

SUFFOLK COUNTY

NEW YORK



**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2010**

JOSEPH SAWICKI, JR
COMPTROLLER

SUFFOLK COUNTY, NEW YORK

Comprehensive Annual Financial Report

Year ended December 31, 2010

Prepared by:

Office of the Comptroller
Joseph Sawicki, Jr.
County Comptroller

Suffolk County, New York
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2010

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INTRODUCTORY SECTION

COUNTY OF SUFFOLK



OFFICE OF THE COUNTY COMPTROLLER

JOSEPH SAWICKI, JR.
Comptroller

June 23, 2011

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Suffolk County Treasurer

Suffolk County is required to undergo an annual Single Audit in conformity with the provisions of the United States Government's Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. To meet this requirement, the Suffolk County Comptroller's Office prepares the required financial reports. It is the policy of the Suffolk County Comptroller to also prepare the Comprehensive Annual Financial Report (CAFR), herein presented for the fiscal year ended December 31, 2010.

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

Ernst & Young LLP, Certified Public Accountants, have issued an unqualified ("clean") opinion on Suffolk County's financial statements for the year ended December 31, 2010. This independent auditor's report is located at the front of the financial section of this report.

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

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

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Profile of the Government

Suffolk County was established on November 1, 1683, as one of the ten original counties of what became the State of New York. Suffolk County comprises the eastern two-thirds of Long Island and, with a 2010 population of 1,493,350 contains slightly more than one-half the population of Long Island. Suffolk County's western border is approximately 15 miles from the eastern border of the City of New York and the County is bordered by Nassau County to the west, Long Island Sound to the north and the Atlantic Ocean to the south and east. It covers an area of approximately 911 square miles of land.

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

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

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

The annual budget serves as the foundation for Suffolk County's financial planning and control. Prior to September 19, the County Executive submits proposed operating budgets to the County Legislature for the General and Budgeted Special Revenue Funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets. The budgets are legally enacted either by passage of a legislative resolution prior to November 10, or automatically based on provisions in the County Charter if no resolution is passed by November 10. Total expenditures of each department within the General Fund and 42 of 59 Special Revenue Funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budget control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: \$100,000 or 10 percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, and major special revenue funds, this

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comparison is presented on pages 37 to 40 as part of the basic financial statements for the governmental funds. For nonmajor special revenue funds, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 129.

Local economy

After remaining stable throughout most of 2008, employment growth in the Nassau-Suffolk region turned negative in 2009. In February 2011 there were 712,600 employed residents in the County. This is a decrease of 1,300 (down .2%) from the number of residents employed in February 2010 or equal to February 2003 employment levels. The sectors that posted the largest employment gains between February 2010 and February 2011 were leisure and hospitality, (up 4.3%), and professional and business services (up 2.4%). However, other sectors experienced job losses during this period. The total number of jobs in construction declined 6.2%; the information sector declined 5.1%; and jobs in manufacturing declined 1.7%.

The number of businesses situated in the County continued to rise modestly through 2010. By the third quarter of 2010 more than 49,700 business establishments were located in the County. This represents an all-time high for the County and a 4% increase since 2005. Small businesses comprise a large portion of the County's business establishments – 62% of the businesses in the County employ fewer than five persons and 78% employ fewer than ten persons. Only twenty four businesses in the County employ 1,000 or more persons.

The County is well positioned to support the growth of high technology industry. It is home to Brookhaven National Laboratory, an atomic energy research facility that employs 2,900 people. In 2007 the Laboratory completed construction of its 94,000 square foot Center for Functional Nanomaterials at a cost of \$81 million which was funded by the U.S. Department of Energy. Now under construction is the Laboratory's National Synchrotron Light Source II facility also being funded by the U.S. Department of Energy at a cost of \$912 million. When the facility is fully functional in 2015 it will provide unprecedented precision high-intensity light beams for use in medical, energy, and material research. Stony Brook University manages the Long Island High Technology Incubator, which aids the growth of new technologically innovative companies by providing them with support resources and services. The University also operates two New York State Centers for Advanced Technology; one in Medical Biotechnology and another in Sensor Technologies. In 2009 the University, in collaboration with National Grid Corporation, opened its Advanced Energy Research and Technology Center. The County is already home to a number of high technology firms, including those in the information services such as Computer Associates, which employs 1,800 people in Islandia. Efforts by high tech firms to commercialize new technologies in areas such as advanced materials, superconductors, advanced semiconductor devices, artificial intelligence and biotechnology have been successful and are expected to spur future employment growth in the County. Moreover, many high-technology firms in the County have potentially exportable products and these exports are likely to become an important engine of economic growth for the County.

The County has a substantial office building market. More than 24 million square feet of non-government office buildings are located in the County. This figure includes 4.4 million square feet of new office space which has been constructed since 2000. Construction of an additional 2.6 million square feet of office space has been proposed for the future. The demand for office space in the County has weakened over the past year. According to CB Richard Ellis, Inc., the

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office vacancy rate in the County was 20.3% in the fourth quarter of 2010, which represents an increase of 4 percentage points from the same period in 2009. Yet, despite the rise in the vacancy rate, the Long Island office space rental market continues to outperform those of New Jersey and Fairfield County, Connecticut although the County vacancy rate was somewhat higher than in Westchester County, New York. The average office space rental rate in the County held nearly steady at \$23.97 per square foot in the fourth quarter of 2010, a decline of just .6% from the same period in 2009.

The Route 110 “Corridor” in western Suffolk County is a hub of the Long Island business community. Melville alone has 8.8 million square feet of major office space and there are over 1,500 acres of light industrial user development in Melville and East Farmingdale. Melville is home to many corporate headquarters including Newsday, Henry Schein, Sbarro, Arrow Electronics and Canon USA. Canon USA is currently constructing a new 688,000 square foot building that will house more than 1,100 employees.

The industrial market in the County remains strong. According to Grubb & Ellis the County has significant industrial space totaling 92 million square feet. Most of the space is general industrial space, but a large portion is comprised of warehouse and distribution facilities and a smaller portion is considered R&D/flex space. According to Grubb & Ellis, Long Island’s 5.4% industrial vacancy rate in the third quarter of 2010 was the second best of the 66 largest industrial markets in the nation.

There are 302 hotels, motels, and inns located in the County. Together, these properties offer nearly 12,000 rooms for lodging. Approximately one-fifth of these rooms are seasonal since they are only available for half the year in the warmer months, and are primarily located in eastern Suffolk County. Since 2005, there has been an increase of more than 1,000 lodging rooms in the County, primarily in western Suffolk increasing the total number of rooms by over 9% over the past 5 years.

The County is a major retail market, as evidenced by \$35 billion in sales reported in 2009. According to the publication Demographics Now, 2009 retail sales per household in the County amounted to \$74,125 ranking it among the highest markets in the country. According to the Suffolk County Department of Planning calculations, shopping center space in the County totals 40 million square feet. There are three regional malls and two regional outlet shopping centers located in the County. The newest regional outlet shopping center is the 805,000 square foot Tanger Outlet Center at the Arches located in Deer Park which opened in 2008.

Agricultural production in the County was valued at \$243 million in 2007, representing the highest amount of agricultural production attributed to any county in New York State at that time. This high value of agricultural production is partially due to some farmers converting to the high value production of sod, grapes, and nursery plants. The fishing industry (through commercial and sport fishing) and the shellfish industry (primarily clams and oysters) are also important sources of employment and income in the east end of the County.

In 2009, a \$450 million 350 megawatt gas-powered electric power plant began operations in Yaphank. Significant new industrial space has been added in Yaphank in recent years, including a 265,000 square foot building built in 2010 for Claire Rose beverage distributors. In addition, a developer has been selected to develop 255 acres of County-owned land in Yaphank. The conceptual plan calls for 1,000 units of mixed-income homes, a destination sports and

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entertainment venue, and a solar powered research-industrial park. Construction has begun on a \$22 million freight terminal in Yaphank that will receive rail deliveries of 500,000 tons of construction material each year.

New residential construction in the County has slowed considerably since 2005. The number of new housing units authorized by building permit decreased from 2,126 in 2007 to 1,396 in 2008 and to 990 in 2009. New housing construction permits issued in 2010 totaled 1,024; 3% higher than the number issued in 2009. Residential construction in 2010 was valued at \$397 million up 16% from 2009 but still 65% lower than the record high value which was recorded in 2005.

Statistics indicate that the housing market on Long island has fared better in the current economic downturn than markets in many other parts of the country and it seems that the significant declines in housing prices experienced recently may now be over. As reported by the New York State Association of Realtors, while home prices in the County increased dramatically (between 12% and 22%) each year between 2000 and 2005, they rose by about 3% in 2006, when the real estate market began to soften. Prices then held steady through 2007 and have been in the decline since then. In 2009, home prices declined by 10% and prices declined by an additional 2% in 2010. As of February 2011, the median selling price of a home in the County was \$315,000, down 7% from the median price in February 2010. Home values in the County are expected to remain high relative to national figures, as the area remains a desirable residential location. County home prices in the 4th quarter of 2010 remained 93% higher than the national median.

As of December 2010 Suffolk County's labor force was estimated to total 779,100. Those employed totaled 722,200. The County's average unemployment rate for 2010 was 7.6%, whereas a year ago, it was 7.4%. During the past 10 years, Suffolk County experienced its lowest unemployment rate in 2001 (3.8%) and its highest unemployment rate as cited above in 2010. Suffolk County's unemployment rate compares favorably on both a regional and national basis. For 2010, Suffolk's rate of 7.6% was lower than the overall U.S. rate of 9.6%, the overall N.Y. State rate of 8.6% and the N.Y. City rate of 9.5%. Suffolk's rate was somewhat higher than Nassau County's 7.1% rate. The New York State Department of Labor is projecting a 2.7% increase in employment between 2006 and 2016 for the Long Island Region. This would equate to a projected labor force of 774,000 by 2016. Suffolk County's population growth, similarly, is expected to increase from 2005 through 2015 by approximately 2.3% (from 1,483,396 to 1,517,600).

Long-term financial planning

Like most governments across the nation, Suffolk County is facing significant economic challenges. However, the County has positioned itself on solid footing to survive the economic crisis through careful and prudent planning.

The County has been able to achieve a seven year consecutive tax freeze and the continuation or enhancement of services through the implementation of cost saving strategies and revenue generating initiatives. One such initiative was the County's participation in the NYS Early Retirement Incentive Program. A total of 312 employees representing \$21.56 million in salaries, participated in the program. Another initiative was Suffolk County's Red Light Safety Program which improves public safety while generating increased revenues to the County.

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Other initiatives being pursued by the County Administration which will have a current and long term financial impact include:

- Formation of the Long Island Intergovernmental Relations Purchasing Council (LIPC). The formation of the Council creates an opportunity for municipalities to reduce their costs through volume purchasing and elimination of duplicate administrative costs.
- Applying to the United States Department of Health and Human Services for Federally Qualified Health Center (FQHC) status for the County's health centers. A FQHC designation will provide new Federal aid in the form of cash grants, cost-based reimbursement for Medicaid eligible patients, and access to deeply discounted prescription drugs.
- Sale of a 95-acre County owned parcel of land located in Yaphank.
- Sale of the County operated John J. Foley Skilled Nursing Facility. The Administration expects the sale to generate net revenue of approximately \$20 million and recurring savings by eliminating the County's annual subsidy of the Nursing Facility's current and future operating losses.

Relevant financial policies

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

Major initiatives

Construction of a new correctional facility in Yaphank mandated by the State Commission of Correction will have an impact on the Operating Budget because of the costs of the debt service payments resulting from financing the project and the operating costs associated with running the new jail. The cost of the new jail is estimated to total to \$242,706,722. The County has budgeted funds in the 2011 Capital budget for this project in the total amount of \$4,595,339 to acquire furniture and equipment. Another \$4,300,000 is budgeted in 2012 to continue the planning, design, and supervision. To complete the project it will be necessary to budget in years subsequent to 2012 an estimated \$53,827,500.

The County's initiative to continue preserving and protecting environmentally significant open space, farmlands, historic properties and active parklands has been augmented through the establishment of the Environmental Legacy Fund which provides \$50 million. Access to these funds is conditional on a match by other public and private funding. The County's ongoing Multi-Faceted Land Preservation Program consolidates the Environmental, Land Preservation, Affordable Housing and Farmland Acquisition programs into one umbrella project (\$4,500,000 is included in the 2010 capital budget). The 2011 capital budget includes appropriations totaling \$89,224,693 for the Multi-Faceted Land Preservation Program.

In 2010 the County continued a major initiative to strengthen and improve County roads. The project entails both the surface and structural improvements to County roadways. It also entails the repair of related appurtenances such as drainage and curbs. Preventive maintenance work is necessary to provide for safe highways and to mitigate against costly reconstruction. The cost of the County road project is estimated to total \$74,371,000. The County had budgeted funds in the 2010 capital budget for this project in the total amount of \$5,775,000 for construction. Another

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\$6,000,000 is budgeted in 2011, and \$6,000,000 is budgeted per year for 2012 and 2013. Subsequent to 2013 an additional \$6,000,000 is expected to be budgeted.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Suffolk County for its CAFR for the fiscal year ended December 31, 2009. This was the twenty-seventh consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both accounting principles generally accepted in the United States and applicable legal requirements.

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

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

Respectfully submitted,



Joseph Sawicki, Jr.
County Comptroller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Suffolk County
New York

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

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



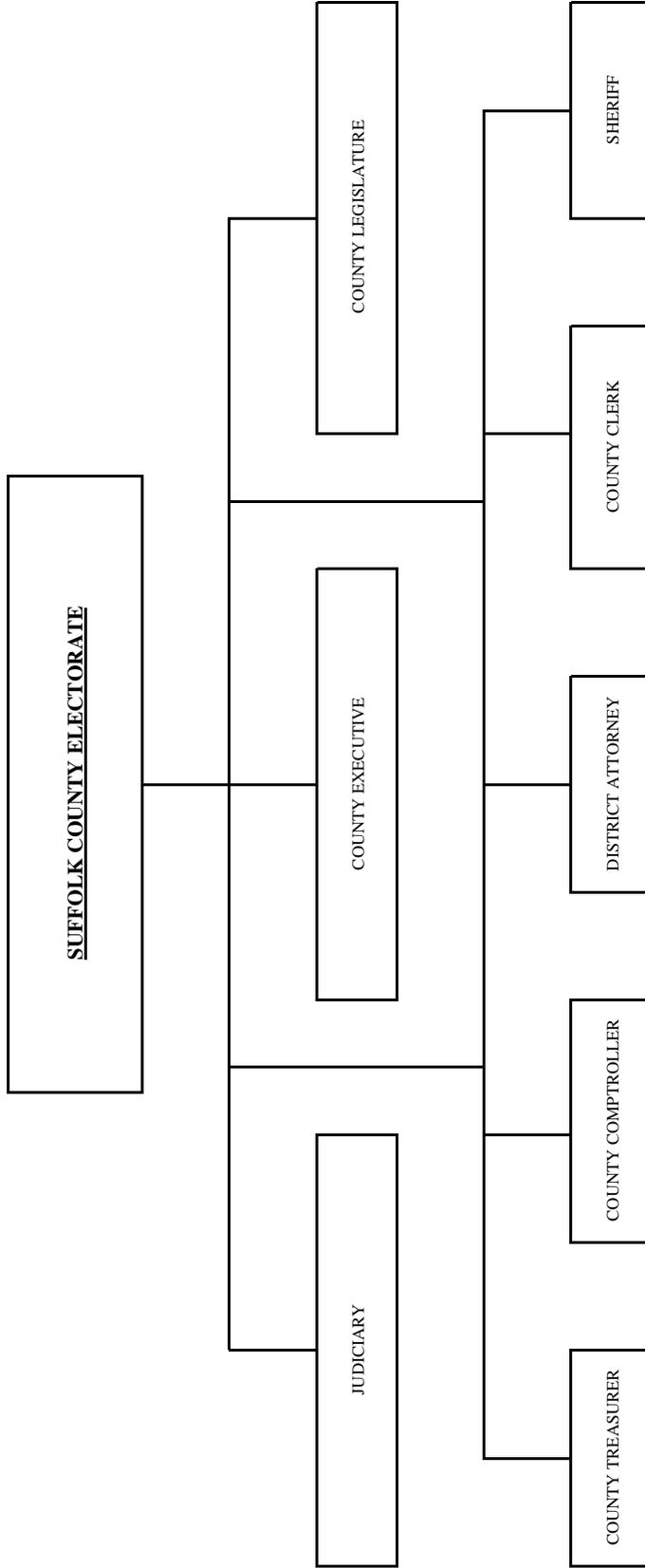
A stylized, handwritten signature in black ink.

President

A stylized, handwritten signature in black ink.

Executive Director

SUFFOLK COUNTY ORGANIZATIONAL CHART



SUFFOLK COUNTY, NEW YORK

List of Principal Officials

At December 31, 2010

Suffolk County Legislature

District

1 st	Edward P. Romaine
2 nd	Jay Schneiderman
3 rd	Kate M. Browning
4 th	Tom Muratore
5 th	Vivian Vilorio-Fisher*
6 th	Daniel P. Losquadro
7 th	Jack Eddington
8 th	William J. Lindsay**
9 th	Ricardo Montano
10 th	Tom Cilmi
11 th	Thomas F. Barraga
12 th	John M. Kennedy, Jr.
13 th	Lynne C. Nowick
14 th	Wayne R. Horsley
15 th	DuWayne Gregory
16 th	Steven H. Stern
17 th	Louis D'Amaro
18 th	Jon Cooper

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

Notes:

* Deputy Presiding Officer

** Presiding Officer

FINANCIAL SECTION

Report of Independent Auditors

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Suffolk County, New York (the “County”, as of and for the year ended December 31, 2010, which collectively comprise the County’s basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County’s management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Suffolk County Regional Off-Track Betting Corporation, the Suffolk County Community College, the Suffolk County Economic Development Corporation and the Suffolk County Industrial Development Agency, which are included as discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us and, our opinion, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Suffolk County, New York, as of December 31, 2010, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Special Revenue Funds for the year then ended in conformity with U.S. generally accepted accounting principles.

Management's discussion and analysis and the schedule of funding progress, on pages 17 to 28, and page 97, respectively, are not a required part of the financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding methods of measurement and presentation of this required supplementary information. However, we did not audit the information and express no opinion on it.

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

Ernst + Young LLP

June 23, 2011

Management's Discussion and Analysis

As management of Suffolk County, New York, we offer readers of Suffolk County's financial statements this narrative overview and analysis of the financial activities of Suffolk County for the fiscal year ended December 31, 2010. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-9 of this report.

Financial Highlights

- The liabilities of Suffolk County exceeded its assets at the close of the most recent fiscal year by \$494,520,526 (deficit). This amount includes \$31,598,908 (restricted net assets) and is net of a deficit of \$1,893,236,473 in unrestricted net assets.
- Suffolk County's total net assets decreased by \$339,263,973.
- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of \$480,835,664 a decrease of \$149,478,037, in comparison with the prior year. Approximately 61 percent of this amount, \$295,455,834, is available for spending at the government's discretion (unreserved fund balance).
- At the end of the current fiscal year, unreserved fund deficit for the general fund was \$150,130,314.
- Suffolk County's total bonded debt increased by \$112,682,044 (8.02 percent) during the current fiscal year. The key factor that drove this increase was the issuance of general obligation bonds related to the construction of the County's new, NYS mandated, correctional facility and the acquisition of environmentally sensitive land.

Overview of the Financial Statements

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

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

The statement of net assets presents information on all of Suffolk County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Suffolk County is improving or deteriorating.

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

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

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

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

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide

financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Suffolk County maintains 63 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and two special revenue funds (Police District Fund and Suffolk Tobacco Asset Securitization Corp.), and one capital project fund, all of which are considered to be major funds. Data from the other 59 nonmajor governmental funds are combined into a single aggregated presentation. Individual fund data for each of these 59 nonmajor governmental funds is provided in the form of combining statements, which is included with the Combining and Individual Fund Statements and Schedules.

Suffolk County adopts an annual appropriated budget for its general fund and 42 of its special revenue funds. A budgetary comparison statement has been provided for the general fund and one major special revenue fund to demonstrate compliance with the budget. We have also provided budgetary comparison schedules for 40 nonmajor special revenue funds, which are included with the Combining and Individual Fund Statements and Schedules.

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

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 42-46 of this report.

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

The basic fiduciary fund financial statements can be found on pages 48-49 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 53-93 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules on nonmajor funds which can be found on pages 105-175 of this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time, as a useful indicator of a government's financial position. As the following table demonstrates, the County's liabilities exceeded its assets by \$494,520,526 at the close of the most recent fiscal year.

A summary of the County's net assets for 2010 is presented below, together with comparative 2009 information.

	Suffolk County's Net Assets					
	Governmental		Business-type		Totals	
	Activities		Activities			
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Current and other assets	\$ 1,581,675,291	\$ 1,628,963,238	\$ (8,119,293)	\$ 3,226,675	\$ 1,573,555,998	\$ 1,632,189,913
Capital assets	2,495,924,341	2,238,629,013	72,704,815	62,754,059	2,568,629,156	2,301,383,072
<u>Total assets</u>	<u>4,077,599,632</u>	<u>3,867,592,251</u>	<u>64,585,522</u>	<u>65,980,734</u>	<u>4,142,185,154</u>	<u>3,933,572,985</u>
Long term liabilities						
outstanding	3,481,713,879	3,025,326,119	53,419,445	48,045,857	3,535,133,324	3,073,371,976
Other liabilities	1,093,572,765	1,005,742,318	7,999,591	9,715,244	1,101,572,356	1,015,457,562
<u>Total liabilities</u>	<u>4,575,286,644</u>	<u>4,031,068,437</u>	<u>61,419,036</u>	<u>57,761,101</u>	<u>4,636,705,680</u>	<u>4,088,829,538</u>
<u>Net assets:</u>						
Invested in capital assets						
net of related debt	1,319,589,476	1,220,947,584	47,527,563	37,784,500	1,367,117,039	1,258,732,084
Restricted	31,598,908	33,932,420	-	-	31,598,908	33,932,420
Unrestricted	(1,848,875,396)	(1,418,356,190)	(44,361,077)	(29,564,867)	(1,893,236,473)	(1,447,921,057)
<u>Total net assets</u>	<u>\$ (497,687,012)</u>	<u>\$ (163,476,186)</u>	<u>\$ 3,166,486</u>	<u>\$ 8,219,633</u>	<u>\$ (494,520,526)</u>	<u>\$ (155,256,553)</u>

Net assets includes, \$1,367,117,039 in capital assets (e.g., land, buildings, machinery, and equipment), reflecting the County's investment in capital assets net of related debt used to acquire those assets that is still outstanding. Suffolk County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Suffolk County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of Suffolk County's net assets, \$31,598,908 represents resources that are subject to external restrictions on how they may be used. The remaining balance is a deficit in unrestricted net assets of \$1,893,236,473 and substantially represents the funding of long-term liabilities as they come due rather than when they are incurred.

