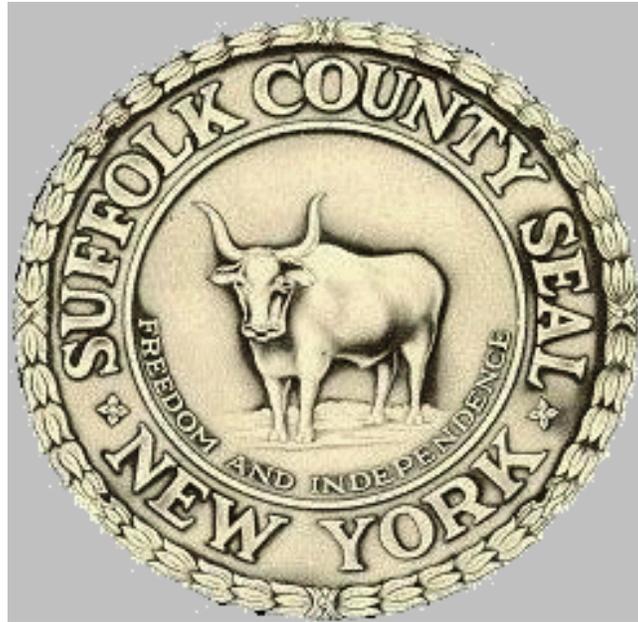


# SUFFOLK COUNTY

NEW YORK



COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000

JOSEPH R. CAPUTO  
*COMPTROLLER*

# SUFFOLK COUNTY, NEW YORK

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## **INTRODUCTORY SECTION**



## OFFICE OF THE COMPTROLLER

JOSEPH R. CAPUTO  
COMPTROLLER

May 10, 2001

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Suffolk County Treasurer

The Comprehensive Annual Financial Report (CAFR) for Suffolk County (the County) for the fiscal year ended December 31, 2000 is submitted, herewith. This report was prepared by the Suffolk County Comptroller's Office. The responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures, rests with the County. We believe that the data as presented is accurate in all material aspects; is presented in a manner designed to fairly set forth the financial position and the results of operations of the various funds and account groups of the County, and that all disclosures necessary to enable the reader to gain maximum understanding of the County's financial affairs have been included.

This report contains three basic sections. Section A, the Introductory Section, is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services that it provides and other financial and nonfinancial information. Section B, the Financial Section, contains the County's general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the report of its independent auditors. These statements present the County's financial position for all funds and account groups at December 31, 2000 and the results of operations for the year then ended. Section C, the Statistical Section, contains information of a financial and nonfinancial nature which is intended to give the reader a broader and more complete understanding of the County and its financial affairs, generally presented on a multi-year basis.

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. Information related to this single audit, including the schedule of expenditures of Federal awards, findings and recommendations, and auditors' reports on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards and on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133 are included in a separately issued single audit report.

### DEPARTMENT OF AUDIT AND CONTROL

11 LEE DENNISON EXECUTIVE OFFICE BUILDING ■ 100 VETERANS MEMORIAL HIGHWAY ■ P.O. BOX 5100 ■ HALPPAUGE, N.Y. 11786-0099  
TELEPHONE (631) 853-5039 ■ FAX TRANSMITTAL (631) 853-5057

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We believe that the CAFR conforms to accounting principles generally accepted in the United States as promulgated by the Governmental Accounting Standards Board (GASB). The notes to the general purpose financial statements include a brief description of the funds and account groups included herein as well as other significant information to assist the reader.

### THE FINANCIAL REPORTING ENTITY

The financial reporting entity of the County includes all the funds and account groups of the primary government, as well as all of its component units. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly the Judicial Facilities Agency is reported as a special revenue fund of the primary government. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government. The Suffolk Community College, the Suffolk Regional Off-Track Betting Corporation, and the Suffolk County Industrial Development Agency are reported as discretely presented component units. The County provides a full range of services including police and law enforcement services, economic assistance, health and nursing services, and numerous other services. The County also maintains roads, parks and waterways, and operates a three-campus community college.

### ECONOMIC CONDITIONS AND OUTLOOK

Suffolk County's economic recovery has been continuing over the last several years. The County gained 47,898 jobs between 1985 and 1989 but then lost 24,857 jobs between 1989 and the fourth quarter of 1991. Since then, the County has steadily gained jobs: 2,198 in 1992, 8,066 in 1993, 9,829 in 1994, 10,500 in 1995, and 3,936 jobs in 1996, and 10,212 in 1997. The County has gained approximately 44,741 jobs from 1992 through 1997. In effect, Suffolk regained more jobs than it lost during the recession. The number of Suffolk County residents who are employed continues to increase. In October 2000, there were 707,100 Suffolk County residents employed, which is up 9,500 from October 1999.

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

The County possesses the infrastructure to support the growth of high technology industry. It is home to the Brookhaven National Laboratory, an atomic energy facility, and is adjacent to the Cold Spring Harbor Laboratory, a pioneer in genetic research. The Long Island Research

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Institute was established to facilitate the commercialization of technologies originating in Long Island Laboratories. The State University of New York at Stony Brook operates a High Technology Incubator designed to fast-track projects that show strong potential for creating jobs.

Stony Brook's Center for Advanced Technology (CAT) is also an important vehicle for commercializing new technologies. The County is already home to a number of high technology firms, particularly those in the information sciences. For example, Computer Associates International, which employs 2,400 and is a leading software, design, systems and consulting firm, relocated to Islandia in Suffolk County in 1992. Symbol Technologies, Inc., the world's leading manufacturer of hand-held laser bar code scanners, recently renovated and occupies the former Grumman site in Holtsville.

The County's Industrial Development Agency has stimulated business growth in Suffolk County. From 1998 through 2000 the Suffolk County Industrial Development Agency ("IDA") assisted 50 projects with over \$993.9 million in financing. Entities or companies assisted by the Suffolk County IDA during 1998, 1999 and 2000 include: Huntington Community First Aid Squad, Inc., Camelot Village at Huntington Town, Alliance of Long Island Agencies, ADP Financial Information Services, Inc., Four Seasons Solar Products Corp., Southwest Sewer District, Carr Business Machines, Inc., Peconic Landing at Southold, Reckson Executive Park, Computer Associates International, Melville Corporate Center, L.L.C, Interim Technology, Southampton Hospital, Adults and Children with Learning Development Disabilities ("ACLD"), Jefferson's Ferry, Disc Graphics, Inc., and Wilbar International Inc.

Dollar volume of agriculture production in the County is the largest for any county in the State. In recent years, the acreage within the County under cultivation has declined considerably due to rising property taxes and increases in labor, fertilizers, seed and spraying costs. As a result, a number of farmers have sold their land to residential developers. The County has been encouraging farmers to convert to the low labor, high-yield production of sod, ornamental, and nursery plants which have resulted in increased annual sales. The County has implemented the first "Farmland Preservation Program" in the United States which enables it to purchase development rights to agricultural land for the purpose of preserving open space and working farms. In this Program, the County pays the owner of such lands an amount equal to the differences in their value as farm land and as subdivided residential property. In return, the owner is required by covenant to maintain the agricultural character of the lands and also realizes certain real property tax relief. The County has 6,000 acres of farmland development rights. The County also participates in the New York State Agricultural District Program, and has 23,000 acres in the Program. In addition, the County participates in an open space acquisition program, whereby a portion of the County's sales and compensating use sales tax is devoted to the acquisition of open space located within the County.

Within the boundaries of the County are twenty hospitals and other health related institutions, both public and private. These institutions provide health and personal care with total bed capacity of approximately 11,000 and collectively employ more than 30,000 persons.

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A five-building complex in the Town of Brookhaven houses an Internal Revenue Service data processing center and provides employment for 3,000 to 4,000 people, some on a part-time basis. A new Federal courthouse in Central Islip is now open. The 450,000 square foot facility is one of the nation's largest Federal courthouses, employing 1,300 people and cost \$212 million.

### MAJOR INITIATIVES

Current Year - Suffolk continues to see a dramatic decline in crime. Since 1992, major felony incidents have declined by 63%. Recent statistics show a drop of 10.1% in major felony incidents between 1998 and 1999.

The welfare caseload continues to decline. Since June of 1994 through June of 2000, the Public Assistance caseload has dropped from 18,587 to 6,171, a reduction of sixty-six percent (66%). In the past twelve months, from June of 1999 to June of 2000, we have seen a reduction of 1,271 cases, a drop of seventeen percent (17%).

Relative to Suffolk County's drinking water protection program, it is continuing its aggressive land acquisition policy. Under the Drinking Water Quality Protection Program Section 12-5, we have expended approximately \$34,370,412 since inception of which \$18,227,442 was in 2000.

Future Years - In the area of Public Safety, it is projected that forty-one police positions will be civilianized in 2001. Sworn personnel will have their responsibilities assumed by non-sworn personnel in Data Services, Tape Search, Medical Evacuation, Transportation, Quartermaster, Research and Development, Communications, Central Records, and the Property and Personnel Bureaus.

In the Tobacco Control Program, funding will be continued in four major areas: a school based program, a smoking cessation program, public education and information, and enforcement of existing State and local tobacco control laws.

In the area of downtown revitalization, the County will continue to fund this program, which provides resources to help reverse the decline of our downtown business areas, in the amount of \$500,000.

### DEPARTMENTAL FOCUS

The County Comptroller's Office is extremely proud of its accomplishments and the performance of its dedicated staff. Our Appropriations Unit personnel audit and process over 161,000 vouchers annually, representing a dollar value of \$1,858,700,000. The productivity by our Audit Division in 2000 resulted in savings to the taxpayers of approximately \$3,271,700. Our Social Services pre-audit unit audited disbursements totaling \$151,492,000, resulting in savings in excess of \$224,200.

Because of the County Comptroller's commitment to municipal finance, County taxpayers have benefitted from our proper planning of short-term and long-term obligations. Our approach is to enter the long-term market only when the rates are most advantageous. In addition, as a result of continuing Federal tax reform, severe new restrictions over municipal borrowing require even more diligence than what was previously needed.

### FINANCIAL INFORMATION

The management of Suffolk County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (i) the cost of a control should not exceed the benefits likely to be derived therefrom; and (ii) the evaluation of costs and related benefits requires estimates and judgments by management.

Single Audit - As a recipient of Federal and New York State financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those financial assistance programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the County. As part of the County's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to expenditures of Federal awards as well as to determine that the government has complied with applicable laws and regulations.

Budgetary Control - Budgetary control is maintained by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors, and by various automated edits that are utilized when processing vouchers for payment.

Expenditures which result in overrun of authorized budget balances during the year will not be processed until additional appropriations are made available. Open encumbrances at year end, which are included as expenditures in the subsequent year's budget in the General Fund, Police District Fund, the Environment Trust Fund, the Public Safety Communications System E-911 Fund, the Water Quality Protection Reserve Fund, and the Southwest Sewer District Operating Sewer District Fund, and the Capital Project Funds are reported as reservation of fund balance at December 31, 2000, while encumbrances in the other Special Revenue Funds lapse on December 31, 2000 and are reestablished on January 1, 2001.

General Governmental Functions - Revenues for General Governmental Functions (General, Special Revenue and Capital Projects) totaled \$1,844,037,743 in 2000, an increase of 4.9 percent compared to corresponding amounts in 1999. Real property taxes for the General and Special Revenue Funds produced 23.6 percent of total revenues.

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A comparison of revenues to the corresponding amounts in the prior year is set forth in the following table:

<u>Revenue Source</u>	<u>2000</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) Over 1999</u>
Real Property Taxes	\$ 435,234,825	23.6%	\$ 26,890,952
Sales and Use Tax	761,694,551	41.3	32,513,748
New York State Aid	251,742,979	13.7	11,396,835
Federal Aid	174,367,073	9.5	11,172,030
Licenses, Permits, Fines, Fees, etc.	155,436,691	8.4	(10,067,531)
Interest on Investments	24,335,703	1.3	500,785
Miscellaneous	<u>41,225,921</u>	<u>2.2</u>	<u>13,814,137</u>
Total	<u>\$1,844,037,743</u>	<u>100.0%</u>	<u>\$ 86,220,956</u>

Real Property Tax - The property tax is levied each December 1 on the full assessed value of all real property. Full assessed valuation of \$107,766,704,406 represented an increase of 12.8 percent over 1999. Initial responsibility for collecting the property taxes rests with the ten towns comprising the County. The towns and school districts receive their entire levy prior to any distribution to the County.

Ultimate responsibility for collecting unpaid taxes rests with the County. The property tax receivable in the County's balance sheet represents the unpaid taxes transferred from the Towns' Tax Receivers to the County, and subsequent interest and penalties levied thereon. Recognized property tax revenue represents payments received against the current year's levy and prior years' levies previously recorded as deferred revenues, and payments received in the first two months of the following year from the current and prior years' levies.

Property tax receivables which are levied for the current year and estimated to be collectible, but are not collected in the first two months of the following year, are recorded as deferred revenue. An allowance for estimated uncollectible property taxes is provided against the receivable balance.

Sales and Use Tax - Sales and Use Tax for 2000 increased \$32,513,748 over 1999.

This substantial increase was primarily due to the positive economic environment that exists in Suffolk County.

State and Federal Aid - Intergovernmental revenues, State and Federal Aid, represented 23.2 percent of total revenues which was an increase of 0.2 percent compared to the preceding year. State Aid for 2000 increased over 1999 by \$11,396,835. Federal Aid increased \$11,172,030.

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Expenditures - Expenditures for General Governmental Functions (General, Special Revenue and Capital Projects) totaled \$1,896,109,259, an increase of 6.1 percent compared to 1999.

A comparison of the levels of expenditures for major functions of the County to the corresponding amounts in the preceding year is set forth in the following table:

<u>Function</u>	<u>2000</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) Over 1999</u>
Current:			
General Government Support	\$ 181,061,197	9.5%	\$3,138,525
Economic Assistance and Opportunity	410,159,662	21.6	25,094,532
Health	143,016,020	7.7	4,122,709
Public Safety	424,660,740	22.4	11,909,903
Culture and Recreation	19,253,872	1.0	1,477,270
Education	120,538,998	6.4	(5,058,869)
Home and Community Services	69,390,150	3.7	14,112,495
Transportation	62,238,782	3.3	1,223,869
Employee Benefits	199,925,733	10.5	17,726,386
Capital Outlays	116,511,743	6.1	32,484,016
Debt Service - Principal and Interest	149,352,302	7.9	3,487,338
Total	<u>\$1,896,109,259</u>	<u>100.0%</u>	<u>\$109,718,174</u>

The major fluctuations in the expenditure levels in 2000 occurred in the areas of General Governmental Support, Economic Assistance and Opportunity, Public Safety, Home and Community Services and Capital Outlays. The \$3,138,525 increase in the General Government Support area is reflective of costs incurred as a result of increases in General Fund construction expenditures that were funded on a pay as you go basis, as opposed to through the Capital Fund. The increase of \$25,094,532 in the Economic Assistance and Opportunity category was mainly related to increased Medicaid costs. The increase of \$11,909,903 in the Public Safety area was due to the settlement of the Suffolk County PBA contract. The increase of \$14,112,495 in Home and Community Services expenditures was related to increase debt service expenditures in the Southwest Sewer District. The increase of \$32,484,016 in the Capital Outlay area was due primarily to the County's acquisition of lands for its Open Space Preservation Program and Drinking Water Quality Protection Program.

Agency Fund - The Agency Fund is custodial in nature (assets equal liabilities) and is used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

Cash Management - The County invests its excess funds in Certificates of Deposit, United States Treasury Securities, Money Market Funds and Repurchase Agreements. During the year, the County's General Fund earned \$17,600,607 of interest on investments.

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The County's investment policies are governed by New York State statute. All bank deposits must be either fully insured by the Federal Deposit Insurance Corporation or collateralized by debt obligations of the United States Government (or its agencies) or New York State whose market value exceeds 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 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 County has adopted GASB Statement No. 31 "Accounting and Financial Reporting for Certain Investments and for External Investment Pools."

Debt Administration - The ratio of gross bonded debt to assessed full valuation and the amount of bonded debt per capita are useful indicators of the County's debt position to management, citizens and investors. This data for the County at the end of 2000 was as follows:

<u>Population</u>	<u>Full Valuation</u>	<u>Gross Bonded Debt</u>	<u>Ratio of Gross Bonded Debt to Full Valuation</u>	<u>Gross Bonded Debt per Capita</u>
1,372,394	\$107,766,704,406	\$754,015,000	.699%	\$549.42

Outstanding General Obligation Bonds at December 31, 2000 totaled \$754,015,000 of which \$89,707,976 was excluded from the Constitutional Debt Limit and \$664,307,030 was subject to the Debt Limit, excluding notes payable.

Outstanding notes payable as of December 31, 2000 are as follows:

Tax Anticipation Notes	<u>\$60,000,000</u>
Total	<u>\$60,000,000</u>

Risk Management - The County is self-insured for property damage and bodily injury arising from the maintenance or use of County-owned property, for general and police professional liability, medical malpractice, workers' compensation, and hospitalization, major medical and prescription drugs for all County active employees and retirees.

Current year's claim settlements, insurance department costs and the cost of hospitalization, major medical and prescription drugs are recorded in the General Fund. Non-General Fund

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amounts are funded by interfund transfers from the Special Revenue Funds on a cost reimbursement basis. Estimated outstanding claims payable by the County are recorded in the general long-term debt account group, including an amount for potential claims incurred but not reported, in accordance with GASB No. 10. This program has proven to be an economic benefit, and has resulted in substantial savings to the County.

#### OTHER INFORMATION

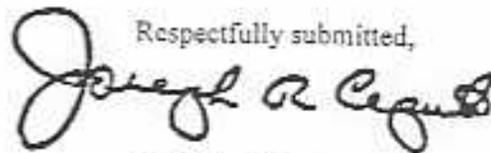
Independent Audit - The Suffolk County Comptroller has engaged the accounting firm of Ernst & Young LLP to perform an audit of the General Purpose Financial Statements of the County as of and for the year ended December 31, 2000. The independent auditors' report on the general purpose financial statements is included in the Financial Section of this report.

Awards - The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR as of and for the year ended December 31, 1999. This was the seventeenth 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 generally accepted accounting principles 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.

Acknowledgments - The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the County Comptroller's Office and our independent auditors, Ernst & Young LLP. I would like to express my appreciation to all who assisted and contributed to its preparation.

Respectfully submitted,



Joseph R. Caputo  
County Comptroller

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Suffolk County,  
New York

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

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



*Anne Spray Kinsey*  
President

*Jeffrey L. Esser*  
Executive Director



## **FINANCIAL SECTION**

## Report of Independent Auditors

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

We have audited the accompanying general purpose financial statements of Suffolk County, New York, as of December 31, 2000, and for the year then ended as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of Suffolk County, New York. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Suffolk County Regional Off-Track Betting Corporation, and the Suffolk County Industrial Development Agency, which are included as discretely presented component units, and which statements report total assets of \$165,722,010 and \$153,537,052, respectively, and total operating revenues of \$44,649,102 and \$1,499,601, respectively. 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 entities, is based solely on the reports of the other auditors. The general purpose financial statements of Suffolk County, New York for the year ended December 31, 1999 were audited by other auditors whose report dated May 24, 2000, expressed an unqualified opinion on those statements.

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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, such general purpose financial statements present fairly, in all material respects, the financial position of Suffolk County, New York, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund type and discretely presented component units-proprietary for the year then ended in conformity with accounting principles generally accepted in the United States.

May 10, 2001

*Ernst & Young LLP*

# GENERAL PURPOSE FINANCIAL STATEMENTS

SUFFOLK COUNTY, NEW YORK

Combined Balance Sheet - All Fund Types, Account Groups  
and Discretely Presented Component Units  
December 31, 2000

	Governmental Fund Types			Proprietary	Fiduciary	Account Groups		Totals	Totals	
	General	Special Revenue	Capital Projects	Fund Type	Fund Type	General Fixed Assets	General Long-Term Debt	(Memorandum Only) Primary Government	(Memorandum Only) Reporting Entity	
				Enterprise	Agency				Component Units	
<b>Assets</b>										
Cash and cash equivalents	\$ 5,662,776	\$ 104,515,309	\$ 90,996,371	\$ 12,333,554	\$ 59,936,199	\$ -	\$ -	\$ 273,444,209	\$ 27,619,769	\$ 301,063,978
Investments	-	-	-	-	28,542,846	-	-	28,542,846	17,669,857	46,212,703
Property tax receivables, net of allowance for estimated uncollectibles of \$8,574,906	128,389,528	-	-	-	-	-	-	128,389,528	-	128,389,528
Accounts receivable	-	-	-	7,597,478	-	-	-	7,597,478	2,451,951	10,049,429
Due from other governments:										
New York State and Federal sources:										
Programs of assistance	32,136,576	29,791	-	-	-	-	-	32,166,367	-	32,166,367
Grants-in-aid	64,499,545	679,546	4,510,534	-	-	-	-	69,689,625	-	69,689,625
Sales tax	62,776,462	10,220,002	-	-	-	-	-	72,996,464	-	72,996,464
Other	-	-	-	-	-	-	-	-	2,368,408	2,368,408
Towns	40,133,705	-	-	-	-	-	-	40,133,705	-	40,133,705
Due from other funds	66,259,350	78,022,751	6,320,970	1,064,782	58,133	-	-	151,725,986	-	151,725,986
Due from component unit	766,578	-	-	-	-	-	-	766,578	-	766,578
Due from primary government	-	-	-	-	-	-	-	-	8,499,084	8,499,084
Other receivables	97,199,730	7,197,528	1,953,081	3,576,481	28,655	-	-	109,955,475	3,105,848	113,061,323
Fixed assets, net, where applicable	-	-	-	44,550,276	-	1,498,856,239	-	1,543,406,515	11,915,048	1,555,321,563
Investment in direct financing lease	-	-	-	-	-	-	-	-	150,240,000	150,240,000
Amounts to be provided in future budgets for retirement of long-term debt	-	-	-	-	-	-	1,532,198,079	1,532,198,079	-	1,532,198,079
Amounts to be provided by payments to be received from New York State and hospitals	-	-	-	-	-	-	4,787,731	4,787,731	-	4,787,731
<b>Total assets</b>	<b>\$ 497,824,250</b>	<b>\$ 200,664,927</b>	<b>\$ 103,780,956</b>	<b>\$ 69,122,571</b>	<b>\$ 88,565,833</b>	<b>\$ 1,498,856,239</b>	<b>\$ 1,536,985,810</b>	<b>\$ 3,995,800,586</b>	<b>\$ 223,869,965</b>	<b>\$ 4,219,670,551</b>

(Continued)

## SUFFOLK COUNTY, NEW YORK

Combined Balance Sheet - All Fund Types, Account Groups  
and Discretely Presented Component Units, Continued  
December 31, 2000

	Governmental Fund Types			Proprietary	Fiduciary	Account Groups		Totals		Totals
	General	Special Revenue	Capital Projects	Fund Type	Fund Type	General	General	(Memorandum	Component Units	(Memorandum
				Enterprise	Agency	Fixed Assets	Long-Term Debt	Only) Primary Government		Reporting Entity
Liabilities										
Accounts payable and accrued liabilities	\$ 130,667,674	\$ 21,906,016	\$ 6,265,659	\$ 8,918,267	\$ 2,744,517	\$ -	\$ -	\$ 170,502,133	\$ 15,762,885	\$ 186,265,018
Contract retainage payable	81,744	34,320	2,123,241	-	-	-	-	2,239,305	-	2,239,305
Notes payable	60,000,000	-	-	237,000	-	-	-	60,237,000	-	60,237,000
Due to State of New York- Medicaid claims	35,847,377	-	-	-	-	-	-	35,847,377	-	35,847,377
Due to other funds	56,181,052	55,575,013	27,406,116	9,626,701	2,937,104	-	-	151,725,986	-	151,725,986
Due to primary government	-	-	-	-	-	-	-	-	2,090,992	2,090,992
Due to component unit	1	-	-	-	-	-	-	1	-	1
Agency fund liabilities	-	-	-	-	82,884,212	-	-	82,884,212	-	82,884,212
Deferred tax revenue	119,171,344	-	-	-	-	-	-	119,171,344	-	119,171,344
Other deferred revenues	29,692,788	-	-	-	-	-	-	29,692,788	11,531,976	41,224,764
Accumulated vacation and sick leave	-	-	-	-	-	-	244,721,459	244,721,459	18,260,945	262,982,404
Estimated liability for claims	-	-	-	-	-	-	236,770,336	236,770,336	9,916,897	246,687,233
Obligations under capital lease	-	-	-	-	-	-	306,602,015	306,602,015	-	306,602,015
General long-term debt	-	-	-	5,123,000	-	-	748,892,000	754,015,000	166,710,692	920,725,692
<b>Total liabilities</b>	<b>431,641,980</b>	<b>77,515,349</b>	<b>35,795,016</b>	<b>23,904,968</b>	<b>88,565,833</b>	<b>-</b>	<b>1,536,985,810</b>	<b>2,194,408,956</b>	<b>224,274,387</b>	<b>2,418,683,343</b>
Equities and Other Credits										
Investment in general fixed assets	-	-	-	-	-	1,498,856,239	-	1,498,856,239	-	1,498,856,239
Contributed capital	-	-	-	46,774,373	-	-	-	46,774,373	-	46,774,373
Retained earnings										
Reserved	-	-	-	1,705,142	-	-	-	1,705,142	-	1,705,142
Unreserved	-	-	-	(3,261,912)	-	-	-	(3,261,912)	9,555,847	6,293,935
Fund balances (deficit):										
Reserved for encumbrances	1,027,593	5,161,482	10,860,239	-	-	-	-	17,049,314	-	17,049,314
Reserved for bonded debt	110,905	1,710,086	-	-	-	-	-	1,820,991	-	1,820,991
Reserved for water quality protection	-	30,507,557	-	-	-	-	-	30,507,557	-	30,507,557
Reserved for student loans	-	-	-	-	-	-	-	-	3,907,674	3,907,674
Unreserved	65,043,772	85,770,453	57,125,701	-	-	-	-	207,939,926	(13,867,943)	194,071,983
<b>Total equity (deficit) and other credits</b>	<b>66,182,270</b>	<b>123,149,578</b>	<b>67,985,940</b>	<b>45,217,603</b>	<b>-</b>	<b>1,498,856,239</b>	<b>-</b>	<b>1,801,391,630</b>	<b>(404,422)</b>	<b>1,800,987,208</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 497,824,250</b>	<b>\$ 200,664,927</b>	<b>\$ 103,780,956</b>	<b>\$ 69,122,571</b>	<b>\$ 88,565,833</b>	<b>\$ 1,498,856,239</b>	<b>\$ 1,536,985,810</b>	<b>\$ 3,995,800,586</b>	<b>\$ 223,869,965</b>	<b>\$ 4,219,670,551</b>

See notes to general purpose financial statements.

## SUFFOLK COUNTY, NEW YORK

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -  
 All Governmental Fund Types  
 Year Ended December 31, 2000

	Governmental Fund Types			
	General	Special Revenues	Capital Projects	Totals (Memorandum Only)
Revenues:				
Real property taxes	\$ 81,513,596	\$ 353,721,229	\$ -	\$ 435,234,825
Sales and use tax	677,247,799	84,446,752	-	761,694,551
New York State aid	230,084,805	8,110,668	13,547,506	251,742,979
Federal aid	143,271,099	18,912,365	12,183,609	174,367,073
Licenses, permits, fines, fees, etc.	106,925,675	44,551,685	3,959,331	155,436,691
Interest on investments	17,600,607	6,735,096	-	24,335,703
Miscellaneous	32,949,823	7,536,932	739,166	41,225,921
Total revenues	<u>1,289,593,404</u>	<u>524,014,727</u>	<u>30,429,612</u>	<u>1,844,037,743</u>
Expenditures:				
Current:				
General government support	163,214,438	17,846,759	-	181,061,197
Economic assistance and opportunity	396,548,047	13,611,615	-	410,159,662
Health	143,016,020	-	-	143,016,020
Public safety	177,152,065	247,508,675	-	424,660,740
Culture and recreation	17,742,562	1,511,310	-	19,253,872
Education	120,538,998	-	-	120,538,998
Home and community services	6,721,383	62,668,767	-	69,390,150
Transportation	55,087,486	7,151,296	-	62,238,782
Employee benefits	171,167,218	28,758,515	-	199,925,733
Capital outlays	-	-	116,511,743	116,511,743
Debt service - principal and interest	94,482,659	54,869,703	-	149,352,362
Total expenditures	<u>1,345,670,876</u>	<u>433,926,640</u>	<u>116,511,743</u>	<u>1,896,109,259</u>
Excess (deficiency) of revenues over (under) expenditures - carried forward	<u>(56,077,472)</u>	<u>90,088,087</u>	<u>(86,082,131)</u>	<u>(52,071,516)</u>

(Continued)

## SUFFOLK COUNTY, NEW YORK

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -  
All Governmental Fund Types, Continued  
Year Ended December 31, 2000

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenues	Capital Projects	
Excess (deficiency) of revenues over (under) expenditures - brought forward	\$ (56,077,472)	\$ 90,088,087	\$ (86,082,131)	\$ (52,071,516)
Other financing sources (uses):				
Proceeds from issuance of Public Improvement (Serial) Bonds	5,000,000	-	71,820,000	76,820,000
Interfund transfers in	186,648,882	81,741,726	10,898,398	279,289,006
Interfund transfers out	(149,186,564)	(147,218,525)	-	(296,405,089)
Transfers from discretely presented component units	5,022,550	-	-	5,022,550
Total other financing sources (uses)	47,484,868	(65,476,799)	82,718,398	64,726,467
Excess (deficiency) of revenues and other other financing sources over (under) expenditures and other financing uses	(8,592,604)	24,611,288	(3,363,733)	12,654,951
Fund balances beginning of year	74,774,874	98,538,290	71,349,673	244,662,837
Fund balances end of year	\$ 66,182,270	\$ 123,149,578	\$ 67,985,940	\$ 257,317,788

See notes to general purpose financial statements.

