under) expenditures	50,844,458	(6,989)	920,946	1,055,393	40,776	573,502	53,428,086
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	40,765,403	533,026	18,290	2,320,365	372,760	-	44,009,844
Interfund transfers out	(91,585,156)	(534,935)	(785,242)	(3,435,497)	(436,787)	(871,491)	(97,649,108)
Total other financing sources (uses)	(50,819,753)	(1,909)	(766,952)	(1,115,132)	(64,027)	(871,491)	(53,639,264)
Net changes in fund balances	24,705	(8,998)	153,994	(59,739)	(23,251)	(297,989)	(211,178)
Fund balances (deficits) at beginning of year	18,941,848	162,462	377,881	463,983	234,475	4,152,026	24,332,675
Fund balances (deficits) at ending of year	\$ 18,966,553	\$ 153,564	\$ 531,875	\$ 404,244	\$ 211,224	\$ 3,854,037	\$ 24,121,497

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

Special Revenue Funds

	Totals from page 124	Sewer District #14	Sewer District #15	Sewer District #18	Sewer District #19	Sewer District #20	Totals to page 126
Revenues							
Real property taxes	\$ 72,166,410	\$ 121,843	\$ 25,887	\$ 62,339	\$ 3,389	\$ 65,515	\$ 72,445,383
Sales and use tax	16,213,169	-	-	-	-	-	16,213,169
New York State aid	7,033,186	-	-	-	-	-	7,033,186
Federal aid	227,470	796	-	-	-	-	228,266
Licenses, permits, fines, fees, etc.	39,976,098	1,042,905	201,919	1,411,527	11,497	930,629	43,574,575
Interest on investments	102,592	878	-	5,714	-	441	109,625
Miscellaneous	1,620,560	7,432	41	5,787	-	60	1,633,880
Total revenues	137,339,485	1,173,854	227,847	1,485,367	14,886	996,645	141,238,084
Expenditures							
Current:							
General government support	57,973	-	-	-	-	-	57,973
Economic assistance & opportunity	2,474,837	-	-	-	-	-	2,474,837
Health	-	-	-	-	-	-	-
Public safety	13,845,309	-	-	-	-	-	13,845,309
Culture and recreation	2,533,124	-	-	-	-	-	2,533,124
Home and community services	41,565,161	709,925	127,400	377,011	30,980	298,597	43,109,074
Transportation	8,056,767	-	-	-	-	-	8,056,767
Employee benefits	9,218,307	-	-	-	-	-	9,218,307
Debt service:							
Principal	4,222,981	18,482	-	766,165	-	-	5,007,628
Interest and other charges	1,936,940	21,788	-	496,648	-	-	2,455,376
Capital outlay	-	-	-	-	-	-	-
Total expenditures	83,911,399	750,195	127,400	1,639,824	30,980	298,597	86,758,395
Excess (deficiency) of revenues over (under) expenditures	53,428,086	423,659	100,447	(154,457)	(16,094)	698,048	54,479,689
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	44,009,844	427,564	216,626	490,030	62,983	51,905	45,258,952
Interfund transfers out	(97,649,108)	(1,075,892)	(423,073)	(187,121)	(70,045)	(738,628)	(100,143,867)
Total other financing sources (uses)	(53,639,264)	(648,328)	(206,447)	302,909	(7,062)	(686,723)	(54,884,915)
Net changes in fund balances	(211,178)	(224,669)	(106,000)	148,452	(23,156)	11,325	(405,226)
Fund balances (deficits) at beginning of year	24,332,675	552,432	339,837	192,251	54,697	317,694	25,789,586
Fund balances (deficits) at ending of year	\$ 24,121,497	\$ 327,763	\$ 233,837	\$ 340,703	\$ 31,541	\$ 329,019	\$ 25,384,360

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

Special Revenue Funds

	Totals from page 125	Sewer District #21	Sewer District #22	Sewer District #23	Sewer District #28	Workforce Investment Revenue	Totals to page 127
Revenues							
Real property taxes	\$ 72,445,383	-	\$ 19,809	\$ 35,422	\$ 8,670	\$ -	\$ 72,509,284
Sales and use tax	16,213,169	-	-	-	-	-	16,213,169
New York State aid	7,033,186	-	-	-	-	987,421	8,020,607
Federal aid	228,266	-	365	-	-	10,197,326	10,425,957
Licenses, permits, fines, fees, etc.	43,574,575	1,934,051	557,093	83,979	214,680	-	46,364,378
Interest on investments	109,625	2,361	1,201	974	-	-	114,161
Miscellaneous	1,633,880	-	20	20	40	620	1,634,580
Total revenues	141,238,084	1,936,412	578,488	120,395	223,390	11,185,367	155,282,136
Expenditures							
Current:							
General government support	57,973	-	-	-	-	-	57,973
Economic assistance & opportunity	2,474,837	-	-	-	-	9,046,975	11,521,812
Health	-	-	-	-	-	-	-
Public safety	13,845,309	-	-	-	-	-	13,845,309
Culture and recreation	2,533,124	-	-	-	-	-	2,533,124
Home and community services	43,109,074	234,562	218,481	42,824	119,146	-	43,724,087
Transportation	8,056,767	-	-	-	-	-	8,056,767
Employee benefits	9,218,307	-	-	-	-	1,471,236	10,689,543
Debt service:							
Principal	5,007,628	182,468	-	4,126	-	-	5,194,222
Interest and other charges	2,455,376	33,561	-	2,214	-	-	2,491,151
Capital outlay	-	-	-	-	-	-	-
Total expenditures	86,758,395	450,591	218,481	49,164	119,146	10,518,211	98,113,988
Excess (deficiency) of revenues over (under) expenditures	54,479,689	1,485,821	360,007	71,231	104,244	667,156	57,168,148
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	45,258,952	421,493	233,790	23,216	261,706	-	46,199,157
Interfund transfers out	(100,143,867)	(1,015,216)	(589,400)	(90,315)	(398,438)	(955,758)	(103,192,994)
Total other financing sources (uses)	(54,884,915)	(593,723)	(355,610)	(67,099)	(136,732)	(955,758)	(56,993,837)
Net changes in fund balances	(405,226)	892,098	4,397	4,132	(32,488)	(288,602)	174,311
Fund balances (deficits) at beginning of year	25,789,586	1,909,843	217,975	118,778	115,634	(494,924)	27,656,892
Fund balances (deficits) at ending of year	\$ 25,384,360	\$ 2,801,941	\$ 222,372	\$ 122,910	\$ 83,146	\$ (783,526)	\$ 27,831,203

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

		Special Revenue Funds						
	Totals from page 126	NYS Affordable Housing Corporation	Community Development	Home Investment Partnership	Emergency Shelter Grant	Neighborhood Stabilization	Totals to page 128	
Revenues								
Real property taxes	\$ 72,509,284	-	-	-	-	-	\$ 72,509,284	
Sales and use tax	16,213,169	-	-	-	-	-	16,213,169	
New York State aid	8,020,607	120,000	-	-	-	-	8,140,607	
Federal aid	10,425,957	-	3,520,886	1,563,176	179,553	58,347	15,747,919	
Licenses, permits, fines, fees, etc.	46,364,378	-	-	-	-	-	46,364,378	
Interest on investments	114,161	-	-	-	-	-	114,161	
Miscellaneous	1,634,580	-	-	-	-	-	1,634,580	
Total revenues	<u>155,282,136</u>	<u>120,000</u>	<u>3,520,886</u>	<u>1,563,176</u>	<u>179,553</u>	<u>58,347</u>	<u>160,724,098</u>	
Expenditures								
Current:								
General government support	57,973	-	-	-	-	-	57,973	
Economic assistance & opportunity	11,521,812	-	-	-	-	-	11,521,812	
Health	-	-	-	-	-	-	-	
Public safety	13,845,309	-	-	-	-	-	13,845,309	
Culture and recreation	2,533,124	-	-	-	-	-	2,533,124	
Home and community services	43,724,087	120,000	3,618,746	1,319,821	158,779	-	48,941,433	
Transportation	8,056,767	-	-	-	-	-	8,056,767	
Employee benefits	10,689,543	-	145,564	-	-	-	10,835,107	
Debt service:								
Principal	5,194,222	-	-	-	-	-	5,194,222	
Interest and other charges	2,491,151	-	-	-	-	-	2,491,151	
Capital outlay	-	-	-	-	-	-	-	
Total expenditures	<u>98,113,988</u>	<u>120,000</u>	<u>3,764,310</u>	<u>1,319,821</u>	<u>158,779</u>	<u>-</u>	<u>103,476,898</u>	
Excess (deficiency) of revenues over (under) expenditures	57,168,148	-	(243,424)	243,355	20,774	58,347	57,247,200	
Other financing sources (uses)								
Serial bonds issued	-	-	-	-	-	-	-	
Premium on serial bonds issued	-	-	-	-	-	-	-	
Interfund transfers in	46,199,157	-	322,557	-	-	-	46,521,714	
Interfund transfers out	(103,192,994)	-	(142,674)	(243,355)	(20,774)	(58,347)	(103,658,144)	
Total other financing sources (uses)	<u>(56,993,837)</u>	<u>-</u>	<u>179,883</u>	<u>(243,355)</u>	<u>(20,774)</u>	<u>(58,347)</u>	<u>(57,136,430)</u>	
Net changes in fund balances	174,311	-	(63,541)	-	-	-	110,770	
Fund balances (deficits) at beginning of year	27,656,892	-	(939,076)	-	-	-	26,717,816	
Fund balances (deficits) at ending of year	<u>\$ 27,831,203</u>	<u>\$ -</u>	<u>\$ (1,002,617)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,828,586</u>	

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

		Special Revenue Funds					
		NYS					
		Homeless Prevention	Neighborhood Revitalization Program	Medicaid Compliance	Water Quality Protection Reserve	Suffolk County Water Protection	Totals to page 129
Revenues	Totals from page 127						
Real property taxes	\$ 72,509,284	-	-	-	-	-	\$ 72,509,284
Sales and use tax	16,213,169	-	-	-	-	67,740,433	83,953,602
New York State aid	8,140,607	-	255,536	20,470,085	-	1,717,537	30,583,765
Federal aid	15,747,919	110,788	-	20,487,937	-	23,232	36,369,876
Licenses, permits, fines, fees, etc.	46,364,378	-	-	-	-	-	46,364,378
Interest on investments	114,161	-	-	679	350,714	132,420	597,974
Miscellaneous	1,634,580	-	-	89	-	-	1,634,669
Total revenues	<u>160,724,098</u>	<u>110,788</u>	<u>255,536</u>	<u>40,958,790</u>	<u>350,714</u>	<u>69,613,622</u>	<u>272,013,548</u>
Expenditures							
Current:							
General government support	57,973	-	-	89,783	425,819	431,991	1,005,566
Economic assistance & opportunity	11,521,812	-	-	28,049,669	-	-	39,571,481
Health	-	-	-	-	1,453,979	-	1,453,979
Public safety	13,845,309	-	-	-	-	-	13,845,309
Culture and recreation	2,533,124	-	-	-	-	2,421,193	4,954,317
Home and community services	48,941,433	110,788	255,536	-	511,278	1,501,257	51,320,292
Transportation	8,056,767	-	-	-	-	-	8,056,767
Employee benefits	10,835,107	-	-	7,222,696	-	937,631	18,995,434
Debt service:							
Principal	5,194,222	-	-	-	-	9,689,691	14,883,913
Interest and other charges	2,491,151	-	-	-	-	8,129,828	10,620,979
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>103,476,898</u>	<u>110,788</u>	<u>255,536</u>	<u>35,362,148</u>	<u>937,097</u>	<u>24,565,570</u>	<u>164,708,037</u>
Excess (deficiency) of revenues over (under) expenditures	57,247,200	-	-	5,596,642	(586,383)	45,048,052	107,305,511
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	46,521,714	-	-	-	51,327,706	5,806,614	103,656,034
Interfund transfers out	(103,658,144)	-	-	(9,446,406)	(29,122,007)	(62,209,482)	(204,436,039)
Total other financing sources (uses)	<u>(57,136,430)</u>	<u>-</u>	<u>-</u>	<u>(9,446,406)</u>	<u>22,205,699</u>	<u>(56,402,868)</u>	<u>(100,780,005)</u>
Net changes in fund balances	110,770	-	-	(3,849,764)	21,619,316	(11,354,816)	6,525,506
Fund balances (deficits) at beginning of year	26,717,816	-	-	(1,548,482)	155,168,847	33,000,872	213,339,053
Fund balances (deficits) at ending of year	<u>\$ 26,828,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,398,246)</u>	<u>\$ 176,788,163</u>	<u>\$ 21,646,056</u>	<u>\$ 219,864,559</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