Suffolk County's Changes in Net Assets

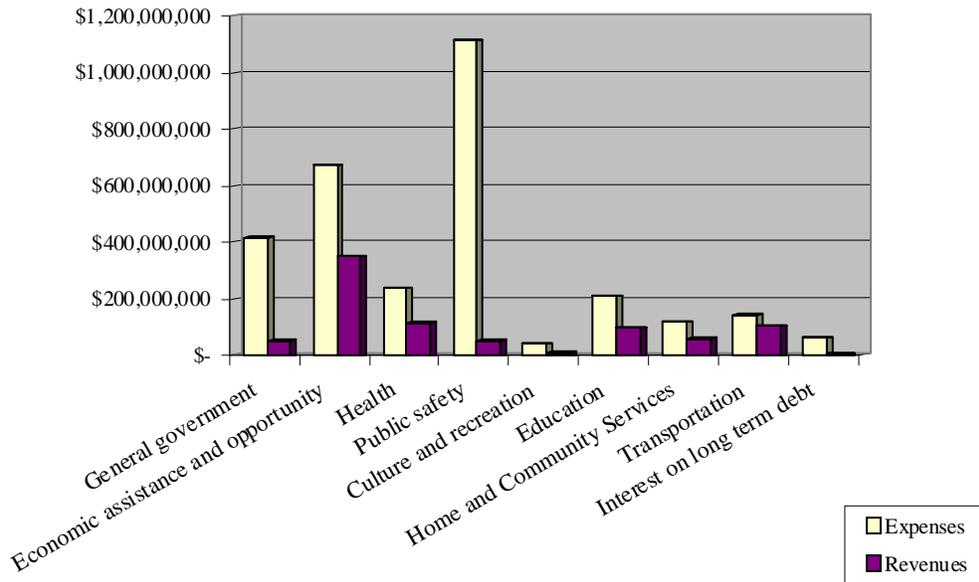
	Governmental Activities		Business-type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Charges for services	\$200,557,959	\$204,483,415	\$32,190,198	\$27,865,047	\$232,748,157	\$232,348,462
Operating grants and contributions	574,128,659	570,409,347	-	-	574,128,659	570,409,347
Capital grants and contributions	71,665,294	24,971,937	8,611,912	-	80,277,206	24,971,937
General revenues:						
Property taxes	620,621,616	603,184,381	-	-	620,621,616	603,184,381
Sales and use tax	1,149,509,891	1,070,282,537	-	-	1,149,509,891	1,070,282,537
Other, net	52,597,434	67,945,643	1,024,842	844,255	53,622,276	68,789,898
Total revenues	<u>2,669,080,853</u>	<u>2,541,277,260</u>	<u>41,826,952</u>	<u>28,709,302</u>	<u>2,710,907,805</u>	<u>2,569,986,562</u>
Expenses:						
General government	417,906,611	399,039,811	-	-	417,906,611	399,039,811
Economic assistance and opportunity	673,057,500	658,206,201	-	-	673,057,500	658,206,201
Health	237,064,203	238,910,829	-	-	237,064,203	238,910,829
Public safety	1,112,612,068	1,086,799,273	-	-	1,112,612,068	1,086,799,273
Culture and recreation	40,458,312	40,905,622	-	-	40,458,312	40,905,622
Education	208,098,023	215,779,142	-	-	208,098,023	215,779,142
Home and community services	118,364,351	105,733,334	-	-	118,364,351	105,733,334
Transportation	142,108,191	144,050,016	-	-	142,108,191	144,050,016
Skilled nursing			33,796,079	33,406,454	33,796,079	33,406,454
Regional Economic Development Initiative			29,000	29,000	29,000	29,000
Health plan			-	836,351	-	836,351
Ball park			698,499	685,948	698,499	685,948
Gabreski airport			3,762,241	2,017,991	3,762,241	2,017,991
Interest on long term debt	62,216,700	55,854,436	-	-	62,216,700	55,854,436
Total expenses	<u>3,011,885,959</u>	<u>2,945,278,664</u>	<u>38,285,819</u>	<u>36,975,744</u>	<u>3,050,171,778</u>	<u>2,982,254,408</u>
Change in net assets before transfers	(342,805,106)	(404,001,404)	3,541,133	(8,266,442)	(339,263,973)	(412,267,846)
Transfers	8,594,280	9,098,491	(8,594,280)	(9,098,491)	-	-
Change in net assets	(334,210,826)	(394,902,913)	(5,053,147)	(17,364,933)	(339,263,973)	(412,267,846)
Net assets - beginning	(163,476,186)	231,426,727	8,219,633	25,584,566	(155,256,553)	257,011,293
Net assets - ending	<u>(\$497,687,012)</u>	<u>(\$163,476,186)</u>	<u>\$3,166,486</u>	<u>\$8,219,633</u>	<u>(\$494,520,526)</u>	<u>(\$155,256,553)</u>

The County's net assets decreased by \$339,263,973 during the current fiscal year. Key elements of the decrease are as follows:

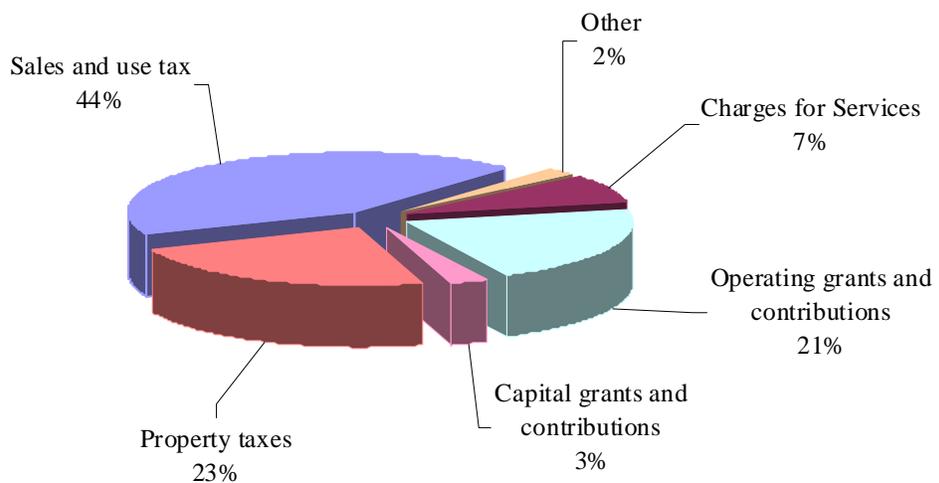
- The liability accrual of \$259 million for post employment benefits, required by GASB 45.
- Estimated liability for claims increased by approximately \$84 million during the year, based on actuarial determined estimates of future worker's compensation settlements.

Governmental activities. Governmental activities decreased the County's net assets by \$334,210,826. The decrease is attributable to the liability accrual of \$253 million for post employment benefits and the accrual of estimated liability for claims in the amount of \$84 million, for future settlements of workers compensation claims.

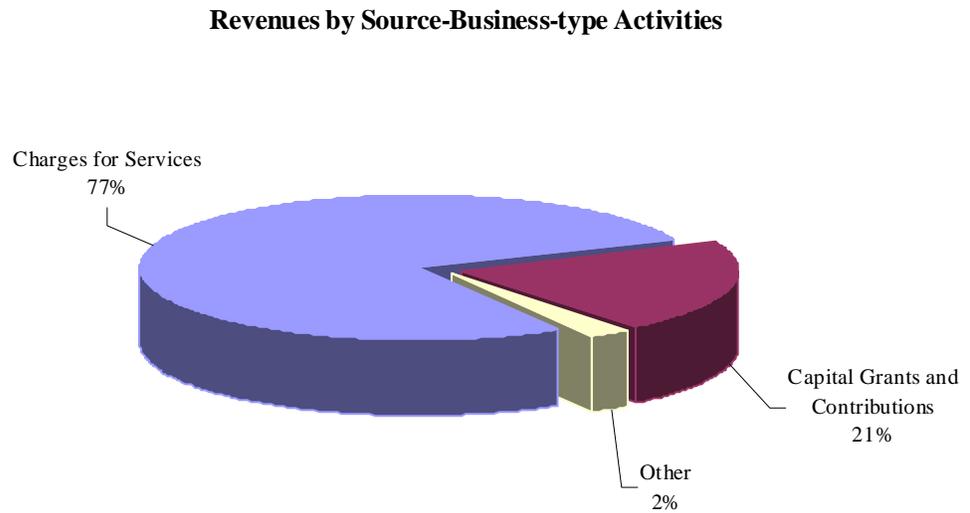
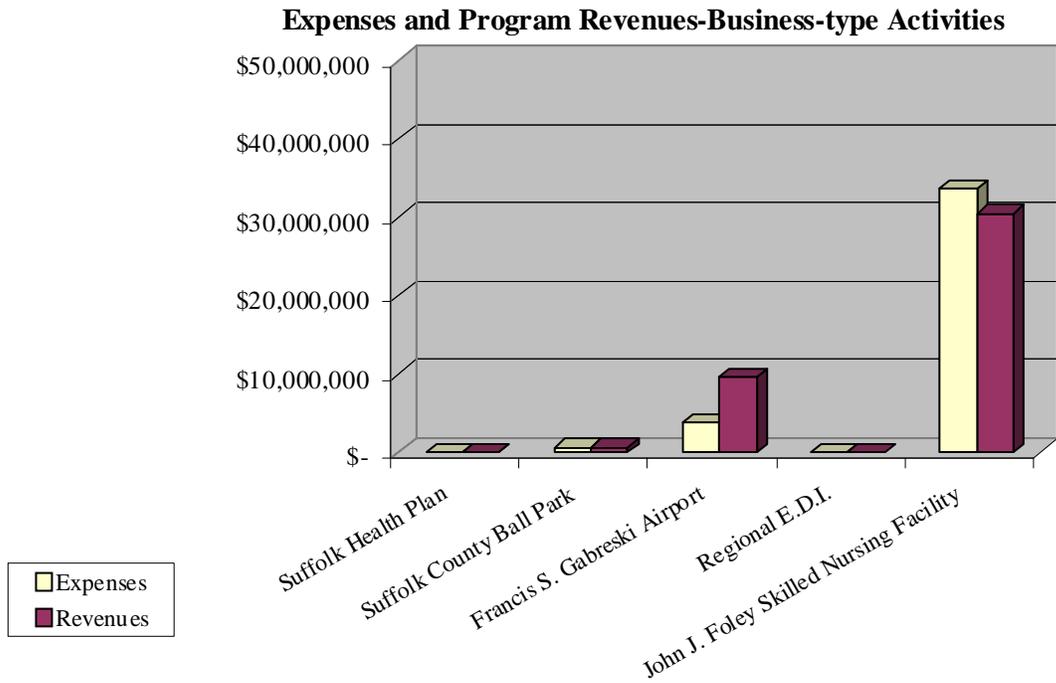
Expenses and Program Revenues-Governmental Activities



Revenues by Source-Governmental Activities



Business-type activities. Business-type activities decreased the County's net assets by \$5,053,147. The key factor of the decrease is the liability accrual of \$6 million for post employment benefits in John J. Foley Skilled Nursing Facility.



Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$480,835,664, a decrease of \$149,478,037 in comparison with the prior year. Of this amount \$295,455,834 constitutes *unreserved fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$133,392,042), 2) to pay debt service (\$25,163,055), 3) to provide a reserve for employee health claims (\$19,382,162), and 4) to provide a reserve for water quality protection (\$7,442,571).

The general fund is the chief operating fund of Suffolk County. At the end of the current fiscal year, unreserved fund balance of the general fund is a deficit totaling \$150,130,314 while total fund balance is a deficit totaling \$130,486,588.

The fund balance of Suffolk County's general fund decreased by \$100,998,767. The decrease to the general fund balance is primarily attributable to the accounting for the sale of future tobacco settlement revenues to STASC, in accordance with GASB 48. Also contributing to the fund balance decline was a decrease in state aid revenue and an increase in NYS pension and economic assistance expenditures.

The police district fund has a total fund deficit of \$36,788,097. The police district total fund balance decreased during the current year by \$23,378,986. The decrease in fund balance is attributed principally to an increase in the public safety expenditures, as a result of the settlement of two collective bargaining agreements; and a decrease in sales and use tax revenues.

The capital fund has a total fund balance of \$103,124,039. Of this amount \$122,349,232 is reserved to liquidate contracts and purchase orders of the prior year which results in an unreserved deficit totaling \$19,225,193. The capital fund total fund balance decreased during the current year by \$62,987,451. The decrease is attributed primarily to an increase in the capital outlay expenditures, related to the construction of the County's new correctional facility, as mandated by the NYS Commission of Corrections; and acquisition of land, through the County's preservation and protection programs.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a blended component unit of the County and had a fund balance of \$217,580,646. The fund balance of STASC decreased by \$4,195,244. The decrease is attributed primarily to the decrease in tobacco settlement revenues.

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

Unrestricted net assets/(deficit) of the Suffolk Health Plan, Suffolk County Ball Park, Francis S. Gabreski Airport, Regional Economic Development Initiative, and John J. Foley Skilled Nursing Facility at the end of the year amounted to \$676,534, \$362,270, (\$6,175,664), \$47, and (\$39,224,264), respectively. The Suffolk Health Plan, which sold their membership roster during 2008, had a decrease in net assets for the year of \$2,203,382, whereas the Suffolk County Ball Park had a decrease of \$37,515, Francis S. Gabreski Airport had an increase of \$6,180,989, Regional Economic Development Initiative had an increase in net assets for the year of \$47, and John J. Foley Skilled Nursing Facility had a decrease of \$8,993,286.

General Fund Budgetary Highlights

Differences between the original and final amended budget for expenditures resulted in a slight increase of .70 percent, (\$14.2 million increase in appropriations) and can be briefly summarized as follows:

- \$5.8 million increase to general government support expenditures.
- \$13.1 million increase to economic assistance and opportunity expenditures.
- \$3.1 million decrease to health expenditures
- \$1.5 million decrease to public safety expenditures including fire rescue and emergency service, police, probation and sheriff.

Overall during the year, expenditures were less than budgetary estimates, resulting in an actual increase in fund balance that exceeded the final amended budget amount by \$19,230,689.

Capital Asset and Debt Administration

Capital assets. Suffolk County's investment in capital assets for its governmental and business-type activities as of December 31, 2010, amounts to \$2,568,629,156 (net of accumulated depreciation). This investment in capital assets includes land, development rights, buildings, improvements, vehicles and equipment, roads, bridges, and sewer facilities. The total net increase in the County's investment in capital assets for the current fiscal year was 11.61 percent (an 11.49 percent increase for governmental activities and a 15.86 percent increase in business-type activities).

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

- The New York State Commission of Correction has mandated the construction of a new correctional facility in Yaphank. The total cost of constructing the facility is estimated at \$242,706,722. Construction in progress as of the close of the fiscal year reached \$131,279,085. Of this amount, \$64,685,160 was spent in 2010.
- Major renovations of the civil court building and courthouse annex are nearing completion at the County Civil Court Complex in Riverhead. The total appropriation for renovations is \$46,395,000. Construction in progress as of the close of the fiscal year reached \$44,866,027. A total of \$99,199 was spent in 2010. These renovations will enable the Supreme Court to relocate to Riverhead from the Cohalan Court Complex in Islip and District Court judges in outlying courts will be permanently relocated to Cohalan.
- Construction of a new 40,000 square foot Fourth Police Precinct is nearing completion at the Hauppauge North County Complex. The total cost of constructing the precinct is estimated at \$17,500,000. Construction in progress as of the close of the fiscal year reached \$17,122,044. A total of \$1,626,322 was spent in 2010. The building construction is in accordance with the Green Building Rating System known as Leadership in Energy and Environmental Design (LEED).
- Land was acquired during 2010 pursuant to various land preservation and protection programs at a cost of \$46.3 million. In addition, \$31.8 million was spent for the acquisition of farmland development rights.
- Various road construction projects to strengthen and expand the County's existing roadways began or continued in 2010. Construction in progress as of the close of the fiscal year reached \$141.3 million. In addition, \$11.1 million was transferred to infrastructure upon completion of the construction projects during 2010.

Suffolk County's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Totals	
	2010	2009	2010	2009	2010	2009
Land	\$764,758,670	\$718,468,419	\$22,092,831	\$22,092,831	\$786,851,501	\$740,561,250
Development rights	215,432,741	183,609,123	-	-	215,432,741	183,609,123
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607
Buildings	275,066,438	265,815,000	29,936,793	31,505,057	305,003,231	297,320,057
Improvements other than buildings	28,889,897	26,101,639	4,863,462	5,082,185	33,753,359	31,183,824
Vehicles and equipment	136,464,551	100,617,083	1,875,429	1,487,071	138,339,980	102,104,154
Infrastructure	539,499,630	545,228,562	-	-	539,499,630	545,228,562
Construction in progress	531,204,807	394,181,580	13,936,300	2,586,915	545,141,107	396,768,495
Total	\$2,495,924,341	\$2,238,629,013	\$72,704,815	\$62,754,059	\$2,568,629,156	\$2,301,383,072

Additional information on Suffolk County's capital assets can be found in note III.C., on pages 72-75 of this report.

Long-term debt. At the end of the current year, Suffolk County had total bonded debt outstanding of \$1,516,960,596. The general obligation bonds are backed by the full faith and credit of the County. STASC issued series 2008 asset-backed bonds that are not backed by the full faith and credit of the County.

**Suffolk County's Outstanding Debt
Bonds**

	Governmental		Business-type		Totals	
	activities		activities			
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
General obligation debt	\$1,099,451,165	\$967,590,212	\$11,471,563	\$9,871,618	\$1,110,922,728	\$977,461,830
Advance refunding debt	144,484,532	170,936,241	15,054,737	17,026,777	159,539,269	187,963,018
STASC	246,498,599	238,853,704	-	-	246,498,599	238,853,704
Total bonds payable	<u>\$1,490,434,296</u>	<u>\$1,377,380,157</u>	<u>\$26,526,300</u>	<u>\$26,898,395</u>	<u>\$1,516,960,596</u>	<u>\$1,404,278,552</u>

Suffolk County's total bonded debt increased by \$112,682,044 (8.02 percent) during the current fiscal year.

Suffolk County maintains an "AA" rating with a negative outlook from Standard & Poor's, an "AA-" rating from Fitch and an "Aa2" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 percent of the average full valuation of taxable real estate of the County for the most recent five-year period. The current debt limitation for Suffolk County is \$20,573,142,364 which is significantly in excess of Suffolk County's outstanding general obligation debt. The County has \$568,609,000 in bonds authorized, but un-issued.

Additional information on Suffolk County's long-term debt can be found in note III.G., on pages 80-86 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Suffolk County is currently 7.6 percent, which is a slight increase from a rate of 7.4 percent a year ago. This compares favorably to the state's average unemployment rate of 8.6 percent and the national average rate of 9.6 percent.
- The vacancy rate of office properties located in the County over the past three years is 15.7, 19.9 and 20.3 percent for years 2008, 2009 and 2010, respectively.
- During 2010 inflationary trends in the region reflected the national indices. The annual 2010 NY metro area regional Consumer Price Index (CPI) was 1.7 percent, whereas the U.S. city annual CPI was 1.6 percent.

