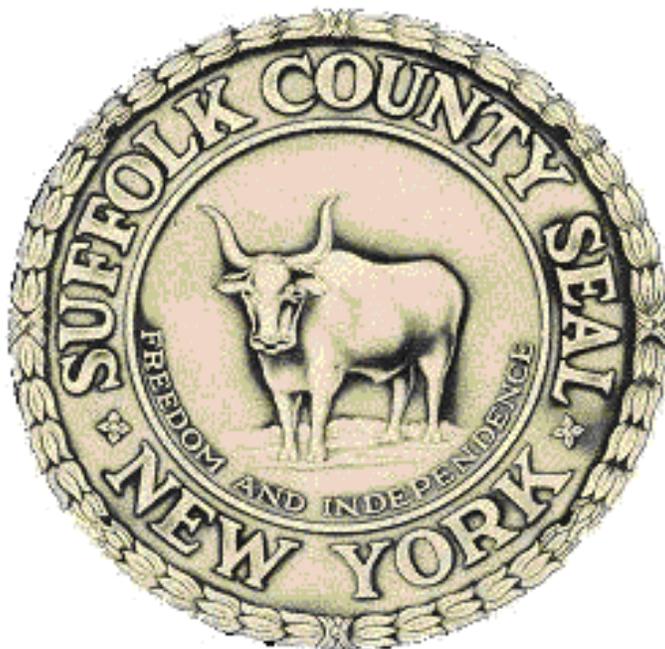


SUFFOLK COUNTY

NEW YORK



**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013**

JOSEPH SAWICKI, JR
COMPTROLLER

SUFFOLK COUNTY, NEW YORK

Comprehensive Annual Financial Report

Year ended December 31, 2013

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, 2013

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INTRODUCTORY SECTION

COUNTY OF SUFFOLK



OFFICE OF THE COUNTY COMPTROLLER

JOSEPH SAWICKI, JR.
Comptroller

June 27, 2014

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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, 2013.

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, 2013. 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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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 2013 population of 1,499,738, 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 33 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 one major special revenue fund, this comparison is presented on pages 42 to 45 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

Employment growth in the Nassau-Suffolk region has consistently increased since April of 2010. In December 2013, there were 743,600 employed residents in Suffolk County. This is an increase of 8,900 from the number of residents employed in December 2012, or comparable to December 2004 employment levels. The sectors that posted the largest employment gains between March 2013 and March 2014 were transportation, warehousing, and utilities (up 4.7%), wholesale trade (up 4.0%) and education and health services (up 2.4%). However, other sectors experienced job losses during this period. The total number of jobs in the information sector declined by 2.5%; jobs in the government sector decreased by 1.8%; and jobs in the financial activities sector declined by 1.3%.

The number of businesses situated in the County continued to rise modestly through 2013. By the third quarter of 2013, more than 50,900 business establishments were located in the County. This represents an all-time high for the County and a 2.6% increase since 2008. 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 two 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 2013, the Laboratory opened the new 87,000 square foot, \$66 million Interdisciplinary Science Building for energy research. Currently under construction is the Laboratory's National Synchrotron Light Source II facility. When the facility is fully functional in 2015, this \$912 million facility will provide employment for more than 500 persons and 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. 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 CA Technologies, 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 a 30,000 square foot expansion of the Broad Hollow Bioscience Park, a research park that works in conjunction with Cold Spring Harbor Laboratory to develop small biotech companies.

The County has a substantial office building market. More than 25.9 million square feet of non-

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government office buildings are located in the County. This figure includes 3.6 million square feet of new office space constructed in the last 10 years. Construction of an additional 2.4 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 16.3% in the first quarter of 2014, which represents an improvement of 1.6 percentage points from the same period in 2013. Additionally, the County's office space rental market continues to outperform those of northern New Jersey, Westchester, and Fairfield County, Connecticut. The average office space rental rate in the County held fairly steady at \$23.73 per square foot in the first quarter of 2014, compared with the 2013 figure.

The Route 110 "Corridor" in western Suffolk County is a hub of the Long Island business community. Melville alone has 9.6 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 668,000 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 103 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, the corporate center will employ approximately 1,100 people. According to Newmark, Grubb, Knight, & Frank, Long Island's 4.3% industrial vacancy rate in the first quarter of 2014 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 2004, there has been an increase of nearly 1,800 lodging rooms in the County, primarily in western Suffolk, increasing the total number of rooms by over 17% 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 currently has 71 golf courses located within its borders. In 2013, Sebonack Golf Club hosted the Women's U.S. Open golf tournament and in 2018 the U.S. Open will be held at the Shinnecock Hills Golf Club in Southampton. The County offers a wide variety of other recreational activities including: 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 with 40 million square feet of shopping center space, with another 500,000 square feet currently under construction, and another 4 million square feet of

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new space proposed. 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. Target opened a new store in South Huntington in 2013 and a Sayville store is expected to open in 2014. In addition, Walmart opened a Riverhead location in 2014 and another store has been proposed for Patchogue.

In 2009, a \$450 million, 350 megawatt, gas-powered electric power plant began operations in Yaphank and a second 752 megawatt, \$1.09 billion plant has been proposed to be completed by 2018. Significant new construction has occurred in Yaphank including a \$100 million, 400,000 square foot expansion of Amneal Pharmaceuticals, completion of a \$180 million expansion of the County's correctional facility in 2013, and continued construction of \$110 million phase two project to be completed over the next three years. 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 increased since 2011. The number of new housing units authorized by building permit increased from 856 in 2011 to 1061 in 2012. New housing construction permits issued in 2013 totaled 1382, a 30% increase over the number issued in 2012. Residential construction in 2013 was valued at \$521 million, up 63% from 2011 and 55% lower than the record high value which was recorded in 2005.

The housing market in the County has improved since 2011. As reported by the New York State Association of Realtors, home prices in the County declined (between 2% and 10%) each year from 2008 to 2011. In 2012, home prices in the County held steady at 2011 levels and then increased by 3% in 2013. As of March 2014, the median selling price of a home in the County was \$304,000, up 1% from the median price in March 2013. County home prices in the fourth quarter of 2013 were 62% higher than the national median. Home values in the County are expected to remain high relative to national figures, as the area remains a desirable residential location. County foreclosures in the first 9 months of 2013 increased over the prior year.

As of December 2013, Suffolk County's labor force was estimated at 785,700. Those employed totaled 743,600. The County's average unemployment rate for 2013 was 6.4%, whereas, a year ago, it was 7.6%. During the past 10 years, Suffolk County experienced its lowest unemployment rate in 2007 (3.9%) and its highest unemployment rates in 2010 and 2012 (7.6%). Suffolk County's unemployment rate compares favorably on both a regional and national basis. For 2013, Suffolk's rate of 6.4% was lower than the overall U.S. rate of 7.4%, the overall N.Y. State rate of 7.7%, and the N.Y. City rate of 8.7%. Suffolk's rate was somewhat higher than Nassau County's 5.9% rate. The New York State Department of Labor is projecting an 8.9% increase in employment between 2010 and 2020 for the Long Island Region. This would equate to a projected labor force of 791,000 by 2020 in Suffolk County. Suffolk County's population growth is expected to increase from 2010 through 2020 by approximately 3.2% (from 1,493,350 to 1,541,100).

Long-term financial planning

Over the last several years, Suffolk County has experienced the effects of the nation's slow economic recovery, which contributed to the County's general fund budget basis deficits. The County implemented deficit mitigation measures during 2012 and 2013 that have resulted in both a 2013 operating surplus and a positive fund balance, for the first time in seven years.

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The County attributes its improved financial position in part to the following cost saving strategies and revenue generating initiatives:

- Opening of the Suffolk County Traffic and Parking Violation Agency in 2013, with net revenues in excess of estimates.
- Reduction of the County workforce by nearly 1,000 employees.
- Closure of the John J. Foley Skilled Nursing Facility during 2013.

These structural changes to the County's finances will provide continued positive long-term financial impacts.

The County's Administration continues to pursue and implement initiatives to bring the County back in structural balance as we recover from the fiscal crisis. Initiatives currently being pursued include:

- Installation of speed cameras on County roads.
- Installation and operation of 1,000 Video Lottery Terminals.
- Continued transition of County health centers to Federally Qualified Health Center operations, which shifts costs from the County to the Federal government.

In addition to the above initiatives that have a direct impact on the County's revenues and expenditures, the County's Administration has developed several initiatives to promote Suffolk County's economic development. In 2013, the County was selected by the New York State 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. The County completed a preliminary feasibility study in 2013 on the Connect L.I. project. The County has received \$1.5 million in funding for this initiative to invest or revitalize existing transit connections to create north-south connections to employment areas, research centers, universities and downtown areas.

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

Phase I of the new correctional facility in Yaphank, mandated by the State Commission of Correction, opened in April of 2013. Phase II of this project includes expansion of the jail capacity by an additional 360 beds. Total cost of both phases is estimated at \$289.9 million. The Operating Budget is impacted by this project as a result of debt service payments and operating costs associated with the new facility.

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The County sold the H. Lee Dennison building in Hauppauge to the Suffolk County Judicial Facilities Agency (JFA) in November 2013 for \$68.6 million. Concurrent with the sale of the building, the County entered into a lease agreement with JFA. Base lease payments were calculated to cover the debt service of the JFA lease revenue bonds. The sale-leaseback agreement allowed the County to cover operating costs for significantly less than would have been achieved through a financing of operating expenditures.

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, 2012. This was the thirtieth 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



Government Finance Officers Association

**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, 2012

Executive Director/CEO

SUFFOLK COUNTY, NEW YORK

List of Principal Officials

At December 31, 2013

Suffolk County Legislature

District

1 st	Al Krupski
2 nd	Jay H. 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:

** Presiding Officer

FINANCIAL SECTION



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Report of Independent Auditors

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Suffolk County, New York, (the “County”) as of and for the year ended December 31, 2013, 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. 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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Police District – Special Revenue Fund for the year then ended in conformity with U.S. generally accepted accounting principles.

Adoption of GASB Statement No. 61, “The Financial Reporting Entity: Omnibus – an Amendment of GASB Statements No. 14 and No. 34” and GASB Statement No. 65, “Items Previously Reported as Assets and Liabilities”

As discussed in Note I.G. to the financial statements, the County modified the criteria for blending certain component units as a result of the adoption of Governmental Accounting Standards Board (“GASB”) Statement No. 61, “*The Financial Reporting Entity: Omnibus – an Amendment of GASB Statements No. 14 and No. 34*” effective January 1, 2013. In addition, the County restated its beginning net position as a result of the adoption of Governmental Accounting Standards Board (“GASB”) Statement No. 65, “*Items Previously Reported as Assets and Liabilities*” effective January 1, 2013. Our opinions are not modified with respect to these matters.

Required Supplementary Information

U.S. generally accepted accounting principles require that management’s discussion and analysis and the schedule of funding progress, as listed in the table of contents, 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 are the responsibility of management and were derived from and relate 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.

Ernst + Young LLP

June 27, 2014

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, 2013. 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 \$1,362,779,086 (deficit). This amount includes \$462,727,570 in restricted net position and is net of a deficit of \$3,375,336,783 in unrestricted net position. Also included as an offset is \$1,549,830,127 reported in net investment in capital assets.
- Suffolk County's total net position decreased by \$122,965,546.
- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of \$403,587,124, an increase of \$140,958,622 in comparison with the prior year. Of this amount, a fund balance of \$136,955,983 is classified within the spendable fund balance categories: restricted of \$453,083,204 and an unassigned deficit of \$316,127,221.
- At the end of the current fiscal year, the unassigned fund deficit for the general fund was \$243,884,995.
- Suffolk County's total bonded debt increased by \$101,460,010 (6.15 percent) during the current fiscal year. The increase in debt was mainly attributable to the issuance of lease revenue bonds (\$69 million) by the Judicial Facilities Agency (JFA), a blended component unit of the County, to purchase the H. Lee Dennison building pursuant to the Sale and Leaseback agreement. The County also issued general obligation bonds in the amount of \$13 million to continue the expansion of sewer district #18's wastewater treatment plant to provide a larger service area. Approximately \$7 million was borrowed to construct an ultraviolet disinfection system at sewer district #3 to replace the current sodium hypochlorite system. Debt service for these bonds will be paid from the Southwest Sewer Assessment Stabilization Reserve fund. In addition, the County funded the purchase of new public safety vehicles in the amount of \$6.2 million to reduce the burden on the operating budget. Bonds for approximately \$5 million were also issued to rehabilitate various bridges and refurbish eroded embankments throughout 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 deferred outflows of resources, and, liabilities, and deferred inflows of resources, 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, 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), and the Judicial Facilities Agency although also legally separate, functions for all practical purposes, as a department of Suffolk County, and therefore, has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 34-37 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 33 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 32 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 38-45 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 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 46-48 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 50-51 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 55-99 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 103-169 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 and deferred inflows exceeded its assets and deferred outflows by \$1,362,779,086 at the close of the most recent fiscal year.

A summary of the County's net position for 2013 is presented below, together with comparative 2012 information.

	Suffolk County's Net Position					
	Governmental Activities		Business-type Activities		Totals	
	2013	2012*	2013	2012*	2013	2012*
Current and other assets	\$ 1,576,446,933	\$ 1,525,188,988	\$ 1,275,440	\$ (13,413,361)	\$ 1,577,722,373	\$ 1,511,775,627
Capital assets	2,855,226,434	2,732,266,858	55,102,993	71,079,931	2,910,329,427	2,803,346,789
<u>Total assets</u>	<u>4,431,673,367</u>	<u>4,257,455,846</u>	<u>56,378,433</u>	<u>57,666,570</u>	<u>4,488,051,800</u>	<u>4,315,122,416</u>
Total deferred outflows of resources	-	-	5,203	161,215	5,203	161,215
Long term liabilities outstanding	4,690,263,125	4,260,753,691	10,922,166	61,553,156	4,701,185,291	4,322,306,847
Other liabilities	1,142,438,428	1,220,555,041	3,212,101	7,644,161	1,145,650,529	1,228,199,202
<u>Total liabilities</u>	<u>5,832,701,553</u>	<u>5,481,308,732</u>	<u>14,134,267</u>	<u>69,197,317</u>	<u>5,846,835,820</u>	<u>5,550,506,049</u>
Total deferred inflows of resources	3,945,762	4,528,698	54,507	62,424	4,000,269	4,591,122
<u>Net position:</u>						
Net investment in capital assets	1,503,032,198	1,332,062,107	46,797,929	49,488,148	1,549,830,127	1,381,550,255
Restricted	462,727,570	472,998,065	-	-	462,727,570	472,998,065
Unrestricted	(3,370,733,716)	(3,033,441,756)	(4,603,067)	(60,920,104)	(3,375,336,783)	(3,094,361,860)
<u>Total net position</u>	<u>\$ (1,404,973,948)</u>	<u>\$ (1,228,381,584)</u>	<u>\$ 42,194,862</u>	<u>\$ (11,431,956)</u>	<u>\$ (1,362,779,086)</u>	<u>\$ (1,239,813,540)</u>

* As restated for GASB 65

Net position includes \$1,549,830,127 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, \$462,727,570, 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 \$3,375,336,783 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	
	2013	2012*	2013	2012*	2013	2012*
Revenues:						
Program revenues:						
Charges for services	\$ 290,463,342	\$ 221,656,075	\$ 11,580,177	\$ 23,104,173	\$ 302,043,519	\$ 244,760,248
Operating grants and contributions	564,849,534	558,074,757	8,219,668	4,782,160	573,069,202	562,856,917
Capital grants and contributions	44,581,352	44,615,925	16,369,538	1,558,668	60,950,890	46,174,593
General revenues:						
Property taxes	657,848,237	638,470,669	-	-	657,848,237	638,470,669
Sales and use tax	1,298,083,810	1,217,074,425	-	-	1,298,083,810	1,217,074,425
Other, net	42,140,032	49,883,514	135,622	354,726	42,275,654	50,238,240
Total revenues	<u>2,897,966,307</u>	<u>2,729,775,365</u>	<u>36,305,005</u>	<u>29,799,727</u>	<u>2,934,271,312</u>	<u>2,759,575,092</u>
Expenses:						
General government	257,684,485	396,417,746	-	-	257,684,485	396,417,746
Economic assistance and opportunity	775,432,592	755,506,395	-	-	775,432,592	755,506,395
Health	222,041,117	224,766,983	-	-	222,041,117	224,766,983
Public safety	1,233,514,068	1,180,521,367	-	-	1,233,514,068	1,180,521,367
Culture and recreation	38,589,173	36,979,177	-	-	38,589,173	36,979,177
Education	179,615,133	197,641,831	-	-	179,615,133	197,641,831
Home and community services	103,907,713	102,137,678	-	-	103,907,713	102,137,678
Transportation	157,877,940	147,735,971	-	-	157,877,940	147,735,971
Skilled nursing	-	-	15,852,897	33,021,914	15,852,897	33,021,914
Ball park	-	-	864,693	851,491	864,693	851,491
Gabreski airport	-	-	2,676,990	2,287,842	2,676,990	2,287,842
Interest on long term debt	69,180,057	71,911,583	-	-	69,180,057	71,911,583
Total expenses	<u>3,037,842,278</u>	<u>3,113,618,731</u>	<u>19,394,580</u>	<u>36,161,247</u>	<u>3,057,236,858</u>	<u>3,149,779,978</u>
Change in net position before transfers	(139,875,971)	(383,843,366)	16,910,425	(6,361,520)	(122,965,546)	(390,204,886)
Transfers	(36,716,393)	2,863,630	36,716,393	(2,863,630)	-	-
Change in net position	(176,592,364)	(380,979,736)	53,626,818	(9,225,150)	(122,965,546)	(390,204,886)
Net position - beginning	(1,228,381,584) *	(847,401,848)	(11,431,956) *	(2,206,806)	(1,239,813,540) *	(849,608,654)
Net position - ending	<u><u>\$(1,404,973,948)</u></u>	<u><u>\$(1,228,381,584)</u></u>	<u><u>\$ 42,194,862</u></u>	<u><u>\$ (11,431,956)</u></u>	<u><u>\$(1,362,779,086)</u></u>	<u><u>\$(1,239,813,540)</u></u>

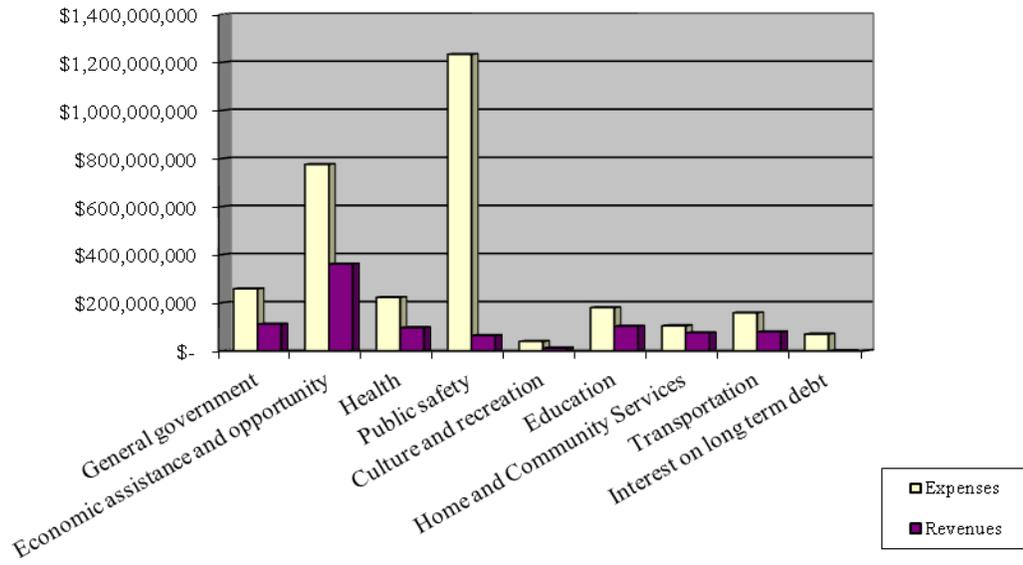
*As restated for GASB 65

The County's net position decreased by \$122,965,546 during the current fiscal year. Key elements of the decrease are as follows:

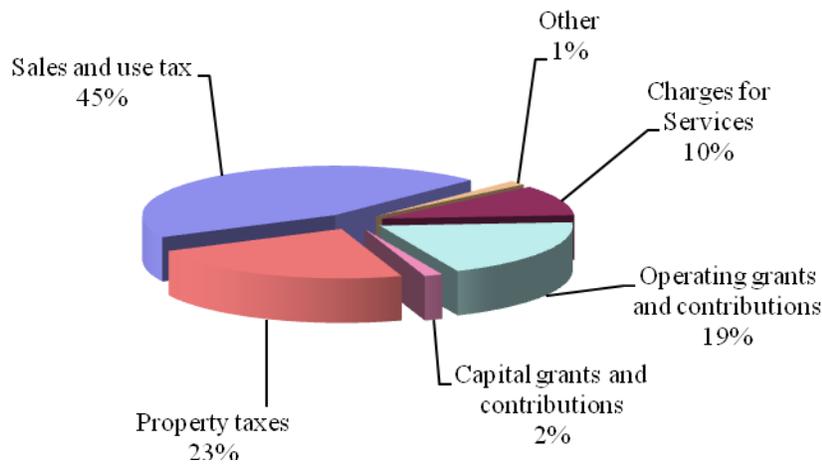
- The liability accrual for post employment benefits, required by GASB 45, increased by \$299 million in 2013, inclusive of \$39.7 million transferred from the John J. Foley Skilled Nursing Facility.
- The accrual for estimated liabilities decreased \$80 million as a result of the actuarial calculation of workers compensation state indemnity based assessment for claims.
- Increased property tax collections in the amount of \$40 million over 2012.
- Sale of excess County owned property in the amount of \$19.3 million.
- Traffic Violations Bureau opened in April of 2013, providing new revenue of \$20 million.
- Receipt of a New York State HEAL grant to defease all debt related to the John J. Foley Skilled Nursing Facility in the amount of \$17 million.

Governmental activities. Governmental activities decreased the County’s net position by \$176,592,364. The key factors of the decrease were the liability accrual of \$297 million and the transfer of \$39.7 million of post employment benefits. The decline was offset by increases in revenue as a result of sale of assets and improved operating revenue collections, from taxes and fines. Decreases in payroll expenditures and decreased enrollment in the County’s service programs also caused an offsetting increase in the governmental activities.

Expenses and Program Revenues-Governmental Activities

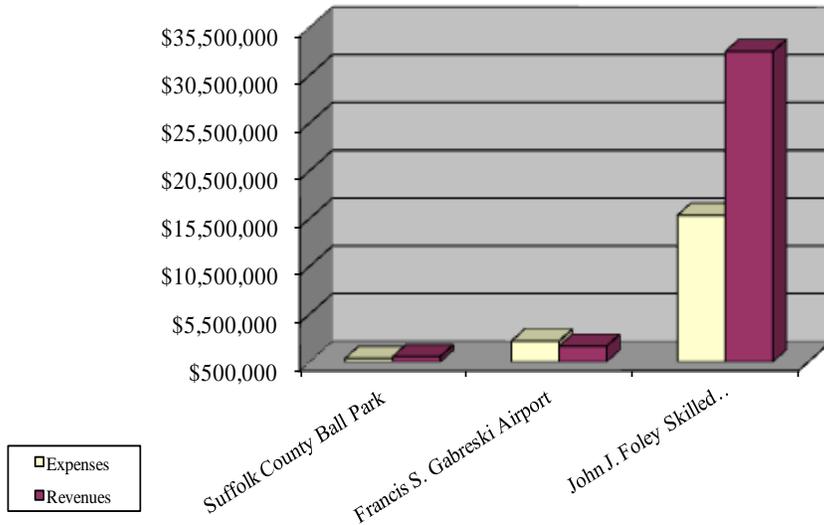


Revenues by Source-Governmental Activities

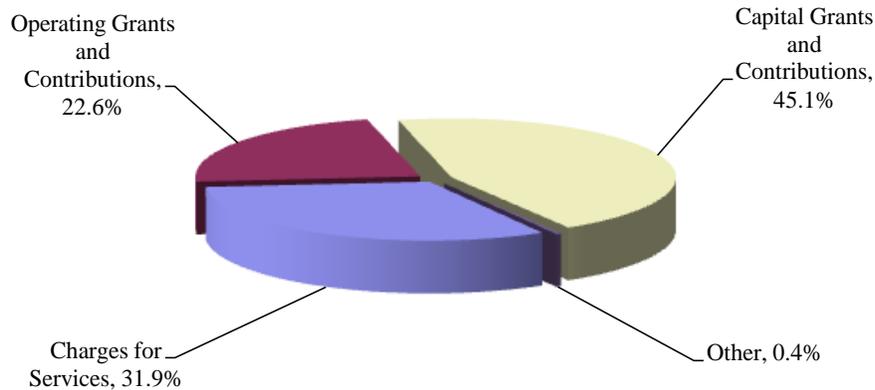


Business-type activities. Business-type activities increased the County’s net position by \$53,626,818. The increase resulted from the closure of the John J. Foley Skilled Nursing Facility (Foley). Approximately \$39.7 million of Foley’s OPEB liability was transferred to the County. In addition, Foley received a NYS grant to defease the outstanding debt as of April 2013 in the amount of \$17 million.

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 \$403,587,124, an increase of \$140,958,622 in comparison with the prior year. The County categorizes this fund balance by spendable fund balance of (\$136,955,983) and non-spendable fund balance (\$266,631,141). 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, \$453,083,204 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 (\$293,754,077), (2) Transportation (\$48,218,556), (3) Environmental protection (\$29,877,357), and (4) Debt service (\$25,206,366).

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 \$243,884,995 while total fund balance amounted to a deficit totaling \$193,819,682.

The fund balance of Suffolk County's general fund increased by \$131,382,344. The increase to the general fund's balance is a result of many contributing factors. The largest budgetary savings came from the reduction of the County's workforce by over 1,000 employees. In 2013 the County received proceeds on borrowings for the arbitrated settlement issued in 2012 to the Corrections Officer's Labor Union in the amount of \$37 million. As evidence of the improvement in the local economy the County sold excess County owned land that had been on the market for several years (\$19 million) and experienced significant increases in property tax and delinquent interest and penalty collections (\$16.5 million). One-time initiatives, such as the sale/leaseback of the H. Lee Dennison building (\$68 million) and long-term revenue generating initiatives, including the opening of the County's Traffic Violation Bureau in April of 2013 have contributed to the general fund balance improvement. In spite of the considerable cost savings and revenue increases the general fund continues to report a negative fund balance as a result of the GASB 48 treatment of the County's 2008 and 2012 sale of future tobacco settlement revenues to STASC, which is reflected as a cumulative decrease of \$205 million in the fund balance.

The police district fund has a total fund deficit of \$59,357,836. The police district total fund deficit increased during the current year by \$2,874,711. The increase in the fund deficit is partly attributable to an increase in pension costs resulting from prior year's amortization becoming due in 2013. In addition, the police district's insurance costs, including workers compensation and auto, have experienced slight increases over 2012.

The capital fund has a total fund balance of \$97,363,651. The capital fund total fund balance decreased during the current year by \$24,173,441. The decline in fund balance was the result of a decline over last year of transfers from the Suffolk County Water Protection reserve. Transfers received in 2012 were used to purchase property for environmental conservation through the County's Drinking Water Protection Program in 2013.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a blended component unit of the County and had a fund balance of \$237,594,151. The fund balance of STASC decreased by \$6,256,406. The decrease is attributed to the annual amortization of the deferred outflows of resources; to account for the purchase of Suffolk County's future rights to Tobacco Settlement Revenues (TSR) 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 County Ball Park, Francis S. Gabreski Airport, and John J. Foley Skilled Nursing Facility at the end of the year amounted to \$1,381,669, (\$3,740,097), and (\$2,244,639), respectively. The Suffolk County Ball Park had an increase of \$193,104, Francis S. Gabreski Airport had a decrease of \$211,564 and John J. Foley Skilled Nursing Facility had an increase of \$53,645,278.

General Fund Budgetary Basis Highlights

Differences between the original and final amended budget for expenditures resulted in a slight increase of .66 percent, (\$11.8 million increase in appropriations) and can be briefly summarized as follows:

- \$9.9 million increase to general government support, primarily related to the continued costs of debris removal from Super Storm Sandy which struck the County late in October of 2012. However, the County has received Federal Emergency Management Agency (FEMA) aid which has limited the negative financial impact.
- \$5.8 million decrease to health, primarily relating to decreases in County contracts with various health agencies.
- \$5.2 million increase to education, resulting from an increase in the County's reimbursement to residence attending community colleges outside of Suffolk County. This increase occurred because of a settlement of prior year reimbursements to the Fashion Institute of Technology (FIT) for third and fourth year students.
- \$4 million increase to public safety, mainly due to transfers made from the budgetary labor contingency reserve and overtime costs for fire rescue and emergency services related in part to Super Storm Sandy.
- \$3 million decrease in economic assistance and opportunity, as a result of a reduction in the department of Social Services expenditures; specifically reductions in the NYS chargeback for investigative services provided by NYS for Suffolk's Child Services Enforcement Bureau and day care assistance programs.
- \$1 million increase in employee benefits, related to increased unemployment insurance resulting from County layoffs in 2012 and a slight increase in pension payments on a budgetary basis from prior year adjustments calculated by the New York State Comptroller's office.

During the year, revenues exceeded budgetary estimates and expenditures were less than budgetary estimates, resulting in an actual increase in fund balance. The variance between budgeted and actual fund balance was \$122,361,172. The major variances resulting in this increase were attributable to the following:

- Revenues exceeding budget:
 - Sale of \$19.3 million land parcel.
 - Property tax, and, interest and penalties on property tax revenues in the amount of \$25 million.
- Expenditures under budget:
 - Budgeted settlement costs for the Correction Officers Association were expensed in 2012 in the amount of \$37 million.
 - Expenditures in the Children with Special Needs program were reported \$23 million lower than budgeted as a result of a decline in enrollment.
 - Although Storm mitigation appropriation exceeded the original budget, actual expenditures were reported \$6 million lower than the final budget.
 - Programs of Assistance through the Department of Social Services reported actual expenditures \$13 million lower than appropriations.

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, 2013, amounts to \$2,910,329,427 (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 3.82 percent (a 4.50 percent increase for governmental activities and a 22.48 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 (COC) mandated the construction of a new correctional facility in Yaphank. The new facility (Phase I) opened in April of 2013 and cost \$173,196,513. Phase I included six new 60-cell pods, a 60-bed dorm, a health services area with 20 sick bay rooms, and new visitation and booking areas. The COC mandated Phase II which provides for future expansion of jail capacity including an additional 360 beds. The total cost of construction for Phases I and II of this capital project is estimated at \$289,855,270. Phase II construction is estimated at \$113.8 million. Phase I and Phase II construction in progress costs for 2013 totaled \$692,504.
- Phases I and II of the new civil court building addition, courthouse annex renovations, and three other court building renovations at the County Civil Court Complex in Riverhead were completed in 2012 for a total cost of \$44,941,369. The total cost of renovations is estimated at \$50,095,000. Phase III renovations include exterior

restoration/weatherproofing of three older court buildings and are projected to be completed in 2015. Construction in progress for Phase III as of the close of the fiscal year reached \$5,073,607. A total of \$2,714,840 was spent in 2013. Cost savings will be realized from these energy efficiency improvements and the renovations provide additional courtrooms necessary to reduce the backlog of court cases.

- The H. Lee Dennison property in Hauppauge was sold to the Suffolk County Judicial Facilities Agency (JFA) in November 2013 for \$68,614,850.
- Land was acquired during 2013 pursuant to various land preservation and protection programs at a cost of \$15.0 million.
- Various road construction projects to strengthen and expand the County's existing roadways began or continued in 2013. Construction in progress as of the close of the fiscal year reached \$122.8 million. In addition, \$62.5 million was transferred to infrastructure upon completion of the construction projects during 2013.