SUFFOLK COUNTY, NEW YORK

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - General (GAAP Basis) and Budgeted Special Revenue Funds (GAAP Basis)  
Year Ended December 31, 2000

	General Fund			Budgeted Special Revenue Funds		
	Modified Adopted Budget	Actual	Variance Favorable (Unfavorable)	Modified Adopted Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Real property taxes	\$ 78,453,140	\$ 81,513,596	\$ 3,060,456	\$ 330,975,359	\$ 349,306,233	\$ 18,330,874
Sales and use tax	645,039,159	677,247,799	32,208,640	77,850,569	84,446,752	6,596,183
New York state aid	242,137,497	230,084,805	(12,052,692)	8,425,022	8,110,668	(314,354)
Federal aid	143,724,108	143,271,099	(453,009)	23,464,353	13,802,023	(9,662,330)
Licenses, permits, fines, fees, etc.	115,090,059	106,925,675	(8,164,384)	42,468,907	44,539,310	2,070,403
Interest on investments	16,145,591	17,600,607	1,455,016	2,601,670	6,653,383	4,051,713
Miscellaneous	39,651,813	32,949,823	(6,701,990)	5,049,328	5,990,733	941,405
<b>Total revenues</b>	<b>1,280,241,367</b>	<b>1,289,593,404</b>	<b>9,352,037</b>	<b>490,835,208</b>	<b>512,849,102</b>	<b>22,013,894</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government support	172,985,272	163,214,438	9,770,834	1,392,873	17,803,800	(16,410,927)
Economic assistance and opportunity	405,650,390	396,548,047	9,102,343	25,447,143	13,611,615	11,835,528
Health	159,640,075	143,016,020	16,624,055	-	-	-
Public safety	181,530,525	177,152,065	4,378,460	254,697,341	247,508,675	7,188,666
Culture and recreation	18,498,804	17,742,562	756,242	1,773,984	1,511,310	262,674
Education	125,940,731	120,538,998	5,401,733	-	-	-
Home and community services	6,976,975	6,721,383	255,592	55,394,903	56,794,835	(1,399,932)
Transportation	60,616,153	55,087,486	5,528,667	7,152,158	7,151,296	862
Employee benefits	165,008,910	171,167,218	(6,158,308)	30,589,754	28,758,515	1,831,239
Debt service - principal and interest	95,440,444	94,482,659	957,785	56,240,236	54,869,703	1,370,533
<b>Total expenditures</b>	<b>1,392,288,279</b>	<b>1,345,670,876</b>	<b>46,617,403</b>	<b>432,688,392</b>	<b>428,009,749</b>	<b>4,678,643</b>
<b>Excess (deficiency) of revenues over (under) expenditures - carried forward</b>	<b>(112,046,912)</b>	<b>(56,077,472)</b>	<b>55,969,440</b>	<b>58,146,816</b>	<b>84,839,353</b>	<b>26,692,537</b>

(Continued)

SUFFOLK COUNTY, NEW YORK

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - General (GAAP Basis) and Budgeted Special Revenue Funds (GAAP Basis), Continued  
Year Ended December 31, 2000

	General Fund			Budgeted Special Revenue Funds		
	Modified Adopted Budget	Actual	Variance Favorable (Unfavorable)	Modified Adopted Budget	Actual	Variance Favorable (Unfavorable)
Excess (deficiency) of revenues over (under) expenditures - brought forward	\$ (112,046,912)	\$ (56,077,472)	\$ 55,969,440	\$ 58,146,816	\$ 84,839,353	\$ 26,692,537
Other financing sources (uses):						
Proceeds from issuance of Public Improvement (Serial) Bonds	5,000,000	5,000,000	-	-	-	-
Interfund transfers in	183,486,713	186,648,882	3,162,169	76,084,955	81,741,726	5,656,771
Interfund transfers out	(146,923,052)	(149,186,564)	(2,263,512)	(142,179,066)	(146,933,525)	(4,754,459)
Transfer from discretely presented component unit	5,700,000	5,022,550	(677,450)	-	-	-
Total other financing sources (uses)	47,263,661	47,484,868	221,207	(66,094,111)	(65,191,799)	902,312
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(64,783,251)	(8,592,604)	56,190,647	(7,947,295)	19,647,554	27,594,849
Fund balances (deficits) beginning of year	(137,290,643)	74,774,874	212,065,517	85,735,431	97,490,919	11,755,488
Fund balances end of year	\$ (202,073,894)	\$ 66,182,270	\$ 268,256,164	\$ 77,788,136	\$ 117,138,473	\$ 39,350,337

See notes to general purpose financial statements.

## SUFFOLK COUNTY, NEW YORK

Combined Statement of Revenues, Expenses and  
Changes in Retained Earnings  
Enterprise Fund Type and Discretely Presented Component Units  
(Excluding Suffolk Community College)  
Year Ended December 31, 2000

	Enterprise Funds	Component Units	Totals
Operating revenues:			
Managed care fees	\$ 29,159,204	\$ -	\$ 29,159,204
Net patient revenues	23,874,106	-	23,874,106
Commissions - Pari-Mutuel Betting	-	35,661,429	35,661,429
Surcharge and surcharge breakage	-	5,075,778	5,075,778
Licenses, permits, fines, fees, etc.	916,115	-	916,115
Fee income	-	1,499,601	1,499,601
Other	15,022	3,911,895	3,926,917
	<u>53,964,447</u>	<u>46,148,703</u>	<u>100,113,150</u>
Total operating revenues			
Operating expenses:			
Operating and administrative	52,248,031	20,963,971	73,212,002
Depreciation	2,146,997	549,241	2,696,238
	<u>54,395,028</u>	<u>21,513,212</u>	<u>75,908,240</u>
Total operating expenses			
Income (loss) from operations	<u>(430,581)</u>	<u>24,635,491</u>	<u>24,204,910</u>
Non-operating revenues (expenses):			
Distribution of net revenue to:			
Racing industry	-	(14,681,593)	(14,681,593)
Other governments	6,776,809	(3,450,753)	3,326,056
Interest expense	-	(7,901,381)	(7,901,381)
Interest on investments	475,296	138,204	613,500
Other income	-	7,901,381	7,901,381
	<u>7,252,105</u>	<u>(17,994,142)</u>	<u>(10,742,037)</u>
Total non-operating revenues (expenses)			
Income before transfers	<u>6,821,524</u>	<u>6,641,349</u>	<u>13,462,873</u>
Transfers:			
Interfund transfers in	1,130,137	-	1,130,137
Interfund transfers out	(4,823,815)	-	(4,823,815)
Transfers to primary government	-	(4,691,482)	(4,691,482)
Transfers from contributed capital	217,939	-	217,939
	<u>(3,475,739)</u>	<u>(4,691,482)</u>	<u>(8,167,221)</u>
Total transfers			
Excess (deficiency) of revenues over (under) expenses	3,345,785	1,949,867	5,295,652
Retained earnings (deficit) beginning of year	<u>(4,902,555)</u>	<u>7,605,980</u>	<u>2,703,425</u>
Retained earnings (deficit) end of year	<u>\$ (1,556,770)</u>	<u>\$ 9,555,847</u>	<u>\$ 7,999,077</u>

See notes to general purpose financial statements.

## SUFFOLK COUNTY, NEW YORK

Combined Statement of Cash Flows  
Enterprise Fund Type and Discretely Presented Component Units  
(Excluding Suffolk Community College)  
Year Ended December 31, 2000

	Enterprise Funds	Component Units	Total
Cashflows provided by operating activities:			
Income (loss) from operations	\$ (430,581)	\$ 24,635,491	\$ 24,204,910
Adjustments to reconcile income from operations to net cash provided by operating activities:			
Depreciation and amortization	2,146,997	549,241	2,696,238
Change in assets and liabilities:			
Increase (decrease) in accounts receivable and other assets	3,104,658	(278,034)	2,826,624
Increase (decrease) in accounts payable and other liabilities	824,891	581,719	1,406,610
Interfund transfers in	1,130,137	-	1,130,137
Interfund transfers out	(4,823,815)	-	(4,823,815)
Provision for doubtful accounts receivable	(927,998)	-	(927,998)
	1,024,289	25,488,417	26,512,706
Net cash provided (used) by operating activities			
Cash flows provided (used) by noncapital financing activities:			
Transfer from other governments	6,776,809	-	6,776,809
Transfer from contributed capital	217,939	-	217,939
Revenue distributions	-	(18,316,748)	(18,316,748)
Transfer to primary government	-	(4,691,482)	(4,691,482)
Transfer to statutory reserve	(360,753)	-	(360,753)
	6,633,995	(23,008,230)	(16,374,235)
Net cash provided (used) by noncapital financing activities			
Cash flows provided (used) by capital and related financial activities:			
Proceeds from loans	-	1,097,680	1,097,680
Proceeds from issuance of long term debt	5,337,000	-	5,337,000
Contributed capital	14,400,000	-	14,400,000
Proceeds from notes issued	237,000	-	237,000
Proceeds from sale of fixed assets	-	59,400	59,400
Payments on capital leases	-	(8,826)	(8,826)
Payments on mortgages payable	-	(77,738)	(77,738)
Purchase of fixed assets	(19,500,809)	(3,306,914)	(22,807,723)
Principal payment on long term debt	(1,326,733)	-	(1,326,733)
	(853,542)	(2,236,398)	(3,089,940)
Net cash provided (used) from capital and related financing activities			

(Continued)

## SUFFOLK COUNTY, NEW YORK

Combined Statement of Cash Flows  
 Enterprise Fund Type and Discretely Presented Component Units, Continued  
 (Excluding Suffolk Community College)  
 Year Ended December 31, 2000

Cash flows from investing activities:			
Interest on investments	\$ 475,296	\$ 136,859	\$ 612,155
Investment in assets limited as to use	<u>(179,225)</u>	<u>—</u>	<u>(179,225)</u>
Net cash provided (used) by investing activities	<u>296,071</u>	<u>136,859</u>	<u>432,930</u>
Net increase (decrease) in cash and cash equivalents	7,100,813	380,648	7,481,461
Cash and cash equivalents beginning of year	<u>5,232,741</u>	<u>6,683,205</u>	<u>11,915,946</u>
Cash and cash equivalents end of year	<u>\$ 12,333,554</u>	<u>\$ 7,063,853</u>	<u>\$ 19,397,407</u>

See notes to general purpose financial statements.

## SUFFOLK COUNTY, NEW YORK

Statement of Current Funds Revenues, Expenditures and Other Changes  
Discretely Presented Component Unit - Suffolk Community College  
Year Ended August 31, 2000

Revenues:	
Tuition	\$ 34,764,729
Fees	5,022,240
Governmental appropriations:	
Primary government	35,683,533
State of New York	28,601,175
Federal grants and contracts	8,905,235
State and local grants and contracts	5,208,666
Private gifts, grants and contracts	340,496
Investment income	646,669
Other sources	<u>1,363,088</u>
Total revenues	<u>120,535,831</u>
Expenditures and mandatory transfers:	
Educational and general expenses:	
Instruction	56,720,547
Academic support	3,988,916
Student services	13,802,875
Operation and maintenance of plant	12,872,720
General administration	5,860,336
Institutional support	9,590,881
Scholarships and fellowships	<u>11,674,226</u>
Total educational and general expenditures	114,510,501
Mandatory transfer for:	
Debt service principal and interest	<u>5,230,578</u>
Total expenditures and mandatory transfers	119,741,079
Auxiliary enterprise expenditures	<u>3,222,980</u>
Total expenditures	<u>122,964,059</u>
Net decrease in fund balance	<u>\$ (2,428,228)</u>

See notes to general purpose financial statements.

## SUFFOLK COUNTY, NEW YORK

Statement of Changes in Revenues, Expenditures and Changes in Fund Deficit  
Discretely Presented Component Unit - Suffolk Community College  
Year Ended August 31, 2000

Revenues and other additions:	
Unrestricted current fund revenues	\$ 37,575,789
Auxiliary enterprise revenues	3,323,093
Governmental appropriations	64,284,708
Federal grants and contracts	8,905,235
State and local grants and contracts	4,719,237
Private gifts, grants and contracts	126,491
Investment income	571,799
Other sources	<u>1,029,479</u>
 Total revenues and other additions	 <u>120,535,831</u>
Expenditures and other deductions:	
Educational and general expenditures	114,510,501
Debt service principal and interest	5,230,578
Auxiliary enterprise expenditures	<u>3,222,980</u>
 Total expenditures and other deductions	 <u>122,964,059</u>
 Net decrease for the year	 <u>(2,428,228)</u>
 Fund deficit at beginning of year	 <u>(7,532,041)</u>
 Fund deficit at end of year	 <u>\$ (9,960,269)</u>

See notes to general purpose financial statements.

## SUFFOLK COUNTY, NEW YORK

Combining Balance Sheet  
 All Discretely Presented Component Units  
 December 31, 2000  
 (With the College as of August 31, 2000)

	Suffolk Community College	Proprietary Types		Total
		Suffolk Regional Off-Track Betting Corp.	Industrial Development Agency	
<b>Assets</b>				
Cash - unrestricted	\$ 20,249,214	\$ 3,804,568	\$ 147,310	\$ 24,201,092
Cash - restricted	306,702	—	3,111,975	3,418,677
Investments	17,669,857	—	—	17,669,857
Investments in direct financing lease	—	—	150,240,000	150,240,000
Due from other governments	2,368,408	—	—	2,368,408
Accounts receivable	1,012,654	675,304	—	1,687,958
Student accounts receivable	1,877,113	—	—	1,877,113
Less allowance for doubtful accounts	(1,113,120)	—	—	(1,113,120)
Due from primary government	8,499,084	—	—	8,499,084
Property, plant and equipment	—	19,872,838	54,085	19,926,923
Less accumulated depreciation	—	(7,977,426)	(34,449)	(8,011,875)
Other receivables	2,740,991	346,726	18,131	3,105,848
<b>Total assets</b>	<b>\$ 53,610,903</b>	<b>\$ 16,722,010</b>	<b>\$ 153,537,052</b>	<b>\$ 223,869,965</b>
<b>Liabilities, Fund Equity and Credits</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 5,368,610	\$ 5,585,821	\$ 5,927	\$ 10,960,358
Accrued liabilities	—	299,976	—	299,976
Advanced student tuition	11,531,976	—	—	11,531,976
Due to primary government	2,090,992	—	—	2,090,992
Due to other governments	—	652,816	—	652,816
Other liabilities	—	3,846,553	3,182	3,849,735
Estimated liability for claims	9,916,897	—	—	9,916,897
Bonds payable	16,470,692	—	150,240,000	166,710,692
Accumulated vacation and sick leave	18,192,005	—	68,940	18,260,945
<b>Total liabilities</b>	<b>63,571,172</b>	<b>10,385,166</b>	<b>150,318,049</b>	<b>224,274,387</b>
<b>Fund equity and other credits:</b>				
Retained earnings	—	6,336,844	3,219,003	9,555,847
<b>Fund balances (deficit):</b>				
Reserved for student loans	3,907,674	—	—	3,907,674
Unreserved	(13,867,943)	—	—	(13,867,943)
<b>Total fund equity and other credits</b>	<b>(9,960,269)</b>	<b>6,336,844</b>	<b>3,219,003</b>	<b>(404,422)</b>
<b>Total liabilities, fund equity and other credits</b>	<b>\$ 53,610,903</b>	<b>\$ 16,722,010</b>	<b>\$ 153,537,052</b>	<b>\$ 223,869,965</b>

See notes to general purpose financial statements.

## SUFFOLK COUNTY, NEW YORK

Combined Statement of Revenues, Expenses and  
Changes in Retained Earnings  
Discretely Presented Component Units -  
Proprietary Types  
Year Ended December 31, 2000

	Suffolk Regional Off-Track Betting Corp.	Suffolk County Industrial Development Agency	Totals
Operating revenues:			
Commissions - Pari-Mutuel Betting	\$ 35,661,429	\$ -	\$ 35,661,429
Surcharge and surcharge breakage	5,075,778	-	5,075,778
Fee income	-	1,499,601	1,499,601
Other	3,911,895	-	3,911,895
	<u>44,649,102</u>	<u>1,499,601</u>	<u>46,148,703</u>
Total operating revenues			
Operating expenses:			
Operating and administrative	20,511,113	452,858	20,963,971
Depreciation	544,127	5,114	549,241
	<u>21,055,240</u>	<u>457,972</u>	<u>21,513,212</u>
Total operating expenses			
Income from operations	<u>23,593,862</u>	<u>1,041,629</u>	<u>24,635,491</u>
Non-operating revenues (expenses):			
Distribution to racing industry	(14,681,593)	-	(14,681,593)
Distributions to other governments	(3,450,753)	-	(3,450,753)
Interest expense	-	(7,901,381)	(7,901,381)
Interest on investments	-	138,204	138,204
Other income	-	7,901,381	7,901,381
	<u>(18,132,346)</u>	<u>138,204</u>	<u>(17,994,142)</u>
Total non-operating revenues (expenses)			
Excess revenues over expenses before transfers	5,461,516	1,179,833	6,641,349
Transfers:			
Transfers to primary government	(4,691,482)	-	(4,691,482)
	<u>770,034</u>	<u>1,179,833</u>	<u>1,949,867</u>
Excess of revenues over expenses and transfers			
Retained earnings beginning of year	<u>5,566,810</u>	<u>2,039,170</u>	<u>7,605,980</u>
Retained earnings end of year	<u>\$ 6,336,844</u>	<u>\$ 3,219,003</u>	<u>\$ 9,555,847</u>

See notes to general purpose financial statements.

## SUFFOLK COUNTY, NEW YORK

Combining Statement of Cash Flows  
Discretely Presented Component Units - Proprietary Types  
Year Ended December 31, 2000

	Suffolk Regional Off-Track Betting Corp.	Suffolk County Industrial Development Agency	Total
Cashflows provided by operating activities:			
Income from operations	\$ 23,593,862	\$ 1,041,629	\$ 24,635,491
Adjustments to reconcile income from operations to net cash provided by operating activities:			
Depreciation and amortization	544,127	5,114	549,241
Change in assets and liabilities:			
Increase (decrease) in accounts receivable and other assets	(278,803)	769	(278,034)
Increase (decrease) in accounts payable and other liabilities	575,053	6,666	581,719
	24,434,239	1,054,178	25,488,417
Net cash provided (used) by operating activities			
Cash flows provided (used) by noncapital financing activities:			
Revenue distributions	(18,316,748)	-	(18,316,748)
Transfer to primary government	(4,691,482)	-	(4,691,482)
	(23,008,230)	-	(23,008,230)
Net cash provided (used) by noncapital financing activities			
Cash flows provided (used) by capital and related financial activities:			
Proceeds from loans	1,097,680	-	1,097,680
Proceeds from sale of fixed assets	59,400	-	59,400
Payments on capital leases	(8,826)	-	(8,826)
Payments on mortgages payable	(77,738)	-	(77,738)
Purchase of fixed assets	(3,292,914)	(14,000)	(3,306,914)
	(2,222,398)	(14,000)	(2,236,398)
Net cash provided (used) from capital and related financing activities			
Cash flows from investing activities:			
Interest on investments	-	136,859	136,859

(Continued)

## SUFFOLK COUNTY, NEW YORK

Combining Statement of Cash Flows, Continued  
 Discretely Presented Component Units - Proprietary Types  
 Year Ended December 31, 2000

	Suffolk Regional Off-Track Betting Corp.	Suffolk County Industrial Development Agency	Total
Net increase (decrease) in cash and cash equivalents	\$ <u>(796,389)</u>	\$ <u>1,177,037</u>	\$ <u>380,648</u>
Cash and cash equivalents beginning of year	<u>4,600,957</u>	<u>2,082,248</u>	<u>6,683,205</u>
Cash and cash equivalents end of year	<u>\$ 3,804,568</u>	<u>\$ 3,259,285</u>	<u>\$ 7,063,853</u>

## Supplementary schedule of non-cash activity:

The Industrial Development Agency assigned its rights to receive service fee payments for debt service on Southwest Sewer District revenue bonds to the trustee for holders of the bonds. Debt service requirements for 2000 were as follows:

Principal	\$ 8,685,000
Interest	\$ 7,901,381

See notes to general purpose financial statements.

# SUFFOLK COUNTY, NEW YORK

## Notes to General Purpose Financial Statements

December 31, 2000

### (1) **Summary of Significant Accounting and Reporting Policies**

A summary of the significant accounting and reporting policies of Suffolk County, New York (the "County") follows:

#### ***Organization***

The County, established on November 1, 1683 as one of the ten original counties of what is now New York State, comprises about two-thirds of the land area of Long Island and has a population of approximately 1,350,000. Since 1960, the County has operated under a charter form of government which provides for an executive administration of County affairs. The County's charter specifies that it provide certain services, including police and law enforcement, economic assistance, health services, education, home and community services, transportation and maintenance of County roads, parks and waterways. On January 1, 1970, an 18-member County Legislature was organized, consisting of representatives elected from 18 districts of approximately equal population based upon the most recently completed Federal census. Such districts were last revised in 1993 based upon the 1990 Federal census.

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.

The accounting policies of the County conform with generally accepted accounting principles (GAAP) as applicable to state and local governmental units based on pronouncements promulgated by the Government Accounting Standards Board (GASB).

#### ***The Financial Reporting Entity***

During 1993, the County adopted Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" (GASB No. 14). GASB No. 14 establishes standards for defining and reporting on the financial reporting entity.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

Most component units are included in the financial reporting entity using a discrete presentation. A component unit should be included in the reporting entity financial statements using the blending method if it provides services entirely or almost entirely to the primary government. Usually the services provided by a blended component unit are financing services provided solely to the primary government.

#### ***Discretely Presented Component Units***

All discretely presented component units are legally separate from the primary government. The County appoints a majority of these organizations' boards and is either able to impose its will on them or a financial benefit/burden situation exists.

The component unit column in the combined financial statements reports the financial data of these entities in a separate column to emphasize that they are legally separate from the County.

- Suffolk Community College (the "College") was formed in 1959 by the State University of New York and provides educational services under New York State Education Law.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

The College is included as a component unit for its fiscal year ended August 31, 2000 in accordance with New York State Education Law, which prescribes the accounting period for all community colleges.

- Suffolk Regional Off-Track Betting Corporation (OTB) was created by the New York State Legislature as a public benefit corporation. The County receives a percentage of wagers placed at OTB location tracks and all net operating profits from OTB. These revenues are recorded in the County's General Fund. The County of Suffolk as 100% shareholder of OTB, appoints the corporation's board, has the ability to impose its will, and is entitled to the corporation's resources. OTB is presented as a proprietary type component unit, and is accounted for on the accrual basis of accounting.
- 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. The Agency is governed by a seven member Board of Directors, whose members are appointed by the Suffolk County Legislature and a financial burden/benefit exists. The IDA is displayed as proprietary type component unit and is presented on the accrual basis of accounting.

Complete financial statements of the individual component units can be obtained from their respective administrative offices:

Suffolk Community College  
533 College Road  
Selden, NY 11784

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

# SUFFOLK COUNTY, NEW YORK

## Notes to General Purpose Financial Statements

December 31, 2000

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

### ***Blended Component Units***

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

### ***Related Organizations***

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

- Suffolk County Water Authority
- Vocational Educational and Extension Board

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

### ***Types of Funds and Account Groups***

The County records its transactions in the funds and account groups described below, each of which is considered a separate accounting entity. Operations of each fund are accounted for in a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures.

# SUFFOLK COUNTY, NEW YORK

## Notes to General Purpose Financial Statements

December 31, 2000

### ***Governmental Funds***

- General Fund – The General Fund is the general operating fund of the County and is used to account for all of the County's financial resources except those required to be included in another fund.
- Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than capital projects), the use of which is legally restricted to expenditures for specified purposes, such as the Police District, Sewer Districts, District Court, Community Development, etc.
- Capital Projects Funds – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

### ***Proprietary Funds***

- Proprietary Funds – Proprietary Funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful in managing financial resources. Goods or services from such activities can be provided to outside parties. The Proprietary Funds account for the activities of the John J. Foley Skilled Nursing Facility (Suffolk County Nursing Home), the Suffolk Health Plan and the Suffolk County Ball Park. GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Government Entities that use Proprietary Funds," provides Proprietary activities with a choice of authoritative guidance issued after November 30, 1989. The Nursing Home, the Suffolk Health Plan and the Suffolk County Ball Park have elected to follow GASB pronouncements and Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989 to the extent they do not conflict with GASB pronouncements.

### ***Fiduciary Fund***

- Agency Fund – Agency Funds are custodial in nature (assets equal liabilities) and are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds. The Fund's activities do not involve the measurement of the results of its operations.

# SUFFOLK COUNTY, NEW YORK

## Notes to General Purpose Financial Statements

December 31, 2000

### ***Account Groups***

There are two basic types of account groups:

- General Fixed Assets Account Group – The General Fixed Assets Account Group accounts for those fixed assets which are used for general governmental purposes and are not available for appropriation or expenditure. Such assets include substantially all land, buildings, improvements other than buildings, vehicles and equipment. This category excludes certain elements of the County's infrastructure such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems because these elements are not required to be capitalized under generally accepted accounting principles.
- General Long-Term Debt Account Group – The General Long-Term Debt Account Group accounts for long-term notes and bonds payable (including general obligation debt of the County which are expected to be financed from and paid by the governmental funds, except for indebtedness which has been defeased (see Note 7). In addition, the Long -Term Debt Account Group includes other long-term obligations for (i) capital lease obligations, (ii) estimated liability for claims and other obligations under the County's Risk Management program (see Note 15), and (iii) compensated absences, except that any estimated amounts that are to be liquidated with expendable available financial resources are recorded in the appropriate governmental funds.

### ***Basis of Accounting and Principal Financial Reporting Policies***

- Primary Government – Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. This concept emphasizes the acquisition, use and balance of expendable available financial resources and related liabilities. Under the modified accrual basis of accounting revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The primary revenue sources of the County, which have been treated as susceptible to accrual under the modified accrual basis, are real property taxes, sales taxes, State and

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

Federal Aid, and interest on investments. Other sources of revenues, including fines and assessments, are recognized when received. Expenditures, other than interest on long-term obligations and certain other liabilities recorded in the General Long-Term Debt Account Group, are recorded when the related fund liability is incurred. Proprietary Funds are accounted for on the flow of economic resources measurement focus and use of the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. In addition, Agency Fund assets and liabilities are accounted for on the modified accrual basis.

- Discretely Presented Component Units – The discretely presented component units (other than the College) consist of the Suffolk OTB and IDA. These activities are accounted for in a manner similar to private business enterprises, in which the focus is on the periodic determination of revenues, expenses, and net income. GASB Statement No. 20, “Accounting and Financial Reporting for Proprietary Funds and Other Government Entities that use Proprietary Funds,” provides proprietary activities with a choice of authoritative guidance issued after November 30, 1989. The entities described have elected to follow GASB pronouncements and FASB pronouncements issued after November 30, 1989 to the extent they do not conflict with GASB pronouncements.

The College financial statements are presented using policies prescribed by the GASB, using the reporting model recognized by the American Institute of Certified Public Accountants (AICPA) Industry Audit Guide, “Audits of Colleges and Universities.” These financial statements are prepared on the accrual basis. The statement of current funds, revenues, expenditures and other changes is a statement of financial activities of current funds related to the current reporting period. It does not purport to present the results of operations or the net income or loss for the period as would a statement of income or a statement of revenues and expenses.

#### ***Encumbrances***

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded to reflect the use of the applicable spending appropriations, was employed to control expenditures by the

# SUFFOLK COUNTY, NEW YORK

## Notes to General Purpose Financial Statements

December 31, 2000

General Fund, Special Revenue Funds and Capital Projects Funds during the fiscal year.

Encumbrances outstanding at year - end in the General Fund, Special Revenue Funds and Capital Projects Funds are reported as reservations of fund balances and do not constitute expenditures or liabilities incurred during 2000.

### ***Cash and Cash Equivalents***

Cash and cash equivalents consist of securities with original maturity dates of three months or less.

### ***Receivables***

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

### ***Investments***

The County's Agency Fund maintains, 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 are stated 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 which 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

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

- Repurchase agreements involving the purchase and sale of direct obligations of the United States Government
- Obligations of agencies of the Federal government if principal and interest are guaranteed by the United States Government
- Any securities approved by the Comptroller of New York State

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

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

#### ***Inventory***

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

#### ***Fixed Assets***

General fixed assets are stated at historical cost or value, based on appraisals or other acceptable methods, which approximate historical cost. Donated fixed assets are valued at estimated fair value on the date of donation. The County does not record depreciation on its general fixed assets.

Property and equipment acquired by the Proprietary Funds and discretely presented component units are recorded at historical cost. Donated fixed assets are stated at their fair market value as of the date of the donation.

# SUFFOLK COUNTY, NEW YORK

## Notes to General Purpose Financial Statements

December 31, 2000

The County holds title to the fixed assets of the Suffolk Community College in trust for the use and purpose of the College. These assets are, therefore, recorded in the General Fixed Asset Account Group.

Depreciation is charged to the operations of the Proprietary Funds, IDA and OTB, using the straight-line method over the estimated useful lives of the assets as follows:

<u>Type of Asset</u>	<u>Useful Life</u>
Buildings and Improvements	15 to 40 Years
Vehicles and Equipment	3 to 10 Years

### ***Vacation and Sick Leave***

Earned vacation and sick leave is recorded as an expenditure in the period when it is payable from expendable available financial resources. The estimated value of vacation leave earned by employees which may be used in subsequent years or earned vacation and sick leave paid upon termination or retirement, and therefore, payable from future resources, is recorded in the General Long -Term Debt Account Group. However, compensated absences of the employees of the discretely presented component units are accrued in those component unit financial statements when the liability is incurred.

Under terms of multiple union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, employees are reimbursed for accumulated vacation time up to the equivalent of 60 working days for Suffolk County Association of Municipal Employees (SCAME) and 90 working days for Patrolman'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 days accumulated for SCAME employees and up to a total of 260 days paid for 520 days accumulated for PBA and SOA employees. Vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay such liability. Amounts of vested or accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long -Term Debt Account Group.

# SUFFOLK COUNTY, NEW YORK

## Notes to General Purpose Financial Statements

December 31, 2000

### **Property Tax**

Property tax is 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 on the County's Combined Balance Sheet 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, 1999 and December 31, 2000 were approximately 95.6 percent of the tax levy for County purposes. The County recognizes property tax revenue realized from payments actually received against the current year's levy and prior years' levies previously recorded as deferred tax revenues, as well as payments received during the first two months of the following year related to both the current and prior years' levies.

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

The following is a summary of the County's property tax calendar for 2000:

Lien date	June 1, 1999
Levy date	December 1, 1999
Tax bills mailed	December 1, 1999
Property taxes recorded	January 1, 2000
First installment payment due	January 10, 2000
Second installment payment due	May 31, 2000
Taxes become overdue	June 1, 2000
Tax sale - 2000 delinquent property taxes	December 14, 2000

### **Sales Taxes**

Revenue from taxpayer-assessed taxes, such as sales taxes are recognized net of estimated refunds in the accounting period in which they become susceptible to accrual under the modified accrual basis of accounting.

# SUFFOLK COUNTY, NEW YORK

## Notes to General Purpose Financial Statements

December 31, 2000

### ***Federal and New York State Aid***

Federal and New York State aid is reported as revenue when the related reimbursable expenditures are incurred.

### ***Medicaid Claims***

The County processes Medicaid claim applications and determines eligibility. New York State is responsible for processing Medicaid claims and payments. The physicians, hospitals and others who provide services to public assistance recipients apply directly to New York State for reimbursement of the cost of such services. New York State, after processing the reimbursement claims, charges the County an amount equivalent to approximately 25 percent of the cost of the services.

### ***Total Columns on General Purpose Financial Statements***

Total columns on the general purpose financial statements are labeled "Memorandum Only" to indicate that they are presented solely to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with GAAP. Such data are not comparable to a financial consolidation because interfund eliminations have not been made in the aggregation of this data.

## **(2) Stewardship, Compliance and Accountability**

### ***Budgetary Data***

The County's operating budgets for the General and Special Revenue Funds have been prepared on a basis consistent with GAAP for state and local governments. Budgets were not required for the following Special Revenue Funds: Electrical Authority Fund, Guaranteed Loan Program, Emergency Shelter Grant Fund, Community Development, Judicial Facilities Agency, Home Investment Partnership, Handicapped Parking Education and Town Revenue Sharing Home Initiatives.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

The following amounts of non-budgeted revenue and expenditures do not appear on the exhibit of Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual.

	<u>Revenues</u>	<u>Expenditures</u>
Electrical Authority Fund	\$ 1,536,467	\$ 1,570,612
Guaranteed Loan Program	27	–
Emergency Shelter Grant Fund	175,569	167,279
Community Development	3,787,626	3,381,398
Judicial Facilities Agency	–	42,959
Home Investment Partnership	1,157,147	1,039,643
Handicapped Parking Education	12,526	–
Town Revenue Sharing Home Initiatives	4,496,263	–

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

- (i) Prior to September 19, the County Executive submits proposed operating budgets to the County Legislature for the General and Budgeted Special Revenue Funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them.
- (ii) Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets.
- (iii) The budgets are legally enacted either by (a) passage of a legislative resolution prior to November 10 or (b) automatically based on provisions in the County Charter if no resolution is passed by November 10.
- (iv) Total expenditures of each department within the General and Special Revenue Funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budget 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 2000, General

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

Fund Supplementary appropriations were authorized and aggregated approximately \$9,118,294.

- (v) Appropriations which have not been expended lapse at the end of the year.