All of these factors were considered in preparing the County's budget for the 2011 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to a deficit of \$150,130,314 (GAAP basis), and on the budgetary basis decreased to a deficit of \$11,918,618. The County has reduced appropriations in the full amount of the unreserved general fund deficit (budgetary basis) in the 2011 fiscal year budget.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
December 31, 2010

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Assets				
Current assets:				
Cash and cash equivalents	\$ 688,622,138	\$ 1,426,756	\$ 690,048,894	\$ 56,351,366
Investments	113,602,324	877,309	114,479,633	10,643,446
Property tax receivable, net of allowance for estimated uncollectibles of \$ 13,432,178	195,955,016	-	195,955,016	-
Accounts receivable, net	-	-	-	5,884,831
Due from:				
New York State and federal sources:				
Programs of assistance	84,499,334	-	84,499,334	-
Grants-in-aid	168,717,674	-	168,717,674	-
Sales tax	133,957,867	-	133,957,867	-
Other	-	-	-	2,191,594
Towns	131,713,936	-	131,713,936	-
Component units	8,477,410	-	8,477,410	-
Internal balances	23,670,567	(23,670,567)	-	-
Other receivables	28,999,718	12,119,885	41,119,603	3,846,973
Prepays	11,756	-	11,756	-
Total current assets	1,578,227,740	(9,246,617)	1,568,981,123	78,918,210
Noncurrent assets:				
Restricted:				
Cash and cash equivalents	-	599,508	599,508	1,357,007
Investments	-	-	-	13,732,167
Other receivables	-	491,831	491,831	1,582,538
Deferred bond issuance cost	3,447,551	35,985	3,483,536	-
Capital assets:				
Nondepreciable	1,516,003,825	36,029,131	1,552,032,956	15,097,925
Depreciable, net	979,920,516	36,675,684	1,016,596,200	122,173,186
Other	-	-	-	147,629
Total noncurrent assets	2,499,371,892	73,832,139	2,573,204,031	154,090,452
Total assets	4,077,599,632	64,585,522	4,142,185,154	233,008,662

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
December 31, 2010

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 364,499,076	\$ 5,008,638	\$ 369,507,714	\$ 29,757,243
Contract retainage payable	12,027,828	-	12,027,828	-
Accrued interest payable	10,082,213	-	10,082,213	-
Notes payable	539,224,970	-	539,224,970	-
Due to:				
Component units	4,347	-	4,347	-
Primary government	-	-	-	3,815,931
Other unearned revenue, restricted	11,800,062	-	11,800,062	24,256,816
Current portion of noncurrent liabilities:				
Accumulated vacation and sick leave	20,239,291	90,270	20,329,561	2,989,740
Estimated liability for claims	33,837,182	-	33,837,182	-
Obligations under capital leases	431,787	-	431,787	-
Mortgage payable	-	-	-	193,326
Long-term obligations	101,426,009	2,900,683	104,326,692	6,922,460
Total current liabilities	<u>1,093,572,765</u>	<u>7,999,591</u>	<u>1,101,572,356</u>	<u>67,935,516</u>
Noncurrent liabilities:				
Funds held in trust	-	495,580	495,580	-
Accumulated vacation and sick leave	389,729,595	1,738,248	391,467,843	27,303,230
Estimated liability for claims	578,433,887	-	578,433,887	-
Obligations under capital leases	2,862,110	-	2,862,110	-
Mortgage payable	-	-	-	5,547,058
Long-term obligations	1,389,008,287	23,625,617	1,412,633,904	105,820,972
Obligation for postemployment benefits other than pensions	1,121,680,000	27,560,000	1,149,240,000	103,504,278
Total noncurrent liabilities	<u>3,481,713,879</u>	<u>53,419,445</u>	<u>3,535,133,324</u>	<u>242,175,538</u>
Total liabilities	<u>4,575,286,644</u>	<u>61,419,036</u>	<u>4,636,705,680</u>	<u>310,111,054</u>
Net Assets				
Invested in capital assets, net of related debt	1,319,589,476	47,527,563	1,367,117,039	28,022,340
Restricted for:				
Capital projects	-	-	-	10,217,209
Bonded debt	24,156,337	-	24,156,337	-
Water quality protection	7,442,571	-	7,442,571	-
Unrestricted (deficit)	(1,848,875,396)	(44,361,077)	(1,893,236,473)	(115,341,941)
Total net assets	<u>\$ (497,687,012)</u>	<u>\$ 3,166,486</u>	<u>\$ (494,520,526)</u>	<u>\$ (77,102,392)</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Activities
For the Year Ended December 31, 2010

	Net (Expenses) Revenue and Changes in Net Assets							
	Program Revenues			Primary Government				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Units
Functions/Programs								
Primary Government:								
Governmental activities:								
General government support	\$ 417,906,611	\$ 41,408,393	\$ 10,911,436	\$ 783,638	\$ (364,803,144)	\$ -	\$ (364,803,144)	\$ -
Economic assistance and opportunity	673,057,500	25,013,865	323,107,073	120,091	(324,816,471)	-	(324,816,471)	-
Health	237,064,203	29,401,644	86,982,312	105,230	(120,575,017)	-	(120,575,017)	-
Public safety	1,112,612,068	31,553,533	18,215,612	1,151,697	(1,061,691,226)	-	(1,061,691,226)	-
Culture and recreation	40,458,312	9,873,738	1,024,850	11,032	(29,548,692)	-	(29,548,692)	-
Education	208,098,023	3,143,326	93,271,209	2,338,254	(109,345,234)	-	(109,345,234)	-
Home and community services	118,364,351	36,269,303	14,907,624	7,263,159	(59,924,265)	-	(59,924,265)	-
Transportation	142,108,191	19,516,841	25,708,543	59,892,193	(36,990,614)	-	(36,990,614)	-
Interest on long-term debt	62,216,700	4,377,316	-	-	(57,839,384)	-	(57,839,384)	-
Total governmental activities	<u>3,011,885,959</u>	<u>200,557,959</u>	<u>574,128,659</u>	<u>71,665,294</u>	<u>(2,165,534,047)</u>	<u>-</u>	<u>(2,165,534,047)</u>	<u>-</u>
Business-type activities:								
John J. Foley Skilled Nursing Facility	33,796,079	30,514,681	-	-	-	(3,281,398)	(3,281,398)	-
Regional Economic Develop. Initiative	29,000	-	-	-	-	(29,000)	(29,000)	-
Suffolk Health Plan	-	33,826	-	-	-	33,826	33,826	-
Suffolk County Ball Park	698,499	658,049	-	-	-	(40,450)	(40,450)	-
Francis S. Gabreski Airport	3,762,241	983,642	-	8,611,912	-	5,833,313	5,833,313	-
Total business-type activities	<u>38,285,819</u>	<u>32,190,198</u>	<u>-</u>	<u>8,611,912</u>	<u>-</u>	<u>2,516,291</u>	<u>2,516,291</u>	<u>-</u>
Total primary government	<u>\$ 3,050,171,778</u>	<u>\$ 232,748,157</u>	<u>\$ 574,128,659</u>	<u>\$ 80,277,206</u>	<u>\$ (2,165,534,047)</u>	<u>\$ 2,516,291</u>	<u>\$ (2,163,017,756)</u>	<u>\$ -</u>
Component units:								
Suffolk County Community College	\$ 221,459,026	\$ 78,162,835	\$ 5,840,428	\$ -	\$ -	\$ -	\$ -	\$ (137,455,763)
Suffolk Regional Off-Track Betting Corp	38,976,980	34,366,126	-	-	-	-	-	(4,610,854)
Suffolk County Industrial Development	637,395	397,096	-	-	-	-	-	(240,299)
Suffolk County Economic Development	123,871	154,212	-	-	-	-	-	30,341
Total Component units	<u>\$ 261,197,272</u>	<u>\$ 113,080,269</u>	<u>\$ 5,840,428</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (142,276,575)</u>
General Revenues:								
Taxes:								
Real property taxes					\$ 620,621,616	\$ -	\$ 620,621,616	\$ -
Sales and use tax					1,149,509,891	-	1,149,509,891	-
Payment from primary government					-	-	-	45,371,917
Grants and contributions not restricted to specific programs					17,535,504	44,445	17,579,949	74,172,305
Interest on investments					35,061,930	980,397	36,042,327	940,414
Miscellaneous					8,594,280	(8,594,280)	-	-
Transfer					1,831,323,221	(7,569,438)	1,823,753,783	120,484,636
Total General revenues, special items, and transfers					<u>(334,210,826)</u>	<u>(5,053,147)</u>	<u>(339,263,973)</u>	<u>(21,791,939)</u>
Change in net assets					<u>(163,476,186)</u>	<u>8,219,633</u>	<u>(155,256,553)</u>	<u>(55,310,453)</u>
Net Assets at beginning of year					<u>\$ (497,687,012)</u>	<u>\$ 3,166,486</u>	<u>\$ (494,520,526)</u>	<u>\$ (77,102,392)</u>
Net assets at end of year								

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

SUFFOLK COUNTY, NEW YORK
Balance Sheet
Governmental Funds
December 31, 2010

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 225,471,987	\$ 67,742	\$ 171,081,420	\$ 383,707	\$ 291,617,282	\$ 688,622,138
Investments	91,558,210	3,283,883	-	18,760,231	-	113,602,324
Property tax receivable, net of allowance for estimated uncollectibles of \$ 13,432,178	195,955,016	-	-	-	-	195,955,016
Due from:						
New York State and federal sources:						
Programs of assistance	73,173,181	-	-	-	11,326,153	84,499,334
Grants-in-aid	125,613,157	1,486,924	37,257,696	-	4,359,897	168,717,674
Sales tax	126,845,341	-	-	-	7,112,526	133,957,867
Towns	131,713,936	-	-	-	-	131,713,936
Other funds	85,417,532	35,943,149	4,547,129	198,444,313	191,164,152	515,516,275
Component units	8,477,410	-	-	-	-	8,477,410
Other receivables	24,249,319	12,542	-	-	4,665,724	28,927,585
Total assets	\$ 1,088,475,089	\$ 40,794,240	\$ 212,886,245	\$ 217,588,251	\$ 510,245,734	\$ 2,069,989,559
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	\$ 197,621,005	\$ 61,716,206	\$ 58,759,844	\$ 7,605	\$ 22,855,965	\$ 340,960,625
Contract retainage payable	75,221	-	11,141,927	-	810,680	12,027,828
Notes payable	510,000,000	-	29,224,970	-	-	539,224,970
Due to:						
Other funds	306,392,741	15,644,077	10,635,465	-	159,173,425	491,845,708
Component units	4,347	-	-	-	-	4,347
Deferred tax revenue	176,209,633	-	-	-	-	176,209,633
Other deferred revenue	28,658,730	222,054	-	-	-	28,880,784
Total liabilities	1,218,961,677	77,582,337	109,762,206	7,605	182,840,070	1,589,153,895
Fund balances (deficits):						
Reserved for:						
Encumbrances	261,564	-	122,349,232	-	10,781,246	133,392,042
Bonded debt	-	-	-	19,010,608	6,152,447	25,163,055
Employee health claims	19,382,162	-	-	-	-	19,382,162
Water quality protection	-	-	-	-	7,442,571	7,442,571
Unreserved	(150,130,314)	(36,788,097)	(19,225,193)	198,570,038	-	(7,573,566)
Unreserved, reported in nonmajor:						
Special revenue funds	-	-	-	-	272,080,975	272,080,975
Capital project funds	-	-	-	-	30,948,425	30,948,425
Total fund balances	(130,486,588)	(36,788,097)	103,124,039	217,580,646	327,405,664	480,835,664
Total liabilities and fund balances	\$ 1,088,475,089	\$ 40,794,240	\$ 212,886,245	\$ 217,588,251	\$ 510,245,734	\$ 2,069,989,559

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

SUFFOLK COUNTY, NEW YORK
Reconciliation of the Balance Sheet
To the Statement of Net Assets
December 31, 2010

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

Fund balances: total from governmental funds		\$ 480,835,664
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		2,495,924,341
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred:		3,447,551
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued Liabilities	\$ (23,538,451)	
Accumulated vacation and sick leave	(409,968,886)	
Estimated liability for claims	(612,271,069)	
Obligations under capital leases-long term	(3,293,897)	
Interest Payables	(10,082,213)	
Long-term obligations	(1,490,806,753)	
Amortization of deferred amount	(1,242,045)	
Amortization of premium	1,614,502	
Obligation for postemployment benefits other than pensions	<u>(1,121,680,000)</u>	
Total long-term liabilities		(3,671,268,812)
Certain revenues are earned but not collected at year-end and therefore are reported as deferred revenue in the governmental funds balance sheets.		193,290,355
Certain expenditures are considered prepaid to match expenses with the period for which it relates		11,756
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		72,133
Net assets of governmental activities		<u><u>\$ (497,687,012)</u></u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Real property taxes	\$ 70,984,459	\$ 464,180,400	-	-	\$ 68,959,127	\$ 604,123,986
Sales and use tax	1,017,051,108	54,331,363	-	-	78,127,420	1,149,509,891
New York State aid	242,416,091	965,755	4,476,308	-	35,428,613	283,286,767
Federal aid	236,295,094	958,518	59,763,209	-	38,514,649	335,531,470
Licenses, permits, fines, fees, etc.	128,241,183	1,783,564	-	-	57,561,097	187,585,844
Interest on investments	10,129,347	199,961	-	865,597	6,340,599	17,535,504
Miscellaneous	54,404,738	976,574	5,384,785	19,401,559	1,847,295	82,014,951
Total revenues	<u>1,759,522,020</u>	<u>523,396,135</u>	<u>69,624,302</u>	<u>20,287,156</u>	<u>286,778,800</u>	<u>2,659,588,413</u>
Expenditures						
Current:						
General government support	217,691,265	1,194,854	-	86,820	6,675,237	225,648,176
Economic assistance and opportunity	541,554,606	-	-	-	35,874,045	577,428,651
Health	173,817,546	-	-	-	877,044	174,694,590
Public safety	266,289,778	371,499,899	-	-	14,243,752	652,033,429
Culture and recreation	21,063,846	-	-	-	4,881,567	25,945,413
Education	208,098,023	-	-	-	-	208,098,023
Home and community services	7,419,299	-	-	-	65,079,609	72,498,908
Transportation	94,095,104	-	-	-	10,510,513	104,605,617
Employee benefits	400,749,965	75,083,408	-	-	14,023,556	489,856,929
Debt service:						
Principal	80,324,066	3,713,418	-	1,650,000	10,377,111	96,064,595
Interest and other charges	38,518,090	1,440,762	-	6,196,256	7,009,187	53,164,295
Capital outlay	-	-	318,457,412	-	19,360,988	337,818,400
Total expenditures	<u>2,049,621,588</u>	<u>452,932,341</u>	<u>318,457,412</u>	<u>7,933,076</u>	<u>188,912,609</u>	<u>3,017,857,026</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(290,099,568)</u>	<u>70,463,794</u>	<u>(248,833,110)</u>	<u>12,334,080</u>	<u>97,866,191</u>	<u>(358,268,613)</u>
Other financing sources (uses)						
General obligation bonds issued	2,835,071	-	187,441,365	-	9,573,604	199,850,040
Premium on serial bonds issued	4,855	-	325,005	-	16,396	346,256
Transfers in	365,787,887	1,320,153	5,701,170	-	103,718,673	476,527,883
Transfers out	(179,527,012)	(95,162,933)	(7,621,881)	(16,529,324)	(169,092,453)	(467,933,603)
Total other financing sources (uses)	<u>189,100,801</u>	<u>(93,842,780)</u>	<u>185,845,659</u>	<u>(16,529,324)</u>	<u>(55,783,780)</u>	<u>208,790,576</u>
Net change in fund balances	<u>(100,998,767)</u>	<u>(23,378,986)</u>	<u>(62,987,451)</u>	<u>(4,195,244)</u>	<u>42,082,411</u>	<u>(149,478,037)</u>
Fund balances (deficiency) at beginning of year	<u>(29,487,821)</u>	<u>(13,409,111)</u>	<u>166,111,490</u>	<u>221,775,890</u>	<u>285,323,253</u>	<u>630,313,701</u>
Fund balances (deficiency) at end of year	<u>\$ (130,486,588)</u>	<u>\$ (36,788,097)</u>	<u>\$ 103,124,039</u>	<u>\$ 217,580,646</u>	<u>\$ 327,405,664</u>	<u>\$ 480,835,664</u>

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

SUFFOLK COUNTY, NEW YORK
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2010

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

Net change in fund balances: total from governmental funds	\$ (149,478,037)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$326,671,665) exceeded depreciation (\$53,310,377) in the current period.	273,361,288
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net assets.	(16,065,960)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(113,184,106)
Revenues reported in the governmental funds statements and not reported in the Statement of Activities.	21,985,253
Expenses reported in the Statement of Activities that do not require the use of current financial resources are not reported as expenditures in governmental funds.	(350,829,264)
Change in net assets of governmental activities	<u><u>\$ (334,210,826)</u></u>

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

SUFFOLK COUNTY, NEW YORK
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 86,427,038	\$ 86,427,038	\$ 70,984,459	\$ (15,442,579)
Sales and use tax	1,020,158,526	1,020,158,526	1,017,051,108	(3,107,418)
New York State aid	293,979,919	298,547,624	242,416,091	(56,131,533)
Federal aid	182,642,416	197,294,305	236,295,094	39,000,789
Licenses, permits, fines, fees, etc.	133,263,990	133,263,990	128,241,183	(5,022,807)
Interest on investments	5,366,685	5,366,685	5,654,086	287,401
Miscellaneous	65,004,751	68,286,741	56,288,162	(11,998,579)
Total revenues	<u>1,786,843,325</u>	<u>1,809,344,909</u>	<u>1,756,930,183</u>	<u>(52,414,726)</u>
Expenditures				
Current:				
General government support:				
Audit and control	6,679,033	7,197,679	6,410,355	787,324
Board of elections	13,996,458	15,223,124	15,211,020	12,104
Civil service	6,977,721	7,194,634	6,751,821	442,813
County clerk	7,756,168	7,922,232	7,309,981	612,251
County executive	4,921,146	5,143,332	5,065,977	77,355
District attorney	34,072,491	35,680,284	35,300,580	379,704
Finance and taxation	3,941,000	3,947,439	3,780,992	166,447
Information Technology Services	17,153,968	17,034,244	16,124,861	909,383
Law	13,253,485	13,273,085	12,822,995	450,090
Legal aid society	12,106,577	12,192,177	12,124,269	67,908
Legislative	10,888,993	10,513,522	10,119,207	394,315
Public administrator	500,800	582,043	540,259	41,784
Public works	72,835,433	72,942,147	70,280,622	2,661,525
Real property	1,904,871	1,998,745	1,849,110	149,635
Miscellaneous	22,175,664	24,140,255	13,999,216	10,141,039
Total general government support	<u>229,163,808</u>	<u>234,984,942</u>	<u>217,691,265</u>	<u>17,293,677</u>
Economic assistance and opportunity:				
County executive	17,570,107	16,823,011	15,644,704	1,178,307
Consumer affairs	2,151,516	2,048,305	1,931,009	117,296
Economic development	1,482,245	1,484,745	1,398,538	86,207
Labor	7,327,274	7,924,195	7,775,578	148,617
Probation	10,786,271	10,669,146	10,146,897	522,249
Social services	497,369,111	510,790,303	504,657,880	6,132,423
Total economic assistance and opportunity	<u>536,686,524</u>	<u>549,739,705</u>	<u>541,554,606</u>	<u>8,185,099</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health	188,824,290	185,741,271	173,817,546	11,923,725
Public safety:				
Fire rescue and emergency service	9,841,106	9,229,267	9,036,268	192,999
Police	75,931,268	84,976,510	84,612,516	363,994
Probation	36,665,748	36,221,753	35,084,716	1,137,037
Public works	67,000	42,900	42,830	70
Sheriff	147,244,775	137,768,186	137,513,448	254,738
Total public safety	<u>269,749,897</u>	<u>268,238,616</u>	<u>266,289,778</u>	<u>1,948,838</u>
Culture and recreation:				
County executive	8,404,239	8,429,439	8,031,921	397,518
Parks	13,273,419	13,502,437	13,015,205	487,232
Miscellaneous	5,000	22,000	16,720	5,280
Total culture and recreation	<u>21,682,658</u>	<u>21,953,876</u>	<u>21,063,846</u>	<u>890,030</u>
Education:				
Health services	171,448,514	169,288,014	156,649,095	12,638,919
Miscellaneous	51,468,486	51,468,486	51,448,928	19,558
Total education	<u>222,917,000</u>	<u>220,756,500</u>	<u>208,098,023</u>	<u>12,658,477</u>
Home and community services:				
County executive	1,123,511	1,038,361	864,859	173,502
Environment and Energy	3,280,643	3,304,143	3,053,339	250,804
Law	417,282	417,282	410,782	6,500
Planning	2,124,405	2,145,594	2,098,930	46,664
Public works	792,522	683,522	596,417	87,105
Soil and water conservation	286,278	286,278	285,405	873
Miscellaneous	300,000	300,000	109,567	190,433
Total home and community services	<u>8,324,641</u>	<u>8,175,180</u>	<u>7,419,299</u>	<u>755,881</u>
Transportation:				
Public works	95,489,150	95,642,317	94,095,104	1,547,213
Employee benefits	402,144,096	403,792,090	390,817,919	12,974,171
Debt service - principal	38,996,826	39,116,008	39,116,008	-
Debt service - interest	33,567,727	33,642,284	33,642,282	2
Total debt service	<u>72,564,553</u>	<u>72,758,292</u>	<u>72,758,290</u>	<u>2</u>
Total expenditures	<u>2,047,546,617</u>	<u>2,061,782,789</u>	<u>1,993,605,676</u>	<u>68,177,113</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over (under) expenditures	(260,703,292)	(252,437,880)	(236,675,493)	15,762,387
Other financing sources (uses)				
Serial bonds issued	-	3,968,909	2,835,071	(1,133,838)
Premium on serial bonds issued	-	-	4,855	4,855
Transfers in	360,222,765	366,505,966	361,868,924	(4,637,042)
Transfers out	(185,729,748)	(188,761,339)	(179,527,012)	9,234,327
Total other financing sources (uses)	174,493,017	181,713,536	185,181,838	3,468,302
Net change in fund balances (budgetary basis)	(86,210,275)	(70,724,344)	(51,493,655)	19,230,689
Fund balances (deficits) at beginning of year (budgetary basis)	86,210,275	59,218,763	59,218,763	-
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ (11,505,581)</u>	<u>\$ 7,725,108</u>	<u>\$ 19,230,689</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 7,725,108
Less: accrued pension expense	(40,656,507)
Less: accounting for sale of future revenues to STASC	(97,555,189)
Fund balance at end of year (GAAP basis)	<u>\$ (130,486,588)</u>

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

SUFFOLK COUNTY, NEW YORK
Police District - Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Real property taxes	\$ 463,023,751	\$ 463,023,751	\$ 464,180,400	\$ 1,156,649
Sales and use tax	54,331,363	54,331,363	54,331,363	-
New York State aid	359,400	359,400	965,755	606,355
Federal aid	-	542,048	958,518	416,470
Licenses, permits, fines, fees, etc.	1,937,420	1,937,420	1,783,564	(153,856)
Interest on investments	110,000	110,000	16,222	(93,778)
Miscellaneous	806,950	806,950	1,053,901	246,951
Total revenues	<u>520,568,884</u>	<u>521,110,932</u>	<u>523,289,723</u>	<u>2,178,791</u>
Expenditures				
Current:				
General government support:				
Miscellaneous	48,694,370	10,466,609	1,194,854	9,271,755
Public safety:				
Police	333,615,356	371,551,607	371,499,899	51,708
Employee benefits	71,414,678	72,840,957	72,543,530	297,427
Debt Service:				
Principal	1,897,561	2,005,180	2,005,179	1
Interest and other charges	1,268,496	1,276,426	1,276,426	-
Total expenditures	<u>456,890,461</u>	<u>458,140,779</u>	<u>448,519,888</u>	<u>9,620,891</u>
Excess (deficiency) of revenues over (under) expenditures	<u>63,678,423</u>	<u>62,970,153</u>	<u>74,769,835</u>	<u>11,799,682</u>
Other financing sources (uses)				
Transfers in	1,032,605	1,032,605	1,159,254	126,649
Transfers out	(102,569,040)	(100,915,959)	(95,162,933)	5,753,026
Total other financing sources (uses)	<u>(101,536,435)</u>	<u>(99,883,354)</u>	<u>(94,003,679)</u>	<u>5,879,675</u>
Net change in fund balances (budgetary basis)	(37,858,012)	(36,913,201)	(19,233,844)	17,679,357
Fund balances (deficits) at beginning of year (budgetary basis)	<u>37,858,012</u>	<u>23,856,293</u>	<u>23,856,293</u>	<u>-</u>
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ (13,056,908)</u>	<u>\$ 4,622,449</u>	<u>\$ 17,679,357</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 4,622,449
Less: accrued pension expense	(36,930,068)
Less: accounting for sale of future revenues to STASC	(4,480,478)
Fund balance at end of year (GAAP basis)	<u>\$ (36,788,097)</u>