Suffolk County's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$ 861,623,565	\$ 849,498,104	\$ 22,092,831	\$ 22,092,831	\$ 883,716,396	\$ 871,590,935
Development rights	243,314,624	243,314,624	-	-	243,314,624	243,314,624
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607
Buildings	654,058,987	337,248,453	12,886,557	26,861,803	666,945,544	364,110,256
Improvements other than buildings	29,723,295	27,634,008	16,091,378	13,970,434	45,814,673	41,604,442
Vehicles and equipment	116,119,855	118,896,730	362,736	1,382,512	116,482,591	120,279,242
Infrastructure	655,954,253	610,506,254	-	-	655,954,253	610,506,254
Construction in progress	289,824,248	540,561,078	3,669,491	6,772,351	293,493,739	547,333,429
Total	\$ 2,855,226,434	\$ 2,732,266,858	\$ 55,102,993	\$ 71,079,931	\$ 2,910,329,427	\$ 2,803,346,789

Additional information on Suffolk County's capital assets can be found in note III.C., on pages 78-81 of this report.

Long-term debt. At the end of the current year, Suffolk County had total bonded debt outstanding of \$1,752,547,620. 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 as well as JFA series 2013 lease revenue bonds are not backed by the full faith and credit of the County.

**Suffolk County's Outstanding Debt
Bonds**

	Governmental activities		Business-type activities		Totals	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
General obligation debt	\$ 1,232,081,056	\$ 1,161,661,018	\$ 8,075,377	\$ 10,456,293	\$ 1,240,156,433	\$ 1,172,117,311
Advance refunding debt	138,078,935	164,678,298	1,603,861	11,907,988	139,682,796	176,586,286
STASC	302,718,163	302,384,013	-	-	302,718,163	302,384,013
Lease revenue bonds	69,990,228	-	-	-	69,990,228	-
Total bonds payable	<u>\$ 1,742,868,382</u>	<u>\$ 1,628,723,329</u>	<u>\$ 9,679,238</u>	<u>\$ 22,364,281</u>	<u>\$ 1,752,547,620</u>	<u>\$ 1,651,087,610</u>

Suffolk County's total bonded debt increased during the current fiscal year by \$101,460,010 (6.15 percent).

Suffolk County maintains an "A+" with a negative outlook rating from Standard & Poor's, an "A" with a stable outlook rating from Fitch and an "A3" with a stable 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 \$18,704,386,341 which is significantly in excess of Suffolk County's outstanding general obligation debt. The County has \$484,116,000 in bonds authorized, but unissued.

Additional information on Suffolk County's long-term debt can be found in note III.G., on pages 85-92 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Suffolk County is currently 6.4 percent, which is a decrease from a rate of 7.6 percent a year ago. This compares favorably to the state's average unemployment rate of 7.7 percent and the national average rate of 7.4 percent.
- The vacancy rate of office properties located in the County over the past three years is 17.6, 14.9, and 16.3 percent for years 2011, 2012, and 2013, respectively.
- During 2013, inflationary trends in the region were slightly higher than national indices. The annual 2013 NY metro area regional Consumer Price Index (CPI) was 1.7 percent, whereas the U.S. city annual CPI was 1.5 percent.

All of these factors were considered in preparing the County's budget for the 2014 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, 2013

	Primary Government		Totals	Component Units
	Governmental Activities	Business - Type Activities		
Assets				
Current assets:				
Cash and cash equivalents	\$ 712,359,653	\$ 7,471,319	\$ 719,830,972	\$ 71,483,288
Investments	17,838,505	3,500	17,842,005	13,406,421
Property tax receivable, net of allowance for estimated uncollectibles of \$ 14,691,214	232,666,724	-	232,666,724	-
Accounts receivable, net	-	-	-	4,133,705
Due from:				
New York State and federal sources:				
Programs of assistance	100,377,677	-	100,377,677	-
Grants-in-aid	149,533,183	9,096,912	158,630,095	-
Sales tax	151,854,495	-	151,854,495	-
Other	-	-	-	1,941,423
Towns	126,403,562	-	126,403,562	-
Component units	8,159,141	-	8,159,141	-
Internal balances	29,240,363	(29,240,363)	-	-
Other receivables	43,164,235	159,730	43,323,965	2,118,432
Prepays	4,849,395	-	4,849,395	-
Total current assets	<u>1,576,446,933</u>	<u>(12,508,902)</u>	<u>1,563,938,031</u>	<u>93,083,269</u>
Noncurrent assets:				
Restricted:				
Cash and cash equivalents	-	-	-	635,952
Investments	-	-	-	3,193,006
Other receivables	-	73,795	73,795	-
Assets held for sale	-	13,710,547	13,710,547	-
Capital assets:				
Nondepreciable	1,399,370,044	25,762,322	1,425,132,366	22,843,245
Depreciable, net	1,455,856,390	29,340,671	1,485,197,061	126,991,092
Other	-	-	-	164,053
Total noncurrent assets	<u>2,855,226,434</u>	<u>68,887,335</u>	<u>2,924,113,769</u>	<u>153,827,348</u>
Total assets	<u>4,431,673,367</u>	<u>56,378,433</u>	<u>4,488,051,800</u>	<u>246,910,617</u>
Deferred outflows of resources				
Deferred charge on refundings	-	5,203	5,203	300,351
Total deferred outflows of resources	<u>-</u>	<u>5,203</u>	<u>5,203</u>	<u>300,351</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2013

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 406,906,741	\$ 2,415,654	\$ 409,322,395	\$ 36,052,507
Contract retainage payable	5,427,503	986	5,428,489	-
Accrued interest payable	12,636,980	-	12,636,980	-
Notes payable	515,000,000	-	515,000,000	-
Due to:				
Component units	5,399	-	5,399	-
Primary government	-	-	-	1,826,865
Unearned tax revenue	-	165	165	-
Unearned revenue, restricted	14,215,845	4,429	14,220,274	25,464,830
Current portion of noncurrent liabilities:				
Accumulated vacation and sick leave	22,484,751	-	22,484,751	2,869,785
Estimated liability for claims	36,875,189	-	36,875,189	-
Obligations under capital leases	458,465	-	458,465	-
Mortgage payable	-	-	-	361,275
Long-term obligations	113,273,367	790,867	114,064,234	4,122,276
Due to NYS retirement system	15,154,188	-	15,154,188	4,147,840
Total current liabilities	<u>1,142,438,428</u>	<u>3,212,101</u>	<u>1,145,650,529</u>	<u>74,845,378</u>
Noncurrent liabilities:				
Funds held in trust	-	73,795	73,795	-
Accumulated vacation and sick leave	394,168,481	-	394,168,481	26,340,748
Estimated liability for claims	547,192,684	-	547,192,684	-
Obligations under capital leases	1,513,748	-	1,513,748	-
Mortgage payable	-	-	-	4,885,795
Long-term obligations	1,629,595,015	8,888,371	1,638,483,386	42,770,698
Due to NYS retirement system	99,843,197	-	99,843,197	437,020
Obligation for postemployment benefits other than pensions	2,017,950,000	1,960,000	2,019,910,000	202,320,548
Other long-term debt	-	-	-	259,854
Total noncurrent liabilities	<u>4,690,263,125</u>	<u>10,922,166</u>	<u>4,701,185,291</u>	<u>277,014,663</u>
Total liabilities	<u>5,832,701,553</u>	<u>14,134,267</u>	<u>5,846,835,820</u>	<u>351,860,041</u>
Deferred inflows of resources				
Deferred gain on refundings	3,945,762	54,507	4,000,269	-
Total deferred inflows of resources	<u>3,945,762</u>	<u>54,507</u>	<u>4,000,269</u>	<u>-</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2013

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Net Position				
Net investment in capital assets	\$ 1,503,032,198	\$ 46,797,929	\$ 1,549,830,127	\$ 97,789,137
Restricted for:				
Capital projects	-	-	-	13,068,640
General government support	16,342,418	-	16,342,418	-
Economic assistance & opportunity	442,025	-	442,025	-
Health	532,280	-	532,280	-
Public Safety	21,674,849	-	21,674,849	-
Culture and recreation	8,785,107	-	8,785,107	-
Education	6,970,044	-	6,970,044	-
Home and community services	293,754,077	-	293,754,077	-
Transportation	48,218,556	-	48,218,556	-
Debt service	25,206,366	-	25,206,366	-
Environmental protection	29,877,357	-	29,877,357	-
Retirement contribution	155	-	155	-
Tourism and recreation	1,279,970	-	1,279,970	-
Prepays	9,644,366	-	9,644,366	-
Unrestricted (deficit)	(3,370,733,716)	(4,603,067)	(3,375,336,783)	(215,506,850)
Total net position	<u>\$ (1,404,973,948)</u>	<u>\$ 42,194,862</u>	<u>\$ (1,362,779,086)</u>	<u>\$ (104,649,073)</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Activities
For the Year Ended December 31, 2013

Functions/Programs	Net (Expenses) Revenue and Changes in Net Position						Component Units
	Program Revenues			Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary Government:							
Governmental activities:							
General government support	\$ 257,684,485	\$ 81,348,715	\$ 29,371,547	\$ -	\$ (146,964,223)	\$ -	\$ (146,964,223)
Economic assistance and opportunity	775,432,592	35,982,867	325,327,484	(120,091)	(414,242,332)	-	(414,242,332)
Health	222,041,117	28,355,714	63,107,010	4,933,406	(125,644,987)	-	(125,644,987)
Public safety	1,233,514,068	39,800,450	20,752,875	3,063,032	(1,169,897,711)	-	(1,169,897,711)
Culture and recreation	38,589,173	10,384,769	833,884	156,276	(27,214,244)	-	(27,214,244)
Education	179,615,133	12,070,229	82,256,654	8,050,337	(77,237,913)	-	(77,237,913)
Home and community services	103,907,713	62,283,221	7,640,475	5,112,642	(28,871,375)	-	(28,871,375)
Transportation	157,877,940	20,237,377	35,559,605	23,385,750	(78,695,208)	-	(78,695,208)
Interest on long-term debt	69,180,057	-	-	-	(69,180,057)	-	(69,180,057)
Total governmental activities	<u>3,037,842,278</u>	<u>290,463,342</u>	<u>564,849,534</u>	<u>44,581,352</u>	<u>(2,137,948,050)</u>	<u>-</u>	<u>(2,137,948,050)</u>
Business-type activities:							
John J. Foley Skilled Nursing Facility	15,852,897	8,681,774	8,219,668	16,067,029	-	17,115,574	17,115,574
Suffolk County Ball Park	864,693	837,816	-	215,878	-	189,001	189,001
Francis S. Gabreski Airport	2,676,990	2,060,587	-	86,631	-	(529,772)	(529,772)
Total business-type activities	19,394,580	11,580,177	8,219,668	16,369,538	-	16,774,803	16,774,803
Total primary government	<u>\$ 3,057,236,858</u>	<u>\$ 302,043,519</u>	<u>\$ 573,069,202</u>	<u>\$ 60,950,890</u>	<u>\$ (2,137,948,050)</u>	<u>\$ 16,774,803</u>	<u>\$ (2,121,173,247)</u>
Component units:							
Suffolk County Community College	\$ 243,269,730	\$ 83,870,160	\$ 5,359,869	\$ -	\$ -	\$ -	\$ (154,039,701)
Suffolk Regional Off-Track Betting Corp	30,777,050	26,644,846	-	-	-	-	(4,132,204)
Suffolk County Industrial Development	1,025,013	1,241,478	-	-	-	-	216,465
Suffolk County Economic Development	186,049	222,640	-	-	-	-	36,591
Total Component units	<u>\$ 275,257,842</u>	<u>\$ 111,979,124</u>	<u>\$ 5,359,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (157,918,849)</u>
General Revenues:							
Taxes:							
Real property taxes					\$ 657,848,237	\$ -	\$ 657,848,237
Sales and use tax					1,298,083,810	-	1,298,083,810
Payment from primary government					-	-	-
Grants and contributions not restricted to specific programs					-	-	-
Interest on investments					5,363,327	23,288	5,386,615
Miscellaneous					36,776,705	112,334	36,889,039
Transfer					(36,716,393)	36,716,393	-
Total General revenues, special items, and transfers					<u>1,961,355,686</u>	<u>36,852,015</u>	<u>1,998,207,701</u>
Change in net position					(176,592,364)	53,626,818	(122,965,546)
Net position at beginning of year, as restated (See Note I.D.)					(1,228,381,584)	(11,431,956)	(1,239,813,540)
Net position at end of year					<u>\$ (1,404,973,948)</u>	<u>\$ 42,194,862</u>	<u>\$ (1,362,779,086)</u>

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

SUFFOLK COUNTY, NEW YORK

Balance Sheet

Governmental Funds

December 31, 2013

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 216,069,599	\$ 32,087	\$ 120,083,431	\$ 3,192,163	\$ 372,982,373	\$ 712,359,653
Investments	-	-	-	17,838,505	-	17,838,505
Property tax receivable, net of allowance for estimated uncollectibles of \$ 14,691,214	232,666,724	-	-	-	-	232,666,724
Due from:						
New York State and federal sources:						
Programs of assistance	86,153,173	-	-	-	14,224,504	100,377,677
Grants-in-aid	111,269,197	412,543	25,292,679	-	12,558,764	149,533,183
Sales tax	143,701,711	-	-	-	8,152,784	151,854,495
Towns	126,403,562	-	-	-	-	126,403,562
Other funds	154,825,675	26,565,287	37,319,024	-	186,014,937	404,724,923
Component units	8,159,141	-	-	-	-	8,159,141
Other receivables	35,852,597	-	-	-	7,239,505	43,092,102
Prepays	4,833,645	-	-	-	-	4,833,645
Total assets	<u>1,119,935,024</u>	<u>27,009,917</u>	<u>182,695,134</u>	<u>21,030,668</u>	<u>601,172,867</u>	<u>1,951,843,610</u>
Deferred outflows of resources						
Purchase of future tobacco revenues	-	-	-	216,565,983	-	216,565,983
Total deferred outflows of resources	-	-	-	216,565,983	-	216,565,983
Total assets and deferred outflows of resources	<u>\$ 1,119,935,024</u>	<u>\$ 27,009,917</u>	<u>\$ 182,695,134</u>	<u>\$ 237,596,651</u>	<u>\$ 601,172,867</u>	<u>\$ 2,168,409,593</u>
Liabilities						
Accounts payable and accrued liabilities	\$ 249,807,347	\$ 72,391,996	\$ 47,731,617	\$ 2,500	\$ 36,973,281	\$ 406,906,741
Contract retainage payable	5,919	-	2,279,336	-	3,142,248	5,427,503
Notes payable	515,000,000	-	-	-	-	515,000,000
Due to:						
Other funds	96,800,050	6,533,336	34,979,225	-	239,031,569	377,344,180
Component units	5,399	-	-	-	-	5,399
Unearned revenue	13,618,241	222,054	341,305	-	34,245	14,215,845
Total liabilities	<u>875,236,956</u>	<u>79,147,386</u>	<u>85,331,483</u>	<u>2,500</u>	<u>279,181,343</u>	<u>1,318,899,668</u>
Deferred inflows of resources						
Unavailable revenue - property taxes	213,813,061	-	-	-	-	213,813,061
Unavailable revenue - government receivables	17,403,377	-	-	-	-	17,403,377
Sale of future tobacco revenues	207,301,312	7,220,367	-	-	184,684	214,706,363
Total deferred inflows of resources	<u>438,517,750</u>	<u>7,220,367</u>	<u>-</u>	<u>-</u>	<u>184,684</u>	<u>445,922,801</u>
Fund balances (deficits)						
Nonspendable:						
Land held for sale	40,420,792	-	-	-	-	40,420,792
Deferred charges	-	-	-	216,565,983	-	216,565,983
Prepays	9,644,366	-	-	-	-	9,644,366
Restricted for:						
General government support	-	-	5,312,266	-	11,030,152	16,342,418
Economic assistance and opportunity	-	-	442,025	-	-	442,025
Health	-	-	532,280	-	-	532,280
Public safety	-	-	11,626,703	-	10,048,146	21,674,849
Culture and recreation	-	-	8,785,107	-	-	8,785,107
Education	-	-	6,970,044	-	-	6,970,044
Home and community services	-	-	15,476,670	-	278,277,407	293,754,077
Transportation	-	-	48,218,556	-	-	48,218,556
Debt service	-	-	-	21,028,168	4,178,198	25,206,366
Environmental protection	-	-	-	-	29,877,357	29,877,357
Retirement contribution	155	-	-	-	-	155
Tourism and recreation	-	-	-	-	1,279,970	1,279,970
Unassigned	(243,884,995)	(59,357,836)	-	-	(12,884,390)	(316,127,221)
Total fund balances	<u>(193,819,682)</u>	<u>(59,357,836)</u>	<u>97,363,651</u>	<u>237,594,151</u>	<u>321,806,840</u>	<u>403,587,124</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,119,935,024</u>	<u>\$ 27,009,917</u>	<u>\$ 182,695,134</u>	<u>\$ 237,596,651</u>	<u>\$ 601,172,867</u>	<u>\$ 2,168,409,593</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, 2013

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		\$ 403,587,124
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		2,855,226,434
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accumulated vacation and sick leave	\$ (416,653,232)	
Estimated liability for claims	(584,067,873)	
Obligations under capital leases-long term	(1,972,213)	
Interest Payables	(12,636,980)	
Long-term obligations	(1,746,814,144)	
Amortization of deferred amount	(8,633,965)	
Amortization of premium	12,579,727	
Due to NYS retirement system	(114,997,385)	
Obligation for postemployment benefits other than pensions	<u>(2,017,950,000)</u>	
Total long-term liabilities		(4,891,146,065)
Certain revenues are earned but not collected at year-end and therefore are reported as deferred inflows of resources in the governmental funds balance sheets.		227,270,676
Certain expenditures are considered prepaid to match expenses with the period to which it relates.		15,750
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>\$ (1,404,973,948)</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, 2013

	<u>General</u>	<u>Police District</u>	<u>Capital</u>	<u>Suffolk Tobacco Asset Securitization Corp.</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues						
Real property taxes	\$ 91,085,225	\$ 489,800,197	\$ -	\$ -	\$ 73,489,994	\$ 654,375,416
Sales and use tax	1,139,877,145	69,838,390	-	-	88,368,275	1,298,083,810
New York State aid	231,135,955	418,324	19,116,659	-	35,829,748	286,500,686
Federal aid	235,734,529	1,478,317	20,033,690	-	42,833,853	300,080,389
Licenses, permits, fines, fees, etc.	168,879,226	1,588,174	-	-	94,454,460	264,921,860
Interest on investments	4,006,212	55,755	-	865,597	435,763	5,363,327
Miscellaneous	76,805,512	1,021,390	10,859,040	18,747,148	382,673	107,815,763
Total revenues	<u>1,947,523,804</u>	<u>564,200,547</u>	<u>50,009,389</u>	<u>19,612,745</u>	<u>335,794,766</u>	<u>2,917,141,251</u>
Expenditures						
Current:						
General government support	231,475,075	1,131,338	-	91,339	18,955,296	251,653,048
Economic assistance and opportunity	603,256,036	-	-	-	39,432,598	642,688,634
Health	144,436,148	-	-	-	1,081,913	145,518,061
Public safety	266,850,297	350,460,020	-	-	15,976,622	633,286,939
Culture and recreation	17,378,475	-	-	-	5,169,249	22,547,724
Education	179,615,133	-	-	-	-	179,615,133
Home and community services	7,822,007	-	-	-	51,951,784	59,773,791
Transportation	103,012,372	-	-	-	9,845,760	112,858,132
Employee benefits	473,637,098	94,093,132	-	-	21,444,917	589,175,147
Debt service:						
Principal	85,804,265	2,652,130	-	1,330,000	16,923,499	106,709,894
Interest and other charges	39,363,439	1,074,946	-	17,242,234	10,173,577	67,854,196
Capital outlay	-	-	140,875,990	-	45,816,247	186,692,237
Total expenditures	<u>2,152,650,345</u>	<u>449,411,566</u>	<u>140,875,990</u>	<u>18,663,573</u>	<u>236,771,462</u>	<u>2,998,372,936</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(205,126,541)</u>	<u>114,788,981</u>	<u>(90,866,601)</u>	<u>949,172</u>	<u>99,023,304</u>	<u>(81,231,685)</u>
Other financing sources (uses)						
General obligation bonds issued	43,776,652	-	73,973,817	-	29,212,610	146,963,079
JFA bonds issued	-	-	-	-	69,080,000	69,080,000
Premium on serial bonds issued	621,029	-	1,202,047	-	414,419	2,237,495
JFA premium on serial bonds issued	-	-	-	-	916,126	916,126
Transfers in	306,650,241	1,182,073	2,198,532	-	84,773,259	394,804,105
Transfers out	(14,539,037)	(118,845,765)	(10,681,236)	(7,205,578)	(240,538,882)	(391,810,498)
Total other financing sources (uses)	<u>336,508,885</u>	<u>(117,663,692)</u>	<u>66,693,160</u>	<u>(7,205,578)</u>	<u>(56,142,468)</u>	<u>222,190,307</u>
Net change in fund balances	131,382,344	(2,874,711)	(24,173,441)	(6,256,406)	42,880,836	140,958,622
Fund balances (deficits) at beginning 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>
Fund balances (deficits) at end of year	<u>\$ (193,819,682)</u>	<u>\$ (59,357,836)</u>	<u>\$ 97,363,651</u>	<u>\$ 237,594,151</u>	<u>\$ 321,806,840</u>	<u>\$ 403,587,124</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, 2013

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	\$ 140,958,622
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 (\$220,350,911) exceeded depreciation (\$59,789,009) in the current period.	160,561,902
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net position.	(37,602,357)
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.	(113,812,667)
Revenues reported in the governmental funds statements and not reported in the Statement of Activities.	648,024
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.	(327,345,888)
Change in net position of governmental activities	\$ (176,592,364)

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, 2013

	<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	\$ 92,237,038	\$ 92,237,038	\$ 91,085,225	\$ (1,151,813)
Sales and use tax	1,114,579,629	1,114,579,629	1,139,877,145	25,297,516
New York State aid	246,460,559	249,303,535	231,135,955	(18,167,580)
Federal aid	228,701,824	254,551,440	235,301,705	(19,249,735)
Licenses, permits, fines, fees, etc.	157,542,120	157,542,120	164,689,511	7,147,391
Interest on investments	2,445,596	2,445,596	2,700,163	254,567
Miscellaneous	13,722,777	13,722,777	31,659,953	17,937,176
Total revenues	<u>1,855,689,543</u>	<u>1,884,382,135</u>	<u>1,896,449,657</u>	<u>12,067,522</u>
Expenditures				
Current:				
General government support:				
Audit and control	5,655,561	5,655,561	5,354,195	301,366
Board of elections	15,000,576	14,313,256	14,126,756	186,500
Civil service	5,258,980	5,159,393	4,537,209	622,184
County clerk	7,270,899	7,270,899	7,221,099	49,800
County ethics commission	287,670	287,670	217,183	70,487
County executive	4,659,023	4,642,532	4,319,128	323,404
District attorney	35,270,963	35,551,660	34,564,417	987,243
Finance and taxation	4,327,511	4,327,511	4,137,053	190,458
Information technology services	49,647	70,223	8,322	61,901
Law	10,305,051	10,571,534	10,546,150	25,384
Legal aid society	12,727,976	12,727,976	12,569,086	158,890
Legislative	9,809,720	9,809,720	9,600,497	209,223
Public administrator	468,312	468,312	466,650	1,662
Public works	70,531,484	84,163,955	77,345,439	6,818,516
Real property	1,371,930	1,371,930	1,359,821	12,109
Miscellaneous	16,700,671	13,232,099	11,987,810	1,244,289
Total general government support	<u>199,695,974</u>	<u>209,624,231</u>	<u>198,360,815</u>	<u>11,263,416</u>
Economic assistance and opportunity:				
County executive	14,408,093	14,057,698	13,031,120	1,026,578
Economic development and planning	3,709,959	3,679,242	3,679,177	65
Labor	7,395,797	8,007,314	7,587,225	420,089
Probation	8,250,250	8,249,900	6,527,186	1,722,714
Social services	590,729,194	587,315,936	572,431,328	14,884,608
Total economic assistance and opportunity	<u>624,493,293</u>	<u>621,310,090</u>	<u>603,256,036</u>	<u>18,054,054</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, 2013

	<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:				
Health services	144,099,056	138,244,275	134,290,571	3,953,704
Medical examiner	10,544,861	10,562,666	10,145,577	417,089
Total health	<u>154,643,917</u>	<u>148,806,941</u>	<u>144,436,148</u>	<u>4,370,793</u>
Public safety:				
Fire rescue and emergency service	13,946,130	14,269,656	13,635,273	634,383
Police	69,311,023	72,186,242	71,898,704	287,538
Probation	32,550,244	32,854,871	30,697,474	2,157,397
Public works	45,000	44,400	28,125	16,275
Sheriff	182,068,318	182,501,192	150,590,721	31,910,471
Total public safety	<u>297,920,715</u>	<u>301,856,361</u>	<u>266,850,297</u>	<u>35,006,064</u>
Culture and recreation:				
County executive	5,589,104	5,589,104	5,408,945	180,159
Parks	11,544,321	12,042,740	11,969,530	73,210
Miscellaneous	5,000	4,400	-	4,400
Total culture and recreation	<u>17,138,425</u>	<u>17,636,244</u>	<u>17,378,475</u>	<u>257,769</u>
Education:				
Health services	156,902,265	156,093,165	125,116,614	30,976,551
Miscellaneous	51,120,371	57,085,460	54,216,049	2,869,411
Total education	<u>208,022,636</u>	<u>213,178,625</u>	<u>179,332,663</u>	<u>33,845,962</u>
Home and community services:				
County executive	452,130	469,280	455,256	14,024
Economic development and planning	3,639,028	3,920,409	3,884,351	36,058
Law	261,886	255,403	238,125	17,278
Public works	519,495	515,345	506,761	8,584
Soil and water conservation	308,525	308,525	306,030	2,495
Total home and community services	<u>5,181,064</u>	<u>5,468,962</u>	<u>5,390,523</u>	<u>78,439</u>
Transportation:				
Public works	90,220,493	90,037,133	88,972,645	1,064,488
Employee benefits	107,935,024	108,758,029	108,373,395	384,634
Debt service - principal	53,147,259	53,351,774	53,351,773	1
Debt service - interest	36,515,653	36,654,955	36,654,953	2
Total debt service	<u>89,662,912</u>	<u>90,006,729</u>	<u>90,006,726</u>	<u>3</u>
Total expenditures	<u>1,794,914,453</u>	<u>1,806,683,345</u>	<u>1,702,357,723</u>	<u>104,325,622</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, 2013

	<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	60,775,090	77,698,790	194,091,934	116,393,144
Other financing sources (uses)				
Serial bonds issued	37,000,000	42,426,057	41,339,601	(1,086,456)
Premium on serial bonds issued	-	-	586,456	586,456
Transfers in	166,912,039	158,422,127	163,166,828	4,744,701
Transfers out	(215,250,168)	(215,545,643)	(213,822,316)	1,723,327
Total other financing sources (uses)	(11,338,129)	(14,697,459)	(8,729,431)	5,968,028
Net change in fund balances (budgetary basis)	49,436,961	63,001,331	185,362,503	122,361,172
Fund balances (deficits) at beginning of year (budgetary basis)	(49,436,961)	(154,413,095)	(154,413,095)	-
Fund balances (deficits) at end of year (budgetary basis)	\$ -	\$ (91,411,764)	\$ 30,949,408	\$ 122,361,172

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 30,949,408
Plus: General Fund Components:	
Town village code enforcement (GAAP basis)	228,637
Interdepartment operation & service (GAAP basis)	(3,522,601)
Self insurance fund (GAAP basis)	(6,150,097)
Employee medical health plan (GAAP basis)	(8,679,112)
Building sanitation administration (GAAP basis)	(365,507)
Tax stabilization reserve (GAAP basis)	49,165,493
Retirement contribution reserve (GAAP basis)	155
Less: accrued pension expense	(50,442,146)
Less: accounting for sale of future revenues to STASC	(205,003,912)
Fund balance at end of year (GAAP basis)	\$ (193,819,682)

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, 2013

	<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	\$ 490,058,389	\$ 490,058,389	\$ 489,800,197	\$ (258,192)
Sales and use tax	69,838,390	69,838,390	69,838,390	-
New York State aid	334,740	553,349	418,324	(135,025)
Federal aid	104,220	1,868,239	1,478,317	(389,922)
Licenses, permits, fines, fees, etc.	1,807,671	1,807,671	1,588,174	(219,497)
Interest on investments	85,400	85,400	9,382	(76,018)
Miscellaneous	1,604,311	1,609,361	1,220,405	(388,956)
	<u>563,833,121</u>	<u>565,820,799</u>	<u>564,353,189</u>	<u>(1,467,610)</u>
Expenditures				
Current:				
General government support:				
Miscellaneous	5,528,301	1,131,338	1,131,338	-
Public safety:				
Police	345,613,611	349,745,802	350,460,020	(714,218)
Employee benefits	87,021,018	89,735,449	89,626,912	108,537
Debt Service:				
Principal	2,490,141	2,490,141	2,439,795	50,346
Interest and other charges	1,104,628	1,104,628	1,070,107	34,521
	<u>441,757,699</u>	<u>444,207,358</u>	<u>444,728,172</u>	<u>(520,814)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>122,075,422</u>	<u>121,613,441</u>	<u>119,625,017</u>	<u>(1,988,424)</u>
Other financing sources (uses)				
Transfers in	1,115,858	1,115,858	1,015,872	(99,986)
Transfers out	(122,260,942)	(121,011,332)	(118,845,765)	2,165,567
	<u>(121,145,084)</u>	<u>(119,895,474)</u>	<u>(117,829,893)</u>	<u>2,065,581</u>
Net change in fund balances (budgetary basis)	930,338	1,717,967	1,795,124	77,157
Fund balances (deficits) at beginning of year (budgetary basis)	<u>(930,338)</u>	<u>(2,126,879)</u>	<u>(2,126,879)</u>	<u>-</u>
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ (408,912)</u>	<u>\$ (331,755)</u>	<u>\$ 77,157</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (331,755)
Less: accrued pension expense	(51,805,712)
Less: accounting for sale of future revenues to STASC	(7,220,369)
Fund balance at end of year (GAAP basis)	<u>\$ (59,357,836)</u>

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

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

Enterprise Funds

December 31, 2013

	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 957,024	\$ 3,286,022	\$ 3,228,273	\$ 7,471,319
Investments	-	-	3,500	3,500
Due from New York State and federal sources	459,504	417,740	8,219,668	9,096,912
Due from other funds	-	288,974	2,470,454	2,759,428
Other receivables	9,401	101,277	49,052	159,730
Total current assets	<u>1,425,929</u>	<u>4,094,013</u>	<u>13,970,947</u>	<u>19,490,889</u>
Noncurrent assets:				
Restricted:				
Other receivables	-	-	73,795	73,795
Assets held for sale	-	-	13,710,547	13,710,547
Capital assets:				
Nondepreciable	2,092,831	23,669,491	-	25,762,322
Depreciable, net	11,883,445	17,457,226	-	29,340,671
Total noncurrent assets	<u>13,976,276</u>	<u>41,126,717</u>	<u>13,784,342</u>	<u>68,887,335</u>
Total assets	<u>15,402,205</u>	<u>45,220,730</u>	<u>27,755,289</u>	<u>88,378,224</u>
Deferred outflows of resources				
Deferred charges on refundings	5,203	-	-	5,203
Total deferred outflows of resources	<u>5,203</u>	<u>-</u>	<u>-</u>	<u>5,203</u>
Total assets and deferred outflows of resources	<u>15,407,408</u>	<u>45,220,730</u>	<u>27,755,289</u>	<u>88,383,427</u>
Liabilities				
Current liabilities:				
Accounts payable	29,082	494,079	1,864,608	2,387,769
Accrued liabilities	-	-	27,885	27,885
Contract retainage payable	-	986	-	986
Due to other funds	20,382	3,542,946	26,576,844	30,140,172
Unearned revenue	-	4,594	-	4,594
Current portion of long-term obligations	251,624	539,243	-	790,867
Total current liabilities	<u>301,088</u>	<u>4,581,848</u>	<u>28,469,337</u>	<u>33,352,273</u>
Noncurrent liabilities:				
Funds held in trust	-	-	73,795	73,795
Long-term obligations	1,063,929	7,824,442	-	8,888,371
Obligation for postemployment benefits other than pensions	-	1,960,000	-	1,960,000
Total noncurrent liabilities	<u>1,063,929</u>	<u>9,784,442</u>	<u>73,795</u>	<u>10,922,166</u>
Total liabilities	<u>1,365,017</u>	<u>14,366,290</u>	<u>28,543,132</u>	<u>44,274,439</u>
Deferred inflows of resources				
Deferred gain on refundings	-	54,507	-	54,507
Sale of future tobacco revenues	-	402,823	1,456,796	1,859,619
Total deferred inflows of resources	<u>-</u>	<u>457,330</u>	<u>1,456,796</u>	<u>1,914,126</u>
Total liabilities and deferred inflows of resources	<u>1,365,017</u>	<u>14,823,620</u>	<u>29,999,928</u>	<u>46,188,565</u>
Net Position				
Net investment in capital assets	12,660,722	34,137,207	-	46,797,929
Unrestricted (deficit)	1,381,669	(3,740,097)	(2,244,639)	(4,603,067)
Total net position	<u>\$ 14,042,391</u>	<u>\$ 30,397,110</u>	<u>\$ (2,244,639)</u>	<u>\$ 42,194,862</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Revenues, Expenses, and Changes in Net Position
Enterprise Funds
For the Year Ended December 31, 2013