		Special Revenue Funds						
	Totals from page 128	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Assets Forfeiture DA	NYS Assets Forfeiture	Totals to page 130	
Revenues								
Real property taxes	\$ 72,509,284	-	-	-	-	-	\$ 72,509,284	
Sales and use tax	83,953,602	-	-	-	-	-	83,953,602	
New York State aid	30,583,765	-	-	-	-	-	30,583,765	
Federal aid	36,369,876	-	-	-	-	-	36,369,876	
Licenses, permits, fines, fees, etc.	46,364,378	-	617,827	1,128,101	476,688	1,345,877	49,932,871	
Interest on investments	597,974	54	3,108	16,205	20,097	-	637,438	
Miscellaneous	1,634,669	-	-	-	-	-	1,634,669	
Total revenues	<u>272,013,548</u>	<u>54</u>	<u>620,935</u>	<u>1,144,306</u>	<u>496,785</u>	<u>1,345,877</u>	<u>275,621,505</u>	
Expenditures								
Current:								
General government support	1,005,566	-	-	-	2,149,791	356,480	3,511,837	
Economic assistance & opportunity	39,571,481	-	-	-	-	-	39,571,481	
Health	1,453,979	-	-	-	-	-	1,453,979	
Public safety	13,845,309	-	314,498	1,340,920	-	-	15,500,727	
Culture and recreation	4,954,317	-	-	-	-	-	4,954,317	
Home and community services	51,320,292	-	-	-	-	-	51,320,292	
Transportation	8,056,767	-	-	-	-	-	8,056,767	
Employee benefits	18,995,434	-	-	-	-	-	18,995,434	
Debt service:								
Principal	14,883,913	-	-	-	-	-	14,883,913	
Interest and other charges	10,620,979	-	-	-	-	-	10,620,979	
Capital outlay	-	-	-	-	-	-	-	
Total expenditures	<u>164,708,037</u>	<u>-</u>	<u>314,498</u>	<u>1,340,920</u>	<u>2,149,791</u>	<u>356,480</u>	<u>168,869,726</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>107,305,511</u>	<u>54</u>	<u>306,437</u>	<u>(196,614)</u>	<u>(1,653,006)</u>	<u>989,397</u>	<u>106,751,779</u>	
Other financing sources (uses)								
Serial bonds issued	-	-	-	-	-	-	-	
Premium on serial bonds issued	-	-	-	-	-	-	-	
Interfund transfers in	103,656,034	-	-	-	-	-	103,656,034	
Interfund transfers out	(204,436,039)	-	-	-	-	-	(204,436,039)	
Total other financing sources (uses)	<u>(100,780,005)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,780,005)</u>	
Net changes in fund balances	6,525,506	54	306,437	(196,614)	(1,653,006)	989,397	5,971,774	
Fund balances (deficits) at beginning of year	213,339,053	86,044	1,342,185	3,057,693	7,301,440	2,153,474	227,279,889	
Fund balances (deficits) at ending of year	<u>\$ 219,864,559</u>	<u>\$ 86,098</u>	<u>\$ 1,648,622</u>	<u>\$ 2,861,079</u>	<u>\$ 5,648,434</u>	<u>\$ 3,142,871</u>	<u>\$ 233,251,663</u>	

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2012

	Special Revenue Funds		Capital Projects Funds		
	Totals from page 129	DWI Asset Seizure	Capital Sewer	Capital Southwest Sewer	Total Nonmajor Governmental Funds
Revenues					
Real property taxes	\$ 72,509,284	-	-	-	\$ 72,509,284
Sales and use tax	83,953,602	-	-	-	83,953,602
New York State aid	30,583,765	-	5,674,794	-	36,258,559
Federal aid	36,369,876	-	-	-	36,369,876
Licenses, permits, fines, fees, etc.	49,932,871	845,556	538,175	301,366	51,617,968
Interest on investments	637,438	-	-	-	637,438
Miscellaneous	1,634,669	-	50,106	-	1,684,775
Total revenues	<u>275,621,505</u>	<u>845,556</u>	<u>6,263,075</u>	<u>301,366</u>	<u>283,031,502</u>
Expenditures					
Current:					
General government support	3,511,837	105,583	-	-	3,617,420
Economic assistance & opportunity	39,571,481	-	-	-	39,571,481
Health	1,453,979	-	-	-	1,453,979
Public safety	15,500,727	420,202	-	-	15,920,929
Culture and recreation	4,954,317	-	-	-	4,954,317
Home and community services	51,320,292	-	-	-	51,320,292
Transportation	8,056,767	-	-	-	8,056,767
Employee benefits	18,995,434	-	-	-	18,995,434
Debt service:					
Principal	14,883,913	-	-	-	14,883,913
Interest and other charges	10,620,979	-	-	-	10,620,979
Capital outlay	-	-	26,969,632	10,291,753	37,261,385
Total expenditures	<u>168,869,726</u>	<u>525,785</u>	<u>26,969,632</u>	<u>10,291,753</u>	<u>206,656,896</u>
Excess (deficiency) of revenues over (under) expenditures	106,751,779	319,771	(20,706,557)	(9,990,387)	76,374,606
Other financing sources (uses)					
Serial bonds issued	-	-	20,096,157	3,016,758	23,112,915
Premium on serial bonds issued	-	-	221,443	33,242	254,685
Interfund transfers in	103,656,034	-	4,400,000	11,000,000	119,056,034
Interfund transfers out	(204,436,039)	-	(87,210)	(5,941)	(204,529,190)
Total other financing sources (uses)	<u>(100,780,005)</u>	<u>-</u>	<u>24,630,390</u>	<u>14,044,059</u>	<u>(62,105,556)</u>
Net changes in fund balances	5,971,774	319,771	3,923,833	4,053,672	14,269,050
Fund balances (deficits) at beginning of year	227,279,889	6,335	15,969,031	21,401,699	264,656,954
Fund balances (deficits) at ending of year	<u>\$ 233,251,663</u>	<u>\$ 326,106</u>	<u>\$ 19,892,864</u>	<u>\$ 25,455,371</u>	<u>\$ 278,926,004</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 25	\$ 25	\$ 2	\$ (23)
Expenditures				
Debt service:				
Principal	1,693,344	1,693,344	1,693,344	-
Interest and other charges	392,046	392,046	392,056	(10)
Total expenditures	<u>2,085,390</u>	<u>2,085,390</u>	<u>2,085,400</u>	<u>(10)</u>
Net change in fund balances (budgetary basis)	(2,085,365)	(2,085,365)	(2,085,398)	(33)
Fund balances (deficits) at beginning (budgetary basis)	<u>8,074,035</u>	<u>8,073,999</u>	<u>8,073,999</u>	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 5,988,670</u>	<u>\$ 5,988,634</u>	<u>\$ 5,988,601</u>	<u>\$ (33)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 5,988,601
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 5,988,601</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales and use tax	\$ 8,372,959	\$ 8,372,959	\$ 7,973,858	\$ (399,101)
Federal aid	-	-	102,644	102,644
Interest on investments	6,500	6,500	1,418	(5,082)
Miscellaneous	-	-	2	2
Total revenues	8,379,459	8,379,459	8,077,922	(301,537)
Expenditures				
Current:				
Public safety:				
Police	13,974,768	13,884,768	13,845,309	39,459
Employee benefits	2,087,847	2,073,847	2,059,640	14,207
Debt service:				
Principal	-	187,942	187,942	-
Interest and other charges	130,144	128,296	128,296	-
Total expenditures	16,192,759	16,274,853	16,221,187	53,666
Excess (deficiency) of revenues over (under) expenditures	(7,813,300)	(7,895,394)	(8,143,265)	(247,871)
Other financing sources (uses)				
Transfers in	11,984,920	11,984,920	11,984,920	-
Transfers out	(2,818,980)	(2,736,886)	(2,550,613)	186,273
Total other financing sources (uses)	9,165,940	9,248,034	9,434,307	186,273
Net change in fund balances (budgetary basis)	1,352,640	1,352,640	1,291,042	(61,598)
Fund balances (deficits) at beginning (budgetary basis)	(1,352,640)	(1,845,204)	(1,845,204)	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ (492,564)	\$ (554,162)	\$ (61,598)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (554,162)
Less: accrued pension expense	(1,324,293)
Less: accounting for sale of future revenues to STASC	5,061
Fund balance at end of year (GAAP basis)	<u>\$ (1,873,394)</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
New York State aid	\$ 5,615,386	\$ 5,615,386	\$ 5,615,144	\$ (242)
Licenses, permits, fines, fees, etc.	9,925,620	9,925,620	9,031,783	(893,837)
Interest on investments	1,500	1,500	161	(1,339)
Miscellaneous	60,000	60,000	81,558	21,558
Total revenues	<u>15,602,506</u>	<u>15,602,506</u>	<u>14,728,646</u>	<u>(873,860)</u>
Expenditures				
Current:				
Transportation:				
Public works	9,260,208	9,253,786	8,056,767	1,197,019
Employee benefits	1,403,110	1,409,532	1,407,491	2,041
Total expenditures	<u>10,663,318</u>	<u>10,663,318</u>	<u>9,464,258</u>	<u>1,199,060</u>
Excess (deficiency) of revenues over (under) expenditures	4,939,188	4,939,188	5,264,388	325,200
Other financing sources (uses)				
Transfers in	7,295,841	7,295,841	7,295,841	-
Transfers out	(11,120,681)	(11,120,681)	(10,349,429)	771,252
Total other financing sources (uses)	<u>(3,824,840)</u>	<u>(3,824,840)</u>	<u>(3,053,588)</u>	<u>771,252</u>
Net change in fund balances (budgetary basis)	1,114,348	1,114,348	2,210,800	1,096,452
Fund balances (deficits) at beginning (budgetary basis)	(1,114,348)	(1,503,425)	(1,503,425)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (389,077)</u>	<u>\$ 707,375</u>	<u>\$ 1,096,452</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 707,375
Less: accrued pension expense	(736,638)
Fund balance at end of year (GAAP basis)	<u>\$ (29,263)</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 45,000	\$ 45,000	\$ 38,282	\$ (6,718)
Interest on investments	-	-	2,984	2,984
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	45,000	45,000	41,266	(3,734)
Expenditures				
Current:				
Home and community services:				
County executive	500,000	500,000	-	500,000
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	(455,000)	(455,000)	41,266	496,266
Fund balances (deficits) at beginning (budgetary basis)	588,001	586,272	586,272	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 133,001</u>	<u>\$ 131,272</u>	<u>\$ 627,538</u>	<u>\$ 496,266</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 627,538
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 627,538</u>

SUFFOLK COUNTY, NEW YORK
MTA Payroll Tax - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 2,866,235	\$ 2,866,235	\$ 2,875,691	\$ 9,456
Interest on investments	50	50	119	69
	<u>2,866,285</u>	<u>2,866,285</u>	<u>2,875,810</u>	<u>9,525</u>
Total revenues				
	<u>2,866,285</u>	<u>2,866,285</u>	<u>2,875,810</u>	<u>9,525</u>
Other financing sources (uses)				
Transfers out	(2,901,490)	(2,901,490)	(2,901,490)	-
	<u>(2,901,490)</u>	<u>(2,901,490)</u>	<u>(2,901,490)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(35,205)	(35,205)	(25,680)	9,525
	<u>(35,205)</u>	<u>(35,205)</u>	<u>(25,680)</u>	<u>9,525</u>
Fund balances (deficits) at beginning (budgetary basis)	35,205	35,306	35,306	-
	<u>35,205</u>	<u>35,306</u>	<u>35,306</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 101	\$ 9,626	\$ 9,525
	<u>\$ -</u>	<u>\$ 101</u>	<u>\$ 9,626</u>	<u>\$ 9,525</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 9,626
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 9,626</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 7,502,389	\$ 7,502,389	\$ 7,461,169	\$ (41,220)
New York State aid	1,207,284	1,207,284	1,396,592	189,308
Licenses, permits, fines, fees, etc.	4,050,000	4,050,000	3,772,430	(277,570)
Interest on investments	4,000	4,000	1,265	(2,735)
Total revenues	12,763,673	12,763,673	12,631,456	(132,217)
Expenditures				
Debt service:				
Principal	141,244	150,350	145,593	4,757
Interest and other charges	54,311	54,271	52,251	2,020
Total expenditures	195,555	204,621	197,844	6,777
Excess (deficiency) of revenues over (under) expenditures	12,568,118	12,559,052	12,433,612	(125,440)
Other financing sources (uses)				
Transfers in	-	-	3,982	3,982
Transfers out	(12,712,792)	(12,703,726)	(11,573,378)	1,130,348
Total other financing sources (uses)	(12,712,792)	(12,703,726)	(11,569,396)	1,134,330
Net change in fund balances (budgetary basis)	(144,674)	(144,674)	864,216	1,008,890
Fund balances (deficits) at beginning (budgetary basis)	144,674	2,456,255	2,456,255	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 2,311,581</u>	<u>\$ 3,320,471</u>	<u>\$ 1,008,890</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,320,471
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 3,320,471</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales and use tax	\$ 7,121,730	\$ 7,121,730	\$ 8,239,311	\$ 1,117,581
Licenses, permits, fines, fees, etc.	44	44	20	(24)
Interest on investments	2,700	2,700	9,753	7,053
Miscellaneous	-	-	271	271
Total revenues	7,124,474	7,124,474	8,249,355	1,124,881
Expenditures				
Current:				
Economic assistance and opportunity:				
Economic development and Planning	2,546,591	2,546,591	2,474,837	71,754
Culture and recreation:				
Parks	1,563,644	1,531,844	1,418,656	113,188
Miscellaneous	1,115,474	1,115,474	1,114,468	1,006
Employee benefits	172,618	186,618	178,643	7,975
Total expenditures	5,398,327	5,380,527	5,186,604	193,923
Excess (deficiency) of revenues over (under) expenditures	1,726,147	1,743,947	3,062,751	1,318,804
Other financing sources (uses)				
Transfers out	(1,773,183)	(1,790,983)	(1,779,730)	11,253
Net change in fund balances (budgetary basis)	(47,036)	(47,036)	1,283,021	1,330,057
Fund balances (deficits) at beginning (budgetary basis)	47,036	339,155	339,155	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 292,119</u>	<u>\$ 1,622,176</u>	<u>\$ 1,330,057</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,622,176
Less: accrued pension expense	(82,769)
Fund balance at end of year (GAAP basis)	<u>\$ 1,539,407</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 796,751	\$ 796,751	\$ 798,736	\$ 1,985
Licenses, permits, fines, fees, etc.	177,765	177,765	156,730	(21,035)
Interest on investments	850	850	8,215	7,365
Miscellaneous	3,150	3,150	10,677	7,527
Total revenues	978,516	978,516	974,358	(4,158)
Expenditures				
Current:				
Home and community services:				
Public works	758,250	758,250	554,592	203,658
Debt service:				
Principal	130,288	130,288	124,711	5,577
Interest and other charges	23,356	23,356	19,833	3,523
Total expenditures	911,894	911,894	699,136	212,758
Excess (deficiency) of revenues over (under) expenditures	66,622	66,622	275,222	208,600
Other financing sources (uses)				
Transfers in	287,845	287,845	287,845	-
Transfers out	(613,375)	(613,375)	(613,375)	-
Total other financing sources (uses)	(325,530)	(325,530)	(325,530)	-
Net change in fund balances (budgetary basis)	(258,908)	(258,908)	(50,308)	208,600
Fund balances (deficits) at beginning (budgetary basis)	258,908	505,612	505,612	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 246,704</u>	<u>\$ 455,304</u>	<u>\$ 208,600</u>