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

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SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
Enterprise Funds
December 31, 2010

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Total
Assets						
Current assets:						
Cash and cash equivalents	\$ 615,827	\$ 326,259	\$ 169,115	\$ 47	\$ 315,508	\$ 1,426,756
Investments	-	-	-	-	877,309	877,309
Accounts receivable (net of allowance for doubtful accounts)	-	-	-	-	9,586,651	9,586,651
Due from other funds	-	-	209,164	-	423,316	632,480
Other receivables	106,824	36,011	1,390,399	-	1,000,000	2,533,234
Total current assets	722,651	362,270	1,768,678	47	12,202,784	15,056,430
Noncurrent assets:						
Restricted:						
Cash and cash equivalents	599,508	-	-	-	-	599,508
Other receivables	-	-	-	-	491,831	491,831
Deferred bond issuance cost	-	-	-	-	35,985	35,985
Capital assets:						
Nondepreciable	-	2,092,831	33,936,300	-	-	36,029,131
Depreciable, net	-	13,254,612	6,100,796	-	17,320,276	36,675,684
Total noncurrent assets	599,508	15,347,443	40,037,096	-	17,848,092	73,832,139
Total assets	1,322,159	15,709,713	41,805,774	47	30,050,876	88,888,569

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
Enterprise Funds
December 31, 2010

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Total
Liabilities						
Current liabilities:						
Accounts payable	101,210	-	82,874	-	1,848,726	2,032,810
Accrued liabilities	-	-	2,883,739	-	92,089	2,975,828
Due to other funds	544,415	-	2,597,681	-	21,160,951	24,303,047
Accumulated vacation and sick leave	-	-	-	-	90,270	90,270
Current portion of long-term obligations	-	444,665	445,421	-	2,010,597	2,900,683
Total current liabilities	645,625	444,665	6,009,715	-	25,202,633	32,302,638
Noncurrent liabilities:						
Funds held in trust	-	-	-	-	495,580	495,580
Accumulated vacation and sick leave	-	-	-	-	1,738,248	1,738,248
Long-term obligations	-	1,895,374	6,853,372	-	14,876,871	23,625,617
Obligation for postemployment benefits other than pensions	-	-	1,030,000	-	26,530,000	27,560,000
Total noncurrent liabilities	-	1,895,374	7,883,372	-	43,640,699	53,419,445
Total liabilities	645,625	2,340,039	13,893,087	-	68,843,332	85,722,083
Net Assets						
Invested in capital assets, net of related debt	-	13,007,404	34,088,351	-	431,808	47,527,563
Unrestricted (deficit)	676,534	362,270	(6,175,664)	47	(39,224,264)	(44,361,077)
Total net assets	\$ 676,534	\$ 13,369,674	\$ 27,912,687	\$ 47	\$ (38,792,456)	\$ 3,166,486

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

SUFFOLK COUNTY, NEW YORK
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2010

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Total
Operating revenues						
Managed care fees	\$ 33,826	-	-	\$ -	\$ -	\$ 33,826
Net patient revenues	-	-	-	-	30,514,681	30,514,681
Licenses, permits, fines, fees, etc.	-	658,049	983,642	-	-	1,641,691
Miscellaneous	15,474	-	3,086	-	961,837	980,397
Total operating revenues	49,300	658,049	986,728	-	31,476,518	33,170,595
Operating expenses						
Salaries and wages	-	-	601,932	-	14,414,998	15,016,930
Administrative expenses	-	-	2,238,908	29,000	6,703,219	8,971,127
Depreciation	-	457,056	260,297	-	1,667,981	2,385,334
Miscellaneous	-	113,055	-	-	-	113,055
Employee benefits	-	-	350,630	-	10,187,543	10,538,173
Debt service interest	-	128,388	236,660	-	822,338	1,187,386
Total operating expenses	-	698,499	3,688,427	29,000	33,796,079	38,212,005
Operating income (loss)	49,300	(40,450)	(2,701,699)	(29,000)	(2,319,561)	(5,041,410)
Nonoperating revenues (expenses)						
Interest on investments	12,989	2,935	869	47	27,605	44,445
Capital Grants	-	-	8,611,912	-	-	8,611,912
Loss on sale of capital assets	-	-	(73,814)	-	-	(73,814)
Total nonoperating revenues (expenses)	12,989	2,935	8,538,967	47	27,605	8,582,543
Income (loss) before transfers	62,289	(37,515)	5,837,268	(28,953)	(2,291,956)	3,541,133
Transfers in	-	-	691,151	29,000	904,093	1,624,244
Transfers out	(2,265,671)	-	(347,430)	-	(7,605,423)	(10,218,524)
Change in net assets	(2,203,382)	(37,515)	6,180,989	47	(8,993,286)	(5,053,147)
Total net assets at beginning of year	2,879,916	13,407,189	21,731,698	-	(29,799,170)	8,219,633
Total net assets at end of year	\$ 676,534	\$ 13,369,674	\$ 27,912,687	\$ 47	\$ (38,792,456)	\$ 3,166,486

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

SUFFOLK COUNTY, NEW YORK
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2010

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Totals
Cash flows from operating activities						
Receipts from operations	\$ 274,434	\$ 644,762	\$ 860,811	-	\$ 29,450,543	\$ 31,230,550
Receipts from other revenue	-	-	142,700	-	961,837	1,104,537
Payments for medical expenses	(80,011)	-	-	-	-	(80,011)
Payments to suppliers	-	-	(316,051)	-	(6,426,391)	(6,742,442)
Payments for contractual services	-	-	(45,848)	(58,000)	-	(103,848)
Miscellaneous expenses	(196)	(111,543)	-	-	-	(111,739)
Payments to employees	-	-	(544,139)	-	(8,859,159)	(9,403,298)
Payments for employee benefits	-	-	(9,302)	-	(10,187,543)	(10,196,845)
Net cash provided (used) by operating activities	194,227	533,219	88,171	(58,000)	4,939,287	5,696,904
Cash flows from noncapital financing activities						
Payments from other governments	-	-	-	-	3,188,001	3,188,001
Transfer from other funds	-	-	963,868	29,000	871,630	1,864,498
Transfer to other funds	(2,250,000)	(31,260)	(90,293)	-	(7,605,423)	(9,976,976)
Net cash provided (used) by noncapital financing activities	(2,250,000)	(31,260)	873,575	29,000	(3,545,792)	(4,924,477)
Cash flows from capital and related financing activities						
Proceeds from capital debt	-	-	2,328,918	-	-	2,328,918
Capital grants	-	-	8,611,912	-	-	8,611,912
Purchase of capital assets	-	-	(11,349,385)	-	(1,060,519)	(12,409,904)
Principal paid on capital debt	-	(432,429)	(314,649)	-	(1,966,369)	(2,713,447)
Interest paid on capital debt	-	(128,388)	(236,660)	-	(837,888)	(1,202,936)
Net cash provided (used) by capital and related financing activities	-	(560,817)	(959,864)	-	(3,864,776)	(5,385,457)

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2010

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Totals
Cash flows from investing activities						
Interest on investments	12,890	2,936	869	47	382,817	399,559
Investment in assets limited as to use	1,915,279	-	-	-	-	1,915,279
Net cash provided (used) by investing activities	1,928,169	2,936	869	47	382,817	2,314,838
Net increase (decrease) in cash and cash equivalents	(127,604)	(55,922)	2,751	(28,953)	(2,088,464)	(2,298,192)
Cash and cash equivalents at beginning of year	1,342,939	382,181	166,364	29,000	2,403,972	4,324,456
Cash and cash equivalents at end of year	\$ 1,215,335	\$ 326,259	\$ 169,115	\$ 47	\$ 315,508	\$ 2,026,264
Reconciliation of operating income (loss) to net cash provided by operating activities						
Operating income (loss)	\$ 49,300	\$ (40,450)	\$ (2,701,699)	\$ (29,000)	\$ (2,319,561)	\$ (5,041,410)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	-	457,056	260,297	-	1,667,981	2,385,334
Provision for doubtful accounts receivable	-	-	-	-	576,220	576,220
Other increase (decrease)	-	128,388	236,660	-	854,874	1,219,922
Change in assets and liabilities:						
Receivables, net	(384,936)	(13,287)	16,782	-	(1,855,320)	(2,236,761)
Accounts and other payables	529,863	1,512	2,276,131	(29,000)	6,015,093	8,793,599
Net cash provided (used) by operating activities	\$ 194,227	\$ 533,219	\$ 88,171	\$ (58,000)	\$ 4,939,287	\$ 5,696,904

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

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SUFFOLK COUNTY, NEW YORK
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010

	Private-Purpose Trusts	Agency Funds
Assets		
Cash and cash equivalents	\$ 151,761	\$ 80,646,016
Cash with fiscal agents	-	133,781
Investments	9,637,674	6,731,527
Total assets	9,789,435	87,511,324
Liabilities		
Accounts payable and accrued liabilities	9,786,009	1,382,947
Agency fund liabilities	-	86,128,377
Total liabilities	9,786,009	\$ 87,511,324
Net Assets		
Held in trust	\$ 3,426	

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

SUFFOLK COUNTY, NEW YORK
Statement of Changes in Fiduciary Net Assets
Private-Purpose Trusts
For the Year Ended December 31, 2010

	Private-Purpose Trusts
Additions	
Investment income:	
Interest	\$ 414
Transfer in	1,146,905
Other revenue	110,000
Total additions	1,257,319
Deductions	
Administrative and general expenses	1,256,905
Change in net assets	414
Net assets at beginning of year	3,012
Net assets at end of year	\$ 3,426

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

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
Component Units
December 31, 2010

With Suffolk County Community College as of August 31, 2010

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Assets					
Current assets:					
Cash and cash equivalents	\$ 51,185,762	\$ 953,547	\$ 4,173,712	\$ 38,345	\$ 56,351,366
Investments	10,643,446	-	-	-	10,643,446
Accounts receivable	3,109,920	60,888	-	-	3,170,808
Students accounts receivable, net	5,884,831	-	-	-	5,884,831
Due from other governments	1,736,136	455,458	-	-	2,191,594
Other assets	92,999	579,260	3,906	-	676,165
Total current assets	<u>72,653,094</u>	<u>2,049,153</u>	<u>4,177,618</u>	<u>38,345</u>	<u>78,918,210</u>
Noncurrent assets:					
Restricted:					
Cash and cash equivalents	-	1,357,007	-	-	1,357,007
Investments	13,732,167	-	-	-	13,732,167
Capital assets:					
Nondepreciable	13,014,373	2,083,552	-	-	15,097,925
Depreciable, net	111,817,377	10,349,803	6,006	-	122,173,186
Other receivables	1,582,538	-	-	-	1,582,538
Other	-	-	147,629	-	147,629
Total noncurrent assets	<u>140,146,455</u>	<u>13,790,362</u>	<u>153,635</u>	<u>-</u>	<u>154,090,452</u>
Total assets	<u>212,799,549</u>	<u>15,839,515</u>	<u>4,331,253</u>	<u>38,345</u>	<u>233,008,662</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
Component Units
December 31, 2010

With Suffolk County Community College as of August 31, 2010

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Liabilities					
Current liabilities:					
Accounts payable and accrued liabilities	21,071,925	7,610,045	4,179	-	28,686,149
Due to primary government	3,815,931	-	-	-	3,815,931
Due to other governments	-	785,629	-	-	785,629
Deferred revenue	24,256,816	-	-	-	24,256,816
Accumulated vacation and sick leave	2,989,740	-	-	-	2,989,740
Other liabilities	259,465	-	18,000	8,000	285,465
Mortgage payable	-	193,326	-	-	193,326
Bonds payable	6,922,460	-	-	-	6,922,460
Total current liabilities	<u>59,316,337</u>	<u>8,589,000</u>	<u>22,179</u>	<u>8,000</u>	<u>67,935,516</u>
Noncurrent liabilities:					
Accumulated vacation and sick leave	26,453,614	732,493	117,123	-	27,303,230
Obligation for postemployment benefits other than pensions	93,159,000	10,345,278	-	-	103,504,278
Mortgage payable	-	5,547,058	-	-	5,547,058
Bonds payable	105,820,972	-	-	-	105,820,972
Total noncurrent liabilities	<u>225,433,586</u>	<u>16,624,829</u>	<u>117,123</u>	<u>-</u>	<u>242,175,538</u>
Total liabilities	<u>284,749,923</u>	<u>25,213,829</u>	<u>139,302</u>	<u>8,000</u>	<u>310,111,054</u>
Net Assets					
Invested in capital assets, net of related debt	21,323,363	6,692,971	6,006	-	28,022,340
Restricted for capital projects	10,217,209	-	-	-	10,217,209
Unrestricted (deficit)	(103,490,946)	(16,067,285)	4,185,945	30,345	(115,341,941)
Total net assets	<u>\$ (71,950,374)</u>	<u>\$ (9,374,314)</u>	<u>\$ 4,191,951</u>	<u>\$ 30,345</u>	<u>\$ (77,102,392)</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Activities
Component Units

For the Year Ended December 31, 2010
 With Suffolk County Community College as of August 31, 2010

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Expenses:					
Program operations	\$ 203,324,553	\$ 22,046,747	\$ 632,913	\$ 123,871	\$ 226,128,084
Depreciation and amortization	6,683,151	717,901	4,482	-	7,405,534
Other expenses	6,157,417	16,212,332	-	-	22,369,749
Total expenses	<u>216,165,121</u>	<u>38,976,980</u>	<u>637,395</u>	<u>123,871</u>	<u>255,903,367</u>
Program revenues:					
Charges for Services	78,162,835	34,366,126	397,096	154,212	113,080,269
Operating Grants and Contributions	5,840,428	-	-	-	5,840,428
Total program revenues	<u>84,003,263</u>	<u>34,366,126</u>	<u>397,096</u>	<u>154,212</u>	<u>118,920,697</u>
Net program revenues (expenses)	<u>(132,161,858)</u>	<u>(4,610,854)</u>	<u>(240,299)</u>	<u>30,341</u>	<u>(136,982,670)</u>
General revenues (expenses):					
Payments from primary government	45,371,917	-	-	-	45,371,917
Grants and contributions	74,172,305	-	-	-	74,172,305
Interest on investments	913,999	-	26,411	4	940,414
Interest on long-term debt	(5,293,905)	-	-	-	(5,293,905)
Total general revenues	<u>115,164,316</u>	<u>-</u>	<u>26,411</u>	<u>4</u>	<u>115,190,731</u>
Change in net assets	(16,997,542)	(4,610,854)	(213,888)	30,345	(21,791,939)
Net assets at beginning of year	(54,952,832)	(4,763,460)	4,405,839	-	(55,310,453)
Net assets at end of year	<u>\$ (71,950,374)</u>	<u>\$ (9,374,314)</u>	<u>\$ 4,191,951</u>	<u>\$ 30,345</u>	<u>\$ (77,102,392)</u>

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

I. Summary of significant accounting policies

A. Reporting entity

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

Blended component units

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

Discretely presented component units

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

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The component units' column of the government-wide financial statements includes financial data of the following major component units.

Suffolk County Community College (the College) was established in 1959 with Suffolk County as the local sponsor under provisions of Article 126 of the State Education Law. The College provides two-year post secondary programs pursuant to regulations prescribed by the State University trustees. Suffolk County, as the local sponsor, and the College duly executed a five-year Sponsor Service Agreement on August 21, 2009 as is permitted and authorized by State and County laws and State University of New York regulations. The County provides one-half of the capital costs and approximately 22% of the operating costs for the College. Bonds that are direct obligations and pledge the full faith and credit of the County are issued by the County for College capital program purposes. A fiscal year ending August 31st is mandated by State Law for the College. The College is included in the County's reporting entity as a component unit because the College is closely related to and financially integrated with the County. The County's financial statements would not be complete without the inclusion of the College.

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

On March 8, 2011 OTB filed for protection under chapter 9 of Title 11, United States Bankruptcy Code (Chapter 9). Under Chapter 9, OTB is developing a plan which will enable it to become solvent by modifying various contracts and over time repaying prepetition liabilities.

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

Suffolk County Economic Development Corporation (EDC) was created on March 23, 2010 as a not-for-profit local development corporation pursuant to Section 1411(c) of the Not-for Profit Corporation Law. The EDC's purpose is to conduct activities that will promote employment and maintain job opportunities; instruct or train individuals to improve or develop their capabilities for such jobs; and attract or retain industry within the County. The EDC is authorized to finance facilities for not-for-profit corporations; acquire and sell or lease the acquired property; and issue bonds in order to carry out EDC's purpose. The County is not liable for the payment of principal or interest on any of the bonds of EDC. The Corporation is governed by a Board of Directors, whose members are elected by the County

Legislature and the County Executive. The Board of Director members can be removed at will by the appointing authorities, thereby providing Suffolk County with the ability to impose its will on the EDC.

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

Suffolk County Community College
533 College Road
Selden, NY 11784

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

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

Suffolk County Economic Development Corp.
H. Lee Dennison Building
100 Veterans Memorial Highway
Hauppauge, New York 11788

Related organizations

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

- Suffolk County Water Authority
- Vocational Educational and Extension Board

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

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County (primary government) and its component units. For the most part, the effect of interfund activity has been removed from these statements. Amounts are separated between governmental and business-type activities within the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately

from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

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

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

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

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

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

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The County reports the following major governmental funds:

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

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

The police district fund accounts for the operations of the Suffolk County Police District, which provides police services to the residents of the five western towns of Suffolk County. The fund is one of 59 special revenue funds.

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

The County reports the following major proprietary funds:

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

Pursuant to Resolution No. 47-2011, adopted on March 4, 2011, the County issued a local law authorizing the County Executive to execute agreements for the sale of the John J. Foley Skilled Nursing Facility. The County entered into an asset purchase agreement and a land sale contract, which was terminated on May 15, 2011. The facility remains under continuous assessment by management and the course of action has not been determined at this time.

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

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

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

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

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The Suffolk County Regional Economic Development Initiative fund was established during 2008 to account for the coordinated activities between the County and certain towns within the County to create Empire Development Zones within the select towns.

Additionally, the County reports the following fiduciary funds:

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

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

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

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

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

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

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

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

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

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

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

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

The Vanderbilt private-purpose trust fund is used to account for resources legally held in trust for use by a not-for-profit organization responsible for operating a museum on the grounds of the former Vanderbilt estate in Centerport, N.Y. In accordance with the last will and testament of William K. Vanderbilt II, all assets of the trust are permanently

restricted. The operations of the museum are allowed to be funded from all but the original principal as determined by historic dollar value of the endowment bequest.

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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

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

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

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

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

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

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

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

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

2. Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-

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current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

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

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

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

The towns and school districts receive their entire levy prior to any distribution to the County. The property tax receivable in the County’s financial statements represents (i) the aggregate unpaid taxes transferred from the towns’ Tax Receivers to the County and (ii) interest and penalties on such unpaid taxes. It is the County’s responsibility to collect such unpaid taxes. Tax collections for the years ended December 31, 2010 and 2009 were approximately 95.7 and 95.5 percent respectively, of the tax levy for County purposes. The County recognizes property tax revenue realized from payments actually received against the current year’s levy and prior years’ levies previously recorded as deferred tax revenues, as well as payments received during the two months of the following year related to both the current and prior years’ levies.

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

The following is a summary of the County’s property tax calendar for 2010:

Lien date	June 1, 2009
Levy date	December 1, 2009
Tax bills mailed	December 1, 2009
Property taxes recorded	January 1, 2010
First installment payment due	January 10, 2010
Second installment payment due	May 31, 2010
Taxes become overdue	June 1, 2010

3. Inventories and prepaid items

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

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

4. Restricted assets

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

5. Capital assets

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

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

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets for business-type activities is included as part of the capitalized value of the assets constructed. Net capitalized interest included in the business-type assets was approximately \$1,728,600 during 2010.

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

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

6. *Compensated absences*

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

7. *Long-term obligations*

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

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

8. Fund equity

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

E. New Accounting Pronouncements

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

In March 2009, the GASB issued Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This statement is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. The County is in the process of evaluating the impact of this statement on the financial statements. The County is required to adopt GASB Statement No. 54 for its 2011 financial statements.

In December 2009, the GASB issued Statement No. 57 “OPEB Measurement by Agent Employers and Agent Multiple-Employer Plans.” This statement addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements of employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans. The County provides OPEB for all of its employees through a single employer plan. Therefore, GASB Statement No. 57 will not effect the County’s reporting of its OPEB obligations.

In June 2010, the GASB issued Statement No. 59 “Financial Instruments Omnibus.” This statement is intended to improve the consistency and completeness of reporting and disclosure for certain types of financial instruments. The County is required to adopt GASB Statement No. 59 for its 2011 financial statements. The implementation of this Statement is not expected to have a significant impact on the financial position of the County.

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

In November 2010, the GASB issued Statement No. 61 “The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34.” This statement is intended to result in increased financial statement relevance by improving guidance for including, presenting and disclosing information about component units and equity interest transactions of a financial reporting entity. The County is required to adopt GASB Statement No. 61 for its 2013 financial statements.

In December 2010, the GASB issued Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements”. This statement will improve financial reporting by contributing to the GASB’s efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. The County is required to adopt GASB Statement No. 62 for its 2012 financial statements. The County is currently evaluating what effect if any; adoption of GASB 62 will have on the County’s financial statements.