	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Total
Operating revenues				
Net patient revenues	\$ -	\$ -	\$ 8,681,774	\$ 8,681,774
Licenses, permits, fines, fees, etc.	837,816	2,060,587	-	2,898,403
Miscellaneous	-	109,434	2,900	112,334
Total operating revenues	<u>837,816</u>	<u>2,170,021</u>	<u>8,684,674</u>	<u>11,692,511</u>
Operating expenses				
Salaries and wages	-	519,252	4,930,716	5,449,968
Administrative expenses	-	222,629	5,252,212	5,474,841
Depreciation	457,056	652,666	839,344	1,949,066
Miscellaneous	332,679	-	-	332,679
Employee benefits	-	446,878	3,105,443	3,552,321
Debt service interest	74,958	282,687	1,725,182	2,082,827
Total operating expenses	<u>864,693</u>	<u>2,124,112</u>	<u>15,852,897</u>	<u>18,841,702</u>
Operating income (loss)	<u>(26,877)</u>	<u>45,909</u>	<u>(7,168,223)</u>	<u>(7,149,191)</u>
Nonoperating revenues (expenses)				
Revenue from other governments	-	-	8,219,668	8,219,668
Interest on investments	4,103	2,221	16,964	23,288
Loss on disposition of capital assets	-	(552,878)	-	(552,878)
Total nonoperating revenues (expenses)	<u>4,103</u>	<u>(550,657)</u>	<u>8,236,632</u>	<u>7,690,078</u>
Income (loss) before contributions and transfers	<u>(22,774)</u>	<u>(504,748)</u>	<u>1,068,409</u>	<u>540,887</u>
Capital contributions - grants	215,878	86,631	16,067,029	16,369,538
Transfers in	-	590,348	44,772,087	45,362,435
Transfers out	-	(383,795)	(8,262,247)	(8,646,042)
Total other financing sources (uses)	<u>215,878</u>	<u>293,184</u>	<u>52,576,869</u>	<u>53,085,931</u>
Change in net position	<u>193,104</u>	<u>(211,564)</u>	<u>53,645,278</u>	<u>53,626,818</u>
Total net position at beginning of year as previously reported	13,868,748	30,617,471	(55,862,124)	(11,375,905)
Prior period adjustment (See note I.D)	(19,461)	(8,797)	(27,793)	(56,051)
Total net position at beginning of year, as restated	<u>13,849,287</u>	<u>30,608,674</u>	<u>(55,889,917)</u>	<u>(11,431,956)</u>
Total net position at end of year	<u>\$ 14,042,391</u>	<u>\$ 30,397,110</u>	<u>\$ (2,244,639)</u>	<u>\$ 42,194,862</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2013

	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Totals
Cash flows from operating activities				
Receipts from operations	\$ 872,247	\$ 1,900,281	\$ 17,664,794	\$ 20,437,322
Receipts from other revenue	-	7,771	305,352	313,123
Payments to suppliers	-	(472,674)	(3,521,938)	(3,994,612)
Payments for contractual services	-	(400)	-	(400)
Miscellaneous expenses	(574,293)	-	-	(574,293)
Payments to employees	-	(452,854)	(6,312,365)	(6,765,219)
Payments for employee benefits	-	(166,566)	(3,105,443)	(3,272,009)
	<u>297,954</u>	<u>815,558</u>	<u>5,030,400</u>	<u>6,143,912</u>
Net cash provided (used) by operating activities				
Cash flows from noncapital financing activities				
Payments from other governments	-	-	3,147,135	3,147,135
Transfer from other funds	-	1,422,823	-	1,422,823
Transfer to other funds	(337)	-	(8,262,247)	(8,262,584)
	<u>(337)</u>	<u>1,422,823</u>	<u>(5,115,112)</u>	<u>(3,692,626)</u>
Net cash provided (used) by noncapital financing activities				
Cash flows from capital and related financing activities				
Proceeds from capital debt	-	1,035,388	-	1,035,388
Capital grants	-	-	17,000,000	17,000,000
Purchase of capital assets	-	(233,837)	(1,715)	(235,552)
Principal paid on capital debt	(286,525)	(371,493)	(12,835,634)	(13,493,652)
Interest paid on capital debt	(74,959)	(286,834)	(1,826,911)	(2,188,704)
	<u>(361,484)</u>	<u>143,224</u>	<u>2,335,740</u>	<u>2,117,480</u>
Net cash provided (used) by capital and related financing activities				
Cash flows from investing activities				
Interest on investments	4,102	6,256	16,901	27,259
	<u>4,102</u>	<u>6,256</u>	<u>16,901</u>	<u>27,259</u>
Net cash provided (used) by investing activities				
Net increase (decrease) in cash and cash equivalents	(59,765)	2,387,861	2,267,929	4,596,025
Cash and cash equivalents at beginning of year	1,016,789	898,161	960,344	2,875,294
Cash and cash equivalents at end of year	<u>\$ 957,024</u>	<u>\$ 3,286,022</u>	<u>\$ 3,228,273</u>	<u>\$ 7,471,319</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (26,877)	\$ 45,909	\$ (7,168,223)	\$ (7,149,191)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	457,056	652,666	839,344	1,949,066
Provision for doubtful accounts receivable	-	-	463,713	463,713
Other increase (decrease)	74,959	282,687	822,513	1,180,159
Change in assets and liabilities:				
Receivables, net	34,429	(261,969)	5,755,524	5,527,984
Due from/to Suffolk County	-	-	7,036,725	7,036,725
Accounts and other payables	(241,613)	96,265	(2,719,196)	(2,864,544)
Net cash provided (used) by operating activities	<u>\$ 297,954</u>	<u>\$ 815,558</u>	<u>\$ 5,030,400</u>	<u>\$ 6,143,912</u>

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, 2013

	Private-Purpose Trusts	Agency Funds
Assets		
Cash and cash equivalents	\$ 354,937	\$ 46,233,019
Cash with fiscal agents	-	262
Investments	10,801,522	2,560,783
Other assets	-	17,758,212
Total assets	11,156,459	66,552,276
Liabilities		
Accounts payable and accrued liabilities	11,151,889	1,187,590
Agency fund liabilities	-	65,364,686
Total liabilities	11,151,889	66,552,276
Net Position		
Held in trust	\$ 4,570	

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, 2013

	Private-Purpose Trusts
Additions	
Investment income:	
Interest	\$ 357
Transfer in	1,397,625
Other revenue	370,820
Total additions	1,768,802
Deductions	
Administrative and general expenses	1,768,268
Change in net position	534
Net position at beginning of year	4,036
Net position at end of year	\$ 4,570

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, 2013

With Suffolk County Community College as of August 31, 2013

	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	\$ 65,456,597	\$ 1,055,713	\$ 4,563,145	\$ 407,833	\$ 71,483,288
Investments	13,406,421	-	-	-	13,406,421
Accounts receivable	1,678,927	50,370	7,557	-	1,736,854
Students accounts receivable, net	4,133,705	-	-	-	4,133,705
Due from other governments	1,372,689	568,734	-	-	1,941,423
Other assets	48,986	321,518	11,074	-	381,578
Total current assets	<u>86,097,325</u>	<u>1,996,335</u>	<u>4,581,776</u>	<u>407,833</u>	<u>93,083,269</u>
Noncurrent assets:					
Restricted:					
Cash and cash equivalents	-	635,952	-	-	635,952
Investments	3,193,006	-	-	-	3,193,006
Capital assets:					
Nondepreciable	20,784,903	2,058,342	-	-	22,843,245
Depreciable, net	119,136,902	7,845,097	9,093	-	126,991,092
Other	-	-	164,053	-	164,053
Total noncurrent assets	<u>143,114,811</u>	<u>10,539,391</u>	<u>173,146</u>	<u>-</u>	<u>153,827,348</u>
Total assets	<u>229,212,136</u>	<u>12,535,726</u>	<u>4,754,922</u>	<u>407,833</u>	<u>246,910,617</u>
Deferred outflows of resources					
Deferred charges on refundings	300,351	-	-	-	300,351
Total deferred outflows of resources	<u>300,351</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,351</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Net Position

Component Units

December 31, 2013

With Suffolk County Community College as of August 31, 2013

	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	21,980,927	13,252,613	10,206	-	35,243,746
Due to primary government	1,826,865	-	-	-	1,826,865
Due to NYS retirement system	-	4,147,840	-	-	4,147,840
Unearned revenue	25,464,830	-	-	-	25,464,830
Accumulated vacation and sick leave	2,869,785	-	-	-	2,869,785
Other liabilities	722,161	-	76,500	10,100	808,761
Mortgage payable	-	361,275	-	-	361,275
Bonds payable	4,122,276	-	-	-	4,122,276
Total current liabilities	<u>56,986,844</u>	<u>17,761,728</u>	<u>86,706</u>	<u>10,100</u>	<u>74,845,378</u>
Noncurrent liabilities:					
Accumulated vacation and sick leave	25,613,178	615,984	111,586	-	26,340,748
Due to NYS retirement system	-	437,020	-	-	437,020
Obligation for postemployment benefits other than pensions	188,915,000	13,405,548	-	-	202,320,548
Mortgage payable	-	4,885,795	-	-	4,885,795
Bonds payable	42,770,698	-	-	-	42,770,698
Other long-term debt	-	259,854	-	-	259,854
Total noncurrent liabilities	<u>257,298,876</u>	<u>19,604,201</u>	<u>111,586</u>	<u>-</u>	<u>277,014,663</u>
Total liabilities	<u>314,285,720</u>	<u>37,365,929</u>	<u>198,292</u>	<u>10,100</u>	<u>351,860,041</u>
Net Position					
Net investment in capital assets	93,352,766	4,427,278	9,093	-	97,789,137
Restricted for capital projects	13,068,640	-	-	-	13,068,640
Unrestricted (deficit)	(191,194,639)	(29,257,481)	4,547,537	397,733	(215,506,850)
Total net position	<u>\$ (84,773,233)</u>	<u>\$ (24,830,203)</u>	<u>\$ 4,556,630</u>	<u>\$ 397,733</u>	<u>\$ (104,649,073)</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, 2013
With Suffolk County Community College as of August 31, 2013

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Expenses:					
Program operations	\$ 225,920,262	\$ 16,865,696	\$ 1,016,587	\$ 186,049	\$ 243,988,594
Depreciation and amortization	8,102,074	515,267	8,426	-	8,625,767
Other expenses	7,460,065	13,396,087	-	-	20,856,152
Total expenses	<u>241,482,401</u>	<u>30,777,050</u>	<u>1,025,013</u>	<u>186,049</u>	<u>273,470,513</u>
Program revenues:					
Charges for services	83,870,160	26,644,846	1,241,478	222,640	111,979,124
Operating grants and contributions	5,359,869	-	-	-	5,359,869
Total program revenues	<u>89,230,029</u>	<u>26,644,846</u>	<u>1,241,478</u>	<u>222,640</u>	<u>117,338,993</u>
Net program revenues (expenses)	<u>(152,252,372)</u>	<u>(4,132,204)</u>	<u>216,465</u>	<u>36,591</u>	<u>(156,131,520)</u>
General revenues (expenses):					
Payments from primary government	45,244,438	-	-	-	45,244,438
Grants and contributions	77,651,097	-	-	-	77,651,097
Interest on investments	1,328,206	-	14,263	841	1,343,310
Interest on long-term debt	(1,787,329)	-	-	-	(1,787,329)
Total general revenues	<u>122,436,412</u>	<u>-</u>	<u>14,263</u>	<u>841</u>	<u>122,451,516</u>
Change in net position	(29,815,960)	(4,132,204)	230,728	37,432	(33,680,004)
Net position at beginning of year	(54,957,273)	(20,697,999)	4,325,902	360,301	(70,969,069)
Net position at end of year	<u>\$ (84,773,233)</u>	<u>\$ (24,830,203)</u>	<u>\$ 4,556,630</u>	<u>\$ 397,733</u>	<u>\$ (104,649,073)</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 provides services exclusively to the County and accordingly, under GASB Statement No. 61, 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

The Suffolk County Judicial Facilities Agency (JFA) was created in 1999 and was authorized to acquire, build, improve, renovate, extend, rehabilitate, or relocate the John P. Cohalan Court Complex. In 2013, the New York State Public Authorities Law was amended to expand the JFA authority to include the new replacement correctional facility at Yaphank,

the H. Lee Dennison building and the North County Complex. The JFA is governed by a six member Board of Directors whose members are appointed by the Suffolk County Executive. The JFA provides services exclusively to the County and accordingly, is reported as a special revenue fund of the primary government in accordance with GASB Statement No. 61. Pursuant to a Sale and Lease Agreement dated November 14, 2013, JFA purchased the H. Lee Dennison building from the County and entered a tenancy in common agreement with the County making the building available to the County for essential governmental functions.

Discretely presented component units

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

Suffolk County Community College (the College) was 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 19 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 resulted in the United States Bankruptcy Court issuing an Order for Relief on July 19, 2012. The filing has enabled OTB to continue to operate and provide services to its customers until a Plan of Adjustment can be negotiated and approved. OTB anticipates that the Plan of Adjustment will be completed and available during 2014.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

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,

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

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 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.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

On June 30, 2013, the John J. Foley Skilled Nursing Facility (Foley) terminated operations as part of the County's closure plan which was approved by New York State on March 18, 2013. Foley's capital assets will continue to be reported as assets held for sale until the facility is either sold or transferred to the County to be reprogrammed for other County purposes.

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

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

Additionally, the County reports the following fiduciary funds:

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

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

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.

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.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

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

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

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, 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

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

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, 2013 was \$49,165,493.

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, 2013 was \$166,366,193.

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, 2013 was \$35,177,582.

The sewer infrastructure program fund was established by Resolution 866-2013, to provide grants and loans for municipal and private sewer infrastructure expansion projects within Suffolk County. In October 2013, a transfer from the assessment stabilization reserve fund via a duly approved resolution was made into the sewer infrastructure program fund. The County expects to provide approximately \$30 million in funding for sewer expansion projects. Projects submitted for loan or grant consideration will be evaluated by the Suffolk

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

County Sewer Infrastructure Committee and then submitted to the Suffolk County Legislature for approval. For financial reporting purposes, the sewer infrastructure program fund is reported within the water quality protection reserve fund, a nonmajor governmental fund. The balance in the sewer infrastructure program fund at December 31, 2013 was \$19,940,000.

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, 2013 was \$155.

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, 2013 was \$9,426, prior to the reclassification of the environmental trust fund in the amount of \$4,843,036, the assessment stabilization reserve fund in the amount of \$166,366,193, and the sewer infrastructure program fund in the amount of \$19,940,000.

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, 2013 was \$25,024,895.

D. Restatement of beginning balances

Effective January 1, 2013, the County implemented GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities." This Statement established accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows or inflows of resources, certain items that were previously reported as assets and liabilities. The implementation of this new standard resulted in the modification of the method previously used to account for bond issuance costs and the expenses incurred on bond refunding. Pursuant to paragraph 14 of GASB Statement No. 65, the County has expensed the balance of unamortized bond issuance costs. In addition, the County has reclassified the unamortized cost of bond refunding to deferred outflows and deferred inflows as applicable.

SUFFOLK COUNTY
Notes to the Financial Statements
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The County restated the beginning net position for fiscal year ended December 31, 2013 in the governmental and business-type funds as follows:

Governmental activities (Entity-wide):	\$ 3,919,060
Enterprise funds/Business-type activities	
Suffolk County Ball Park	\$ 19,461
Francis S. Gabreski Airport	\$ 8,797
John J. Foley Skilled Nursing Facility	\$ 27,793

E. Assets, liabilities, deferred outflows/inflows of resources, 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 inflows of resources are recorded 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, 2013 and 2012 were approximately 96.3 and 96.1 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 inflows, 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 inflows on the County’s financial statements.

SUFFOLK COUNTY
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The following is a summary of the County's property tax calendar for 2013:

Lien date	June 1, 2012
Levy date	December 1, 2012
Tax bills mailed	December 1, 2012
Property taxes recorded	January 1, 2013
First installment payment due	January 10, 2013
Second installment payment due	May 31, 2013
Taxes become overdue	June 1, 2013

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.

SUFFOLK COUNTY
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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.

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 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 expensed as incurred.

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 financial 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. *Deferred outflows/inflows of resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category. The first item is a deferred charge on refunding reported in the business-type statement of net position and in the business-type activities in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is an intra-entity transfer of future revenues, resulting from the sale of the County's share of all Tobacco Settlement Revenues to STASC. The amount will be recognized over the duration of the Purchase and Sale agreement. STASC is reported as a blended component unit of the County.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has unavailable revenue, which arises under the modified accrual basis of accounting; that qualifies for reporting in this category. The unavailable revenues are delinquent property taxes and Federal and State aid due to the County but not received. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County also reports a deferred gain on refunding in this category in the governmental activities of the government-wide statement of net position. In this case these amounts are recognized as an inflow because the difference in the carrying value of refunded debt and its reacquisition were affected by a premium on a refunding. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

9. *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.

SUFFOLK COUNTY
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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 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.

10. 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, 2013 are as follows:

Major Funds

Capital fund	\$ 126,502,150
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Non-Major Funds

Capital Sewer fund	\$ 21,012,486
Capital Southwest Sewer fund	\$ 22,134,853

F. 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 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 Statement No. 68 will have on the County’s financial statements.

In January 2013, the GASB issued Statement No. 69 “Government Combinations and Disposals of Government Operations.” This Statement provides specific accounting and financial reporting guidance for combinations in the governmental environment. The County is required to adopt the provisions of Statement No. 69 for any combinations and disposals of operations occurring on its 2014 or subsequent financial statements.

In April 2013, the GASB issued Statement No. 70 “Accounting and Financial Reporting for Nonexchange Financial Guarantees.” This Statement will improve consistency of reporting by governments that extend nonexchange financial guarantees and governments that receive nonexchange financial guarantees. This Statement will also enhance disclosures regarding a

government's obligations and risk exposure from extending nonexchange financial guarantees. The County is required to implement this Statement for its 2014 financial statements and it is not anticipated that it will have an impact on the County's financial statements.

In November 2013, the GASB issued Statement No. 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date." The objective of this Statement is to address an issue relating to contributions made by a contributing entity to a defined benefit pension plan after the measurement date of the governments beginning net pension liability. The implementation of this Statement will eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation. The County is required to adopt this Statement for its 2015 financial statements. The County is evaluating the effect adoption of Statement No. 71 will have on the financial statements.

G. Adoption of New Accounting Standards

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 adopted GASB Statement No. 61 for its 2013 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 adopted GASB Statement No. 65 for its 2013 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 has implemented this Statement for its 2013 financial statements.

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.

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- 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 inflows 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.

Governmental funds with legally adopted annual budgets include:

General Fund	Sewer District # 9
Police District	Sewer District # 10
Tax Certiorari	Sewer District # 11
Public Safety Communications System E-911	Sewer District # 12
County Road	Sewer District # 13
Handicapped Parking Education	Sewer District # 14
MTA Payroll Tax	Sewer District # 15
District Court	Sewer District # 18
Traffic Violations Bureau	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

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	Assets Forfeiture - Sheriff
Community Development Fund	Assets Forfeiture - Police
Home Investment Partnership	Assets Forfeiture - District Attorney
Emergency Shelter Grants Program	New York State Assets Forfeiture
Neighborhood Stabilization	DWI Asset Seizure
NYS Neighborhood Revitalization Program	
Water Quality Protection Reserve Fund	
Assets Forfeiture - Probation	

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.

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Notes to the Financial Statements
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- (ii) Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets.
- (iii) The budgets are legally enacted either by (a) passage of a legislative resolution prior to November 10 or (b) automatically based on provisions in the County Charter if no resolution is passed by November 10.
- (iv) Total expenditures of each department within the general and special revenue funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budgetary control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: \$100,000 or ten percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. During 2013, General Fund supplementary appropriations were authorized and aggregated approximately \$11,768,892.

B. Excess of expenditures over appropriations

For the year ended December 31, 2013, expenditures exceeded appropriations for the following category of expenditures within each of the respective funds:

Police District:

· Public safety:		
Police	\$	714,218

Tax Certiorari:

· Debt service:		
Interest and other charges	\$	9

Public Safety Communications System E-911:

· Employee benefits	\$	40,316
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County Road

· Employee benefits	\$	8,782
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Hotel/Motel Tax Culture and History:

· Economic assistance and opportunity:		
Economic development and planning	\$	139,116

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

C. Deficit fund equity

The following funds have deficit fund equity balances at December 31, 2013:

General Fund	\$ 193,819,682
Special Revenue Funds:	
• Police District	\$ 59,357,836
• Public Safety Communications System E-911	2,658,837
• County Road Fund	998,573
• Traffic Violations Bureau	455,916
• Sewer District #6	305,605
• Workforce Investment Revenue	928,926
• Community Development	1,220,640
• Medicaid Compliance Fund	5,676,979
Proprietary Funds:	
• John J. Foley Skilled Nursing Facility	\$ 2,244,639

The County plans to eliminate the deficits listed above through prospective tax levies and other revenue generating or cost saving methods. The deficit in the General Fund and the Police District is partly attributable to the County's adherence to GASB Statement No. 48 for the reporting of the 2008 and 2012 sale of the County's future tobacco settlement revenues. The deficits relating to this accounting treatment will be reduced annually by the amortization of the deferred inflow of resources from the sale of future tobacco revenues.

III. Detailed notes on all funds

A. Deposits and investments

At year end, Suffolk County's bank balance in all financial institutions was \$781,629,304. 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 agency funds invested in cooperative investment programs totaled \$2,560,783 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.

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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, 2013, STASC deposits balances with a financial institution were \$3,192,163. Of these balances, \$167,000 was insured by the Federal Deposit Insurance Corporation, and \$3,025,163 consisted of an uncollateralized temporary investment in the Dreyfus Treasury & Agency Cash Management Fund.

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 \$17,838,505 at December 31, 2013, 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 and is invested in the Dreyfus Treasury & Agency Cash Management Fund. This Fund only invests in U.S. government or U.S. Treasury securities, and repurchase agreements.

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	\$ 10,801,522
Total investments	<u>\$ 10,801,522</u>

SUFFOLK COUNTY
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Component Units

At August 31, 2013, Suffolk County Community College's investment balances were as follows:

<u>Investment by Type</u>	<u>Fair Value</u>
Corporate securities	\$ 7,993,249
Government obligations	7,985,412
Mutual funds	620,766
Total investments	<u>\$ 16,599,427</u>

B. Receivables

Receivables at December 31, 2013 were as follows:

	<u>Governmental Funds</u>				Total Governmental Receivables
	General	Police District	Capital	Other Governmental	
	Receivables:				
Property tax	\$ 247,357,938	\$ -	\$ -	\$ -	\$ 247,357,938
Sales tax	143,701,711	-	-	8,152,784	151,854,495
Other funds	162,984,816	26,565,287	37,319,024	186,014,937	412,884,064
Intergovernmental accounts	323,825,932	412,543	25,292,679	26,783,268	376,314,422
Other funds	35,852,597	-	-	7,239,505	43,092,102
Total receivables	<u>913,722,994</u>	<u>26,977,830</u>	<u>62,611,703</u>	<u>228,190,494</u>	<u>1,231,503,021</u>
Allowance for doubtful accounts	(14,691,214)	-	-	-	(14,691,214)
Receivables, net	<u>\$ 899,031,780</u>	<u>\$ 26,977,830</u>	<u>\$ 62,611,703</u>	<u>\$ 228,190,494</u>	<u>\$ 1,216,811,807</u>

	<u>Enterprise Funds</u>			
	Suffolk County Ball Park	Francis S. Gabreski Airport	John J. Foley Skilled Nursing Facility	Total Enterprise Receivables
	Receivables:			
Other funds	\$ 468,905	\$ 807,991	\$ 10,812,969	\$ 12,089,865
Receivables, net	<u>\$ 468,905</u>	<u>\$ 807,991</u>	<u>\$ 10,812,969</u>	<u>\$ 12,089,865</u>

Governmental funds report deferred inflows of resources 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.

SUFFOLK COUNTY
Notes to the Financial Statements
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At the end of the current fiscal year, the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

	Deferred Inflows of Resources	Unearned
Delinquent property taxes receivable (general fund)	\$ 213,813,061	\$ -
New York State Department of Health:		
Mental health and alcohol advances for County programs (general fund)	-	13,324,705
Federal and State government receivables (general fund)	17,403,377	-
Stop DWI (police district fund)	-	222,054
Hospital mortgages (general fund)	-	293,536
Restricted borrowing - interest (capital)	-	341,305
Restricted borrowing - interest (nonmajor)	-	34,245
Sale of future tobacco revenues	214,706,363	-
Total deferred inflows/unearned revenue for governmental funds	<u>\$ 445,922,801</u>	<u>\$ 14,215,845</u>

C. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 849,498,104	\$ 16,826,730	\$ (4,701,269)	\$ 861,623,565
Development rights	243,314,624	-	-	243,314,624
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	540,561,078	101,556,870	(352,293,700)	289,824,248
Total capital assets, not being depreciated	1,637,981,413	118,383,600	(356,994,969)	1,399,370,044
Capital assets, being depreciated:				
Buildings	725,380,533	341,055,233	(45,866,709)	1,020,569,057
Improvements other than buildings	51,073,580	5,999,530	(3,791,894)	53,281,216
Vehicles and equipment	315,704,424	19,155,965	(3,987,253)	330,873,136
Infrastructure	1,045,585,894	66,690,533	-	1,112,276,427
Total capital assets, being depreciated	2,137,744,431	432,901,261	(53,645,856)	2,516,999,836
Less accumulated depreciation for:				
Buildings	(388,132,080)	(15,080,660)	36,702,670	(366,510,070)
Improvements other than buildings	(23,439,572)	(1,813,014)	1,694,665	(23,557,921)
Vehicles and equipment	(196,807,694)	(21,652,801)	3,707,214	(214,753,281)
Infrastructure	(435,079,640)	(21,242,534)	-	(456,322,174)
Total accumulated depreciation	(1,043,458,986)	(59,789,009)	42,104,549	(1,061,143,446)
Total capital assets, being depreciated, net	1,094,285,445	373,112,252	(11,541,307)	1,455,856,390
Governmental activities capital assets, net	<u>\$ 2,732,266,858</u>	<u>\$ 491,495,852</u>	<u>\$ (368,536,276)</u>	<u>\$ 2,855,226,434</u>

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SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 22,092,831	\$ -	\$ -	\$ 22,092,831
Construction in progress	6,772,351	233,836	(3,336,696)	3,669,491
Total capital assets, not being depreciated	28,865,182	233,836	(3,336,696)	25,762,322
Capital assets, being depreciated:				
Buildings	59,117,504	1,715	(39,769,517)	19,349,702
Improvements other than buildings	16,215,592	2,783,818	(977,765)	18,021,645
Vehicles and equipment	5,507,723	-	(4,898,933)	608,790
Total capital assets, being depreciated	80,840,819	2,785,533	(45,646,215)	37,980,137
Less accumulated depreciation for:				
Buildings	(32,255,701)	(1,167,694)	26,960,250	(6,463,145)
Improvements other than buildings	(2,245,158)	(588,475)	903,366	(1,930,267)
Vehicles and equipment	(4,125,211)	(192,895)	4,072,052	(246,054)
Total accumulated depreciation	(38,626,070)	(1,949,064)	31,935,668	(8,639,466)
Total capital assets, being depreciated, net	42,214,749	836,469	(13,710,547)	29,340,671
Business-type activities capital assets, net	<u>\$ 71,079,931</u>	<u>\$ 1,070,305</u>	<u>\$(17,047,243)</u>	<u>\$ 55,102,993</u>

Depreciation expense and amortization for the year ended December 31, 2013 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	\$ 14,266,738
Economic assistance and opportunity	140,570
Health	1,730,195
Public safety	9,752,301
Culture and recreation	2,695,336
Home and community services	10,795,924
Transportation	14,924,079
Legislative	150,046
Judicial	5,333,820
Total depreciation expense-governmental activities	<u>\$ 59,789,009</u>
Business-type activities:	
Suffolk County Ball Park	\$ 457,056
Francis S. Gabreski Airport	652,664
John J. Foley Skilled Nursing Facility	839,344
Total depreciation expense-business-type activities	<u>\$ 1,949,064</u>

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

Construction commitments

The County has a number of active construction project commitments at December 31, 2013. Active projects for which amounts spent as of December 31, 2013 exceed \$10,000,000 include 27 projects. The total spent as of December 31, 2013 for these projects amounts to approximately \$952 million. Remaining commitments for these projects amount to approximately \$152 million.