Reconciliation between the budgetary basis of account and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 455,304
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 455,304</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #2 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 29,450	\$ 29,450	\$ 65,751	\$ 36,301
Licenses, permits, fines, fees, etc.	605,331	605,331	572,797	(32,534)
Interest on investments	400	400	313	(87)
Miscellaneous	50	50	-	(50)
	<hr/>		<hr/>	
Total revenues	635,231	635,231	638,861	3,630
<hr/>				
Expenditures				
Current:				
Home and community services:				
Public works	188,950	188,950	141,710	47,240
	<hr/>		<hr/>	
Excess (deficiency) of revenues over (under) expenditures	446,281	446,281	497,151	50,870
<hr/>				
Other financing sources (uses)				
Transfers in	55,406	55,406	55,406	-
Transfers out	(541,859)	(541,859)	(541,859)	-
	<hr/>		<hr/>	
Total other financing sources (uses)	(486,453)	(486,453)	(486,453)	-
<hr/>				
Net change in fund balances (budgetary basis)	(40,172)	(40,172)	10,698	50,870
<hr/>				
Fund balances (deficits) at beginning (budgetary basis)	40,172	52,243	52,243	-
<hr/>				
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 12,071	\$ 62,941	\$ 50,870
	<hr/> <hr/>		<hr/> <hr/>	

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 62,941
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 62,941</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
Revenues				
Real property taxes	\$ 54,819,278	\$ 54,819,278	\$ 54,843,303	\$ 24,025
New York State aid	-	-	21,450	21,450
Federal aid	-	-	79,965	79,965
Licenses, permits, fines, fees, etc.	25,293,490	25,293,490	24,129,162	(1,164,328)
Interest on investments	17,000	17,000	47,553	30,553
Miscellaneous	320,000	320,000	317,897	(2,103)
	80,449,768	80,449,768	79,439,330	(1,010,438)
Expenditures				
Current:				
General government support:				
Miscellaneous	35,066	35,066	24,305	10,761
Home and community services:				
Public works	29,542,156	29,542,156	24,552,706	4,989,450
Employee benefits	1,802,683	1,802,683	1,768,032	34,651
Debt service:				
Principal	1,259,130	1,259,130	1,258,806	324
Interest and other charges	922,081	922,081	921,874	207
	33,561,116	33,561,116	28,525,723	5,035,393
Excess (deficiency) of revenues over (under) expenditures	46,888,652	46,888,652	50,913,607	4,024,955
Other financing sources (uses)				
Transfers in	29,504	29,504	35,444	5,940
Transfers out	(53,137,477)	(53,137,477)	(52,953,810)	183,667
	(53,107,973)	(53,107,973)	(52,918,366)	189,607
Net change in fund balances (budgetary basis)	(6,219,321)	(6,219,321)	(2,004,759)	4,214,562
Fund balances (deficits) at beginning (budgetary basis)	6,219,321	8,401,649	8,401,649	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 2,182,328	\$ 6,396,890	\$ 4,214,562

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 6,396,890
Plus: transfer of fund balance (GAAP basis) from sewer maintenance & operation	1,493,164
Plus: transfer of fund balance (GAAP basis) from southwest assessment stabilization	1,649,729
Less: accrued pension expense	(1,117,373)
Fund balance at end of year (GAAP basis)	\$ 8,422,410

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 761,530	\$ 761,530	\$ 756,098	\$ (5,432)
Interest on investments	100	100	1,458	1,358
Total revenues	<u>761,630</u>	<u>761,630</u>	<u>757,556</u>	<u>(4,074)</u>
Expenditures				
Current:				
Home and community services:				
Public works	399,000	397,965	288,987	108,978
Debt service:				
Principal	24,917	28,096	28,096	-
Interest and other charges	26,071	23,927	23,926	1
Total expenditures	<u>449,988</u>	<u>449,988</u>	<u>341,009</u>	<u>108,979</u>
Excess (deficiency) of revenues over (under) expenditures	311,642	311,642	416,547	104,905
Other financing sources (uses)				
Transfers in	1,057,469	1,057,469	1,057,469	-
Transfers out	(1,549,508)	(1,549,508)	(1,549,508)	-
Total other financing sources (uses)	<u>(492,039)</u>	<u>(492,039)</u>	<u>(492,039)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(180,397)	(180,397)	(75,492)	104,905
Fund balances (deficits) at beginning (budgetary basis)	<u>180,397</u>	<u>259,878</u>	<u>259,878</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 79,481</u>	<u>\$ 184,386</u>	<u>\$ 104,905</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 184,386
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 184,386</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, 2012

	<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>
Revenues				
Real property taxes	\$ 251,118	\$ 251,118	\$ 175,129	\$ (75,989)
Federal aid	-	-	2,224	2,224
Licenses, permits, fines, fees, etc.	656,143	656,143	260,587	(395,556)
Interest on investments	100	100	3,937	3,837
Miscellaneous	50	50	40	(10)
Total revenues	<u>907,411</u>	<u>907,411</u>	<u>441,917</u>	<u>(465,494)</u>
Expenditures				
Current:				
Home and community services:				
Public works	252,350	252,350	189,297	63,053
Debt service:				
Principal	1,526	1,526	1,526	-
Interest and other charges	353	353	353	-
Total expenditures	<u>254,229</u>	<u>254,229</u>	<u>191,176</u>	<u>63,053</u>
Excess (deficiency) of revenues over (under) expenditures	653,182	653,182	250,741	(402,441)
Other financing sources (uses)				
Transfers out	(1,401,412)	(1,401,412)	(1,401,412)	-
Net change in fund balances (budgetary basis)	(748,230)	(748,230)	(1,150,671)	(402,441)
Fund balances (deficits) at beginning (budgetary basis)	748,230	967,892	967,892	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 219,662</u>	<u>\$ (182,779)</u>	<u>\$ (402,441)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (182,779)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ (182,779)</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 1,450,522	\$ 1,450,522	\$ 1,459,900	\$ 9,378
Federal aid	-	-	3,211	3,211
Licenses, permits, fines, fees, etc.	267,355	267,355	294,977	27,622
Interest on investments	100	100	1,638	1,538
Total revenues	1,717,977	1,717,977	1,759,726	41,749
Expenditures				
Current:				
Home and community services:				
Public works	1,040,520	1,040,520	813,605	226,915
Debt service:				
Principal	101,762	101,762	101,762	-
Interest and other charges	79,827	79,827	79,827	-
Total expenditures	1,222,109	1,222,109	995,194	226,915
Excess (deficiency) of revenues over (under) expenditures	495,868	495,868	764,532	268,664
Other financing sources (uses)				
Transfers in	2,782,324	2,782,324	2,782,324	-
Transfers out	(3,422,142)	(3,422,142)	(3,422,142)	-
Total other financing sources (uses)	(639,818)	(639,818)	(639,818)	-
Net change in fund balances (budgetary basis)	(143,950)	(143,950)	124,714	268,664
Fund balances (deficits) at beginning (budgetary basis)	143,950	320,074	320,074	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 176,124</u>	<u>\$ 444,788</u>	<u>\$ 268,664</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 444,788
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 444,788</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 113,280	\$ 113,280	\$ 113,279	\$ (1)
Interest on investments	98	98	-	(98)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	113,378	113,378	113,279	(99)
Expenditures				
Current:				
Home and community services:				
Public works	168,600	168,600	142,730	25,870
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(55,222)	(55,222)	(29,451)	25,771
Other financing sources (uses)				
Transfers in	29,877	29,877	29,877	-
Transfers out	(16,954)	(16,954)	(16,954)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	12,923	12,923	12,923	-
Net change in fund balances (budgetary basis)	(42,299)	(42,299)	(16,528)	25,771
Fund balances (deficits) at beginning (budgetary basis)	42,299	56,811	56,811	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 14,512	\$ 40,283	\$ 25,771
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 40,283
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 40,283

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 97,705	\$ 97,705	\$ 97,705	\$ -
Licenses, permits, fines, fees, etc.	883	883	882	(1)
Interest on investments	100	100	185	85
	<u>98,688</u>	<u>98,688</u>	<u>98,772</u>	<u>84</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	159,600	156,646	102,808	53,838
Debt service:				
Principal	-	1,922	1,922	-
Interest and other charges	-	1,032	1,031	1
	<u>159,600</u>	<u>159,600</u>	<u>105,761</u>	<u>53,839</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(60,912)	(60,912)	(6,989)	53,923
Other financing sources (uses)				
Transfers in	533,026	533,026	533,026	-
Transfers out	(534,935)	(534,935)	(534,935)	-
	<u>(1,909)</u>	<u>(1,909)</u>	<u>(1,909)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(62,821)	(62,821)	(8,898)	53,923
Fund balances (deficits) at beginning (budgetary basis)	62,821	162,462	162,462	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 99,641</u>	<u>\$ 153,564</u>	<u>\$ 53,923</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 153,564
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 153,564</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 1,100,084	\$ 1,100,084	\$ 1,102,997	\$ 2,913
Federal aid	-	-	20,089	20,089
Licenses, permits, fines, fees, etc.	61,791	61,791	56,735	(5,056)
Interest on investments	100	100	297	197
	<u>1,161,975</u>	<u>1,161,975</u>	<u>1,180,118</u>	<u>18,143</u>
Expenditures				
Current:				
Home and community services:				
Public works	259,000	259,000	195,629	63,371
Debt service:				
Principal	59,989	59,989	52,273	7,716
Interest and other charges	16,143	16,143	11,270	4,873
	<u>335,132</u>	<u>335,132</u>	<u>259,172</u>	<u>75,960</u>
Excess (deficiency) of revenues over (under) expenditures	826,843	826,843	920,946	94,103
Other financing sources (uses)				
Transfers in	18,290	18,290	18,290	-
Transfers out	(785,242)	(785,242)	(785,242)	-
	<u>(766,952)</u>	<u>(766,952)</u>	<u>(766,952)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	59,891	59,891	153,994	94,103
Fund balances (deficits) at beginning (budgetary basis)	<u>328,637</u>	<u>377,881</u>	<u>377,881</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 388,528</u>	<u>\$ 437,772</u>	<u>\$ 531,875</u>	<u>\$ 94,103</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 531,875
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 531,875</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 2,263,345	\$ 2,263,345	\$ 2,253,854	\$ (9,491)
Federal aid	-	-	5,601	5,601
Licenses, permits, fines, fees, etc.	690,665	690,665	679,788	(10,877)
Interest on investments	8,000	8,000	1,066	(6,934)
Miscellaneous	100	100	40	(60)
	<u>2,962,110</u>	<u>2,962,110</u>	<u>2,940,349</u>	<u>(21,761)</u>
Expenditures				
Current:				
Home and community services:				
Public works	1,291,500	1,291,500	1,046,394	245,106
Debt service:				
Principal	556,754	556,754	554,274	2,480
Interest and other charges	286,307	286,307	284,288	2,019
	<u>2,134,561</u>	<u>2,134,561</u>	<u>1,884,956</u>	<u>249,605</u>
Excess (deficiency) of revenues over (under) expenditures	827,549	827,549	1,055,393	227,844
Other financing sources (uses)				
Transfers in	2,315,922	2,315,922	2,320,365	4,443
Transfers out	(3,435,497)	(3,435,497)	(3,435,497)	-
	<u>(1,119,575)</u>	<u>(1,119,575)</u>	<u>(1,115,132)</u>	<u>4,443</u>
Net change in fund balances (budgetary basis)	(292,026)	(292,026)	(59,739)	232,287
Fund balances (deficits) at beginning (budgetary basis)	292,026	463,983	463,983	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 171,957</u>	<u>\$ 404,244</u>	<u>\$ 232,287</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 404,244
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 404,244</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 153,210	\$ 153,210	\$ 153,220	\$ 10
Federal aid	-	-	14	14
Licenses, permits, fines, fees, etc.	58,258	58,258	56,352	(1,906)
Interest on investments	300	300	1,649	1,349
	<u>211,768</u>	<u>211,768</u>	<u>211,235</u>	<u>(533)</u>
Expenditures				
Current:				
Home and community services:				
Public works	282,300	282,300	170,459	111,841
Excess (deficiency) of revenues over (under) expenditures	(70,532)	(70,532)	40,776	111,308
Other financing sources (uses)				
Transfers in	372,760	372,760	372,760	-
Transfers out	(436,787)	(436,787)	(436,787)	-
	<u>(64,027)</u>	<u>(64,027)</u>	<u>(64,027)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(134,559)	(134,559)	(23,251)	111,308
Fund balances (deficits) at beginning (budgetary basis)	134,559	234,475	234,475	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 99,916</u>	<u>\$ 211,224</u>	<u>\$ 111,308</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 211,224
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 211,224</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 7,490	\$ 7,490	\$ 9,578	\$ 2,088
Licenses, permits, fines, fees, etc.	693,862	693,862	738,158	44,296
Interest on investments	200	200	1,754	1,554
Miscellaneous	5,390	5,390	8,236	2,846
	<u>706,942</u>	<u>706,942</u>	<u>757,726</u>	<u>50,784</u>
Expenditures				
Current:				
Home and community services:				
Public works	234,200	234,200	184,224	49,976
Excess (deficiency) of revenues over (under) expenditures	472,742	472,742	573,502	100,760
Other financing sources (uses)				
Transfers out	(871,491)	(871,491)	(871,491)	-
Net change in fund balances (budgetary basis)	(398,749)	(398,749)	(297,989)	100,760
Fund balances (deficits) at beginning (budgetary basis)	4,064,620	4,152,026	4,152,026	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 3,665,871</u>	<u>\$ 3,753,277</u>	<u>\$ 3,854,037</u>	<u>\$ 100,760</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,854,037
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 3,854,037</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 100,711	\$ 100,711	\$ 121,843	\$ 21,132
Federal aid	-	-	796	796
Licenses, permits, fines, fees, etc.	1,093,619	1,093,619	1,042,905	(50,714)
Interest on investments	400	400	878	478
Miscellaneous	15,780	15,780	7,432	(8,348)
	<u>1,210,510</u>	<u>1,210,510</u>	<u>1,173,854</u>	<u>(36,656)</u>
Expenditures				
Current:				
Home and community services:				
Public works	824,430	824,430	709,925	114,505
Debt service:				
Principal	18,482	18,482	18,482	-
Interest and other charges	21,788	21,788	21,788	-
	<u>864,700</u>	<u>864,700</u>	<u>750,195</u>	<u>114,505</u>
Excess (deficiency) of revenues over (under) expenditures	345,810	345,810	423,659	77,849
Other financing sources (uses)				
Transfers in	427,564	427,564	427,564	-
Transfers out	(1,075,892)	(1,075,892)	(1,075,892)	-
	<u>(648,328)</u>	<u>(648,328)</u>	<u>(648,328)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(302,518)	(302,518)	(224,669)	77,849
Fund balances (deficits) at beginning (budgetary basis)	302,518	552,432	552,432	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 249,914</u>	<u>\$ 327,763</u>	<u>\$ 77,849</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 327,763
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 327,763</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 22,117	\$ 22,117	\$ 25,887	\$ 3,770
Licenses, permits, fines, fees, etc.	206,937	206,937	201,919	(5,018)
Interest on investments	100	100	-	(100)
Miscellaneous	-	-	41	41
Total revenues	<u>229,154</u>	<u>229,154</u>	<u>227,847</u>	<u>(1,307)</u>
Expenditures				
Current:				
Home and community services:				
Public works	218,800	218,800	127,400	91,400
Excess (deficiency) of revenues over (under) expenditures	10,354	10,354	100,447	90,093
Other financing sources (uses)				
Transfers in	216,626	216,626	216,626	-
Transfers out	(423,073)	(423,073)	(423,073)	-
Total other financing sources (uses)	<u>(206,447)</u>	<u>(206,447)</u>	<u>(206,447)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(196,093)	(196,093)	(106,000)	90,093
Fund balances (deficits) at beginning (budgetary basis)	196,093	339,837	339,837	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 143,744</u>	<u>\$ 233,837</u>	<u>\$ 90,093</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 233,837
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 233,837</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Real property taxes	\$ 74,781	\$ 74,781	\$ 62,339	\$ (12,442)
Licenses, permits, fines, fees, etc.	1,430,805	1,430,805	1,411,527	(19,278)
Interest on investments	8,000	8,000	5,714	(2,286)
Miscellaneous	14,410	14,410	5,787	(8,623)
Total revenues	1,527,996	1,527,996	1,485,367	(42,629)
Expenditures				
Current:				
Home and community services:				
Public works	601,600	538,773	377,011	161,762
Debt service:				
Principal	625,927	766,165	766,165	-
Interest and other charges	574,060	496,649	496,648	1
Total expenditures	1,801,587	1,801,587	1,639,824	161,763
Excess (deficiency) of revenues over (under) expenditures	(273,591)	(273,591)	(154,457)	119,134
Other financing sources (uses)				
Transfers in	490,030	490,030	490,030	-
Transfers out	(187,121)	(187,121)	(187,121)	-
Total other financing sources (uses)	302,909	302,909	302,909	-
Net change in fund balances (budgetary basis)	29,318	29,318	148,452	119,134
Fund balances (deficits) at beginning (budgetary basis)	(29,318)	192,251	192,251	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 221,569	\$ 340,703	\$ 119,134