F. Adoption of New Accounting Standards

In June 2008, the GASB issued Statement No. 53 “Accounting and Financial Reporting for Derivative Instruments.” This statement requires that derivatives meeting certain characteristics be reported in the government’s accrual-based financial statements at fair value. Changes in fair value generally should be reported as investment gains or losses. The County adopted GASB Statement No. 53 in 2010, however, the implementation of this statement did not affect the financial position of the County.

In December 2009, the GASB issued Statement No. 58 “Accounting and Financial Reporting for Chapter 9 Bankruptcies.” The objective of this statement is to provide accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. GASB Statement No. 58 is currently effective. The County has not filed, nor does it intend to file for bankruptcy protection and therefore does not meet the criteria for this statement.

II. Stewardship, compliance, and accountability

A. Budgetary information

Annual budgets are adopted on a budgetary basis for all governmental funds except certain nonmajor special revenue funds (which are not budgeted) and capital funds (which are budgeted through project length budgets). The difference between the County’s budgetary basis of accounting and GAAP is as follows:

- Pension expenditures are budgeted on a cash basis.
- Interest earned on the revocable trust is not budgeted in the general fund or the police district fund.
- Debt service paid by the revocable trust is not budgeted in the general fund or the police district fund.
- Recognition of deferred revenue from the sale of future tobacco revenues is not budgeted in the general fund or the police district fund.

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Governmental funds with legally adopted annual budgets include:

General Fund	Sewer Maintenance and Operation
Police District	Workforce Investment Revenue
Tax Certiorari	Community Development Administration
Public Safety Communications System E-911	Medicaid Compliance Fund
County Road	General Capital Reserve Fund
Handicapped Parking Education	Tax Stabilization Reserve
MTA Payroll Tax	Assessment Stabilization Reserve
District Court	Southwest Assessment Stabilization Reserve
Downtown Revitalization	Retirement Contribution Reserve
Hotel/Motel Tax Culture and History	Debt Service Reserve Fund
Building Sanitation Administration	Suffolk County Water Protection
Sewer District # 1	Sewer District # 13
Sewer District # 2	Sewer District # 14
Sewer District # 3	Sewer District # 15
Sewer District # 5	Sewer District # 18
Sewer District # 6	Sewer District # 19
Sewer District # 7	Sewer District # 20
Sewer District # 8	Sewer District # 21
Sewer District # 9	Sewer District # 22
Sewer District # 10	Sewer District # 23
Sewer District # 11	Sewer District # 28
Sewer District # 12	

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

Electrical Authority Fund	NYS Neighborhood Revitalization Program
Environmental Trust Fund	Water Quality Protection Res Fund
Community Development Fund	Assets Forfeiture - Probation
Home Investment Partnership	Assets Forfeiture - Sheriff
Emergency Shelter Grants Program	Assets Forfeiture - Police
Guaranteed Loan Program	Assets Forfeiture - District Attorney
Neighborhood Stabilization	New York State Assets Forfeiture
Homeless Prevention	DWI Asset Seizure

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.

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- (iii) The budgets are legally enacted either by (a) passage of a legislative resolution prior to November 10 or (b) automatically based on provisions in the County Charter if no resolution is passed by November 10.
- (iv) Total expenditures of each department within the general and special revenue funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budgetary control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: \$100,000 or ten percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. During 2010, General Fund supplementary appropriations were authorized and aggregated approximately \$14,236,172.

B. Excess of expenditures over appropriations

For the year ended December 31, 2010, there were no expenditures that exceeded appropriations.

C. Deficit fund equity

The following funds have deficit fund balances at December 31, 2010:

GENERAL FUND	\$ 130,486,588
SPECIAL REVENUE FUNDS:	
• Public Safety Communications System E-911	\$ 1,026,481
• County Road Fund	5,472,540
• Electrical Authority Fund	321,839
• Hotel Motel Tax Culture and History	18,040
• Building Sanitation Administration	104,720
• Workforce Investment Revenue	399,410
• Community Development Administration	1,353,353
• Community Development	77,468
• Neighborhood Stabilization	1,115
• Homeless Prevention	229
• Medicaid Compliance Fund	1,965,581
• Police District	36,788,097
PROPRIETARY FUNDS:	
• John J. Foley Skilled Nursing Facility	\$ 38,792,456

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

III. Detailed notes on all funds

A. Deposits and investments

At year end, Suffolk County's bank balance in all financial institutions was \$791,507,055. The entire bank balance was either covered by federal depository insurance or by collateral held by the County's agent in the County's name.

The bank balances for each of the County's discretely presented component units, was covered either by federal depository insurance or by collateral held by the component unit's agent in its name.

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

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

Special time deposit accounts;

Certificate of deposit;

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

Obligations of New York State;

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

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

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

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

Investments

The County's investment consists of all securities maintained in a revocable trust. This trust consists primarily of United States Treasury securities, which are not subject to credit risk, held by the Trustee for the benefit of Suffolk County. The trust was funded from the proceeds of STASC 2008 series bonds. At December 31, 2010 the fair value of this trust was \$95,719,405 and consisted of 6 Treasury Strips bearing 0.000% interest maturing from February 15, 2011 through August 15, 2013, and 17 Treasury Notes bearing interest ranging from 2.875% to 5.000% and maturing from January 15, 2011 through July 31, 2013.

The County's agency funds invested in cooperative investment programs totaled \$6,731,527 and were rated AAAM by Standard & Poor's.

Suffolk Tobacco Asset Securitization Corporation

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

Custodial Credit Risk – Deposits – Custodial credit risk for deposits exists when, in the event of the failure of a depository financial institution, STASC may be unable to recover deposits, or recover collateral securities that are in possession of an outside agency. At December 31, 2010, STASC deposits with a financial institution were \$383,707. Of these balances \$133,330 was insured by the Federal Deposit Insurance Corporation and \$250,377 consisted of a temporary investment in Dreyfus Treasury & Agency Cash Management, and is uncollateralized.

Custodial Credit Risk – Investments – Custodial credit risk for investments exists when, in the event of the failure of the counterparty, STASC will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. STASC's ability to invest is restricted by the Indenture. STASC's Liquidity Reserve Account is invested in a Repurchase Agreement with Bayerische Landesbank. Bayerische Landesbank is authorized to invest in various securities as set forth in the Investment Repurchase

SUFFOLK COUNTY
Notes to the Financial Statements
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Agreement dated August 21, 2008. STASC's share of investments in this repurchase agreement was \$18,760,231 at December 31, 2010, is due to mature on June 1, 2048, and earns interest at 4.614% annually. The Repurchase Agreement is fully collateralized by debt obligations having fair values that range from 100% to 102% of the deposited amount held by a custodial bank.

Vanderbilt Private-Purpose Trust

The County's formal investment policy as described above does not apply to the Vanderbilt Private-Purpose Trust (Vanderbilt Trust). The Suffolk County Legislature has fiduciary responsibility for the Vanderbilt Trust. Suffolk County Resolution No. 1266-2007 provides that until modified current investment guidelines, permitting a 50/50 split between fixed securities and equities (within a 5% to 10% range of the 50/50 split as determined by market conditions) shall remain in effect.

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

<u>Investment by Type</u>	<u>Fair Value</u>
Mutual funds	\$ 9,637,674
Total investments	<u>\$ 9,637,674</u>

Component Units

At August 31, 2010, Suffolk County Community College's investment balances were as follows:

<u>Investment by Type</u>	<u>Fair Value</u>
Corporate securities	\$ 6,755,426
Government obligations	15,045,364
Mutual funds	2,574,823
Total investments	<u>\$ 24,375,613</u>

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2010

B. Receivables

Receivables at December 31, 2010 were as follows:

	Governmental Funds					Total Governmental Receivables
	General	Police District	Capital	STASC	Other Governmental	
Receivables:						
Property tax	\$ 209,387,194	\$ -	\$ -	\$ -	\$ -	\$ 209,387,194
Sales tax	126,845,341	-	-	-	7,112,526	133,957,867
Other funds	93,894,942	35,943,149	4,547,129	198,444,313	191,164,152	523,993,685
Intergovernmental accounts	330,500,274	1,486,924	37,257,696	-	15,686,050	384,930,944
Other	24,249,319	12,542	-	-	4,665,724	28,927,585
Total receivables	<u>784,877,070</u>	<u>37,442,615</u>	<u>41,804,825</u>	<u>198,444,313</u>	<u>218,628,452</u>	<u>1,281,197,275</u>
Allowance for doubtful accounts	(13,432,178)	-	-	-	-	(13,432,178)
Receivables, net	<u>\$ 771,444,892</u>	<u>\$ 37,442,615</u>	<u>\$ 41,804,825</u>	<u>\$ 198,444,313</u>	<u>\$ 218,628,452</u>	<u>\$ 1,267,765,097</u>

	Enterprise Funds					Total Enterprise Receivables
	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Dev Initiative	John J. Foley Skilled Nursing Facility	
Receivables:						
Accounts	\$ -	\$ -	\$ -	\$ -	\$ 12,120,651	\$ 12,120,651
Other	106,824	36,011	1,599,563	-	1,423,316	3,165,714
Total receivables	<u>106,824</u>	<u>36,011</u>	<u>1,599,563</u>	<u>-</u>	<u>13,543,967</u>	<u>15,286,365</u>
Allowance for doubtful accounts	-	-	-	-	(2,534,000)	(2,534,000)
Receivables, net	<u>\$ 106,824</u>	<u>\$ 36,011</u>	<u>\$ 1,599,563</u>	<u>\$ -</u>	<u>\$ 11,009,967</u>	<u>\$ 12,752,365</u>

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

	Unavailable	Unearned
Delinquent property taxes receivable (general fund)	\$ 176,209,633	\$ -
New York State Department of Health:		
Mental health and alcohol advances for County programs (general fund)	-	9,735,378
Federal and State government receivables (general fund)	17,080,722	-
Tobacco settlement receipts (general fund)	-	254,664
Stop DWI (general and police district fund)	-	952,439
Hospital mortgages (general fund)	-	857,581
Total deferred/unearned revenue for governmental funds	<u>\$ 193,290,355</u>	<u>\$ 11,800,062</u>

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2010

C. Capital Assets

Capital asset activity for the year ended December 31, 2010 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 718,468,419	\$ 46,290,251	\$ -	\$ 764,758,670
Development rights	183,609,123	31,823,618	-	215,432,741
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	394,181,580	177,128,903	(40,105,676)	531,204,807
Total capital assets, not being depreciated	1,300,866,729	255,242,772	(40,105,676)	1,516,003,825
Capital assets, being depreciated:				
Buildings	620,820,088	19,958,642	(37,900)	640,740,830
Improvements other than buildings	44,412,232	4,456,147	-	48,868,379
Vehicles and equipment	280,750,972	58,388,640	(15,559,816)	323,579,796
Infrastructure	921,975,095	13,368,042	-	935,343,137
Total capital assets, being depreciated	1,867,958,387	96,171,471	(15,597,716)	1,948,532,142
Less accumulated depreciation for:				
Buildings	(355,005,088)	(10,676,126)	6,822	(365,674,392)
Improvements other than buildings	(18,310,593)	(1,667,889)	-	(19,978,482)
Vehicles and equipment	(180,133,889)	(21,869,388)	14,888,032	(187,115,245)
Infrastructure	(376,746,533)	(19,096,974)	-	(395,843,507)
Total accumulated depreciation	(930,196,103)	(53,310,377)	14,894,854	(968,611,626)
Total capital assets, being depreciated, net	937,762,284	42,861,094	(702,862)	979,920,516
Governmental activities capital assets, net	<u>\$ 2,238,629,013</u>	<u>\$ 298,103,866</u>	<u>\$ (40,808,538)</u>	<u>\$ 2,495,924,341</u>

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2010

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 22,092,831	\$ -	\$ -	\$ 22,092,831
Construction in progress	2,586,915	11,349,385	-	13,936,300
Total capital assets, not being depreciated	24,679,746	11,349,385	-	36,029,131
Capital assets, being depreciated:				
Buildings	58,216,389	375,915	(86,840)	58,505,464
Improvements other than buildings	6,499,471	-	-	6,499,471
Vehicles and equipment	4,525,584	684,604	-	5,210,188
Total capital assets, being depreciated	69,241,444	1,060,519	(86,840)	70,215,123
Less accumulated depreciation for:				
Buildings	(26,711,332)	(1,870,365)	13,026	(28,568,671)
Improvements other than buildings	(1,417,286)	(218,723)	-	(1,636,009)
Vehicles and equipment	(3,038,513)	(296,246)	-	(3,334,759)
Total accumulated depreciation	(31,167,131)	(2,385,334)	13,026	(33,539,439)
Total capital assets, being depreciated, net	38,074,313	(1,324,815)	(73,814)	36,675,684
Business-type activities capital assets, net	<u>\$ 62,754,059</u>	<u>\$ 10,024,570</u>	<u>\$ (73,814)</u>	<u>\$ 72,704,815</u>

Depreciation expense and amortization for the year ended December 31, 2010 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	\$ 14,505,594
Economic assistance and opportunity	177,785
Health	1,950,006
Public safety	6,700,053
Culture and recreation	2,271,673
Education	-
Home and community services	9,393,632
Transportation	13,872,668
Legislative	127,272
Judicial	4,311,694
Total depreciation expense-governmental activities	<u>\$ 53,310,377</u>
Business-type activities:	
Suffolk County Ball Park	\$ 457,056
Francis S. Gabreski Airport	260,297
John J. Foley Skilled Nursing Facility	1,667,981
Total depreciation expense-business-type activities	<u>\$ 2,385,334</u>

SUFFOLK COUNTY
Notes to the Financial Statements
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Construction commitments

The County has a number of active construction project commitments at December 31, 2010. Active projects for which amounts spent as of December 31, 2010 exceed \$10,000,000 include 26 projects. The total spent as of December 31, 2010 for these projects amounts to approximately \$874 million. Remaining commitments for these projects amount to approximately \$208 million.

Discretely presented component units

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 4,948,118	\$ -	\$ -	\$ 4,948,118
Construction in progress	1,830,117	7,354,719	(1,118,581)	8,066,255
Total capital assets, not being depreciated	6,778,235	7,354,719	(1,118,581)	13,014,373
Capital assets, being depreciated:				
Buildings	151,650,941	667,227	-	152,318,168
Improvements other than buildings	10,874,089	1,112,156	-	11,986,245
Vehicles and equipment	17,468,689	3,235,991	(364,339)	20,340,341
Infrastructure	6,147,034	-	-	6,147,034
Total capital assets, being depreciated	186,140,753	5,015,374	(364,339)	190,791,788
Less accumulated depreciation for:				
Buildings	(58,433,509)	(3,881,808)	-	(62,315,317)
Improvements other than buildings	(4,531,181)	(408,884)	-	(4,940,065)
Vehicles and equipment	(8,426,554)	(2,154,415)	364,339	(10,216,630)
Infrastructure	(1,207,048)	(295,351)	-	(1,502,399)
Total accumulated depreciation	(72,598,292)	(6,740,458)	364,339	(78,974,411)
Total capital assets, being depreciated, net	113,542,461	(1,725,084)	-	111,817,377
College capital assets, net	<u>\$120,320,696</u>	<u>\$ 5,629,635</u>	<u>\$ (1,118,581)</u>	<u>\$124,831,750</u>

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2010

Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,058,343	\$ -	\$ -	\$ 2,058,343
Construction in progress	6,589	27,954	(9,334)	25,209
Total capital assets, not being depreciated	<u>2,064,932</u>	<u>27,954</u>	<u>(9,334)</u>	<u>2,083,552</u>
Capital assets, being depreciated:				
Building & leasehold improvements	14,139,890	8,000	(24,901)	14,122,989
Vehicles and equipment	<u>3,172,669</u>	<u>20,400</u>	<u>(124,324)</u>	<u>3,068,745</u>
Total capital assets, being depreciated	<u>17,312,559</u>	<u>28,400</u>	<u>(149,225)</u>	<u>17,191,734</u>
Less accumulated depreciation:	(6,273,722)	(717,901)	149,692	(6,841,931)
Total capital assets, being depreciated, net	<u>11,038,837</u>	<u>(689,501)</u>	<u>467</u>	<u>10,349,803</u>
OTB capital assets, net	<u>\$ 13,103,769</u>	<u>\$ (661,547)</u>	<u>\$ (8,867)</u>	<u>\$ 12,433,355</u>

Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ -	\$ -	\$ -	\$ -
Total capital assets, not being depreciated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets, being depreciated:				
Vehicles and equipment	<u>60,030</u>	<u>1,731</u>	<u>(3,416)</u>	<u>58,345</u>
Total capital assets, being depreciated	<u>60,030</u>	<u>1,731</u>	<u>(3,416)</u>	<u>58,345</u>
Less accumulated depreciation for:				
Vehicles and equipment	<u>(51,060)</u>	<u>(4,482)</u>	<u>3,203</u>	<u>(52,339)</u>
Total accumulated depreciation	<u>(51,060)</u>	<u>(4,482)</u>	<u>3,203</u>	<u>(52,339)</u>
Total capital assets, being depreciated, net	<u>8,970</u>	<u>(2,751)</u>	<u>(213)</u>	<u>6,006</u>
IDA capital assets, net	<u>\$ 8,970</u>	<u>\$ (2,751)</u>	<u>\$ (213)</u>	<u>\$ 6,006</u>

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2010

D. Payables and accrued liabilities

Payables and accrued liabilities at December 31, 2010, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	\$ 1,683,526	\$ 57,594,201	\$ 92,246,958	\$ 46,096,320	\$ 197,621,005
Police district	661	53,611,949	7,808,280	295,316	61,716,206
Capital	-	-	54,608,538	4,151,306	58,759,844
STASC	7,605	-	-	-	7,605
Other governmental	-	7,633,517	11,870,659	3,351,789	22,855,965
Total governmental activities	<u>\$ 1,691,792</u>	<u>\$ 118,839,667</u>	<u>\$ 166,534,435</u>	<u>\$ 53,894,731</u>	<u>\$ 340,960,625</u>
Business-type activities:					
Suffolk Health Plan	\$ -	\$ -	\$ 101,210	\$ -	\$ 101,210
Suffolk County Ball Park	-	-	-	-	-
Francis S. Grabeski Airport	-	55,867	66,574	2,844,172	2,966,613
Regional Economic Development Initiative	-	-	-	-	-
John J. Foley Skilled Nursing Facility	-	333,806	779,761	827,248	1,940,815
Total business-type activities	<u>\$ -</u>	<u>\$ 389,673</u>	<u>\$ 947,545</u>	<u>\$ 3,671,420</u>	<u>\$ 5,008,638</u>

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2010

E. Interfund balances and transfers

The composition of interfund balances as of December 31, 2010 is as follows:

Due to general fund from:	
Police	\$ 7,879,716
Capital	9,302,715
Nonmajor gov't funds	46,524,012
Suffolk Health Plan	544,415
Francis S. Gabreski Airport	1,577,652
John J. Foley Skilled Nursing Facility	19,589,022
Total due to general fund from other funds	<u>\$ 85,417,532</u>
Due to police fund from:	
General	\$ 35,792,475
Capital	126,649
Nonmajor gov't funds	24,025
Total due to police fund from other funds	<u>\$ 35,943,149</u>
Due to capital fund from:	
General	\$ 1,990,194
Nonmajor Gov't Funds	2,556,935
Total due to capital fund from other funds	<u>\$ 4,547,129</u>
Due to STASC from:	
General	\$ 189,113,399
Police	7,764,361
John J. Foley Skilled Nursing Facility	1,566,553
Total due to STASC from other funds	<u>\$ 198,444,313</u>
Due to nonmajor governmental funds from:	
General	\$ 79,070,197
Capital	1,000,160
Nonmajor gov't funds	110,068,390
Francis S. Gabreski Airport	1,020,029
John J. Foley Skilled Nursing Facility	5,376
Total due to nonmajor gov't funds from other funds	<u>\$ 191,164,152</u>
Due to John J. Foley Skilled Nursing Facility from:	
General fund	\$ 423,316
Total due to skilled nursing facility from other funds	<u>\$ 423,316</u>
Due to Francis S. Gabreski Airport from:	
General fund	\$ 3,160
Capital	205,941
Nonmajor gov't funds	63
Total due to airport from other funds	<u>\$ 209,164</u>

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

SUFFOLK COUNTY
Notes to the Financial Statements
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Individual fund transfers for the year ended December 31, 2010 were as follows:

Transfers to general fund from:	
General fund	\$ 167,137,563
Police fund	91,721,804
Capital fund	6,289,132
STASC	16,335,961
Nonmajor governmental funds	74,265,373
Suffolk Health Plan	2,265,671
Francis S. Gabreski Airport	166,960
John J. Foley Skilled Nursing Facility	7,605,423
Total transfers to general fund	<u>\$ 365,787,887</u>
Transfers to police fund from:	
Capital fund	\$ 126,648
Nonmajor governmental funds	1,032,605
STASC	160,900
Total transfers to police fund	<u>\$ 1,320,153</u>
Transfers to capital fund from:	
General fund	\$ 3,149,709
Nonmajor governmental funds	2,551,461
Total transfers to capital fund	<u>\$ 5,701,170</u>
Transfers to nonmajor governmental funds from:	
General fund	\$ 7,853,900
Police fund	3,441,129
Capital fund	1,000,160
Nonmajor governmental funds	91,243,014
Francis S. Gabreski Airport	180,470
Total transfers to nonmajor governmental funds	<u>\$ 103,718,673</u>
Transfers to Francis S. Gabreski Airport from:	
General fund	\$ 485,210
Capital fund	205,941
Total transfers to Francis S. Gabreski Airport	<u>\$ 691,151</u>
Transfers to Regional Economic Development Initiative from:	
General fund	\$ 29,000
Total transfers to Regional Economic Development Initiative	<u>\$ 29,000</u>
Transfers to John J. Foley Skilled Nursing Facility from:	
General fund	\$ 871,630
STASC	32,463
Total transfers to John J. Foley Skilled Nursing Facility	<u>\$ 904,093</u>

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

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2010

F. Leases

Operating Leases

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

The following schedule sets forth future minimum lease payments required under non-cancelable operating leases which have remaining terms in excess of one year as of December 31, 2010:

<u>Years Ending December 31</u>	<u>Amount</u>
2011	\$ 20,090,749
2012	18,482,871
2013	18,116,130
2014	16,811,587
2015	14,475,269
2016-2020	55,832,430
2021-2025	45,525,227
Thereafter	23,084,788
Total	<u>\$ 212,419,051</u>

Rent expenditures for the year ended December 31, 2010 approximated \$17,459,304.