Discretely presented component units

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 4,948,118	\$ -	\$ -	\$ 4,948,118
Construction in progress	2,814,451	13,328,693	(306,359)	15,836,785
Total capital assets, not being depreciated	<u>7,762,569</u>	<u>13,328,693</u>	<u>(306,359)</u>	<u>20,784,903</u>
Capital assets, being depreciated:				
Buildings	170,852,635	2,113,248	-	172,965,883
Improvements other than buildings	12,161,958	71,370	-	12,233,328
Vehicles and equipment	24,002,820	2,267,361	(66,774)	26,203,407
Infrastructure	7,663,364	986,129	-	8,649,493
Total capital assets, being depreciated	<u>214,680,777</u>	<u>5,438,108</u>	<u>(66,774)</u>	<u>220,052,111</u>
Less accumulated depreciation for:				
Buildings	(70,015,618)	(4,632,345)	-	(74,647,963)
Improvements other than buildings	(5,868,418)	(470,878)	-	(6,339,296)
Vehicles and equipment	(14,877,039)	(2,619,587)	66,774	(17,429,852)
Infrastructure	(2,118,834)	(379,264)	-	(2,498,098)
Total accumulated depreciation	<u>(92,879,909)</u>	<u>(8,102,074)</u>	<u>66,774</u>	<u>(100,915,209)</u>
Total capital assets, being depreciated, net	<u>121,800,868</u>	<u>(2,663,966)</u>	<u>-</u>	<u>119,136,902</u>
College capital assets, net	<u>\$129,563,437</u>	<u>\$10,664,727</u>	<u>\$ (306,359)</u>	<u>\$139,921,805</u>

SUFFOLK COUNTY
Notes to the Financial Statements
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Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,058,342	\$ -	\$ -	\$ 2,058,342
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	<u>2,058,342</u>	<u>-</u>	<u>-</u>	<u>2,058,342</u>
Capital assets, being depreciated:				
Building & leasehold improvements	12,315,198	92,688	-	12,407,886
Vehicles and equipment	3,027,624	178,402	-	3,206,026
Total capital assets, being depreciated	<u>15,342,822</u>	<u>271,090</u>	<u>-</u>	<u>15,613,912</u>
Less accumulated depreciation:	(7,253,548)	(515,267)	-	(7,768,815)
Total capital assets, being depreciated, net	<u>8,089,274</u>	<u>(244,177)</u>	<u>-</u>	<u>7,845,097</u>
OTB capital assets, net	<u>\$ 10,147,616</u>	<u>\$ (244,177)</u>	<u>\$ -</u>	<u>\$ 9,903,439</u>

Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Vehicles and equipment	\$ 50,718	\$ 6,275	\$ -	\$ 56,993
Total capital assets, being depreciated	<u>50,718</u>	<u>6,275</u>	<u>-</u>	<u>56,993</u>
Less accumulated depreciation for:				
Vehicles and equipment	(43,918)	(3,982)	-	(47,900)
Total accumulated depreciation	<u>(43,918)</u>	<u>(3,982)</u>	<u>-</u>	<u>(47,900)</u>
Total capital assets, being depreciated, net	<u>6,800</u>	<u>2,293</u>	<u>-</u>	<u>9,093</u>
IDA capital assets, net	<u>\$ 6,800</u>	<u>\$ 2,293</u>	<u>\$ -</u>	<u>\$ 9,093</u>

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

D. Payables and accrued liabilities

Payables and accrued liabilities at December 31, 2013, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	\$ 1,151,510	\$ 68,294,569	\$ 94,048,491	\$ 86,312,777	\$ 249,807,347
Police district	-	64,841,493	7,362,269	188,234	72,391,996
Capital	-	-	30,265,282	17,466,335	47,731,617
STASC	2,500	-	-	-	2,500
Other governmental	-	13,188,081	19,881,902	3,903,298	36,973,281
Total governmental activities	<u>\$ 1,154,010</u>	<u>\$ 146,324,143</u>	<u>\$ 151,557,944</u>	<u>\$ 107,870,644</u>	<u>\$ 406,906,741</u>
Business-type activities:					
Suffolk County Ball Park	\$ -	\$ -	\$ 29,082	\$ -	\$ 29,082
Francis S. Grabeski Airport	-	82,034	66,991	345,054	494,079
John J. Foley Skilled Nursing Facility	-	17,256	1,769,707	105,530	1,892,493
Total business-type activities	<u>\$ -</u>	<u>\$ 99,290</u>	<u>\$ 1,865,780</u>	<u>\$ 450,584</u>	<u>\$ 2,415,654</u>

E. Interfund balances and transfers

The composition of interfund balances as of December 31, 2013 is as follows:

Due to general fund from:	
Police fund	\$ 5,235,832
Capital fund	18,706,805
Nonmajor governmental funds	102,021,943
Francis S. Gabreski Airport	2,263,869
John J. Foley Skilled Nursing Facility	26,576,844
Suffolk County Ball Park	20,382
Total due to general fund from other funds	<u>\$ 154,825,675</u>
Due to police fund from:	
General fund	\$ 24,493,534
Capital fund	3,076
Nonmajor governmental funds	2,068,677
Total due to police fund from other funds	<u>\$ 26,565,287</u>
Due to capital fund from:	
General fund	\$ 4,230,900
Nonmajor governmental funds	33,088,124
Total due to capital fund from other funds	<u>\$ 37,319,024</u>

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SUFFOLK COUNTY
Notes to the Financial Statements
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Due to nonmajor governmental funds from:	
General funds	\$ 65,317,152
Police funds	1,297,504
Capital funds	16,269,344
Nonmajor governmental funds	101,851,860
Francis S. Gabreski Airport	1,279,077
Total due to nonmajor gov't funds from other funds	<u>\$ 186,014,937</u>

Due to John J. Foley Skilled Nursing Facility from:	
General fund	\$ 2,470,454
Total due to skilled nursing facility from other funds	<u>\$ 2,470,454</u>

Due to Francis S. Gabreski Airport from:	
General fund	\$ 288,010
Nonmajor governmental funds	964
Total due to airport from other funds	<u>\$ 288,974</u>

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

Individual fund transfers for the year ended December 31, 2013 were as follows:

Transfers to general fund from:	
Police fund	\$ 112,320,295
Capital fund	10,324,378
STASC	6,983,980
Nonmajor governmental funds	168,588,843
Francis S. Gabreski Airport	170,498
John J. Foley Skilled Nursing Facility	8,262,247
Total transfers to general fund	<u>\$ 306,650,241</u>

Transfers to police fund from:	
Capital fund	\$ 14
STASC	166,201
Nonmajor governmental funds	1,015,858
Total transfers to police fund	<u>\$ 1,182,073</u>

Transfers to capital fund from:	
Nonmajor governmental funds	\$ 2,198,532
Total transfers to capital fund	<u>\$ 2,198,532</u>

Transfers to nonmajor governmental funds from:	
General fund	\$ 8,935,126
Police fund	6,525,470
Capital fund	356,844
STASC	6,873
Nonmajor governmental funds	68,735,649
Francis S. Gabreski Airport	213,297
Total transfers to nonmajor governmental funds	<u>\$ 84,773,259</u>

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SUFFOLK COUNTY
Notes to the Financial Statements
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Transfers to Francis S. Gabreski Airport from:	
General fund	\$ 575,357
STASC	14,991
Total transfers to Francis S. Gabreski Airport	<u>\$ 590,348</u>
Transfers to John J. Foley Skilled Nursing Facility from:	
General fund	\$ 44,738,544 *
STASC	33,533
Total transfers to John J. Foley Skilled Nursing Facility	<u>\$ 44,772,077</u>

* On June 30, 2013, Foley terminated operations and terminated or transferred all staff to the County. The ending 2013 OPEB obligation of Foley was transferred to the County and appears as a reconciling difference in the fund transfers at December 31, 2013 in the amount of \$39,710,000.

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

F. Leases

Operating Leases

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

The following schedule sets forth future minimum lease payments required under non-cancelable operating leases which have remaining terms in excess of one year as of December 31, 2013:

Years Ending December 31	Amount
2014	\$ 25,218,641
2015	23,730,781
2016	23,269,284
2017	22,055,805
2018	21,518,245
2019-2023	91,205,934
2024-2028	53,998,823
Thereafter	34,635,601
Total	<u>\$ 295,633,114</u>

Rent expenditures for the year ended December 31, 2013 approximated \$22,211,291.

SUFFOLK COUNTY
Notes to the Financial Statements
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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.

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
2014	\$ 492,900
2015	492,900
2016	492,900
2017	492,900
2018	82,150
Total minimum lease payments	2,053,750
Less: Imputed interest	81,537
Present value of future minimum lease payments	\$ 1,972,213

Assets acquired from the aforementioned capital lease are recorded on the County's financial statements in the amount of \$4,968,000 which represents net book value as of December 31, 2013.

G. Long-term debt

General Obligation Bonds

Primary Government

The County issues general obligation bonds to provide funds for the acquisition of land and equipment and to construct buildings and equipment. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years was \$2,827,288,348. During the year, general obligation bonds totaling \$112,200,574 were issued.

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Notes to the Financial Statements
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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%	\$ 1,232,081,056
Governmental activities-refunding	2.75 - 6.0%	138,078,935
Business-type activities	2.50 - 5.5%	7,926,194
Business-type activities-refunding	3.00 - 5.0%	1,753,044
		<u>\$ 1,379,839,229</u>

As of December 31, 2013, approximately \$8,505 of general obligation bonds under governmental-type activities remains outstanding related to capital improvement loans made by the County to several hospitals. The hospitals reimburse the County for interest and principal payments on such debt through a mortgage financing agreement between the hospitals and the County. During 2013, the County paid \$9,299 in interest and principal on this debt and received reimbursements of \$210,036. The County has recorded receivables and related deferred inflows of resources of \$293,534, which represents future principal payments to be received from the hospitals at December 31, 2013.

Additionally, \$9,679,238 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
2014	\$ 109,749,415	\$ 51,780,805	\$ 790,867	\$ 374,289
2015	114,498,175	46,813,081	817,346	337,184
2016	115,063,331	42,641,524	804,306	304,404
2017	106,111,601	38,624,593	815,948	271,759
2018	102,432,034	34,828,331	691,943	241,946
2019-2023	417,519,550	123,890,026	2,952,055	850,661
2024-2028	367,857,279	44,398,768	2,529,055	301,942
2029-2033	36,928,606	2,822,950	277,718	17,888
Total	<u>\$ 1,370,159,991</u>	<u>\$ 385,800,078</u>	<u>\$ 9,679,238</u>	<u>\$ 2,700,073</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 \$114,242,784. During the year, general obligation bonds totaling \$5,804,598 were issued.

SUFFOLK COUNTY
Notes to the Financial Statements
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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 \$46,533,501 at August 31, 2013 and such serial bonds were issued with interest rates that ranged from 2.0 percent to 4.0 percent.

Annual principal and interest requirements to service all College debt outstanding as of August 31, 2013 are as follows:

	General Obligations	Interest	Total
Year ending August 31:			
2014	\$ 4,122,276	\$ 1,826,508	\$ 5,948,784
2015	4,214,906	1,637,383	5,852,289
2016	4,269,258	1,461,113	5,730,371
2017	4,312,584	1,284,066	5,596,650
2018	3,805,817	1,103,942	4,909,759
2019-2023	15,486,390	3,445,485	18,931,875
2024-2028	7,909,306	1,165,322	9,074,628
2029-2033	2,412,964	215,608	2,628,572
	46,533,501	\$ 12,139,427	\$ 58,672,928
Plus: Unamortized premium	359,473		
	\$ 46,892,974		

Advance refundings

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2013, \$84,295,000 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 2013 totaled \$18,572,234. 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.

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

SUFFOLK COUNTY
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like percentages of any lump sum payment made in lieu of such annual payments. Pledged revenue does not include 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. Pledged revenue received in 2013 amounted to \$14,060,361, or 89 percent of total principal and interest payments made on the 2008 Series Bonds during the year. The Corporation withdrew \$921,726 from the 2008 Senior Liquidity Reserve to pay a portion of the interest payment on the Bonds due on December 1, 2013.

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 and 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. Pledged revenue received in 2013 amounted to \$4,686,787, of this amount, \$2,828,034 was used to pay 2012 bond principal and interest and \$1,858,998 was transferred to the residual trust.

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.

Bonds outstanding at December 31, 2013, 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	\$ 5,530,000
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	142,295,000
2008D	08/21/08	13,375,082	8.000%	6/1/2048	20,370,183
2012A	03/29/12	3,740,000	1.830 - 3.320%	6/1/13-6/1/16	2,695,000
2012B	03/29/12	34,635,000	4.000 - 5.000%	6/1/16-6/1/37	34,635,000
Premiums					675,351
Unamortized discounts					(3,302,371)
				Total	<u>\$ 302,718,163</u>

SUFFOLK COUNTY
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The following table summarizes the STASC's estimated future debt service requirements as of December 31, 2013 based on future projected TSRs:

	Principal	Interest	Total Principal and Interest
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	4,235,000	16,862,375	21,097,375
2019-2023	7,715,000	82,900,601	90,615,601
2024-2028	46,325,000	79,889,828	126,214,828
2029-2033	8,430,000	68,666,575	77,096,575
2034-2038	6,770,000	66,538,507	73,308,507
2039-2043	-	65,823,719	65,823,719
2044-2048	183,341,863	345,790,569	529,132,432
	<u>\$ 263,726,863</u>	<u>\$ 794,919,503</u>	<u>\$ 1,058,646,366</u>

JFA Lease Revenue Bonds

Lease Revenue Bonds issued in 2013 for the purchase of the County's H. Lee Dennison building are secured by a pledge of net revenues (defined as revenues other than the Administrative Rent and Supplemental Rent paid by Suffolk County pursuant to Section 3.3 of the lease agreement with Suffolk County) and, except as otherwise provided in Section 5.02 of the Lease Revenue Bond Agreement, all funds and accounts established, other than the Operating Fund, the Contingency Fund and the Arbitrage Rebate Fund, are pledged to the Trustee (the bank or trust company appointed as trustee for the bonds) as security for the payment of the principal and redemption price of and interest on the bonds and as security for the performance of any other obligation of the Agency in accordance with the provisions of the Lease Revenue Bond Agreement.

The Series 2013 Bonds maturing prior to November 1, 2024 are not subject to redemption prior to maturity. The Series 2013 bonds maturing on or after November 1, 2024 are subject to redemption prior to maturity on or after November 1, 2023, in any order at the option of the Agency, as a whole or in part at any time, at the redemption price equal to 100 percent of the principal amount of Series 2013 bonds to be redeemed, plus accrued interest, if any, to the redemption date.

The Series 2013 Bonds maturing on November 1, 2033 are subject to mandatory redemption prior to maturity, in part, on each November 1 of the years and in the respective principal amounts set forth below, at the redemption price equal to 100 percent of the principal amount thereof being redeemed plus accrued interest to the redemption date, from mandatory sinking fund installments which are required to be made in amounts sufficient to redeem on

SUFFOLK COUNTY
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December 31, 2013

November 1 of each year the principal amount of such Series 2013 bonds for each of the years shown below:

<u>Year</u>	<u>Amount</u>
2028	\$ 4,035,000
2029	4,235,000
2030	4,450,000
2031	4,670,000
2032	4,905,000
2033	5,150,000

JFA's bonds outstanding at December 31, 2013 consisted of Lease Revenue Serial Bonds, Series 2013, and Lease Revenue Term Bonds, Series 2013 in the amount of \$41,635,000 and \$27,445,000 respectively and are reported net of bond premiums of \$910,228. Bond principal payments are due annually on November 1 and interest payable semi-annually on May 1 and November 1.

The following table summarized the JFA's estimated future debt service requirement for bonds payable at December 31, 2013:

<u>Year</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt Service</u>
2014	\$ 2,120,000	4.000%	\$ 3,092,976	\$ 5,212,976
2015	2,285,000	5.000%	3,124,044	5,409,044
2016	2,395,000	5.000%	3,009,793	5,404,793
2017	2,515,000	5.000%	2,890,044	5,405,044
2018	2,640,000	5.000%	2,764,294	5,404,294
2019-2023	15,185,000	3.375 to 5.000%	11,852,069	27,037,069
2024-2028	18,530,000	4.000 to 5.000%	8,498,812	27,028,812
2029-2033	23,410,000	5.000%	3,625,750	27,035,750
	<u>69,080,000</u>		<u>\$ 38,857,782</u>	<u>\$ 107,937,782</u>
Plus: Unamortized premium	910,228			
	<u>\$ 69,990,228</u>			

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2013 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	\$ 1,161,661,018	\$ 149,200,574	\$ 78,780,536	\$ 1,232,081,056	\$ 81,414,385
Advanced refunding debt	164,678,298	-	26,599,363	138,078,935	28,335,030
STASC bonds	265,056,863	-	1,330,000	263,726,863	1,485,000
Plus accreted interest	40,081,024	1,537,296	-	41,618,320	-
Plus premium	704,191	-	28,840	675,351	28,840
Less unamortized deferred discount	3,458,065	-	155,694	3,302,371	155,694
Lease revenue bonds	-	69,080,000		69,080,000	2,120,000
Plus premium	-	916,126	5,898	910,228	45,806
Total bonds payable	<u>1,628,723,329</u>	<u>220,733,996</u>	<u>106,588,943</u>	<u>1,742,868,382</u>	<u>113,273,367</u>
Compensated absences	397,929,866	32,607,472	13,884,106	416,653,232	22,484,751
Claims and judgements	664,011,771	49,736,374	129,680,272	584,067,873	36,875,189
Other postemployment benefits other than pensions	1,680,810,000	444,960,000	107,820,000	2,017,950,000	-
Capital leases	2,421,607	-	449,394	1,972,213	458,465
Due to NYS retirement system	62,312,251	60,720,972	8,035,838	114,997,385	15,154,188
Governmental activities Long-term liabilities	<u>\$ 4,436,208,824</u>	<u>\$ 808,758,814</u>	<u>\$ 366,458,553</u>	<u>\$ 4,878,509,085</u>	<u>\$ 188,245,960</u>
Business-type activities					
Bonds payable:					
Francis S. Gabreski Airport	\$ 7,865,274	\$ 1,035,388	\$ 536,977	\$ 8,363,685	\$ 539,243
John J. Foley Skilled Nursing Facility	12,903,733		12,903,733	-	-
Suffolk County Ball Park	1,595,274	-	279,721	1,315,553	251,624
Total bonds payable	<u>22,364,281</u>	<u>1,035,388</u>	<u>13,720,431</u>	<u>9,679,238</u>	<u>790,867</u>
Compensated absences	1,479,397	-	1,479,397	-	-
Other postemployment benefits other than pensions	40,060,000	1,621,000	39,721,000	1,960,000	-
Business-type activities Long-term liabilities	<u>\$ 63,903,678</u>	<u>\$ 2,656,388</u>	<u>\$ 54,920,828</u>	<u>\$ 11,639,238</u>	<u>\$ 790,867</u>

(Continued)

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

Component units	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
County general obligation bonds (Comm. College)	\$ 44,822,387	\$ 6,129,979	\$ 4,059,392	\$ 46,892,974	\$ 4,122,276
Total bonds payable	44,822,387	6,129,979	4,059,392	46,892,974	4,122,276
Compensated absences	29,250,996	46,095	86,558	29,210,533	2,869,785
Other postemployment benefits other than pensions	164,998,191	57,514,700	20,192,343	202,320,548	-
Mortgage Payable	5,432,662	-	185,592	5,247,070	361,275
Due to NYS Retirement System	4,255,084	1,450,137	1,120,361	4,584,860	4,147,840
Other long-term debt	189,456	70,398	-	259,854	-
Component units Long-term liabilities	<u>\$ 248,948,776</u>	<u>\$ 65,211,309</u>	<u>\$ 25,644,246</u>	<u>\$ 288,515,839</u>	<u>\$ 11,501,176</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.

H. Short-term debt

Short-term debt activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Issued	Redeemed	Ending Balance
Tax anticipation notes	\$ 410,000,000	\$ 300,000,000	\$ 410,000,000	\$ 300,000,000
Delinquent tax anticipation notes	105,000,000	100,000,000	105,000,000	100,000,000
Revenue anticipation notes	85,000,000	115,000,000	85,000,000	115,000,000
Public improvement bond anticipation notes	3,500,000	-	3,500,000	-
Governmental activities short-term debt	<u>\$ 603,500,000</u>	<u>\$ 515,000,000</u>	<u>\$ 603,500,000</u>	<u>\$ 515,000,000</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 2013 in anticipation of 2013 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

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

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 12/31/2012	Year ended 12/31/2013
Unpaid claims, beginning of fiscal year	\$ 626,988,239	\$ 664,011,771
Incurred claims (including IBNRs)	56,898,761	49,736,374
Changes in the estimate for claims of prior years	13,623,197	(89,428,321)
Claim payments	(33,498,426)	(40,251,951)
Unpaid claims, end of fiscal year	<u>\$ 664,011,771</u>	<u>\$ 584,067,873</u>

B. Subsequent events

On April 11, 2014, the County issued \$85,000,000 Revenue Anticipation Notes (RAN). The RANs were issued in anticipation of the receipt of certain revenues expected to be received by the County from State and Federal aid. The interest rate on the RANs is 1.5 percent and mature on March 26, 2015.

On April 23, 2014, Suffolk County issued \$68,015,000 refunding serial bonds. The proceeds of the bonds will be used to refund all or a portion of the outstanding principal of County bonds specified by the Refunding Plan. The Refunding Plan will permit the County to realize, as a result of the issuance of the bonds, cumulative dollar and present value debt service savings in the amount of \$4.9 million and \$3.4 million, respectively. The interest rates on the refunded bonds, ranged from 4 percent to 4.5 percent and the interest rates on the refunding bonds range from 3 percent to 5 percent.

On May 1, 2014, the County issued \$36,110,066 Bond Anticipation Notes (BAN) as part of a five year plan to finance the cost of a 2012 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 17, 2014, Suffolk County issued \$78,915,000 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 2.00 to 3.50 percent. Bonds mature in varying amounts on June 15 of years 2015 through 2034.

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. 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 (\$104.90 per month for 2013). 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 \$109.23 million for 2013.

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 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

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

period of thirty years. The 2013 OPEB obligation reflects the County's understanding of the Federal Affordable Care Act in its current form as applicable regulations have not yet been released on the high cost plan excise tax provision.

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	\$	436.48
Contributions Made		109.23
Increase in net OPEB		327.25
Interest on net OPEB obligation		77.44
Adjustment to annual required contribution		(105.65)
Net OPEB obligation - beginning of year		1,720.87
Net OPEB obligation - end of year	\$	2,019.91

The County's annual OPEB cost, the percentage of annual OPEB cost, contributed to the Plan, and the net OPEB obligation for 2011, 2012, and 2013 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>
12/31/2011	\$379.61	25.6%	\$1,431.65
12/31/2012	\$395.32	26.8%	\$1,720.87
12/31/2013	\$408.27	26.8%	\$2,019.91

Funded status and funding progress. As of December 31, 2013, actuarial accrued liability for benefits was \$5.018 billion and was equal to the unfunded actuarial accrued liability (UAAL). The covered payroll (annual payroll of active employees covered by the Plan) was \$829.65 million and the ratio of UAAL to the covered payroll was 605 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, 2013, 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 9.0 percent for medical and prescription drugs grading down to a rate of 4.5 after ten 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 requirement 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 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.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

The County's contribution to ERS and PFRS, on an accrual basis for 2013 and each of the two preceding years were as follows (dollars in thousands):

ERS		
Fiscal Year Ending December 31,	Required Contribution	Percentage Contributed
2013	\$ 74,301	100%
2012	60,407	100%
2011	55,663	100%

PFRS		
Fiscal Year Ending December 31,	Required Contribution	Percentage Contributed
2013	\$ 75,746	100%
2012	72,033	100%
2011	69,670	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.

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, 2013 the fund balance of the retirement contribution reserve fund was \$155.

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 \$55,884,524 of the Employee Retirement System invoice and \$31,217,174 of the Police and Fire Retirement System invoice for the period April 1, 2013 through March 31, 2014.

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 2013, 2012, and 2011 were \$5,744,000, \$4,623,000, and \$3,776,000, 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 2013, 2012 and 2011 were \$3,015,000, \$3,142,000, and \$2,129,000, respectively, and were equal to the required contributions for each year.

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

Plan description. 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.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2013

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 2013, 2012, and 2011 were \$5,139,000, \$5,169,000, and \$5,297,000, 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 2013, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	\$ 10,875,186
Suffolk County Police Benevolent Association Benefit Fund	1,823,287
Suffolk County Police Benevolent Association Legal Fund	100
Suffolk County Police Superior Officers Association Benefit Fund	<u>128,852</u>
Total	<u><u>\$ 12,827,425</u></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, 2011	-	\$4,414.16	\$4,414.16	0%	\$853.39	517%
December 31, 2012	-	\$4,650.62	\$4,650.62	0%	\$878.99	529%
December 31, 2013	-	\$5,017.76	\$5,017.76	0%	\$829.65	605%

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.

The Judicial Facilities Agency Fund* is used to account for revenue bonds utilized to finance the H. Lee Dennison building.

* No activity is budgeted for fiscal 2013. Therefore, no budget to actual schedule is presented.

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

The Traffic Violations Bureau Fund was established to facilitate disposition of traffic and parking violations, to provide for an enhanced fine revenue share to the County.

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 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 2013. 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 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, the Assessment Stabilization Reserve Fund, and the Sewer Infrastructure Program 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, provide grants and loans for sewer infrastructure expansion, 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 2013. 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, 2013

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	\$ 453	\$ 497,150	\$ 324	\$ 501,477	\$ 5,915	\$ 1,005,319
Due from:						
New York State and federal sources:						
Programs of assistance	-	-	-	-	-	-
Grants-in-aid	-	-	3,888,630	-	-	3,888,630
Sales tax	-	-	-	-	-	-
Other funds	4,155,055	1,214,057	11,266,719	152,683	2,053,712	18,842,226
Other receivables	-	1,286,557	736,916	17,480	-	2,040,953
Total assets	<u>\$ 4,155,508</u>	<u>\$ 2,997,764</u>	<u>\$ 15,892,589</u>	<u>\$ 671,640</u>	<u>\$ 2,059,627</u>	<u>\$ 25,777,128</u>
Liabilities						
Accounts payable and accrued liabilities	\$ -	\$ 2,828,124	\$ 2,162,456	\$ -	\$ -	\$ 4,990,580
Contract retainage payable	-	-	-	-	-	-
Due to other funds	130,247	2,643,793	14,728,706	-	2,056,871	19,559,617
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>130,247</u>	<u>5,471,917</u>	<u>16,891,162</u>	<u>-</u>	<u>2,056,871</u>	<u>24,550,197</u>
Deferred inflows of resources						
Sale of future tobacco revenues	-	184,684	-	-	-	184,684
Total deferred inflows of resources	<u>-</u>	<u>184,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,684</u>
Fund balances (deficits)						
Restricted for:						
General government support	-	-	-	-	2,756	2,756
Public safety	-	-	-	-	-	-
Home and community services	-	-	-	671,640	-	671,640
Debt service	4,025,261	-	-	-	-	4,025,261
Environmental protection	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	-
Unassigned	-	(2,658,837)	(998,573)	-	-	(3,657,410)
Total fund balances (deficits)	<u>4,025,261</u>	<u>(2,658,837)</u>	<u>(998,573)</u>	<u>671,640</u>	<u>2,756</u>	<u>1,042,247</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,155,508</u>	<u>\$ 2,997,764</u>	<u>\$ 15,892,589</u>	<u>\$ 671,640</u>	<u>\$ 2,059,627</u>	<u>\$ 25,777,128</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2013

Special Revenue Funds

	Totals from page 111	Electrical Authority	District Court	Judicial Facilities Agency	Traffic Violations Bureau	Hotel Motel Tax Culture and History	Totals to page 113
Assets							
Cash and cash equivalents	\$ 1,005,319	\$ -	\$ 974,265	\$ 946,326	\$ 13,496,284	\$ 2,969,269	\$ 19,391,463
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	3,888,630	-	748,541	-	-	-	4,637,171
Sales tax	-	-	-	-	-	-	-
Other funds	18,842,226	-	1,181,584	-	143	-	20,023,953
Other receivables	2,040,953	-	19,090	-	3,470,822	85,054	5,615,919
Total assets	<u>\$ 25,777,128</u>	<u>\$ -</u>	<u>\$ 2,923,480</u>	<u>\$ 946,326</u>	<u>\$ 16,967,249</u>	<u>\$ 3,054,323</u>	<u>\$ 49,668,506</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 4,990,580	\$ -	\$ 93,315	\$ -	\$ 2,374,897	\$ 1,744,253	\$ 9,203,045
Contract retainage payable	-	-	-	-	-	6,250	6,250
Due to other funds	19,559,617	-	1,565,320	-	15,048,268	23,850	36,197,055
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>24,550,197</u>	<u>-</u>	<u>1,658,635</u>	<u>-</u>	<u>17,423,165</u>	<u>1,774,353</u>	<u>45,406,350</u>
Deferred inflows of resources							
Sale of future tobacco revenues	184,684	-	-	-	-	-	184,684
Total deferred inflows of resources	<u>184,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,684</u>
Fund balances (deficits)							
Restricted for:							
General government support	2,756	-	1,264,845	946,326	-	-	2,213,927
Public safety	-	-	-	-	-	-	-
Home and community services	671,640	-	-	-	-	-	671,640
Debt service	4,025,261	-	-	-	-	-	4,025,261
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	1,279,970	1,279,970
Unassigned	(3,657,410)	-	-	-	(455,916)	-	(4,113,326)
Total fund balances (deficits)	<u>1,042,247</u>	<u>-</u>	<u>1,264,845</u>	<u>946,326</u>	<u>(455,916)</u>	<u>1,279,970</u>	<u>4,077,472</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25,777,128</u>	<u>\$ -</u>	<u>\$ 2,923,480</u>	<u>\$ 946,326</u>	<u>\$ 16,967,249</u>	<u>\$ 3,054,323</u>	<u>\$ 49,668,506</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2013

Special Revenue Funds

	Totals from page 112	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #5	Sewer District #6	Totals to page 114
Assets							
Cash and cash equivalents	\$ 19,391,463	\$ 303,361	\$ 522,430	\$ 46,488,153	\$ 1	\$ 575,664	\$ 67,281,072
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	4,637,171	-	32,402	-	-	80,140	4,749,713
Sales tax	-	-	-	-	-	-	-
Other funds	20,023,953	2,574,038	469,775	54,183,689	3,995,602	921,833	82,168,890
Other receivables	5,615,919	-	454,301	-	-	5,460	6,075,680
Total assets	\$ 49,668,506	\$ 2,877,399	\$ 992,205	\$ 101,158,545	\$ 3,995,603	\$ 1,583,097	\$ 160,275,355
Liabilities							
Accounts payable and accrued liabilities	\$ 9,203,045	\$ 158,394	\$ 24,440	\$ 5,712,287	\$ 85,310	\$ 42,921	\$ 15,226,397
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	36,197,055	2,491,982	821,555	55,174,643	3,665,395	1,845,781	100,196,411
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	45,406,350	2,650,376	845,995	60,886,930	3,750,705	1,888,702	115,429,058
Deferred inflows of resources							
Sale of future tobacco revenues	184,684	-	-	-	-	-	184,684
Total deferred inflows of resources	184,684	-	-	-	-	-	184,684
Fund balances (deficits)							
Restricted for:							
General government support	2,213,927	-	-	-	-	-	2,213,927
Public safety	-	-	-	-	-	-	-
Home and community services	671,640	227,023	146,210	40,705,897	244,898	-	41,995,668
Debt service	4,025,261	-	-	-	-	-	4,025,261
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,279,970	-	-	-	-	-	1,279,970
Unassigned	(4,113,326)	-	-	(434,282)	-	(305,605)	(4,853,213)
Total fund balances (deficits)	4,077,472	227,023	146,210	40,271,615	244,898	(305,605)	44,661,613
Total liabilities, deferred inflows of resources, and fund balances	\$ 49,668,506	\$ 2,877,399	\$ 992,205	\$ 101,158,545	\$ 3,995,603	\$ 1,583,097	\$ 160,275,355

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2013

Special Revenue Funds

	Totals from page 113	Sewer District #7	Sewer District #8	Sewer District #9	Sewer District #10	Sewer District #11	Totals to page 115
Assets							
Cash and cash equivalents	\$ 67,281,072	\$ 147,448	\$ 1	\$ 540,489	\$ 504	\$ 41,730	\$ 68,011,244
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	4,749,713	3,211	-	-	20,089	5,601	4,778,614
Sales tax	-	-	-	-	-	-	-
Other funds	82,168,890	8,828,602	233,297	406,738	3,145,938	12,039,870	106,823,335
Other receivables	6,075,680	-	-	-	-	-	6,075,680
Total assets	\$ 160,275,355	\$ 8,979,261	\$ 233,298	\$ 947,227	\$ 3,166,531	\$ 12,087,201	\$ 185,688,873
Liabilities							
Accounts payable and accrued liabilities	\$ 15,226,397	\$ 128,706	\$ 5,835	\$ 17,056	\$ 36,977	\$ 127,813	\$ 15,542,784
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	100,196,411	8,461,867	176,279	786,918	2,928,645	11,814,492	124,364,612
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	115,429,058	8,590,573	182,114	803,974	2,965,622	11,942,305	139,913,646
Deferred inflows of resources							
Sale of future tobacco revenues	184,684	-	-	-	-	-	184,684
Total deferred inflows of resources	184,684	-	-	-	-	-	184,684
Fund balances (deficits)							
Restricted for:							
General government support	2,213,927	-	-	-	-	-	2,213,927
Public safety	-	-	-	-	-	-	-
Home and community services	41,995,668	388,688	51,184	143,253	200,909	144,896	42,924,598
Debt service	4,025,261	-	-	-	-	-	4,025,261
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,279,970	-	-	-	-	-	1,279,970
Unassigned	(4,853,213)	-	-	-	-	-	(4,853,213)
Total fund balances (deficits)	44,661,613	388,688	51,184	143,253	200,909	144,896	45,590,543
Total liabilities, deferred inflows of resources, and fund balances	\$ 160,275,355	\$ 8,979,261	\$ 233,298	\$ 947,227	\$ 3,166,531	\$ 12,087,201	\$ 185,688,873