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 340,703
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 340,703

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 2,794	\$ 2,794	\$ 3,389	\$ 595
Licenses, permits, fines, fees, etc.	11,650	11,650	11,497	(153)
Interest on investments	150	150	-	(150)
	<u>14,594</u>	<u>14,594</u>	<u>14,886</u>	<u>292</u>
Expenditures				
Current:				
Home and community services:				
Public works	44,000	44,000	30,980	13,020
Excess (deficiency) of revenues over (under) expenditures	(29,406)	(29,406)	(16,094)	13,312
Other financing sources (uses)				
Transfers in	62,983	62,983	62,983	-
Transfers out	(70,045)	(70,045)	(70,045)	-
	<u>(7,062)</u>	<u>(7,062)</u>	<u>(7,062)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(36,468)	(36,468)	(23,156)	13,312
Fund balances (deficits) at beginning (budgetary basis)	36,468	54,697	54,697	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 18,229</u>	<u>\$ 31,541</u>	<u>\$ 13,312</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 31,541
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 31,541</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Real property taxes	\$ 44,872	\$ 44,872	\$ 65,515	\$ 20,643
Licenses, permits, fines, fees, etc.	953,585	953,585	930,629	(22,956)
Interest on investments	700	700	441	(259)
Miscellaneous	100	100	60	(40)
Total revenues	999,257	999,257	996,645	(2,612)
Expenditures				
Current:				
Home and community services:				
Public works	483,900	483,900	298,597	185,303
Excess (deficiency) of revenues over (under) expenditures	515,357	515,357	698,048	182,691
Other financing sources (uses)				
Transfers in	51,905	51,905	51,905	-
Transfers out	(738,628)	(738,628)	(738,628)	-
Total other financing sources (uses)	(686,723)	(686,723)	(686,723)	-
Net change in fund balances (budgetary basis)	(171,366)	(171,366)	11,325	182,691
Fund balances (deficits) at beginning (budgetary basis)	171,366	317,694	317,694	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 146,328	\$ 329,019	\$ 182,691

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 329,019
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 329,019

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 1,633,917	\$ 1,633,917	\$ 1,934,051	\$ 300,134
Interest on investments	250	250	2,361	2,111
Total revenues	1,634,167	1,634,167	1,936,412	302,245
Expenditures				
Current:				
General government support:				
Home and community services:				
Public works	585,100	585,100	234,562	350,538
Debt service:				
Principal	206,679	206,679	182,468	24,211
Interest and other charges	47,894	47,894	33,561	14,333
Total expenditures	839,673	839,673	450,591	389,082
Excess (deficiency) of revenues over (under) expenditures	794,494	794,494	1,485,821	691,327
Other financing sources (uses)				
Transfers in	421,493	421,493	421,493	-
Transfers out	(765,216)	(1,015,216)	(1,015,216)	-
Total other financing sources (uses)	(343,723)	(593,723)	(593,723)	-
Net change in fund balances (budgetary basis)	450,771	200,771	892,098	691,327
Fund balances (deficits) at beginning (budgetary basis)	1,443,132	1,909,843	1,909,843	-
Fund balances (deficits) at ending (budgetary basis)	\$ 1,893,903	\$ 2,110,614	\$ 2,801,941	\$ 691,327

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 2,801,941
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 2,801,941

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 24,056	\$ 24,056	\$ 19,809	\$ (4,247)
Federal aid	-	-	365	365
Licenses, permits, fines, fees, etc.	531,671	531,671	557,093	25,422
Interest on investments	750	750	1,201	451
Miscellaneous	-	-	20	20
Total revenues	<u>556,477</u>	<u>556,477</u>	<u>578,488</u>	<u>22,011</u>
Expenditures				
Current:				
Home and community services:				
Public works	284,000	284,000	218,481	65,519
Excess (deficiency) of revenues over (under) expenditures	272,477	272,477	360,007	87,530
Other financing sources (uses)				
Transfers in	233,790	233,790	233,790	-
Transfers out	(589,400)	(589,400)	(589,400)	-
Total other financing sources (uses)	<u>(355,610)</u>	<u>(355,610)</u>	<u>(355,610)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(83,133)	(83,133)	4,397	87,530
Fund balances (deficits) at beginning (budgetary basis)	83,133	217,975	217,975	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 134,842</u>	<u>\$ 222,372</u>	<u>\$ 87,530</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 222,372
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 222,372</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 29,770	\$ 29,770	\$ 35,422	\$ 5,652
Licenses, permits, fines, fees, etc.	93,324	93,324	83,979	(9,345)
Interest on investments	250	250	974	724
Miscellaneous	-	-	20	20
Total revenues	123,344	123,344	120,395	(2,949)
Expenditures				
Current:				
Home and community services:				
Public works	110,750	104,410	42,824	61,586
Debt service:				
Principal	-	4,126	4,126	-
Interest and other charges	-	2,214	2,214	-
Total expenditures	110,750	110,750	49,164	61,586
Excess (deficiency) of revenues over (under) expenditures	12,594	12,594	71,231	58,637
Other financing sources (uses)				
Transfers in	23,216	23,216	23,216	-
Transfers out	(90,315)	(90,315)	(90,315)	-
Total other financing sources (uses)	(67,099)	(67,099)	(67,099)	-
Net change in fund balances (budgetary basis)	(54,505)	(54,505)	4,132	58,637
Fund balances (deficits) at beginning (budgetary basis)	54,505	118,778	118,778	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 64,273	\$ 122,910	\$ 58,637

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 122,910
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 122,910</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 5,341	\$ 5,341	\$ 8,670	\$ 3,329
Licenses, permits, fines, fees, etc.	216,201	216,201	214,680	(1,521)
Interest on investments	150	150	-	(150)
Miscellaneous	50	50	40	(10)
	<hr/>			
Total revenues	221,742	221,742	223,390	1,648
<hr/>				
Expenditures				
Current:				
Home and community services:				
Public works	160,525	160,525	119,146	41,379
	<hr/>			
Excess (deficiency) of revenues over (under) expenditures	61,217	61,217	104,244	43,027
<hr/>				
Other financing sources (uses)				
Transfers in	261,706	261,706	261,706	-
Transfers out	(398,438)	(398,438)	(398,438)	-
	<hr/>			
Total other financing sources (uses)	(136,732)	(136,732)	(136,732)	-
<hr/>				
Net change in fund balances (budgetary basis)	(75,515)	(75,515)	(32,488)	43,027
<hr/>				
Fund balances (deficits) at beginning (budgetary basis)	75,515	115,634	115,634	-
<hr/>				
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 40,119	\$ 83,146	\$ 43,027
<hr/> <hr/>				

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 83,146
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 83,146</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
New York State aid	\$ 538,398	\$ 984,924	\$ 987,421	\$ 2,497
Federal aid	7,955,986	10,523,441	10,197,326	(326,115)
Licenses, permits, fines, fees, etc.	48,000	48,000	-	(48,000)
Miscellaneous	-	-	620	620
Total revenues	8,542,384	11,556,365	11,185,367	(370,998)
Expenditures				
Current:				
Economic assistance and opportunity:				
Labor	6,378,683	9,225,376	9,046,975	178,401
Employee benefits	1,179,992	1,279,134	1,236,956	42,178
Total expenditures	7,558,675	10,504,510	10,283,931	220,579
Excess (deficiency) of revenues over (under) expenditures	983,709	1,051,855	901,436	(150,419)
Other financing sources (uses)				
Transfers out	(983,709)	(1,051,855)	(955,758)	96,097
Net change in fund balances (budgetary basis)	-	-	(54,322)	(54,322)
Fund balances (deficits) at beginning (budgetary basis)	-	7,434	7,434	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 7,434	\$ (46,888)	\$ (54,322)

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (46,888)
Less: accrued pension expense	(736,638)
Fund balance at end of year (GAAP basis)	\$ (783,526)

SUFFOLK COUNTY, NEW YORK
Medicaid Compliance Fund - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
New York State aid	\$ 22,598,596	\$ 22,598,596	\$ 20,470,085	\$ (2,128,511)
Federal aid	22,363,644	22,363,644	20,487,937	(1,875,707)
Interest on investments	-	-	679	679
Miscellaneous	203	203	89	(114)
Total revenues	44,962,443	44,962,443	40,958,790	(4,003,653)
Expenditures				
Current:				
General government support:				
Miscellaneous	99,028	99,028	89,783	9,245
Economic assistance and opportunity:				
Social services	30,251,089	29,021,089	28,049,669	971,420
Employee Benefits	6,303,498	6,303,498	6,136,231	167,267
Total expenditures	36,653,615	35,423,615	34,275,683	1,147,932
Excess (deficiency) of revenues over (under) expenditures	8,308,828	9,538,828	6,683,107	(2,855,721)
Other financing sources (uses)				
Transfers out	(8,308,828)	(9,538,828)	(9,446,406)	92,422
Net change in fund balances (budgetary basis)	-	-	(2,763,299)	(2,763,299)
Fund balances (deficits) at beginning (budgetary basis)	-	1,039,968	1,039,968	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 1,039,968	\$ (1,723,331)	\$ (2,763,299)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (1,723,331)
Less: accrued pension expense	(3,674,915)
Fund balance at end of year (GAAP basis)	\$ (5,398,246)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
Revenues				
Sales and use tax	\$ 68,429,277	\$ 68,429,277	\$ 67,740,433	\$ (688,844)
New York State aid	-	-	1,717,537	1,717,537
Federal aid	-	-	23,232	23,232
Interest on investments	250,000	250,000	132,420	(117,580)
	68,679,277	68,679,277	69,613,622	934,345
Expenditures				
Current:				
General government support:				
Miscellaneous	9,287	13,076	13,075	1
Public works	375,650	419,566	418,916	650
Health	899,374	1,485,740	1,453,979	31,761
Culture and recreation:				
Parks	2,667,031	2,499,324	2,421,193	78,131
Home and community services:				
Economic development and Planning	1,536,601	1,536,601	1,501,257	35,344
Employee benefits	672,634	811,207	811,163	44
Debt Service:				
Principal	9,424,324	9,689,691	9,689,691	-
Interest and other charges	8,333,551	8,156,084	8,129,828	26,256
	23,918,452	24,611,289	24,439,102	172,187
Excess (deficiency) of revenues over (under) expenditures	44,760,825	44,067,988	45,174,520	1,106,532
Other financing sources (uses)				
Transfers in	-	-	5,806,614	5,806,614
Transfers out	(39,875,158)	(62,914,930)	(62,209,482)	705,448
	(39,875,158)	(62,914,930)	(56,402,868)	6,512,062
Net change in fund balances (budgetary basis)	4,885,667	(18,846,942)	(11,228,348)	7,618,594
Fund balances (deficits) at beginning (budgetary basis)	60,701,080	33,296,523	33,296,523	-
Fund balances (deficits) at ending (budgetary basis)	\$ 65,586,747	\$ 14,449,581	\$ 22,068,175	\$ 7,618,594