Capital Leases

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

SUFFOLK COUNTY
Notes to the Financial Statements
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The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, were as follows:

<u>Years Ending December 31</u>	<u>Seventh Precinct</u>
2011	\$ 492,900
2012	492,900
2013	492,900
2014	492,900
2015	492,900
2016-2019	<u>1,067,950</u>
Total minimum lease payments	3,532,450
Less: Imputed interest	<u>238,553</u>
Present value of future minimum lease payments	<u><u>\$ 3,293,897</u></u>

Assets acquired from the aforementioned capital lease are recorded on the County's financial statements in the amount of \$5,400,000, which represents net book value as of December 31, 2010.

G. Long-term debt

General Obligation Bonds

Primary Government

The County issues general obligation bonds to provide funds for the acquisition of land and equipment and to construct buildings and equipment. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years was \$2,336,449,265. During the year, general obligation bonds totaling \$202,525,214 were issued.

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

<u>Purpose</u>	<u>Interest Rates</u>	<u>Amount</u>
Governmental activities	0.50 - 9.0%	\$ 1,099,451,165
Governmental activities-refunding	2.75 - 6.0%	144,484,532
Business-type activities	2.50 - 5.5%	11,471,564
Business-type activities-refunding	3.00 - 5.0%	<u>15,054,736</u>
		<u><u>\$ 1,270,461,997</u></u>

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Notes to the Financial Statements
December 31, 2010

As of December 31, 2010, approximately \$33,310 of general obligation bonds under governmental-type activities remains outstanding related to capital improvement loans made by the County to several hospitals. The hospitals reimburse the County for interest and principal payments on such debt through a mortgage financing agreement between the hospitals and the County. During 2010, the County paid \$10,257 in interest and principal on this debt and received reimbursements of \$316,257. The County has recorded receivable and related deferred revenue of \$857,581, which represents future principal payments to be received from the hospitals at December 31, 2010.

Additionally, \$16,887,468 of general obligation bonds under business-type activities and business-type activities-refunding above relates to the construction and renovation of the John J. Foley Skilled Nursing Facility. The proceeds for such bonds were transferred to the Nursing Facility and accounted for as contributed capital to the enterprise fund. Also, \$9,638,832 of general obligation bonds under business-type activities above relates to the Ball Park and Gabreski Airport and has been accounted for in the respective enterprise funds.

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

Year Ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2011	\$ 99,991,704	\$ 49,103,545	\$ 2,900,773	\$ 1,136,930
2012	92,530,477	45,085,069	2,740,567	1,021,415
2013	91,153,291	41,548,733	2,694,661	899,812
2014	88,357,730	38,044,707	2,485,725	791,835
2015	84,797,557	34,524,458	2,419,548	688,162
2016-2020	357,133,924	125,192,712	9,325,473	1,921,877
2021-2025	284,181,392	62,352,011	3,062,763	587,229
2026-2030	143,509,300	10,465,544	1,090,786	80,636
	<u>1,241,655,375</u>	<u>406,316,779</u>	<u>26,720,296</u>	<u>7,127,896</u>
Deferred charge on refunding:	(7,033,943)	-	(1,138,305)	-
Premium on refunding:	<u>9,314,265</u>	<u>-</u>	<u>944,309</u>	<u>-</u>
Total	<u>\$1,243,935,697</u>	<u>\$ 406,316,779</u>	<u>\$ 26,526,300</u>	<u>\$ 7,127,896</u>

Component Units

Suffolk County Community College

General obligation bonds are issued by the County to finance a portion of Suffolk County Community College's construction projects. The original amount of general obligation bonds issued in prior years was \$92,113,706. During the year, general obligation bonds totaling \$3,022,676 were issued.

The bonds are direct obligations, and pledge the full faith and credit, of the County. The bonds are issued as 10 to 30-year serial bonds with varying amounts of principal maturing each year. General obligation bonds currently outstanding amounted to \$39,956,990 at

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August 31, 2010 and such serial bonds were issued with interest rates that ranged from 2.0% to 5.25%.

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

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

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

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

The Authority does not and will not have title to, a lien on, or a security interest in any of the projects being financed by the bonds or in other property of the County or the College. Authority obligation bonds currently outstanding amounted to \$70,864,117 at August 31, 2010 and such bonds were issued with interest rates that range from 2.0% to 6.0%.

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Annual principal and interest requirements to service all College debt outstanding as of August 31, 2010 are as follows:

	Authority	General Obligations	Total Principal	Interest	Total
Year ending August 31:					
2011	\$ 2,269,552	\$ 4,652,908	\$ 6,922,460	\$ 5,343,824	\$ 12,266,284
2012	2,604,186	4,153,498	6,757,684	5,024,987	11,782,671
2013	2,782,250	3,754,136	6,536,386	4,734,751	11,271,137
2014	3,242,250	3,301,946	6,544,196	4,437,899	10,982,095
2015	3,295,374	3,120,258	6,415,632	4,139,957	10,555,589
2016-2020	17,615,542	13,800,327	31,415,869	16,137,759	47,553,628
2021-2025	21,488,343	5,740,789	27,229,132	8,896,377	36,125,509
2026-2030	12,589,198	1,433,128	14,022,326	3,216,184	17,238,510
2031-2035	4,299,637	-	4,299,637	759,178	5,058,815
2036	677,785	-	677,785	33,889	711,674
	<u>\$ 70,864,117</u>	<u>\$ 39,956,990</u>	<u>\$ 110,821,107</u>	<u>\$ 52,724,805</u>	<u>\$ 163,545,912</u>
Less: Deferred Loss			(2,183,547)		
Plus: Unamortized Premium			4,105,872		
			<u>\$ 112,743,432</u>		

Advance refundings

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2010, \$209,675,000 of bonds outstanding are considered defeased.

STASC Tobacco Settlement Asset-Backed Bonds

Tobacco Settlement Asset-Backed Bonds Series 2008 (Series 2008 Bonds) issued in 2008 for the purchase of future rights to TSRs are secured by a pledge of revenues to be derived from TSR receipts after the deduction there from of the amount necessary to pay all operating charges and to fund the required revenue percentage to the Residual Trust, as required by the Indenture Agreement. At December 31, 2010, projected principal and interest to expected maturity dates totaled \$780,732,301. These expected maturity dates are based on projected TSRs and are subject to change due to several factors that might affect this revenue. Additional TSRs have been pledged to the period 2048 to ensure that sufficient amounts of revenue will be received to pay the outstanding debt obligation. Principal and interest paid on these bonds in 2010 totaled \$7,846,256. Interest on the Series 2008 Bonds is excluded from gross income for federal income tax purposes pursuant to Section 103 of the Code.

Pledged revenues consist of a portion of the TSRs equal to 36% of future annual payments through December 31, 2012, and 75% thereafter and like percentages of any lump sum payments in lieu of such annual payments. Pledged revenue received in 2010 amounted to \$6,984,561, or 89 percent of total principal and interest payments made during the year.

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Payments with respect to the Series 2008 Bonds are dependent upon receipts of TSRs. The Series 2008 Bonds are special obligations of the STASC payable solely from Pledged Revenues, the Liquidity Reserve Account, and other Funds and Accounts under the Indenture. The STASC has no other assets available for the payment of the Series 2008 Bonds.

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

Bonds outstanding at December 31, 2010, are as follows:

Description	Original Date Issued	Original Amount	Interest Rate	Expected Maturity Date	Maturity Date	Amount Outstanding
				06/01/2010 -	06/01/2010 -	
2008A	8/21/2008	\$ 9,765,000	4.000 - 5.000%	06/01/18	06/01/18	\$ 8,575,000
2008B (2028)	8/21/2008	40,045,000	5.375%	06/01/26	06/01/28	37,705,000
2008B (2048)	8/21/2008	62,295,000	6.000%	06/01/39	06/01/48	62,295,000
2008C	8/21/2008	107,671,781	6.625%	06/01/37	06/01/44	107,671,781
2008D	8/24/2008	13,375,082	8.000%	06/01/48	06/01/48	13,375,082
					Total	<u>\$ 229,621,863</u>

The following table summarizes the STASC's estimated future debt service requirements as of December 31, 2010 based on future projected TSRs:

	Principal	Interest	Total Principal and Interest
2011	\$ 1,590,000	\$ 6,126,403	\$ 7,716,403
2012	1,740,000	6,054,981	7,794,981
2013	285,000	15,438,238	15,723,238
2014	445,000	15,422,447	15,867,447
2015	620,000	15,398,338	16,018,338
2016 - 2020	12,875,000	75,724,163	88,599,163
2021 - 2025	27,445,000	70,134,334	97,579,334
2026 - 2030	33,737,789	69,917,940	103,655,729
2031 - 2035	52,498,458	57,794,267	110,292,725
2036 - 2040	87,439,863	46,611,869	134,051,732
2041 - 2045	7,858,574	111,901,426	119,760,000
2046 - 2048	3,087,179	60,586,032	63,673,211
	<u>229,621,863</u>	<u>\$ 551,110,438</u>	<u>\$ 780,732,301</u>
Accreted Interest	20,646,191		
Unamortized Discount	(3,769,455)		
Total	<u>\$ 246,498,599</u>		

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A summary of changes in long-term liabilities for the year ended December 31, 2010 is as follows:

	Balance 1/1/2010	Increases	Reductions	Balance 12/31/2010	Non-current Liabilities due within one year
Tobacco securitization bonds	\$ 238,853,704	\$ 9,139,200	\$ (1,494,305)	\$ 246,498,599	\$ 1,434,305

Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2010 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	\$ 967,590,212	\$ 200,196,296	\$ 68,335,343	\$ 1,099,451,165	\$ 74,708,568
Advanced refunding debt	168,283,462	-	26,079,252	142,204,210	25,666,073
Plus (minus) deferred amounts					
For unamortized Premium or Discounts on refundings	2,652,779	-	372,457	2,280,322	(382,937)
STASC bonds	231,271,863	-	1,650,000	229,621,863	1,590,000
Plus accreted interest	11,506,991	9,139,200	-	20,646,191	-
Less unamortized deferred discount	3,925,150	-	155,695	3,769,455	155,695
Total bonds payable	<u>1,377,380,157</u>	<u>209,335,496</u>	<u>96,281,357</u>	<u>1,490,434,296</u>	<u>101,426,009</u>
Compensated absences	394,427,728	46,941,796	31,400,638	409,968,886	20,239,291
Claims and judgements	528,010,541	117,128,981	32,868,453	612,271,069	33,837,182
Other postemployment benefits other than pensions	869,060,000	336,710,000	84,090,000	1,121,680,000	-
Capital leases	3,717,141	-	423,244	3,293,897	431,787
Governmental activity Long-term liabilities	<u>\$ 3,172,595,567</u>	<u>\$ 710,116,273</u>	<u>\$ 245,063,692</u>	<u>\$ 3,637,648,148</u>	<u>\$ 155,934,269</u>
Business-type activities					
Bonds payable:					
Francis S. Gabreski Airport	\$ 5,285,508	\$ 2,328,918	\$ 315,633	\$ 7,298,793	\$ 445,421
John J. Foley Skilled Nursing Facility	18,841,948	-	1,954,480	16,887,468	2,010,597
Suffolk County Ball Park	2,770,939	-	430,900	2,340,039	444,665
Total bonds payable	<u>26,898,395</u>	<u>2,328,918</u>	<u>2,701,013</u>	<u>26,526,300</u>	<u>2,900,683</u>
Compensated absences	2,125,162	236,899	533,543	1,828,518	90,270
Other postemployment benefits other than pensions	21,540,000	8,090,000	2,070,000	27,560,000	-
Business-type activity Long-term liabilities	<u>\$ 50,563,557</u>	<u>\$ 10,655,817</u>	<u>\$ 5,304,556</u>	<u>\$ 55,914,818</u>	<u>\$ 2,990,953</u>

(Continued)

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Notes to the Financial Statements
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Component units	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
County general obligation bonds (Comm. College)	\$ 42,141,483	\$ 24,593,958	\$ 24,856,126	\$ 41,879,315	\$ 4,652,908
Dormitory Authority	74,130,529	-	3,266,412	70,864,117	2,269,552
Total bonds payable	<u>116,272,012</u>	<u>24,593,958</u>	<u>28,122,538</u>	<u>112,743,432</u>	<u>6,922,460</u>
Compensated absences	25,547,525	10,016,966	5,271,521	30,292,970	2,989,740
Other postemployment benefits other than pensions	79,613,111	35,965,300	12,074,133	103,504,278	-
Mortgage Payable	-	5,740,384	-	5,740,384	193,326
Component units Long-term liabilities	<u>\$ 221,432,648</u>	<u>\$ 76,316,608</u>	<u>\$ 45,468,192</u>	<u>\$ 252,281,064</u>	<u>\$ 10,105,526</u>

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

H. Short-term debt

Short-term debt activity for the year ended December 31, 2010 was as follows:

	Beginning Balance	Issued	Redeemed	Ending Balance
Tax anticipation notes	\$ 350,000,000	\$ 390,000,000	\$ 350,000,000	\$ 390,000,000
Delinquent tax anticipation notes	113,000,000	120,000,000	113,000,000	120,000,000
Public improvement bond anticipation notes	17,537,214	29,224,970	17,537,214	29,224,970
Governmental activities short-term debt	<u>\$ 480,537,214</u>	<u>\$ 539,224,970</u>	<u>\$ 480,537,214</u>	<u>\$ 539,224,970</u>

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

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

IV. Other information

A. Risk management

The County is exposed to various risks of loss related to torts; malpractice, theft of, damage to, and destruction of assets; and errors or omissions. The County established a risk management program in 1975 to account for and finance insured risks of loss. All funds of the County, including the College (discretely presented component unit), participate in the risk management program. Self-insurance activities are recorded in the general fund. This

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risk management program is operated solely by and for the benefit of the Suffolk County government. Current risk retention per incident for liability is \$3,000,000 and insurance coverage per incident is limited to \$25,000,000. Current risk retention per incident for property loss is \$1,000,000 and insurance coverage per incident is limited to \$300,000,000. The County has purchased special lines of coverage for claims related to foster care, advanced life support systems, aviation, marine and fidelity coverage.

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

	Year ended 12/31/2009	Year ended 12/31/2010
Unpaid claims, beginning of fiscal year	\$ 458,961,754	\$ 528,010,541
Incurred claims (including IBNRs)	50,442,602	59,614,991
Changes in the estimate for claims of prior years	53,412,095	57,513,990
Claim payments	34,805,910	32,868,453
Unpaid claims, end of fiscal year	<u>\$ 528,010,541</u>	<u>\$ 612,271,069</u>

B. Subsequent events

On May 18, 2011, Suffolk County issued \$100,110,000 public improvement serial bonds. The proceeds of the bonds will be used to provide additional original or original project financing for numerous public improvement projects. The interest rate on the bonds ranges from 3.00 to 4.00 percent. Bonds mature in varying amounts on May 15 of years 2012 through 2028.

C. Contingent liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally, the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

D. Other postemployment benefits

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

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

Funding policy. Retiree health care coverage is non-contributory. The County reimburses eligible employees and spouses for the monthly Part B premium (\$96.40 per month for 2010). Eligible spouses who already receive Part B reimbursement from another employer are not eligible for the County’s reimbursement. The County contributes 100% of the cost of retirees healthcare benefit on a pay-as-you-go basis, which amounted to \$86.16 million for 2010.

Annual OPEB cost and net OPEB obligation. The County’s annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of thirty years. For 2010, the County’s annual OPEB cost (expense) of \$359.39 million was equal to the ARC. The County’s 2010 OPEB obligation does not reflect any estimated or actual adjustments as a result of the Federal Affordable Care Act which was signed into law on March 23, 2010.

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

Annual Required Contribution	\$	359.39
Contributions Made		86.16
Increase in net OPEB		273.23
Interest on net OPEB obligation		40.08
Adjustment to annual required contribution		(54.67)
Net OPEB obligation - beginning of year		890.60
Net OPEB obligation - end of year		\$ 1,149.24

The County's annual OPEB cost, the percentage of annual OPEB cost, contributed to the Plan, and the net OPEB obligation for 2008, 2009, and 2010 were as follows (dollar amounts in millions):

Fiscal Year <u>Ended</u>	Annual <u>OPEB Cost</u>	Percentage of Annual OPEB <u>Cost Contributed</u>	Net OPEB <u>Obligation</u>
12/31/2008	\$393.81	24.7%	\$600.51
12/31/2009	\$370.43	21.7%	\$890.60
12/31/2010	\$344.80	25.0%	\$1,149.24

Funded status and funding progress. As of December 31, 2010, actuarial accrued liability for benefits was \$3.944 billion and was equal to the unfunded actuarial accrued liability (UAAL). The covered payroll (annual payroll of active employees covered by the Plan) was \$903.29 million and the ratio of UAAL to the covered payroll was 416%.

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

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

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In the January 1, 2010, actuarial valuation, the projected unit credit method was used. The actuarial assumptions include a 4.5% discount rate and an annual healthcare cost trend rate of 8.75% for medical and prescription drugs grading down to a rate of 4.5 after eight years. The UAAL is being amortized as a level dollar amount over thirty years based on an open group. The remaining amortization period at December 31, 2010 was twenty seven years.

E. Employee retirement systems and pension plans

Pension Plans – primary government

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

Plans description. The ERS and PFRS are cost-sharing multiple-employer defined benefit pension plans administered by the Comptroller of the State of New York pursuant to the New York State Retirement and Social Security Law (NYSRSSL). ERS and PFRS provide retirement, disability, and death benefits to plan members and their beneficiaries. NYSRSSL authorizes the Comptroller to adopt and amend rules and regulations for the administration of the Systems. The Systems issue a publicly available financial report that includes the applicable financial statements and required supplementary information. The report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244-0001

Funding policy. The contribution requirements of the plan for employees varies based on date of employment and years of credited service. Prior to October 1, 2000, the Systems were non-contributory except for employees who joined the Systems after July 27, 1976 who were required to contribute three percent of their salary. Effective October 1, 2000, the Systems are non-contributory for employees who have been a member of the System for at least ten years or have ten years of credited service. Those employees who have not been a member for ten years or do not have ten years of service contribute three percent of their salary. The three percent employee contribution discontinues when the employee reaches either the tenth anniversary or ten years of service credit, whichever occurs earlier. Under the authority of the NYSRSSL, the State Comptroller shall certify annually the rates, expressed as proportions of contributions, required to be made by employers to the pension accumulation fund. The required contribution rate is determined on an actuarial basis. The County’s contributions to ERS and PFRS for 2010, 2009, and 2008 were as follows (dollars in thousands):

Year	ERS		PFRS	
	Required	Made	Required	Made
2010	\$ 51,775	\$ 39,961	\$ 56,613	\$ 52,542
2009	42,098	-	53,851	-
2008	48,860	48,508	58,062	57,776

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The County's contributions made to the ERS and PFRS are based on billings from the Systems. The differences between the required contribution and the contribution made is reflected on the December 31, 2010 Statement of Net Assets and Balance Sheet as an accrued liability.

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

During its 2004 Session, the New York State Legislature enacted Pension Relief (Chapter 260, Laws of 2004). The pension payments date for all local governments was changed from December 15 to February 1, effective immediately. Thus the anticipated December 15, 2004 pension payment date was changed to February 1, 2005. The legislation also provided the ability to amortize or bond a portion of the billing for the next two years. Furthermore, the legislation provided that local governments can establish a retirement contribution reserve fund for the purpose of financing retirement contributions in the future. The County has established and funded a Retirement Contribution Reserve Fund. At December 31, 2010 the fund balance of the Retirement Contribution Reserve Fund is \$105,693.

On August 11, 2010, the Employer Contribution Stabilization Program (Part TT of Chapter 57, Laws of 2010) was signed into law by the New York State Legislature. This program provided municipalities with the option to amortize a portion of their annual pension cost over a period of ten years at an annual interest rate of five percent. The County has chosen to amortize \$19,080,351 of the Employee Retirement System Invoice for the period April 1, 2010 through March 31, 2011.

Deferred compensation

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

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

Pension Plans – Suffolk County Community College, a discretely presented component unit
New York State & Local Employee Retirement System (ERS)

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

Funding policy. The plan's funding policy is also disclosed above under primary government pension plans. The College's contributions to the ERS for 2010, 2009, and 2008 were \$2,857,000, \$2,084,000, and \$2,393,000, respectively, and were equal to the required contributions for each year.

New York State Teachers' Retirement System (TRS)

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

Funding policy. TRS plan members who joined the system on or before July 27, 1976 are not required to contribute. Those joining after July 27, 1976 are required to contribute 3% of their annual salary. Employers are required to contribute to the TRS at an actuarially determined rate. For the fiscal year ended June 30, 2010, the rate of contribution was 6.19% of annual covered payroll. Rates applicable to the fiscal years ended June 30, 2009 and 2008 were 7.63% and 8.73%, respectively. The College's contributions to TRS for 2010, 2009 and 2008 were \$1,377,000, \$1,653,000, and \$1,883,000, respectively, and were equal to the required contributions for each year.

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

Plan description and funding requirements. The TIAA-CREF is a financial service provider to faculty and staff of America's education and research communities. Substantially all College employees not enrolled in the two above plans are members of the defined contribution plan of TIAA-CREF. The TIAA-CREF plan is available to full-time College faculty and administrators. The College funds its pension costs to TIAA-CREF biweekly. Pursuant to State law, for those employees hired prior to July 26, 1976, the College contribution is 12% on the first \$16,500 of salary and 15% on amounts above. For those employees hired between July 27, 1976 and June 30, 1992, the College contribution is 9% on the first \$16,500 of salary and 12% on amounts above. For those employees hired after July 1, 1992, the contribution is 8% of salary for the first seven years and 10% thereafter. The College's contributions to TIAA-CREF for 2010, 2009, and 2008 were \$4,698,000, \$4,400,000, and \$4,150,000, respectively, and were equal to the required contributions for each year.