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2013

Special Revenue Funds

	Totals from page 114	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Sewer District #18	Totals to page 116
Assets							
Cash and cash equivalents	\$ 68,011,244	\$ 170,229	\$ 502	\$ 3,503	\$ 377,412	\$ 505	\$ 68,563,395
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	4,778,614	14	-	796	-	-	4,779,424
Sales tax	-	-	-	-	-	-	-
Other funds	106,823,335	1,030,146	3,892,566	2,280,364	301,036	7,582,982	121,910,429
Other receivables	6,075,680	-	493,143	-	-	-	6,568,823
Total assets	\$ 185,688,873	\$ 1,200,389	\$ 4,386,211	\$ 2,284,663	\$ 678,448	\$ 7,583,487	\$ 201,822,071
Liabilities							
Accounts payable and accrued liabilities	\$ 15,542,784	\$ 44,558	\$ 47,621	\$ 86,005	\$ 16,663	\$ 142,506	\$ 15,880,137
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	124,364,612	946,221	714,469	2,077,436	499,470	6,862,882	135,465,090
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	139,913,646	990,779	762,090	2,163,441	516,133	7,005,388	151,351,477
Deferred inflows of resources							
Sale of future tobacco revenues	184,684	-	-	-	-	-	184,684
Total deferred inflows of resources	184,684	-	-	-	-	-	184,684
Fund balances (deficits)							
Restricted for:							
General government support	2,213,927	-	-	-	-	-	2,213,927
Public safety	-	-	-	-	-	-	-
Home and community services	42,924,598	209,610	3,624,121	121,222	162,315	578,099	47,619,965
Debt service	4,025,261	-	-	-	-	-	4,025,261
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,279,970	-	-	-	-	-	1,279,970
Unassigned	(4,853,213)	-	-	-	-	-	(4,853,213)
Total fund balances (deficits)	45,590,543	209,610	3,624,121	121,222	162,315	578,099	50,285,910
Total liabilities, deferred inflows of resources, and fund balances	\$ 185,688,873	\$ 1,200,389	\$ 4,386,211	\$ 2,284,663	\$ 678,448	\$ 7,583,487	\$ 201,822,071

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2013

Special Revenue Funds

	Totals from page 115	Sewer District #19	Sewer District #20	Sewer District #21	Sewer District #22	Sewer District #23	Totals to page 117
Assets							
Cash and cash equivalents	\$ 68,563,395	\$ 128,857	\$ 767,920	\$ 385,051	\$ 137,640	\$ 169,949	\$ 70,152,812
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	4,779,424	-	-	-	365	-	4,779,789
Sales tax	-	-	-	-	-	-	-
Other funds	121,910,429	9,658	1,346,005	3,384,390	1,009,001	38,166	127,697,649
Other receivables	6,568,823	-	-	556,082	-	-	7,124,905
Total assets	\$ 201,822,071	\$ 138,515	\$ 2,113,925	\$ 4,325,523	\$ 1,147,006	\$ 208,115	\$ 209,755,155
Liabilities							
Accounts payable and accrued liabilities	\$ 15,880,137	\$ 3,374	\$ 73,051	\$ 148,041	\$ 24,635	\$ 6,434	\$ 16,135,672
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	135,465,090	106,520	1,755,226	2,925,717	1,089,962	85,501	141,428,016
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	151,351,477	109,894	1,828,277	3,073,758	1,114,597	91,935	157,569,938
Deferred inflows of resources							
Sale of future tobacco revenues	184,684	-	-	-	-	-	184,684
Total deferred inflows of resources	184,684	-	-	-	-	-	184,684
Fund balances (deficits)							
Restricted for:							
General government support	2,213,927	-	-	-	-	-	2,213,927
Public safety	-	-	-	-	-	-	-
Home and community services	47,619,965	28,621	285,648	1,098,828	32,409	116,180	49,181,651
Debt service	4,025,261	-	-	152,937	-	-	4,178,198
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,279,970	-	-	-	-	-	1,279,970
Unassigned	(4,853,213)	-	-	-	-	-	(4,853,213)
Total fund balances (deficits)	50,285,910	28,621	285,648	1,251,765	32,409	116,180	52,000,533
Total liabilities, deferred inflows of resources, and fund balances	\$ 201,822,071	\$ 138,515	\$ 2,113,925	\$ 4,325,523	\$ 1,147,006	\$ 208,115	\$ 209,755,155

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2013

		Special Revenue Funds						
Totals from page 116	Sewer District #28	Workforce Investment Revenue	Community Development	Home Investment Partnership	Emergency Shelter Grant	Totals to page 118		
Assets								
Cash and cash equivalents	1	\$ 924,768	\$ 629,061	\$ -	\$ 8,303	\$ 71,714,945		
Due from:								
New York State and federal sources:								
Programs of assistance	-	-	-	-	-	-		
Grants-in-aid	-	2,050,597	539,864	24,950	115,206	7,510,406		
Sales tax	-	-	-	-	-	-		
Other funds	652,616	1,590,188	1,225,986	16,780	-	131,183,219		
Other receivables	-	-	-	-	-	7,124,905		
Total assets	652,617	\$ 4,565,553	\$ 2,394,911	\$ 41,730	\$ 123,509	\$ 217,533,475		
Liabilities								
Accounts payable and accrued liabilities	16,965	\$ 1,192,637	\$ 681,107	\$ 32,999	\$ 114,542	\$ 18,173,922		
Contract retainage payable	-	-	-	-	-	6,250		
Due to other funds	560,937	4,301,842	2,934,444	8,731	8,967	149,242,937		
Unearned revenue	-	-	-	-	-	-		
Total liabilities	577,902	\$ 5,494,479	\$ 3,615,551	\$ 41,730	\$ 123,509	\$ 167,423,109		
Deferred inflows of resources								
Sale of future tobacco revenues	-	-	-	-	-	184,684		
Total deferred inflows of resources	-	-	-	-	-	184,684		
Fund balances (deficits)								
Restricted for:								
General government support	-	-	-	-	-	2,213,927		
Public safety	-	-	-	-	-	-		
Home and community services	74,715	-	204,632	-	-	49,460,998		
Debt service	-	-	-	-	-	4,178,198		
Environmental protection	-	-	-	-	-	-		
Tourism and recreation	-	-	-	-	-	1,279,970		
Unassigned	-	(928,926)	(1,425,272)	-	-	(7,207,411)		
Total fund balances (deficits)	74,715	(928,926)	(1,220,640)	-	-	49,925,682		
Total liabilities, deferred inflows of resources, and fund balances	652,617	\$ 4,565,553	\$ 2,394,911	\$ 41,730	\$ 123,509	\$ 217,533,475	(Continued)	

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2013

Special Revenue Funds

	Totals from page 117	Neighborhood Stabilization	NYS Neighborhood Revitalization Program	Medicaid Compliance	Water Quality Protection Reserve	Suffolk County Water Protection	Totals to page 119
Assets							
Cash and cash equivalents	\$ 71,714,945	\$ -	\$ -	\$ 58	\$ 175,768,596	\$ 71,039,905	\$ 318,523,504
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	14,224,504	-	-	14,224,504
Grants-in-aid	7,510,406	2,821	-	-	-	34,515	7,547,742
Sales tax	-	-	-	-	-	8,152,784	8,152,784
Other funds	131,183,219	-	-	9,664,830	19,570,044	6,212,899	166,630,992
Other receivables	7,124,905	-	-	-	-	-	7,124,905
Total assets	<u>\$ 217,533,475</u>	<u>\$ 2,821</u>	<u>\$ -</u>	<u>\$ 23,889,392</u>	<u>\$ 195,338,640</u>	<u>\$ 85,440,103</u>	<u>\$ 522,204,431</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 18,173,922	\$ -	\$ -	\$ 5,336,016	\$ 515,250	\$ 1,312,606	\$ 25,337,794
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	149,242,937	2,821	-	24,230,355	3,664,735	59,102,602	236,243,450
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>167,423,109</u>	<u>2,821</u>	<u>-</u>	<u>29,566,371</u>	<u>4,179,985</u>	<u>60,415,208</u>	<u>261,587,494</u>
Deferred inflows of resources							
Sale of future tobacco revenues	184,684	-	-	-	-	-	184,684
Total deferred inflows of resources	<u>184,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,684</u>
Fund balances (deficits)							
Restricted for:							
General government support	2,213,927	-	-	-	-	-	2,213,927
Public safety	-	-	-	-	-	-	-
Home and community services	49,460,998	-	-	-	186,306,193	-	235,767,191
Debt service	4,178,198	-	-	-	-	-	4,178,198
Environmental protection	-	-	-	-	4,852,462	25,024,895	29,877,357
Tourism and recreation	1,279,970	-	-	-	-	-	1,279,970
Unassigned	(7,207,411)	-	-	(5,676,979)	-	-	(12,884,390)
Total fund balances (deficits)	<u>49,925,682</u>	<u>-</u>	<u>-</u>	<u>(5,676,979)</u>	<u>191,158,655</u>	<u>25,024,895</u>	<u>260,432,253</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 217,533,475</u>	<u>\$ 2,821</u>	<u>\$ -</u>	<u>\$ 23,889,392</u>	<u>\$ 195,338,640</u>	<u>\$ 85,440,103</u>	<u>\$ 522,204,431</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2013

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	\$ 318,523,504	\$ 76,182	\$ 5,382,197	\$ 3,313,569	\$ 6,063,445	\$ 3,830,896	\$ 337,189,793
Due from:							
New York State and federal sources:							
Programs of assistance	14,224,504	-	-	-	-	-	14,224,504
Grants-in-aid	7,547,742	-	-	-	-	-	7,547,742
Sales tax	8,152,784	-	-	-	-	-	8,152,784
Other funds	166,630,992	-	52,978	163,891	1,135,348	549	167,983,758
Other receivables	7,124,905	-	-	-	-	15,925	7,140,830
Total assets	<u>\$ 522,204,431</u>	<u>\$ 76,182</u>	<u>\$ 5,435,175</u>	<u>\$ 3,477,460</u>	<u>\$ 7,198,793</u>	<u>\$ 3,847,370</u>	<u>\$ 542,239,411</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 25,337,794	\$ 6,463	\$ 20,111	\$ 70,815	\$ -	\$ -	\$ 25,435,183
Contract retainage payable	6,250	-	-	-	-	-	6,250
Due to other funds	236,243,450	-	-	59,508	989,226	1,244,223	238,536,407
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>261,587,494</u>	<u>6,463</u>	<u>20,111</u>	<u>130,323</u>	<u>989,226</u>	<u>1,244,223</u>	<u>263,977,840</u>
Deferred inflows of resources							
Sale of future tobacco revenues	184,684	-	-	-	-	-	184,684
Total deferred inflows of resources	<u>184,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,684</u>
Fund balances (deficits)							
Restricted for:							
General government support	2,213,927	-	-	-	6,209,567	2,603,147	11,026,641
Public safety	-	69,719	5,415,064	3,347,137	-	-	8,831,920
Home and community services	235,767,191	-	-	-	-	-	235,767,191
Debt service	4,178,198	-	-	-	-	-	4,178,198
Environmental protection	29,877,357	-	-	-	-	-	29,877,357
Tourism and recreation	1,279,970	-	-	-	-	-	1,279,970
Unassigned	(12,884,390)	-	-	-	-	-	(12,884,390)
Total fund balances (deficits)	<u>260,432,253</u>	<u>69,719</u>	<u>5,415,064</u>	<u>3,347,137</u>	<u>6,209,567</u>	<u>2,603,147</u>	<u>278,076,887</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 522,204,431</u>	<u>\$ 76,182</u>	<u>\$ 5,435,175</u>	<u>\$ 3,477,460</u>	<u>\$ 7,198,793</u>	<u>\$ 3,847,370</u>	<u>\$ 542,239,411</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2013

	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	\$ 337,189,793	\$ 1,368,776	\$ 15,561,691	\$ 18,862,113	\$ 372,982,373
Due from:					
New York State and federal sources:					
Programs of assistance	14,224,504	-	-	-	14,224,504
Grants-in-aid	7,547,742	-	5,011,022	-	12,558,764
Sales tax	8,152,784	-	-	-	8,152,784
Other funds	167,983,758	343,365	6,624,061	11,063,753	186,014,937
Other receivables	7,140,830	98,675	-	-	7,239,505
Total assets	\$ 542,239,411	\$ 1,810,816	\$ 27,196,774	\$ 29,925,866	\$ 601,172,867
Liabilities					
Accounts payable and accrued liabilities	\$ 25,435,183	\$ 310,153	\$ 6,726,557	\$ 4,501,388	\$ 36,973,281
Contract retainage payable	6,250	-	2,395,908	740,090	3,142,248
Due to other funds	238,536,407	280,926	102,246	111,990	239,031,569
Unearned revenue	-	-	17,633	16,612	34,245
Total liabilities	263,977,840	591,079	9,242,344	5,370,080	279,181,343
Deferred inflows of resources					
Sale of future tobacco revenues	184,684	-	-	-	184,684
Total deferred inflows of resources	184,684	-	-	-	184,684
Fund balances (deficits)					
Restricted for:					
General government support	11,026,641	3,511	-	-	11,030,152
Public safety	8,831,920	1,216,226	-	-	10,048,146
Home and community services	235,767,191	-	17,954,430	24,555,786	278,277,407
Debt service	4,178,198	-	-	-	4,178,198
Environmental protection	29,877,357	-	-	-	29,877,357
Tourism and recreation	1,279,970	-	-	-	1,279,970
Unassigned	(12,884,390)	-	-	-	(12,884,390)
Total fund balances (deficits)	278,076,887	1,219,737	17,954,430	24,555,786	321,806,840
Total liabilities, deferred inflows of resources, and fund balances	\$ 542,239,411	\$ 1,810,816	\$ 27,196,774	\$ 29,925,866	\$ 601,172,867

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

	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	-	-	-	-	\$ 2,876,615	\$ 2,876,615	
Sales and use tax	-	7,135,176	-	-	-	7,135,176	
New York State aid	-	-	6,061,101	-	-	6,061,101	
Federal aid	-	95,916	3,575,209	-	-	3,671,125	
Licenses, permits, fines, fees, etc.	-	-	9,620,774	41,552	-	9,662,326	
Interest on investments	2	1,105	142	2,550	24	3,823	
Miscellaneous	-	-	53,156	-	-	53,156	
Total revenues	2	7,232,197	19,310,382	44,102	2,876,639	29,463,322	
Expenditures							
Current:							
General government support	-	-	-	-	-	-	
Economic assistance & opportunity	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Public safety	-	13,701,526	-	-	-	13,701,526	
Culture and recreation	-	-	-	-	-	-	
Home and community services	-	-	-	-	-	-	
Transportation	-	-	9,845,760	-	-	9,845,760	
Employee benefits	-	2,840,009	1,811,379	-	-	4,651,388	
Debt service:							
Principal	1,659,292	190,562	-	-	-	1,849,854	
Interest and other charges	304,050	126,417	-	-	-	430,467	
Capital outlay	-	-	-	-	-	-	
Total expenditures	1,963,342	16,858,514	11,657,139	-	-	30,478,995	
Excess (deficiency) of revenues over (under) expenditures	(1,963,340)	(9,626,317)	7,653,243	44,102	2,876,639	(1,015,673)	
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	
JFA bonds issued	-	-	-	-	-	-	
Premium on serial bonds issued	-	-	-	-	-	-	
JFA premium on serial bonds issued	-	-	-	-	-	-	
Interfund transfers in	-	11,495,375	2,392,530	-	-	13,887,905	
Interfund transfers out	-	(2,654,501)	(11,015,083)	-	(2,883,509)	(16,553,093)	
Total other financing sources (uses)	-	8,840,874	(8,622,553)	-	(2,883,509)	(2,665,188)	
Net changes in fund balances	(1,963,340)	(785,443)	(969,310)	44,102	(6,870)	(3,680,861)	
Fund balances (deficits) at beginning of year	5,988,601	(1,873,394)	(29,263)	627,538	9,626	4,723,108	
Fund balances (deficits) at ending of year	\$ 4,025,261	\$ (2,658,837)	\$ (998,573)	\$ 671,640	\$ 2,756	\$ 1,042,247	

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

Special Revenue Funds

	Totals from page 121	Electrical Authority	District Court	Judicial Facilities Agency	Traffic Violations Bureau	Hotel Motel Tax Culture and History	Totals to page 123
Revenues							
Real property taxes	\$ 2,876,615	-	\$ 6,652,266	\$ -	-	\$ -	\$ 9,528,881
Sales and use tax	7,135,176	-	-	-	-	8,972,469	16,107,645
New York State aid	6,061,101	-	1,858,748	-	-	-	7,919,849
Federal aid	3,671,125	-	-	-	-	-	3,671,125
Licenses, permits, fines, fees, etc.	9,662,326	-	1,788,835	-	30,593,992	20	42,045,173
Interest on investments	3,823	-	3,126	101	15,841	5,922	28,813
Miscellaneous	53,156	83,918	-	-	-	-	137,074
Total revenues	<u>29,463,322</u>	<u>83,918</u>	<u>10,302,975</u>	<u>101</u>	<u>30,609,833</u>	<u>8,978,411</u>	<u>79,438,560</u>
Expenditures							
Current:							
General government support	-	-	-	7,092,137	7,173,578	-	14,265,715
Economic assistance & opportunity	-	-	-	-	-	3,318,230	3,318,230
Health	-	-	-	-	-	-	-
Public safety	13,701,526	-	-	-	-	-	13,701,526
Culture and recreation	-	-	-	-	-	2,947,354	2,947,354
Home and community services	-	-	-	-	-	-	-
Transportation	9,845,760	-	134,744	-	-	-	9,845,760
Employee benefits	4,651,388	-	43,083	-	341,965	195,229	5,188,582
Debt service:							
Principal	1,849,854	-	-	-	-	-	1,849,854
Interest and other charges	430,467	-	43,083	-	-	-	473,550
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>30,478,995</u>	<u>-</u>	<u>177,827</u>	<u>7,092,137</u>	<u>7,515,543</u>	<u>6,460,813</u>	<u>51,725,315</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,015,673)</u>	<u>83,918</u>	<u>10,125,148</u>	<u>(7,092,036)</u>	<u>23,094,290</u>	<u>2,517,598</u>	<u>27,713,245</u>
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
JFA bonds issued	-	-	-	69,080,000	-	-	69,080,000
Premium on serial bonds issued	-	-	-	-	-	-	-
JFA premium on serial bonds issued	-	-	-	916,126	-	-	916,126
Interfund transfers in	13,887,905	-	-	-	-	-	13,887,905
Interfund transfers out	(16,553,093)	(40,152)	(12,180,774)	(61,957,764)	(23,550,206)	(2,777,035)	(117,059,024)
Total other financing sources (uses)	<u>(2,665,188)</u>	<u>(40,152)</u>	<u>(12,180,774)</u>	<u>8,038,362</u>	<u>(23,550,206)</u>	<u>(2,777,035)</u>	<u>(33,174,993)</u>
Net changes in fund balances	(3,680,861)	43,766	(2,055,626)	946,326	(455,916)	(259,437)	(5,461,748)
Fund balances (deficits) at beginning of year	4,723,108	(43,766)	3,320,471	-	-	1,539,407	9,539,220
Fund balances (deficits) at ending of year	<u>\$ 1,042,247</u>	<u>\$ -</u>	<u>\$ 1,264,845</u>	<u>\$ 946,326</u>	<u>\$ (455,916)</u>	<u>\$ 1,279,970</u>	<u>\$ 4,077,472</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

Special Revenue Funds

	Totals from page 122	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #5	Sewer District #6	Totals to page 124
Revenues							
Real property taxes	\$ 9,528,881	\$ 811,217	\$ 67,957	\$ 56,409,793	\$ 784,376	\$ 157,252	\$ 67,759,476
Sales and use tax	16,107,645	-	-	-	-	-	16,107,645
New York State aid	7,919,849	-	-	653	-	-	7,920,502
Federal aid	3,671,125	-	-	3,915	-	248,024	3,923,064
Licenses, permits, fines, fees, etc.	42,045,173	142,049	591,136	25,216,501	-	705,742	68,700,601
Interest on investments	28,813	45	-	22,607	-	-	51,465
Miscellaneous	137,074	268	-	215,804	-	-	353,146
Total revenues	79,438,560	953,579	659,093	81,869,273	784,376	1,111,018	164,815,899
Expenditures							
Current:							
General government support	14,265,715	-	-	54,594	-	-	14,320,309
Economic assistance & opportunity	3,318,230	-	-	-	-	-	3,318,230
Health	-	-	-	-	-	-	-
Public safety	13,701,526	-	-	-	-	-	13,701,526
Culture and recreation	2,947,354	-	-	-	-	-	2,947,354
Home and community services	-	675,596	160,168	36,486,854	225,741	255,310	37,803,669
Transportation	9,845,760	-	-	-	-	-	9,845,760
Employee benefits	5,188,582	-	-	5,240,165	-	-	10,428,747
Debt service:							
Principal	1,984,598	131,382	-	1,571,092	58,501	1,495	3,747,068
Interest and other charges	473,550	17,149	-	957,117	38,361	274	1,486,451
Capital outlay	-	-	-	-	-	-	-
Total expenditures	51,725,315	824,127	160,168	44,309,822	322,603	257,079	97,599,114
Excess (deficiency) of revenues over (under) expenditures	27,713,245	129,452	498,925	37,559,451	461,773	853,939	67,216,785
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
JFA bonds issued	69,080,000	-	-	-	-	-	69,080,000
Premium on serial bonds issued	-	-	-	-	-	-	-
JFA premium on serial bonds issued	916,126	-	-	-	-	-	916,126
Interfund transfers in	13,887,905	2,231,437	-	19,946,143	214,521	109,587	36,389,593
Interfund transfers out	(117,059,024)	(2,589,170)	(415,656)	(25,656,389)	(615,782)	(1,086,352)	(147,422,373)
Total other financing sources (uses)	(33,174,993)	(357,733)	(415,656)	(5,710,246)	(401,261)	(976,765)	(41,036,654)
Net changes in fund balances	(5,461,748)	(228,281)	83,269	31,849,205	60,512	(122,826)	26,180,131
Fund balances (deficits) at beginning of year	9,539,220	455,304	62,941	8,422,410	184,386	(182,779)	18,481,482
Fund balances (deficits) at ending of year	\$ 4,077,472	\$ 227,023	\$ 146,210	\$ 40,271,615	\$ 244,898	\$ (305,605)	\$ 44,661,613

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

Special Revenue Funds

	Totals from page 123	Sewer District #7	Sewer District #8	Sewer District #9	Sewer District #10	Sewer District #11	Totals to page 125
Revenues							
Real property taxes	\$ 67,759,476	\$ 1,496,785	\$ 116,677	\$ 100,635	\$ 1,134,603	\$ 2,326,750	\$ 72,934,926
Sales and use tax	16,107,645	-	-	-	-	-	16,107,645
New York State aid	7,920,502	-	-	-	-	-	7,920,502
Federal aid	3,923,064	-	-	-	-	-	3,923,064
Licenses, permits, fines, fees, etc.	68,700,601	299,340	-	914	13,645	701,229	69,715,729
Interest on investments	51,465	-	-	-	2	-	51,467
Miscellaneous	353,146	-	-	-	-	20	353,166
Total revenues	164,815,899	1,796,125	116,677	101,549	1,148,250	3,027,999	171,006,499
Expenditures							
Current:							
General government support	14,320,309	-	-	-	-	-	14,320,309
Economic assistance & opportunity	3,318,230	-	-	-	-	-	3,318,230
Health	-	-	-	-	-	-	-
Public safety	13,701,526	-	-	-	-	-	13,701,526
Culture and recreation	2,947,354	-	-	-	-	-	2,947,354
Home and community services	37,803,669	850,770	134,657	65,329	191,781	1,265,931	40,312,137
Transportation	9,845,760	-	-	-	-	-	9,845,760
Employee benefits	10,428,747	-	-	-	-	-	10,428,747
Debt service:							
Principal	3,747,068	108,096	-	1,908	60,959	569,201	4,487,232
Interest and other charges	1,486,451	71,478	-	1,028	12,366	261,962	1,833,285
Capital outlay	-	-	-	-	-	-	-
Total expenditures	97,599,114	1,030,344	134,657	68,265	265,106	2,097,094	101,194,580
Excess (deficiency) of revenues over (under) expenditures	67,216,785	765,781	(17,980)	33,284	883,144	930,905	69,811,919
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
JFA bonds issued	69,080,000	-	-	-	-	-	69,080,000
Premium on serial bonds issued	-	-	-	-	-	-	-
JFA premium on serial bonds issued	916,126	-	-	-	-	-	916,126
Interfund transfers in	36,389,593	2,184,945	38,556	183,835	18,728	815,445	39,631,102
Interfund transfers out	(147,422,373)	(3,006,826)	(9,675)	(227,430)	(1,232,838)	(2,005,698)	(153,904,840)
Total other financing sources (uses)	(41,036,654)	(821,881)	28,881	(43,595)	(1,214,110)	(1,190,253)	(44,277,612)
Net changes in fund balances	26,180,131	(56,100)	10,901	(10,311)	(330,966)	(259,348)	25,534,307
Fund balances (deficits) at beginning of year	18,481,482	444,788	40,283	153,564	531,875	404,244	20,056,236
Fund balances (deficits) at ending of year	\$ 44,661,613	\$ 388,688	\$ 51,184	\$ 143,253	\$ 200,909	\$ 144,896	\$ 45,590,543

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
 Year Ended December 31, 2013

Special Revenue Funds

	Totals from page 124	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Sewer District #18	Totals to page 126
Revenues							
Real property taxes	\$ 72,934,926	\$ 157,863	\$ 16,076	\$ 132,460	\$ 27,755	\$ 69,190	\$ 73,338,270
Sales and use tax	16,107,645	-	-	-	-	-	16,107,645
New York State aid	7,920,502	-	-	-	-	-	7,920,502
Federal aid	3,923,064	-	-	-	-	-	3,923,064
Licenses, permits, fines, fees, etc.	69,715,729	63,854	665,585	1,076,525	207,357	1,437,899	73,166,949
Interest on investments	51,467	-	1	2	-	2	51,472
Miscellaneous	353,166	-	16,397	5,967	-	6,207	381,737
Total revenues	<u>171,006,499</u>	<u>221,717</u>	<u>698,059</u>	<u>1,214,954</u>	<u>235,112</u>	<u>1,513,298</u>	<u>174,889,639</u>
Expenditures							
Current:							
General government support	14,320,309	-	-	-	-	-	14,320,309
Economic assistance & opportunity	3,318,230	-	-	-	-	-	3,318,230
Health	-	-	-	-	-	-	-
Public safety	13,701,526	-	-	-	-	-	13,701,526
Culture and recreation	2,947,354	-	-	-	-	-	2,947,354
Home and community services	40,312,137	179,822	213,506	667,594	81,863	428,652	41,883,574
Transportation	9,845,760	-	-	-	-	-	9,845,760
Employee benefits	10,428,747	-	-	-	-	-	10,428,747
Debt service:							
Principal	4,487,232	-	-	51,768	-	1,658,968	6,197,968
Interest and other charges	1,833,285	-	-	34,723	-	1,075,062	2,943,070
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>101,194,580</u>	<u>179,822</u>	<u>213,506</u>	<u>754,085</u>	<u>81,863</u>	<u>3,162,682</u>	<u>105,586,538</u>
Excess (deficiency) of revenues over (under) expenditures	69,811,919	41,895	484,553	460,869	153,249	(1,649,384)	69,303,101
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
JFA bonds issued	69,080,000	-	-	-	-	-	69,080,000
Premium on serial bonds issued	-	-	-	-	-	-	-
JFA premium on serial bonds issued	916,126	-	-	-	-	-	916,126
Interfund transfers in	39,631,102	143,978	-	471,291	55,384	5,052,653	45,354,408
Interfund transfers out	(153,904,840)	(187,487)	(714,469)	(1,138,701)	(280,155)	(3,165,873)	(159,391,525)
Total other financing sources (uses)	<u>(44,277,612)</u>	<u>(43,509)</u>	<u>(714,469)</u>	<u>(667,410)</u>	<u>(224,771)</u>	<u>1,886,780</u>	<u>(44,040,991)</u>
Net changes in fund balances	25,534,307	(1,614)	(229,916)	(206,541)	(71,522)	237,396	25,262,110
Fund balances (deficits) at beginning of year	20,056,236	211,224	3,854,037	327,763	233,837	340,703	25,023,800
Fund balances (deficits) at ending of year	<u>\$ 45,590,543</u>	<u>\$ 209,610</u>	<u>\$ 3,624,121</u>	<u>\$ 121,222</u>	<u>\$ 162,315</u>	<u>\$ 578,099</u>	<u>\$ 50,285,910</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

Special Revenue Funds

	Totals from page 125	Sewer District #19	Sewer District #20	Sewer District #21	Sewer District #22	Sewer District #23	Totals to page 127
Revenues							
Real property taxes	\$ 73,338,270	\$ 3,133	\$ 76,962	\$ -	\$ 24,625	\$ 39,933	\$ 73,482,923
Sales and use tax	16,107,645	-	-	-	-	-	16,107,645
New York State aid	7,920,502	-	-	-	-	-	7,920,502
Federal aid	3,923,064	-	-	-	-	-	3,923,064
Licenses, permits, fines, fees, etc.	73,166,949	12,827	964,102	991,924	600,654	86,584	75,823,040
Interest on investments	51,472	-	-	-	-	-	51,472
Miscellaneous	381,737	-	82	-	20	-	381,839
Total revenues	174,889,639	15,960	1,041,146	991,924	625,299	126,517	177,690,485
Expenditures							
Current:							
General government support	14,320,309	-	-	-	-	-	14,320,309
Economic assistance & opportunity	3,318,230	-	-	-	-	-	3,318,230
Health	-	-	-	-	-	-	-
Public safety	13,701,526	-	-	-	-	-	13,701,526
Culture and recreation	2,947,354	-	-	-	-	-	2,947,354
Home and community services	41,883,574	26,935	347,290	302,572	229,700	46,642	42,836,713
Transportation	9,845,760	-	-	-	-	-	9,845,760
Employee benefits	10,428,747	-	-	-	-	-	10,428,747
Debt service:							
Principal	6,197,968	-	-	206,813	-	4,097	6,408,878
Interest and other charges	2,943,070	-	-	35,499	-	2,208	2,980,777
Capital outlay	-	-	-	-	-	-	-
Total expenditures	105,586,538	26,935	347,290	544,884	229,700	52,947	106,788,294
Excess (deficiency) of revenues over (under) expenditures	69,303,101	(10,975)	693,856	447,040	395,599	73,570	70,902,191
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
JFA bonds issued	69,080,000	-	-	-	-	-	69,080,000
Premium on serial bonds issued	-	-	-	-	-	-	-
JFA premium on serial bonds issued	916,126	-	-	-	-	-	916,126
Interfund transfers in	45,354,408	81,275	348,745	514,435	-	-	46,298,863
Interfund transfers out	(159,391,525)	(73,220)	(1,085,972)	(2,511,651)	(585,562)	(80,300)	(163,728,230)
Total other financing sources (uses)	(44,040,991)	8,055	(737,227)	(1,997,216)	(585,562)	(80,300)	(47,433,241)
Net changes in fund balances	25,262,110	(2,920)	(43,371)	(1,550,176)	(189,963)	(6,730)	23,468,950
Fund balances (deficits) at beginning of year	25,023,800	31,541	329,019	2,801,941	222,372	122,910	28,531,583
Fund balances (deficits) at ending of year	\$ 50,285,910	\$ 28,621	\$ 285,648	\$ 1,251,765	\$ 32,409	\$ 116,180	\$ 52,000,533