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 22,068,175
Less: accrued pension expense	(422,119)
Fund balance at end of year (GAAP basis)	\$ 21,646,056

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Net Position
Private-Purpose Trusts
December 31, 2012

	D White Private- Purpose Trust	Vanderbilt Private- Purpose Trust	Totals
Assets			
Cash and cash equivalents	\$ 54,022	\$ 225,504	\$ 279,526
Investments	-	9,761,027	9,761,027
Total assets	<u>54,022</u>	<u>9,986,531</u>	<u>10,040,553</u>
Liabilities			
Accounts payable and accrued liabilities	<u>50,000</u>	<u>9,986,517</u>	<u>10,036,517</u>
Total liabilities	<u>50,000</u>	<u>9,986,517</u>	<u>10,036,517</u>
Net Position			
Held in trust	<u>\$ 4,022</u>	<u>\$ 14</u>	<u>\$ 4,036</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Net Position
Private-Purpose Trusts
For the Year Ended December 31, 2012

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
Additions			
Investment income:			
Interest	\$ 270	\$ 1	\$ 271
Transfer in	-	988,283	988,283
Other revenue	-	689,567	689,567
	<u>270</u>	<u>1,677,851</u>	<u>1,678,121</u>
Total additions			
	<u>270</u>	<u>1,677,851</u>	<u>1,678,121</u>
Deductions			
Administrative and general expenses	-	1,677,850	1,677,850
	<u>-</u>	<u>1,677,850</u>	<u>1,677,850</u>
Change in net position	270	1	271
Net position at beginning of year	3,752	13	3,765
	<u>3,752</u>	<u>13</u>	<u>3,765</u>
Net position at end of year	\$ 4,022	\$ 14	\$ 4,036
	<u>\$ 4,022</u>	<u>\$ 14</u>	<u>\$ 4,036</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2012

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Total to page 165
Assets							
Cash and cash equivalents	\$ 109,445	\$ 19,012,183	\$ 12,293,171	\$ 6,863,804	\$ 132	\$ 3,286	\$ 38,282,021
Cash with fiscal agents	-	262	-	-	-	-	262
Investments	-	9,805,682	-	-	-	-	9,805,682
Total assets	\$ 109,445	\$ 28,818,127	\$ 12,293,171	\$ 6,863,804	\$ 132	\$ 3,286	\$ 48,087,965
Liabilities							
Accounts payable and accrued liabilities	\$ 109,445	\$ 1,261,564	\$ -	\$ -	\$ -	\$ -	\$ 1,371,009
Agency fund liabilities	-	27,556,563	12,293,171	6,863,804	132	3,286	46,716,956
Total liabilities	\$ 109,445	\$ 28,818,127	\$ 12,293,171	\$ 6,863,804	\$ 132	\$ 3,286	\$ 48,087,965

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities

Agency Funds
 December 31, 2012

		Suffolk					
		Community					
		College	Agency	Payroll Account	Court and Trust	Trust and	Total Agency
		Agency	Fund	Agency Fund	Agency Fund	Agency	Funds
		Fund	Fund	Agency Fund	Agency Fund	Assurance Fund	Funds
Assets	Total from page 164						
Cash and cash equivalents	\$ 38,282,021	\$ -	\$ -	\$ 1,672,393	\$ 7,976,803	\$ 119,335	\$ 48,696,913
Cash with fiscal agents	262	-	-	-	-	-	262
Investments	9,805,682	-	-	-	-	-	9,805,682
Total assets	\$ 48,087,965	\$ -	\$ -	\$ 1,672,393	\$ 7,976,803	\$ 119,335	\$ 58,502,857
Liabilities							
Accounts payable and accrued liabilities	\$ 1,371,009	\$ -	\$ -	\$ -	\$ 24,357	\$ -	\$ 1,395,366
Agency fund liabilities	46,716,956	646,361	-	1,672,393	7,952,446	119,335	57,107,491
Total liabilities	\$ 48,087,965	\$ 646,361	\$ -	\$ 1,672,393	\$ 7,976,803	\$ 119,335	\$ 58,502,857

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2012

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Total to page 167
Assets							
Balance at January 1, 2012	\$ 93,353	\$ 27,639,357	\$ 12,794,048	\$ 6,915,784	\$ 181	\$ 3,270	\$ 47,445,993
Additions							
Cash	280,165	48,891,808	39,857,409	95,235,359	123,107,785	3,286	307,375,812
Investments	-	10,759,710	-	-	-	-	10,759,710
Deductions							
Cash	264,073	48,547,213	40,358,286	95,287,339	123,107,834	3,270	307,568,015
Investments	-	9,925,535	-	-	-	-	9,925,535
Balance at December 31, 2012	\$ 109,445	\$ 28,818,127	\$ 12,293,171	\$ 6,863,804	\$ 132	\$ 3,286	\$ 48,087,965
Liabilities							
Balance at January 1, 2012	\$ 93,353	\$ 27,639,357	\$ 12,794,048	\$ 6,915,784	\$ 181	\$ 3,270	\$ 47,445,993
Additions							
Accounts payable	268,396	13,268,069	13,569,568	44,202,252	61,553,827	-	132,862,112
Agency fund liabilities	-	28,547,075	27,410,458	88,352,525	123,107,604	16	267,417,678
Deductions							
Accounts payable	252,304	13,277,801	13,569,568	44,202,252	61,553,827	-	132,855,752
Agency fund liabilities	-	27,358,573	27,911,335	88,404,505	123,107,653	-	266,782,066
Balance at December 31, 2012	\$ 109,445	\$ 28,818,127	\$ 12,293,171	\$ 6,863,804	\$ 132	\$ 3,286	\$ 48,087,965

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2012

	Total from page 166	Suffolk				Trust and Agency Assurance Fund	Total Agency Funds
		Social Services Agency Fund	Community College Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund		
Assets							
Balance at January 1, 2012	\$ 47,445,993	\$ 522,315	\$ -	\$ 3,483,506	\$ 9,614,425	\$ 118,741	\$ 61,184,980
Additions							
Cash	307,375,812	1,949,996	-	1,043,278,827	18,962,036	119,386	1,371,686,057
Investments	10,759,710	-	-	-	-	-	10,759,710
Deductions							
Cash	307,568,015	1,825,950	-	1,045,089,940	20,599,658	118,792	1,375,202,355
Investments	9,925,535	-	-	-	-	-	9,925,535
Balance at December 31, 2012	\$ 48,087,965	\$ 646,361	\$ -	\$ 1,672,393	\$ 7,976,803	\$ 119,335	\$ 58,502,857
Liabilities							
Balance at January 1, 2012	\$ 47,445,993	\$ 522,315	\$ -	\$ 3,483,506	\$ 9,614,425	\$ 118,741	\$ 61,184,980
Additions							
Accounts payable	132,862,112	645	-	-	24,357	-	132,887,114
Agency fund liabilities	267,417,678	1,427,815	-	1,033,441,267	3,514,273	645	1,305,801,678
Deductions							
Accounts payable	132,855,752	891	-	-	-	-	132,856,643
Agency fund liabilities	266,782,066	1,303,523	-	1,035,252,380	5,176,252	51	1,308,514,272
Balance at December 31, 2012	\$ 48,087,965	\$ 646,361	\$ -	\$ 1,672,393	\$ 7,976,803	\$ 119,335	\$ 58,502,857

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.

<u>Contents</u>	<u>Page</u>
Financial Trends <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>	170
Revenue Capacity <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>	175
Debt Capacity <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>	181
Demographic and Economic Information <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>	184
Operating Information <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>	186

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
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenses										
Governmental activities:										
General government support	\$ 309,662,560	\$ 264,547,263	\$ 332,268,514	\$ 327,589,847	\$ 266,044,275	\$ 356,042,292	\$ 399,039,811	\$ 417,906,611	\$ 377,718,452	\$ 396,417,746
Economic assistance and opportunity	592,540,960	637,835,686	582,019,106	586,969,517	644,283,169	672,657,450	668,206,201	673,057,500	743,587,751	755,506,395
Health	186,116,520	195,123,297	201,934,680	205,796,507	233,623,228	236,028,760	238,910,829	237,064,203	233,752,880	224,766,983
Public safety	707,054,689	783,958,516	806,788,770	868,052,019	1,070,057,358	1,075,941,533	1,086,799,273	1,112,612,068	1,159,846,934	1,180,521,367
Culture and recreation	27,481,369	31,781,465	34,089,823	38,061,892	48,352,112	40,962,087	40,905,622	40,458,312	41,536,539	36,979,177
Education	184,007,172	197,790,861	211,453,282	201,811,483	213,599,457	218,326,714	215,779,142	208,098,023	207,990,520	197,841,831
Home and community services	83,091,049	74,524,198	106,156,407	103,502,459	109,949,143	111,552,055	105,733,334	118,364,351	116,706,621	102,137,678
Transportation	84,910,526	98,665,987	105,357,049	107,296,508	124,651,693	138,259,270	144,050,016	142,108,191	148,492,495	147,735,971
Interest on long-term debt	30,434,423	27,936,409	37,011,487	32,152,731	35,045,173	43,242,061	55,854,436	62,216,700	66,678,059	67,992,523
Total governmental activities expenses	2,205,299,268	2,312,163,682	2,417,079,118	2,471,232,963	2,745,605,600	2,893,012,212	2,945,278,664	3,011,885,959	3,096,310,251	3,109,699,671
Business-type activities:										
John J. Foley Skilled Nursing Facility	36,623,077	37,023,193	37,724,961	38,623,725	46,063,747	45,171,633	33,406,454	33,796,079	32,530,670	32,994,121
Suffolk Health Plan	31,858,451	35,405,545	37,299,263	35,887,136	40,678,932	35,598,824	836,351	-	523	-
Suffolk County Ball Park	800,168	766,445	770,834	737,299	798,131	716,056	685,948	698,499	600,949	832,030
Francis S. Gabreski Airport	1,650,418	1,650,801	1,120,535	1,357,552	1,574,786	1,396,725	2,017,991	3,762,241	1,865,313	2,279,045
Total business-type activities expenses	70,932,114	74,845,984	76,915,593	76,605,712	89,115,596	82,883,238	36,946,744	38,256,819	34,997,455	36,105,196
Total primary government expenses	\$ 2,276,231,382	\$ 2,387,009,666	\$ 2,493,994,711	\$ 2,547,838,675	\$ 2,834,721,196	\$ 2,975,895,450	\$ 2,982,225,408	\$ 3,050,142,778	\$ 3,131,307,706	\$ 3,145,804,867
Program Revenues										
Governmental activities:										
Charges for services:										
General government support	\$ 56,450,175	\$ 54,593,894	\$ 43,781,870	\$ 44,751,171	\$ 45,988,959	\$ 34,730,047	\$ 39,657,878	\$ 41,408,393	\$ 58,644,705	\$ 54,262,859
Economic assistance and opportunity	35,085,217	39,984,205	39,754,949	27,439,556	25,111,820	24,532,961	26,356,209	25,013,865	32,587,000	29,716,569
Health	22,573,542	24,212,562	23,471,813	27,943,652	25,956,556	27,515,181	29,317,792	29,401,644	28,995,761	26,410,454
Public safety	22,589,567	25,330,212	23,400,671	21,770,800	25,972,372	23,136,830	30,511,316	31,553,533	30,045,251	30,783,473
Culture and recreation	7,664,525	8,850,413	9,615,368	9,435,539	9,975,132	9,849,027	10,724,136	9,873,738	10,585,393	11,386,664
Education	58,456	-	1,841,246	4,816,338	3,958,800	4,075,842	3,850,824	3,143,326	2,398,361	12,961,310
Home and community services	28,355,784	28,035,806	34,422,032	35,566,700	36,933,089	37,776,868	40,698,918	36,269,303	38,077,109	37,040,424
Transportation	14,811,861	14,529,804	15,283,308	16,433,125	17,377,904	18,001,694	18,775,085	19,516,841	18,315,796	19,094,322
Interest on long-term debt	5,297,567	5,173,072	5,119,387	5,096,335	5,007,142	4,801,199	4,591,257	4,377,316	4,160,363	-
Operating grants and contributions	522,961,586	515,047,249	505,886,372	514,019,638	513,547,542	538,173,269	570,409,347	574,128,659	593,543,874	558,074,757
Capital grants and contributions	19,719,508	23,068,329	20,905,047	20,797,121	23,997,626	29,058,511	24,971,937	71,665,294	61,997,193	44,615,925
Total governmental activities program revenues	735,567,788	738,625,546	723,482,063	728,069,975	733,826,942	751,651,429	799,864,699	846,351,912	879,350,806	824,346,757
Business-type activities:										
Charges for services:										
John J. Foley Skilled Nursing Facility	33,564,040	28,011,974	25,295,302	26,320,945	25,351,499	29,688,126	25,892,271	30,514,681	24,033,145	21,244,889
Suffolk Health Plan	32,686,627	35,629,510	36,423,527	36,138,217	40,287,925	42,961,703	151,471	33,826	-	2,196
Suffolk County Ball Park	936,246	983,526	962,559	942,043	947,226	918,749	903,052	658,049	927,339	754,075
Francis S. Gabreski Airport	346,810	460,510	931,976	750,662	886,795	2,148,364	918,253	983,642	1,122,011	1,103,013
Operating grants and contributions	8,415,782	8,012,006	8,191,419	8,163,295	8,427,134	18,754,637	-	-	9,452,802	4,782,160
Capital grants and contributions	-	-	-	-	-	-	-	8,611,912	3,254,568	1,558,668
Total business-type activities program revenues	75,949,505	73,097,526	71,804,783	72,315,162	75,900,579	94,471,579	27,865,047	40,802,110	38,789,865	29,445,001
Total primary government program revenues	\$ 811,517,293	\$ 811,923,072	\$ 795,286,846	\$ 800,385,137	\$ 809,727,521	\$ 846,123,008	\$ 827,729,746	\$ 887,154,022	\$ 918,140,671	\$ 853,791,758