F. Employee benefits

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

During 2010, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	\$ 11,412,862
Suffolk County Police Benevolent Association Benefit Fund	4,131,617
Suffolk County Police Superior Officers Association Benefit Fund	<u>128,852</u>
Total	<u><u>\$ 15,673,331</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

SUFFOLK COUNTY, NEW YORK

Schedule of Funding Progress

Post-Employment Retirement Healthcare Benefit Plan
(In Millions)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Level Dollar (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Accrued Percentage of Covered Payroll (b-a)/c
December 31, 2008	-	\$4,292.92	\$4,292.92	0%	\$891.20	482%
December 31, 2009	-	\$4,170.34	\$4,170.34	0%	\$859.34	485%
December 31, 2010	-	\$3,944.17	\$3,944.17	0%	\$903.29	416%

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS
AND SCHEDULES

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

* No activity budgeted for fiscal 2010. Therefore, no budget to actual schedule presented

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

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”.

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

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

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

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

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

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

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

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

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

* No activity budgeted for fiscal 2010. Therefore, no budget to actual schedule presented

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

The Medicaid Compliance Fund is used to administer the 100% federal and state aid to the Department of Social Services who is responsible for the determination of eligibility to the Medicaid Program of New York State.

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

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

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

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

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

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

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

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

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

* No activity budgeted for fiscal 2010. Therefore, no budget to actual schedule presented.

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Capital Project Funds

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

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

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

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2010

Special Revenue Funds						
	Tax Certiorari Fund	Public Safety Communications System E-911	County Road Fund	Handicapped Parking Education	MTA Payroll Tax	Totals to page 106
Assets						
Cash and cash equivalents	\$ 446	\$ 270,780	\$ 1,683,940	\$ 536,686	\$ 11,107	\$ 2,502,959
Due from:						
New York State and federal sources:						
Programs of assistance	-	-	-	-	-	-
Grants-in-aid	-	1,445,640	-	-	-	1,445,640
Sales tax	-	-	-	-	-	-
Other funds	6,257,546	125,384	2,498,179	-	-	8,881,109
Other receivables	-	454,930	1,611,792	6,315	-	2,073,037
Total assets	<u>\$ 6,257,992</u>	<u>\$ 2,296,734</u>	<u>\$ 5,793,911</u>	<u>\$ 543,001</u>	<u>\$ 11,107</u>	<u>\$ 14,902,745</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	\$ -	\$ 1,548,213	\$ 2,312,513	\$ -	\$ -	\$ 3,860,726
Contract retainage payable	-	-	-	-	-	-
Due to other funds	258,482	1,775,002	8,953,938	-	-	10,987,422
Total liabilities	<u>258,482</u>	<u>3,323,215</u>	<u>11,266,451</u>	<u>-</u>	<u>-</u>	<u>14,848,148</u>
Fund balances (deficits):						
Reserved for:						
Encumbrances	-	-	-	-	-	-
Bonded debt	5,999,510	-	-	-	-	5,999,510
Water quality protection	-	-	-	-	-	-
Unreserved, reported in nonmajor:						
Special revenue funds	-	(1,026,481)	(5,472,540)	543,001	11,107	(5,944,913)
Capital projects funds	-	-	-	-	-	-
Total fund balances (deficits)	<u>5,999,510</u>	<u>(1,026,481)</u>	<u>(5,472,540)</u>	<u>543,001</u>	<u>11,107</u>	<u>54,597</u>
Total liabilities and fund balances	<u>\$ 6,257,992</u>	<u>\$ 2,296,734</u>	<u>\$ 5,793,911</u>	<u>\$ 543,001</u>	<u>\$ 11,107</u>	<u>\$ 14,902,745</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

Special Revenue Funds

	Totals from page 105	Electrical Authority Fund	District Court Fund	Environmental Trust Fund	Downtown Revitalization Fund	Hotel Motel Tax Culture and History	Totals to page 107
Assets							
Cash and cash equivalents	\$ 2,502,959	\$ 350,598	\$ 1,235,327	\$ 6,705,249	\$ 67	\$ 1,091,472	\$ 11,885,672
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,445,640	-	-	-	-	-	1,445,640
Sales tax	-	-	-	-	-	-	-
Other funds	8,881,109	-	1,520,241	-	-	886	10,402,236
Other receivables	2,073,037	-	192,337	-	-	6,768	2,272,142
Total assets	<u>\$ 14,902,745</u>	<u>\$ 350,598</u>	<u>\$ 2,947,905</u>	<u>\$ 6,705,249</u>	<u>\$ 67</u>	<u>\$ 1,099,126</u>	<u>\$ 26,005,690</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 3,860,726	\$ 672,437	\$ -	\$ 2,197	\$ -	\$ 1,115,985	\$ 5,651,345
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	10,987,422	-	2,839,949	-	67	1,181	13,828,619
Total liabilities	<u>14,848,148</u>	<u>672,437</u>	<u>2,839,949</u>	<u>2,197</u>	<u>67</u>	<u>1,117,166</u>	<u>19,479,964</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	-	-	-	283,321	-	22,511	305,832
Bonded debt	5,999,510	-	-	-	-	-	5,999,510
Water quality protection	-	-	-	6,419,731	-	-	6,419,731
Unreserved, reported in nonmajor:							
Special revenue funds	(5,944,913)	(321,839)	107,956	-	-	(40,551)	(6,199,347)
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>54,597</u>	<u>(321,839)</u>	<u>107,956</u>	<u>6,703,052</u>	<u>-</u>	<u>(18,040)</u>	<u>6,525,726</u>
Total liabilities and fund balances	<u>\$ 14,902,745</u>	<u>\$ 350,598</u>	<u>\$ 2,947,905</u>	<u>\$ 6,705,249</u>	<u>\$ 67</u>	<u>\$ 1,099,126</u>	<u>\$ 26,005,690</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

Special Revenue Funds

	Totals from page 106	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #5	Sewer District #6	Totals to page 108
Assets							
Cash and cash equivalents	\$ 11,885,672	\$ 8,820	\$ 11,351	\$ 115,248	\$ 4,966	\$ 10,248	\$ 12,036,305
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,445,640	-	-	153,281	-	-	1,598,921
Sales tax	-	-	-	-	-	-	-
Other funds	10,402,236	2,657,917	1,019,465	56,836,844	405,191	2,294,006	73,615,659
Other receivables	2,272,142	-	-	331,776	-	29,475	2,633,393
Total assets	<u>\$ 26,005,690</u>	<u>\$ 2,666,737</u>	<u>\$ 1,030,816</u>	<u>\$ 57,437,149</u>	<u>\$ 410,157</u>	<u>\$ 2,333,729</u>	<u>\$ 89,884,278</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 5,651,345	\$ 150,649	\$ 29,187	\$ 2,863,754	\$ 46,092	\$ 20,273	\$ 8,761,300
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	13,828,619	2,049,438	887,353	46,562,552	78,687	1,597,244	65,003,893
Total liabilities	<u>19,479,964</u>	<u>2,200,087</u>	<u>916,540</u>	<u>49,426,306</u>	<u>124,779</u>	<u>1,617,517</u>	<u>73,765,193</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	305,832	-	-	-	57,490	-	363,322
Bonded debt	5,999,510	-	-	-	-	-	5,999,510
Water quality protection	6,419,731	-	-	-	-	-	6,419,731
Unreserved, reported in nonmajor:							
Special revenue funds	(6,199,347)	466,650	114,276	8,010,843	227,888	716,212	3,336,522
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>6,525,726</u>	<u>466,650</u>	<u>114,276</u>	<u>8,010,843</u>	<u>285,378</u>	<u>716,212</u>	<u>16,119,085</u>
Total liabilities and fund balances	<u>\$ 26,005,690</u>	<u>\$ 2,666,737</u>	<u>\$ 1,030,816</u>	<u>\$ 57,437,149</u>	<u>\$ 410,157</u>	<u>\$ 2,333,729</u>	<u>\$ 89,884,278</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

Special Revenue Funds

	Totals from page 107	Sewer District #7	Sewer District #8	Sewer District #9	Sewer District #10	Sewer District #11	Totals to page 109
Assets							
Cash and cash equivalents	\$ 12,036,305	\$ 1	\$ 1	\$ 10,408	\$ 806	\$ 5,679	\$ 12,053,200
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,598,921	-	-	-	-	-	1,598,921
Sales tax	-	-	-	-	-	-	-
Other funds	73,615,659	727,042	247,989	178,303	378,466	5,178,339	80,325,798
Other receivables	2,633,393	-	-	-	-	-	2,633,393
Total assets	<u>\$ 89,884,278</u>	<u>\$ 727,043</u>	<u>\$ 247,990</u>	<u>\$ 188,711</u>	<u>\$ 379,272</u>	<u>\$ 5,184,018</u>	<u>\$ 96,611,312</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 8,761,300	\$ 67,066	\$ 242	\$ 44,236	\$ 46,716	\$ 282,128	\$ 9,201,688
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	65,003,893	123,754	177,292	-	4,093	4,279,039	69,588,071
Total liabilities	<u>73,765,193</u>	<u>190,820</u>	<u>177,534</u>	<u>44,236</u>	<u>50,809</u>	<u>4,561,167</u>	<u>78,789,759</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	363,322	-	-	-	-	-	363,322
Bonded debt	5,999,510	-	-	-	-	-	5,999,510
Water quality protection	6,419,731	-	-	-	-	-	6,419,731
Unreserved, reported in nonmajor:							
Special revenue funds	3,336,522	536,223	70,456	144,475	328,463	622,851	5,038,990
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>16,119,085</u>	<u>536,223</u>	<u>70,456</u>	<u>144,475</u>	<u>328,463</u>	<u>622,851</u>	<u>17,821,553</u>
Total liabilities and fund balances	<u>\$ 89,884,278</u>	<u>\$ 727,043</u>	<u>\$ 247,990</u>	<u>\$ 188,711</u>	<u>\$ 379,272</u>	<u>\$ 5,184,018</u>	<u>\$ 96,611,312</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

Special Revenue Funds

	Totals from page 108	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Sewer District #18	Totals to page 110
Assets							
Cash and cash equivalents	\$ 12,053,200	\$ 7,876	\$ 16,102	\$ 18,369	\$ 16,451	\$ 13,346	\$ 12,125,344
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,598,921	-	-	-	-	-	1,598,921
Sales tax	-	-	-	-	-	-	-
Other funds	80,325,798	1,338,831	3,033,984	2,212,765	1,575,153	1,516,487	90,003,018
Other receivables	2,633,393	-	505,703	-	-	-	3,139,096
Total assets	<u>\$ 96,611,312</u>	<u>\$ 1,346,707</u>	<u>\$ 3,555,789</u>	<u>\$ 2,231,134</u>	<u>\$ 1,591,604</u>	<u>\$ 1,529,833</u>	<u>\$ 106,866,379</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 9,201,688	\$ 48,605	\$ 35,291	\$ 120,830	\$ 43,413	\$ 151,840	\$ 9,601,667
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	69,588,071	1,153,566	-	1,675,882	1,260,051	1,126,721	74,804,291
Total liabilities	<u>78,789,759</u>	<u>1,202,171</u>	<u>35,291</u>	<u>1,796,712</u>	<u>1,303,464</u>	<u>1,278,561</u>	<u>84,405,958</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	363,322	-	-	-	-	-	363,322
Bonded debt	5,999,510	-	-	-	-	-	5,999,510
Water quality protection	6,419,731	-	-	-	-	-	6,419,731
Unreserved, reported in nonmajor:							
Special revenue funds	5,038,990	144,536	3,520,498	434,422	288,140	251,272	9,677,858
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>17,821,553</u>	<u>144,536</u>	<u>3,520,498</u>	<u>434,422</u>	<u>288,140</u>	<u>251,272</u>	<u>22,460,421</u>
Total liabilities and fund balances	<u>\$ 96,611,312</u>	<u>\$ 1,346,707</u>	<u>\$ 3,555,789</u>	<u>\$ 2,231,134</u>	<u>\$ 1,591,604</u>	<u>\$ 1,529,833</u>	<u>\$ 106,866,379</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

Special Revenue Funds

	Totals from page 109	Sewer District #19	Sewer District #20	Sewer District #21	Sewer District #22	Sewer District #23	Totals to page 111
Assets							
Cash and cash equivalents	\$ 12,125,344	\$ 10,140	\$ 12,487	\$ 13,770	\$ 14,101	\$ 14,164	\$ 12,190,006
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,598,921	-	-	-	-	-	1,598,921
Sales tax	-	-	-	-	-	-	-
Other funds	90,003,018	450,331	3,070,062	2,870,370	2,761,312	650,020	99,805,113
Other receivables	3,139,096	-	-	1,522,684	-	-	4,661,780
Total assets	<u>\$ 106,866,379</u>	<u>\$ 460,471</u>	<u>\$ 3,082,549</u>	<u>\$ 4,406,824</u>	<u>\$ 2,775,413</u>	<u>\$ 664,184</u>	<u>\$ 118,255,820</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 9,601,667	\$ 1,873	\$ 77,618	\$ 116,241	\$ 63,689	\$ 31,193	\$ 9,892,281
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	74,804,291	392,228	2,678,917	2,626,957	2,566,625	527,446	83,596,464
Total liabilities	<u>84,405,958</u>	<u>394,101</u>	<u>2,756,535</u>	<u>2,743,198</u>	<u>2,630,314</u>	<u>558,639</u>	<u>93,488,745</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	363,322	-	-	76,760	-	-	440,082
Bonded debt	5,999,510	-	-	152,937	-	-	6,152,447
Water quality protection	6,419,731	-	-	-	-	-	6,419,731
Unreserved, reported in nonmajor:							
Special revenue funds	9,677,858	66,370	326,014	1,433,929	145,099	105,545	11,754,815
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>22,460,421</u>	<u>66,370</u>	<u>326,014</u>	<u>1,663,626</u>	<u>145,099</u>	<u>105,545</u>	<u>24,767,075</u>
Total liabilities and fund balances	<u>\$ 106,866,379</u>	<u>\$ 460,471</u>	<u>\$ 3,082,549</u>	<u>\$ 4,406,824</u>	<u>\$ 2,775,413</u>	<u>\$ 664,184</u>	<u>\$ 118,255,820</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2010

Special Revenue Funds

	Totals from page 110	Sewer District #28	Building Sanitation Administration	Sewer Maintenance & Operation	Workforce Investment Revenue	Community Development Administration	Totals to page 112
Assets							
Cash and cash equivalents	\$ 12,190,006	\$ 6,342	\$ 1	\$ 1,501	\$ 824,230	\$ -	\$ 13,022,080
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,598,921	-	-	-	1,193,770	-	2,792,691
Sales tax	-	-	-	-	-	-	-
Other funds	99,805,113	982,325	7,921,891	28,421,041	839,647	657,443	138,627,460
Other receivables	4,661,780	-	3,944	-	-	-	4,665,724
Total assets	\$ 118,255,820	\$ 988,667	\$ 7,925,836	\$ 28,422,542	\$ 2,857,647	\$ 657,443	\$ 159,107,955
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 9,892,281	\$ 13,575	\$ 362,061	\$ 1,720,491	\$ 1,044,360	\$ 28,981	\$ 13,061,749
Contract retainage payable	-	-	-	8,568	-	-	8,568
Due to other funds	83,596,464	869,516	7,668,495	24,395,660	2,212,697	1,981,815	120,724,647
Total liabilities	93,488,745	883,091	8,030,556	26,124,719	3,257,057	2,010,796	133,794,964
Fund balances (deficits):							
Reserved for:							
Encumbrances	440,082	-	-	-	-	-	440,082
Bonded debt	6,152,447	-	-	-	-	-	6,152,447
Water quality protection	6,419,731	-	-	-	-	-	6,419,731
Unreserved, reported in nonmajor:							
Special revenue funds	11,754,815	105,576	(104,720)	2,297,823	(399,410)	(1,353,353)	12,300,731
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	24,767,075	105,576	(104,720)	2,297,823	(399,410)	(1,353,353)	25,312,991
Total liabilities and fund balances	\$ 118,255,820	\$ 988,667	\$ 7,925,836	\$ 28,422,542	\$ 2,857,647	\$ 657,443	\$ 159,107,955

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

Special Revenue Funds

	Totals from page 111	Community Development	Home Investment Partnership	Emergency Shelter Grant Fund	Guaranteed Loan Program	Neighborhood Stabilization	Totals to page 113
Assets							
Cash and cash equivalents	\$ 13,022,080	\$ -	\$ 91,808	\$ 20,862	\$ 62,004	\$ 50,969	\$ 13,247,723
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	2,792,691	161,738	361	-	-	3,192	2,957,982
Sales tax	-	-	-	-	-	-	-
Other funds	138,627,460	1,246,455	540,647	-	-	-	140,414,562
Other receivables	4,665,724	-	-	-	-	-	4,665,724
Total assets	<u>\$ 159,107,955</u>	<u>\$ 1,408,193</u>	<u>\$ 632,816</u>	<u>\$ 20,862</u>	<u>\$ 62,004</u>	<u>\$ 54,161</u>	<u>\$ 161,285,991</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 13,061,749	\$ 453,837	\$ 52,000	\$ -	\$ 59,262	\$ -	\$ 13,626,848
Contract retainage payable	8,568	-	-	-	-	-	8,568
Due to other funds	120,724,647	1,031,824	341,022	6,788	-	55,276	122,159,557
Total liabilities	<u>133,794,964</u>	<u>1,485,661</u>	<u>393,022</u>	<u>6,788</u>	<u>59,262</u>	<u>55,276</u>	<u>135,794,973</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	440,082	-	-	-	-	-	440,082
Bonded debt	6,152,447	-	-	-	-	-	6,152,447
Water quality protection	6,419,731	-	-	-	-	-	6,419,731
Unreserved, reported in nonmajor:							
Special revenue funds	12,300,731	(77,468)	239,794	14,074	2,742	(1,115)	12,478,758
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>25,312,991</u>	<u>(77,468)</u>	<u>239,794</u>	<u>14,074</u>	<u>2,742</u>	<u>(1,115)</u>	<u>25,491,018</u>
Total liabilities and fund balances	<u>\$ 159,107,955</u>	<u>\$ 1,408,193</u>	<u>\$ 632,816</u>	<u>\$ 20,862</u>	<u>\$ 62,004</u>	<u>\$ 54,161</u>	<u>\$ 161,285,991</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

		Special Revenue Funds						
		NYS						
Totals from page 112	\$	Homeless Prevention	Neighborhood Revitalization Program	Medicaid Compliance Fund	General Capital Reserve Fund	Tax Stabilization Reserve Fund	Totals to page 114	
Assets								
Cash and cash equivalents	\$ 13,247,723	\$ 15,982	\$ 138,788	\$ 78	\$ 44	\$ 89,000,382	\$ 102,402,997	
Due from:								
New York State and federal sources:								
Programs of assistance	-			11,326,153			11,326,153	
Grants-in-aid	2,957,982						2,957,982	
Sales tax	-						-	
Other funds	140,414,562			7,232,639			147,647,201	
Other receivables	4,665,724						4,665,724	
Total assets	<u>\$ 161,285,991</u>	<u>\$ 15,982</u>	<u>\$ 138,788</u>	<u>\$ 18,558,870</u>	<u>\$ 44</u>	<u>\$ 89,000,382</u>	<u>\$ 269,000,057</u>	
Liabilities and Fund Balances								
Liabilities:								
Accounts payable and accrued liabilities	\$ 13,626,848	\$ 16,211	\$ 104,215	\$ 3,277,853	\$ -	\$ -	\$ 17,025,127	
Contract retainage payable	8,568						8,568	
Due to other funds	122,159,557			17,246,598	44		139,406,199	
Total liabilities	<u>135,794,973</u>	<u>16,211</u>	<u>104,215</u>	<u>20,524,451</u>	<u>44</u>	<u>-</u>	<u>156,439,894</u>	
Fund balances (deficits):								
Reserved for:								
Encumbrances	440,082						440,082	
Bonded debt	6,152,447						6,152,447	
Water quality protection	6,419,731						6,419,731	
Unreserved, reported in nonmajor:								
Special revenue funds	12,478,758	(229)	34,573	(1,965,581)	-	89,000,382	99,547,903	
Capital projects funds	-						-	
Total fund balances (deficits)	<u>25,491,018</u>	<u>(229)</u>	<u>34,573</u>	<u>(1,965,581)</u>	<u>-</u>	<u>89,000,382</u>	<u>112,560,163</u>	
Total liabilities and fund balances	<u>\$ 161,285,991</u>	<u>\$ 15,982</u>	<u>\$ 138,788</u>	<u>\$ 18,558,870</u>	<u>\$ 44</u>	<u>\$ 89,000,382</u>	<u>\$ 269,000,057</u>	

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

Special Revenue Funds

	Totals from page 113	Assessment Stabilization Reserve Fund	Southwest Assessment Stabilization	Retirement Contribution Reserve Fund	Debt Service Reserve Fund	Water Quality Protection Reserve Fund	Totals to page 115
Assets							
Cash and cash equivalents	\$ 102,402,997	\$ 69,747,579	\$ 1,166,477	\$ 105,693	\$ 3,536	\$ 1,024,715	\$ 174,450,997
Due from:							
New York State and federal sources:							
Programs of assistance	11,326,153	-	-	-	-	-	11,326,153
Grants-in-aid	2,957,982	-	-	-	-	-	2,957,982
Sales tax	-	-	-	-	-	-	-
Other funds	147,647,201	40,683,017	-	-	-	-	188,330,218
Other receivables	4,665,724	-	-	-	-	-	4,665,724
Total assets	<u>\$ 269,000,057</u>	<u>\$ 110,430,596</u>	<u>\$ 1,166,477</u>	<u>\$ 105,693</u>	<u>\$ 3,536</u>	<u>\$ 1,024,715</u>	<u>\$ 381,731,074</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 17,025,127	\$ 511,278	\$ -	\$ -	\$ -	\$ 1,875	\$ 17,538,280
Contract retainage payable	8,568	-	-	-	-	-	8,568
Due to other funds	139,406,199	1,125,000	-	-	3,536	-	140,534,735
Total liabilities	<u>156,439,894</u>	<u>1,636,278</u>	<u>-</u>	<u>-</u>	<u>3,536</u>	<u>1,875</u>	<u>158,081,583</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	440,082	-	-	-	-	-	440,082
Bonded debt	6,152,447	-	-	-	-	-	6,152,447
Water quality protection	6,419,731	-	-	-	-	1,022,840	7,442,571
Unreserved, reported in nonmajor:							
Special revenue funds	99,547,903	108,794,318	1,166,477	105,693	-	-	209,614,391
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>112,560,163</u>	<u>108,794,318</u>	<u>1,166,477</u>	<u>105,693</u>	<u>-</u>	<u>1,022,840</u>	<u>223,649,491</u>
Total liabilities and fund balances	<u>\$ 269,000,057</u>	<u>\$ 110,430,596</u>	<u>\$ 1,166,477</u>	<u>\$ 105,693</u>	<u>\$ 3,536</u>	<u>\$ 1,024,715</u>	<u>\$ 381,731,074</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2010