#### ***Fund Balance Deficits***

The following funds have deficit fund balances/retained earnings at December 31, 2000:

##### Special Revenue Funds:

• Electrical Agency Fund	\$ 90,838
• Community Development Administration	109,105
• Emergency Shelter Grant Fund	113
• Home Investment Partnership	26,482
• Tax Certiori Fund	4,719
• Sewer District #1	6,759
• Sewer District #22	27,905
• Building/Sanitation Administration	48,109

##### Proprietary Funds

• Suffolk County Nursing Home	4,802,873
-------------------------------	-----------

The deficits above will be eliminated through retrospective tax levies or other methods.

#### ***Excess of Expenditures Over Appropriations***

For the year ended December 31, 2000, total expenditures exceeded appropriations for the following category of expenditures within each of the respective funds:

##### General Fund:

• General government support: Public Administrator	\$ 7,818
• Culture and recreation: Miscellaneous	14,049
• Employee benefits	6,158,308
• Interfund transfers out	2,263,512

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

Special Revenue Funds:

• Police District		
Interfund transfers out	\$ 6,729,362	
• Environmental Trust Fund		
Employee benefits	5,225	
• Water Quality Protection Reserve		
General government support:		
Miscellaneous	12,674,092	
• Public Safety Communications System E-911		
Employee benefits	8,931	
• Building/Sanitation Administration		
Home and community services:		
Public works	168,071	
Employee benefits	4,060	
• Sewer District #3		
Employee benefits	703	

### (3) Cash, Cash Equivalents and Investments

	Governmental Fund Types			Fiduciary Fund Type
	Special General	Capital Revenue	Projects	Agency
Cash in banks, principally interest bearing and cash on hand	\$ 4,735,646	\$ 62,692,235	\$ 75,423,217	\$ 5,236,686
Money Market Funds deposited with financial institutions	-	186,874	-	17,929,118
Certificates of Deposits with financial institutions	927,130	41,636,200	15,573,154	33,591,945
Cash with fiscal agents	-	-	-	3,178,450
Total cash and cash equivalents	<u>\$ 5,662,776</u>	<u>\$ 104,515,309</u>	<u>\$ 90,996,371</u>	<u>\$ 59,936,199</u>

At December 31, 2000, all bank balances of \$298,808,605 are either insured by the FDIC or fully collateralized by securities held by the County's agent in the County's name and are classified as Category 1 credit risk as defined by paragraph 67 of GASB Statement No. 3. Cash with fiscal agents is not insured

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

by the FDIC or collateralized by securities held by the County's agent in the County's name and are classified as Category 3 credit risk.

For Suffolk County's component units (OTB, IDA and the Suffolk Community College) all bank balances totaling \$3,804,568 for OTB, \$3,259,285 for IDA and \$38,225,773 of the Suffolk Community College are either fully insured by the FDIC or fully collateralized by securities held by the component unit's agent in the unit's name and are classified as Category 1 credit risk as defined by paragraph 67 of GASB No.3.

Interest rates on the certificates of deposit at December 31, 2000 range from 3.20 to 6.70 percent per annum.

#### ***Investments***

The Agency Fund's investment securities are classified as Category 1, which is defined as securities either held by the County or by its agent in the County's name, and consist of the following:

<u>Agency Funds Investments Category 1</u>	<u>Fair Value</u>
Repurchase Agreements	\$ 11,817,733
Equity Securities	7,157,821
United States Government Bonds and Notes	4,960,821
Corporate and Municipal Bonds	4,043,909
Other Investments	<u>562,562</u>
Total Agency Funds Investments Category 1	<u>\$ 28,542,846</u>

The net decrease in the fair value of investments during 2000 was \$115,309. The unrealized gain for 2000 was \$3,667,714.

**SUFFOLK COUNTY, NEW YORK**

Notes to General Purpose Financial Statements

December 31, 2000

**(4) Interfund Receivable and Payable Balances**

At December 31, 2000, individual interfund receivable and payable balances are:

<u>Fund</u>	<u>Due from</u>	<u>Due to</u>
General Fund	\$ 66,259,350	\$ 56,181,052
Special Revenue Funds:		
District Court	1,097,943	2,079,852
Police District	33,267,441	19,474,189
County Road	566,321	945,886
Tax Stabilization Reserve Fund	14,492,227	-
Assessment Stabilization Reserve Fund	-	523,171
Environmental Trust Fund	11,674,456	18,386
Federal Manpower	-	1,499,752
State Manpower Fund	-	8,811
Displaced Homemakers	-	9,352
Community Development Administration	-	99,927
Community Development	88,063	-
Water Quality Protection Reserve Fund	10,456	11,775,460
Home Investment Partnership	-	40,203
Public Safety Communication System	-	117,631
Capital Prosecution Fund	49,240	-
Tax Certiori	2,226,192	3,309,471
Torrens Assurance Fund	-	7,931
Handicapped Parking Education	1,185	-
Southwest Assessment Stabilization Fund	2,000,000	2,000,000
Water Quality Fund	22,603	33,313
Sewer District #1 – Port Jefferson	98,788	108,000
Sewer District #3 – Southwest	6,216,905	2,197,618
Sewer District #5 – Strathmore	5,345	151,551
Sewer District #6 – Kings Park	578,063	298,854
Sewer District #7 – Medford	-	346,493
Sewer District #8 – Strathmore Ridge	-	79,645
Sewer District #9 – College Park	-	23,759
Sewer District #10 – Stony Brook	120,860	119,178
Sewer District #11 – Selden	-	<u>225,557</u>
Balance forward	\$ 138,775,438	\$ 101,675,042

**SUFFOLK COUNTY, NEW YORK**

Notes to General Purpose Financial Statements

December 31, 2000

*Interfund receivable and payable balances (continued):*

<u>Fund</u>	<u>Due from</u>	<u>Due to</u>
Balance brought forward	\$ 138,775,438	\$ 101,675,042
Special Revenue Funds (continued):		
Sewer District #12 – Birchwood/Holbrook	–	100,088
Sewer District #13 – Windwatch	346,494	715,000
Sewer District #14 – Parkland	225,557	70,000
Sewer District #15 – Nob Hill	42,980	22,098
Sewer District #18 – Hauppauge	1,049,987	–
Sewer District #19 – Haven Hills	23,759	–
Sewer District #20 – William Floyd	474,553	–
Sewer District #21 – SUNY at Stony Brook	1,507,331	–
Sewer District #22 – Hauppauge Municipal	270,729	400,000
Sewer District #28 – Fairfield	100,088	60,000
Building Sanitation Administration	6	3,418,758
Sewer District Maintenance and Operation	1,465,179	5,295,079
Capital Projects Fund:		
Capital Fund	6,320,970	27,113,827
Capital Sewer Fund	–	245,028
Southwest Sewer District Fund	–	47,261
Proprietary Funds:		
Suffolk County Ballpark	589,338	41,779
Nursing Home	475,444	9,584,922
Agency Funds:	<u>58,133</u>	<u>2,937,104</u>
Total Interfund Receivable and Payable Balances	<u>\$ 151,725,986</u>	<u>\$ 151,725,986</u>

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

#### (5) Fixed Assets

A summary of changes in General Fund fixed assets for the year ended December 31, 2000 follows:

	<u>Balance</u> <u>January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2000</u>
Land	\$ 394,899,428	\$ 45,940,114	\$ —	\$ 440,839,542
Buildings	716,907,853	60,703,648	—	777,611,501
Improvements	62,207,460	6,338,841	—	68,546,301
Vehicles and Equipment	208,115,772	31,765,543	37,851,442	202,029,873
Construction-in- Progress	<u>29,022,004</u>	<u>17,739,288</u>	<u>36,932,270</u>	<u>9,829,022</u>
Total General Fixed Assets	<u>\$ 1,411,152,517</u>	<u>\$ 162,487,434</u>	<u>\$ 74,783,712</u>	<u>\$ 1,498,856,239</u>

The following is a summary of Proprietary Fund fixed assets for the Enterprise Fund – Suffolk County Nursing Home at December 31, 2000:

Land	\$ 959,404
Buildings and improvements	32,920,496
Vehicles and equipment	<u>2,263,191</u>
	36,143,091
Less: Accumulated depreciation	<u>10,598,578</u>
Total	<u>\$ 25,544,513</u>

The following is a summary of Proprietary Fund fixed assets for the Enterprise Fund – Suffolk County Ball Park at December 31, 2000:

Land	\$ 2,092,831
Buildings and Improvements	<u>17,217,831</u>
	19,310,662
Less: Accumulated depreciation	<u>304,899</u>
Total	<u>\$ 19,005,763</u>

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

#### **(6) Pension Plans**

The County participates in the New York State & Local Employee's Retirement System (ERS) and the New York State Local Police and Fire Retirement System (PFRS collectively, the "Systems"). These are cost sharing multiple-employer retirement systems which provide retirement benefits as well as death and disability benefits to their beneficiaries. Obligations of employers and employees to contribute and of employees to receive benefits are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for custody and control of their funds. The Systems issue 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 and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

Prior to October 1, 2000, the Systems were non-contributory except for employees who joined ERS after July 27, 1976 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 or more years of credited service. Those employees who have not been a member for ten years or do not have ten years of service contribute three percent of their salary. The three percent employee contribution discontinues when the employee reaches either the tenth anniversary or ten years of service credit, whichever occurs earlier. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates, expressed as proportions of contributions, required to be made by employers to the pension accumulation fund.

The Suffolk Community College, a component unit of the County, also participates in the New York State Teacher's Retirement system (TRS). This is a cost sharing multiple employer defined benefit pension plan administered by the New York State Teachers' Retirement Board. TRS provides retirement, disability, withdrawal and death benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information for the

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

system. The report may be obtained by writing to the New York State Teacher's Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

TRS Plan members who joined the system before July 27, 1976 are not required to contribute. Those joining after July 27, 1976 are required to contribute 3% of their annual salary. Employers are required to contribute at an actuarially determined rate; currently 1.43% of annual covered payroll for the fiscal year ended June 30, 2000. Rates applicable to the fiscal years ended June 30, 1999 and 1998 were 1.42% and 1.25% respectively.

In addition, the College participates in the Teacher's Insurance and Annuity Association and the College Retirement Equities Fund (TIAA-CREF), both of which are contributory defined contribution plans. The College funds its pension costs to TIAA-CREF biweekly. Under present State Law, for those employees hired prior to July 26, 1976, the College's contribution is 12% on the first \$16,500 and 15% on amounts above. For those employees hired between July 27, 1976 and June 30, 1992, the College contribution is 9% on the first \$16,500 and 12% on the amounts above. For new employees hired after July 1, 1992, the contribution is 8% of salary for the first seven years and 10% thereafter.

The County is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were (dollars in thousands):

<u>YEAR</u>	<u>ERS</u>	<u>PFRS</u>	<u>TRS</u>	<u>TIAA-CREF</u>
2000	\$ 5,403	\$ 6,772	\$ 735	\$ 3,432
1999	1,610	7,305	610	3,173
1998	7,453	9,857	541	2,889

The County's contributions made to the Systems were equal to 100 percent of the contributions required for each year.

Since 1989, the Systems billings have been based on Chapter 62 of the Laws of 1989 of the State of New York. This legislation requires participating employers to make payment on a current basis, while amortizing existing unpaid amounts relating to the System's fiscal years ending March 31, 1988 and 1989 (which otherwise were to have been paid on June 30, 1989 and 1990, respectively) over a 17-year period with an 8.75% interest factor added. Local governments were given the option to prepay this liability. The County elected to make the full payment on December 27, 1993.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

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. All deferred compensation is remitted to an outside fiduciary agent. 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). All Plan investments are held for the exclusive benefit of the Plan's participants and beneficiaries. 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.

Post Retirement Employee Benefits – The County provides health insurance benefits to its retired employees in accordance with union contracts. Retired employees who are Medicare-eligible are reimbursed for the portion of Medicare insurance premiums. Health insurance premiums of non-Medicare eligible employees are paid directly by the County. The County records and funds such expenditures as incurred. Consistent with current accounting standards for governmental entities, no amounts are recorded in the Long -Term Debt Account Group for estimated future costs to be paid on behalf of current and retired employees.

During 2000, the County incurred \$35,552,760 in health insurance expenditures for 6,092 eligible retired employees. In addition, the County reimbursed 3,668 Medicare-eligible retirees for their portion of Medicare insurance premiums in the amount of \$2,717,123.

**SUFFOLK COUNTY, NEW YORK**

Notes to General Purpose Financial Statements

December 31, 2000

**(7) Indebtedness**

***Fund Indebtedness***

A summary of changes in Tax Anticipation Notes (TANs) for the year ended December 31, 2000 follows:

	<u>Balance 01/01/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/00</u>
General Fund: TANs				
09/99	\$ 75,000,000	\$ -	\$ 75,000,000	\$ -
12/99	250,000,000	-	250,000,000	-
09/00	<u>-</u>	<u>60,000,000</u>	<u>-</u>	<u>60,000,000</u>
Total TANs:	<u>\$ 325,000,000</u>	<u>\$ 60,000,000</u>	<u>\$ 325,000,000</u>	<u>\$ 60,000,000</u>

TANs outstanding, which are issued in anticipation of the future collection of property taxes, bear interest at the annual rate of 4.75 percent and are due on September 10, 2001.

***General Long - Term Obligations***

Serial Bonds – Serial Bond proceeds are used to acquire land and equipment, construct buildings and improvements. Use of the obligations enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of such assets. These long term liabilities are recorded in the General Long -Term Debt Account Group. The provision to be made in future budgets for indebtedness represents the amount, exclusive of interest, authorized by the County Legislature to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

The following is a summary of serial bond transactions of the County for the year ended December 31, 2000:

Bonds payable, January 1, 2000	\$ 784,030,000
Additions:	
Public Improvement 2000 A	31,790,000
Public Improvement 2000 B	<u>45,100,000</u>
Total Additions	<u>76,890,000</u>
Deductions:	
Principal payments during the year ended December 31, 2000	<u>106,905,000</u>
Bonds payable, December 31, 2000	<u>\$ 754,015,000</u>

Total bonds payable, which for the College totals \$45,736,788 on the balance sheet, is the County's obligation as of August 31, 2000. The entity wide bonds payable reflects the total obligation as of December 31, 2000. Additionally, \$28,057,148 of general obligation bonds outstanding relates to the construction of Nursing Home fixed assets. The proceeds of such bonds when transferred to the Nursing Home are accounted for as contributed capital in the Enterprise Fund. Additionally, \$5,123,000 represents bonds payable for the Ball Park and is accounted for in the Enterprise Fund.

Bonds outstanding at December 31, 2000 are as follows:

<u>Description of Issue</u>	<u>Year of Maturity</u>	<u>Interest Rates</u>	<u>Balance</u>
Public Improvement Serial Bonds 1972	2001	5.100 %	\$ 100,000
Public Improvement Refunding Bonds 1991	2001	5.900	985,000
Public Improvement Serial Bonds 1973	2002	4.900	400,000
Public Improvement Serial Bonds 1982 Series A	2002	10.200	1,900,000
Public Improvement Serial Bonds 1982 Series B	2002	10.100	1,350,000
Public Improvement Serial Bonds 1982 Series C	2002	9.875	300,000
Public Improvement Serial Bonds 1974	2003	5.100	2,100,000
Public Improvement Serial Bonds 1975	2003	6.000	<u>1,500,000</u>
Balance forward			\$ 8,635,000

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

*Bonds outstanding at December 31, 2000 are as follows (continued):*

<u>Description of Issue</u>	<u>Year of Maturity</u>	<u>Interest Rates</u>	<u>Balance</u>
Balance brought forward			\$ 8,635,000
Public Improvement Serial Bonds 1983	2003	9.000 %	3,100,000
Public Improvement Serial Bonds 1984	2004	10.000	3,960,000
Public Improvement Serial Bonds 1993 Series E	2004	4.300	1,000,000
Public Improvement Serial Bonds 1994 Series A	2004	5.625	5,230,000
Public Improvement Serial Bonds 1994 Series B	2004	6.000	285,000
Public Improvement Serial Bonds 1994 Series C	2004	5.500	4,125,000
Sewer District Serial Bonds 1977	2005	6.000	250,000
Public Improvement Refunding Bonds 1993 Series A	2005	5.250	6,820,000
Pension System Serial Bonds 1993	2005	5.200	27,430,000
Public Improvement Serial Bonds 1996 Series A	2005	4.500	16,130,000
Pension Obligation, Fed Tax Series, 1999	2005	5.300	5,470,000
Public Improvement Refunding Bonds 1993 Series D	2006	4.300	4,395,000
Public Improvement Refunding Bonds 1998 Series A	2007	4.000	6,800,000
Sewer District Refunding Bonds 1995	2008	4.300	54,005,000
Public Improvement Serial Bonds 1988 Series A	2008	7.210	10,250,000
Sewer District Serial Bonds 1985 IDA	2009	9.000	25,155,000
Public Improvement Refunding Bonds 1998 Series F	2009	4.000	8,865,000
Sewer District Serial Bonds 1971 First Series	2010	5.250	5,650,000
Public Improvement Serial Bonds 1995 Series A	2010	5.000	15,725,000
Public Improvement Serial Bonds 1995 Series B	2010	4.500	10,570,000
Public Improvement Refunding Bonds 1998 Series B	2010	4.000	3,365,000
Public Improvement Serial Bonds 1996 Series D	2011	4.875	42,290,000
Public Improvement Serial Bonds 1996 Series C	2012	5.000	11,705,000
Public Improvement Serial Bonds 1998 Series B	2012	4.500	9,000,000
Public Improvement Refunding Bonds 1993 Series C	2013	5.250	6,960,000
Public Improvement Serial Bonds 1996 Series B	2013	5.000	22,150,000
Public Improvement Serial Bonds 1997 Series A	2013	5.000	20,375,000
Public Improvement Serial Bonds 1997 Series B	2013	4.750	19,470,000
Public Improvement Serial Bonds 1998 Series C	2013	4.100	20,090,000
Public Improvement Refunding Bonds 1993 Series F	2014	4.300	41,725,000
Public Improvement Refunding Bonds 1998 Series E	2014	4.000	12,845,000
Public Improvement Refunding Bonds 1993 Series B	2015	5.250	<u>8,980,000</u>
Balance forward			\$ 442,805,000

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

*Bonds outstanding at December 31, 2000 are as follows (continued):*

<u>Description of Issue</u>	<u>Year of Maturity</u>	<u>Interest Rates</u>	<u>Balance</u>
Balance brought forward			\$ 442,805,000
Public Improvement Serial Bonds 1999 Series B	2016	4.500 %	29,330,000
Public Improvement Serial Bonds 1999 Series A	2019	4.800	21,365,000
Public Improvement Serial Bonds 1999 Series C	2019	5.100	30,050,000
Public Improvement Refunding Bonds 1993 Series G	2020	4.300	39,855,000
Public Improvement Serial Bonds 1993 Series A	2020	4.000	14,605,000
Public Improvement Serial Bonds 1993 Series B	2020	7.100	10,360,000
Public Improvement Refunding Bonds 1998 Series C	2020	4.000	30,045,000
Public Improvement Refunding Bonds 1998 Series D	2020	4.000	33,465,000
Public Improvement Serial Bonds 2000 Series A	2020	5.500	31,790,000
Public Improvement Serial Bonds 2000 Series B	2020	4.000	45,100,000
Public Improvement Serial Bonds 1998 Series A	2023	4.000	<u>25,245,000</u>
 Total			 <u>\$ 754,015,000</u>

As of December 31, 2000, approximately \$1,891,038 of total bonds outstanding had been issued in connection with capital improvement loans made to several hospitals and is included as part of County indebtedness. The hospitals reimburse the County for interest and principal payments on such debt through a mortgage financing agreement entered into between the County and the hospitals. During 2000, the County paid \$595,146 in interest and principal on the debt relating to the projects and received reimbursements of \$665,714. As of the December 31, 1997, all projects have been completed and are being repaid by the hospitals. A receivable and related deferred revenue of \$4,787,731 which represents future principal payments to be received from the hospitals, are included in the General Fund in the Combined Balance Sheet at December 31, 2000.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

The scheduled annual principal and interest payments on debt outstanding as of December 31, 2000 are as follows:

Years Ending December 31, 2000	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 93,300,000	\$ 39,194,963	\$ 132,494,963
2002	90,795,000	33,671,029	124,466,029
2003	82,890,000	28,266,308	111,156,308
2004	69,940,000	25,177,212	95,117,212
2005	61,405,000	20,678,789	82,083,789
Thereafter	<u>355,685,000</u>	<u>96,535,509</u>	<u>452,220,509</u>
<b>Total</b>	<b><u>\$ 754,015,000</u></b>	<b><u>\$ 243,523,810</u></b>	<b><u>\$ 997,538,810</u></b>

#### ***Statutory Debt Limit***

The County has the authority to incur indebtedness provided that the principal amount thereof does not exceed 7 percent of the average full valuation of taxable real estate of the County for the most recent five-year period. The calculation is subject to certain exclusions for water and certain sewer facilities, as well as cash or appropriations for current debt service. At December 31, 2000, the County had available approximately 90 percent of its statutory debt limit, which means that the County may borrow up to an additional \$6,023,010,974.

#### **(8) Other Long -Term Obligations**

A summary of transactions of all long-term obligations included in the General Long -Term Debt Account Group, exclusive of long-term notes payable and General Long -Term Debt, for the year ended December 31, 2000 is as follows:

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
Accumulated vacation and sick leave	\$ 230,457,982	\$ 14,263,477	\$ -	\$ 244,721,459
Estimated liability for claims	230,222,811	39,071,000	32,523,475	236,770,336
Obligations under Capital lease	319,618,729	-	13,016,714	306,602,015

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

The County is self-insured for property damage and bodily injury arising from the maintenance or use of County-owned property, for general and police professional liability, workers' compensation and for medical malpractice liability. In addition, effective January 1, 1992, the County became self-insured for hospitalization, major medical, and prescription drugs for all County active employees and retirees. The current years claim settlements, insurance department cost premiums to insurance companies and medical and hospital claims are recorded in the General Fund. Estimated outstanding claims payable by the County are recorded in the General Long -Term Debt Account Group, including an amount for potential claims incurred but not yet recorded.

#### **(9) Capital Leases**

Early in 1999, Legislation was introduced, at the request of the County, in the New York State Legislature to provide for the creation of the Suffolk County Judicial Facilities Agency (the "Agency"), a public benefit corporation. Such legislation was enacted by the New York State Legislature, signed by the Governor and subsequently approved by the Suffolk County Legislature. Subsequently, the Agency issued \$131,275,000 Service Agreement Revenue Bonds, Series 1999 (John P. Cohalan Court Complex) ("the Series 1999 Bonds") the proceeds of which were used to defease DASNY's (Dormitory Authority State of New York) Series 1991 A Bonds. These are not County General Obligation Bonds. In addition, the County issued \$30,595,000 Public Improvement (Serial) Bonds, 1999 Series B to provide proceeds in an amount sufficient to defease DASNY's Series 1991 B Bonds. As a result of these transactions, which closed on September 8, 1999, the County and the Agency each acquired title to a portion of the Cohalan Court Complex thereby eliminating DASNY's interest in the property. The Agency is leasing its portion of the Cohalan Court Complex to the County under an agreement, whereby the County will operate and maintain the Cohalan Court Complex and pay all costs, including a service fee to the Agency, thereof during the term of the lease.

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

As a result of the above transactions, the County obtained a total annual debt service savings for the years 1999 through 2016 of \$31,435,714 representing a

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

present value savings of \$18,392,377 which is 14.016% present value savings as a percentage of refunded bonds.

The County also entered into a sale - leaseback agreement, dated February 1, 1994, with the IDA. The County is leasing the facility to the IDA and the IDA is required to lease the facility back to the County upon the terms and conditions set forth in the Agreement. This lease will terminate on February 1, 2009. During the year ended December 31, 2000, the County's payments pursuant to this lease agreement were \$14,653,960 and have been included in general government support expenditures of the General Fund.

In 1999 the IDA issued \$25,000,000 of Southwest Sewer District Refunding Bonds. These are not County General Obligation Bonds. Proceeds from the issuance of the 1999 Bonds have provided funds to the County and the Agency to (i) refund and pay the \$7,395,000 principal maturity due and payable on February 1, 1999 of the 1994 Bonds, (ii) refund and pay the \$4,194,566 interest on the 1994 Bonds due and payable on February 1, 1999, (iii) economically refund the \$8,195,000 principal maturity due and payable on February 1, 1999 of the County's Southwest Sewer District Refunding (Serial) Bonds, 1995 (the "1995 County Bonds"), (iv) economically refund the \$1,849,867 interest on the 1995 County Bonds due and payable on February 1, 1999, (v) economically refund the \$2,795,000 principal maturity due and payable on June 15, 1999 of the County's Southwest Sewer District (Serial) Bonds, 1985 ("1985 County Bonds"), (vi) economically refund \$795,000 of interest on the 1985 County Bonds due and payable on June 15, 1999 and (vii) pay \$420,715 Costs of Issuance and administrative, legal, financial and other expenses of the Agency incidental to the issuance of the 1999 Bonds.

In early March of 1998 Suffolk County entered into a twenty year lease agreement, termination in the year 2018, for a 31,000 square foot building that was constructed on a County owned parcel of land, approximating five acres. This building is being used to house the Suffolk County Police'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.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

The annual future minimum lease payments for capital leases as of December 31, 2000 are as follows:

<u>Years Ending December 31</u>	<u>John P. Cohalan Court Complex</u>	<u>Southwest Sewer District</u>	<u>Seventh Precinct</u>	<u>Total</u>
2001	\$ 10,722,457	\$ 20,947,368	\$ 492,900	\$ 32,162,725
2002	10,717,056	22,399,092	492,900	33,609,048
2003	10,725,432	23,840,748	492,900	35,059,080
2004	10,717,594	25,310,760	492,900	36,521,254
2005	10,722,007	26,768,352	492,900	37,983,259
Thereafter	<u>113,546,621</u>	<u>101,300,918</u>	<u>5,996,950</u>	<u>220,844,489</u>
 Total minimum lease payments	 167,151,167	 220,567,238	 8,461,450	 396,179,855
Less: imputed interest	<u>43,516,167</u>	<u>44,377,311</u>	<u>1,684,362</u>	<u>89,577,840</u>
Present value of future minimum lease payments	<u>\$ 123,635,000</u>	<u>\$ 176,189,927</u>	<u>\$ 6,777,088</u>	<u>\$ 306,602,015</u>

#### (10) Capital Projects

A summary of the County's capital projects in progress which are or will be in excess of \$5,000,000 at December 31, 2000 follows. The total estimated cost was extracted from the 2000 Capital Budget while the total appropriation and amount expended through December 31, 2000 reflect the County's financial accounting records at year end:

Total Estimated Cost	\$ 1,210,101,792
Total Appropriation	1,233,535,090
Amount expended through December 31, 2000	1,099,540,902

If the estimated cost of a capital project exceeds the present appropriation, additional authorizations and appropriations are required from the County Legislature.

Certain projects have been approved only through various stages of completion; however, the amount in the total estimated cost column represents the estimated cost for all stages of the project. Commitments for all construction-in-progress at

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

December 31, 2000 have been reflected as reserves for encumbrances in the capital projects fund.

#### (11) Commitments Under Operating Leases

The County is required to make rental payments under the 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 rental payments required under non-cancelable operating leases which payments have remaining terms in excess of one year as of December 31, 2000.

<u>Years Ending December 31, 2000</u>	<u>Amount</u>
2001	\$ 12,812,198
2002	11,310,819
2003	10,959,359
2004	9,917,230
2005	9,732,777
Thereafter	<u>41,040,845</u>
Total	<u>\$ 95,773,228</u>

Rent expenditures for the year ended December 31, 2000 approximated \$14,881,612.

**SUFFOLK COUNTY, NEW YORK**

Notes to General Purpose Financial Statements

December 31, 2000

**(12) Interfund Transfers In and Out**

At December 31, 2000, the individual interfund transfers in and transfers out balances are:

***Primary government:***

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 186,648,882	\$ 149,186,564
Special Revenue Funds:		
District Court	-	9,393,599
Police District	-	62,311,233
County Road	2,982,682	10,156,884
Tax Stabilization Reserve Fund	10,415,724	-
Assessment Stabilization Reserve Fund	1,915,876	9,503,961
Environmental Trust Fund	6,947,207	82,500
Federal Manpower	-	1,518,049
Community Development Administration	285,000	67,959
Water Quality Protection Reserve Fund	-	10,320,818
State Manpower Fund	-	93,167
Displaced Homemakers	-	17,049
Home Investment Partnership	-	285,000
Public Safety Communication System	6,230,126	985,899
Tax Certiori	3,743,386	-
Torrens Assurance Fund	-	59,769
Downtown Revitalization Fund	608,000	-
Southwest Assessment Stabilization Fund	16,521,557	2,000,000
Water Protection Fund	-	2,715,336
Sewer District #1 – Port Jefferson	32,036	306,745
Sewer District #1 – Extension	30,765	-
Sewer District #3 – Southwest	2,000,000	19,512,019
Sewer District #5 – Strathmore	2,215,200	2,594,825
Sewer District #6 – Kings Park	426,677	333,992
Sewer District #7 – Medford	1,060,024	1,845,598
Sewer District #8 – Strathmore Ridge	1,053,058	1,054,736
Sewer District #9 – College Park	<u>44,832</u>	<u>99,060</u>
Balance forward:	\$ 243,161,032	\$ 284,444,762

**SUFFOLK COUNTY, NEW YORK**

Notes to General Purpose Financial Statements

December 31, 2000

*Primary government Interfund transfers in and out balances (continued):*

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Balance brought forward:	\$ 243,161,032	\$ 284,444,762
Special Revenue Funds (continued):		
Sewer District #10 – Stony Brook	237,544	625,967
Sewer District #11 – Selden	2,015,029	2,998,636
Sewer District #12 – Birchwood/Holbrook	986,588	1,018,835
Sewer District #13 – Windwatch	378,764	782,011
Sewer District #14 – Parkland	744,031	1,010,220
Sewer District #15 – Nob Hill	29,896	85,549
Sewer District #18 – Hauppauge	–	23,409
Sewer District #19 – Haven Hills	–	13,983
Sewer District #20 – William Floyd	67,843	288,841
Sewer District #21 – SUNY at Stony Brook	169,725	319,800
Sewer District #22 – Hauppauge Municipal	–	378,940
Sewer District #23 – Coventry Manor	216,282	242,934
Sewer District #28 – Fairfield	102,936	199,480
Building Sanitation Administration	3,187,761	685,151
Sewer District Maintenance and Operation	17,093,177	3,286,571
Capital Project Fund:		
Capital Fund	10,898,398	–
Proprietary Funds:		
Suffolk Health Plan	–	32,326
Nursing Home	<u>1,130,137</u>	<u>4,791,489</u>
Total primary government	<u>280,419,143</u>	<u>301,228,904</u>
<b>Component Unit:</b>		
Suffolk Community College	<u>30,858,575</u>	<u>10,048,814</u>
Total Primary Government and Component Unit	<u>\$ 311,277,718</u>	<u>\$ 311,277,718</u>

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

Amount shown as interfund transfers is presented as of December 31, 2000. Amounts appearing in the College's component unit information as interfund transfers are presented as of August 31, 2000.

#### (13) Contributed Capital

A summary of changes in contributed capital for the year ended December 31, 2000 follows:

	Suffolk Health Plan	Suffolk County Ball Park	John J. Foley Skilled Nursing Facility	Total
Contributed Capital, January 1, 2000	\$ 5,147,058	\$ -	\$ 28,510,875	\$ 33,657,933
Additions		14,182,061	-	14,182,061
Reductions (net)	-	-	(1,065,621)	(1,065,621)
Contributed Capital December 31, 2000	<u>\$ 5,147,058</u>	<u>\$ 14,182,061</u>	<u>\$ 27,445,254</u>	<u>\$ 46,774,373</u>

#### (14) Suffolk County Tax Act

In accordance with the Suffolk County Tax Act, revenues recorded in Suffolk County's Special Revenue Funds represent budgeted Real Property Tax levies, relieves of Real Property Taxes and payments in lieu of taxes (PILOT payments). These amounts are taken directly from the Tax Warrants adopted by the Suffolk County Legislature or actual PILOT payments received.