(Continued)

Suffolk County, New York
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Net (Expense) Revenue										
Governmental activities	\$ (1,469,731,480)	\$ (1,573,338,136)	\$ (1,693,597,055)	\$ (1,743,162,988)	\$ (2,011,778,658)	\$ (2,141,360,783)	\$ (2,145,413,965)	\$ (2,165,534,047)	\$ (2,216,959,445)	\$ (2,285,352,914)
Business-type activities	5,017,391	(1,748,458)	(5,110,810)	(4,290,550)	(13,215,017)	11,588,341	(9,081,697)	2,516,291	3,792,410	(6,660,195)
Total primary government net expense	\$ (1,464,714,089)	\$ (1,575,086,594)	\$ (1,698,707,865)	\$ (1,747,453,538)	\$ (2,024,993,675)	\$ (2,129,772,442)	\$ (2,154,495,662)	\$ (2,163,017,756)	\$ (2,213,167,035)	\$ (2,292,013,109)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Real property taxes	\$ 515,984,947	\$ 530,885,982	\$ 552,682,574	\$ 559,958,706	\$ 574,848,568	\$ 594,613,826	\$ 603,184,381	\$ 620,621,616	\$ 625,428,362	\$ 638,470,669
Sales and use taxes	993,347,332	1,081,762,708	1,116,523,869	1,146,504,314	1,182,946,104	1,169,096,220	1,070,282,537	1,149,509,891	1,180,808,321	1,217,074,425
Interest on investments	7,329,343	10,446,463	23,682,048	29,096,553	25,528,764	26,681,168	19,955,025	17,535,504	6,583,645	3,904,579
Miscellaneous	56,213,773	54,717,024	31,493,877	32,094,741	48,027,509	44,378,173	47,990,618	35,061,930	43,593,135	45,978,935
Transfers	(20,715,558)	5,871,556	886,693	(2,675,143)	(1,331,905)	15,647,361	9,098,491	8,594,280	10,831,146	2,863,630
Total governmental activities	1,552,159,837	1,683,683,733	1,725,269,061	1,764,979,171	1,830,019,040	1,850,416,748	1,750,511,052	1,831,323,221	1,867,244,609	1,908,292,238
Business-type activities:										
Interest on investments	366,116	323,260	515,722	676,054	659,322	382,222	55,674	44,445	17,802	11,886
Miscellaneous	340,850	543,159	278,997	799,523	655,027	447,016	788,581	980,397	1,647,642	342,840
Transfers	20,715,558	(5,871,556)	(886,693)	2,675,143	1,331,905	(15,647,361)	(9,098,491)	(8,594,280)	(10,831,146)	(2,863,630)
Total business-type activities	21,422,524	(5,005,137)	(91,974)	4,150,720	2,646,254	(14,818,123)	(6,254,236)	(7,569,438)	(9,165,702)	(2,508,904)
Total primary government	\$ 1,573,582,361	\$ 1,678,678,596	\$ 1,725,177,087	\$ 1,769,129,891	\$ 1,832,665,294	\$ 1,835,598,625	\$ 1,742,256,816	\$ 1,823,753,783	\$ 1,858,078,907	\$ 1,905,783,334
Change in Net Position										
Governmental activities	\$ 82,428,357	\$ 110,345,597	\$ 31,672,006	\$ 21,816,183	\$ (181,759,618)	\$ (290,944,035)	\$ (394,902,913)	\$ (334,210,826)	\$ (349,714,836)	\$ (377,060,676)
Business-type activities	26,439,915	(6,753,595)	(5,202,784)	(139,830)	(10,568,763)	(3,229,782)	(17,335,933)	(5,053,147)	(5,373,292)	(9,169,099)
Total primary government	\$ 108,868,272	\$ 103,592,002	\$ 26,469,222	\$ 21,676,353	\$ (192,328,381)	\$ (294,173,817)	\$ (412,238,846)	\$ (339,263,973)	\$ (355,088,128)	\$ (386,229,775)

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010*</u>	<u>2011</u>	<u>2012</u>
General Fund										
Reserved	\$ 1,458,091	\$ 3,498,722	\$ 20,668,257	\$ 30,499,239	\$ 19,291,411	\$ 12,729,624	\$ 19,306,033	\$ -	\$ -	\$ -
Unreserved	141,496,425	139,960,634	177,716,218	157,746,173	121,270,563	29,331,140	(48,793,854)	-	-	-
Nonspendable	-	-	-	-	-	-	-	29,246,245	33,878,477	40,924,800
Restricted	-	-	-	-	-	-	-	95,985,824	64,602,477	35,583,680
Unassigned	-	-	-	-	-	-	-	(166,717,302)	(265,230,197)	(401,710,506)
Total general fund	<u>\$ 142,954,516</u>	<u>\$ 143,459,356</u>	<u>\$ 198,384,475</u>	<u>\$ 188,245,412</u>	<u>\$ 140,561,974</u>	<u>\$ 42,060,764</u>	<u>\$ (29,487,821)</u>	<u>\$ (41,485,233)</u>	<u>\$ (166,749,243)</u>	<u>\$ (325,202,026)</u>
All Other Governmental Funds										
Reserved	\$ 42,917,870	\$ 39,115,468	\$ 35,036,428	\$ 114,766,392	\$ 153,296,589	\$ 140,158,655	\$ 296,907,045	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	158,321,622	161,730,466	157,025,625	167,683,641	174,905,811	404,240,541	415,309,898	-	-	-
Capital project funds	80,027,982	129,271,316	146,293,876	123,906,502	57,100,979	51,705,480	(52,415,421)	-	-	-
Nonspendable	-	-	-	-	-	-	-	198,444,313	192,979,247	221,912,564
Restricted	-	-	-	-	-	-	-	374,458,896	436,284,527	432,603,664
Unassigned	-	-	-	-	-	-	-	(50,582,312)	(61,368,805)	(66,685,700)
Total all other governmental funds	<u>\$ 281,267,474</u>	<u>\$ 330,117,250</u>	<u>\$ 338,355,929</u>	<u>\$ 406,356,535</u>	<u>\$ 385,303,379</u>	<u>\$ 596,104,676</u>	<u>\$ 659,801,522</u>	<u>\$ 522,320,897</u>	<u>\$ 567,894,969</u>	<u>\$ 587,830,528</u>

* Restated due to the implementation of GASB 54. Fund balance structure has been changed starting in 2010.

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Revenues										
Real property taxes	\$ 530,008,247	\$ 536,519,306	\$ 551,688,363	\$ 557,345,805	\$ 556,874,956	\$ 573,026,766	\$ 581,047,983	\$ 604,123,986	\$ 615,649,489	\$ 614,118,935
Sales and use taxes	993,347,332	1,081,762,708	1,116,523,869	1,146,504,314	1,182,946,104	1,169,096,220	1,070,282,537	1,149,509,891	1,180,808,321	1,217,074,425
New York State aid	304,411,418	304,984,792	298,075,938	317,173,203	317,173,203	325,005,750	312,827,934	283,286,767	300,470,998	285,851,534
Federal aid	211,457,982	208,748,710	204,997,808	210,483,086	199,426,916	221,002,423	259,340,161	335,531,470	332,737,462	293,093,228
Licenses, permits, fines, fees etc.	202,678,432	211,386,181	193,871,477	191,970,957	189,436,865	183,556,604	197,145,880	171,455,844	218,616,978	213,000,214
Interest on investments	7,329,343	10,446,463	23,682,048	29,096,553	25,528,764	26,681,168	19,955,025	17,535,504	6,583,645	3,904,579
Miscellaneous	71,160,624	68,875,708	66,660,473	67,094,761	75,204,895	71,412,880	84,953,541	82,014,951	75,070,848	85,835,795
Total revenues	2,320,393,378	2,422,723,868	2,455,499,976	2,506,833,268	2,546,591,643	2,569,781,811	2,525,553,061	2,659,588,413	2,729,937,741	2,712,878,710
Expenditures										
General government	183,218,830	197,214,538	202,010,205	210,151,778	217,315,836	230,402,335	219,346,373	225,648,176	229,719,002	226,603,138
Economic assistance and opportunity	555,078,144	592,245,064	534,603,778	534,130,543	549,408,205	579,915,765	557,620,198	577,428,651	635,960,180	644,338,859
Health	157,036,080	161,370,501	166,786,074	167,187,313	166,909,002	171,242,875	172,661,015	174,694,590	162,286,362	152,586,905
Public safety	497,677,818	532,125,738	545,468,376	563,167,296	595,562,643	616,513,258	609,207,834	652,033,429	647,109,219	673,450,243
Culture and recreation	21,258,169	23,051,878	25,703,881	26,879,819	27,371,191	28,042,847	25,767,421	25,945,413	24,561,662	21,722,722
Education	181,048,234	197,798,161	211,453,282	201,811,483	213,599,457	218,326,714	215,779,142	208,098,023	207,990,520	197,641,831
Home and community services	75,474,552	78,648,330	88,864,966	93,780,511	99,521,586	104,140,851	78,079,691	72,498,908	67,551,610	58,996,452
Transportation	72,576,410	78,106,716	88,074,904	94,078,974	98,340,723	103,542,637	100,730,417	104,605,617	109,405,289	107,793,445
Employee benefits	311,425,790	393,645,142	394,868,683	438,164,681	456,933,242	461,265,643	461,546,434	489,856,929	533,983,615	562,236,643
Debt service										
Principal	89,669,908	85,536,730	56,544,362	76,373,376	81,788,106	83,289,287	76,557,220	96,064,595	101,391,705	101,073,685
Interest	30,248,371	27,891,433	30,759,332	30,991,777	34,721,182	41,504,735	46,845,479	53,164,295	55,181,664	58,773,353
Capital outlay	86,251,867	111,554,855	174,436,513	163,052,675	228,624,216	220,751,021	274,071,317	337,818,400	218,265,681	202,058,248
Total expenditures	2,260,964,173	2,479,189,086	2,519,574,356	2,599,770,226	2,770,095,389	2,858,937,968	2,838,212,541	3,017,857,026	2,993,406,509	3,007,274,524
Excess of revenues over (under) expenditures	59,429,205	(56,465,218)	(64,074,380)	(92,936,958)	(223,503,746)	(289,156,157)	(312,659,480)	(358,268,613)	(263,468,768)	(294,395,814)
Other Financing Sources (Uses)										
Refunding bonds issued	-	125,538,259	33,003,178	-	-	19,129,284	15,435,000	-	-	82,763,747
Capital related debt issued	55,510,164	90,918,278	121,136,485	152,465,714	146,151,708	-	-	-	-	-
Premium on refunding bonds issued	-	9,755,534	2,599,605	-	-	717,833	1,236,573	-	-	8,663,596
Payments to refunding bond escrow agent	-	(135,293,793)	(35,602,793)	-	-	(19,847,117)	(16,671,573)	-	-	(91,427,343)
General obligation bonds issued	-	-	-	-	-	-	294,407,223	199,850,040	171,468,638	112,672,579
STASC bonds issued	24,445,183	9,030,000	5,215,000	1,007,930	9,775,785	389,223,359	-	-	-	38,375,000
Serial bonds issued	-	-	-	-	-	(4,136,636)	-	346,256	-	-
Discounts on obligations	-	-	-	-	171,564	46,752	1,302,027	-	1,479,046	1,241,559
Premium on serial bonds issued	-	-	-	-	-	-	-	-	-	725,822
STASC Premium on serial bonds issued	446,064,715	549,623,946	482,131,888	479,788,026	500,454,535	530,818,418	505,806,935	476,527,883	357,324,693	372,381,494
Transfers in	(442,967,836)	(543,752,390)	(481,245,195)	(482,463,169)	(501,786,440)	(514,495,649)	(496,708,444)	(467,933,603)	(346,493,547)	(369,517,864)
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	83,052,226	105,819,834	127,238,178	150,798,501	154,767,152	401,456,244	304,807,741	208,790,576	183,778,830	155,878,590
Net change in fund balances	\$ 142,481,431	\$ 49,354,616	\$ 63,163,798	\$ 57,861,543	\$ (68,736,594)	\$ 112,300,087	\$ (7,851,739)	\$ (149,478,037)	\$ (79,689,938)	\$ (138,517,224)
Debt services as a percentage of noncapital expenditures	5.5%	4.8%	3.7%	4.4%	4.6%	4.7%	4.7%	5.5%	5.6%	5.7%

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
									Value	Value	
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	250,795,924		17.46%
2007	49,841,266	2,705,688	219,117	217,272	5,893,289	*	58,876,632	2.09	285,772,247		20.60%
2008	51,293,501	2,748,239	310,508	211,694	5,672,106	*	60,236,048	2.01	314,559,119		19.15%
2009	53,330,214	3,597,966	285,649	219,491	5,544,224	*	62,977,544	2.10	308,781,409		20.40%
2010	54,941,171	3,597,445	278,920	218,593	5,560,214	*	64,596,343	2.32	290,986,637		22.20%
2011	56,315,411	3,620,638	287,704	223,763	5,637,765	*	66,085,281	2.59	269,410,757		24.53%
2012	56,409,951	3,512,000	204,058	206,739	5,392,176	*	65,724,924	2.73	264,451,933		24.85%

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
DIRECT										
County direct rates										
General	0.32	0.28	0.24	0.19	0.18	0.16	0.17	0.17	0.19	0.19
Suffolk Community College	0.03	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Police District	2.21	2.05	1.89	1.57	1.50	1.40	1.44	1.58	1.70	1.78
Sewer District	0.26	0.24	0.22	0.18	0.18	0.16	0.17	0.19	0.21	0.22
New York State MTA Tax*	*	*	*	*	*	*	*	0.01	0.01	0.01
Other Items	0.22	0.17	0.22	0.18	0.21	0.27	0.30	0.35	0.46	0.51
Total direct rates	3.04	2.75	2.58	2.14	2.09	2.01	2.10	2.32	2.59	2.73

OVERLAPPING

Town rates										
Babylon	0.54	0.48	0.44	0.36	0.36	0.33	0.35	0.38	0.39	0.39
Brookhaven	1.03	0.94	0.78	0.66	0.81	0.75	0.79	0.84	0.91	0.93
East Hampton	0.21	0.19	0.19	0.16	0.16	0.15	0.19	0.21	0.19	0.20
Huntington	0.69	0.64	0.58	0.49	0.47	0.43	0.46	0.49	0.53	0.56
Islip	0.63	0.56	0.56	0.48	0.46	0.42	0.45	0.48	0.52	0.55
Riverhead	0.21	0.20	0.18	0.16	0.16	0.16	0.17	0.19	0.21	0.21
Shelter Island	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.03
Smithtown	0.38	0.35	0.33	0.28	0.30	0.28	0.30	0.31	0.34	0.34
Southampton	0.30	0.27	0.27	0.23	0.22	0.21	0.23	0.26	0.28	0.29
Southold	0.15	0.13	0.13	0.11	0.11	0.11	0.11	0.13	0.14	0.15
Total town rates	4.17	3.79	3.48	2.95	3.07	2.86	3.07	3.31	3.54	3.65
School district rates	12.55	11.91	11.56	10.07	10.13	9.67	10.30	11.22	12.40	13.26
Total direct and overlapping rates	19.76	18.45	17.62	15.16	15.29	14.54	15.47	16.85	18.53	19.64

Note: * Pursuant to local law 31-2009, the NYS MTA tax was implemented in 2010.