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

Special Revenue Funds

	Totals from page 126	Sewer District #28	Workforce Investment Revenue	Community Development	Home Investment Partnership	Emergency Shelter Grant	Totals to page 128
Revenues							
Real property taxes	\$ 73,482,923	\$ 7,071	-	-	-	-	\$ 73,489,994
Sales and use tax	16,107,645	-	-	-	-	-	16,107,645
New York State aid	7,920,502	-	941,704	-	-	-	8,862,206
Federal aid	3,923,064	-	10,124,648	3,848,643	1,367,030	395,474	19,658,859
Licenses, permits, fines, fees, etc.	75,823,040	224,463	-	-	-	-	76,047,503
Interest on investments	51,472	-	-	-	-	-	51,472
Miscellaneous	381,839	-	-	-	-	-	381,839
Total revenues	<u>177,690,485</u>	<u>231,534</u>	<u>11,066,352</u>	<u>3,848,643</u>	<u>1,367,030</u>	<u>395,474</u>	<u>194,599,518</u>
Expenditures							
Current:							
General government support	14,320,309	-	-	-	-	-	14,320,309
Economic assistance & opportunity	3,318,230	-	8,587,738	-	-	-	11,905,968
Health	-	-	-	-	-	-	-
Public safety	13,701,526	-	-	-	-	-	13,701,526
Culture and recreation	2,947,354	-	-	-	-	-	2,947,354
Home and community services	42,836,713	112,639	-	4,074,085	1,211,551	372,537	48,607,525
Transportation	9,845,760	-	-	-	-	-	9,845,760
Employee benefits	10,428,747	-	1,432,785	129,461	-	-	11,990,993
Debt service:							
Principal	6,408,878	-	-	-	-	-	6,408,878
Interest and other charges	2,980,777	-	-	-	-	-	2,980,777
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>106,788,294</u>	<u>112,639</u>	<u>10,020,523</u>	<u>4,203,546</u>	<u>1,211,551</u>	<u>372,537</u>	<u>122,709,090</u>
Excess (deficiency) of revenues over (under) expenditures	<u>70,902,191</u>	<u>118,895</u>	<u>1,045,829</u>	<u>(354,903)</u>	<u>155,479</u>	<u>22,937</u>	<u>71,890,428</u>
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
JFA bonds issued	69,080,000	-	-	-	-	-	69,080,000
Premium on serial bonds issued	-	-	-	-	-	-	-
JFA premium on serial bonds issued	916,126	-	-	-	-	-	916,126
Interfund transfers in	46,298,863	35,173	-	269,713	-	-	46,603,749
Interfund transfers out	(163,728,230)	(162,499)	(1,191,229)	(132,833)	(155,479)	(22,937)	(165,393,207)
Total other financing sources (uses)	<u>(47,433,241)</u>	<u>(127,326)</u>	<u>(1,191,229)</u>	<u>136,880</u>	<u>(155,479)</u>	<u>(22,937)</u>	<u>(48,793,332)</u>
Net changes in fund balances	23,468,950	(8,431)	(145,400)	(218,023)	-	-	23,097,096
Fund balances (deficits) at beginning of year	28,531,583	83,146	(783,526)	(1,002,617)	-	-	26,828,586
Fund balances (deficits) at ending of year	<u>\$ 52,000,533</u>	<u>\$ 74,715</u>	<u>\$ (928,926)</u>	<u>\$ (1,220,640)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,925,682</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

		Special Revenue Funds						
		NYS						
		Neighborhood Stabilization	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	\$ 73,489,994	-	-	-	-	-	\$ 73,489,994	
Sales and use tax	16,107,645	-	-	-	-	72,260,630	88,368,275	
New York State aid	8,862,206	-	119,708	21,836,812	-	-	30,818,726	
Federal aid	19,658,859	564,655	-	22,571,185	-	39,154	42,833,853	
Licenses, permits, fines, fees, etc.	76,047,503	-	-	-	-	-	76,047,503	
Interest on investments	51,472	-	-	511	250,283	99,404	401,670	
Miscellaneous	381,839	-	-	34	-	800	382,673	
Total revenues	<u>194,599,518</u>	<u>564,655</u>	<u>119,708</u>	<u>44,408,542</u>	<u>250,283</u>	<u>72,399,988</u>	<u>312,342,694</u>	
Expenditures								
Current:								
General government support	14,320,309	-	-	-	245,459	439,063	15,004,831	
Economic assistance & opportunity	11,905,968	-	-	27,526,630	-	-	39,432,598	
Health	-	-	-	-	-	1,081,913	1,081,913	
Public safety	13,701,526	-	-	-	-	-	13,701,526	
Culture and recreation	2,947,354	-	-	-	-	2,221,895	5,169,249	
Home and community services	48,607,525	473,358	119,708	-	511,278	2,239,915	51,951,784	
Transportation	9,845,760	-	-	-	-	-	9,845,760	
Employee benefits	11,990,993	-	-	8,202,997	-	1,250,927	21,444,917	
Debt service:								
Principal	6,408,878	-	-	-	-	10,514,621	16,923,499	
Interest and other charges	2,980,777	-	-	-	-	7,192,800	10,173,577	
Capital outlay	-	-	-	-	-	-	-	
Total expenditures	<u>122,709,090</u>	<u>473,358</u>	<u>119,708</u>	<u>35,729,627</u>	<u>756,737</u>	<u>24,941,134</u>	<u>184,729,654</u>	
Excess (deficiency) of revenues over (under) expenditures	71,890,428	91,297	-	8,678,915	(506,454)	47,458,854	127,613,040	
Other financing sources (uses)								
Serial bonds issued	-	-	-	-	-	-	-	
JFA bonds issued	69,080,000	-	-	-	-	-	69,080,000	
Premium on serial bonds issued	-	-	-	-	-	-	-	
JFA premium on serial bonds issued	916,126	-	-	-	-	-	916,126	
Interfund transfers in	46,603,749	-	-	-	36,362,666	356,844	83,323,259	
Interfund transfers out	(165,393,207)	(91,297)	-	(8,957,648)	(21,485,720)	(44,436,859)	(240,364,731)	
Total other financing sources (uses)	<u>(48,793,332)</u>	<u>(91,297)</u>	<u>-</u>	<u>(8,957,648)</u>	<u>14,876,946</u>	<u>(44,080,015)</u>	<u>(87,045,346)</u>	
Net changes in fund balances	23,097,096	-	-	(278,733)	14,370,492	3,378,839	40,567,694	
Fund balances (deficits) at beginning of year	26,828,586	-	-	(5,398,246)	176,788,163	21,646,056	219,864,559	
Fund balances (deficits) at ending of year	<u>\$ 49,925,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,676,979)</u>	<u>\$ 191,158,655</u>	<u>\$ 25,024,895</u>	<u>\$ 260,432,253</u>	

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

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	\$ 73,489,994	-	-	-	-	-	\$ 73,489,994
Sales and use tax	88,368,275	-	-	-	-	-	88,368,275
New York State aid	30,818,726	-	-	-	-	-	30,818,726
Federal aid	42,833,853	-	-	-	-	-	42,833,853
Licenses, permits, fines, fees, etc.	76,047,503	-	4,053,849	1,950,524	3,847,020	-	85,898,896
Interest on investments	401,670	25	4,002	11,372	17,595	-	434,664
Miscellaneous	382,673	-	-	-	-	-	382,673
Total revenues	312,342,694	25	4,057,851	1,961,896	3,864,615	-	322,227,081
Expenditures							
Current:							
General government support	15,004,831	-	-	-	3,303,482	539,724	18,848,037
Economic assistance & opportunity	39,432,598	-	-	-	-	-	39,432,598
Health	1,081,913	-	-	-	-	-	1,081,913
Public safety	13,701,526	16,404	291,409	1,475,838	-	-	15,485,177
Culture and recreation	5,169,249	-	-	-	-	-	5,169,249
Home and community services	51,951,784	-	-	-	-	-	51,951,784
Transportation	9,845,760	-	-	-	-	-	9,845,760
Employee benefits	21,444,917	-	-	-	-	-	21,444,917
Debt service:							
Principal	16,923,499	-	-	-	-	-	16,923,499
Interest and other charges	10,173,577	-	-	-	-	-	10,173,577
Capital outlay	-	-	-	-	-	-	-
Total expenditures	184,729,654	16,404	291,409	1,475,838	3,303,482	539,724	190,356,511
Excess (deficiency) of revenues over (under) expenditures	127,613,040	(16,379)	3,766,442	486,058	561,133	(539,724)	131,870,570
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
JFA bonds issued	69,080,000	-	-	-	-	-	69,080,000
Premium on serial bonds issued	-	-	-	-	-	-	-
JFA premium on serial bonds issued	916,126	-	-	-	-	-	916,126
Interfund transfers in	83,323,259	-	-	-	-	-	83,323,259
Interfund transfers out	(240,364,731)	-	-	-	-	-	(240,364,731)
Total other financing sources (uses)	(87,045,346)	-	-	-	-	-	(87,045,346)
Net changes in fund balances	40,567,694	(16,379)	3,766,442	486,058	561,133	(539,724)	44,825,224
Fund balances (deficits) at beginning of year	219,864,559	86,098	1,648,622	2,861,079	5,648,434	3,142,871	233,251,663
Fund balances (deficits) at ending of year	\$ 260,432,253	\$ 69,719	\$ 5,415,064	\$ 3,347,137	\$ 6,209,567	\$ 2,603,147	\$ 278,076,887

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2013

	Special Revenue Funds		Capital Projects Funds		
	DWI Asset Seizure	Capital Sewer	Capital Southwest Sewer	Total Nonmajor Governmental Funds	
Revenues					
Real property taxes	\$	-	-	-	\$ 73,489,994
Sales and use tax	-	-	-	-	88,368,275
New York State aid	-	5,011,022	-	-	35,829,748
Federal aid	-	-	-	-	42,833,853
Licenses, permits, fines, fees, etc.	1,491,236	340,076	6,724,252	-	94,454,460
Interest on investments	434,664	-	-	-	435,763
Miscellaneous	382,673	-	-	-	382,673
Total revenues	322,227,081	5,351,098	6,724,252	335,794,766	
Expenditures					
Current:					
General government support	107,259	-	-	-	18,955,296
Economic assistance & opportunity	-	-	-	-	39,432,598
Health	-	-	-	-	1,081,913
Public safety	491,445	-	-	-	15,976,622
Culture and recreation	-	-	-	-	5,169,249
Home and community services	51,951,784	-	-	-	51,951,784
Transportation	9,845,760	-	-	-	9,845,760
Employee benefits	21,444,917	-	-	-	21,444,917
Debt service:					
Principal	-	-	-	-	16,923,499
Interest and other charges	-	-	-	-	10,173,577
Capital outlay	-	26,275,023	19,541,224	-	45,816,247
Total expenditures	598,704	26,275,023	19,541,224	236,771,462	
Excess (deficiency) of revenues over (under) expenditures	131,870,570	(20,923,925)	(12,816,972)	99,023,304	
Other financing sources (uses)					
Serial bonds issued	-	-	11,866,656	-	29,212,610
JFA bonds issued	69,080,000	-	-	-	69,080,000
Premium on serial bonds issued	-	246,075	168,344	-	414,419
JFA premium on serial bonds issued	916,126	-	-	-	916,126
Interfund transfers in	83,323,259	1,450,000	-	-	84,773,259
Interfund transfers out	(240,364,731)	(56,538)	(117,613)	-	(240,538,882)
Total other financing sources (uses)	(87,045,346)	18,985,491	11,917,387	(56,142,468)	
Net changes in fund balances	44,825,224	(1,938,434)	(899,585)	42,880,836	
Fund balances (deficits) at beginning of year	233,251,663	19,892,864	25,455,371	278,926,004	
Fund balances (deficits) at ending of year	\$ 278,076,887	\$ 17,954,430	\$ 24,555,786	\$ 321,806,840	

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 25	\$ 25	\$ 2	\$ (23)
Expenditures				
Current:				
Debt service:				
Principal	1,659,292	1,659,292	1,659,292	-
Interest and other charges	304,041	304,041	304,050	(9)
Total expenditures	1,963,333	1,963,333	1,963,342	(9)
Net change in fund balances (budgetary basis)	(1,963,308)	(1,963,308)	(1,963,340)	(32)
Fund balances (deficits) at beginning (budgetary basis)	5,988,634	5,988,601	5,988,601	-
Fund balances (deficits) at ending (budgetary basis)	\$ 4,025,326	\$ 4,025,293	\$ 4,025,261	\$ (32)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 4,025,261
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 4,025,261

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, 2013

	<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	\$ 7,900,356	\$ 7,900,356	\$ 7,135,176	\$ (765,180)
Federal aid	-	-	95,916	95,916
Interest on investments	6,500	6,500	924	(5,576)
	<u>7,906,856</u>	<u>7,906,856</u>	<u>7,232,016</u>	<u>(674,840)</u>
Expenditures				
Current:				
Public safety:				
Police	13,751,041	13,751,041	13,697,196	53,845
Employee benefits	2,638,597	2,638,597	2,678,913	(40,316)
Debt service:				
Interest and other charges	124,511	124,511	124,511	-
	<u>16,514,149</u>	<u>16,514,149</u>	<u>16,500,620</u>	<u>13,529</u>
Excess (deficiency) of revenues over (under) expenditures	(8,607,293)	(8,607,293)	(9,268,604)	(661,311)
Other financing sources (uses)				
Transfers in	11,488,503	11,488,503	11,488,502	(1)
Transfers out	(2,646,760)	(2,646,760)	(2,654,501)	(7,741)
	<u>8,841,743</u>	<u>8,841,743</u>	<u>8,834,001</u>	<u>(7,742)</u>
Net change in fund balances (budgetary basis)	234,450	234,450	(434,603)	(669,053)
Fund balances (deficits) at beginning (budgetary basis)	(234,450)	(554,162)	(554,162)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (319,712)</u>	<u>\$ (988,765)</u>	<u>\$ (669,053)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (988,765)
Less: accrued pension expense	(1,485,389)
Less: accounting for sale of future revenues to STASC	(184,683)
Fund balance at end of year (GAAP basis)	<u>\$ (2,658,837)</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
New York State aid	\$ 5,615,144	\$ 5,615,144	\$ 6,061,101	\$ 445,957
Federal aid	-	2,229,479	3,575,209	1,345,730
Licenses, permits, fines, fees, etc.	9,908,965	9,908,965	9,620,774	(288,191)
Interest on investments	1,500	1,500	142	(1,358)
Miscellaneous	60,000	60,000	53,156	(6,844)
Total revenues	15,585,609	17,815,088	19,310,382	1,495,294
Expenditures				
Current:				
Transportation:				
Public works	8,786,943	10,225,036	9,845,760	379,276
Employee benefits	1,494,971	1,686,357	1,695,139	(8,782)
Total expenditures	10,281,914	11,911,393	11,540,899	370,494
Excess (deficiency) of revenues over (under) expenditures	5,303,695	5,903,695	7,769,483	1,865,788
Other financing sources (uses)				
Transfers in	2,392,530	2,392,530	2,392,530	-
Transfers out	(10,835,065)	(11,435,065)	(11,015,083)	419,982
Total other financing sources (uses)	(8,442,535)	(9,042,535)	(8,622,553)	419,982
Net change in fund balances (budgetary basis)	(3,138,840)	(3,138,840)	(853,070)	2,285,770
Fund balances (deficits) at beginning (budgetary basis)	3,138,840	707,375	707,375	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ (2,431,465)	\$ (145,695)	\$ 2,285,770

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (145,695)
Less: accrued pension expense	(852,878)
Fund balance at end of year (GAAP basis)	<u>\$ (998,573)</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, 2013

	<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	\$ 41,552	\$ (3,448)
Interest on investments	-	-	2,550	2,550
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	45,000	45,000	44,102	(898)
	<hr/>	<hr/>	<hr/>	<hr/>
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)	44,102	499,102
Fund balances (deficits) at beginning (budgetary basis)	634,224	627,538	627,538	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ 179,224	\$ 172,538	\$ 671,640	\$ 499,102
	<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)	\$ 671,640
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 671,640

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, 2013

	<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	\$ 2,874,737	\$ 2,874,737	\$ 2,876,615	\$ 1,878
Interest on investments	110	110	24	(86)
	<u>2,874,847</u>	<u>2,874,847</u>	<u>2,876,639</u>	<u>1,792</u>
Total revenues				
	<u>2,874,847</u>	<u>2,874,847</u>	<u>2,876,639</u>	<u>1,792</u>
Other financing sources (uses)				
Transfers out	<u>(2,883,509)</u>	<u>(2,883,509)</u>	<u>(2,883,509)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(8,662)	(8,662)	(6,870)	1,792
Fund balances (deficits) at beginning (budgetary basis)	<u>8,662</u>	<u>9,626</u>	<u>9,626</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 964</u>	<u>\$ 2,756</u>	<u>\$ 1,792</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 2,756
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 2,756</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, 2013

	<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	\$ 6,663,302	\$ 6,663,302	\$ 6,652,266	\$ (11,036)
New York State aid	1,300,000	1,300,000	1,858,748	558,748
Licenses, permits, fines, fees, etc.	3,766,377	3,766,377	1,788,835	(1,977,542)
Interest on investments	1,000	1,000	3,126	2,126
Total revenues	11,730,679	11,730,679	10,302,975	(1,427,704)
Expenditures				
Current:				
Debt service:				
Principal	134,744	134,744	134,744	-
Interest and other charges	43,083	43,083	43,083	-
Total expenditures	177,827	177,827	177,827	-
Excess (deficiency) of revenues over (under) expenditures	11,552,852	11,552,852	10,125,148	(1,427,704)
Other financing sources (uses)				
Transfers out	(13,631,624)	(13,631,624)	(12,180,774)	1,450,850
Net change in fund balances (budgetary basis)	(2,078,772)	(2,078,772)	(2,055,626)	23,146
Fund balances (deficits) at beginning (budgetary basis)	2,078,772	3,320,471	3,320,471	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 1,241,699</u>	<u>\$ 1,264,845</u>	<u>\$ 23,146</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,264,845
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 1,264,845</u>

SUFFOLK COUNTY, NEW YORK
Traffic Violations Bureau - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	<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.	\$ 40,340,493	\$ 40,340,493	\$ 30,593,992	\$ (9,746,501)
Interest on investments	-	-	15,841	15,841
Total revenues	40,340,493	40,340,493	30,609,833	(9,730,660)
Expenditures				
Current:				
General government support:				
Law	-	300,000	178,095	121,905
Traffic violations bureau	20,568,855	16,600,701	6,995,483	9,605,218
Employee benefits	53,639	108,776	101,461	7,315
Total expenditures	20,622,494	17,009,477	7,275,039	9,734,438
Excess (deficiency) of revenues over (under) expenditures	19,717,999	23,331,016	23,334,794	3,778
Other financing sources (uses)				
Transfers out	19,717,999	23,339,516	23,550,206	(210,690)
Net change in fund balances (budgetary basis)	-	(8,500)	(215,412)	(206,912)
Fund balances (deficits) at beginning (budgetary basis)	-	-	-	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (8,500)</u>	<u>\$ (215,412)</u>	<u>\$ (206,912)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (215,412)
Less: accrued pension expense	(240,504)
Fund balance at end of year (GAAP basis)	<u>\$ (455,916)</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, 2013

	<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	\$ 9,062,133	\$ 9,062,133	\$ 8,972,469	\$ (89,664)
Licenses, permits, fines, fees, etc.	-	-	20	20
Interest on investments	6,002	6,002	5,922	(80)
	<u>9,068,135</u>	<u>9,068,135</u>	<u>8,978,411</u>	<u>(89,724)</u>
Total revenues				
Expenditures				
Current:				
Economic assistance and opportunity:				
Economic development and planning	3,179,114	3,179,114	3,318,230	(139,116)
Culture and recreation:				
Parks	1,786,816	1,786,816	1,592,388	194,428
Miscellaneous	1,355,725	1,355,725	1,354,966	759
Employee benefits	214,561	214,561	168,318	46,243
	<u>6,536,216</u>	<u>6,536,216</u>	<u>6,433,902</u>	<u>102,314</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	2,531,919	2,531,919	2,544,509	12,590
Other financing sources (uses)				
Transfers out	(2,827,940)	(2,827,940)	(2,777,035)	50,905
	<u>(2,827,940)</u>	<u>(2,827,940)</u>	<u>(2,777,035)</u>	<u>50,905</u>
Net change in fund balances (budgetary basis)	(296,021)	(296,021)	(232,526)	63,495
Fund balances (deficits) at beginning (budgetary basis)	296,021	1,622,176	1,622,176	-
	<u>296,021</u>	<u>1,622,176</u>	<u>1,622,176</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 1,326,155	\$ 1,389,650	\$ 63,495
	<u>\$ -</u>	<u>\$ 1,326,155</u>	<u>\$ 1,389,650</u>	<u>\$ 63,495</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,389,650
Less: accrued pension expense	(109,680)
Fund balance at end of year (GAAP basis)	<u>\$ 1,279,970</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, 2013

	<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	\$ 813,280	\$ 813,280	\$ 811,217	\$ (2,063)
Licenses, permits, fines, fees, etc.	152,311	152,311	142,049	(10,262)
Interest on investments	100	100	45	(55)
Miscellaneous	3,150	3,150	268	(2,882)
Total revenues	<u>968,841</u>	<u>968,841</u>	<u>953,579</u>	<u>(15,262)</u>
Expenditures				
Current:				
Home and community services:				
Public works	729,249	729,249	675,596	53,653
Debt service:				
Principal	17,336	131,382	131,382	-
Interest and other charges	16,461	17,149	17,149	-
Total expenditures	<u>763,046</u>	<u>877,780</u>	<u>824,127</u>	<u>53,653</u>
Excess (deficiency) of revenues over (under) expenditures	205,795	91,061	129,452	38,391
Other financing sources (uses)				
Transfers in	2,231,437	2,231,437	2,231,437	-
Transfers out	(2,703,904)	(2,589,170)	(2,589,170)	-
Total other financing sources (uses)	<u>(472,467)</u>	<u>(357,733)</u>	<u>(357,733)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(266,672)	(266,672)	(228,281)	38,391
Fund balances (deficits) at beginning (budgetary basis)	<u>266,672</u>	<u>455,304</u>	<u>455,304</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 188,632</u>	<u>\$ 227,023</u>	<u>\$ 38,391</u>

Reconciliation between the budgetary basis of account and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 227,023
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 227,023</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, 2013

	<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	\$ 30,333	\$ 30,333	\$ 67,957	\$ 37,624
Licenses, permits, fines, fees, etc.	622,228	622,228	591,136	(31,092)
Interest on investments	742	742	-	(742)
	<u>653,303</u>	<u>653,303</u>	<u>659,093</u>	<u>5,790</u>
Expenditures				
Current:				
Home and community services:				
Public works	181,166	181,166	160,168	20,998
Excess (deficiency) of revenues over (under) expenditures	472,137	472,137	498,925	26,788
Other financing sources (uses)				
Transfers out	(415,656)	(415,656)	(415,656)	-
Net change in fund balances (budgetary basis)	56,481	56,481	83,269	26,788
Fund balances (deficits) at beginning (budgetary basis)	55,476	62,941	62,941	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 111,957</u>	<u>\$ 119,422</u>	<u>\$ 146,210</u>	<u>\$ 26,788</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 146,210
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 146,210</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, 2013

	<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	\$ 56,385,477	\$ 56,385,477	\$ 56,409,793	\$ 24,316
New York State aid	-	-	653	653
Federal aid	-	-	3,915	3,915
Licenses, permits, fines, fees, etc.	24,569,674	24,569,674	24,842,133	272,459
Interest on investments	50,500	50,500	2,022	(48,478)
Miscellaneous	312,000	312,000	215,804	(96,196)
	<u>81,317,651</u>	<u>81,317,651</u>	<u>81,474,320</u>	<u>156,669</u>
Expenditures				
Current:				
General government support:				
Miscellaneous	28,155	28,155	21,584	6,571
Home and community services:				
Public works	27,839,852	27,252,832	24,345,856	2,906,976
Employee benefits	2,219,741	2,219,741	2,146,943	72,798
Debt service:				
Principal	951,233	1,499,735	1,499,735	-
Interest and other charges	902,233	940,751	940,750	1
	<u>31,941,214</u>	<u>31,941,214</u>	<u>28,954,868</u>	<u>2,986,346</u>
Excess (deficiency) of revenues over (under) expenditures	49,376,437	49,376,437	52,519,452	3,143,015
Other financing sources (uses)				
Transfers in	25,155	25,155	142,768	117,613
Transfers out	(52,582,059)	(52,582,059)	(52,406,145)	175,914
	<u>(52,556,904)</u>	<u>(52,556,904)</u>	<u>(52,263,377)</u>	<u>293,527</u>
Net change in fund balances (budgetary basis)	(3,180,467)	(3,180,467)	256,075	3,436,542
Fund balances (deficits) at beginning (budgetary basis)	<u>3,180,467</u>	<u>6,396,890</u>	<u>6,396,890</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 3,216,423</u>	<u>\$ 6,652,965</u>	<u>\$ 3,436,542</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 6,652,965
Plus: transfer of fund balance (GAAP basis) from sewer maintenance & operation	(434,282)
Plus: transfer of fund balance (GAAP basis) from southwest assessment stabilization	35,177,582
Less: accrued pension expense	(1,124,650)
Fund balance at end of year (GAAP basis)	<u>\$ 40,271,615</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #5 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	<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	\$ 784,376	\$ 784,376	\$ 784,376	\$ -
Interest on investments	2,428	2,428	-	(2,428)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	786,804	786,804	784,376	(2,428)
Expenditures				
Current:				
Home and community services:				
Public works	383,276	383,276	225,741	157,535
Debt service:				
Principal	58,501	58,501	58,501	-
Interest and other charges	38,361	38,361	38,361	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	480,138	480,138	322,603	157,535
Excess (deficiency) of revenues over (under) expenditures	306,666	306,666	461,773	155,107
Other financing sources (uses)				
Transfers in	214,521	214,521	214,521	-
Transfers out	(615,782)	(615,782)	(615,782)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(401,261)	(401,261)	(401,261)	-
Net change in fund balances (budgetary basis)	(94,595)	(94,595)	60,512	155,107
Fund balances (deficits) at beginning (budgetary basis)	94,595	184,386	184,386	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 89,791	\$ 244,898	\$ 155,107
	<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)	\$ 244,898
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 244,898

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, 2013

	<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	\$ 135,888	\$ 135,888	\$ 157,252	\$ 21,364
Federal aid	-	192,386	248,024	55,638
Licenses, permits, fines, fees, etc.	808,735	808,735	705,742	(102,993)
Interest on investments	4,494	4,494	-	(4,494)
Miscellaneous	50	50	-	(50)
	<u>949,167</u>	<u>1,141,553</u>	<u>1,111,018</u>	<u>(30,535)</u>
Expenditures				
Current:				
Home and community services:				
Public works	239,883	432,269	255,310	176,959
Debt service:				
Principal	1,495	1,495	1,495	-
Interest and other charges	274	274	274	-
	<u>241,652</u>	<u>434,038</u>	<u>257,079</u>	<u>176,959</u>
Excess (deficiency) of revenues over (under) expenditures	707,515	707,515	853,939	146,424
Other financing sources (uses)				
Transfers in	79,787	79,787	109,587	29,800
Transfers out	(1,086,352)	(1,086,352)	(1,086,352)	-
	<u>(1,006,565)</u>	<u>(1,006,565)</u>	<u>(976,765)</u>	<u>29,800</u>
Net change in fund balances (budgetary basis)	(299,050)	(299,050)	(122,826)	176,224
Fund balances (deficits) at beginning (budgetary basis)	299,050	(182,779)	(182,779)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (481,829)</u>	<u>\$ (305,605)</u>	<u>\$ 176,224</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (305,605)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ (305,605)</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, 2013

	<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	\$ 1,494,081	\$ 1,494,081	\$ 1,496,785	\$ 2,704
Licenses, permits, fines, fees, etc.	270,568	270,568	299,340	28,772
Interest on investments	1,525	1,525	-	(1,525)
	<u>1,766,174</u>	<u>1,766,174</u>	<u>1,796,125</u>	<u>29,951</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	987,628	987,628	850,770	136,858
Debt service:				
Principal	108,096	108,096	108,096	-
Interest and other charges	71,478	71,478	71,478	-
	<u>1,167,202</u>	<u>1,167,202</u>	<u>1,030,344</u>	<u>136,858</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	598,972	598,972	765,781	166,809
Other financing sources (uses)				
Transfers in	2,161,060	2,161,060	2,184,945	23,885
Transfers out	(3,006,826)	(3,006,826)	(3,006,826)	-
	<u>(845,766)</u>	<u>(845,766)</u>	<u>(821,881)</u>	<u>23,885</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(246,794)	(246,794)	(56,100)	190,694
Fund balances (deficits) at beginning (budgetary basis)	246,794	444,788	444,788	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 197,994</u>	<u>\$ 388,688</u>	<u>\$ 190,694</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 388,688
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 388,688</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, 2013

	<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	\$ 116,678	\$ 116,678	\$ 116,677	\$ (1)
Interest on investments	98	98	-	(98)
	<u>116,776</u>	<u>116,776</u>	<u>116,677</u>	<u>(99)</u>
Expenditures				
Current:				
Home and community services:				
Public works	160,170	160,170	134,657	25,513
Excess (deficiency) of revenues over (under) expenditures	(43,394)	(43,394)	(17,980)	25,414
Other financing sources (uses)				
Transfers in	38,556	38,556	38,556	-
Transfers out	(9,675)	(9,675)	(9,675)	-
	<u>28,881</u>	<u>28,881</u>	<u>28,881</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(14,513)	(14,513)	10,901	25,414
Fund balances (deficits) at beginning (budgetary basis)	14,513	40,283	40,283	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 25,770</u>	<u>\$ 51,184</u>	<u>\$ 25,414</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 51,184
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 51,184</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #9 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	<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	\$ 100,636	\$ 100,636	\$ 100,635	\$ (1)
Licenses, permits, fines, fees, etc.	912	912	914	2
Interest on investments	219	219	-	(219)
	<u>101,767</u>	<u>101,767</u>	<u>101,549</u>	<u>(218)</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	152,535	152,020	65,329	86,691
Debt service:				
Principal	1,908	1,908	1,908	-
Interest and other charges	1,028	1,543	1,028	515
	<u>155,471</u>	<u>155,471</u>	<u>68,265</u>	<u>87,206</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(53,704)	(53,704)	33,284	86,988
Other financing sources (uses)				
Transfers in	183,835	183,835	183,835	-
Transfers out	(227,430)	(227,430)	(227,430)	-
	<u>(43,595)</u>	<u>(43,595)</u>	<u>(43,595)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(97,299)	(97,299)	(10,311)	86,988
Fund balances (deficits) at beginning (budgetary basis)	97,299	153,564	153,564	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 56,265</u>	<u>\$ 143,253</u>	<u>\$ 86,988</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 143,253
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 143,253</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, 2013

	<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	\$ 1,132,997	\$ 1,132,997	\$ 1,134,603	\$ 1,606
Licenses, permits, fines, fees, etc.	11,968	11,968	13,645	1,677
Interest on investments	575	575	2	(573)
	<u>1,145,540</u>	<u>1,145,540</u>	<u>1,148,250</u>	<u>2,710</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	246,050	246,050	191,781	54,269
Debt service:				
Principal	60,959	60,959	60,959	-
Interest and other charges	12,366	12,366	12,366	-
	<u>319,375</u>	<u>319,375</u>	<u>265,106</u>	<u>54,269</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	826,165	826,165	883,144	56,979
Other financing sources (uses)				
Transfers in	18,728	18,728	18,728	-
Transfers out	(1,232,838)	(1,232,838)	(1,232,838)	-
	<u>(1,214,110)</u>	<u>(1,214,110)</u>	<u>(1,214,110)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(387,945)	(387,945)	(330,966)	56,979
Fund balances (deficits) at beginning (budgetary basis)	387,945	531,875	531,875	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 143,930</u>	<u>\$ 200,909</u>	<u>\$ 56,979</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 200,909
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 200,909</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, 2013

	<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	\$ 2,329,691	\$ 2,329,691	\$ 2,326,750	\$ (2,941)
Licenses, permits, fines, fees, etc.	697,257	697,257	701,229	3,972
Interest on investments	1,354	1,354	-	(1,354)
Miscellaneous	99	99	20	(79)
Total revenues	<u>3,028,401</u>	<u>3,028,401</u>	<u>3,027,999</u>	<u>(402)</u>
Expenditures				
Current:				
Home and community services:				
Public works	1,296,498	1,296,498	1,265,931	30,567
Debt service:				
Principal	569,201	569,201	569,201	-
Interest and other charges	261,962	261,962	261,962	-
Total expenditures	<u>2,127,661</u>	<u>2,127,661</u>	<u>2,097,094</u>	<u>30,567</u>
Excess (deficiency) of revenues over (under) expenditures	900,740	900,740	930,905	30,165
Other financing sources (uses)				
Transfers in	812,592	812,592	815,445	2,853
Transfers out	(2,005,698)	(2,005,698)	(2,005,698)	-
Total other financing sources (uses)	<u>(1,193,106)</u>	<u>(1,193,106)</u>	<u>(1,190,253)</u>	<u>2,853</u>
Net change in fund balances (budgetary basis)	(292,366)	(292,366)	(259,348)	33,018
Fund balances (deficits) at beginning (budgetary basis)	<u>292,366</u>	<u>404,244</u>	<u>404,244</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 111,878</u>	<u>\$ 144,896</u>	<u>\$ 33,018</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 144,896
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 144,896</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, 2013