The Tax Warrant requires all monies due to the ten Town Supervisors and all monies due to Special Districts and special revenue funds of the primary government be paid in full before payment to the County Treasurer for general fund purposes. All delinquent tax revenues in the general fund are recorded on a modified accrual basis, as described in note 1.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

**(15) Other Information**

***Segment Information – Enterprise Funds***

The County maintains three enterprise funds. The Suffolk County Nursing Home accounts for the operation of a skilled nursing facility which is owned and operated under the Department of Health Services by the County of Suffolk. The Suffolk Health Plan accounts for the operation of a Medicaid Managed Care Provider, which provides primary care services through physicians working at eight Suffolk County operated health centers and one Suffolk County supported health center. The Suffolk County Ball Park accounts for the operations of a 6,000 seat Multi-Purpose Baseball Stadium for Minor League baseball, constructed and owned by the County.

Selected segment information for the year ended December 31, 2000 is as follows:

	<u>Suffolk Health Plan</u>	<u>Suffolk County Ball Park</u>	<u>John J. Foley Skilled Nursing Facility</u>	<u>Total</u>
Operating revenues	\$ 29,612,984	\$ 927,829	\$ 23,889,128	\$ 54,429,941
Depreciation	–	304,899	1,842,098	2,146,997
Operating income	3,536,040	380,577	(3,881,704)	34,913
Operating transfers in	–	–	1,130,137	1,130,137
Operating transfers (out)	(32,326)	–	(4,791,479)	(4,823,805)
Net income (loss)	3,503,714	598,516	(756,445)	3,345,785
Capital contributions	5,147,058	14,182,061	27,445,254	46,774,373
Fixed asset additions	–	–	189,317	189,317
Total assets	14,766,096	20,182,356	34,174,119	69,122,571
Bonds payable	–	5,123,000	–	5,123,000
Total retained earnings (deficit)	2,647,587	598,516	(4,802,873)	(1,556,770)

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

#### ***Risk Management***

The County has elected to record and does record its self-insurance activities in the General Fund.

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. During 1975, the County established a Risk Management Program to account for and finance insured risks of loss. In 1986, due to a lack of availability of insurance coverage and the costs of available coverage, the County discontinued purchasing insurance for certain types of risk of loss. Current risk retention per incident is unlimited for liability and \$500,000 for property losses.

The County has purchased special lines of coverage for claims related to foster care, advanced life support systems, aviation, marine and fidelity coverage. In the last three fiscal years, the amount of settlements has not exceeded any of the insurance coverage detailed above. Except as noted above, all funds of the County, including the College (discretely presented component unit), participate in the Risk Management Program. This Risk Management Program is operated solely by and for the benefit of the Suffolk County Government.

A liability for a claim is established as a reserve if information indicates that it is probable that the liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable.

The reserves disclosed include workers' compensation losses that have an extremely high payout schedule. It is estimated that the County incurs 1,500 to 1,600 new workers' compensation claims annually. Currently, approximately 726 workers compensation claims have indemnity payouts that are expected to exist over the life of the claim. Within budgetary constraints, efforts are made to pay lump sum settlement and close the County's worker's compensation claims as practical.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

A reconciliation of all claim liabilities for claims for the current fiscal year and the prior fiscal year is as follows:

Prior fiscal year claim liabilities:

	Balance 01/01/99	Incurred Claims	Payments On Claims	Balance 12/31/99
Workers Compensation	\$ 178,967,163	\$ 25,503,000	\$ 14,711,642	\$ 189,758,521
Auto Liability & Physical Damage	2,816,900	1,513,000	3,182,883	1,147,017
General Liability	5,076,342	1,769,000	2,741,617	4,103,725
Personal Injury	5,590,924	869,000	167,115	6,292,809
Medical Malpractice	20,839,137	2,394,000	1,472,500	21,760,637
Business Liability & Property	4,290,482	2,819,000	1,459,367	5,650,115
Video Display Terminal	12,406	43,000	45,419	9,987
	<u>\$ 217,593,354</u>	<u>\$ 34,910,000</u>	<u>\$ 23,780,543</u>	<u>\$ 228,722,811</u>

Current fiscal year claim liabilities:

	Balance 01/01/00	Incurred Claims	Payments On Claims	Balance 12/31/00
Workers Compensation	\$ 189,758,521	\$ 25,353,000	\$ 15,514,443	\$ 199,597,078
Auto Liability & Physical Damage	1,147,017	4,344,000	4,665,736	825,281
General Liability	4,103,725	1,586,000	3,618,231	2,071,494
Personal Injury	6,292,809	1,006,000	116,698	7,182,111
Medical Malpractice	21,760,637	4,521,000	3,619,730	22,661,907
Business Liability & Property	5,650,115	2,212,000	3,440,710	4,421,405
Video Display Terminal	9,987	49,000	47,927	11,060
	<u>\$ 228,722,811</u>	<u>\$ 39,071,000</u>	<u>\$ 31,023,475</u>	<u>\$ 236,770,336</u>

The County receives income from New York State Special Revenue Funds for second injury cases and re-instituted cases greater than seven years since inception. Over the life expectancy of these claims, the County anticipates receipt of approximately \$14 million. This has been used to offset stated liabilities and is included in the estimated liability for claims in the General Long -Term Debt Account Group.

## SUFFOLK COUNTY, NEW YORK

### Notes to General Purpose Financial Statements

December 31, 2000

#### ***Contingent Liabilities***

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County Attorney that the ultimate resolution of these matters will not have a material adverse effect.

#### **(16) GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued a number of significant pronouncements with future effective dates. In December 1998, it issued its Statement No. 33, "*Accounting and Reporting for Nonexchange Transactions*". In June 1999 it issued its Statement No. 34, "*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*". In November 1999 GASB Statement 35, "*Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities*" – an amendment to GASB 34 was issued. As of this date the County has not evaluated the effect these pronouncements will have on the general purpose financial statements.

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**ADDITIONAL INFORMATION**

## SUFFOLK COUNTY, NEW YORK

### A. General Fund

The General Fund is the general operating fund of the County and is used to account for all of the County's financial resources except those required to be accounted for in another fund.

## SUFFOLK COUNTY, NEW YORK

General Fund  
 Schedule of Revenues, Expenditures and Changes In  
 Fund Balances - Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 78,453,140	\$ 81,513,596	\$ 3,060,456
Sales and use tax	645,039,159	677,247,799	32,208,640
New York State aid	242,137,497	230,084,805	(12,052,692)
Federal aid	143,724,108	143,271,099	(453,009)
Licenses, permits, fines, fees, etc.	115,090,059	106,925,675	(8,164,384)
Interest on investments	16,145,591	17,600,607	1,455,016
Miscellaneous	39,651,813	32,949,823	(6,701,990)
	<u>1,280,241,367</u>	<u>1,289,593,404</u>	<u>9,352,037</u>
Total revenues			
Expenditures:			
Current:			
General Government Support:			
Audit and control	7,148,642	6,444,106	704,536
Board of elections	9,449,569	9,003,608	445,961
Civil Service	15,887,802	15,106,717	781,085
County clerk	5,361,666	5,143,306	218,360
County executive	5,846,413	5,300,786	545,627
District attorney	20,247,009	19,194,140	1,052,869
Finance and taxation	3,793,270	3,502,418	290,852
Law	8,566,607	7,992,835	573,772
Legal aid society	6,695,745	6,514,793	180,952
Legislative	8,230,364	7,143,709	1,086,655
Planning	2,720,517	2,485,420	235,097
Public administrator	330,340	338,158	(7,818)
Public works	58,994,326	56,742,378	2,251,948
Real property	2,249,502	2,041,204	208,298
Miscellaneous	17,463,500	16,260,860	1,202,640
	<u>172,985,272</u>	<u>163,214,438</u>	<u>9,770,834</u>
Total general government support			

(Continued)

## SUFFOLK COUNTY, NEW YORK

General Fund  
 Schedule of Revenues, Expenditures and Changes In  
 Fund Balances - Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Economic assistance and opportunity:			
County executive	\$ 10,434,434	\$ 9,837,430	\$ 597,004
Economic development	1,516,417	1,262,785	253,632
Labor	6,859,017	6,699,638	159,379
Probation	3,500,000	3,500,000	-
Social services	382,910,949	374,855,256	8,055,693
Miscellaneous	429,573	392,938	36,635
Total economic assistance and opportunity	<u>405,650,390</u>	<u>396,548,047</u>	<u>9,102,343</u>
Health	<u>159,640,075</u>	<u>143,016,020</u>	<u>16,624,055</u>
Public safety:			
Fire rescue and emergency service	6,158,502	5,477,624	680,878
Police	69,133,389	67,793,901	1,339,488
Probation	27,078,368	26,386,823	691,545
Public works	130,000	74,327	55,673
Sheriff	79,030,266	77,419,390	1,610,876
Total public safety	<u>181,530,525</u>	<u>177,152,065</u>	<u>4,378,460</u>
Culture and recreation:			
County executive	7,261,327	6,872,962	388,365
Parks	11,042,477	10,660,551	381,926
Miscellaneous	195,000	209,049	(14,049)
Total culture and recreation	<u>18,498,804</u>	<u>17,742,562</u>	<u>756,242</u>

(Continued)

## SUFFOLK COUNTY, NEW YORK

General Fund  
 Schedule of Revenues, Expenditures and Changes In  
 Fund Balances - Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Education:			
Health services	\$ 118,922,785	\$ 114,276,391	\$ 4,646,394
Miscellaneous	7,017,946	6,262,607	755,339
Total education	<u>125,940,731</u>	<u>120,538,998</u>	<u>5,401,733</u>
Home and community services:			
Cooperative extension	3,309,566	3,309,016	550
County executive	909,775	841,184	68,591
Law	395,429	354,890	40,539
Planning	1,751,440	1,657,171	94,269
Public works	332,650	286,653	45,997
Social services	6,540	2,082	4,458
Soil and water conservation	171,575	170,387	1,188
Miscellaneous	100,000	100,000	-
Total home and community services	<u>6,976,975</u>	<u>6,721,383</u>	<u>255,592</u>
Transportation:			
Public works	60,616,153	55,087,486	5,528,667
Total transportation	<u>60,616,153</u>	<u>55,087,486</u>	<u>5,528,667</u>
Employee benefits	165,008,910	171,167,218	(6,158,308)
Debt service - principal and interest	95,440,444	94,482,659	957,785
Total expenditures	<u>1,392,288,279</u>	<u>1,345,670,876</u>	<u>46,617,403</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(112,046,912)</u>	<u>(56,077,472)</u>	<u>55,969,440</u>

(Continued)

## SUFFOLK COUNTY, NEW YORK

General Fund  
 Schedule of Revenues, Expenditures and Changes In  
 Fund Balances - Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Other financing sources (uses):			
Proceeds from issuances of Public Improvement (Serial) Bonds	\$ 5,000,000	\$ 5,000,000	\$ -
Interfund transfers in	183,486,713	186,648,882	3,162,169
Interfund transfers out	(146,923,052)	(149,186,564)	(2,263,512)
Transfers from discretely presented component units	<u>5,700,000</u>	<u>5,022,550</u>	<u>(677,450)</u>
Total other financing sources (uses)	<u>47,263,661</u>	<u>47,484,868</u>	<u>221,207</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(64,783,251)	(8,592,604)	56,190,647
Fund balance (deficit) at beginning of year	<u>(137,290,643)</u>	<u>74,774,874</u>	<u>212,065,517</u>
Fund balance (deficit) at end of year	<u>\$ (202,073,894)</u>	<u>\$ 66,182,270</u>	<u>\$ 268,256,164</u>

## SUFFOLK COUNTY, NEW YORK

### B. Special Revenue Funds

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

- The District Court Fund accounts for the County's share of expenses incurred in the operation of the State run Unified Court System.
- The Police District Fund accounts for the operations of the Suffolk County Police District, which provides police services to the residents of the five western towns of Suffolk County.
- The County Road Fund accounts for the revenues received from the New York State Department of Transportation. The revenues are transferred to the General Fund which incurs actual expenditures for the salaries and expenses of the Commissioner of the Department of Public Works and his office, maintenance of County roads and bridges, snow removal and construction and reconstruction of County roads.
- The Hotel and Motel Tax Fund accounts for the receipt and distribution of room occupancy tax imposed upon hotels and motels within Suffolk County as a result of the passage of Resolution 705 of 1992, by the Suffolk County Legislature.
- The Tax Stabilization Reserve Fund, established by the Suffolk County Legislature, records funds for use in future years to stabilize real property taxes.
- The Assessment Stabilization Reserve Fund, established by the Suffolk County Legislature, records funds for use in future years to stabilize certain sewer district tax rates.
- The Environmental Trust Fund disburses ¼ % of sales tax collections to municipalities to preserve water resources, landfill gapping and acquire other environmental properties.
- The Federal Manpower Revenue Fund accounts for Federal and New York State pass-through grants providing job training and employment opportunities for economically disadvantaged unemployed or underemployed persons.
- The State Manpower Fund accounts for funds used in training economically disadvantaged residents of Suffolk County, primarily to enhance their employability.

- The Displaced Homemakers Fund accounts for revenue received by Suffolk County Department of Labor for the purpose of establishing a resource center to help displaced homemakers.
- The Electrical Authority Fund \* is used to account for the purchase of power from New York State for a local power company on reimbursement basis.
- The Community Development Administration Fund is used to administer and oversee the operations and accounting of the Community Development Block Grant, the Emergency Shelter Grant and the Home Investment Partnership Grant.
- The Community Development Fund \* is used to account for Federal grants received from the United States Department of Housing and Urban Development. The grants are used for the development of a viable urban community by providing decent housing, suitable living environments, and expanded economic opportunities, principally for persons of low and moderate income.
- The Community Development 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 shelter.
- The Water Quality Protection Reserve Fund is used to account for the County's operation of certain ground water protection programs including toxic waste cleanup and purchase of open-space land.
- The Home Investment Partnership Fund is used for down payments for income eligible clients as well as new construction and rehabilitation for non-for-profit organizations.
- Guaranteed Loan Program \* is used to account for Section 108, Guaranteed Loan Program, which enables the County to lend federal funds to small businesses for additional job creation and business expense.
- Public Safety Communications System E-911 is used to account for the revenues and expenditures relative to the installation of Suffolk County's E-911 Emergency Communication System.
- Capital Prosecution Fund is used to account for funds used for capital murder investigations and prosecutions.
- Tax Certiorari Fund is used to account for the repayment of Brookhaven Town's share and Suffolk County's share of the LILCO certiorari related to the Shoreham Nuclear Power Plant.

- Downtown Revitalization Fund is used to account for revitalization projects of depressed downtown areas within Suffolk County.
- The Torrens Assurance Fund is used to repay any owner of property for compensation of loss or damage who has been defrauded by an outside person when taking title to property, or if an error, omission or mistake was made by the County Office in filing a lien or mortgage. This fund is in compliance with New York State law, Article 12 Real Property Law, Section 427.
- 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 Judiciary Facilities Agency Fund \* is used to account for revenue bonds utilized to finance the John. P. Cohalan Court complex.
- The Handicapped Parking Education Fund \* is used to account for payments received for a mandatory surcharge by the State of New York for certain violations relating to handicapped parking. This funding will provide two new programs. One will provide education, advocacy and increased awareness of handicapped parking laws. The second program will provide disability awareness programs for local law enforcement agencies by municipalities.
- Town Revenue Sharing Home Initiatives Fund \* is used to account for PILOT payments received from the Town of Brookhaven. These funds are to be distributed to the non-Brookhaven towns for the sole and exclusive purpose of entering into a partnership with such towns to provide affordable housing in accordance with the procedures and requirements for the Suffolk County Affordable Housing Opportunities Program.
- Workforce Investment Revenue is used for the restructuring of job training programs to reform and standardize workforce programs by providing a unified training system. The goal is to increase employment opportunities, job retention and earning potential, which will reduce welfare dependency, improve workforce quality and provide a better economic environment.
- Southwest Assessment Stabilization Reserve Fund provides funds that can be transferred to the Southwest Sewer District for emergency repairs and clean – up as the result of fire and storm damages.
- Suffolk County Water Protection Fund is used to provide funding for sewer district tax rate stabilization, environmental protection and property tax mitigation.

\* No activity budgeted for fiscal 2000. Therefore, no budget to actual schedule presented.

## SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	Sewer District Funds (From exhibit B-3)	District Court Fund	Police District Fund	County Road Fund	Hotel and Motel Tax Fund	Tax Stabilization Reserve Fund	Totals to Page 61
<b>Assets</b>							
Cash and cash equivalents	\$ 20,776,178	\$ 930,034	\$ 21,055	\$ 1,021,103	\$ 185,325	\$ 10,295,557	\$ 33,229,252
Due from other governments:							
New York State and Federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants	-	-	6,256,917	-	-	-	6,256,917
Due from other funds	12,526,624	1,097,943	33,267,441	566,321	-	14,492,227	61,950,556
Other receivables	2,293,092	324,863	25,734	450,339	4,130	53,651	3,151,809
<b>Total assets</b>	<b>\$ 35,595,894</b>	<b>\$ 2,352,840</b>	<b>\$ 39,571,147</b>	<b>\$ 2,037,763</b>	<b>\$ 189,455</b>	<b>\$ 24,841,435</b>	<b>\$ 104,588,534</b>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	\$ 3,719,128	\$ -	\$ 7,827,183	\$ 843,654	\$ 62,599	\$ -	\$ 12,452,564
Contract retainage payable	34,320	-	-	-	-	-	34,320
Due to other funds	13,631,678	2,079,852	19,474,189	945,886	-	-	36,131,605
<b>Total liabilities</b>	<b>17,385,126</b>	<b>2,079,852</b>	<b>27,301,372</b>	<b>1,789,540</b>	<b>62,599</b>	<b>-</b>	<b>48,618,489</b>
<b>Fund balances (deficits)</b>							
Reserved for encumbrances	39,422	-	82,958	-	-	-	122,380
Reserved for bonded debt	1,710,086	-	-	-	-	-	1,710,086
Reserved for water quality protection	-	-	-	-	-	-	-
Unreserved	16,461,260	272,988	12,186,817	248,223	126,856	24,841,435	54,137,579
<b>Total fund balances (deficits)</b>	<b>18,210,768</b>	<b>272,988</b>	<b>12,269,775</b>	<b>248,223</b>	<b>126,856</b>	<b>24,841,435</b>	<b>55,970,045</b>
<b>Total liabilities and fund balances</b>	<b>\$ 35,595,894</b>	<b>\$ 2,352,840</b>	<b>\$ 39,571,147</b>	<b>\$ 2,037,763</b>	<b>\$ 189,455</b>	<b>\$ 24,841,435</b>	<b>\$ 104,588,534</b>

SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	Totals from Page 60	Assessment Stabilization Reserve Fund	Environmental Trust Fund	Federal Manpower Revenue Fund	State Manpower Fund	Displaced Homemakers Fund	Electrical Authority Fund	Totals to Page 62
<b>Assets</b>								
Cash and cash equivalents	\$ 33,229,252	\$ 6,473,023	\$ -	\$ 2,000	\$ 85,865	\$ 7,296	\$ 96,467	\$ 39,893,903
Due from other governments:								
New York State and Federal sources:								
Programs of assistance	-	-	-	-	29,791	-	-	29,791
Grants	6,256,917	-	-	-	40,655	39,697	-	6,337,269
Due from other funds	61,950,556	-	11,674,456	-	-	-	-	73,625,012
Other receivables	3,151,809	1,477,328	-	1,734,885	204,200	-	116,988	6,685,210
<b>Total assets</b>	<b>\$ 104,588,534</b>	<b>\$ 7,950,351</b>	<b>\$ 11,674,456</b>	<b>\$ 1,736,885</b>	<b>\$ 360,511</b>	<b>\$ 46,993</b>	<b>\$ 213,455</b>	<b>\$ 126,571,185</b>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	\$ 12,452,564	\$ -	\$ 4,452,318	\$ -	\$ 241,101	\$ 10,826	\$ 304,293	\$ 17,461,102
Contract retainage payable	34,320	-	-	-	-	-	-	34,320
Due to other funds	36,131,605	523,171	18,386	1,499,752	8,811	9,352	-	38,191,077
<b>Total liabilities</b>	<b>48,618,489</b>	<b>523,171</b>	<b>4,470,704</b>	<b>1,499,752</b>	<b>249,912</b>	<b>20,178</b>	<b>304,293</b>	<b>55,686,499</b>
<b>Fund balances (deficits)</b>								
Reserved for encumbrances	122,380	-	10,547	-	-	-	-	132,927
Reserved for bonded debt	1,710,086	-	-	-	-	-	-	1,710,086
Reserved for water quality protection	-	-	7,193,205	-	-	-	-	7,193,205
Unreserved	54,137,579	7,427,180	-	237,133	110,599	26,815	(90,838)	61,848,468
<b>Total fund balances (deficits)</b>	<b>55,970,045</b>	<b>7,427,180</b>	<b>7,203,752</b>	<b>237,133</b>	<b>110,599</b>	<b>26,815</b>	<b>(90,838)</b>	<b>70,884,686</b>
<b>Total liabilities and fund balances</b>	<b>\$ 104,588,534</b>	<b>\$ 7,950,351</b>	<b>\$ 11,674,456</b>	<b>\$ 1,736,885</b>	<b>\$ 360,511</b>	<b>\$ 46,993</b>	<b>\$ 213,455</b>	<b>\$ 126,571,185</b>

SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	<u>Totals from Page 61</u>	<u>Community Development Administration</u>	<u>Community Development</u>	<u>Emergency Shelter Grant Fund</u>	<u>Water Quality Protection Reserve Fund</u>	<u>Home Investment Partnership</u>	<u>Guaranteed Loan Program</u>	<u>Totals to Page 63</u>
<b>Assets</b>								
Cash and cash equivalents	\$ 39,893,903	\$ 200	\$ 25,555	\$ 5,356	\$ 39,538,677	\$	\$ 2,696	\$ 79,466,387
Due from other governments:								
New York State and Federal sources:								
Programs of assistance	29,791	-	-	-	-	-	-	29,791
Grants	6,337,269	-	-	-	526,998	-	-	6,864,267
Due from other funds	73,625,012	-	88,063	-	10,456	-	-	73,723,531
Other receivables	6,685,210	-	-	-	40,364	13,721	150,000	6,889,295
<b>Total assets</b>	<b>\$ 126,571,185</b>	<b>\$ 200</b>	<b>\$ 113,618</b>	<b>\$ 5,356</b>	<b>\$ 40,116,495</b>	<b>\$ 13,721</b>	<b>\$ 152,696</b>	<b>\$ 166,973,271</b>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	\$ 17,461,102	\$ 9,378	\$ -	\$ 5,469	\$ 12,503	\$ -	\$ -	\$ 17,488,452
Contract retainage payable	34,320	-	-	-	-	-	-	34,320
Due to other funds	38,191,077	99,927	-	-	11,775,460	40,203	-	50,106,667
<b>Total liabilities</b>	<b>55,686,499</b>	<b>109,305</b>	<b>-</b>	<b>5,469</b>	<b>11,787,963</b>	<b>40,203</b>	<b>-</b>	<b>67,629,439</b>
<b>Fund balances (deficits)</b>								
Reserved for encumbrances	132,927	-	-	-	5,014,180	-	-	5,147,107
Reserved for bonded debt	1,710,086	-	-	-	-	-	-	1,710,086
Reserved for water quality protection	7,193,205	-	-	-	23,314,352	-	-	30,507,557
Unreserved	61,848,468	(109,105)	113,618	(113)		(26,482)	152,696	61,979,082
<b>Total fund balances (deficits)</b>	<b>70,884,686</b>	<b>(109,105)</b>	<b>113,618</b>	<b>(113)</b>	<b>28,328,532</b>	<b>(26,482)</b>	<b>152,696</b>	<b>99,343,832</b>
<b>Total liabilities and fund balances</b>	<b>\$ 126,571,185</b>	<b>\$ 200</b>	<b>\$ 113,618</b>	<b>\$ 5,356</b>	<b>\$ 40,116,495</b>	<b>\$ 13,721</b>	<b>\$ 152,696</b>	<b>\$ 166,973,271</b>

SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	Totals from Page 62	Public Safety Communications System E-911	Capital Prosecution Fund	Tax Certiori Fund	Torrens Assurance Fund	Downtown Revitalization Fund	Judicial Facilities Agency	Totals to Page 64
<b>Assets</b>								
Cash and cash equivalents	\$ 79,466,387	\$ 1,114,030	\$ 898,668	\$ 1,050,000	\$ 78,529	\$ 1,617,467	\$ 340,279	\$ 84,565,360
Due from other governments:								
New York State and Federal sources:								
Programs of assistance	29,791	-	-	-	-	-	-	29,791
Grants	6,864,267	-	-	-	-	-	-	6,864,267
Due from other funds	73,723,531	-	49,240	2,226,192	-	-	-	75,998,963
Other receivables	6,889,295	263,890	-	28,560	-	-	-	7,181,745
<b>Total assets</b>	<b>\$ 166,973,271</b>	<b>\$ 1,377,920</b>	<b>\$ 947,908</b>	<b>\$ 3,304,752</b>	<b>\$ 78,529</b>	<b>\$ 1,617,467</b>	<b>\$ 340,279</b>	<b>\$ 174,640,126</b>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	\$ 17,488,452	\$ 1,102,730	\$ 3,286	\$ -	\$ 11,816	\$ 81,775	\$ -	\$ 18,688,059
Contract retainage payable	34,320	-	-	-	-	-	-	34,320
Due to other funds	50,106,667	117,631	-	3,309,471	7,931	-	-	53,541,700
<b>Total liabilities</b>	<b>67,629,439</b>	<b>1,220,361</b>	<b>3,286</b>	<b>3,309,471</b>	<b>19,747</b>	<b>81,775</b>	<b>-</b>	<b>72,264,079</b>
<b>Fund balances (deficits)</b>								
Reserved for encumbrances	5,147,107	14,375	-	-	-	-	-	5,161,482
Reserved for bonded debt	1,710,086	-	-	-	-	-	-	1,710,086
Reserved for water quality protection	30,507,557	-	-	-	-	-	-	30,507,557
Unreserved	61,979,082	143,184	944,622	(4,719)	58,782	1,535,692	340,279	64,996,922
<b>Total fund balances (deficits)</b>	<b>99,343,832</b>	<b>157,559</b>	<b>944,622</b>	<b>(4,719)</b>	<b>58,782</b>	<b>1,535,692</b>	<b>340,279</b>	<b>102,376,047</b>
<b>Total liabilities and fund balances</b>	<b>\$ 166,973,271</b>	<b>\$ 1,377,920</b>	<b>\$ 947,908</b>	<b>\$ 3,304,752</b>	<b>\$ 78,529</b>	<b>\$ 1,617,467</b>	<b>\$ 340,279</b>	<b>\$ 174,640,126</b>

## SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	<u>Totals from Page 63</u>	<u>Handicapped Parking Education</u>	<u>Town Revenue Sharing Home Initiatives</u>	<u>Workforce Investment Revenue</u>	<u>Southwest Assessment Stabilization</u>	<u>Suffolk County Water Protection</u>	<u>Total</u>
<b>Assets</b>							
Cash and cash equivalents	\$ 84,565,360	\$ 9,631	\$ 4,493,078	\$ 622,698	\$ 14,824,542		\$ 104,515,309
Due from other governments:							
New York State and Federal sources:							
Programs of assistance	29,791	-	-	-	-	-	29,791
Grants	6,864,267	-	-	-	-	4,035,281	10,899,548
Due from other funds	75,998,963	1,185	-	-	2,000,000	22,603	78,022,751
Other receivables	7,181,745	1,710	3,185	-	10,888	-	7,197,528
<b>Total assets</b>	<b>\$ 174,640,126</b>	<b>\$ 12,526</b>	<b>\$ 4,496,263</b>	<b>\$ 622,698</b>	<b>\$ 16,835,430</b>	<b>\$ 4,057,884</b>	<b>\$ 200,664,927</b>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	\$ 18,688,059	\$ -	\$ -	\$ 480,019	\$ -	\$ 2,737,938	\$ 21,906,016
Contract retainage payable	34,320	-	-	-	-	-	34,320
Due to other funds	53,541,700	-	-	-	2,000,000	33,313	55,575,013
<b>Total liabilities</b>	<b>72,264,079</b>	<b>-</b>	<b>-</b>	<b>480,019</b>	<b>2,000,000</b>	<b>2,771,251</b>	<b>77,515,349</b>
<b>Fund balances (deficits)</b>							
Reserved for encumbrances	5,161,482	-	-	-	-	-	5,161,482
Reserved for bonded debt	1,710,086	-	-	-	-	-	1,710,086
Reserved for water quality protection	30,507,557	-	-	-	-	-	30,507,557
Unreserved	64,996,922	12,526	4,496,263	142,679	14,835,430	1,286,633	85,770,453
<b>Total fund balances (deficits)</b>	<b>102,376,047</b>	<b>12,526</b>	<b>4,496,263</b>	<b>142,679</b>	<b>14,835,430</b>	<b>1,286,633</b>	<b>123,149,578</b>
<b>Total liabilities and fund balances</b>	<b>\$ 174,640,126</b>	<b>\$ 12,526</b>	<b>\$ 4,496,263</b>	<b>\$ 622,698</b>	<b>\$ 16,835,430</b>	<b>\$ 4,057,884</b>	<b>\$ 200,664,927</b>

## SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances (Deficits)  
For the Year Ended December 31, 2000

	Sewer District Funds (From exhibit B-4)	District Court Fund	Police District Fund	County Road Fund	Hotel and Motel Tax Fund	Tax Stabilization Reserve Fund	Totals to Page 66
<b>Revenues:</b>							
Real property taxes	\$ 43,435,313	\$ 2,641,423	\$ 296,148,035	\$ -	\$ -	\$ 7,081,462	\$ 349,306,233
Sales and use tax	-	-	37,554,462	-	-	-	37,554,462
New York state aid	-	1,078,428	506,998	5,063,176	-	-	6,648,602
Federal aid	-	-	642,924	11,200	-	-	654,124
Licenses, permits, fines, fees, etc.	23,898,943	5,213,047	1,564,940	6,471,329	1,431,122	-	38,579,381
Interest on investments	2,049,829	140,094	410,289	94,552	11,473	857,284	3,563,521
Miscellaneous	1,775,124	-	675,880	11,527	-	-	2,462,531
Total revenues	<u>71,159,209</u>	<u>9,072,992</u>	<u>337,503,528</u>	<u>11,651,784</u>	<u>1,442,595</u>	<u>7,938,746</u>	<u>438,768,854</u>
<b>Expenditures:</b>							
<b>Current:</b>							
General government support	1,100	-	-	-	-	-	1,100
Economic assistance and opportunity	-	-	-	-	1,489,927	-	1,489,927
Public safety	-	-	239,038,597	-	-	-	239,038,597
Culture and recreation	-	-	-	-	244,164	-	244,164
Home and community services	51,314,291	-	-	-	-	-	51,314,291
Transportation	-	-	-	7,151,296	-	-	7,151,296
Employee benefits	1,669,472	-	25,110,925	527,473	-	-	27,307,870
Debt service - principal and interest	20,674,555	513,814	7,102,349	57,482	-	-	28,348,200
Total expenditures	<u>73,659,418</u>	<u>513,814</u>	<u>271,251,871</u>	<u>7,736,251</u>	<u>1,734,091</u>	<u>-</u>	<u>354,895,445</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,500,209)</u>	<u>8,559,178</u>	<u>66,251,657</u>	<u>3,915,533</u>	<u>(291,496)</u>	<u>7,938,746</u>	<u>83,873,409</u>
<b>Other financing sources (uses):</b>							
Interfund transfers in	32,092,168	-	-	2,982,682	-	10,415,724	45,490,574
Interfund transfers out	<u>(37,707,302)</u>	<u>(9,393,599)</u>	<u>(62,311,233)</u>	<u>(10,156,884)</u>	<u>-</u>	<u>-</u>	<u>(119,569,018)</u>
Total other financing sources (uses)	<u>(5,615,134)</u>	<u>(9,393,599)</u>	<u>(62,311,233)</u>	<u>(7,174,202)</u>	<u>-</u>	<u>10,415,724</u>	<u>(74,078,444)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(8,115,343)</u>	<u>(834,421)</u>	<u>3,940,424</u>	<u>(3,258,669)</u>	<u>(291,496)</u>	<u>18,354,470</u>	<u>9,794,965</u>
Fund balances (deficits) at beginning of year	<u>26,326,111</u>	<u>1,107,409</u>	<u>8,329,351</u>	<u>3,506,892</u>	<u>418,352</u>	<u>6,486,965</u>	<u>46,175,080</u>
Fund balances (deficits) at end of year	<u>\$ 18,210,768</u>	<u>\$ 272,988</u>	<u>\$ 12,269,775</u>	<u>\$ 248,223</u>	<u>\$ 126,856</u>	<u>\$ 24,841,435</u>	<u>\$ 55,970,045</u>

SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances (Deficits)  
 For the Year Ended December 31, 2000

	Totals from Page 65	Assessment Stabilization Reserve Fund	Environmental Trust Fund	Federal Manpower Revenue Fund	State Manpower Fund	Displaced Homemakers Fund	Electrical Authority Fund	Totals to Page 67
<b>Revenues:</b>								
Real property taxes	\$ 349,306,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349,306,233
Sales and use tax	37,554,462	-	-	-	-	-	-	37,554,462
New York state aid	6,648,602	-	-	-	823,529	261,787	-	7,733,918
Federal aid	654,124	-	-	10,109,759	1,088,140	-	-	11,852,023
Licenses, permits, fines, fees, etc.	38,579,381	-	-	-	23,891	-	-	38,603,272
Interest on investments	3,563,521	538,428	-	-	-	-	268	4,102,217
Miscellaneous	2,462,531	-	2,561	-	25,000	-	1,536,199	4,026,291
<b>Total revenues</b>	<b>438,768,854</b>	<b>538,428</b>	<b>2,561</b>	<b>10,109,759</b>	<b>1,960,560</b>	<b>261,787</b>	<b>1,536,467</b>	<b>453,178,416</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General government support	1,100	-	4,165,202	-	-	-	-	4,166,302
Economic assistance and opportunity	1,489,927	-	-	8,390,182	1,645,332	198,745	-	11,724,186
Public safety	239,038,597	-	-	-	-	-	-	239,038,597
Culture and recreation	244,164	-	1,267,146	-	-	-	-	1,511,310
Home and community services	51,314,291	511,278	4,402,592	-	-	-	1,570,612	57,798,773
Transportation	7,151,296	-	-	-	-	-	-	7,151,296
Employee benefits	27,307,870	-	76,724	324,192	220,593	29,234	-	27,958,613
Debt service - principal and interest	28,348,200	-	6,232	78,661	-	-	-	28,433,093
<b>Total expenditures</b>	<b>354,895,445</b>	<b>511,278</b>	<b>9,917,896</b>	<b>8,793,035</b>	<b>1,865,925</b>	<b>227,979</b>	<b>1,570,612</b>	<b>377,782,170</b>
Excess (deficiency) of revenues over (under) expenditures	83,873,409	27,150	(9,915,335)	1,316,724	94,635	33,808	(34,145)	75,396,246
<b>Other financing sources (uses):</b>								
Interfund transfers in	45,490,574	1,915,876	6,947,207	-	-	-	-	54,353,657
Interfund transfers out	(119,569,018)	(9,503,961)	(82,500)	(1,518,049)	(93,167)	(17,049)	-	(130,783,744)
<b>Total other financing sources (uses)</b>	<b>(74,078,444)</b>	<b>(7,588,085)</b>	<b>6,864,707</b>	<b>(1,518,049)</b>	<b>(93,167)</b>	<b>(17,049)</b>	<b>-</b>	<b>(76,430,087)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	9,794,965	(7,560,935)	(3,050,628)	(201,325)	1,468	16,759	(34,145)	(1,033,841)
Fund balances (deficits) at beginning of year	46,175,080	14,988,115	10,254,380	438,458	109,131	10,056	(56,693)	71,918,527
Fund balances (deficits) at end of year	\$ 55,970,045	\$ 7,427,180	\$ 7,203,752	\$ 237,133	\$ 110,599	\$ 26,815	\$ (90,838)	\$ 70,884,686

SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances (Deficits)  
 For the Year Ended December 31, 2000

	Totals from Page 66	Community Development Administration	Community Development	Emergency Shelter Grant Fund	Water Quality Protection Reserve Fund	Home Investment Partnership	Guaranteed Loan Program	Totals to Page 68
<b>Revenues:</b>								
Real property taxes	\$ 349,306,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349,306,233
Sales and use tax	37,554,462	-	-	-	42,890,321	-	-	80,444,783
New York state aid	7,733,918	-	-	-	-	-	-	7,733,918
Federal aid	11,852,023	-	3,787,626	175,569	-	1,147,147	-	16,962,365
Licenses, permits, fines, fees, etc.	38,603,272	-	-	-	-	-	-	38,603,272
Interest on investments	4,102,217	-	-	-	1,817,560	-	27	5,919,804
Miscellaneous	4,026,291	10,441	-	-	24,196	10,000	-	4,070,928
Total revenues	<u>453,178,416</u>	<u>10,441</u>	<u>3,787,626</u>	<u>175,569</u>	<u>44,732,077</u>	<u>1,157,147</u>	<u>27</u>	<u>503,041,303</u>
<b>Expenditures:</b>								
<b>Current:</b>								
General government support	4,166,302	-	-	-	13,174,092	-	-	17,340,394
Economic assistance and opportunity	11,724,186	-	-	-	-	-	-	11,724,186
Public safety	239,038,597	-	-	-	-	-	-	239,038,597
Culture and recreation	1,511,310	-	-	-	-	-	-	1,511,310
Home and community services	57,798,773	566,674	3,381,398	167,279	-	754,643	-	62,668,767
Transportation	7,151,296	-	-	-	-	-	-	7,151,296
Employee benefits	27,958,613	60,771	-	-	-	-	-	28,019,384
Debt service - principal and interest	28,433,093	-	-	-	17,049,297	-	-	45,482,390
Total expenditures	<u>377,782,170</u>	<u>627,445</u>	<u>3,381,398</u>	<u>167,279</u>	<u>30,223,389</u>	<u>754,643</u>	<u>-</u>	<u>412,936,324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>75,396,246</u>	<u>(617,004)</u>	<u>406,228</u>	<u>8,290</u>	<u>14,508,688</u>	<u>402,504</u>	<u>27</u>	<u>90,104,979</u>
<b>Other financing sources (uses):</b>								
Interfund transfers in	54,353,657	285,000	-	-	-	-	-	54,638,657
Interfund transfers out	<u>(130,783,744)</u>	<u>(67,959)</u>	<u>-</u>	<u>-</u>	<u>(10,320,818)</u>	<u>(285,000)</u>	<u>-</u>	<u>(141,457,521)</u>
Total other financing sources (uses)	<u>(76,430,087)</u>	<u>217,041</u>	<u>-</u>	<u>-</u>	<u>(10,320,818)</u>	<u>(285,000)</u>	<u>-</u>	<u>(86,818,864)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,033,841)</u>	<u>(399,963)</u>	<u>406,228</u>	<u>8,290</u>	<u>4,187,870</u>	<u>117,504</u>	<u>27</u>	<u>3,286,115</u>
Fund balances (deficits) at beginning of year	<u>71,918,527</u>	<u>290,858</u>	<u>(292,610)</u>	<u>(8,403)</u>	<u>24,140,662</u>	<u>(143,986)</u>	<u>152,669</u>	<u>96,057,717</u>
Fund balances (deficits) at end of year	<u>\$ 70,884,686</u>	<u>\$ (109,105)</u>	<u>\$ 113,618</u>	<u>\$ (113)</u>	<u>\$ 28,328,532</u>	<u>\$ (26,482)</u>	<u>\$ 152,696</u>	<u>\$ 99,343,832</u>

## SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances (Deficits)  
 For the Year Ended December 31, 2000

	Totals from Page 67	Public Safety Communications System E-911	Capital Prosecution Fund	Tax Certiori Fund	Torrens Assurance Fund	Downtown Revitalization Fund	Judicial Facilities Agency	Totals to Page 69
Revenues:								
Real property taxes	\$ 349,306,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349,306,233
Sales and use tax	80,444,783	-	-	-	-	-	-	80,444,783
New York state aid	7,733,918	-	376,750	-	-	-	-	8,110,668
Federal aid	16,962,365	-	-	-	-	-	-	16,962,365
Licenses, permits, fines, fees, etc.	38,603,272	-	-	5,529,765	406,273	-	-	44,539,310
Interest on investments	5,919,804	162,195	59,615	103,657	12,692	81,842	-	6,339,805
Miscellaneous	4,070,928	3,466,004	-	-	-	-	-	7,536,932
Total revenues	<u>503,041,303</u>	<u>3,628,199</u>	<u>436,365</u>	<u>5,633,422</u>	<u>418,965</u>	<u>81,842</u>	<u>-</u>	<u>513,240,096</u>
Expenditures:								
Current:								
General government support	17,340,394	-	114,005	-	349,401	-	42,959	17,846,759
Economic assistance and opportunity	11,724,186	-	-	-	-	154,530	-	11,878,716
Public safety	239,038,597	8,470,078	-	-	-	-	-	247,508,675
Culture and recreation	1,511,310	-	-	-	-	-	-	1,511,310
Home and community services	62,668,767	-	-	-	-	-	-	62,668,767
Transportation	7,151,296	-	-	-	-	-	-	7,151,296
Employee benefits	28,019,384	614,268	-	-	50,441	-	-	28,684,093
Debt service - principal and interest	45,482,390	6,232	-	9,381,081	-	-	-	54,869,703
Total expenditures	<u>412,936,324</u>	<u>9,090,578</u>	<u>114,005</u>	<u>9,381,081</u>	<u>399,842</u>	<u>154,530</u>	<u>42,959</u>	<u>432,119,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>90,104,979</u>	<u>(5,462,379)</u>	<u>322,360</u>	<u>(3,747,659)</u>	<u>19,123</u>	<u>(72,688)</u>	<u>(42,959)</u>	<u>81,120,777</u>
Other financing sources (uses):								
Interfund transfers in	54,638,657	6,230,126	-	3,743,386	-	608,000	-	65,220,169
Interfund transfers out	<u>(141,457,521)</u>	<u>(985,899)</u>	<u>-</u>	<u>-</u>	<u>(59,769)</u>	<u>-</u>	<u>-</u>	<u>(142,503,189)</u>
Total other financing sources (uses)	<u>(86,818,864)</u>	<u>5,244,227</u>	<u>-</u>	<u>3,743,386</u>	<u>(59,769)</u>	<u>608,000</u>	<u>-</u>	<u>(77,283,020)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,286,115	(218,152)	322,360	(4,273)	(40,646)	535,312	(42,959)	3,837,757
Fund balances (deficits) at beginning of year	<u>96,057,717</u>	<u>375,711</u>	<u>622,262</u>	<u>(446)</u>	<u>99,428</u>	<u>1,000,380</u>	<u>383,238</u>	<u>98,538,290</u>
Fund balances (deficits) at end of year	<u>\$ 99,343,832</u>	<u>\$ 157,559</u>	<u>\$ 944,622</u>	<u>\$ (4,719)</u>	<u>\$ 58,782</u>	<u>\$ 1,535,692</u>	<u>\$ 340,279</u>	<u>\$ 102,376,047</u>

## SUFFOLK COUNTY, NEW YORK

Special Revenue Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances (Deficits)  
For the Year Ended December 31, 2000

	Totals from Page 68	Handicapped Parking Education	Town Revenue Sharing Home Initiatives	Workforce Investment Revenue	Southwest Assessment Stabilization	Suffolk County Water Protection	Total
<b>Revenues:</b>							
Real property taxes	\$ 349,306,233	\$ -	\$ 4,414,996	\$ -	\$ -	\$ -	\$ 353,721,229
Sales and use tax	80,444,783	-	-	-	-	4,001,969	84,446,752
New York state aid	8,110,668	-	-	-	-	-	8,110,668
Federal aid	16,962,365	-	-	-	-	-	16,962,365
Licenses, permits, fines, fees, etc.	44,539,310	12,375	-	1,950,000	-	-	46,501,685
Interest on investments	6,339,805	151	81,267	-	313,873	-	6,735,096
Miscellaneous	7,536,932	-	-	-	-	-	7,536,932
Total revenues	<u>513,240,096</u>	<u>12,526</u>	<u>4,496,263</u>	<u>1,950,000</u>	<u>313,873</u>	<u>4,001,969</u>	<u>524,014,727</u>
<b>Expenditures:</b>							
<b>Current:</b>							
General government support	17,846,759	-	-	-	-	-	17,846,759
Economic assistance and opportunity	11,878,716	-	-	1,732,899	-	-	13,611,615
Public safety	247,508,675	-	-	-	-	-	247,508,675
Culture and recreation	1,511,310	-	-	-	-	-	1,511,310
Home and community services	62,668,767	-	-	-	-	-	62,668,767
Transportation	7,151,296	-	-	-	-	-	7,151,296
Employee benefits	28,684,093	-	-	74,422	-	-	28,758,515
Debt service - principal and interest	54,869,703	-	-	-	-	-	54,869,703
Total expenditures	<u>432,119,319</u>	<u>-</u>	<u>-</u>	<u>1,807,321</u>	<u>-</u>	<u>-</u>	<u>433,926,640</u>
Excess (deficiency) of revenues over (under) expenditures	<u>81,120,777</u>	<u>12,526</u>	<u>4,496,263</u>	<u>142,679</u>	<u>313,873</u>	<u>4,001,969</u>	<u>90,088,087</u>
<b>Other financing sources (uses):</b>							
Interfund transfers in	65,220,169	-	-	-	16,521,557	-	81,741,726
Interfund transfers out	<u>(142,503,189)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,000,000)</u>	<u>(2,715,336)</u>	<u>(147,218,525)</u>
Total other financing sources (uses)	<u>(77,283,020)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,521,557</u>	<u>(2,715,336)</u>	<u>(65,476,799)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,837,757	12,526	4,496,263	142,679	14,835,430	1,286,633	24,611,288
Fund balances (deficits) at beginning of year	<u>98,538,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,538,290</u>
Fund balances (deficits) at end of year	<u>\$ 102,376,047</u>	<u>\$ 12,526</u>	<u>\$ 4,496,263</u>	<u>\$ 142,679</u>	<u>\$ 14,835,430</u>	<u>\$ 1,286,633</u>	<u>\$ 123,149,578</u>

## SUFFOLK COUNTY, NEW YORK

Sewer Districts Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	Total Sewer Districts #1-12 (From exhibit B-5)	Sewer District #13	Sewer District #14	Sewer District #15	Sewer District #18	Sewer District #19	Sewer District #20	Totals to Page 71
<b>Assets</b>								
Cash and cash equivalents	\$ 6,091,348	\$ 41,531	\$ 5,219	\$ 24,396	\$ 775,929	\$ 196,971	\$ 96,307	\$ 7,231,701
Due from other governments:								
New York State and Federal sources:								
Programs of assistance	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Due from other funds	7,019,961	346,494	225,557	42,980	1,049,987	23,759	474,553	9,183,291
Other receivables	904,572	372,371	-	-	662,845	-	-	1,939,788
<b>Total assets</b>	<b>\$ 14,015,881</b>	<b>\$ 760,396</b>	<b>\$ 230,776</b>	<b>\$ 67,376</b>	<b>\$ 2,488,761</b>	<b>\$ 220,730</b>	<b>\$ 570,860</b>	<b>\$ 18,354,780</b>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	\$ 3,085,295	\$ 7,301	\$ 40,746	\$ 8,212	\$ 42,189	\$ 202	\$ 100,058	\$ 3,284,003
Contract retainage payable	7,820	-	-	-	-	-	26,500	34,320
Due to other funds	3,650,743	715,000	70,000	22,098	-	-	-	4,457,841
<b>Total liabilities</b>	<b>6,743,858</b>	<b>722,301</b>	<b>110,746</b>	<b>30,310</b>	<b>42,189</b>	<b>202</b>	<b>126,558</b>	<b>7,776,164</b>
<b>Fund balances (deficits)</b>								
Reserved for encumbrances	39,422	-	-	-	-	-	-	39,422
Reserved for bonded debt	-	-	-	-	-	-	-	-
Reserved for water quality protection	-	-	-	-	-	-	-	-
Unreserved	7,232,601	38,095	120,030	37,066	2,446,572	220,528	444,302	10,539,194
<b>Total fund balances (deficits)</b>	<b>7,272,023</b>	<b>38,095</b>	<b>120,030</b>	<b>37,066</b>	<b>2,446,572</b>	<b>220,528</b>	<b>444,302</b>	<b>10,578,616</b>
<b>Total liabilities and fund balances</b>	<b>\$ 14,015,881</b>	<b>\$ 760,396</b>	<b>\$ 230,776</b>	<b>\$ 67,376</b>	<b>\$ 2,488,761</b>	<b>\$ 220,730</b>	<b>\$ 570,860</b>	<b>\$ 18,354,780</b>

SUFFOLK COUNTY, NEW YORK

Sewer Districts Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	<u>Totals from Page 70</u>	<u>Sewer District #21</u>	<u>Sewer District #22</u>	<u>Sewer District #23</u>	<u>Sewer District #28</u>	<u>Building Sanitation Administration</u>	<u>Sewer Maintenance &amp; Operation</u>	<u>Total Sewer District Funds (To exhibit B-1)</u>
<b>Assets</b>								
Cash and cash equivalents	\$ 7,231,701	\$ 4,003,456	\$ 64,838	\$ 40,382	\$ 1,685	\$ 3,451,121	\$ 5,982,995	\$ 20,776,178
Due from other governments:								
New York State and Federal sources:								
Programs of assistance	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Due from other funds	9,183,291	1,507,331	270,729	-	100,088	6	1,465,179	12,526,624
Other receivables	1,939,788	169,071	49,218	-	-	15	135,000	2,293,092
<b>Total assets</b>	<b>\$ 18,354,780</b>	<b>\$ 5,679,858</b>	<b>\$ 384,785</b>	<b>\$ 40,382</b>	<b>\$ 101,773</b>	<b>\$ 3,451,142</b>	<b>\$ 7,583,174</b>	<b>\$ 35,595,894</b>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	\$ 3,284,003	\$ -	\$ 12,690	\$ 1,320	\$ 2,268	\$ 80,493	\$ 338,354	\$ 3,719,128
Contract retainage payable	34,320	-	-	-	-	-	-	34,320
Due to other funds	4,457,841	-	400,000	-	60,000	3,418,758	5,295,079	13,631,678
<b>Total liabilities</b>	<b>7,776,164</b>	<b>-</b>	<b>412,690</b>	<b>1,320</b>	<b>62,268</b>	<b>3,499,251</b>	<b>5,633,433</b>	<b>17,385,126</b>
<b>Fund balances (deficits)</b>								
Reserved for encumbrances	39,422	-	-	-	-	-	-	39,422
Reserved for bonded debt	-	1,710,086	-	-	-	-	-	1,710,086
Reserved for water quality protection	-	-	-	-	-	-	-	-
Unreserved	10,539,194	3,969,772	(27,905)	39,062	39,505	(48,109)	1,949,741	16,461,260
<b>Total fund balances (deficits)</b>	<b>10,578,616</b>	<b>5,679,858</b>	<b>(27,905)</b>	<b>39,062</b>	<b>39,505</b>	<b>(48,109)</b>	<b>1,949,741</b>	<b>18,210,768</b>
<b>Total liabilities and fund balances</b>	<b>\$ 18,354,780</b>	<b>\$ 5,679,858</b>	<b>\$ 384,785</b>	<b>\$ 40,382</b>	<b>\$ 101,773</b>	<b>\$ 3,451,142</b>	<b>\$ 7,583,174</b>	<b>\$ 35,595,894</b>

SUFFOLK COUNTY, NEW YORK

Sewer Districts Special Revenue Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances (Deficits)  
 For the Year Ended December 31, 2000

	Total Sewer Districts #1-12 (From exhibit B-6)	Sewer District #13	Sewer District #14	Sewer District #15	Sewer District #18	Sewer District #19	Sewer District #20	Totals to Page 73
<b>Revenues:</b>								
Real property taxes	\$ 43,001,257	\$ 1,609	\$ 82,679	\$ 22,481	\$ 244,846	\$ 2,184	\$ 22,653	\$ 43,377,709
Sales and use tax	-	-	-	-	-	-	-	-
New York state aid	-	-	-	-	-	-	-	-
Federal aid	-	-	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	18,337,204	527,473	656,905	142,252	1,499,193	8,289	645,866	21,817,182
Interest on investments	1,155,555	12,103	17,446	1,561	25,869	5,042	7,485	1,225,061
Miscellaneous	919,350	20	6,055	20	16,983	-	100	942,528
<b>Total revenues</b>	<b>63,413,366</b>	<b>541,205</b>	<b>763,085</b>	<b>166,314</b>	<b>1,786,891</b>	<b>15,515</b>	<b>676,104</b>	<b>67,362,480</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General government support	1,100	-	-	-	-	-	-	1,100
Economic assistance and opportunity	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Home and community services	36,585,139	131,553	415,481	71,787	200,954	2,693	194,736	37,602,343
Transportation	-	-	-	-	-	-	-	-
Employee benefits	496,076	-	-	-	-	-	-	496,076
Debt service - principal and interest	19,504,305	-	-	2,198	-	-	-	19,506,503
<b>Total expenditures</b>	<b>56,586,620</b>	<b>131,553</b>	<b>415,481</b>	<b>73,985</b>	<b>200,954</b>	<b>2,693</b>	<b>194,736</b>	<b>57,606,022</b>
Excess (deficiency) of revenues over (under) expenditures	6,826,746	409,652	347,604	92,329	1,585,937	12,822	481,368	9,756,458
<b>Other financing sources (uses):</b>								
Interfund transfers in	10,101,753	378,764	744,031	29,896	-	-	67,843	11,322,287
Interfund transfers out	(30,390,413)	(782,011)	(1,010,220)	(85,549)	(23,409)	(13,983)	(288,841)	(32,594,426)
<b>Total other financing sources (uses)</b>	<b>(20,288,660)</b>	<b>(403,247)</b>	<b>(266,189)</b>	<b>(55,653)</b>	<b>(23,409)</b>	<b>(13,983)</b>	<b>(220,998)</b>	<b>(21,272,139)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(13,461,914)	6,405	81,415	36,676	1,562,528	(1,161)	260,370	(11,515,681)
Fund balances (deficits) at beginning of year	20,733,937	31,690	38,615	390	884,044	221,689	183,932	22,094,297
Fund balances (deficits) at end of year	\$ 7,272,023	\$ 38,095	\$ 120,030	\$ 37,066	\$ 2,446,572	\$ 220,528	\$ 444,302	\$ 10,578,616

SUFFOLK COUNTY, NEW YORK

Sewer Districts Special Revenue Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances (Deficits)  
 For the Year Ended December 31, 2000

	Totals from Page 72	Sewer District #21	Sewer District #22	Sewer District #23	Sewer District #28	Building Sanitation Administration	Sewer Maintenance & Operation	Total Sewer District Funds (To exhibit B-2)
<b>Revenues:</b>								
Real property taxes	\$ 43,377,709	\$ -	\$ 32,410	\$ 22,537	\$ 2,657	\$ -	\$ -	\$ 43,435,313
Sales and use tax	-	-	-	-	-	-	-	-
New York state aid	-	-	-	-	-	-	-	-
Federal aid	-	-	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	21,817,182	1,244,523	484,127	65,782	151,719	-	135,610	23,898,943
Interest on investments	1,225,061	269,169	1,033	4,655	2,223	145,260	402,428	2,049,829
Miscellaneous	942,528	826,115	-	-	20	5,734	727	1,775,124
<b>Total revenues</b>	<b>67,362,480</b>	<b>2,339,807</b>	<b>517,570</b>	<b>92,974</b>	<b>156,619</b>	<b>150,994</b>	<b>538,765</b>	<b>71,159,209</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General government support	1,100	-	-	-	-	-	-	1,100
Economic assistance and opportunity	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Home and community services	37,602,343	105,650	99,977	27,805	49,572	2,746,839	10,682,105	51,314,291
Transportation	-	-	-	-	-	-	-	-
Employee benefits	496,076	-	-	-	-	266,780	906,616	1,669,472
Debt service - principal and interest	19,506,503	685,568	64,590	-	-	55,458	362,436	20,674,555
<b>Total expenditures</b>	<b>57,606,022</b>	<b>791,218</b>	<b>164,567</b>	<b>27,805</b>	<b>49,572</b>	<b>3,069,077</b>	<b>11,951,157</b>	<b>73,659,418</b>
Excess (deficiency) of revenues over (under) expenditures	9,756,458	1,548,589	353,003	65,169	107,047	(2,918,083)	(11,412,392)	(2,500,209)
<b>Other financing sources (uses):</b>								
Interfund transfers in	11,322,287	169,725	-	216,282	102,936	3,187,761	17,093,177	32,092,168
Interfund transfers out	(32,594,426)	(319,800)	(378,940)	(242,934)	(199,480)	(685,151)	(3,286,571)	(37,707,302)
<b>Total other financing sources (uses)</b>	<b>(21,272,139)</b>	<b>(150,075)</b>	<b>(378,940)</b>	<b>(26,652)</b>	<b>(96,544)</b>	<b>2,502,610</b>	<b>13,806,606</b>	<b>(5,615,134)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(11,515,681)	1,398,514	(25,937)	38,517	10,503	(415,473)	2,394,214	(8,115,343)
Fund balances (deficits) at beginning of year	22,094,297	4,281,344	(1,968)	545	29,002	367,364	(444,473)	26,326,111
Fund balances (deficits) at end of year	\$ 10,578,616	\$ 5,679,858	\$ (27,905)	\$ 39,062	\$ 39,505	\$ (48,109)	\$ 1,949,741	\$ 18,210,768

## SUFFOLK COUNTY, NEW YORK

Sewer Districts #1 through #12 Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	Sewer District #1	Sewer District #1 Extension	Sewer District #3	Sewer District #5	Sewer District #6	Sewer District #7	Totals to Page 75
<b>Assets</b>							
Cash and cash equivalents	\$ 17,412	\$ 1,225	\$ 3,543,193	\$ 322,404	\$ 8,934	\$ 601,518	\$ 4,494,686
Due from other governments:							
New York State and Federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Due from other funds	98,788	-	6,216,905	5,345	578,063	-	6,899,101
Other receivables	-	-	904,572	-	-	-	904,572
<b>Total assets</b>	<b>\$ 116,200</b>	<b>\$ 1,225</b>	<b>\$ 10,664,670</b>	<b>\$ 327,749</b>	<b>\$ 586,997</b>	<b>\$ 601,518</b>	<b>\$ 12,298,359</b>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	\$ 14,959	\$ -	\$ 2,580,971	\$ 26,432	\$ 280,068	\$ 40,327	\$ 2,942,757
Contract retainage payable	-	-	7,820	-	-	-	7,820
Due to other funds	108,000	-	2,197,618	151,551	298,854	346,493	3,102,516
<b>Total liabilities</b>	<b>122,959</b>	<b>-</b>	<b>4,786,409</b>	<b>177,983</b>	<b>578,922</b>	<b>386,820</b>	<b>6,053,093</b>
<b>Fund balances (deficits)</b>							
Reserved for encumbrances	-	-	39,422	-	-	-	39,422
Reserved for bonded debt	-	-	-	-	-	-	-
Reserved for water quality protection	-	-	-	-	-	-	-
Unreserved	(6,759)	1,225	5,838,839	149,766	8,075	214,698	6,205,844
<b>Total fund balances (deficits)</b>	<b>(6,759)</b>	<b>1,225</b>	<b>5,878,261</b>	<b>149,766</b>	<b>8,075</b>	<b>214,698</b>	<b>6,245,266</b>
<b>Total liabilities and fund balances</b>	<b>\$ 116,200</b>	<b>\$ 1,225</b>	<b>\$ 10,664,670</b>	<b>\$ 327,749</b>	<b>\$ 586,997</b>	<b>\$ 601,518</b>	<b>\$ 12,298,359</b>

## SUFFOLK COUNTY, NEW YORK

Sewer Districts #1 through #12 Special Revenue Funds  
 Combining Balance Sheet  
 For the Year Ended December 31, 2000

	Totals from Page 74	Sewer District # 8	Sewer District # 9	Sewer District # 10	Sewer District # 11	Sewer District # 12	Total Sewer Districts #1-12 (To exhibit B-3)
<b>Assets</b>							
Cash and cash equivalents	\$ 4,494,686	\$ 155,230	\$ 62,714	\$ 816,262	\$ 359,049	\$ 203,407	\$ 6,091,348
Due from other governments:							
New York State and Federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Due from other funds	6,899,101	-	-	120,860	-	-	7,019,961
Other receivables	904,572	-	-	-	-	-	904,572
<b>Total assets</b>	<b>\$ 12,298,359</b>	<b>\$ 155,230</b>	<b>\$ 62,714</b>	<b>\$ 937,122</b>	<b>\$ 359,049</b>	<b>\$ 203,407</b>	<b>\$ 14,015,881</b>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	\$ 2,942,757	\$ 19,044	\$ 1,197	\$ 10,251	\$ 105,283	\$ 6,763	\$ 3,085,295
Contract retainage payable	7,820	-	-	-	-	-	7,820
Due to other funds	3,102,516	79,645	23,759	119,178	225,557	100,088	3,650,743
<b>Total liabilities</b>	<b>6,053,093</b>	<b>98,689</b>	<b>24,956</b>	<b>129,429</b>	<b>330,840</b>	<b>106,851</b>	<b>6,743,858</b>
<b>Fund balances (deficits)</b>							
Reserved for encumbrances	39,422	-	-	-	-	-	39,422
Reserved for bonded debt	-	-	-	-	-	-	-
Reserved for water quality protection	-	-	-	-	-	-	-
Unreserved	6,205,844	56,541	37,758	807,693	28,209	96,556	7,232,601
<b>Total fund balances (deficits)</b>	<b>6,245,266</b>	<b>56,541</b>	<b>37,758</b>	<b>807,693</b>	<b>28,209</b>	<b>96,556</b>	<b>7,272,023</b>
<b>Total liabilities and fund balances</b>	<b>\$ 12,298,359</b>	<b>\$ 155,230</b>	<b>\$ 62,714</b>	<b>\$ 937,122</b>	<b>\$ 359,049</b>	<b>\$ 203,407</b>	<b>\$ 14,015,881</b>

## SUFFOLK COUNTY, NEW YORK

Sewer Districts #1 through #12 Special Revenue Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances (Deficits)  
For the Year Ended December 31, 2000