Sources: Official Operating Statement
Real Property Tax Warrants

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

Taxpayer	2012			2003		
	2011 Estimated Actual Valuation (1)	Rank	Percentage of Total County Estimated Actual Valuation	2002 Estimated Actual Valuation (2)	Rank	Percentage of Total County Estimated Actual Valuation
Marketspan Energy Corp.	\$ 5,535,076,557	1	2.09%	\$ 1,529,554,793	2	0.91%
Long Island Power Authority	3,078,942,061	2	1.16%	3,000,796,250	1	1.78%
Keyspan Energy Corp.	2,029,986,886	3	0.77%	943,639,329	3	0.56%
Long Island Lighting Co.	979,745,159	4	0.37%	755,714,383	4	0.45%
Verizon	812,811,595	5	0.31%	487,722,503	6	0.29%
Westland South Shore Mall	265,501,550	6	0.10%	163,251,434	9	0.10%
Blue Turtles Inc	247,817,300	7	0.09%	84,731,646	10	0.05%
The Retail Property Trust	222,222,222	8	0.08%			
Heatherwood House	154,981,872	9	0.06%			
Avalon Bay Communitites	154,641,117	10	0.06%			
NY Telephone Co.				584,907,516	5	0.35%
Reckson FS Limited Partnership				260,573,396	7	0.15%
Suffolk County Ind. Dev.				207,650,871	8	0.12%
Total	\$ 13,481,726,319 (3)		5.10%	\$ 8,018,542,121 (4)		4.76%

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 2011 for levy and collection of taxes during 2012 fiscal year.

(2) Assessment rolls established in 2002 for levy and collection of taxes during 2003 fiscal year.

(3) Represents approximately 5.10% of the total estimated taxable full valuation of the County for 2012.

(4) Represents approximately 4.76% of the total estimated taxable full valuation of the County for 2003.

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		Total Collections to Date	
	Amount	Percentage of Levy	Amount	Percentage of Levy	Amount	Percentage of Levy
2003	\$ 3,326,903,036	96.2%	\$ 3,199,470,700	96.2%	\$ 3,325,743,326	100.0%
2004	3,564,473,796	96.3%	3,432,718,507	96.3%	3,563,361,469	100.0%
2005	3,839,329,700	96.6%	3,708,169,773	96.6%	3,838,067,286	100.0%
2006	4,087,856,483	96.4%	3,941,540,030	96.4%	4,086,485,621	100.0%
2007	4,366,774,587	96.1%	4,194,811,015	96.1%	4,364,974,518	100.0%
2008	4,571,080,251	95.9%	4,382,955,457	95.9%	4,568,508,221	99.9%
2009	4,780,023,954	95.5%	4,567,004,933	95.5%	4,771,030,311	99.8%
2010	4,902,486,890	95.7%	4,692,527,988	95.7%	4,881,879,020	99.6%
2011	4,992,036,571	95.9%	4,787,411,093	95.9%	4,949,761,212	99.2%
2012	5,193,592,985	96.1%	4,992,409,638	96.1%	5,106,818,573	98.3%

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	2003	2004	2005	2006	2007	2008	2009	2010	2011**	2012
Utilities (excluding residential energy)	\$ 519,525	\$ 544,531	\$ 566,702	\$ 661,263	\$ 681,650	\$ 678,371	\$ 698,918	\$ 596,585	\$ 608,257	*
Construction	368,700	395,739	437,722	466,779	502,547	488,290	474,411	416,752	442,954	*
Manufacturing	456,967	481,016	531,826	562,727	647,237	644,858	612,393	530,681	564,502	*
Wholesale trade	1,588,854	1,711,237	1,912,990	2,103,865	1,961,726	1,883,049	1,800,728	1,573,837	1,736,282	*
Retail trade	11,294,107	13,337,722	14,322,215	14,485,952	12,217,416	11,710,775	11,018,021	10,557,061	11,736,542	*
Information	1,268,917	1,349,821	1,429,384	1,392,430	1,337,444	1,354,275	1,370,753	1,332,504	1,298,419	*
Professional, scientific, and technical	256,070	276,147	295,171	365,780	376,774	383,331	360,996	299,667	346,068	*
Administrative/support services	617,925	578,536	602,743	640,189	662,313	786,891	832,275	815,390	836,975	*
Health care	13,508	15,714	15,188	16,764	17,997	20,150	23,497	26,606	21,345	*
Arts, entertainment, and recreation	303,265	289,599	312,300	343,804	383,815	377,677	332,880	321,478	322,881	*
Accommodation and food services	1,562,869	1,674,109	1,785,650	1,875,854	1,947,536	2,093,967	2,172,328	2,170,724	2,304,528	*
Other services	499,018	555,345	611,141	633,116	646,347	670,104	665,767	624,402	676,001	*
Agric., mining, trans., fire, educ., and gov't	866,765	808,126	812,004	876,584	925,111	972,836	858,134	771,341	862,564	*
Unclassified by industry	84,267	131,605	197,071	227,961	242,006	209,562	182,518	83,412	97,987	*
Total	\$ 19,700,757	\$ 22,149,247	\$ 23,832,107	\$ 24,653,068	\$ 22,549,919	\$ 22,274,136	\$ 21,403,619	\$ 20,120,440	\$ 21,855,305	
County direct sales tax rate	4.25%	4.25%	4.25%	4.25%	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
 ** Preliminary

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

<u>Fiscal Year Ended February</u>	<u>County Direct Rate</u>	<u>NYS Rate</u>	<u>MTA Rate</u>
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%
2007	4.25%	4.00%	0.38%
2008	4.25%	4.00%	0.38%
2009	4.25%	4.00%	0.38%
2010	4.25%	4.00%	0.38%
2011	4.25%	4.00%	0.38%
2012	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	Asset-Backed Bonds	Capital Lease	General Obligation Bonds	Capital Lease				
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	1.41%	644.66	
2007	842,451,183	-	129,658,675	30,604,470	-	1,002,714,328	1.39%	666.28	
2008	915,366,644	233,151,863	92,432,013	28,064,024	-	1,269,014,544	1.66%	841.19	
2009	1,135,873,674	231,271,863	3,717,141	27,105,824	-	1,397,968,502	1.89%	924.95	
2010	1,241,655,376	229,621,863	3,293,897	26,720,295	-	1,501,291,431	2.01%	1,005.32	
2011	1,314,611,355	228,221,863	2,862,111	24,883,972	-	1,570,579,301	2.00%	1,047.88	
2012	1,326,339,316	265,056,863	2,421,608	22,463,072	-	1,616,280,859	*	1,078.04	

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 Five Fiscal Years

Fiscal Year	Tobacco Settlement Asset-Backed Bonds					Debt Service		
	Tobacco Settlement Revenue	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage		
2008	\$ -	\$ 2,062	\$ (2,062)	\$ -	\$ 1,759,297	0.00		
2009	7,728,928	97,431	7,631,497	1,880,000	6,282,944	0.93		
2010	6,984,561	86,820	6,897,741	1,650,000	6,196,256	0.88		
2011	6,621,937	106,773	6,515,164	1,400,000	6,131,510	0.87		
2012	6,753,167	84,194	6,668,973	1,540,000	7,245,715	0.76		

Note: Tobacco Settlement Asset-Backed Bonds Series 2008 and 2012 issued in 2008 and 2012 for the purchase of future rights to Tobacco Settlement Revenues (TSR) are secured by a pledge of revenues to be derived from TSR receipts after the deduction of the amount necessary to pay all operating charges.

The County did not have any pledged-revenue borrowings prior to 2008.

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General bonded debt outstanding	\$ 688,085,000	\$ 698,795,000	\$ 771,978,275	\$ 849,428,295	\$ 918,538,295	\$ 985,685,000	\$ 1,204,870,001	\$ 1,310,905,000	\$ 1,379,690,001	\$ 1,394,510,001
General Obligation Bonds										
Percentage of estimated actual property value (1)	0.41%	0.36%	0.35%	0.31%	0.29%	0.31%	0.39%	0.45%	0.51%	0.53%
Per capita (2)	472.73	476.20	520.41	567.91	610.35	653.38	797.19	877.83	920.52	930.12
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Less: Indebtedness excluded by local finance law (3)	56,419,000	49,084,560	35,320,160	30,547,266	27,081,737	19,000,469	18,864,533	31,132,618	28,603,197	25,042,474
Total net debt applicable to debt limit	631,666,000	649,710,440	736,658,115	818,881,029	891,456,558	967,684,531	1,186,005,468	1,279,772,382	1,351,086,804	1,369,467,527
Legal debt limit (4)	8,778,136,123	10,148,127,768	11,690,005,130	13,795,773,798	16,263,684,624	17,673,667,839	20,312,491,421	20,572,872,599	20,274,773,728	19,463,980,747
Legal debt margin (5)	\$ 8,146,470,123	\$ 9,498,417,328	\$ 10,953,347,015	\$ 12,976,892,769	\$ 15,372,228,066	\$ 16,705,983,308	\$ 19,126,485,953	\$ 19,293,100,217	\$ 18,923,686,924	\$ 18,094,513,220
Total net debt applicable to the debt limit as a percentage of the debt limit	7.20%	6.40%	6.30%	5.94%	5.48%	5.48%	5.84%	6.22%	6.66%	7.04%

Note: Details regarding the County's debt can be found in the notes to the financial statements

- (1) Property value date 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 limit.

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

Year	Population (1)	Personal Income <i>(thousands of dollars)</i>	Per Capita Income (2)	Public School Enrollment K-12 (3)	Unemployment Percentage Rate (4)
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	68,220,512	46,830	258,844	4.0%
2007	1,504,947	71,994,006	47,624	256,122	3.9%
2008	1,508,602	76,306,771	50,420	254,609	4.9%
2009	1,511,392	73,936,591	48,691	253,601	7.4%
2010	1,493,350	74,709,915	49,994	252,218	7.6%
2011	1,498,816	78,462,991	52,350	249,462	7.5%
2012	1,499,273	*	*	245,201	7.6%

- Sources:** (1) The information was obtained from the United States Census Bureau.
(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: 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.

* Information is not available

SUFFOLK COUNTY, NEW YORK
Principal Employment Sectors
2012 and 2003

	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total Employment
<u>Employment Sector (1)</u>						
Local Government	56,131	1	9.18%	70,699	1	12.04%
Food Services and Drinking Places	44,052	2	7.20%	30,102	3	5.13%
Professional and Technical Services	41,270	3	6.75%	33,631	2	5.73%
Administrative and Support Services	35,151	4	5.75%	28,829	4	4.91%
Ambulatory Health Care Services	34,235	5	5.60%	25,898	5	4.41%
Specialty Trade Contractors	26,368	6	4.31%	25,634	6	4.37%
Hospitals	19,197	7	3.14%	17,703	8	3.02%
Food and Beverage Stores	19,023	8	3.11%	15,276	9	2.60%
Merchant Wholesalers, Durable Goods	18,924	9	3.09%	19,847	7	3.38%
Nursing and Residential Care Facilities	18,636	10	3.05%	15,090	10	2.57%
Total	312,987		51.18%	282,709		48.16%

Source: New York State Department of Labor

(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 Eight Fiscal Years

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of December 31</u>							
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Government Support								
Board of Elections	120	121	122	121	122	123	128	135
Civil Service	163	105	104	103	103	101	97	230
County Clerk	149	151	151	166	150	149	129	113
County Comptroller	85	86	86	87	83	76	71	71
District Attorney	377	391	387	389	387	384	390	381
County Executive	74	66	63	59	58	56	54	53
County Legislature	125	142	136	141	133	132	128	129
Ethics Commission	0	0	0	0	0	0	2	2
Public Administrator	5	5	5	5	5	5	5	5
Law	102	103	101	105	105	101	103	95
Public Works	421	413	403	399	385	379	371	343
Real Property Tax Service	41	41	36	33	31	26	24	25
County Treasurer	56	53	53	54	55	51	50	54
Information Technology Service	*	69	76	78	78	82	81	73
Public Safety								
Fire, Rescue, and Emergency Services	78	76	79	82	81	77	75	78
Police	3,777	3,806	3,770	3,735	3,648	3,715	3,675	3,555
Probation	433	440	438	424	406	391	383	362
Sheriff	1,177	1,226	1,203	1,244	1,219	1,306	1,328	1,312
Health								
Health Services	1,544	1,560	1,508	1,432	1,406	1,373	1,274	1,175
Transportation								
Economic Development & Planning	**	**	**	**	**	**	**	7
Economic Development	8	8	7	7	7	8	7	0
Public Works	188	186	186	176	170	163	155	139
Economic Assistance & Opportunity								
County Executive	123	126	127	114	110	108	106	83
Economic Development & Planning	11	11	11	12	12	12	12	16
Labor, Licensing, and Consumer Affairs	***	***	***	***	***	***	***	897
Labor	765	705	862	991	1,174	729	770	0
Social Services	1,528	1,537	1,607	1,663	1,780	1,804	1,837	1,896
Culture and Recreation								
County Executive	9	10	9	8	6	5	5	3
Parks	209	207	215	214	207	199	196	361
Home and Community Services								
County Executive	19	18	18	17	16	14	12	10
Economic Development & Planning	**	**	**	**	**	**	**	75
Economic Development	9	8	7	9	8	9	10	0
Planning	27	25	27	25	24	24	24	0
Law	7	7	7	8	7	7	5	4
Environment	50	55	57	60	60	55	53	0
Public Works	334	338	334	324	320	312	300	284
Soil and Water Conservation District	7	7	6	6	6	6	5	5
Total	12,021	12,102	12,201	12,291	12,362	11,982	11,865	11,971

Source: County payroll department

Note: Information not available prior to 2005.