	<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	\$ 157,637	\$ 157,637	\$ 157,863	\$ 226
Licenses, permits, fines, fees, etc.	59,367	59,367	63,854	4,487
Interest on investments	1,953	1,953	-	(1,953)
	<u>218,957</u>	<u>218,957</u>	<u>221,717</u>	<u>2,760</u>
Expenditures				
Current:				
Home and community services:				
Public works	276,310	276,310	179,822	96,488
Excess (deficiency) of revenues over (under) expenditures	(57,353)	(57,353)	41,895	99,248
Other financing sources (uses)				
Transfers in	143,978	143,978	143,978	-
Transfers out	(187,487)	(187,487)	(187,487)	-
	<u>(43,509)</u>	<u>(43,509)</u>	<u>(43,509)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(100,862)	(100,862)	(1,614)	99,248
Fund balances (deficits) at beginning (budgetary basis)	100,862	211,224	211,224	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 110,362</u>	<u>\$ 209,610</u>	<u>\$ 99,248</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 209,610
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 209,610</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, 2013

	<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	\$ 8,504	\$ 8,504	\$ 16,076	\$ 7,572
Licenses, permits, fines, fees, etc.	719,685	719,685	665,585	(54,100)
Interest on investments	1,340	1,340	1	(1,339)
Miscellaneous	8,200	8,200	16,397	8,197
Total revenues	<u>737,729</u>	<u>737,729</u>	<u>698,059</u>	<u>(39,670)</u>
Expenditures				
Current:				
Home and community services:				
Public works	222,491	222,491	213,506	8,985
Excess (deficiency) of revenues over (under) expenditures	515,238	515,238	484,553	(30,685)
Other financing sources (uses)				
Transfers out	(714,469)	(714,469)	(714,469)	-
Net change in fund balances (budgetary basis)	(199,231)	(199,231)	(229,916)	(30,685)
Fund balances (deficits) at beginning (budgetary basis)	3,765,974	3,854,037	3,854,037	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 3,566,743</u>	<u>\$ 3,654,806</u>	<u>\$ 3,624,121</u>	<u>\$ (30,685)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,624,121
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 3,624,121</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, 2013

	<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	\$ 103,566	\$ 103,566	\$ 132,460	\$ 28,894
Licenses, permits, fines, fees, etc.	1,114,696	1,114,696	1,076,525	(38,171)
Interest on investments	1,730	1,730	2	(1,728)
Miscellaneous	7,400	7,400	5,967	(1,433)
Total revenues	<u>1,227,392</u>	<u>1,227,392</u>	<u>1,214,954</u>	<u>(12,438)</u>
Expenditures				
Current:				
Home and community services:				
Public works	776,359	776,359	667,594	108,765
Debt service:				
Principal	56,435	56,435	51,768	4,667
Interest and other charges	39,552	39,552	34,723	4,829
Total expenditures	<u>872,346</u>	<u>872,346</u>	<u>754,085</u>	<u>118,261</u>
Excess (deficiency) of revenues over (under) expenditures	355,046	355,046	460,869	105,823
Other financing sources (uses)				
Transfers in	471,291	471,291	471,291	-
Transfers out	(1,138,701)	(1,138,701)	(1,138,701)	-
Total other financing sources (uses)	<u>(667,410)</u>	<u>(667,410)</u>	<u>(667,410)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(312,364)	(312,364)	(206,541)	105,823
Fund balances (deficits) at beginning (budgetary basis)	<u>312,364</u>	<u>327,763</u>	<u>327,763</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 15,399</u>	<u>\$ 121,222</u>	<u>\$ 105,823</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 121,222
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 121,222</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, 2013

	<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	\$ 22,775	\$ 22,775	\$ 27,755	\$ 4,980
Licenses, permits, fines, fees, etc.	213,094	213,094	207,357	(5,737)
Interest on investments	218	219	-	(219)
	<u>236,087</u>	<u>236,088</u>	<u>235,112</u>	<u>(976)</u>
Expenditures				
Current:				
Home and community services:				
Public works	207,410	207,410	81,863	125,547
Excess (deficiency) of revenues over (under) expenditures	28,677	28,678	153,249	124,571
Other financing sources (uses)				
Transfers in	55,384	55,384	55,384	-
Transfers out	(280,155)	(280,155)	(280,155)	-
	<u>(224,771)</u>	<u>(224,771)</u>	<u>(224,771)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(196,094)	(196,093)	(71,522)	124,571
Fund balances (deficits) at beginning (budgetary basis)	196,094	233,837	233,837	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 37,744</u>	<u>\$ 162,315</u>	<u>\$ 124,571</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 162,315
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 162,315</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, 2013

	<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	\$ 70,321	\$ 70,321	\$ 69,190	\$ (1,131)
Licenses, permits, fines, fees, etc.	1,441,873	1,441,873	1,437,899	(3,974)
Interest on investments	5,772	5,772	2	(5,770)
Miscellaneous	6,000	6,000	6,207	207
Total revenues	1,523,966	1,523,966	1,513,298	(10,668)
Expenditures				
Current:				
Home and community services:				
Public works	572,120	572,120	428,652	143,468
Debt service:				
Principal	1,767,518	1,767,518	1,658,968	108,550
Interest and other charges	1,187,388	1,187,388	1,075,062	112,326
Total expenditures	3,527,026	3,527,026	3,162,682	364,344
Excess (deficiency) of revenues over (under) expenditures	(2,003,060)	(2,003,060)	(1,649,384)	353,676
Other financing sources (uses)				
Transfers in	5,052,653	5,052,653	5,052,653	-
Transfers out	(3,165,873)	(3,165,873)	(3,165,873)	-
Total other financing sources (uses)	1,886,780	1,886,780	1,886,780	-
Net change in fund balances (budgetary basis)	(116,280)	(116,280)	237,396	353,676
Fund balances (deficits) at beginning (budgetary basis)	116,280	340,703	340,703	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 224,423</u>	<u>\$ 578,099</u>	<u>\$ 353,676</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 578,099
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 578,099</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #19 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	<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	\$ 2,880	\$ 2,880	\$ 3,133	\$ 253
Licenses, permits, fines, fees, etc.	12,000	12,000	12,827	827
Interest on investments	150	150	-	(150)
	<u>15,030</u>	<u>15,030</u>	<u>15,960</u>	<u>930</u>
Expenditures				
Current:				
Home and community services:				
Public works	41,800	41,800	26,935	14,865
Excess (deficiency) of revenues over (under) expenditures	(26,770)	(26,770)	(10,975)	15,795
Other financing sources (uses)				
Transfers in	81,275	81,275	81,275	-
Transfers out	(73,220)	(73,220)	(73,220)	-
	<u>8,055</u>	<u>8,055</u>	<u>8,055</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(18,715)	(18,715)	(2,920)	15,795
Fund balances (deficits) at beginning (budgetary basis)	18,715	31,541	31,541	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 12,826</u>	<u>\$ 28,621</u>	<u>\$ 15,795</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 28,621
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 28,621</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, 2013

	<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	\$ 46,280	\$ 46,280	\$ 76,962	\$ 30,682
Licenses, permits, fines, fees, etc.	984,018	984,018	964,102	(19,916)
Interest on investments	1,175	1,175	-	(1,175)
Miscellaneous	100	100	82	(18)
	<u>1,031,573</u>	<u>1,031,573</u>	<u>1,041,146</u>	<u>9,573</u>
Expenditures				
Current:				
Home and community services:				
Public works	466,405	466,405	347,290	119,115
Excess (deficiency) of revenues over (under) expenditures	565,168	565,168	693,856	128,688
Other financing sources (uses)				
Transfers in	348,745	348,745	348,745	-
Transfers out	(1,085,972)	(1,085,972)	(1,085,972)	-
	<u>(737,227)</u>	<u>(737,227)</u>	<u>(737,227)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(172,059)	(172,059)	(43,371)	128,688
Fund balances (deficits) at beginning (budgetary basis)	172,059	329,019	329,019	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 156,960</u>	<u>\$ 285,648</u>	<u>\$ 128,688</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 285,648
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 285,648</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #21 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	<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.	\$ 1,708,457	\$ 1,708,457	\$ 991,924	\$ (716,533)
Interest on investments	1,960	1,960	-	(1,960)
Total revenues	<u>1,710,417</u>	<u>1,710,417</u>	<u>991,924</u>	<u>(718,493)</u>
Expenditures				
Current:				
General government support:				
Home and community services:				
Public works	554,655	554,655	302,572	252,083
Debt service:				
Principal	206,813	206,813	206,813	-
Interest and other charges	35,499	35,499	35,499	-
Total expenditures	<u>796,967</u>	<u>796,967</u>	<u>544,884</u>	<u>252,083</u>
Excess (deficiency) of revenues over (under) expenditures	913,450	913,450	447,040	(466,410)
Other financing sources (uses)				
Transfers in	514,435	514,435	514,435	-
Transfers out	(2,511,651)	(3,861,651)	(2,511,651)	1,350,000
Total other financing sources (uses)	<u>(1,997,216)</u>	<u>(3,347,216)</u>	<u>(1,997,216)</u>	<u>1,350,000</u>
Net change in fund balances (budgetary basis)	(1,083,766)	(2,433,766)	(1,550,176)	883,590
Fund balances (deficits) at beginning (budgetary basis)	<u>2,590,457</u>	<u>2,801,941</u>	<u>2,801,941</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 1,506,691</u>	<u>\$ 368,175</u>	<u>\$ 1,251,765</u>	<u>\$ 883,590</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,251,765
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 1,251,765</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #22 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Ended December 31, 2013

	<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	\$ 18,768	\$ 18,768	\$ 24,625	\$ 5,857
Licenses, permits, fines, fees, etc.	613,336	613,336	600,654	(12,682)
Interest on investments	1,320	1,320	-	(1,320)
Miscellaneous	-	-	20	20
Total revenues	633,424	633,424	625,299	(8,125)
Expenditures				
Current:				
Home and community services:				
Public works	265,638	265,638	229,700	35,938
Excess (deficiency) of revenues over (under) expenditures	367,786	367,786	395,599	27,813
Other financing sources (uses)				
Transfers out	(585,562)	(585,562)	(585,562)	-
Net change in fund balances (budgetary basis)	(217,776)	(217,776)	(189,963)	27,813
Fund balances (deficits) at beginning (budgetary basis)	217,776	222,372	222,372	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 4,596</u>	<u>\$ 32,409</u>	<u>\$ 27,813</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 32,409
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 32,409</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, 2013

	<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	\$ 30,638	\$ 30,638	\$ 39,933	\$ 9,295
Licenses, permits, fines, fees, etc.	96,169	96,169	86,584	(9,585)
Interest on investments	677	677	-	(677)
	<u>127,484</u>	<u>127,484</u>	<u>126,517</u>	<u>(967)</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	106,714	106,714	46,642	60,072
Debt service:				
Principal	4,097	4,097	4,097	-
Interest and other charges	2,208	2,208	2,208	-
	<u>113,019</u>	<u>113,019</u>	<u>52,947</u>	<u>60,072</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	14,465	14,465	73,570	59,105
Other financing sources (uses)				
Transfers out	(80,300)	(80,300)	(80,300)	-
Net change in fund balances (budgetary basis)	(65,835)	(65,835)	(6,730)	59,105
Fund balances (deficits) at beginning (budgetary basis)	65,835	122,910	122,910	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 57,075</u>	<u>\$ 116,180</u>	<u>\$ 59,105</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 116,180
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 116,180</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, 2013

	<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	\$ 5,510	\$ 5,510	\$ 7,071	\$ 1,561
Licenses, permits, fines, fees, etc.	222,800	222,800	224,463	1,663
Interest on investments	150	150	-	(150)
Miscellaneous	50	50	-	(50)
Total revenues	<u>228,510</u>	<u>228,510</u>	<u>231,534</u>	<u>3,024</u>
Expenditures				
Current:				
Home and community services:				
Public works	156,837	156,837	112,639	44,198
Excess (deficiency) of revenues over (under) expenditures	71,673	71,673	118,895	47,222
Other financing sources (uses)				
Transfers in	35,173	35,173	35,173	-
Transfers out	(162,499)	(162,499)	(162,499)	-
Total other financing sources (uses)	<u>(127,326)</u>	<u>(127,326)</u>	<u>(127,326)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(55,653)	(55,653)	(8,431)	47,222
Fund balances (deficits) at beginning (budgetary basis)	55,653	83,146	83,146	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 27,493</u>	<u>\$ 74,715</u>	<u>\$ 47,222</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 74,715
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 74,715</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, 2013

	<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	\$ 987,424	\$ 997,630	\$ 941,704	\$ (55,926)
Federal aid	10,824,699	12,873,356	10,124,648	(2,748,708)
Total revenues	<u>11,812,123</u>	<u>13,870,986</u>	<u>11,066,352</u>	<u>(2,804,634)</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Labor	8,191,487	10,037,372	8,587,738	1,449,634
Employee benefits	1,511,371	1,746,492	1,541,234	205,258
Total expenditures	<u>9,702,858</u>	<u>11,783,864</u>	<u>10,128,972</u>	<u>1,654,892</u>
Excess (deficiency) of revenues over (under) expenditures	2,109,265	2,087,122	937,380	(1,149,742)
Other financing sources (uses)				
Transfers out	<u>(2,109,265)</u>	<u>(2,087,122)</u>	<u>(1,191,229)</u>	<u>895,893</u>
Net change in fund balances (budgetary basis)	-	-	(253,849)	(253,849)
Fund balances (deficits) at beginning (budgetary basis)	-	(46,888)	(46,888)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (46,888)</u>	<u>\$ (300,737)</u>	<u>\$ (253,849)</u>

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (300,737)
Less: accrued pension expense	<u>(628,189)</u>
Fund balance at end of year (GAAP basis)	<u>\$ (928,926)</u>

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
New York State aid	\$ 24,035,740	\$ 24,035,740	\$ 21,836,812	\$ (2,198,928)
Federal aid	23,844,740	23,844,740	22,571,185	(1,273,555)
Interest on investments	-	-	511	511
Miscellaneous	203	203	34	(169)
Total revenues	47,880,683	47,880,683	44,408,542	(3,472,141)
Expenditures				
Current:				
Economic assistance and opportunity:				
Social services	30,657,380	30,262,380	27,526,630	2,735,750
Employee Benefits	7,809,178	7,809,178	7,573,864	235,314
Total expenditures	38,466,558	38,071,558	35,100,494	2,971,064
Excess (deficiency) of revenues over (under) expenditures	9,414,125	9,809,125	9,308,048	(501,077)
Other financing sources (uses)				
Transfers out	(9,414,125)	(9,809,125)	(8,957,648)	851,477
Net change in fund balances (budgetary basis)	-	-	350,400	350,400
Fund balances (deficits) at beginning (budgetary basis)	-	(1,723,331)	(1,723,331)	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ (1,723,331)	\$ (1,372,931)	\$ 350,400

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (1,372,931)
Less: accrued pension expense	(4,304,048)
Fund balance at end of year (GAAP basis)	\$ (5,676,979)

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
Revenues				
Sales and use tax	\$ 70,588,626	\$ 70,588,626	\$ 72,260,630	\$ 1,672,004
Federal aid	-	34,622	39,154	4,532
Interest on investments	150,000	150,000	99,404	(50,596)
Miscellaneous	-	-	800	800
Total revenues	70,738,626	70,773,248	72,399,988	1,626,740
Expenditures				
Current:				
General government support:				
Miscellaneous	14,478	14,636	14,635	1
Public works	408,361	424,461	424,428	33
Health	1,125,633	1,104,439	1,081,913	22,526
Culture and recreation:				
Parks	2,520,464	2,453,964	2,221,895	232,069
Home and community services:				
Economic development and planning	2,260,607	2,295,229	2,239,915	55,314
Employee benefits	1,005,057	1,005,057	984,861	20,196
Debt Service:				
Principal	10,514,621	10,514,621	10,514,621	-
Interest and other charges	7,204,849	7,204,849	7,192,800	12,049
Total expenditures	25,054,070	25,017,256	24,675,068	342,188
Excess (deficiency) of revenues over (under) expenditures	45,684,556	45,755,992	47,724,920	1,968,928
Other financing sources (uses)				
Transfers in	-	-	356,844	356,844
Transfers out	(41,236,235)	(43,506,203)	(44,436,859)	(930,656)
Total other financing sources (uses)	(41,236,235)	(43,506,203)	(44,080,015)	(573,812)
Net change in fund balances (budgetary basis)	4,448,321	2,249,789	3,644,905	1,395,116
Fund balances (deficits) at beginning (budgetary basis)	37,996,469	22,068,175	22,068,175	-
Fund balances (deficits) at ending (budgetary basis)	\$ 42,444,790	\$ 24,317,964	\$ 25,713,080	\$ 1,395,116

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 25,713,080
Less: accrued pension expense	(688,185)
Fund balance at end of year (GAAP basis)	\$ 25,024,895

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SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Net Position
Private-Purpose Trusts
December 31, 2013

	D White Private- Purpose Trust	Vanderbilt Private- Purpose Trust	Totals
Assets			
Cash and cash equivalents	\$ 54,252	\$ 300,685	\$ 354,937
Investments	-	10,801,522	10,801,522
Total assets	<u>54,252</u>	<u>11,102,207</u>	<u>11,156,459</u>
Liabilities			
Accounts payable and accrued liabilities	50,000	11,101,889	11,151,889
Total liabilities	<u>50,000</u>	<u>11,101,889</u>	<u>11,151,889</u>
Net Position			
Held in trust	<u>\$ 4,252</u>	<u>\$ 318</u>	<u>\$ 4,570</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Net Position
Private-Purpose Trusts
For the Year Ended December 31, 2013

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
Additions			
Investment income:			
Interest	\$ 230	\$ 127	\$ 357
Transfer in	-	1,397,625	1,397,625
Other revenue	-	370,820	370,820
	<u>230</u>	<u>1,768,572</u>	<u>1,768,802</u>
Total additions			
	<u>230</u>	<u>1,768,572</u>	<u>1,768,802</u>
Deductions			
Administrative and general expenses	-	1,768,268	1,768,268
	<u>-</u>	<u>1,768,268</u>	<u>1,768,268</u>
Change in net position	230	304	534
Net position at beginning of year	4,022	14	4,036
	<u>4,022</u>	<u>14</u>	<u>4,036</u>
Net position at end of year	<u>\$ 4,252</u>	<u>\$ 318</u>	<u>\$ 4,570</u>

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

Agency Funds

December 31, 2013

	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							
Cash and cash equivalents	\$ 193,471	\$ 19,944,074	\$ 9,746,943	\$ 9,560,924	\$ 39	\$ 3,300	\$ 39,448,751
Cash with fiscal agents	-	262	-	-	-	-	262
Investments	-	2,560,783	-	-	-	-	2,560,783
Other assets	1,600	5,057	-	5,108,081	12,643,018	-	17,757,756
Total assets	\$ 195,071	\$ 22,510,176	\$ 9,746,943	\$ 14,669,005	\$ 12,643,057	\$ 3,300	\$ 59,767,552
Liabilities							
Accounts payable and accrued liabilities	\$ 195,071	\$ 988,398	\$ -	\$ -	\$ -	\$ -	\$ 1,183,469
Agency fund liabilities	-	21,521,778	9,746,943	14,669,005	12,643,057	3,300	58,584,083
Total liabilities	\$ 195,071	\$ 22,510,176	\$ 9,746,943	\$ 14,669,005	\$ 12,643,057	\$ 3,300	\$ 59,767,552

(Continued)

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

Agency Funds
December 31, 2013

	Total from page 166	Social Services Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Trust and Agency Assurance Fund	Total Agency Funds
Assets						
Cash and cash equivalents	\$ 39,448,751	\$ 784,871	\$ 178,717	\$ 5,820,680	\$ -	\$ 46,233,019
Cash with fiscal agents	262	-	-	-	-	262
Investments	2,560,783	-	-	-	-	2,560,783
Other assets	17,757,756	456	-	-	-	17,758,212
Total assets	<u>\$ 59,767,552</u>	<u>\$ 785,327</u>	<u>\$ 178,717</u>	<u>\$ 5,820,680</u>	<u>\$ -</u>	<u>\$ 66,552,276</u>
Liabilities						
Accounts payable and accrued liabilities	\$ 1,183,469	-	-	\$ 4,121	-	\$ 1,187,590
Agency fund liabilities	58,584,083	785,327	178,717	5,816,559	-	65,364,686
Total liabilities	<u>\$ 59,767,552</u>	<u>\$ 785,327</u>	<u>\$ 178,717</u>	<u>\$ 5,820,680</u>	<u>\$ -</u>	<u>\$ 66,552,276</u>

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

Agency Funds

For the Year Ended December 31, 2013

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Total to page 169
Assets							
Balance at January 1, 2013	\$ 109,445	\$ 28,818,127	\$ 12,293,171	\$ 6,863,804	\$ 132	\$ 3,286	\$ 48,087,965
Additions							
Cash	286,345	57,494,231	32,005,238	112,542,037	186,981,895	3,300	389,313,046
Investments	-	9,875,158	-	-	-	-	9,875,158
Other assets	1,600	5,057	-	5,108,081	12,643,018	-	17,757,756
Deductions							
Cash	202,319	56,562,339	34,551,466	109,844,917	186,981,988	3,286	388,146,315
Investments	-	17,120,058	-	-	-	-	17,120,058
Balance at December 31, 2013	\$ 195,071	\$ 22,510,176	\$ 9,746,943	\$ 14,669,005	\$ 12,643,057	\$ 3,300	\$ 59,767,552
Liabilities							
Balance at January 1, 2013	\$ 109,445	\$ 28,818,127	\$ 12,293,171	\$ 6,863,804	\$ 132	\$ 3,286	\$ 48,087,965
Additions							
Accounts payable	224,462	15,808,593	10,948,744	51,490,557	93,469,343	-	171,941,699
Agency fund liabilities	-	32,995,373	20,011,613	110,786,314	199,624,781	14	363,418,095
Deductions							
Accounts payable	138,836	16,081,759	10,948,744	51,490,557	93,469,343	-	172,129,239
Agency fund liabilities	-	39,030,158	22,557,841	102,981,113	186,981,856	-	351,550,968
Balance at December 31, 2013	\$ 195,071	\$ 22,510,176	\$ 9,746,943	\$ 14,669,005	\$ 12,643,057	\$ 3,300	\$ 59,767,552

(Continued)

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

Agency Funds

For the Year Ended December 31, 2013

	Total from page 168	Social Services Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Trust and Agency Assurance Fund	Total Agency Funds
Assets						
Balance at January 1, 2013	\$ 48,087,965	\$ 646,361	\$ 1,672,393	\$ 7,976,803	\$ 119,335	\$ 58,502,857
Additions						
Cash	389,313,046	2,155,962	1,042,354,008	15,749,638	119,762	1,449,692,416
Investments	9,875,158	-	-	-	-	9,875,158
Other assets	17,757,756	456	-	-	-	17,758,212
Deductions						
Cash	388,146,315	2,017,452	1,043,847,684	17,905,761	239,097	1,452,156,309
Investments	17,120,058	-	-	-	-	17,120,058
Balance at December 31, 2013	<u>\$ 59,767,552</u>	<u>\$ 785,327</u>	<u>\$ 178,717</u>	<u>\$ 5,820,680</u>	<u>\$ -</u>	<u>\$ 66,552,276</u>
Liabilities						
Balance at January 1, 2013	\$ 48,087,965	\$ 646,361	\$ 1,672,393	\$ 7,976,803	\$ 119,335	\$ 58,502,857
Additions						
Accounts payable	171,941,699	37	-	637	-	171,942,373
Agency fund liabilities	363,418,095	1,509,963	1,043,390,079	3,083,195	120,189	1,411,521,521
Deductions						
Accounts payable	172,129,239	37	-	20,873	-	172,150,149
Agency fund liabilities	351,550,968	1,370,997	1,044,883,755	5,219,082	239,524	1,403,264,326
Balance at December 31, 2013	<u>\$ 59,767,552</u>	<u>\$ 785,327</u>	<u>\$ 178,717</u>	<u>\$ 5,820,680</u>	<u>\$ -</u>	<u>\$ 66,552,276</u>

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>	172
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>	177
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>	183
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>	186
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>	188

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.*

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012*	2013
Governmental activities										
Net investment in capital assets	\$ 1,006,543,282	\$ 1,028,478,446	\$ 1,038,372,247	\$ 1,078,418,826	\$ 1,187,734,215	\$ 1,220,947,584	\$ 1,319,589,476	\$ 1,374,169,740	\$ 1,332,062,107	\$ 1,503,032,198
Restricted	23,434,138	18,762,399	45,524,877	109,150,725	119,206,095	33,932,420	31,598,908	500,887,004	472,998,065	462,727,570
Unrestricted	(379,335,230)	(364,926,648)	(379,766,744)	(665,198,789)	(1,075,513,583)	(1,418,356,190)	(1,848,875,396)	(2,722,458,592)	(3,033,441,756)	(3,370,733,716)
Total governmental activities net position	\$ 650,642,190	\$ 682,314,197	\$ 704,130,380	\$ 522,370,762	\$ 231,428,727	\$ (163,476,186)	\$ (497,687,012)	\$ (647,401,848)	\$ (1,228,381,584)	\$ (1,404,973,948)
Business-type activities										
Net investment in capital assets	\$ 34,484,923	\$ 35,357,081	\$ 34,198,588	\$ 34,918,679	\$ 35,526,744	\$ 37,784,500	\$ 47,527,563	\$ 48,096,862	\$ 49,488,148	\$ 46,797,929
Restricted	2,221,823	2,298,560	2,437,466	2,364,924	771,432	-	-	-	-	-
Unrestricted	8,047,979	1,896,300	2,776,057	(8,440,255)	(10,713,610)	(29,564,867)	(44,361,077)	(50,303,668)	(60,920,104)	(4,603,067)
Total business-type activities net position	\$ 44,754,725	\$ 39,551,941	\$ 39,412,111	\$ 28,843,348	\$ 25,584,566	\$ 8,219,633	\$ 3,166,486	\$ (2,206,806)	\$ (11,431,956)	\$ 42,194,862
Primary Government										
Net investment in capital assets	\$ 1,041,028,205	\$ 1,063,835,527	\$ 1,072,570,835	\$ 1,113,337,505	\$ 1,223,260,959	\$ 1,258,732,084	\$ 1,367,117,039	\$ 1,422,266,602	\$ 1,381,550,255	\$ 1,549,830,127
Restricted	25,655,961	21,060,959	47,962,343	111,515,649	119,977,527	33,932,420	31,598,908	500,887,004	472,998,065	462,727,570
Unrestricted	(371,287,251)	(363,030,348)	(376,990,687)	(673,639,044)	(1,086,227,193)	(1,447,921,057)	(1,893,236,473)	(2,772,762,260)	(3,094,361,860)	(3,375,336,783)
Total primary government net position	\$ 685,396,915	\$ 721,866,138	\$ 743,542,491	\$ 551,214,110	\$ 257,011,293	\$ (155,256,553)	\$ (494,520,526)	\$ (649,608,654)	\$ (1,239,813,540)	\$ (1,362,779,086)

* As restated for GASB 65

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012*	2013
Expenses										
Governmental activities:										
General government support	\$ 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	\$ 257,684,485
Economic assistance and opportunity	637,835,686	582,019,106	586,969,517	644,283,169	672,657,450	658,206,201	673,057,500	743,587,751	755,506,395	775,432,592
Health	195,123,297	201,934,680	205,796,507	233,623,220	236,028,750	238,910,829	237,064,203	233,752,880	224,766,983	222,041,117
Public safety	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	1,233,514,068
Culture and recreation	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	38,589,173
Education	197,790,861	211,453,282	201,811,483	213,599,457	218,326,714	215,779,142	208,098,023	207,990,520	197,641,831	179,615,133
Home and community services	74,524,198	106,156,407	103,502,459	109,949,143	111,552,055	105,733,334	116,364,351	116,706,621	102,137,678	103,907,713
Transportation	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	157,877,940
Interest on long-term debt	27,936,409	37,011,487	32,152,731	35,045,173	43,242,061	55,854,436	62,216,700	66,678,059	71,911,583	69,180,057
Total governmental activities expenses	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	3,113,618,731	3,037,842,278
Business-type activities:										
John J. Foley Skilled Nursing Facility	37,023,193	37,724,961	38,623,725	46,063,747	45,171,633	33,406,454	33,796,079	32,530,670	33,021,914	15,852,897
Suffolk Health Plan	35,405,545	37,299,263	35,887,136	40,678,932	35,598,824	836,351	-	523	-	-
Suffolk County Ball Park	766,445	770,834	737,299	798,131	716,056	685,948	698,499	600,949	851,491	864,693
Francis S. Gabreski Airport	1,650,801	1,120,535	1,357,552	1,574,786	1,396,725	2,017,991	3,762,241	1,865,313	2,287,842	2,676,990
Total business-type activities expenses	74,845,984	76,915,593	76,605,712	89,115,596	82,883,238	36,946,744	38,256,819	34,997,455	36,161,247	19,394,580
Total primary government expenses	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	3,149,779,978	3,057,236,858
Program Revenues										
Governmental activities:										
Charges for services:										
General government support	\$ 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	\$ 81,348,715
Economic assistance and opportunity	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	35,982,867
Health	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	28,355,714
Public safety	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	39,800,450
Culture and recreation	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	10,384,769
Education	-	1,841,246	4,816,338	3,958,800	4,075,842	3,850,824	3,143,326	2,399,361	12,961,310	12,070,229
Home and community services	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	62,283,221
Transportation	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	20,237,377
Interest on long-term debt	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	515,047,249	505,886,372	514,019,638	513,547,542	538,173,269	570,409,347	574,128,659	593,543,874	568,074,757	564,849,534
Capital grants and contributions	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	44,581,352
Total governmental activities program revenues	738,825,546	723,482,063	728,069,975	733,826,942	751,651,429	799,864,699	846,351,912	879,350,806	824,346,757	899,894,228
Business-type activities:										
Charges for services:										
John J. Foley Skilled Nursing Facility	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	8,681,774
Suffolk Health Plan	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	983,526	942,043	940,433	947,226	918,749	903,052	658,049	927,339	754,075	837,816
Francis S. Gabreski Airport	460,510	931,976	750,662	886,795	2,148,646	918,253	983,642	1,122,011	1,103,013	2,060,587
Operating grants and contributions	8,012,006	8,191,419	8,163,295	8,427,134	18,754,637	-	-	9,452,802	4,782,160	8,219,668
Capital grants and contributions	-	-	-	-	-	-	8,611,912	3,254,568	1,558,668	16,369,538
Total business-type activities program revenues	73,097,526	71,804,783	72,315,162	75,900,579	94,471,579	27,865,047	40,802,110	38,783,865	29,445,001	36,169,383
Total primary government program revenues	\$ 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	\$ 936,063,611

(Continued)