	<u>Sewer District #1</u>	<u>Sewer District #1 Extension</u>	<u>Sewer District #3</u>	<u>Sewer District #5</u>	<u>Sewer District #6</u>	<u>Sewer District #7</u>	<u>Totals to Page 77</u>
Revenues:							
Real property taxes	\$ 619,590	\$ -	\$ 38,240,405	\$ 534,122	\$ 15,355	\$ 1,017,273	\$ 40,426,745
Sales and use tax	-	-	-	-	-	-	-
New York state aid	-	-	-	-	-	-	-
Federal aid	-	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	129,634	-	17,515,189	-	373,242	74,476	18,092,541
Interest on investments	22,727	714	711,359	71,876	9,479	58,510	874,665
Miscellaneous	64,151	-	208,312	-	39	-	272,502
Total revenues	<u>836,102</u>	<u>714</u>	<u>56,675,265</u>	<u>605,998</u>	<u>398,115</u>	<u>1,150,259</u>	<u>59,666,453</u>
Expenditures:							
Current:							
General government support	-	-	1,100	-	-	-	1,100
Economic assistance and opportunity	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Home and community services	124,303	-	35,034,198	141,976	70,972	422,953	35,794,402
Transportation	-	-	-	-	-	-	-
Employee benefits	-	-	496,076	-	-	-	496,076
Debt service - principal and interest	454,819	30,765	17,843,962	71,669	42,604	2,040	18,445,859
Total expenditures	<u>579,122</u>	<u>30,765</u>	<u>53,375,336</u>	<u>213,645</u>	<u>113,576</u>	<u>424,993</u>	<u>54,737,437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>256,980</u>	<u>(30,051)</u>	<u>3,299,929</u>	<u>392,353</u>	<u>284,539</u>	<u>725,266</u>	<u>4,929,016</u>
Other financing sources (uses):							
Interfund transfers in	32,036	30,765	2,000,000	2,215,200	426,677	1,060,024	5,764,702
Interfund transfers out	(306,745)	-	(19,512,019)	(2,594,825)	(333,992)	(1,845,598)	(24,593,179)
Total other financing sources (uses)	<u>(274,709)</u>	<u>30,765</u>	<u>(17,512,019)</u>	<u>(379,625)</u>	<u>92,685</u>	<u>(785,574)</u>	<u>(18,828,477)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(17,729)</u>	<u>714</u>	<u>(14,212,090)</u>	<u>12,728</u>	<u>377,224</u>	<u>(60,308)</u>	<u>(13,899,461)</u>
Fund balances (deficits) at beginning of year	<u>10,970</u>	<u>511</u>	<u>20,090,351</u>	<u>137,038</u>	<u>(369,149)</u>	<u>275,006</u>	<u>20,144,727</u>
Fund balances (deficits) at end of year	<u>\$ (6,759)</u>	<u>\$ 1,225</u>	<u>\$ 5,878,261</u>	<u>\$ 149,766</u>	<u>\$ 8,075</u>	<u>\$ 214,698</u>	<u>\$ 6,245,266</u>

## SUFFOLK COUNTY, NEW YORK

Sewer Districts #1 through #12 Special Revenue Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances (Deficits)  
 For the Year Ended December 31, 2000

	Totals from Page 76	Sewer District # 8	Sewer District # 9	Sewer District # 10	Sewer District # 11	Sewer District # 12	Total Sewer Districts #1-12 (To exhibit B-4)
<b>Revenues:</b>							
Real property taxes	\$ 40,426,745	\$ 79,452	\$ 68,529	\$ 773,772	\$ 1,545,033	\$ 107,726	\$ 43,001,257
Sales and use tax	-	-	-	-	-	-	-
New York state aid	-	-	-	-	-	-	-
Federal aid	-	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	18,092,541	-	712	8,296	226,516	9,139	18,337,204
Interest on investments	874,665	29,465	4,801	135,256	80,230	31,138	1,155,555
Miscellaneous	272,502	-	-	646,828	20	-	919,350
Total revenues	<u>59,666,453</u>	<u>108,917</u>	<u>74,042</u>	<u>1,564,152</u>	<u>1,851,799</u>	<u>148,003</u>	<u>63,413,366</u>
<b>Expenditures:</b>							
<b>Current:</b>							
General government support	1,100	-	-	-	-	-	1,100
Economic assistance and opportunity	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Home and community services	35,794,402	78,231	23,016	116,505	469,973	103,012	36,585,139
Transportation	-	-	-	-	-	-	-
Employee benefits	496,076	-	-	-	-	-	496,076
Debt service - principal and interest	18,445,859	-	-	387,478	670,968	-	19,504,305
Total expenditures	<u>54,737,437</u>	<u>78,231</u>	<u>23,016</u>	<u>503,983</u>	<u>1,140,941</u>	<u>103,012</u>	<u>56,586,620</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,929,016</u>	<u>30,686</u>	<u>51,026</u>	<u>1,060,169</u>	<u>710,858</u>	<u>44,991</u>	<u>6,826,746</u>
<b>Other financing sources (uses):</b>							
Interfund transfers in	5,764,702	1,053,058	44,832	237,544	2,015,029	986,588	10,101,753
Interfund transfers out	(24,593,179)	(1,054,736)	(99,060)	(625,967)	(2,998,636)	(1,018,835)	(30,390,413)
Total other financing sources (uses)	<u>(18,828,477)</u>	<u>(1,678)</u>	<u>(54,228)</u>	<u>(388,423)</u>	<u>(983,607)</u>	<u>(32,247)</u>	<u>(20,288,660)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(13,899,461)	29,008	(3,202)	671,746	(272,749)	12,744	(13,461,914)
Fund balances (deficits) at beginning of year	20,144,727	27,533	40,960	135,947	300,958	83,812	20,733,937
Fund balances (deficits) at end of year	<u>\$ 6,245,266</u>	<u>\$ 56,541</u>	<u>\$ 37,758</u>	<u>\$ 807,693</u>	<u>\$ 28,209</u>	<u>\$ 96,556</u>	<u>\$ 7,272,023</u>

## SUFFOLK COUNTY, NEW YORK

District Court - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 2,646,729	\$ 2,641,423	\$ (5,306)
New York State aid	1,200,000	1,078,428	(121,572)
Licenses, permits, fines, fees, etc.	5,505,000	5,213,047	(291,953)
Interest on investments	75,000	140,094	65,094
Total revenues	9,426,729	9,072,992	(353,737)
Expenditures:			
Debt service - principal and interest	530,028	513,814	16,214
Excess (deficiency) of revenues over (under) expenditures	8,896,701	8,559,178	(337,523)
Other financing sources (uses):			
Interfund transfers out	(9,820,083)	(9,393,599)	426,484
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	\$ (923,382)	\$ (834,421)	\$ 88,961

## SUFFOLK COUNTY, NEW YORK

Police District - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 284,943,307	\$ 296,148,035	\$ 11,204,728
Sales and use tax	37,554,462	37,554,462	-
New York State aid	530,065	506,998	(23,067)
Federal aid	62,333	642,924	580,591
Licenses, permits, fines, fees, etc.	1,744,955	1,564,940	(180,015)
Interest on investments	64,000	410,289	346,289
Miscellaneous	613,800	675,880	62,080
	<u>325,512,922</u>	<u>337,503,528</u>	<u>11,990,606</u>
Total revenues			
Expenditures:			
Current:			
Public safety:			
Police	245,814,166	239,038,597	6,775,569
Employee benefits	25,833,804	25,110,925	722,879
Debt service - principal and interest	7,105,458	7,102,349	3,109
	<u>278,753,428</u>	<u>271,251,871</u>	<u>7,501,557</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>46,759,494</u>	<u>66,251,657</u>	<u>19,492,163</u>
Other financing sources (uses):			
Interfund transfers out	<u>(55,581,871)</u>	<u>(62,311,233)</u>	<u>(6,729,362)</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (8,822,377)</u>	<u>\$ 3,940,424</u>	<u>\$ 12,762,801</u>

## SUFFOLK COUNTY, NEW YORK

County Road - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
New York State aid	\$ 5,000,000	\$ 5,063,176	\$ 63,176
Federal aid	-	11,200	11,200
Licenses, permits, fines, fees, etc.	6,076,469	6,471,329	394,860
Interest on investments	10,000	94,552	84,552
Miscellaneous	2,910	11,527	8,617
Total revenues	11,089,379	11,651,784	562,405
Expenditures:			
Current:			
Transportation:			
Public works	7,152,158	7,151,296	862
Employee benefits	565,104	527,473	37,631
Debt service - principal and interest	57,482	57,482	-
Total expenditures	7,774,744	7,736,251	38,493
Excess (deficiency) of revenues over (under) expenditures	3,314,635	3,915,533	600,898
Other financing sources (uses):			
Interfund transfers in	2,982,682	2,982,682	-
Interfund transfers out	(10,193,867)	(10,156,884)	36,983
Total other financing sources (uses)	(7,211,185)	(7,174,202)	36,983
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	\$ (3,896,550)	\$ (3,258,669)	\$ 637,881

## SUFFOLK COUNTY, NEW YORK

Hotel/Motel Tax - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Licenses, permits, fines, fees, etc.	\$ 1,435,700	\$ 1,431,122	\$ (4,578)
Interest on investments	5,000	11,473	6,473
Total revenues	<u>1,440,700</u>	<u>1,442,595</u>	<u>1,895</u>
Expenditures:			
Current:			
Economic assistance & opportunity:			
Economic development	1,490,027	1,489,927	100
Culture and recreation:			
Parks	<u>321,488</u>	<u>244,164</u>	<u>77,324</u>
Total expenditures	<u>1,811,515</u>	<u>1,734,091</u>	<u>77,424</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (370,815)</u>	<u>\$ (291,496)</u>	<u>\$ 79,319</u>

## SUFFOLK COUNTY, NEW YORK

Tax Stabilization Reserve - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Real property taxes	\$ -	\$ 7,081,462	\$ 7,081,462
Interest on investments	-	857,284	857,284
Total revenues	<u>-</u>	<u>7,938,746</u>	<u>7,938,746</u>
Other financing sources (uses):			
Interfund transfers in	<u>3,267,078</u>	<u>10,415,724</u>	<u>7,148,646</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 3,267,078</u>	<u>\$ 18,354,470</u>	<u>\$ 15,087,392</u>

## SUFFOLK COUNTY, NEW YORK

Assessment Stabilization Reserve - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Interest on investments	\$ 213,000	\$ 538,428	\$ 325,428
Expenditures:			
Current:			
Home and community services:			
Public works	<u>511,278</u>	<u>511,278</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(298,278)</u>	<u>27,150</u>	<u>325,428</u>
Other financing sources (uses):			
Interfund transfers in	2,129,373	1,915,876	213,497
Interfund transfers out	<u>(9,503,961)</u>	<u>(9,503,961)</u>	<u>-</u>
Total other financing sources (uses)	<u>(7,374,588)</u>	<u>(7,588,085)</u>	<u>(213,497)</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (7,672,866)</u>	<u>\$ (7,560,935)</u>	<u>\$ 111,931</u>

## SUFFOLK COUNTY, NEW YORK

Environmental Trust - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Miscellaneous	\$ -	\$ 2,561	\$ 2,561
Expenditures:			
Current:			
General government support:			
Law	-	3,721,724	(3,721,724)
Planning	-	443,478	(443,478)
Culture and recreation:			
Parks	1,452,496	1,267,146	185,350
Home and community services:			
Miscellaneous	-	4,402,592	(4,402,592)
Employee benefits	71,499	76,724	(5,225)
Debt service - principal and interest	6,232	6,232	-
Total expenditures	1,530,227	9,917,896	(8,387,669)
Excess (deficiency) of revenues over (under) expenditures	(1,530,227)	(9,915,335)	(8,385,108)
Other financing sources (uses):			
Interfund transfers in	6,947,207	6,947,207	-
Interfund transfers out	(84,438)	(82,500)	1,938
Total other financing sources (uses)	6,862,769	6,864,707	1,938
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	\$ 5,332,542	\$ (3,050,628)	\$ (8,383,170)

## SUFFOLK COUNTY, NEW YORK

Federal Manpower Revenue - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Federal aid	\$ 12,675,852	\$ 10,109,759	\$ (2,566,093)
Expenditures:			
Current:			
Economic assistance and opportunity:			
Labor	10,385,404	8,390,182	1,995,222
Employee benefits	655,030	324,192	330,838
Debt service - principal and interest	<u>78,661</u>	<u>78,661</u>	<u>-</u>
Total expenditures	<u>11,119,095</u>	<u>8,793,035</u>	<u>2,326,060</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,556,757</u>	<u>1,316,724</u>	<u>(240,033)</u>
Other financing sources (uses):			
Interfund transfers out	<u>(1,556,757)</u>	<u>(1,518,049)</u>	<u>38,708</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (201,325)</u>	<u>\$ (201,325)</u>

## SUFFOLK COUNTY, NEW YORK

State Manpower Fund - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
New York State aid	\$ 1,164,010	\$ 823,529	\$ (340,481)
Federal aid	1,611,072	1,088,140	(522,932)
Licenses, permits, fines, fees, etc.	23,891	23,891	-
Miscellaneous	25,000	25,000	-
	<u>2,823,973</u>	<u>1,960,560</u>	<u>(863,413)</u>
Total revenues			
Expenditures:			
Current:			
Economic assistance & opportunity:			
Labor	3,722,909	1,645,332	2,077,577
Employee benefits	258,869	220,593	38,276
	<u>3,981,778</u>	<u>1,865,925</u>	<u>2,115,853</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(1,157,805)</u>	<u>94,635</u>	<u>1,252,440</u>
Other financing sources (uses):			
Interfund transfers out	<u>(151,526)</u>	<u>(93,167)</u>	<u>58,359</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (1,309,331)</u>	<u>\$ 1,468</u>	<u>\$ 1,310,799</u>

## SUFFOLK COUNTY, NEW YORK

Displaced Homemakers Fund - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
New York state aid	\$ 293,371	\$ 261,787	\$ (31,584)
Expenditures:			
Current:			
Economic assistance and opportunity:			
Labor	234,446	198,745	35,701
Employee benefits	<u>31,289</u>	<u>29,234</u>	<u>2,055</u>
Total expenditures	<u>265,735</u>	<u>227,979</u>	<u>37,756</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,636</u>	<u>33,808</u>	<u>6,172</u>
Other financing sources (uses):			
Interfund transfers out	<u>(30,280)</u>	<u>(17,049)</u>	<u>13,231</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (2,644)</u>	<u>\$ 16,759</u>	<u>\$ 19,403</u>

## SUFFOLK COUNTY, NEW YORK

Community Development Administration - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Miscellaneous	\$ -	\$ 10,441	\$ 10,441
Expenditures:			
Current:			
Home and community services:			
Community development	596,103	566,674	29,429
Employee benefits	<u>61,351</u>	<u>60,771</u>	<u>580</u>
Total expenditures	<u>657,454</u>	<u>627,445</u>	<u>30,009</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(657,454)</u>	<u>(617,004)</u>	<u>40,450</u>
Other financing sources (uses):			
Interfund transfers in	692,400	285,000	(407,400)
Interfund transfers out	<u>(80,064)</u>	<u>(67,959)</u>	<u>12,105</u>
Total other financing sources (uses)	<u>612,336</u>	<u>217,041</u>	<u>(395,295)</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (45,118)</u>	<u>\$ (399,963)</u>	<u>\$ (354,845)</u>

SUFFOLK COUNTY, NEW YORK

Water Quality Protection Reserve - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Sales and use tax	\$ 40,296,107	\$ 42,890,321	\$ 2,594,214
Interest on investments	1,566,018	1,817,560	251,542
Miscellaneous	-	24,196	24,196
	<u>41,862,125</u>	<u>44,732,077</u>	<u>2,869,952</u>
Total revenues			
Expenditures:			
Current:			
General government support:			
Miscellaneous	500,000	13,174,092	(12,674,092)
Debt service - principal and interest	<u>17,060,928</u>	<u>17,049,297</u>	<u>11,631</u>
	<u>17,560,928</u>	<u>30,223,389</u>	<u>(12,662,461)</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>24,301,197</u>	<u>14,508,688</u>	<u>(9,792,509)</u>
Other financing sources (uses):			
Interfund transfers out	<u>(10,320,818)</u>	<u>(10,320,818)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 13,980,379</u>	<u>\$ 4,187,870</u>	<u>\$ (9,792,509)</u>

SUFFOLK COUNTY, NEW YORK

Public Safety Communications System E-911 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
<b>Revenues:</b>			
Interest on investments	\$ 14,000	\$ 162,195	\$ 148,195
Miscellaneous	4,034,799	3,466,004	(568,795)
<b>Total revenues</b>	<b>4,048,799</b>	<b>3,628,199</b>	<b>(420,600)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public safety:</b>			
Police	8,883,175	8,470,078	413,097
Employee benefits	605,337	614,268	(8,931)
Debt service - principal and interest	6,232	6,232	-
<b>Total expenditures</b>	<b>9,494,744</b>	<b>9,090,578</b>	<b>404,166</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(5,445,945)</b>	<b>(5,462,379)</b>	<b>(16,434)</b>
<b>Other financing sources (uses):</b>			
Interfund transfers in	6,230,126	6,230,126	-
Interfund transfers out	(1,040,457)	(985,899)	54,558
<b>Total other financing sources (uses)</b>	<b>5,189,669</b>	<b>5,244,227</b>	<b>54,558</b>
<b>Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses</b>	<b>\$ (256,276)</b>	<b>\$ (218,152)</b>	<b>\$ 38,124</b>

## SUFFOLK COUNTY, NEW YORK

Capital Prosecution - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
New York state aid	\$ 237,576	\$ 376,750	\$ 139,174
Interest on investments	-	59,615	59,615
Total revenues	<u>237,576</u>	<u>436,365</u>	<u>198,789</u>
Expenditures:			
Current:			
General government support:			
District attorney	<u>500,000</u>	<u>114,005</u>	<u>385,995</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(262,424)</u>	<u>322,360</u>	<u>584,784</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (262,424)</u>	<u>\$ 322,360</u>	<u>\$ 584,784</u>

## SUFFOLK COUNTY, NEW YORK

Tax Certiori - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Licenses, permits, fines, fees, etc.	\$ 5,529,765	\$ 5,529,765	\$ -
Interest on investments	45,000	103,657	58,657
Total revenues	5,574,765	5,633,422	58,657
Expenditures:			
Debt service - principal and interest	9,381,081	9,381,081	-
Excess (deficiency) of revenues over (under) expenditures	(3,806,316)	(3,747,659)	58,657
Other financing sources (uses):			
Interfund transfers in	3,806,764	3,743,386	(63,378)
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	\$ 448	\$ (4,273)	\$ (4,721)

## SUFFOLK COUNTY, NEW YORK

Torrens Assurance - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Licenses, permits, fines, fees, etc.	\$ 406,273	\$ 406,273	\$ -
Interest on investments	<u>3,000</u>	<u>12,692</u>	<u>9,692</u>
Total revenues	<u>409,273</u>	<u>418,965</u>	<u>9,692</u>
Expenditures:			
Current:			
General government support:			
County clerk	313,088	300,354	12,734
Real property	78,568	49,047	29,521
Employee benefits	<u>53,902</u>	<u>50,441</u>	<u>3,461</u>
Total expenditures	<u>445,558</u>	<u>399,842</u>	<u>45,716</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,285)</u>	<u>19,123</u>	<u>55,408</u>
Other financing sources (uses):			
Interfund transfers out	<u>(62,169)</u>	<u>(59,769)</u>	<u>2,400</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (98,454)</u>	<u>\$ (40,646)</u>	<u>\$ 57,808</u>

## SUFFOLK COUNTY, NEW YORK

Downtown Revitalization - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Interest on investments	\$ -	\$ 81,842	\$ 81,842
Expenditures:			
Current:			
Economic assistance & opportunity:			
Economic development	<u>1,265,600</u>	<u>154,530</u>	<u>1,111,070</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,265,600)</u>	<u>(72,688)</u>	<u>1,192,912</u>
Other financing sources (uses):			
Interfund transfers in	<u>565,600</u>	<u>608,000</u>	<u>42,400</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (700,000)</u>	<u>\$ 535,312</u>	<u>\$ 1,235,312</u>

SUFFOLK COUNTY, NEW YORK

Workforce Investment Revenue - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Federal aid	\$ 9,115,096	\$ 1,950,000	\$ (7,165,096)
Expenditures:			
Current:			
Economic assistance and opportunity:			
Labor	8,348,757	1,732,899	6,615,858
Employee benefits	<u>766,339</u>	<u>74,422</u>	<u>691,917</u>
Total expenditures	<u>9,115,096</u>	<u>1,807,321</u>	<u>7,307,775</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 142,679</u>	<u>\$ 142,679</u>

## SUFFOLK COUNTY, NEW YORK

Southwest Assessment Stabilization Reserve - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Interest on investments	\$ -	\$ 313,873	\$ 313,873
Other financing sources (uses):			
Interfund transfers in	16,521,557	16,521,557	-
Interfund transfers out	<u>(2,850,000)</u>	<u>(2,000,000)</u>	<u>850,000</u>
Total other financing sources (uses)	<u>13,671,557</u>	<u>14,521,557</u>	<u>850,000</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 13,671,557</u>	<u>\$ 14,835,430</u>	<u>\$ 1,163,873</u>

## SUFFOLK COUNTY, NEW YORK

Suffolk County Water Protection - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Sales and use tax	\$ -	\$ 4,001,969	\$ 4,001,969
Other financing sources (uses):			
Interfund transfers out	<u>(3,121,100)</u>	<u>(2,715,336)</u>	<u>405,764</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (3,121,100)</u>	<u>\$ 1,286,633</u>	<u>\$ 4,407,733</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #13 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 5,287	\$ 1,609	\$ (3,678)
Licenses, permits, fines, fees, etc.	556,279	527,473	(28,806)
Interest on investments	15,000	12,103	(2,897)
Miscellaneous	-	20	20
	<u>576,566</u>	<u>541,205</u>	<u>(35,361)</u>
Total revenues			
Expenditures:			
Current:			
Home and community services:			
Public works	<u>256,100</u>	<u>131,553</u>	<u>124,547</u>
Excess (deficiency) of revenues over (under) expenditures	<u>320,466</u>	<u>409,652</u>	<u>89,186</u>
Other financing sources (uses):			
Interfund transfers in	378,764	378,764	-
Interfund transfers out	<u>(782,011)</u>	<u>(782,011)</u>	<u>-</u>
Total other financing sources (uses)	<u>(403,247)</u>	<u>(403,247)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (82,781)</u>	<u>\$ 6,405</u>	<u>\$ 89,186</u>

SUFFOLK COUNTY, NEW YORK

Sewer District #14 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Real property taxes	\$ 88,617	\$ 82,679	\$ (5,938)
Licenses, permits, fines, fees, etc.	617,646	656,905	39,259
Interest on investments	3,500	17,446	13,946
Miscellaneous	<u>-</u>	<u>6,055</u>	<u>6,055</u>
Total revenues	<u>709,763</u>	<u>763,085</u>	<u>53,322</u>
Expenditures:			
Current:			
Home and community services:			
Public works	<u>502,730</u>	<u>415,481</u>	<u>87,249</u>
Excess (deficiency) of revenues over (under) expenditures	<u>207,033</u>	<u>347,604</u>	<u>140,571</u>
Other financing sources (uses):			
Interfund transfers in	744,031	744,031	-
Interfund transfers out	<u>(1,010,220)</u>	<u>(1,010,220)</u>	<u>-</u>
Total other financing sources (uses)	<u>(266,189)</u>	<u>(266,189)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (59,156)</u>	<u>\$ 81,415</u>	<u>\$ 140,571</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #15 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 23,297	\$ 22,481	\$ (816)
Licenses, permits, fines, fees, etc.	136,396	142,252	5,856
Interest on investments	3,500	1,561	(1,939)
Miscellaneous	-	20	20
	<u>163,193</u>	<u>166,314</u>	<u>3,121</u>
Expenditures:			
Current:			
Home and community services:			
Public works	92,040	71,787	20,253
Debt service - principal and interest	2,198	2,198	-
	<u>94,238</u>	<u>73,985</u>	<u>20,253</u>
Excess (deficiency) of revenues over (under) expenditures	<u>68,955</u>	<u>92,329</u>	<u>23,374</u>
Other financing sources (uses):			
Interfund transfers in	29,896	29,896	-
Interfund transfers out	(85,549)	(85,549)	-
	<u>(55,653)</u>	<u>(55,653)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 13,302</u>	<u>\$ 36,676</u>	<u>\$ 23,374</u>

SUFFOLK COUNTY, NEW YORK

Sewer District #18 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Real property taxes	\$ 323,133	\$ 244,846	\$ (78,287)
Licenses, permits, fines, fees, etc.	1,327,522	1,499,193	171,671
Interest on investments	90,000	25,869	(64,131)
Miscellaneous	<u>24,000</u>	<u>16,983</u>	<u>(7,017)</u>
Total revenues	<u>1,764,655</u>	<u>1,786,891</u>	<u>22,236</u>
Expenditures:			
Current:			
Home and community services:			
Public works	<u>226,250</u>	<u>200,954</u>	<u>25,296</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,538,405</u>	<u>1,585,937</u>	<u>47,532</u>
Other financing sources (uses):			
Interfund transfers out	<u>(23,409)</u>	<u>(23,409)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 1,514,996</u>	<u>\$ 1,562,528</u>	<u>\$ 47,532</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #19 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 1,973	\$ 2,184	\$ 211
Licenses, permits, fines, fees, etc.	8,190	8,289	99
Interest on investments	<u>31,352</u>	<u>5,042</u>	<u>(26,310)</u>
Total revenues	<u>41,515</u>	<u>15,515</u>	<u>(26,000)</u>
Expenditures:			
Current:			
Home and community services:			
Public works	<u>8,850</u>	<u>2,693</u>	<u>6,157</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,665</u>	<u>12,822</u>	<u>(19,843)</u>
Other financing sources (uses):			
Interfund transfers out	<u>(13,983)</u>	<u>(13,983)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 18,682</u>	<u>\$ (1,161)</u>	<u>\$ (19,843)</u>

SUFFOLK COUNTY, NEW YORK

Sewer District #20 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 30,680	\$ 22,653	\$ (8,027)
Licenses, permits, fines, fees, etc.	629,296	645,866	16,570
Interest on investments	1,500	7,485	5,985
Miscellaneous	-	100	100
	<u>661,476</u>	<u>676,104</u>	<u>14,628</u>
Total revenues			
Expenditures:			
Current:			
Home and community services:			
Public works	<u>504,488</u>	<u>194,736</u>	<u>309,752</u>
Excess (deficiency) of revenues over (under) expenditures	<u>156,988</u>	<u>481,368</u>	<u>324,380</u>
Other financing sources (uses):			
Interfund transfers in	67,843	67,843	-
Interfund transfers out	<u>(288,841)</u>	<u>(288,841)</u>	<u>-</u>
Total other financing sources (uses)	<u>(220,998)</u>	<u>(220,998)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (64,010)</u>	<u>\$ 260,370</u>	<u>\$ 324,380</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #21 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Licenses, permits, fines, fees, etc.	\$ 1,206,123	\$ 1,244,523	\$ 38,400
Interest on investments	145,000	269,169	124,169
Miscellaneous	185,819	826,115	640,296
<b>Total revenues</b>	<u>1,536,942</u>	<u>2,339,807</u>	<u>802,865</u>
Expenditures:			
Current:			
Home and community services:			
Public works	229,650	105,650	124,000
Debt service - principal and interest	685,568	685,568	-
<b>Total expenditures</b>	<u>915,218</u>	<u>791,218</u>	<u>124,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>621,724</u>	<u>1,548,589</u>	<u>926,865</u>
Other financing sources (uses):			
Interfund transfers in	169,725	169,725	-
Interfund transfers out	(319,800)	(319,800)	-
<b>Total other financing sources (uses)</b>	<u>(150,075)</u>	<u>(150,075)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 471,649</u>	<u>\$ 1,398,514</u>	<u>\$ 926,865</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #22 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 18,649	\$ 32,410	\$ 13,761
Licenses, permits, fines, fees, etc.	566,399	484,127	(82,272)
Interest on investments	1,000	1,033	33
Total revenues	586,048	517,570	(68,478)
Expenditures:			
Current:			
Home and community services:			
Public works	138,800	99,977	38,823
Debt service - principal and interest	64,590	64,590	-
Total expenditures	203,390	164,567	38,823
Excess (deficiency) of revenues over (under) expenditures	382,658	353,003	(29,655)
Other financing sources (uses):			
Interfund transfers out	(378,940)	(378,940)	-
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	\$ 3,718	\$ (25,937)	\$ (29,655)

## SUFFOLK COUNTY, NEW YORK

Sewer District #23 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 25,712	\$ 22,537	\$ (3,175)
Licenses, permits, fines, fees, etc.	60,595	65,782	5,187
Interest on investments	-	4,655	4,655
	<u>86,307</u>	<u>92,974</u>	<u>6,667</u>
Expenditures:			
Current:			
Home and community services:			
Public works	41,750	27,805	13,945
Excess (deficiency) of revenues over (under) expenditures	<u>44,557</u>	<u>65,169</u>	<u>20,612</u>
Other financing sources (uses):			
Interfund transfers in	216,282	216,282	-
Interfund transfers out	(242,934)	(242,934)	-
Total other financing sources (uses)	<u>(26,652)</u>	<u>(26,652)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 17,905</u>	<u>\$ 38,517</u>	<u>\$ 20,612</u>

SUFFOLK COUNTY, NEW YORK

Sewer District #28 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 2,315	\$ 2,657	\$ 342
Licenses, permits, fines, fees, etc.	152,340	151,719	(621)
Interest on investments	2,500	2,223	(277)
Miscellaneous	-	20	20
	<u>157,155</u>	<u>156,619</u>	<u>(536)</u>
Total revenues			
Expenditures:			
Current:			
Home and community services:			
Public works	<u>73,975</u>	<u>49,572</u>	<u>24,403</u>
Excess (deficiency) of revenues over (under) expenditures	<u>83,180</u>	<u>107,047</u>	<u>23,867</u>
Other financing sources (uses):			
Interfund transfers in	102,936	102,936	-
Interfund transfers out	<u>(199,480)</u>	<u>(199,480)</u>	<u>-</u>
Total other financing sources (uses)	<u>(96,544)</u>	<u>(96,544)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (13,364)</u>	<u>\$ 10,503</u>	<u>\$ 23,867</u>

## SUFFOLK COUNTY, NEW YORK

Building Sanitation Administration - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Interest on investments	\$ 15,000	\$ 145,260	\$ 130,260
Miscellaneous	5,000	5,734	734
Total revenues	20,000	150,994	130,994
Expenditures:			
Current:			
Home and community services:			
Public works	2,578,768	2,746,839	(168,071)
Employee benefits	262,720	266,780	(4,060)
Debt service - principal and interest	55,458	55,458	-
Total expenditures	2,896,946	3,069,077	(172,131)
Excess (deficiency) of revenues over (under) expenditures	(2,876,946)	(2,918,083)	(41,137)
Other financing sources (uses):			
Interfund transfers in	3,187,761	3,187,761	-
Interfund transfers out	(685,413)	(685,151)	262
Total other financing sources (uses)	2,502,348	2,502,610	262
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	\$ (374,598)	\$ (415,473)	\$ (40,875)

## SUFFOLK COUNTY, NEW YORK

Sewer Maintenance and Operation - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Licenses, permits, fines, fees, etc.	\$ 150,000	\$ 135,610	\$ (14,390)
Interest on investments	40,000	402,428	362,428
Miscellaneous	1,000	727	(273)
Total revenues	191,000	538,765	347,765
Expenditures:			
Current:			
Home and community services:			
Public works	11,174,028	10,682,105	491,923
Employee benefits	929,134	906,616	22,518
Debt service - principal and interest	494,815	362,436	132,379
Total expenditures	12,597,977	11,951,157	646,820
Excess (deficiency) of revenues over (under) expenditures	(12,406,977)	(11,412,392)	994,585
Other financing sources (uses):			
Interfund transfers in	17,093,177	17,093,177	-
Interfund transfers out	(3,349,926)	(3,286,571)	63,355
Total other financing sources (uses)	13,743,251	13,806,606	63,355
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	\$ 1,336,274	\$ 2,394,214	\$ 1,057,940