* In 2005, Information Technology Service was part of the Department of Civil Service

** In 2012, Economic Development, Planning, and Environment have been included in Economic Development and Planning.

*** In 2012, Consumer Affairs has been moved from County Executive and combined with Labor to become Labor, Licensing, and Consumer Affairs.

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

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General government support										
County Clerk										
Deeds recorded	65,020	70,293	65,442	57,087	50,150	40,855	35,017	35,729	33,622	34,534
Mortgages recorded	337,982	336,438	258,062	239,838	209,293	125,105	122,273	124,518	127,930	133,739
Passports issued	2,199	2,391	1,838	1,221	1,109	715	608	553	445	245
Business certificates issued: DBA's	7,508	7,554	7,383	16,338	1,335	13,783	12,227	17,398	16,053	14,389
Court actions indexed: Civil and criminal	242,161	225,271	223,222	246,877	248,600	165,009	240,871	251,082	236,067	239,168
District Attorney										
Criminal intake	49,708	47,293	45,494	53,624	53,785	56,231	55,368	53,581	46,500	46,395
Indictments	2,195	1,619	1,667	2,293	2,311	2,196	2,085	2,172	4,012	3,050
Felony hearings	156	159	225	232	207	231	258	198	348	313
Felony trials	85	66	68	63	59	70	62	63	49	38
Felony pleas	2,850	2,937	2,724	3,247	3,301	3,308	2,832	2,942	2,829	2,865
Misdemeanor trials	142	180	172	179	157	165	169	198	155	149
Misdemeanor hearings	116	137	191	134	172	299	188	375	361	324
Misdemeanor dispositions	33,261	36,471	39,087	39,549	40,741	39,107	36,496	44,141	57,553	60,433
Public Works										
Building projects	24	28	19	15	21	22	17	13	21	20
Acreage treated-Larvicide-Vector	26,728	31,428	24,266	28,901	22,884	20,895	31,781	22,732	20,934	18,595
Acreage treated-Adult mosquitoes-Vector	34,880	22,880	37,440	37,510	23,477	38,933	28,480	54,507	16,000	24,747
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	14,242	15,070	16,847	15,770	16,787	16,808	15,320	16,387	15,364	15,389
Complaints	3,017	2,888	2,936	2,707	2,214	1,830	1,386	1,265	1,440	1,305
Violations	576	921	851	726	916	1,003	215	453	315	459
Administrative hearings	562	837	702	501	753	850	83	71	389	653
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP	15,400	16,685	18,190	18,286	16,598	14,212	13,585	11,313	7,652	2,642
Nutritional assistance meals	672,365	639,953	636,332	668,038	636,028	667,042	656,390	651,342	640,973	613,870
Respite program participants	6,254	6,340	6,264	6,728	2,063	3,299	3,121	2,866	2,279	2,619
Veterans Affairs:										
Counseling services	18,920	18,367	20,660	20,351	20,900	22,113	24,999	25,100	27,891	19,281
Department of Social Services										
Public assistance caseloads	5,773	5,994	5,886	5,807	5,553	5,742	7,021	8,535	8,975	8,930
Food stamp caseloads	12,757	15,136	17,667	18,311	20,095	22,835	36,526	44,038	52,590	59,816
Adult protective services caseloads	506	781	798	747	368	575	543	528	497	583
Child protective/preventive caseloads	1,160	1,195	1,172	1,265	1,384	1,305	1,523	1,544	1,519	1,303
Foster care children in care	1,072	1,060	977	958	784	785	750	699	630	671
Child care subsidy cases	2,642	2,425	1,668	2,843	4,031	2,422	3,635	4,605	5,981	3,874
Medicaid caseloads	67,435	75,163	80,505	80,070	75,596	79,991	97,169	106,065	114,315	124,357
Homeless caseloads (by family)	529	400	298	270	448	270	309	358	502	466
Child support caseloads	51,811	51,916	51,632	52,148	50,812	51,590	54,208	53,352	54,202	54,729

(Continued)

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

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Health										
Children with Disabilities:										
Early intervention	6,104	5,720	5,980	5,653	5,905	5,839	5,889	7,177	5,719	5,496
Preschool	7,215	7,259	7,084	7,231	7,364	7,586	7,395	6,137	7,295	6,910
Public Health Nursing:										
Influenza vaccine	9,013	11,553	11,146	5,274	4,777	4,532	8,733	3,242	2,147	752
Pneumococcal vaccine	1,220	964	1,218	389	268	212	187	109	31	0
Hepatitis B vaccine	17	11	7	9	6	14	14	7	0	0
Enforcing Public Health Law:										
Food service establishment field visits	12,780	12,900	11,263	11,617	12,938	13,106	10,116	9,534	11,340	10,327
Temporary residence facility field visits	2,617	2,747	3,353	2,985	3,598	1,641	1,566	1,324	1,013	1,092
General sanitation field visits	10,391	10,097	7,650	6,578	6,844	6,694	5,048	5,428	4,899	4,691
X-ray machines inspected	960	1,014	1,086	1,079	1,215	975	1,011	1,143	976	1,111
Patient Care:										
Home health aide	6,013	8,876	5,225	2,107	*	880	2,341	2,192	2,097	1,506
Certified home health agency	26,047	20,868	16,920	17,522	*	12,772	8,987	8,345	7,704	4,164
Long term home health care	19,907	7,222	6,268	5,321	*	5,605	1,659	941	612	256
Health centers primary visits	239,518	231,782	237,093	232,882	230,102	253,470	265,942	259,101	237,374	183,485
Women's health programs	67,112	68,982	68,013	76,593	69,026	67,263	68,598	64,277	58,902	47,967
Jail medical programs	26,042	23,560	26,038	25,370	26,141	25,400	26,410	25,451	26,613	16,426
Tuberculosis control patient visits	11,502	10,699	10,543	9,712	9,819	9,654	9,098	7,761	6,461	5,778
Environmental Quality Tests:										
Water samples tested	40,115	43,850	48,285	47,958	44,623	52,795	71,515	66,401	65,305	59,945
Wastewater management: Construction applications	6,123	7,452	5,936	5,648	5,149	3,581	4,915	5,034	3,064	4,480
Industrial waste inspections	1,027	1,117	876	1,243	1,909	1,340	1,496	1,279	1,348	1,185
Hazardous waste: Tanks tested	650	1,009	1,489	1,223	1,843	1,510	428	145	104	50
Hazardous waste: Tanks removed	632	767	498	606	1,151	806	929	1,009	340	490
Sewage treatment plant inspections	644	668	668	692	699	736	724	793	764	634
Emergency Medical Care Division:										
EMS responses	109,577	112,648	121,752	115,152	118,918	122,622	123,742	117,508	122,203	124,418
Medical control interventions	18,211	19,151	20,247	20,972	21,787	23,135	22,660	22,763	21,297	20,245
Culture and recreation										
Permits issued	39,913	38,000	37,500	42,155	78,156	47,820	42,773	42,624	43,261	46,320
Camping visitors	52,314	57,250	55,383	69,067	118,837	76,906	95,944	92,087	92,473	83,174
Beach attendance	424,000	461,746	463,816	520,532	484,400	477,887	467,327	526,918	519,442	520,002
Golf rounds played	133,362	160,828	151,970	187,200	193,466	202,208	188,759	196,037	179,775	184,411

(Continued)

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

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	45,072	45,044	49,377	49,313	48,912	32,385	25,749	33,207	33,000	35,228
EMS alarms	111,652	110,362	113,012	123,148	132,558	122,622	105,009	117,508	122,000	124,418
Automatic fire alarm	270,021	271,371	290,484	411,216	422,614	360,192	544,485	786,665	865,331	*
Emergency	416,654	418,737	423,067	423,913	391	436	385	300	330	540
Training sessions conducted	6,046	6,942	6,917	7,591	8,115	2,961	7,550	7,506	6,816	5,687
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	89,705	75,429	64,796	60,733	59,175	38,663	8,544	10,147	26,057	28,844
Highways - Department-wide (Accidents, arrests, tickets)	359,632	307,637	295,788	295,671	305,307	236,124	205,720	209,164	244,346	250,636
Search and rescues-Marine Bureau	440	209	272	181	5,205	4,222	3,341	1,700	3,489	4,843
Aviation (Total flights)	1,869	1,761	1,610	1,601	1,755	1,711	1,824	2,064	1,940	1,947
Canine (Searches, trades, apprehensions)	1,497	1,661	1,792	1,810	1,835	1,805	2,039	1,799	1,866	1,928
Probation										
Investigations:										
Criminal court assignments	6,200	6,652	6,487	7,602	7,722	7,734	7,176	5,564	5,551	4,636
Family court assignments	920	991	716	724	617	586	564	643	267	232
Supervision:										
Criminal court cases	14,654	15,299	15,763	16,047	16,889	17,480	17,655	16,120	15,640	15,378
Family court cases	3,872	2,899	2,946	2,725	2,771	2,073	2,196	772	641	571
Home and community services										
Handicapped Services:										
Hotline calls/ Technical assistance	8,251	8,598	9,855	12,693	14,022	17,786	19,176	10,861	15,965	12,758
Para-transit eligibility I.D. issued	2,089	2,797	2,774	3,376	4,147	4,488	4,170	3,738	4,097	4,019
Office for Women:										
Conferences/seminars	*	7	9	10	8	13	7	7	4	9
Transportation										
Bridges & highway projects	19	14	15	23	22	29	34	26	29	28
Demolition/securing	0	0	0	0	0	0	0	0	0	0
Relocations	192	248	175	233	196	242	209	145	142	150

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

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

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Health										
Health Centers (units)	4	4	4	4	4	4	4	4	4	4
Vehicles (units)	162	159	155	159	160	159	161	156	160	140
Public safety										
Defibrillators (units)	185	185	74	72	72	24	24	24	24	24
Police										
Precincts (units)	7	7	7	7	7	7	7	7	7	7
Marine bureau (units)	1	1	1	1	1	1	1	1	1	1
Helicopter facility (units)	1	1	1	1	1	1	1	1	1	1
Marked vehicles (units)	524	509	527	531	540	533	536	531	533	523
Boats (units)	24	26	16	16	18	18	19	19	18	18
Helicopters (units)	3	3	4	4	4	4	4	4	4	4
Sheriff										
Security/Correctional facilities (units)	2	2	2	2	2	2	2	2	2	2
Marked vehicles (units)	162	163	175	175	175	174	173	173	172	171
Boats (units)	1	1	1	1	1	2	2	3	3	3
Fire, rescue, and emergency services										
Vehicles (units)	18	18	19	19	21	21	22	22	22	22
Culture and recreation										
Parkland maintained (acres)	46,000	48,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000
Major parks (units)	19	14	14	14	14	14	14	14	14	14
Golf courses (units)	4	4	4	4	4	4	4	4	4	4
Marinas (units)	4	4	4	4	4	4	4	4	4	4
Camping facilities (units)	11	7	7	7	7	7	12	12	12	12
Equestrian facilities (units)	4	4	4	4	4	2	2	2	2	2
Lifeguard protected beaches (units)	4	4	4	4	4	4	4	4	4	4
Park buildings (units)	319	319	319	320	320	320	320	320	320	320
Marked vehicles (units)	19	14	13	19	20	21	21	20	19	18
Home and community services										
Sewer districts (units)	21	21	21	21	21	22	22	22	22	22
Sewer buildings (units)	93	93	93	93	93	100	102	103	104	104
Sewer pumping stations (units)	75	75	75	75	75	77	79	80	82	82
Sewer piping (miles)	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Sewer service vehicles (units)	103	105	104	108	107	121	124	134	140	147
Transportation										
Roads maintained (units)	87	87	87	87	87	87	87	87	87	87
Roadways maintained (miles)	424	424	424	424	424	423	418	418	418	417
Lanes maintained (miles)	1,237	1,237	1,237	1,237	1,237	1,236	1,224	1,222	1,213	1,211
Fuel sites (units)	28	28	28	28	28	28	30	30	30	30
Paratransit Vehicles (units)	64	88	75	90	115	135	107	138	129	149
Transit Vehicles (units)	158	157	217	163	162	166	164	236	163	160
Bridges maintained (units)	67	67	67	67	67	67	67	67	67	67
Road maintenance vehicles (units)	115	112	108	109	121	132	144	143	140	137
Snow removal vehicles (units)	92	87	84	85	96	108	117	120	123	140

Sources: Various County departments

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