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

	<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>	<u>2013</u>
Net (Expense) Revenue										
Governmental activities	\$ (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)	\$ (2,289,271,974)	\$ (2,137,948,050)
Business-type activities	(1,748,458)	(5,110,810)	(4,290,550)	(13,215,017)	11,588,341	(9,081,697)	2,516,291	3,792,410	(6,716,246)	16,774,803
Total primary government net expense	\$ (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)	\$ (2,295,988,220)	\$ (2,121,173,247)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Real property taxes	\$ 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	\$ 657,848,237
Sales and use taxes	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	1,298,083,810
Interest on investments	10,446,463	23,682,048	29,096,553	25,528,764	26,881,168	19,955,025	17,535,504	6,583,645	3,904,579	5,363,327
Miscellaneous	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	36,776,705
Transfers	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	(36,716,393)
Total governmental activities	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	1,961,355,686
Business-type activities:										
Interest on investments	323,260	515,722	676,054	659,322	382,222	55,674	44,445	17,802	11,886	23,288
Miscellaneous	543,159	278,997	799,523	655,027	447,016	788,581	980,397	1,647,642	342,840	112,334
Transfers	(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)	36,716,393
Total business-type activities	(5,005,137)	(91,974)	4,150,720	2,646,254	(14,818,123)	(8,254,236)	(7,569,438)	(9,165,702)	(2,508,904)	36,852,015
Total primary government	\$ 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	\$ 1,998,207,701
Change in Net Position										
Governmental activities	\$ 110,345,597	\$ 31,672,006	\$ 21,816,183	\$ (181,759,618)	\$ (290,944,035)	\$ (394,902,913)	\$ (334,210,826)	\$ (349,714,836)	\$ (380,979,736)	\$ (176,592,364)
Business-type activities	(6,753,595)	(5,202,784)	(139,830)	(10,568,763)	(3,229,782)	(17,335,933)	(5,053,147)	(5,373,292)	(9,225,150)	53,626,818
Total primary government	\$ 103,592,002	\$ 26,469,222	\$ 21,676,353	\$ (192,328,381)	\$ (294,173,817)	\$ (412,238,846)	\$ (339,263,973)	\$ (355,088,128)	\$ (390,204,886)	\$ (122,965,546)

* As restated for GASB 65

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

	2004	2005	2006	2007	2008	2009	2010*	2011	2012	2013
General Fund										
Reserved	\$ 3,498,722	\$ 20,668,257	\$ 30,499,239	\$ 19,291,411	\$ 12,729,624	\$ 19,306,033	\$ -	\$ -	\$ -	\$ -
Unreserved	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	50,065,158
Restricted	-	-	-	-	-	-	95,985,824	64,602,477	35,583,680	155
Unassigned	-	-	-	-	-	-	(166,717,302)	(265,230,197)	(401,710,506)	(243,884,995)
Total general fund	\$ 143,459,356	\$ 198,384,475	\$ 188,245,412	\$ 140,561,974	\$ 42,060,764	\$ (29,487,821)	\$ (41,485,233)	\$ (166,749,243)	\$ (325,202,026)	\$ (193,819,682)
All Other Governmental Funds										
Reserved	\$ 39,115,468	\$ 35,036,428	\$ 114,766,392	\$ 153,296,589	\$ 140,158,655	\$ 296,907,045	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	161,730,466	157,025,625	167,683,641	174,905,811	404,240,541	415,309,898	-	-	-	-
Capital project funds	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	216,565,983
Restricted	-	-	-	-	-	-	374,458,896	436,284,527	432,603,664	453,083,049
Unassigned	-	-	-	-	-	-	(50,582,312)	(61,368,805)	(66,685,700)	(72,242,226)
Total all other governmental funds	\$ 330,117,250	\$ 338,355,929	\$ 406,356,535	\$ 385,303,379	\$ 596,104,676	\$ 659,801,522	\$ 522,320,897	\$ 567,894,969	\$ 587,830,528	\$ 597,406,806

* 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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Real property taxes	\$ 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	\$ 654,375,416
Sales and use taxes	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	1,298,083,810
New York State aid	304,984,792	298,075,938	304,337,792	317,173,203	325,005,750	312,827,934	283,286,767	300,470,998	285,851,534	286,500,686
Federal aid	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	300,080,389
Licenses, permits, fines, fees etc.	211,386,181	193,871,477	191,970,957	189,436,865	183,556,604	197,145,880	187,146,880	218,616,978	213,000,214	264,921,860
Interest on investments	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	5,363,327
Miscellaneous	68,875,708	66,660,473	67,094,761	75,204,835	71,412,880	84,953,541	82,014,951	75,070,948	85,835,795	107,815,763
Total revenues	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	2,917,141,251
Expenditures										
General government	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	251,653,048
Economic assistance and opportunity	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	642,688,634
Health	161,370,501	166,786,074	167,187,313	166,909,002	171,242,875	172,661,015	174,694,590	162,286,362	152,585,905	145,518,061
Public safety	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	633,286,939
Culture and recreation	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	22,547,724
Education	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	179,615,133
Home and community services	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	59,773,791
Transportation	78,106,716	88,074,904	94,078,974	98,340,723	101,542,637	100,730,417	104,605,617	109,405,289	107,793,445	112,858,132
Employee benefits	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	589,175,147
Debt service										
Principal	85,536,730	56,544,362	76,373,376	81,788,106	83,289,287	76,557,220	96,084,595	101,391,705	101,073,685	106,709,894
Interest	27,891,433	30,759,332	30,991,777	34,721,182	41,504,735	46,845,479	53,181,664	55,181,664	58,773,353	67,854,196
Capital outlay	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	186,692,237
Total expenditures	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	2,998,372,936
Excess of revenues over (under) expenditures	(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)	(81,231,685)
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	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	717,833	1,236,573	-	-	8,663,596	-
Payments to refunding bond escrow agent	(135,293,793)	(35,602,783)	-	(19,847,117)	(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	146,963,079
JFA bonds issued	-	-	-	-	-	-	-	-	-	69,080,000
STASC bonds issued	-	-	-	-	-	-	-	-	38,375,000	-
Serial bonds issued	9,030,000	5,215,000	1,007,930	9,775,785	389,223,359	-	346,256	-	-	-
Discounts on obligations	-	-	-	171,564	(4,136,636)	1,302,027	-	1,479,046	1,241,559	2,237,495
Premium on serial bonds issued	-	-	-	-	46,752	-	-	-	-	916,126
JFA premium on serial bonds issued	-	-	-	-	-	-	-	-	-	725,822
STASC premium on serial bonds issued	549,623,946	482,131,888	479,788,026	500,454,535	530,818,418	505,806,935	476,527,863	357,324,693	372,381,494	394,804,105
Transfers in	(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)	(391,810,498)
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	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	222,190,307
Net change in fund balances	\$ 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)	\$ 140,958,622
Debt services as a percentage of noncapital expenditures	4.8%	3.7%	4.4%	4.6%	4.7%	4.7%	5.5%	5.6%	5.7%	6.3%

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		Taxable Assessed Value as a Percentage of Estimated Actual Value
								Direct Tax Rate	Estimated Actual Taxable Value	
2004	\$ 35,764,630	\$ 2,650,881	\$ 298,548	\$ 224,510	\$ 4,323,453	*	\$ 8,829,845	2.75	\$ 193,376,755	4.57%
2005	35,995,920	2,607,567	275,534	217,571	4,245,520	*	43,262,022	2.58	217,900,802	19.85%
2006**	49,841,266	2,705,688	219,117	217,272	5,893,289	*	58,876,632	2.14	250,795,924	17.46%
2007	51,293,501	2,748,239	310,508	211,694	5,672,106	*	60,236,048	2.09	285,772,247	20.60%
2008	53,330,214	3,597,966	285,649	219,491	5,544,224	*	62,977,544	2.01	314,559,119	19.15%
2009	54,941,171	3,597,445	278,920	218,593	5,560,214	*	64,596,343	2.10	308,781,409	20.40%
2010	56,315,411	3,620,638	287,704	223,763	5,637,765	*	66,085,281	2.32	290,986,637	22.20%
2011	56,409,951	3,512,000	204,058	206,739	5,392,176	*	65,724,924	2.59	269,410,757	24.53%
2012	55,769,689	3,517,555	197,233	203,145	5,285,671	*	64,973,293	2.73	264,451,933	24.85%
2013						*		2.85	256,642,566	25.32%

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>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>	<u>2013</u>
<u>DIRECT</u>										
County direct rates										
General	0.28	0.24	0.19	0.18	0.16	0.17	0.17	0.19	0.19	0.19
Suffolk Community College	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Police District	2.05	1.89	1.57	1.50	1.40	1.44	1.58	1.70	1.78	1.89
Sewer District	0.24	0.22	0.18	0.18	0.16	0.17	0.19	0.21	0.22	0.23
New York State MTA Tax*	*	*	*	*	*	*	0.01	0.01	0.01	0.01
Other Items	0.17	0.22	0.18	0.21	0.27	0.30	0.35	0.46	0.51	0.51
Total direct rates	2.75	2.58	2.14	2.09	2.01	2.10	2.32	2.59	2.73	2.85

	<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>	<u>2013</u>
<u>OVERLAPPING</u>										
Town rates										
Babylon	0.48	0.44	0.36	0.36	0.33	0.35	0.38	0.39	0.39	0.42
Brookhaven	0.94	0.78	0.66	0.81	0.75	0.79	0.84	0.91	0.93	0.94
East Hampton	0.19	0.19	0.16	0.16	0.15	0.19	0.21	0.19	0.20	0.21
Huntington	0.64	0.58	0.49	0.47	0.43	0.46	0.49	0.53	0.56	0.58
Islip	0.56	0.56	0.48	0.46	0.42	0.45	0.48	0.52	0.55	0.61
Riverhead	0.20	0.18	0.16	0.16	0.16	0.17	0.19	0.21	0.21	0.22
Shelter Island	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.03	0.03
Smithtown	0.35	0.33	0.28	0.30	0.28	0.30	0.31	0.34	0.34	0.37
Southampton	0.27	0.27	0.23	0.22	0.21	0.23	0.26	0.28	0.29	0.30
Southold	0.13	0.13	0.11	0.11	0.11	0.11	0.13	0.14	0.15	0.15
Total town rates	3.79	3.48	2.95	3.07	2.86	3.07	3.31	3.54	3.65	3.83
School district rates	11.91	11.56	10.07	10.13	9.67	10.30	11.22	12.40	13.26	14.02
Total direct and overlapping rates	18.45	17.62	15.16	15.29	14.54	15.47	16.85	18.53	19.64	20.70

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	2013			2004		
	2012 Estimated Actual Valuation (1)	Rank	Percentage of Total County Estimated Actual Valuation	2003 Estimated Actual Valuation (2)	Rank	Percentage of Total County Estimated Actual Valuation
Marketspan	\$ 5,451,148,617	1	2.12%	\$ 1,566,535,367	2	0.81%
Long Island Power Authority	3,316,877,352	2	1.29%	3,498,975,794	1	1.81%
Keyspan	2,153,327,115	3	0.84%	1,289,518,591	3	0.67%
Long Island Lighting Co.	1,041,744,807	4	0.41%	1,198,778,026	4	0.62%
Verizon	782,544,595	5	0.30%	1,043,631,853	5	0.54%
Westland South Shore	259,556,061	6	0.10%	192,082,115	9	0.10%
Blue Turtles Inc	248,024,100	7	0.10%			
The Retail Property Trust	222,222,222	8	0.09%	208,333,333	8	0.11%
Avalon Bay Communities	185,516,581	9	0.07%			
P.J. Venture Co. LLC	162,551,922	10	0.06%			
Reckson Operating/Partnership				393,965,191	6	0.20%
Smith Haven Center Assoc.				278,590,334	7	0.14%
Suffolk County Ind. Dev.				162,788,750	10	0.08%
Total	\$ 13,823,513,372 (3)		5.39%	\$ 9,833,199,354 (4)		5.08%

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 2012 for levy and collection of taxes during 2013 fiscal year.
- (2) Assessment rolls established in 2003 for levy and collection of taxes during 2004 fiscal year.
- (3) Represents approximately 5.39% of the total estimated taxable full valuation of the County for 2013.
- (4) Represents approximately 5.08% of the total estimated taxable full valuation of the County for 2004.

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
2004	\$ 3,564,473,796	96.3%	\$ 3,432,718,507	96.3%	\$ 3,563,364,511	100.0%
2005	3,839,329,700	96.6%	3,708,169,773	96.6%	3,838,076,881	100.0%
2006	4,087,856,483	96.4%	3,941,540,030	96.4%	4,086,507,503	100.0%
2007	4,366,774,587	96.1%	4,194,811,015	96.1%	4,365,058,386	100.0%
2008	4,571,080,251	95.9%	4,382,955,457	95.9%	4,569,026,964	100.0%
2009	4,780,023,954	95.5%	4,567,004,933	95.5%	4,777,333,286	99.9%
2010	4,902,486,890	95.7%	4,692,527,988	95.7%	4,893,489,977	99.8%
2011	4,992,036,571	95.9%	4,787,411,093	95.9%	4,970,847,553	99.6%
2012	5,193,592,985	96.1%	4,992,409,638	96.1%	5,151,443,054	99.2%
2013	5,313,660,727	96.3%	5,114,529,453	96.3%	5,231,674,581	98.5%

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	2004	2005	2006	2007	2008	2009	2010	2011	2012**	2013
Utilities (excluding residential energy)	\$ 544,531	\$ 566,702	\$ 661,263	\$ 681,650	\$ 678,371	\$ 698,918	\$ 596,585	\$ 614,627	\$ 607,322	*
Construction	395,739	437,722	466,779	502,547	488,290	474,411	416,752	441,949	461,918	*
Manufacturing	481,016	531,826	562,727	647,237	644,858	612,393	530,681	900,618	934,901	*
Wholesale trade	1,711,237	1,912,990	2,103,865	1,961,726	1,883,049	1,800,728	1,573,837	1,229,488	1,301,459	*
Retail trade	13,337,722	14,322,215	14,485,952	12,217,416	11,710,775	11,018,021	10,557,061	11,950,091	12,007,198	*
Information	1,349,821	1,429,384	1,392,430	1,337,444	1,354,275	1,370,753	1,332,504	1,084,831	1,077,068	*
Professional, scientific, and technical	276,147	295,171	365,780	376,774	383,331	360,996	299,667	425,938	452,151	*
Administrative/support services	578,536	602,743	640,189	662,313	786,891	832,275	815,390	850,644	902,922	*
Health care	15,714	15,188	16,764	17,997	20,150	23,497	26,606	26,141	22,487	*
Arts, entertainment, and recreation	289,599	312,300	343,804	383,815	377,677	332,880	321,478	340,824	348,137	*
Accommodation and food services	1,674,109	1,785,650	1,875,854	1,947,536	2,093,967	2,172,328	2,170,724	2,285,233	2,423,580	*
Other services	555,345	611,141	633,116	646,347	670,104	665,767	624,402	859,356	902,556	*
Agric., mining, trans., fire, educ., and gov't	808,126	812,004	876,584	925,111	972,836	858,134	771,341	838,286	822,094	*
Unclassified by industry	131,605	197,071	227,961	242,006	209,562	182,518	83,412	16,305	19,500	*
Total	\$ 22,149,247	\$ 23,832,107	\$ 24,653,068	\$ 22,549,919	\$ 22,274,136	\$ 21,403,619	\$ 20,120,440	\$ 21,864,331	\$ 22,283,293	
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>
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%
2013	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					Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Asset-Backed Bonds	Lease Revenue Bonds	Capital Lease	General Obligation Bonds	Capital Lease	Total Primary Government					
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	1,330,868,009	302,384,013	-	2,421,608	22,364,281	-	1,658,037,911	2.00%	1,105.89			
2013	1,370,159,991	302,718,163	69,990,228	1,972,213	9,679,238	-	1,754,519,833	*	1,169.88			

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 Six Years

Tobacco Settlement Asset-Backed Bonds						
Fiscal Year	Tobacco Settlement Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		
				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
2013	16,888,150	91,339	16,796,811	1,330,000	17,242,234	0.90

Judicial Facilities Agency Lease-Revenue Bonds						
Fiscal Year	Lease Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
2013	\$ 69,990,228	\$ 7,092,137	\$ 62,898,091	\$ -	\$ -	0.00

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General bonded debt outstanding General Obligation Bonds (1)	\$ 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	\$ 1,431,836,481
Percentage of estimated actual property value (2)	0.36%	0.35%	0.31%	0.29%	0.31%	0.39%	0.45%	0.51%	0.53%	0.56%
Per capita (3)	476.20	520.41	567.91	610.35	653.38	797.19	877.83	920.52	930.12	954.72
Less: Indebtedness excluded by local finance law (4)	49,084,560	35,320,160	30,547,266	27,081,737	18,000,469	18,864,533	31,132,618	28,603,197	25,042,474	23,579,300
Total net debt applicable to debt limit	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	1,408,257,181
Legal debt limit (5)	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	18,704,386,341
Legal debt margin (6)	\$ 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	\$ 17,296,129,160
Total net debt applicable to the debt limit as a percentage of the debt limit	6.40%	6.30%	5.94%	5.48%	5.48%	5.84%	6.22%	6.66%	7.04%	7.53%

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

- * Information is not available
- (1) General obligation bonds for the purpose of calculating the County's legal debt margin includes general obligation bonds of Suffolk County, Onondaga County, Cortland County, Hamilton County, Warren County, and a pledge of the full faith and credit of the County.
- (2) Property value data can be found on the Assessor's and Estimated Actual Value of Taxable Property table.
- (3) Population data can be found on the Demographic Statistics table.
- (4) Refunding bonds and Southwest sewer bonds are legally excluded from the debt limit.
- (5) State finance statutes limit the County's outstanding general obligation debt to no more than 7% of the assessed value of property.
- (6) 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)
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	82,791,540	55,221	245,201	7.6%
2013	1,499,738	*	*	249,457	6.4%

- 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
2013 and 2004

	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total Employment
<u>Employment Sector (1)</u>						
Local Government	55,763	1	8.92%	72,119	1	12.09%
Food Services and Drinking Places	46,283	2	7.40%	31,670	3	5.31%
Professional and Technical Services	41,586	3	6.65%	34,498	2	5.78%
Administrative and Support Services	37,231	4	5.96%	29,893	4	5.01%
Ambulatory Health Care Services	35,271	5	5.64%	27,027	5	4.53%
Specialty Trade Contractors	28,656	6	4.58%	26,353	6	4.42%
Food and Beverage Stores	19,601	7	3.14%	15,233	10	2.55%
Merchant Wholesalers, Durable Goods	19,079	8	3.05%	20,012	7	3.36%
Hospitals	18,862	9	3.02%	18,311	8	3.07%
Nursing and Residential Care Facilities	18,705	10	2.99%	15,697	9	2.63%
Total	321,037		51.35%	290,813		48.75%

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 Nine Fiscal Years

Function/Program	Full-time Equivalent Employees as of December 31								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government Support									
Board of Elections	120	121	122	121	122	123	128	135	127
Civil Service	163	105	104	103	103	101	97	230	176
County Clerk	149	151	151	166	150	149	129	113	121
County Comptroller	85	86	86	87	83	76	71	71	67
District Attorney	377	391	387	389	387	384	390	381	375
County Executive	74	66	63	59	58	56	54	53	52
County Legislature	125	142	136	141	133	132	128	129	126
Ethics Commission	0	0	0	0	0	0	2	2	2
Public Administrator	5	5	5	5	5	5	5	5	6
Law	102	103	101	105	105	101	103	95	119
Public Works	421	413	403	399	385	379	371	343	326
Real Property Tax Service	41	41	36	33	31	26	24	25	24
County Treasurer	56	53	53	54	55	51	50	54	50
Information Technology Service	*	69	76	78	78	82	81	73	101
Traffic Violations Agency	****	****	****	****	****	****	****	****	38
Public Safety									
Fire, Rescue, and Emergency Services	78	76	79	82	81	77	75	78	81
Police	3,777	3,806	3,770	3,735	3,648	3,715	3,675	3,555	3,522
Probation	433	440	438	424	406	391	383	362	345
Sheriff	1,177	1,226	1,203	1,244	1,219	1,306	1,328	1,312	1,379
Health									
Health Services	1,544	1,560	1,508	1,432	1,406	1,373	1,274	1,175	869
Medical Examiners Office	0	0	0	0	0	0	0	0	99
Transportation									
Economic Development & Planning	**	**	**	**	**	**	**	7	6
Economic Development	8	8	7	7	7	8	7	0	0
Public Works	188	186	186	176	170	163	155	139	129
Economic Assistance & Opportunity									
County Executive	123	126	127	114	110	108	106	83	76
Economic Development & Planning	11	11	11	12	12	12	12	16	15
Labor, Licensing, and Consumer Affairs	***	***	***	***	***	***	***	897	779
Labor	765	705	862	991	1,174	729	770	0	0
Social Services	1,528	1,537	1,607	1,663	1,780	1,804	1,837	1,896	1,853
Culture and Recreation									
County Executive	9	10	9	8	6	5	5	3	3
Parks	209	207	215	214	207	199	196	361	352
Home and Community Services									
County Executive	19	18	18	17	16	14	12	10	10
Economic Development & Planning	**	**	**	**	**	**	**	75	69
Economic Development	9	8	7	9	8	9	10	0	0
Planning	27	25	27	25	24	24	24	0	0
Law	7	7	7	8	7	7	5	4	4
Environment	50	55	57	60	60	55	53	0	0
Public Works	334	338	334	324	320	312	300	284	273
Soil and Water Conservation District	7	7	6	6	6	6	5	5	5
Total	12,021	12,102	12,201	12,291	12,362	11,982	11,865	11,971	11,579

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.

****In 2013, Traffic Violations Bureau and the Medical Examiners Office was established.

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

<u>Function/Program</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>	<u>2013</u>
General government support										
County Clerk										
Deeds recorded	70,293	65,442	57,087	50,150	40,855	35,017	35,729	33,622	34,534	33,622
Mortgages recorded	336,438	258,062	239,838	209,293	125,105	122,273	124,518	127,930	133,739	127,930
Passports issued**	2,391	1,838	1,221	1,109	715	608	553	445	245	0
Business certificates issued: DBA's	7,554	7,383	16,338	1,335	13,783	12,227	17,398	16,053	14,389	4,557
Court actions indexed: Civil and criminal	225,271	223,222	246,877	248,600	165,009	240,871	251,082	236,067	239,168	250,840
District Attorney										
Criminal intake	47,293	45,494	53,624	53,785	56,231	55,368	53,581	46,500	46,395	47,136
Indictments	1,619	1,667	2,293	2,311	2,196	2,085	2,172	4,012	3,050	3,014
Felony hearings	159	225	232	207	231	258	198	348	313	391
Felony trials	66	68	63	59	70	62	63	49	38	49
Felony pleas	2,937	2,724	3,247	3,301	3,308	2,832	2,942	2,829	2,865	4,461
Misdemeanor trials	180	172	179	157	165	169	198	155	149	149
Misdemeanor hearings	137	191	134	172	299	188	375	361	324	425
Misdemeanor dispositions	36,471	39,087	39,549	40,741	39,107	36,496	44,141	57,553	60,433	40,838
Public Works										
Building projects	28	19	15	21	22	17	13	21	20	51
Acreage treated-Larvicide-Vector	31,428	24,286	28,901	22,884	20,895	31,781	22,732	20,934	18,595	10,934
Acreage treated-Adult mosquitoes-Vector	22,880	37,440	37,510	23,477	38,933	28,480	54,507	16,000	24,747	9,600
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	15,070	16,847	15,770	16,787	16,808	15,320	16,387	15,364	15,389	16,156
Complaints	2,888	2,936	2,707	2,214	1,830	1,386	1,265	1,440	1,305	1,426
Violations	921	851	726	916	1,003	215	453	315	459	674
Administrative hearings	837	702	501	753	850	83	71	389	653	392
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP ***	16,685	18,190	18,286	16,598	14,212	13,585	11,313	7,652	2,642	0
Nutritional assistance meals	639,953	636,332	668,038	636,028	657,042	656,390	651,342	640,973	613,870	628,031
Respite program participants	6,340	6,264	6,728	2,083	3,299	3,121	2,866	2,279	2,619	2,388
Veterans Affairs:										
Counseling services	18,367	20,660	20,351	20,900	22,113	24,999	25,100	27,891	19,281	22,056
Department of Social Services										
Public assistance caseloads	5,994	5,886	5,807	5,553	5,742	7,021	8,535	8,975	8,930	8,154
Food stamp caseloads	15,136	17,667	18,311	20,095	22,835	36,526	44,038	52,590	59,816	63,532
Adult protective services caseloads	781	798	747	368	575	543	528	497	583	479
Child protective/preventive caseloads	1,195	1,172	1,265	1,384	1,305	1,523	1,549	1,519	1,303	1,401
Foster care children in care	1,060	977	958	784	785	750	699	630	649	721
Child care subsidy cases	2,425	1,668	2,843	4,031	2,422	3,635	4,605	5,981	3,829	4,767
Medicaid caseloads	75,163	80,505	80,070	75,596	79,991	97,169	106,065	114,315	124,357	131,773
Homeless caseloads (by family)	400	298	270	448	270	309	358	502	466	480
Child support caseloads	51,916	51,632	52,148	50,812	51,590	54,208	53,352	54,202	54,729	53,090

(Continued)

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

<u>Function/Program</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>	<u>2013</u>
Health										
Children with Disabilities:										
Early intervention	5,720	5,980	5,653	5,905	5,839	5,889	7,177	5,719	5,496	5,297
Preschool	7,259	7,084	7,231	7,364	7,586	7,395	6,137	7,295	6,910	6,649
Public Health Nursing:										
Influenza vaccine	11,553	11,146	5,274	4,777	4,532	8,733	3,242	2,147	752	134
Pneumococcal vaccine	964	1,218	389	268	212	187	109	31	0	0
Hepatitis B vaccine	11	7	9	6	14	14	7	0	0	0
Enforcing Public Health Law:										
Food service establishment field visits	12,900	11,263	11,617	12,938	13,106	10,116	9,534	11,340	10,327	6,427
Temporary residence facility field visits	2,747	3,353	2,985	3,598	1,641	1,566	1,324	1,013	1,092	643
General sanitation field visits	10,097	7,650	6,578	6,844	6,894	5,048	5,428	4,899	4,691	4,737
X-ray machines inspected	1,014	1,086	1,079	1,215	975	1,011	1,143	976	1,111	1,040
Patient Care:										
Home health aide	8,876	5,225	2,107	*	880	2,341	2,192	2,097	1,506	621
Certified home health agency	20,868	16,920	17,522	*	12,772	8,987	8,345	7,704	4,164	4,304
Long term home health care	7,222	6,268	5,321	*	5,605	1,659	941	612	256	158
Health centers primary visits	231,782	237,093	232,882	230,102	253,470	265,942	259,101	237,374	183,485	153,254
Women's health programs	68,982	68,013	76,593	69,026	67,263	68,598	64,277	58,902	47,967	35,609
Jail medical programs	23,560	26,038	25,370	26,141	25,400	26,410	25,451	26,613	16,426	15,134
Tuberculosis control patient visits	10,699	10,543	9,712	9,819	9,654	9,098	7,761	6,461	5,778	4,854
Environmental Quality Tests:										
Water samples tested	43,850	48,285	47,958	44,623	52,795	71,515	66,401	65,305	59,945	62,086
Wastewater management: Construction applications	7,452	5,936	5,648	5,149	3,581	4,915	5,034	3,064	4,480	3,220
Industrial waste inspections	1,117	876	1,243	1,909	1,340	1,496	1,279	1,348	1,185	1,375
Hazardous waste: Tanks tested	1,009	1,489	1,223	1,843	1,510	428	145	104	50	44
Hazardous waste: Tanks removed	767	498	606	1,151	806	929	1,009	340	490	519
Sewage treatment plant inspections	668	668	692	699	736	724	793	764	634	493
Emergency Medical Care Division:										
EMS responses	112,648	121,752	115,152	118,918	122,622	123,742	117,508	122,203	124,418	124,159
Medical control interventions	19,151	20,247	20,972	21,787	23,135	22,660	22,763	21,297	20,245	19,904
Culture and recreation										
Permits issued	38,000	37,500	42,155	78,156	47,820	42,773	42,624	43,261	46,320	49,204
Camping visitors	57,250	55,383	69,067	118,837	76,906	95,944	92,087	92,473	83,174	73,462
Beach attendance	461,746	463,816	520,532	484,400	477,887	467,327	526,918	519,442	520,002	118,631
Golf rounds played	160,828	151,970	187,200	193,466	202,208	188,759	196,037	179,775	184,411	165,444

(Continued)

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

<u>Function/Program</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>	<u>2013</u>
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	45,044	49,377	49,313	48,912	32,385	25,749	33,207	33,000	35,228	30,721
EMS alarms	110,362	113,012	123,148	132,558	122,622	105,009	117,508	122,000	124,418	126,904
Automatic fire alarm	271,371	290,484	411,216	422,614	360,192	544,485	786,665	865,331	*	*
Emergency	418,737	423,067	423,913	391	436	385	300	330	540	640
Training sessions conducted	6,942	6,917	7,591	8,115	2,961	7,550	7,506	6,816	5,687	6,055
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	75,429	64,796	60,733	59,175	38,663	8,544	10,147	26,057	28,844	42,331
Highways - Department-wide (Accidents, arrests, tickets)	307,637	295,788	295,671	305,307	236,124	205,720	209,164	244,346	250,636	245,597
Search and rescues-Marine Bureau	209	272	181	5,205	4,222	3,341	1,700	3,489	4,843	4,281
Aviation (Total flights)	1,761	1,610	1,601	1,755	1,711	1,824	2,064	1,940	1,947	1,987
Canine (Searches, trades, apprehensions)	1,661	1,792	1,810	1,835	1,805	2,039	1,799	1,866	1,928	1,674
Probation										
Investigations:										
Criminal court assignments	6,652	6,487	7,602	7,722	7,734	7,176	5,564	5,551	4,636	4,345
Family court assignments	991	716	724	617	586	564	643	267	232	214
Supervision:										
Criminal court cases	15,299	15,763	16,047	16,889	17,480	17,655	16,120	15,640	15,378	15,484
Family court cases	2,899	2,946	2,725	2,771	2,073	2,196	772	641	571	543
Home and community services										
Handicapped Services:										
Hotline calls/ Technical assistance	8,598	9,855	12,693	14,022	17,786	19,176	10,861	15,965	12,758	13,383
Para-transit eligibility I.D. issued	2,797	2,774	3,376	4,147	4,488	4,170	3,738	4,097	4,019	4,300
Office for Women:										
Conferences/seminars	7	9	10	8	13	7	7	4	9	10
Transportation										
Bridges & highway projects	14	15	23	22	29	34	26	29	28	26
Demolition/securing	0	0	0	0	0	0	0	0	0	1
Relocations	248	175	233	196	242	209	145	142	150	137

Sources: Various County departments
Note: * Information not available for this time period.
 ** Effective 7/1/12, The County Clerk no longer processes passports.
 ***Office of the Aging no longer does EPIC reimbursements.

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Health										
Health Centers (units)	4	4	4	4	4	4	4	4	4	4
Vehicles (units)	159	155	159	160	159	161	156	160	140	132
Public safety										
Defibrillators (units)	185	74	72	72	24	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)	509	527	531	540	533	536	531	533	523	494
Boats (units)	26	16	16	18	18	19	19	18	18	18
Helicopters (units)	3	4	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)	163	175	175	175	174	173	173	172	171	171
Boats (units)	1	1	1	1	2	2	3	3	3	5
Fire, rescue, and emergency services										
Vehicles (units)	18	19	19	21	21	22	22	22	22	25
Culture and recreation										
Parkland maintained (acres)	48,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000
Major parks (units)	14	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)	7	7	7	7	7	12	12	12	12	11
Equestrian facilities (units)	4	4	4	4	2	2	2	2	2	2
Lifeguard protected beaches (units)	4	4	4	4	4	4	4	4	4	3
Park buildings (units)	319	319	320	320	320	320	320	320	320	322
Marked vehicles (units)	14	13	19	20	21	21	20	19	18	21
Home and community services										
Sewer districts (units)	21	21	21	21	22	22	22	22	22	22
Sewer buildings (units)	93	93	93	93	100	102	103	104	104	105
Sewer pumping stations (units)	75	75	75	75	77	79	80	82	82	84
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)	105	104	108	107	121	124	134	140	147	148
Transportation										
Roads maintained (units)	87	87	87	87	87	87	87	87	87	89
Roadways maintained (miles)	424	424	424	424	423	418	418	418	417	432
Lanes maintained (miles)	1,237	1,237	1,237	1,237	1,236	1,224	1,222	1,213	1,211	1,241
Fuel sites (units)	28	28	28	28	28	30	30	30	30	23
Paratransit Vehicles (units)	88	75	90	115	135	107	138	129	149	178
Transit Vehicles (units)	157	217	163	162	166	164	236	163	160	160
Bridges maintained (units)	67	67	67	67	67	67	67	67	67	71
Road maintenance vehicles (units)	112	108	109	121	132	144	143	140	137	171
Snow removal vehicles (units)	87	84	85	96	108	117	120	123	140	145

Sources: Various County departments

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