## SUFFOLK COUNTY, NEW YORK

Sewer District #1 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 575,199	\$ 619,590	\$ 44,391
Licenses, permits, fines, fees, etc.	181,611	129,634	(51,977)
Interest on investments	60,000	22,727	(37,273)
Miscellaneous	7,000	64,151	57,151
	<u>823,810</u>	<u>836,102</u>	<u>12,292</u>
Expenditures:			
Current:			
Home and community services:			
Public works	130,850	124,303	6,547
Debt service - principal and interest	454,819	454,819	-
	<u>585,669</u>	<u>579,122</u>	<u>6,547</u>
Excess (deficiency) of revenues over (under) expenditures	<u>238,141</u>	<u>256,980</u>	<u>18,839</u>
Other financing sources (uses):			
Interfund transfers in	32,036	32,036	-
Interfund transfers out	(306,745)	(306,745)	-
	<u>(274,709)</u>	<u>(274,709)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (36,568)</u>	<u>\$ (17,729)</u>	<u>\$ 18,839</u>

SUFFOLK COUNTY, NEW YORK

Sewer District #1 Extension - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Interest on investments	\$ -	\$ 714	\$ 714
Expenditures:			
Debt service - principal and interest	30,765	30,765	-
Excess (deficiency) of revenues over (under) expenditures	<u>(30,765)</u>	<u>(30,051)</u>	<u>714</u>
Other financing sources (uses):			
Interfund transfers in	30,765	30,765	-
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 714</u>	<u>\$ 714</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #3 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 38,166,856	\$ 38,240,405	\$ 73,549
Licenses, permits, fines, fees, etc.	15,371,763	17,515,189	2,143,426
Interest on investments	120,000	711,359	591,359
Miscellaneous	150,000	208,312	58,312
	<u>53,808,619</u>	<u>56,675,265</u>	<u>2,866,646</u>
Total revenues			
Expenditures:			
Current:			
General government support:			
Miscellaneous	1,217	1,100	117
Home and community services:			
Public works	36,639,598	35,034,198	1,605,400
Employee benefits	495,373	496,076	(703)
Debt service - principal and interest	19,051,162	17,843,962	1,207,200
	<u>56,187,350</u>	<u>53,375,336</u>	<u>2,812,014</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(2,378,731)</u>	<u>3,299,929</u>	<u>5,678,660</u>
Other financing sources (uses):			
Interfund transfers in	2,850,000	2,000,000	(850,000)
Interfund transfers out	<u>(19,522,775)</u>	<u>(19,512,019)</u>	<u>10,756</u>
Total other financing sources (uses)	<u>(16,672,775)</u>	<u>(17,512,019)</u>	<u>(839,244)</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (19,051,506)</u>	<u>\$ (14,212,090)</u>	<u>\$ 4,839,416</u>

SUFFOLK COUNTY, NEW YORK

Sewer District #5 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Real property taxes	\$ 534,122	\$ 534,122	\$ -
Interest on investments	<u>-</u>	<u>71,876</u>	<u>71,876</u>
Total revenues	<u>534,122</u>	<u>605,998</u>	<u>71,876</u>
Expenditures:			
Current:			
Home and community services:			
Public works	162,850	141,976	20,874
Debt service - principal and interest	<u>71,669</u>	<u>71,669</u>	<u>-</u>
Total expenditures	<u>234,519</u>	<u>213,645</u>	<u>20,874</u>
Excess (deficiency) of revenues over (under) expenditures	<u>299,603</u>	<u>392,353</u>	<u>92,750</u>
Other financing sources (uses):			
Interfund transfers in	2,215,200	2,215,200	-
Interfund transfers out	<u>(2,594,825)</u>	<u>(2,594,825)</u>	<u>-</u>
Total other financing sources (uses)	<u>(379,625)</u>	<u>(379,625)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (80,022)</u>	<u>\$ 12,728</u>	<u>\$ 92,750</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #6 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 15,513	\$ 15,355	\$ (158)
Licenses, permits, fines, fees, etc.	423,842	373,242	(50,600)
Interest on investments	-	9,479	9,479
Miscellaneous	-	39	39
	<u>439,355</u>	<u>398,115</u>	<u>(41,240)</u>
Total revenues			
Expenditures:			
Current:			
Home and community services:			
Public works	80,195	70,972	9,223
Debt service - principal and interest	42,604	42,604	-
	<u>122,799</u>	<u>113,576</u>	<u>9,223</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>316,556</u>	<u>284,539</u>	<u>(32,017)</u>
Other financing sources (uses):			
Interfund transfers in	426,677	426,677	-
Interfund transfers out	(333,992)	(333,992)	-
	<u>92,685</u>	<u>92,685</u>	<u>-</u>
Total other financing sources (uses)			
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ 409,241</u>	<u>\$ 377,224</u>	<u>\$ (32,017)</u>

SUFFOLK COUNTY, NEW YORK

Sewer District #7 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	<u>Modified Adopted Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:			
Real property taxes	\$ 1,018,500	\$ 1,017,273	\$ (1,227)
Licenses, permits, fines, fees, etc.	77,856	74,476	(3,380)
Interest on investments	<u>10,000</u>	<u>58,510</u>	<u>48,510</u>
Total revenues	<u>1,106,356</u>	<u>1,150,259</u>	<u>43,903</u>
Expenditures:			
Current:			
Home and community services:			
Public works	503,500	422,953	80,547
Debt service - principal and interest	<u>2,040</u>	<u>2,040</u>	<u>-</u>
Total expenditures	<u>505,540</u>	<u>424,993</u>	<u>80,547</u>
Excess (deficiency) of revenues over (under) expenditures	<u>600,816</u>	<u>725,266</u>	<u>124,450</u>
Other financing sources (uses):			
Interfund transfers in	1,060,024	1,060,024	-
Interfund transfers out	<u>(1,845,598)</u>	<u>(1,845,598)</u>	<u>-</u>
Total other financing sources (uses)	<u>(785,574)</u>	<u>(785,574)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (184,758)</u>	<u>\$ (60,308)</u>	<u>\$ 124,450</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #8 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 79,452	\$ 79,452	\$ -
Interest on investments	<u>1,800</u>	<u>29,465</u>	<u>27,665</u>
Total revenues	<u>81,252</u>	<u>108,917</u>	<u>27,665</u>
Expenditures:			
Current:			
Home and community services:			
Public works	<u>96,650</u>	<u>78,231</u>	<u>18,419</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,398)</u>	<u>30,686</u>	<u>46,084</u>
Other financing sources (uses):			
Interfund transfers in	1,053,058	1,053,058	-
Interfund transfers out	<u>(1,054,736)</u>	<u>(1,054,736)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,678)</u>	<u>(1,678)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>(17,076)</u>	<u>29,008</u>	<u>46,084</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #9 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 68,529	\$ 68,529	\$ -
Licenses, permits, fines, fees, etc.	-	712	712
Interest on investments	2,000	4,801	2,801
	<u>70,529</u>	<u>74,042</u>	<u>3,513</u>
Total revenues			
Expenditures:			
Current:			
Home and community services:			
Public works	46,300	23,016	23,284
	<u>46,300</u>	<u>23,016</u>	<u>23,284</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,229</u>	<u>51,026</u>	<u>26,797</u>
Other financing sources (uses):			
Interfund transfers in	44,832	44,832	-
Interfund transfers out	(99,060)	(99,060)	-
	<u>(54,228)</u>	<u>(54,228)</u>	<u>-</u>
Total other financing sources (uses)			
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (29,999)</u>	<u>\$ (3,202)</u>	<u>\$ 26,797</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #10 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 773,427	\$ 773,772	\$ 345
Licenses, permits, fines, fees, etc.	8,378	8,296	(82)
Interest on investments	13,500	135,256	121,756
Miscellaneous	-	646,828	646,828
	<u>795,305</u>	<u>1,564,152</u>	<u>768,847</u>
Total revenues			
Expenditures:			
Current:			
Home and community services:			
Public works	140,850	116,505	24,345
Debt service - principal and interest	387,478	387,478	-
	<u>528,328</u>	<u>503,983</u>	<u>24,345</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>266,977</u>	<u>1,060,169</u>	<u>793,192</u>
Other financing sources (uses):			
Interfund transfers in	237,544	237,544	-
Interfund transfers out	(625,967)	(625,967)	-
	<u>(388,423)</u>	<u>(388,423)</u>	<u>-</u>
Total other financing sources (uses)			
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (121,446)</u>	<u>\$ 671,746</u>	<u>\$ 793,192</u>

SUFFOLK COUNTY, NEW YORK

Sewer District #11 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 1,525,709	\$ 1,545,033	\$ 19,324
Licenses, permits, fines, fees, etc.	262,660	226,516	(36,144)
Interest on investments	40,000	80,230	40,230
Miscellaneous	-	20	20
	<u>1,828,369</u>	<u>1,851,799</u>	<u>23,430</u>
Total revenues			
Expenditures:			
Current:			
Home and community services:			
Public works	527,150	469,973	57,177
Debt service - principal and interest	670,968	670,968	-
	<u>1,198,118</u>	<u>1,140,941</u>	<u>57,177</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>630,251</u>	<u>710,858</u>	<u>80,607</u>
Other financing sources (uses):			
Interfund transfers in	2,015,029	2,015,029	-
Interfund transfers out	<u>(2,998,636)</u>	<u>(2,998,636)</u>	<u>-</u>
Total other financing sources (uses)	<u>(983,607)</u>	<u>(983,607)</u>	<u>-</u>
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	<u>\$ (353,356)</u>	<u>\$ (272,749)</u>	<u>\$ 80,607</u>

## SUFFOLK COUNTY, NEW YORK

Sewer District #12 - Special Revenue Fund  
 Schedule of Revenues and Expenditures  
 Budget and Actual (GAAP Basis)  
 Year ended December 31, 2000

	Modified Adopted Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Real property taxes	\$ 108,353	\$ 107,726	\$ (627)
Licenses, permits, fines, fees, etc.	9,958	9,139	(819)
Interest on investments	11,000	31,138	20,138
Total revenues	129,311	148,003	18,692
Expenditures:			
Current:			
Home and community services:			
Public works	132,150	103,012	29,138
Excess (deficiency) of revenues over (under) expenditures	(2,839)	44,991	47,830
Other financing sources (uses):			
Interfund transfers in	986,588	986,588	-
Interfund transfers out	(1,018,835)	(1,018,835)	-
Total other financing sources (uses)	(32,247)	(32,247)	-
Excess (deficiency) of revenues other financing sources over (under) expenditures and other financing uses	\$ (35,086)	\$ 12,744	\$ 47,830

## SUFFOLK COUNTY, NEW YORK

### C. 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 Fund is utilized to account for capital outlays other than those accounted for in the Road Construction and Sewer Funds. These outlays include the reconstruction or acquisition of major or permanent facilities having a relatively long useful life and equipment purchased from proceeds of long-term debt.
- The Road Construction Fund is used to account for capital projects involving the construction and reconstruction of County roads. Its sole source of funds is transfers from the County Road Fund (a Special Revenue Fund – see Schedule B-1).
- 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 Southwest Sewer Fund is utilized to account for the costs of acquisition and construction of the Southwest Sewer District.

## SUFFOLK COUNTY, NEW YORK

Capital Projects Funds  
Combining Balance Sheet  
December 31, 2000

	<u>Capital Fund</u>	<u>Road Construction Fund</u>	<u>Capital Sewer Fund</u>	<u>Southwest Sewer Fund</u>	<u>Total</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 73,910,601	\$ 101,090	\$ 7,871,362	\$ 9,113,318	\$ 90,996,371
Grants-in-aid	4,510,534	-	-	-	4,510,534
Due from other funds	6,320,970	-	-	-	6,320,970
Other receivables	1,892,423	73	7,368	53,217	1,953,081
	<u>1,892,423</u>	<u>73</u>	<u>7,368</u>	<u>53,217</u>	<u>1,953,081</u>
Total assets	<u>\$ 86,634,528</u>	<u>\$ 101,163</u>	<u>\$ 7,878,730</u>	<u>\$ 9,166,535</u>	<u>\$ 103,780,956</u>
<b>Liabilities</b>					
Accounts payable and accrued liabilities	\$ 2,096,293	\$ 13,246	\$ 1,208,779	\$ 2,947,341	\$ 6,265,659
Contract retainage payable	1,992,831	-	108,117	22,293	2,123,241
Due to other funds	27,113,827	-	245,028	47,261	27,406,116
	<u>27,113,827</u>	<u>-</u>	<u>245,028</u>	<u>47,261</u>	<u>27,406,116</u>
Total liabilities	<u>31,202,951</u>	<u>13,246</u>	<u>1,561,924</u>	<u>3,016,895</u>	<u>35,795,016</u>
<b>Fund balances</b>					
Reserved for encumbrances	10,761,286	-	83,118	15,835	10,860,239
Unreserved	44,670,291	87,917	6,233,688	6,133,805	57,125,701
	<u>44,670,291</u>	<u>87,917</u>	<u>6,233,688</u>	<u>6,133,805</u>	<u>57,125,701</u>
Total fund balances	<u>55,431,577</u>	<u>87,917</u>	<u>6,316,806</u>	<u>6,149,640</u>	<u>67,985,940</u>
Total liabilities and fund balances	<u>\$ 86,634,528</u>	<u>\$ 101,163</u>	<u>\$ 7,878,730</u>	<u>\$ 9,166,535</u>	<u>\$ 103,780,956</u>

## SUFFOLK COUNTY, NEW YORK

Capital Projects Funds  
 Combining Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 Year ended December 31, 2000

	Capital Fund	Road Construction Fund	Capital Sewer Fund	Southwest Sewer Fund	Total
Revenues:					
New York State aid	\$ 13,547,506	\$ -	\$ -	\$ -	\$ 13,547,506
Federal aid	12,183,609	-	-	-	12,183,609
Licenses, permits, fines, fees, etc.	-	-	3,959,331	-	3,959,331
Miscellaneous	2,083,319	-	(1,344,153)	-	739,166
<b>Total revenues</b>	<b>27,814,434</b>	<b>-</b>	<b>2,615,178</b>	<b>-</b>	<b>30,429,612</b>
Expenditures:					
Capital outlays	115,617,813	-	331,348	562,582	116,511,743
<b>Total expenditures</b>	<b>115,617,813</b>	<b>-</b>	<b>331,348</b>	<b>562,582</b>	<b>116,511,743</b>
Excess (deficiency) of revenues over (under) expenditures	(87,803,379)	-	2,283,830	(562,582)	(86,082,131)
Other financing sources (uses):					
Proceeds from issuance of bonds	71,820,000	-	-	-	71,820,000
Interfund transfers in	10,898,398	-	-	-	10,898,398
<b>Total other financing sources (uses)</b>	<b>82,718,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,718,398</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,084,981)	-	2,283,830	(562,582)	(3,363,733)
Fund balances at beginning of year	60,516,558	87,917	4,032,976	6,712,222	71,349,673
Fund balances at end of year	<u>\$ 55,431,577</u>	<u>\$ 87,917</u>	<u>\$ 6,316,806</u>	<u>\$ 6,149,640</u>	<u>\$ 67,985,940</u>

## SUFFOLK COUNTY, NEW YORK

Capital Projects Funds  
 Schedule of Capital Projects in Excess of \$ 5,000,000  
 Year ended December 31, 2000

<u>Project</u>	<u>Project Number</u>	<u>Total Estimated Cost</u>	<u>Total Appropriation</u>	<u>Amount Expended through December 31, 2000</u>
Construction of forensic sciences Laboratory	525-1109	\$ 27,051,868	\$ 26,453,369	\$ 25,015,857
Construction and Alterations of Courtrooms and Related Office Space for Criminal Courts	525-1124	31,950,000	31,710,000	30,467,297
Renovations/Improvements to Cohalan Court Complex	525-1125	10,187,000	9,787,000	7,828,934
Civil Court Addition 16 Court Rooms	525-1130	35,200,000	2,800,000	200,056
Improvements to County Center Riverhead	525-1643	21,060,000	2,910,000	1,900,808
Improvements to H. Lee Dennison Building, Hauppauge	525-1659	23,385,000	23,385,000	23,263,275
Equipment for Technological Advancement	525-1686	9,658,500	9,658,500	8,903,254
Replacement/Cleanup of Fossil Fuel Toxic and Hazardous Storage Tanks	525-1706	6,680,000	6,530,000	6,469,291
Expansion Riverhead County Center Power Plant	525-1715	8,495,000	8,495,000	8,461,314
Computer Center and Police Headquarters Equipment upgrades & replacements	525-1720	5,087,000	5,087,000	4,981,898
Removal of Toxic Hazardous Materials & Components	525-1732	5,906,000	4,356,000	3,167,317
Renovations to Former Home Infirmary	525-1771	12,000,000	1,200,000	0
Renovations to Sagtikos Theatre	525-2115	19,610,000	19,210,000	18,808,344
Energy Conservation-College Wide	525-2148	5,683,200	1,194,100	913,395
Renovations to the Alpha, Beta and Gamma Buildings	525-2164	<u>10,066,000</u>	<u>10,066,000</u>	<u>10,030,853</u>
Balance Forward		\$ 232,019,568	\$ 162,841,969	\$ 150,411,893

(Continued)

## SUFFOLK COUNTY, NEW YORK

Capital Projects Funds  
 Schedule of Capital Projects in Excess of \$ 5,000,000  
 Year ended December 31, 2000

<u>Project</u>	<u>Project Number</u>	<u>Total Estimated Cost</u>	<u>Total Appropriation</u>	<u>Amount Expended through December 31, 2000</u>
Balance Brought Forward		\$ 232,019,568	\$ 162,841,969	\$ 150,411,893
Asbestos Removal SCC Campuses	525-2168	7,510,000	6,010,000	5,049,203
Construction of Multi-Purpose Health Technology Classroom	525-2188	28,556,348	29,149,135	28,013,647
Site Improvements West Campus SCCC	525-2190	5,000,000	4,200,000	3,879,188
Construction of Minimum Security Facility-Yaphank	525-3009	20,384,208	22,427,350	9,863,365
Security Equipment for Suffolk County Correctional Facility	525-3035	42,902,000	43,302,200	42,225,933
Purchase of Replacement Helicopters	525-3117	6,235,500	10,146,000	1,717,540
Criminal Justice Information System	525-3178	16,540,000	16,540,000	15,757,590
Renovations and additions to Police Precinct Buildings	525-3184	42,703,900	36,003,900	26,905,406
Purchase and Installation of Equipment for EMS/ALS Training	525-3205	6,770,728	5,120,728	4,629,729
Renovation to Building C110 for Computer Based Communications Systems	525-3207	6,390,000	6,390,000	5,444,665
800 MHZ Communication System Systems	525-3222	15,640,894	15,090,894	14,406,745
Safety Improvements at Various Intersections	525-3301	10,704,500	7,784,500	4,023,123
Improvements to Fire Training Center	525-3405	5,521,000	5,521,000	5,343,646
Improvements to New Skilled Nursing Facility	525-4057	34,462,435	34,402,435	33,545,514
Information Systems for Health For Health Services	525-4061	8,752,383	7,467,383	4,034,601
Balance Forward		\$ 490,093,464	\$ 412,397,494	\$ 355,251,788

(Continued)

## SUFFOLK COUNTY, NEW YORK

Capital Projects Funds  
 Schedule of Capital Projects in Excess of \$ 5,000,000  
 Year ended December 31, 2000

<u>Project</u>	<u>Project Number</u>	<u>Total Estimated Cost</u>	<u>Total Appropriation</u>	<u>Amount Expended through December 31, 2000</u>
Balance Brought Forward		\$ 490,093,464	\$ 412,397,494	\$ 355,251,788
Strengthen/Improve County Roads	525-5014	24,091,318	26,900,000	26,157,946
Purchase of Public Works Maintenance Equipment	525-5047	10,957,000	12,457,000	10,941,519
Traffic Signal Improvements	525-5054	7,406,450	8,176,450	6,946,851
Reconstruction of Little Neck Road - CR 95	525-5093	13,542,400	3,292,400	2,947,008
Reconstruction of CR 11, Pulaski Rd. From Larkfield Rd. to SR 25A	525-5095	12,215,000	1,215,000	180,066
Reconstruction of Carleton Avenue	525-5097	8,962,500	8,962,500	7,391,236
Reconstruction of Pulaski Rd.	525-5168	9,560,000	4,560,000	4,221,428
County Share for Reconstruction CR67 - Motor Parkway	525-5172	7,635,000	4,010,000	1,720
Renovations to Public Works Building Yaphank	525-5194	7,140,000	7,140,000	6,199,744
Dredging County Waterways	525-5200	24,080,455	16,245,456	12,582,131
County Share for the Reconstruction of Pinelawn Road CR3	525-5510	10,360,000	550,000	1,100
County Share for the Reconstruction of Portion/Horseblock Road, Brookhaven	525-5511	19,190,000	6,300,000	1,031,001
Reconstruction of Nicolls Road CR 97	525-5512	7,610,000	2,500,000	43,055
Reconstruction of County Road 46-Wm Floyd Parkway	525-5515	6,855,000	1,300,000	540,858
Reconstruction of Middle Rd. CR 48	525-5526	9,000,000	800,000	359,929
Reconstruction of Straight Path CR 2	525-5527	15,370,000	4,400,000	3,519,440
Purchase of Public Transit Vehicles	525-5658	<u>52,151,597</u>	<u>49,344,225</u>	<u>46,470,787</u>
Balance Forward		\$ 736,220,184	\$ 570,550,525	\$ 484,787,607

(Continued)

## SUFFOLK COUNTY, NEW YORK

Capital Projects Funds  
 Schedule of Capital Projects in Excess of \$ 5,000,000  
 Year ended December 31, 2000

<u>Project</u>	<u>Project Number</u>	<u>Total Estimated Cost</u>	<u>Total Appropriation</u>	<u>Amount Expended through December 31, 2000</u>
Balance Brought Forward		\$ 736,220,184	\$ 570,550,525	\$ 484,787,607
Construction of Minor League Ballpark	525-6416	18,900,000	19,900,000	17,217,831
Improvements to Campgrounds	525-7009	6,118,000	4,268,000	2,979,772
Purchase Equipment Various County Parks	525-7011	5,386,900	5,822,900	5,475,874
Acquisition of Land Bordering Lake Ronkonkoma	525-7019	9,150,000	9,500,000	9,023,389
Acquisition of Parkland for Open Space Preservation	525-7144	84,509,000	80,509,000	74,843,675
Community Greenways Fund, Open Space Preservation	525-7147	10,000,000	200,000	197,371
Land Acquisition of Pine Barrens & Water Quality Protection Programs	525-7154	150,000,000	150,000,000	137,467,714
Restoration of Smith Point Park	525-7162	7,875,000	5,605,000	4,314,241
Land Preservation Partnership	525-7174	13,000,000	14,433,334	12,825,808
Flow Augmentation Needs Study	525-8110	21,907,000	274,505,695	274,211,190
Improvements to Sewer District #11 Selden	527-8117	6,046,881	6,046,881	5,141,666
Improvements to Connecting Sewer District #6 Kings Park	527-8144	5,368,766	5,027,372	152,685
Improvements to Sewer District #1 Port Jefferson	525-8169	32,304,808	22,305,808	21,611,141
Improvements to Sewage Treatment Facilities Southwest Sewer District	528-8170	25,365,253	16,185,575	9,014,443
Scavenger Waste Facility	525-8179 528-8179	19,650,000	275,000 100,000	0 100,000
Acquisition of Farmlands	525-8701	58,300,000	48,300,000	40,176,495
Total		<u>1,210,101,792</u>	<u>1,233,535,090</u>	<u>1,099,540,902</u>

## SUFFOLK COUNTY, NEW YORK

### D. Proprietary Fund Type – Enterprise Funds

Proprietary Funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful in managing financial resources. Goods or services from such activities can be provided to outside parties. The Enterprise Funds account for the activities of the Suffolk County Nursing Home, the Suffolk Health Plan and the Suffolk County Ball Park.

- The Suffolk County Nursing Home is a skilled nursing facility owned and operated under the Department of Health Services by the County of Suffolk.
- The Suffolk Health Plan is a Medicaid Managed Care Provider, which provides primary care services through physicians, working at eight Suffolk County operated health centers and one Suffolk County supported health center. Suffolk Health Plan also provides inpatient services through hospitals affiliated with the health centers. Suffolk Health Plan has various contracts with hospitals that provide services to Plan members.
- The Suffolk County Ball Park is a 6,000 seat Multi – Purpose Baseball Stadium for Minor League baseball, constructed and owned by the County. The Long Island Ducks Professional Baseball Club entered into a ballpark license, management and operations agreement with Suffolk County, which expires in the year 2010.

## SUFFOLK COUNTY, NEW YORK

Combining Balance Sheet  
Enterprise Fund Type - Enterprise Funds  
December 31,2000

	Suffolk Health Plan	Suffolk County Ball Park	John J. Foley Skilled Nursing Facility	Total
Assets				
Cash - unrestricted	\$ 9,781,565	\$ -	\$ 363,499	\$ 10,145,064
Cash - restricted	1,615,142	573,348	-	2,188,490
Accounts receivable	-	-	7,597,478	7,597,478
Other receivables	3,369,389	13,907	193,185	3,576,481
Due from other funds	-	589,338	475,444	1,064,782
Property, plant and equipment (net of accumulated depreciation)	-	19,005,763	25,544,513	44,550,276
<b>Total assets</b>	<b>\$ 14,766,096</b>	<b>\$ 20,182,356</b>	<b>\$ 34,174,119</b>	<b>\$ 69,122,571</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts payable	\$ 6,971,451	\$ -	\$ 1,946,816	\$ 8,918,267
Notes payable	-	237,000	-	237,000
Due to other funds	-	41,779	9,584,922	9,626,701
Bonds payable	-	5,123,000	-	5,123,000
<b>Total liabilities</b>	<b>6,971,451</b>	<b>5,401,779</b>	<b>11,531,738</b>	<b>23,904,968</b>
Fund equity:				
Contributed capital	5,147,058	14,182,061	27,445,254	46,774,373
Retained earnings:				
Reserved	1,615,142	90,000	-	1,705,142
Unreserved	1,032,445	508,516	(4,802,873)	(3,261,912)
<b>Total retained earnings</b>	<b>2,647,587</b>	<b>598,516</b>	<b>(4,802,873)</b>	<b>(1,556,770)</b>
<b>Total fund equity</b>	<b>7,794,645</b>	<b>14,780,577</b>	<b>22,642,381</b>	<b>45,217,603</b>
<b>Total liabilities and fund equity</b>	<b>\$ 14,766,096</b>	<b>\$ 20,182,356</b>	<b>\$ 34,174,119</b>	<b>\$ 69,122,571</b>

SUFFOLK COUNTY, NEW YORK  
 Combined Statement of Revenues, Expenses and  
 Changes in Retained Earnings  
 Enterprise Fund Type - Enterprise Funds  
 Year Ended December 31, 2000

	Suffolk Health Plan	Suffolk County Ball Park	John J. Foley Skilled Nursing Facility	Totals
Operating revenues:				
Managed care fees	\$ 29,159,204	\$ -	\$ -	\$ 29,159,204
Net patient revenues	-	-	23,874,106	23,874,106
Licenses, permits, fines, fees, etc.	-	916,115	-	916,115
Other	-	-	15,022	15,022
<b>Total operating revenues</b>	<b>29,159,204</b>	<b>916,115</b>	<b>23,889,128</b>	<b>53,964,447</b>
Operating expenses:				
Medical expenses	22,380,478	-	-	22,380,478
Management fees	3,011,003	-	-	3,011,003
Administrative expenses	1,290,816	-	18,041,680	19,332,496
Depreciation	-	304,899	1,842,098	2,146,997
Provision for bad debts	(637,777)	-	427,931	(209,846)
Miscellaneous	-	63,914	-	63,914
Debt service	-	178,439	2,765,545	2,943,984
Employee benefits	32,424	-	4,693,578	4,726,002
<b>Total operating expenses</b>	<b>26,076,944</b>	<b>547,252</b>	<b>27,770,832</b>	<b>54,395,028</b>
<b>Income (loss) from operations</b>	<b>3,082,260</b>	<b>368,863</b>	<b>(3,881,704)</b>	<b>(430,581)</b>
Non-operating revenues (expenses):				
Revenue from other governments	-	-	6,776,809	6,776,809
Interest on investments	453,780	11,714	9,802	475,296
<b>Total nonoperating revenue</b>	<b>453,780</b>	<b>11,714</b>	<b>6,786,611</b>	<b>7,252,105</b>
<b>Income before transfers</b>	<b>3,536,040</b>	<b>380,577</b>	<b>2,904,907</b>	<b>6,821,524</b>
Transfers:				
Interfund transfers in	-	-	1,130,137	1,130,137
Interfund transfers out	(32,326)	-	(4,791,489)	(4,823,815)
Transfers from contributed capital	-	217,939	-	217,939
<b>Total transfers</b>	<b>(32,326)</b>	<b>217,939</b>	<b>(3,661,352)</b>	<b>(3,475,739)</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>3,503,714</b>	<b>598,516</b>	<b>(756,445)</b>	<b>3,345,785</b>
Retained earnings (deficit) beginning of year	(856,127)	-	(4,046,428)	(4,902,555)
<b>Retained earnings (deficit) end of year</b>	<b>\$ 2,647,587</b>	<b>\$ 598,516</b>	<b>\$ (4,802,873)</b>	<b>\$ (1,556,770)</b>

## SUFFOLK COUNTY, NEW YORK

Combined Statement of Cash Flows  
Enterprise Fund Type - Enterprise Funds  
Year Ended December 31, 2000

	Suffolk Health Plan	Suffolk County Ball Park	John J. Foley Skilled Nursing Facility	Total
Cashflows provided by operating activities:				
Income (loss) from operations	\$ 3,082,260	\$ 368,863	\$ (3,881,704)	\$ (430,581)
Adjustments to reconcile income from operations to net cash provided by operating activities:				
Depreciation and amortization	-	304,899	1,842,098	2,146,997
Change in assets and liabilities:				
Increase (decrease) in accounts receivable and other assets	1,128,572	(821,184)	2,797,270	3,104,658
Increase (decrease) in accounts payable and other liabilities	2,047,051	41,779	(1,263,939)	824,891
Interfund transfers in	-	-	1,130,137	1,130,137
Interfund transfers out	(32,326)	-	(4,791,489)	(4,823,815)
Provision for doubtful accounts receivable	-	-	(927,998)	(927,998)
Net cash provided (used) by operating activities	<u>6,225,557</u>	<u>(105,643)</u>	<u>(5,095,625)</u>	<u>1,024,289</u>
Cash flows provided (used) by noncapital financing activities:				
Transfer from other governments	-	-	6,776,809	6,776,809
Transfer from contributed capital	-	217,939	-	217,939
Transfer to statutory reserve	(360,753)	-	-	(360,753)
Net cash provided (used) by noncapital financing activities	<u>(360,753)</u>	<u>217,939</u>	<u>6,776,809</u>	<u>6,633,995</u>
Cash flows provided (used) by capital and related financial activities:				
Proceeds from issuance of long term debt	-	5,123,000	214,000	5,337,000
Contributed capital	-	14,400,000	-	14,400,000
Proceeds from notes issued	-	237,000	-	237,000
Purchase of fixed assets	(830)	(19,310,662)	(189,317)	(19,500,809)
Principal payment on long term debt	-	-	(1,326,733)	(1,326,733)
Net cash provided (used) from capital and related financing activities	<u>(830)</u>	<u>449,338</u>	<u>(1,302,050)</u>	<u>(853,542)</u>

(Continued)

## SUFFOLK COUNTY, NEW YORK

Combined Statement of Cash Flows  
Enterprise Fund Type - Enterprise Funds  
Year Ended December 31, 2000

## Cash flows provided (used) by investing activities:

Interest on investments	\$ 453,780	\$ 11,714	\$ 9,802	\$ 475,296
Investment in assets limited as to use	-	-	(179,225)	(179,225)
Net cash provided (used) by investing activities	<u>453,780</u>	<u>11,714</u>	<u>(169,423)</u>	<u>296,071</u>
Net increase (decrease) in cash and cash equivalents	6,317,754	573,348	209,711	7,100,813
Cash and cash equivalents beginning of year	<u>5,078,953</u>	-	<u>153,788</u>	<u>5,232,741</u>
Cash and cash equivalents end of year	<u>\$ 11,396,707</u>	<u>\$ 573,348</u>	<u>\$ 363,499</u>	<u>\$ 12,333,554</u>

## SUFFOLK COUNTY, NEW YORK

### E. Fiduciary Fund

- The Agency Fund is custodial in nature, which means that its assets equal liabilities, and it does not involve measurement of results of operations. It is used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

## SUFFOLK COUNTY, NEW YORK

Agency Fund  
Balance Sheet  
December 31, 2000

Assets:	
Cash in banks	\$ 5,236,686
Money market funds	17,929,118
Certificates of deposit with financial institutions	33,591,945
Cash with fiscal agents	<u>3,178,450</u>
Total cash and cash equivalents	<u>59,936,199</u>
Investments	28,542,846
Due from other funds	58,133
Other assets	<u>28,655</u>
Total assets	<u>\$ 88,565,833</u>
Liabilities:	
Accounts payable and accrued liabilities	\$ 2,744,517
Due to other funds	2,937,104
Agency fund liabilities	<u>82,884,212</u>
Total liabilities	<u>\$ 88,565,833</u>

## SUFFOLK COUNTY, NEW YORK

Agency Fund  
Statement of Changes in Assets and Liabilities  
Year ended December 31, 2000

<u>Total Agency funds</u>	<u>January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2000</u>
Assets:				
Cash and investments and other assets	\$ <u>116,723,323</u>	\$ <u>1,951,705,056</u>	\$ <u>1,979,862,546</u>	\$ <u>88,565,833</u>
Liabilities:				
Other liabilities	\$ <u>116,723,323</u>	\$ <u>570,941,574</u>	\$ <u>599,099,064</u>	\$ <u>88,565,833</u>

## SUFFOLK COUNTY, NEW YORK

### F. Account Groups

Account Groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The following are the County's Account Groups:

- The General Fixed Assets Account Group accounts for those fixed assets that are used for general governmental purposes and are not available for appropriation or expenditure. Such assets include substantially all land, buildings, improvements other than buildings, vehicles and equipment. This category excludes certain elements of the County's infrastructure such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and parkland because these elements are not required to be capitalized under generally accepted accounting principles. Maintenance and repairs are expensed as incurred.

General fixed assets are stated at historical cost, when determinable, or values based on appraisals or other acceptable methods which approximate historical cost. Donated fixed assets are valued at estimated fair market value on the date of donation. The County does not record depreciation on its general fixed assets.

- The General Long -Term Debt Account Group accounts for unmatured long - term notes and bonds payable which are expected to be financed from governmental funds and are to be paid by the governmental funds, except for indebtedness which has been defeased. In addition, the General Long -Term Debt Account Group includes other long - term obligations for (i) pension liabilities (ii) bond anticipation notes which were refinanced on a long-term basis (iii) medical assistance liabilities (iv) estimated payments to the Long Island Rail Road for Mass Transit Authority Aid (v) estimated liability for claims and (vi) compensated absences. Any estimated amounts currently due (i.e., to be liquidated with expendable available resources) are recorded in the appropriate Governmental Funds.

## SUFFOLK COUNTY, NEW YORK

Schedule of General Fixed Assets by Sources  
December 31, 2000

General Fixed Assets:	
Land	\$ 440,839,542
Buildings	777,611,501
Improvements	68,546,301
Vehicles and equipment	202,029,873
Construction in progress	<u>9,829,022</u>
Total general fixed assets	\$ <u>1,498,856,239</u>
Investment in general fixed assets from:	
Capital projects funds:	
General obligation bonds	\$ 1,033,936,883
Federal grants	49,180,151
State grants	113,164,387
General fund revenues	129,414,564
Gifts	31,326,650
Other	<u>141,833,604</u>
Total investment in general fixed assets	\$ <u>1,498,856,239</u>

## SUFFOLK COUNTY, NEW YORK

Schedule of General Fixed Assets  
By Function  
December 31, 2000

Function	Total	Land	Buildings	Improvements	Vehicles and Equipment	Construction in-progress
General government support	\$ 135,203,007	\$ 7,050,151	\$ 91,547,082	\$ 12,943,264	\$ 21,528,528	\$ 2,133,982
Economic assistance and opportunity	4,971,662	234,887	836,537	-	3,900,238	-
Health	48,365,708	723,453	35,085,835	249,004	12,136,732	170,684
Public safety	204,332,734	3,486,253	142,677,992	6,996,597	49,414,527	1,757,365
Culture and recreation	417,317,076	378,817,292	11,314,555	21,909,798	4,874,813	400,618
Education	183,038,769	4,948,118	139,523,411	14,847,369	23,719,871	-
Home and community services	182,525,622	22,837,868	148,331,411	1,305,862	5,760,257	4,290,224
Transportation	111,590,299	20,090,426	14,990,894	3,785,997	72,698,255	24,727
Legislative	1,589,389	-	542,283	-	1,047,106	-
Judicial	209,921,973	2,651,094	192,761,501	6,508,410	6,949,546	1,051,422
Total general fixed assets	\$ <u>1,498,856,239</u>	\$ <u>440,839,542</u>	\$ <u>777,611,501</u>	\$ <u>68,546,301</u>	\$ <u>202,029,873</u>	\$ <u>9,829,022</u>

## SUFFOLK COUNTY, NEW YORK

Schedule of Changes in General Fixed Assets  
By Function  
December 31, 2000

Function	January 1, 2000	Additions	Deductions	December 31, 2000
General government support	\$ 135,220,908	\$ 8,753,301	\$ 8,771,202	\$ 135,203,007
Economic assistance and opportunity	11,671,595	364,567	7,064,500	4,971,662
Health	52,511,933	1,990,159	6,136,384	48,365,708
Public safety	208,583,240	11,038,538	15,289,044	204,332,734
Culture and recreation	369,276,879	51,348,171	3,307,974	417,317,076
Education	146,345,381	64,921,604	28,228,216	183,038,769
Home and community services	182,730,527	1,745,927	1,950,832	182,525,622
Transportation	93,504,373	20,345,089	2,259,163	111,590,299
Legislative	2,097,178	48,382	556,171	1,589,389
Judicial	209,210,503	1,931,696	1,220,226	209,921,973
<b>Total general fixed assets</b>	<b>\$ 1,411,152,517</b>	<b>\$ 162,487,434</b>	<b>\$ 74,783,712</b>	<b>\$ 1,498,856,239</b>

SUFFOLK COUNTY, NEW YORK

General Long - Term Debt Account Group  
Schedule of Amounts to be Provided and Liabilities  
December 31, 2000

	General long - term debt	Estimated liability for claims	Accumulated vacation and sick leave	Other	Total
Amounts to be provided:					
Amounts to be provided in future budgets for retirement of long-term debt	\$ 744,104,269	\$ 236,770,336	\$ 244,721,459	\$ 306,602,015	\$ 1,532,198,079
Amounts to be provided by payments to be received from hospitals	<u>4,787,731</u>	-	-	-	<u>4,787,731</u>
Total amounts to be provided	<u>\$ 748,892,000</u>	<u>\$ 236,770,336</u>	<u>\$ 244,721,459</u>	<u>\$ 306,602,015</u>	<u>\$ 1,536,985,810</u>
Liabilities:					
Accumulated vacation and sick leave	\$ -	\$ -	\$ 244,721,459	\$ -	\$ 244,721,459
Estimated liability for claims	-	236,770,336	-	-	236,770,336
Obligations under capital lease	-	-	-	306,602,015	306,602,015
General long - term debt	<u>748,892,000</u>	-	-	-	<u>748,892,000</u>
Total liabilities	<u>\$ 748,892,000</u>	<u>\$ 236,770,336</u>	<u>\$ 244,721,459</u>	<u>\$ 306,602,015</u>	<u>\$ 1,536,985,810</u>

## **STATISTICAL INFORMATION**

SUFFOLK COUNTY, NEW YORK

General Governmental Expenditures by Function (Note)  
 General, Special Revenue and Capital Funds  
 Ten Year Summary

Year	General Government Support	Economic Assistance and Opportunity	Health	Public Safety	Culture and Recreation	Education	Home and Community Services	Transportation	Employee Benefits	Debt Service	Capital Outlays	Total
1991	\$ 123,968,381	\$ 356,749,243	\$ 99,666,374	\$ 257,619,609	\$ 12,869,281	\$ 162,513,613	\$ 37,751,485	\$ 38,702,952	\$ 145,180,447	\$ 146,444,038	****	\$ 1,381,465,423
1992	115,041,569	377,770,829	95,681,565	261,727,098	12,211,037	177,859,727	37,566,237	37,178,413	* 140,155,228	163,249,621	****	1,418,441,324
1993	131,174,718	396,182,157	117,996,169	262,798,793	11,743,863	182,040,020	42,123,691	38,848,162	** 139,351,678	147,634,008	****	1,469,893,259
1994	161,848,613	406,944,706	109,124,248	286,860,210	12,407,717	*** 107,830,881	50,133,940	42,246,634	157,171,097	142,923,374	****	1,477,491,420
1995	157,170,309	416,708,707	119,781,152	316,501,289	13,096,395	*** 110,757,866	55,466,058	45,112,698	181,716,490	135,323,011	****	1,551,633,975
1996	238,220,058	391,093,327	134,445,790	350,588,853	13,517,413	*** 115,307,339	62,524,430	50,049,367	181,189,966	129,134,374	****	1,666,070,917
1997	155,848,088	379,576,219	139,807,140	365,063,822	14,785,222	119,427,625	71,636,404	58,707,865	186,191,435	142,791,107	68,137,871	1,701,972,798
1998	167,105,824	366,302,990	142,752,112	374,297,058	16,307,572	117,996,774	65,994,507	59,693,141	176,063,220	140,387,446	56,489,779	1,683,390,423
1999	177,922,672	385,065,130	138,893,311	412,750,837	17,776,602	125,597,867	55,277,655	61,014,913	182,199,347	145,865,024	84,027,727	1,786,391,085
2000	181,061,197	410,159,662	143,016,020	424,660,740	19,253,872	120,538,998	69,390,150	62,238,782	199,925,733	149,352,362	116,511,743	1,896,109,259

Note: Includes General, Special Revenue and Capital Project Funds.

\* Includes interfund transfers out in the amount of \$65,032,915.

\*\* Includes interfund transfers out in the amount of \$69,632,351.

\*\*\* Suffolk County Community College was reclassified as a discretely presented component unit beginning in 1994.

\*\*\*\* Capital Outlay not reported here until 1997.

Table 2

**SUFFOLK COUNTY, NEW YORK**

General Governmental Revenues by Source (Note)  
General, Special Revenue and Capital Funds  
Ten Year Summary

Year	Real Property Taxes	Other Taxes	New York State Aid	Federal Aid	Licenses, Permits, Fines, Fees, Etc.	Interest on Investments	Student Revenue	Miscellaneous	Total
1991	\$ 370,789,491	\$ 407,489,031	\$ 216,740,847	\$ 128,959,279	\$ 104,262,385	\$ 14,785,060	\$ 23,961,353	\$ 14,611,259	\$ 1,281,598,705
1992	401,171,833	486,934,884	234,989,016	150,824,315	122,415,821	9,677,455	27,496,179	21,028,098	1,454,537,601
1993	431,437,397	545,578,897	239,580,714	155,468,699	127,605,216	6,701,572	32,061,971	17,904,494	1,556,338,960
1994	413,446,976	569,867,681	227,720,650	160,567,298	138,501,756	10,452,764	*	18,027,732	1,538,584,857
1995	422,195,341	593,311,730	231,100,848	163,744,354	145,923,273	10,769,707	*	25,428,954	1,592,474,207
1996	416,136,350	592,636,122	226,275,879	168,441,927	148,534,787	14,607,387	*	21,071,585	1,587,704,037
1997	413,560,026	627,144,482	240,054,853	174,462,511	153,154,917	13,234,174	*	25,395,767	1,647,006,730
1998	424,293,976	667,685,139	225,712,027	152,341,995	161,893,722	16,312,808	*	22,791,476	1,671,031,143
1999	408,343,873	729,180,803	240,346,144	163,195,043	165,504,222	23,834,918	*	27,411,784	1,757,816,787
2000	435,234,825	761,694,551	251,742,979	174,367,073	155,436,691	24,335,703	*	41,225,921	1,844,037,743

Note: Includes General, Special Revenue and Capital Project Funds.

\* Suffolk County Community College was reclassified as a discretely presented component unit beginning in 1994.

Table 3

## SUFFOLK COUNTY, NEW YORK

### Property Tax Levies and Collections (Note) Ten Year Summary

Year	Total Tax Levy	Countywide Tax	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
1991	\$ 2,131,871,006	\$ 382,711,244	\$ 2,032,778,811	95.4%	\$ 98,266,900	\$ 2,131,045,711	100.0%	\$ 825,295	0.0%
1992	2,327,636,365	425,997,022	2,207,807,454	94.9%	118,527,960	2,326,335,414	99.9%	1,300,951	0.1%
1993	2,351,074,134	429,999,452	2,221,897,765	94.5%	127,688,627	2,349,586,392	99.9%	1,487,742	0.1%
1994	2,438,998,522	428,706,010	2,313,628,049	94.9%	123,472,991	2,437,101,040	99.9%	1,897,482	0.1%
1995	2,546,194,901	438,042,925	2,436,195,896	95.7%	105,478,146	2,541,674,042	99.8%	4,520,859	0.2%
1996	2,615,607,117	439,374,151	2,488,636,958	95.1%	113,407,720	2,602,044,678	99.5%	13,562,439	0.5%
1997	2,714,658,106	443,188,407	2,589,007,681	95.4%	101,563,808	2,690,571,489	99.1%	24,086,617	0.9%
1998	2,766,099,499	435,446,276	2,646,077,206	95.7%	74,090,469	2,720,167,675	98.3%	45,931,824	1.7%
1999	2,780,926,126	434,824,318	2,659,738,919	95.6%	80,195,466	2,739,934,385	98.5%	40,991,741	1.5%
2000	2,824,554,257	428,630,929	2,700,720,633	95.6%	81,850,387	2,782,571,020	98.5%	41,983,237	1.5%

#### 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. Uncollected tax liens were in the past 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.

Table 4

**SUFFOLK COUNTY, NEW YORK**

Assessed and Estimated Actual Value  
of Taxable Property (Note)  
Ten Year Summary

Year	Assessed Valuation	Estimated Actual Value	Ratio Of Total Assessed To Total Estimated Actual Value
1991	\$ 6,823,798,905	\$ 90,071,567,453	7.6%
1992	6,858,688,405	105,536,822,302	6.5%
1993	6,747,332,218	100,641,712,391	6.7%
1994	6,683,507,998	86,141,021,232	7.8%
1995	6,674,188,320	85,858,798,711	7.8%
1996	6,719,100,371	87,915,040,009	7.6%
1997	7,501,614,819	88,215,221,293	8.5%
1998	7,535,648,385	92,146,611,232	8.2%
1999	7,589,765,047	95,481,297,848	7.9%
2000	7,657,100,277	107,766,704,406	7.1%

Note: The information was obtained from official town records filed with the Clerk of the County Legislature and the New York State Department of Real Property Services.

## SUFFOLK COUNTY, NEW YORK

### Property Tax Rates - Direct and Overlapping Governments (Note) Ten Year Summary

Year	County			Towns	School Districts	Total
	General Fund	Special Revenue Funds	Total			
1991	1.68	2.68	4.36	5.01	14.29	23.66
1992	1.70	2.34	4.04	4.78	13.23	22.05
1993	1.94	2.34	4.28	4.94	14.15	23.37
1994	1.86	3.12	4.98	5.83	17.51	28.32
1995	1.85	3.26	5.11	6.23	18.32	29.66
1996	1.67	3.33	5.00	6.05	18.70	29.75
1997	0.85	4.18	5.03	6.39	19.37	30.79
1998	0.60	4.13	4.73	6.14	19.15	30.02
1999	0.56	4.00	4.56	5.94	18.63	29.13
2000	0.48	3.50	3.98	5.54	16.76	26.28

Note: Property tax rates are per \$1,000 of estimated actual value. All rates are averages based on the total County-wide estimated actual value.

**SUFFOLK COUNTY, NEW YORK**

Special Assessment Collections (Note)  
Ten Year Summary

Note: The County has not levied any special assessments during the past ten years.

Table 7

## SUFFOLK COUNTY, NEW YORK

### Ratio of Net General Bonded Debt to Estimated Actual Value and Net Bonded Debt per Capita Ten Year Summary

Year	Population (Note)	Estimated Actual Value	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio Of Net Bonded Debt To Estimated Actual Value	Net Bonded Debt Per Capita
1991	1,323,394	\$ 90,071,567,453	\$ 999,319,000	\$ -	\$ 999,319,000	1.11%	\$ 755.12
1992	1,328,622	105,536,822,302	985,015,000	-	985,015,000	0.93%	741.38
1993	1,330,180	100,641,712,391	1,041,490,000	-	1,041,490,000	1.03%	782.97
1994	1,330,012	86,121,785,097	820,428,000	-	820,428,000	0.95%	616.86
1995	1,334,458	85,858,798,097	788,185,000	-	788,185,000	0.92%	590.64
1996	1,342,637	87,915,040,013	848,416,000	-	848,416,000	0.97%	631.90
1997	1,350,747	88,189,565,616	808,605,000	-	808,605,000	0.92%	598.64
1998	1,361,558	92,146,611,238	785,900,000	-	785,900,000	0.85%	577.21
1999	1,372,394	95,481,297,848	784,030,000	-	784,030,000	0.82%	571.29
2000	1,419,369	107,766,704,406	754,015,000	-	754,015,000	0.70%	531.23

**Note: Population:**

The source of the population data for all years other than 1993 and 2000 is information published by the Long Island Lighting Company (Long Island Power Authority); the source for 1993 was an estimate by the Suffolk County Department of Planning. The Source for 2000 is the 2000 United States Census.

## SUFFOLK COUNTY, NEW YORK

Computation of Legal Debt Margin  
December 31, 2000

Full valuation - year ended December 31:

1996		\$ 87,915,040,009
1997		88,215,221,293
1998		92,146,611,232
1999		95,520,208,661
2000		<u>107,766,704,406</u>
Total five-year full valuation		\$ <u>471,563,785,601</u>
Average five-year valuation		\$ <u>94,312,757,120</u>
Debt limit - 7 percent of average five year full valuation (Note)		\$ 6,601,892,998
Total indebtedness:		
Notes payable TANS	60,000,000	
General long-term debt	<u>754,015,000</u>	
	814,015,000	
Indebtedness excluded from debt limit	<u>(235,132,976)</u>	
Indebtedness subject to debt limit		<u>578,882,024</u>
Legal debt margin		\$ <u>6,023,010,974</u>

## Note: Debt Limit:

The County has the power to contract indebtedness for any County purpose so long as the principal amount thereof does not exceed seven percent of the average full valuation of taxable real estate of the County and subject to certain enumerated exclusions and deductions, such as water and certain sewer facilities and cash or appropriations for current debt service. The constitutional method for determining full valuation is by taking the assessed valuation of taxable real estate for the last completed assessment rolls of the County and dividing the same by the equalization rates, or the ratios which assessed valuations bear to the full valuation, as determined by the State Board of Equalization and Assessment. The State Legislature is required to prescribe the manner by which such ratios shall be determined. Average full valuation is determined by taking the sum of the full valuations of such last assessment roll and the four preceding assessment rolls and dividing such sum by five.

**SUFFOLK COUNTY, NEW YORK**Computation of Direct and Overlapping Debt  
December 31, 2000

<u>Jurisdiction</u>	<u>Net Debt Outstanding (Note)</u>	<u>Percentage Applicable To Suffolk County</u>	<u>Amount Applicable To Suffolk County</u>
Suffolk County	\$ 578,882,024	100%	\$ 578,882,024
Towns within Suffolk County	N/A	0%	0
Villages within Suffolk County	N/A	0%	0
School Districts within Suffolk County	N/A	0%	0
Fire Districts within Suffolk County	<u>N/A</u>	<u>0%</u>	<u>0</u>
Total	\$ <u><u>578,882,024</u></u>		\$ <u><u>578,882,024</u></u>

Note: The amounts represent the net debt subject to legal limitations.

N/A: Not available. Total 2000 amounts for these municipalities were not available for this schedule. It should be noted that there is no overlapping debt applicable to Suffolk County.

## SUFFOLK COUNTY, NEW YORK

### Ratio of Annual Debt Service Expenditures for General Bonded Debt and Other Debt to Total General Expenditures (Note) Ten Year Summary

Year	Principal	Interest	Total Debt Service	Total General Expenditures (Note)	Ratio Of Debt Service To Total General Expenditures
1991	\$ 60,275,000	\$ 86,169,038	\$ 146,444,038	\$ 1,381,465,423	10.6%
1992	73,559,000	89,690,621	163,249,621	1,418,441,324 *	11.5%
1993	77,400,000	70,234,008	147,634,008	1,469,893,259 **	10.0%
1994	87,985,000	54,938,374	142,923,374	1,477,491,420	9.7%
1995	79,465,000	55,858,011	135,323,011	1,551,633,975	8.7%
1996	78,448,554	50,685,820	129,134,374	1,666,070,917	7.7%
1997	93,436,000	49,686,609	142,791,107	1,701,972,798	8.4%
1998	95,560,000	44,827,446	140,387,446	1,683,390,423	8.3%
1999	103,575,000	39,436,945	143,011,945	1,786,391,085	8.0%
2000	106,905,000	39,168,097	146,073,097	1,896,109,259	7.7%

Note: Includes general and special revenue funds.

\* Includes interfund transfers out for employee benefits in the amount of \$65,032,915.

\*\* Includes interfund transfers out for employee benefits in the amount of \$69,632,351.

**SUFFOLK COUNTY, NEW YORK**

Revenue Bond Coverage (Note)  
December 31,2000

Note: The County has not issued any revenue bonds during the past ten years.

**SUFFOLK COUNTY, NEW YORK**

Demographic Statistics  
Ten Year Summary

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Public School Enrollment K-12 (3)</u>	<u>Unemployment Percentage Rate (4)</u>
1991	\$ 1,323,394	\$ 24,189	\$ 215,730	4.4%
1992	1,328,622	23,712	216,384	7.0%
1993	1,330,180	24,432	221,192	7.7%
1994	1,330,012	26,783	218,191	6.7%
1995	1,334,458	28,021	220,340	5.4%
1996	1,342,637	29,417	223,905	4.7%
1997	1,350,747	30,330	227,783	3.9%
1998	1,361,558	32,648	232,584	3.5%
1999	1,372,394	N/A	235,232	3.2%
2000	1,419,369	N/A	N/A	3.2%

## Notes:

- (1) The source of the population data for all years other than 1993 is information published by the Long Island Lighting Company (Long Island Power Authority); the source of the data for 2000 was the United States Census; the source for 1993 was an estimate from the Suffolk County Department of Planning. Data with respect to the median age and education level in years of formal schooling has not been included in this table since such data was not readily available.
- (2) The information was obtained from the United States Department of Commerce, Bureau of Economic Analysis.
- (3) The information was obtained from the New York State Department of Education.
- (4) The unemployment rates were obtained from the New York State Department of Labor.

N/A Not available.

Table 13

## SUFFOLK COUNTY, NEW YORK

Property Value, Construction and Bank Deposits  
Ten Year Summary

Year	Commercial and Other Construction		Residential Construction		Bank Deposits (in thousands)	Property Value	
	No. of Units	Value (in thousands)	No. of Units	Value (in thousands)		(1) Commercial and Residential	Non- Taxable
1991	N/A	\$ 143,906	3,328	\$ 283,955	\$ 20,440,558	\$ 90,071,567,453	N/A
1992	N/A	63,559	3,436	294,249	20,022,956	105,536,822,302	N/A
1993	N/A	129,717	2,935	316,733	20,641,200	100,641,712,391	N/A
1994	N/A	173,316	3,909	380,987	20,018,031	86,141,021,232	N/A
1995	N/A	187,903	3,238	376,360	20,161,214	85,858,798,711	N/A
1996	N/A	N/A (2)	4,469	488,540	20,771,358	87,915,040,009	N/A
1997	N/A	N/A (2)	3,943	436,902	24,354,616	88,215,221,293	N/A
1998	N/A	N/A (2)	4,860	603,400	23,517,907	92,146,611,232	N/A
1999	N/A	N/A (2)	5,167	621,090	N/A	95,520,208,661	N/A
2000	N/A	N/A (2)	4,932	594,560	N/A	107,766,704,406	N/A

## Notes:

- (1) The amounts reported are for commercial banks, savings banks, savings and loan associations and credit unions as reported by the New York State Banking Department.
- (2) The U.S. Census Bureau stopped compiling statistics relative to Commercial Construction in 1996 and, therefore; these statistics are no longer available.

N/A Not available.

## SUFFOLK COUNTY, NEW YORK

Principal Taxpayers  
December 31, 2000

Taxpayer	Town	Type of Business	2000 Estimated Actual Valuation (1)	Percentage of Estimated Actual Valuation
Long Island Lighting Company	Various	Utility	\$ 3,942,112,422	3.66%
Marketspan Generation LLC	Various	Utility	1,325,577,514	1.23%
New York Telephone Co.	Various	Utility	1,027,816,334	0.95%
Keyspan Energy Corp.	Various	Utility	960,272,165	0.89%
Reckson FS Limited Partnership	Various	Real Estate	236,102,718	0.22%
Walt Whitman Center, Inc.	Various	Retail	146,198,830	0.14%
Westland So. Shore Mall	Islip	Retail	133,745,769	0.12%
Smith Haven Center Assoc. LLC	Brookhaven	Retail	114,038,953	0.11%
Heatherwood House	Various	Real Estate	89,266,017	0.08%
Melville Industrial Assoc.	Huntington	Industrial	76,315,789	0.07%
AT & T Communications	Various	Utility	60,846,338	0.06%
TMCT, LLC	Huntington	Newspaper	45,321,637	0.04%
Tanger Properties	Huntington	Real Estate	45,294,710	0.04%
First Industrial LP	Islip	Retail	44,556,277	0.04%
We're Associated Co.	Huntington	Real Estate	44,473,684	0.04%
Long Island Home Ltd.	Babylon	Real Estate	43,677,869	0.04%
Estee Lauder, Inc.	Huntington	Retail	41,505,848	0.04%
Nathan Serota	Various	Real Estate	40,564,065	0.04%
Centereach Mall Associates LLP	Brookhaven	Retail	39,707,853	0.04%
Fleet Band of New York	Huntington	Banking	<u>38,947,368</u>	<u>0.04%</u>
			\$ <u>8,496,342,160</u> (2)	7.89%

Notes: Information was obtained from the assessor's offices of the ten towns which comprise the County.

- (1) Assessment rolls established in 1999 for levy and collection of taxes during 2000 fiscal year.
- (2) Represents approximately 7.89% of the total estimated taxable full valuation of the County for 2000.

**SUFFOLK COUNTY, NEW YORK**Computation of Constitutional Tax Margin  
December 31, 2000

Five-year average full valuation of real estate taxable for County purposes (1995-1999)		\$ <u>89,923,393,819</u>
Tax limit 1.5 percent of five-year average full valuation (Note)		\$ 1,348,850,907
Addition to constitutional tax limitations:		
Bond principal and interest	\$ 96,461,387	
Water bonds and notes principal & interest	17,055,114	
Net amount of exclusions for debt service for revenue producing purposes	146,000	
	<u>113,662,501</u>	
Less: Revenues required by law to be applied to debt service payments	<u>2,500,000</u>	
Total additions to constitutional tax limit		<u>111,162,501</u>
Total taxing power		1,460,013,408
Less:		
Total County-wide tax levy	51,582,145	
Police district and other levies	<u>331,074,257</u>	
		<u>(382,656,402)</u>
Constitutional tax margin		\$ <u>1,077,357,006</u>

Note: In accordance with Section 10 of Article VIII of the New York State Constitution, the amount which may be levied in the County by taxes on real estate in any fiscal year for County purposes, in addition to providing for the interest on and the principal of all indebtedness, may not exceed an amount to equal 1.5 percent of the five year average full valuation of taxable real estate of the County, less certain deductions as prescribed therein.

**SUFFOLK COUNTY, NEW YORK**

Population and Land Areas - by Towns  
Year Ended December 31, 2000

<u>Town</u>	<u>Total Area in Square Miles</u>	<u>Population</u>
Babylon	52.3	211,792
Brookhaven	259.4	448,519
East Hampton	73.3	19,719
Huntington	94.0	195,289
Islip	105.2	322,612
Riverhead	67.4	27,680
Shelter Island	12.1	2,228
Smithtown	53.6	115,715
Southampton	140.2	55,216
Southold	53.7	20,599
	<hr/>	<hr/>
Total	<u>911.2</u>	<u>1,419,369</u>

**SUFFOLK COUNTY, NEW YORK**

Assessed and Estimated Actual Property  
 Values for the Ten Towns Within Suffolk County (Note)  
 Year Ended December 31, 2000

<u>Town</u>	<u>Assessed Valuation</u>	<u>Estimated Actual Value</u>
Babylon	\$ 255,878,626	\$ 10,486,828,934
Brookhaven	432,368,171	22,637,077,016
East Hampton	160,543,842	9,019,316,966
Huntington	326,677,375	19,103,940,058
Islip	4,228,969,097	16,642,932,298
Riverhead	632,325,609	2,052,338,880
Shelter Island	849,088,556	923,123,022
Smithtown	238,123,585	8,754,543,566
Southampton	441,585,162	14,768,734,515
Southold	<u>91,540,254</u>	<u>3,377,869,151</u>
Total	<u>\$ 7,657,100,277</u>	<u>\$ 107,766,704,406</u>

There are ten towns in the County within which are also 31 incorporated villages.

Note: Obtained from official town records filed with the Clerk of the County Legislature and from the New York State Department of Real Property Services.

**SUFFOLK COUNTY, NEW YORK**

State Equalization Real Property Tax Rates  
For the Ten Towns Within Suffolk County (Note)  
Ten Year Summary

<u>Year</u>	<u>Babylon</u>	<u>Brookhaven</u>	<u>East Hampton</u>	<u>Huntington</u>	<u>Islip</u>	<u>Riverhead</u>	<u>Shelter Island</u>	<u>Smithtown</u>	<u>Southampton</u>	<u>Southold</u>
1991	2.64	2.75	2.56	2.09	31.18	40.55	3.73	3.01	3.07	2.55
1992	2.35	2.25	2.27	1.71	24.95	30.73	3.18	2.70	3.11	2.38
1993	2.52	1.80	2.24	1.74	25.67	30.59	3.29	2.88	3.56	2.49
1994	2.68	2.17	2.72	2.11	29.43	31.66	3.89	3.17	4.17	2.78
1995	2.71	2.18	2.70	2.12	29.52	32.47	4.11	3.20	4.15	2.80
1996	2.65	2.19	2.63	2.07	29.13	32.05	3.98	3.17	3.87	2.77
1997	2.63	2.21	2.61	2.05	28.84	31.67	113.64	3.15	3.98	2.75
1998	2.66	2.08	2.35	1.99	28.71	32.44	100.00	3.07	3.63	2.90
1999	2.57	2.08	2.23	1.94	27.83	30.87	99.41	3.01	3.49	2.88
2000	2.44	1.91	1.78	1.71	25.41	30.81	91.98	2.72	2.99	2.71

Note: The rates were obtained from the New York State Board of Real Property Services.