Special Revenue Funds

	Totals from page 114	Suffolk County Water Protection	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Assets Forfeiture DA	Totals to page 116
Assets							
Cash and cash equivalents	\$ 174,450,997	\$ 55,657,151	\$ 77,314	\$ 1,101,995	\$ 2,758,813	\$ 4,479,932	\$ 238,526,202
Due from:							
New York State and federal sources:							
Programs of assistance	11,326,153	-	-	-	-	-	11,326,153
Grants-in-aid	2,957,982	-	-	-	-	-	2,957,982
Sales tax	-	7,112,526	-	-	-	-	7,112,526
Other funds	188,330,218	1,042,737	-	-	21,322	-	189,394,277
Other receivables	4,665,724	-	-	-	-	-	4,665,724
Total assets	\$ 381,731,074	\$ 63,812,414	\$ 77,314	\$ 1,101,995	\$ 2,780,135	\$ 4,479,932	\$ 453,982,864
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 17,538,280	\$ 1,106,147	\$ -	\$ 25,997	\$ 276,300	\$ 22,454	\$ 18,969,178
Contract retainage payable	8,568	2,121	-	-	-	-	10,689
Due to other funds	140,534,735	13,902,535	-	-	51,766	-	154,489,036
Total liabilities	158,081,583	15,010,803	-	25,997	328,066	22,454	173,488,903
Fund balances (deficits):							
Reserved for:							
Encumbrances	440,082	23,369	-	26,219	330,650	6,860	827,180
Bonded debt	6,152,447	-	-	-	-	-	6,152,447
Water quality protection	7,442,571	-	-	-	-	-	7,442,571
Unreserved, reported in nonmajor:							
Special revenue funds	209,614,391	48,778,242	77,314	1,049,779	2,121,419	4,450,618	266,091,763
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	223,649,491	48,801,611	77,314	1,075,998	2,452,069	4,457,478	280,513,961
Total liabilities and fund balances	\$ 381,731,074	\$ 63,812,414	\$ 77,314	\$ 1,101,995	\$ 2,780,135	\$ 4,479,932	\$ 453,982,864

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2010

	Special Revenue Funds			Capital Projects Funds			Total Nonmajor Governmental Funds
	Totals from page 115	NYS Assets Forfeiture	DWI Asset Seizure	Capital Sewer Fund	Capital Southwest Sewer Fund		
Assets							
Cash and cash equivalents	\$ 238,526,202	\$ 5,348,954	\$ -	\$ 21,951,647	\$ 25,790,479	\$	\$ 291,617,282
Due from:							
New York State and federal sources:							
Programs of assistance	11,326,153	-	-	-	-	-	11,326,153
Grants-in-aid	2,957,982	-	-	1,401,915	-	-	4,359,897
Sales tax	7,112,526	-	-	-	-	-	7,112,526
Other funds	189,394,277	-	640,258	1,029,617	100,000	-	191,164,152
Other receivables	4,665,724	-	-	-	-	-	4,665,724
Total assets	<u>\$ 453,982,864</u>	<u>\$ 5,348,954</u>	<u>\$ 640,258</u>	<u>\$ 24,383,179</u>	<u>\$ 25,890,479</u>	<u>\$</u>	<u>\$ 510,245,734</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 18,969,178	\$ -	\$ -	\$ 3,317,450	\$ 569,337	\$	\$ 22,855,965
Contract retainage payable	10,689	-	-	649,991	150,000	-	810,680
Due to other funds	154,489,036	-	-	1,681,464	3,002,925	-	159,173,425
Total liabilities	<u>173,468,903</u>	<u>-</u>	<u>-</u>	<u>5,648,905</u>	<u>3,722,262</u>	<u>-</u>	<u>182,840,070</u>
Fund balances (deficits):							
Reserved for:							
Encumbrances	827,180	-	-	5,818,029	4,136,037	-	10,781,246
Bonded debt	6,152,447	-	-	-	-	-	6,152,447
Water quality protection	7,442,571	-	-	-	-	-	7,442,571
Unreserved, reported in nonmajor:							
Special revenue funds	266,091,763	5,348,954	640,258	-	-	-	272,080,975
Capital projects funds	-	-	-	12,916,245	18,032,180	-	30,948,425
Total fund balances (deficits)	<u>280,513,961</u>	<u>5,348,954</u>	<u>640,258</u>	<u>18,734,274</u>	<u>22,168,217</u>	<u>-</u>	<u>327,405,664</u>
Total liabilities and fund balances	<u>\$ 453,982,864</u>	<u>\$ 5,348,954</u>	<u>\$ 640,258</u>	<u>\$ 24,383,179</u>	<u>\$ 25,890,479</u>	<u>\$</u>	<u>\$ 510,245,734</u>

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
 Year Ended December 31, 2010

		Special Revenue Funds					Totals to page 118
	Tax Certiorari Fund	Public Safety Communications System E-911	County Road Fund	Handicapped Parking Education	MTA Payroll Tax		
Revenues							
Real property taxes	-	-	-	-	\$ 3,123,213	\$ 3,123,213	
Sales and use tax	-	7,330,710	-	-	-	7,330,710	
New York State aid	-	-	5,607,458	-	-	5,607,458	
Federal aid	-	30,384	-	-	-	30,384	
Licenses, permits, fines, fees, etc.	4,377,316	-	10,943,476	50,265	-	15,371,057	
Interest on investments	8	5,511	675	4,461	6	10,661	
Miscellaneous	-	-	95,973	-	-	95,973	
Total revenues	<u>4,377,324</u>	<u>7,366,605</u>	<u>16,647,582</u>	<u>54,726</u>	<u>3,123,219</u>	<u>31,569,456</u>	
Expenditures							
Current:							
General government support	-	-	-	-	-	-	
Economic assistance & opportunity	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Public safety	-	11,486,123	-	-	-	11,486,123	
Culture and recreation	-	-	-	-	-	-	
Home and community services	-	-	-	-	-	-	
Transportation	-	-	10,510,513	-	-	10,510,513	
Employee benefits	-	1,688,441	990,464	-	-	2,678,905	
Debt service:							
Principal	1,530,511	-	-	-	-	1,530,511	
Interest and other charges	555,227	-	-	-	-	555,227	
Capital outlay	-	-	-	-	-	-	
Total expenditures	<u>2,085,738</u>	<u>13,174,564</u>	<u>11,500,977</u>	<u>-</u>	<u>-</u>	<u>26,761,279</u>	
Excess (deficiency) of revenues over (under) expenditures	2,291,586	(5,807,959)	5,146,605	54,726	3,123,219	4,808,177	
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	
Premium on serial bonds issued	-	-	-	-	-	-	
Interfund transfers in	-	6,037,068	1,810,000	-	-	7,847,068	
Interfund transfers out	-	(2,149,929)	(11,038,921)	-	(3,112,112)	(16,300,962)	
Total other financing sources (uses)	<u>-</u>	<u>3,887,139</u>	<u>(9,228,921)</u>	<u>-</u>	<u>(3,112,112)</u>	<u>(8,453,894)</u>	
Net changes in fund balances	2,291,586	(1,920,820)	(4,082,316)	54,726	11,107	(3,645,717)	
Fund balances (deficits) at beginning	3,707,924	894,339	(1,390,224)	488,275	-	3,700,314	
Fund balances (deficits) at ending	<u>\$ 5,999,510</u>	<u>\$ (1,026,481)</u>	<u>\$ (5,472,540)</u>	<u>\$ 543,001</u>	<u>\$ 11,107</u>	<u>\$ 54,597</u>	

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

Special Revenue Funds									
	Totals from page 117	Electrical Authority Fund	District Court Fund	Environmental Trust Fund	Downtown Revitalization Fund	Hotel Motel Tax Culture and History	Totals to page 119		
Revenues									
Real property taxes	\$ 3,123,213	\$ -	\$ 7,448,803	\$ -	\$ -	\$ -	\$ 10,572,016		
Sales and use tax	7,330,710	-	-	-	-	6,997,132	14,327,842		
New York State aid	5,607,458	-	1,006,782	-	-	-	6,614,240		
Federal aid	30,384	-	-	-	-	-	30,384		
Licenses, permits, fines, fees, etc.	15,371,057	-	3,880,326	-	-	20	19,251,403		
Interest on investments	10,661	-	1,581	35,239	26	3,106	50,613		
Miscellaneous	95,973	1,253,249	-	-	-	-	1,349,222		
Total revenues	31,569,456	1,253,249	12,337,492	35,239	26	7,000,258	52,195,720		
Expenditures									
Current:									
General government support	-	-	-	3,258,622	-	-	3,258,622		
Economic assistance & opportunity	-	-	-	-	-	2,551,804	2,551,804		
Health	-	-	-	-	-	-	-		
Public safety	11,486,123	-	-	-	-	-	11,486,123		
Culture and recreation	-	-	-	39,970	-	2,448,900	2,488,870		
Home and community services	-	1,294,506	-	-	-	-	1,294,506		
Transportation	10,510,513	-	-	-	-	-	10,510,513		
Employee benefits	2,678,905	-	-	-	-	131,412	2,810,317		
Debt service:									
Principal	1,530,511	-	203,666	-	-	-	1,734,177		
Interest and other charges	555,227	-	53,328	-	-	-	608,555		
Capital outlay	-	-	-	-	-	-	-		
Total expenditures	26,761,279	1,294,506	256,994	3,298,592	-	5,132,116	36,743,487		
Excess (deficiency) of revenues over (under) expenditures	4,808,177	(41,257)	12,080,498	(3,263,353)	26	1,868,142	15,452,233		
Other financing sources (uses)									
Serial bonds issued	-	-	-	-	-	-	-		
Premium on serial bonds issued	-	-	-	-	-	-	-		
Interfund transfers in	7,847,068	-	-	-	-	2,602	7,849,670		
Interfund transfers out	(16,300,962)	-	(10,619,055)	-	(4,482)	(2,103,474)	(29,027,973)		
Total other financing sources (uses)	(8,453,894)	-	(10,619,055)	-	(4,482)	(2,100,872)	(21,178,303)		
Net changes in fund balances	(3,645,717)	(41,257)	1,461,443	(3,263,353)	(4,456)	(232,730)	(5,726,070)		
Fund balances (deficits) at beginning	3,700,314	(280,582)	(1,353,487)	9,966,405	4,456	214,690	12,251,796		
Fund balances (deficits) at ending	\$ 54,597	\$ (321,839)	\$ 107,956	\$ 6,703,052	\$ -	\$ (18,040)	\$ 6,525,726		

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

Special Revenue Funds

	Totals from page 118	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #5	Sewer District #6	Totals to page 120
Revenues							
Real property taxes	\$ 10,572,016	\$ 756,213	\$ 52,517	\$ 51,274,129	\$ 717,816	\$ 203,747	\$ 63,576,438
Sales and use tax	14,327,842	-	-	-	-	-	14,327,842
New York State aid	6,614,240	-	-	21,897	-	-	6,636,137
Federal aid	30,384	-	-	131,384	-	-	161,768
Licenses, permits, fines, fees, etc.	19,251,403	157,866	543,599	23,573,736	-	681,798	44,208,402
Interest on investments	50,613	22,943	2,561	3,173,538	4,691	625,620	3,879,966
Miscellaneous	1,349,222	1,266	40	349,355	-	-	1,699,883
Total revenues	<u>52,195,720</u>	<u>938,288</u>	<u>598,717</u>	<u>78,524,039</u>	<u>722,507</u>	<u>1,511,165</u>	<u>134,490,436</u>
Expenditures							
Current:							
General government support	3,258,622	-	-	31,364	-	-	3,289,986
Economic assistance & opportunity	2,551,804	-	-	-	-	-	2,551,804
Health	-	-	-	-	-	-	-
Public safety	11,486,123	-	-	-	-	-	11,486,123
Culture and recreation	2,488,870	-	-	-	-	-	2,488,870
Home and community services	1,294,506	549,262	133,260	24,902,055	230,945	165,658	27,275,686
Transportation	10,510,513	-	-	-	-	-	10,510,513
Employee benefits	2,810,317	-	-	1,556,929	-	-	4,367,246
Debt service:							
Principal	1,734,177	128,362	-	1,763,261	5,683	16,629	3,648,112
Interest and other charges	608,555	38,166	-	779,358	2,086	1,217	1,429,382
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>36,743,487</u>	<u>715,790</u>	<u>133,260</u>	<u>29,032,967</u>	<u>238,714</u>	<u>183,504</u>	<u>67,047,722</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,452,233</u>	<u>222,498</u>	<u>465,457</u>	<u>49,491,072</u>	<u>483,793</u>	<u>1,327,661</u>	<u>67,442,714</u>
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	7,849,670	2,531,434	-	32,743	325,296	1,128,089	11,867,232
Interfund transfers out	(29,027,973)	(2,750,677)	(236,639)	(45,725,277)	(736,004)	(2,101,654)	(80,578,224)
Total other financing sources (uses)	<u>(21,178,303)</u>	<u>(219,243)</u>	<u>(236,639)</u>	<u>(45,692,534)</u>	<u>(410,708)</u>	<u>(973,565)</u>	<u>(68,710,992)</u>
Net changes in fund balances	<u>(5,726,070)</u>	<u>3,255</u>	<u>228,818</u>	<u>3,798,538</u>	<u>73,085</u>	<u>354,096</u>	<u>(1,268,278)</u>
Fund balances (deficits) at beginning	<u>12,251,796</u>	<u>463,395</u>	<u>(114,542)</u>	<u>4,212,305</u>	<u>212,293</u>	<u>362,116</u>	<u>17,387,363</u>
Fund balances (deficits) at ending	<u>\$ 6,525,726</u>	<u>\$ 466,650</u>	<u>\$ 114,276</u>	<u>\$ 8,010,843</u>	<u>\$ 285,378</u>	<u>\$ 716,212</u>	<u>\$ 16,119,085</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

Special Revenue Funds

	Totals from page 119	Sewer District #7	Sewer District #8	Sewer District #9	Sewer District #10	Sewer District #11	Totals to page 121
Revenues							
Real property taxes	\$ 63,576,438	\$ 1,367,889	\$ 106,778	\$ 92,096	\$ 1,134,732	\$ 2,136,349	\$ 68,414,282
Sales and use tax	14,327,842	-	-	-	-	-	14,327,842
New York State aid	6,636,137	-	-	-	-	-	6,636,137
Federal aid	161,768	-	-	-	-	-	161,768
Licenses, permits, fines, fees, etc.	44,208,402	231,423	-	836	55,520	618,074	45,114,255
Interest on investments	3,879,966	35,679	4,010	5,061	8,898	88,864	4,022,478
Miscellaneous	1,699,883	-	-	-	-	109	1,699,992
Total revenues	134,490,436	1,634,991	110,788	97,993	1,199,150	2,843,396	140,376,754
Expenditures							
Current:							
General government support	3,289,986	-	-	-	-	-	3,289,986
Economic assistance & opportunity	2,551,804	-	-	-	-	-	2,551,804
Health	-	-	-	-	-	-	-
Public safety	11,486,123	-	-	-	-	-	11,486,123
Culture and recreation	2,488,870	-	-	-	-	-	2,488,870
Home and community services	27,275,686	770,059	116,813	116,799	146,884	1,036,757	29,462,998
Transportation	10,510,513	-	-	-	-	-	10,510,513
Employee benefits	4,367,246	-	-	-	-	-	4,367,246
Debt service:							
Principal	3,648,112	-	-	-	120,785	729,356	4,498,253
Interest and other charges	1,429,382	-	-	-	24,445	379,072	1,832,899
Capital outlay	-	-	-	-	-	-	-
Total expenditures	67,047,722	770,059	116,813	116,799	292,114	2,145,185	70,488,692
Excess (deficiency) of revenues over (under) expenditures	67,442,714	864,932	(6,025)	(18,806)	907,036	698,211	69,888,062
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	11,867,232	17,828	20,953	-	17,414	98,378	12,021,805
Interfund transfers out	(80,578,224)	(601,640)	(9,023)	(51,969)	(843,420)	(824,739)	(82,909,015)
Total other financing sources (uses)	(68,710,992)	(583,812)	11,930	(51,969)	(826,006)	(726,361)	(70,887,210)
Net changes in fund balances	(1,268,278)	281,120	5,905	(70,775)	81,030	(28,150)	(999,148)
Fund balances (deficits) at beginning	17,387,363	255,103	64,551	215,250	247,433	651,001	18,820,701
Fund balances (deficits) at ending	\$ 16,119,085	\$ 536,223	\$ 70,456	\$ 144,475	\$ 328,463	\$ 622,851	\$ 17,821,553

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

Special Revenue Funds

	Totals from page 120	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Sewer District #18	Totals to page 122
Revenues							
Real property taxes	\$ 68,414,282	\$ 144,260	\$ 17,105	\$ 105,642	\$ 19,334	\$ 158,979	\$ 68,859,602
Sales and use tax	14,327,842	-	-	-	-	-	14,327,842
New York State aid	6,636,137	-	-	-	-	-	6,636,137
Federal aid	161,768	-	-	-	-	-	161,768
Licenses, permits, fines, fees, etc.	45,114,255	51,999	659,448	980,663	196,092	1,319,029	48,321,486
Interest on investments	4,022,478	56,521	24,228	75,807	84,102	2,512	4,265,648
Miscellaneous	1,699,992	-	680	15,761	20	11,955	1,728,408
Total revenues	140,376,754	252,780	701,461	1,177,873	299,548	1,492,475	144,300,891
Expenditures							
Current:							
General government support	3,289,986	-	-	-	-	-	3,289,986
Economic assistance & opportunity	2,551,804	-	-	-	-	-	2,551,804
Health	-	-	-	-	-	-	-
Public safety	11,486,123	-	-	-	-	-	11,486,123
Culture and recreation	2,488,870	-	-	-	-	-	2,488,870
Home and community services	29,462,998	192,437	217,366	666,603	112,546	380,855	31,032,805
Transportation	10,510,513	-	-	-	-	-	10,510,513
Employee benefits	4,367,246	-	-	-	-	-	4,367,246
Debt service:							
Principal	4,498,253	-	-	11,006	-	149,820	4,659,079
Interest and other charges	1,832,899	-	-	9,453	-	152,570	1,994,922
Capital outlay	-	-	-	-	-	-	-
Total expenditures	70,488,692	192,437	217,366	687,062	112,546	683,245	72,381,348
Excess (deficiency) of revenues over (under) expenditures	69,888,062	60,343	484,095	490,811	187,002	809,230	71,919,543
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	12,021,805	296,183	-	584,977	674,163	1,842,278	15,419,406
Interfund transfers out	(82,909,015)	(317,108)	(83,678)	(1,240,297)	(836,299)	(2,501,133)	(87,887,530)
Total other financing sources (uses)	(70,887,210)	(20,925)	(83,678)	(655,320)	(162,136)	(658,855)	(72,488,124)
Net changes in fund balances	(999,148)	39,418	400,417	(164,509)	24,866	150,375	(548,581)
Fund balances (deficits) at beginning	18,820,701	105,118	3,120,081	598,931	263,274	100,897	23,009,002
Fund balances (deficits) at ending	\$ 17,821,553	\$ 144,536	\$ 3,520,498	\$ 434,422	\$ 288,140	\$ 251,272	\$ 22,460,421

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

Special Revenue Funds

	Totals from page 121	Sewer District #19	Sewer District #20	Sewer District #21	Sewer District #22	Sewer District #23	Totals to page 123
Revenues							
Real property taxes	\$ 68,859,602	\$ 3,109	\$ 43,052	\$ -	\$ 19,410	\$ 29,531	\$ 68,954,704
Sales and use tax	14,327,842	-	-	-	-	-	14,327,842
New York State aid	6,636,137	-	-	-	-	-	6,636,137
Federal aid	161,768	-	-	-	-	-	161,768
Licenses, permits, fines, fees, etc.	48,321,486	11,053	886,806	1,773,744	625,934	83,356	51,702,379
Interest on investments	4,265,648	74	16,781	106,068	79,681	10,135	4,478,387
Miscellaneous	1,728,408	-	120	-	-	-	1,728,528
Total revenues	144,300,891	14,236	946,759	1,879,812	725,025	123,022	147,989,745
Expenditures							
Current:							
General government support	3,289,986	-	-	-	-	-	3,289,986
Economic assistance & opportunity	2,551,804	-	-	-	-	-	2,551,804
Health	-	-	-	-	-	-	-
Public safety	11,486,123	-	-	-	-	-	11,486,123
Culture and recreation	2,488,870	-	-	-	-	-	2,488,870
Home and community services	31,032,805	8,528	346,167	284,020	216,065	63,204	31,950,789
Transportation	10,510,513	-	-	-	-	-	10,510,513
Employee benefits	4,367,246	-	-	-	-	-	4,367,246
Debt service:							
Principal	4,659,079	-	-	216,793	-	-	4,875,872
Interest and other charges	1,994,922	-	-	67,093	-	-	2,062,015
Capital outlay	-	-	-	-	-	-	-
Total expenditures	72,381,348	8,528	346,167	567,906	216,065	63,204	73,583,218
Excess (deficiency) of revenues over (under) expenditures	71,919,543	5,708	600,592	1,311,906	508,960	59,818	74,406,527
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	15,419,406	163,579	483,448	687,960	713,863	204,875	17,673,131
Interfund transfers out	(87,887,530)	(156,357)	(1,083,523)	(2,396,222)	(1,124,465)	(274,363)	(92,922,460)
Total other financing sources (uses)	(72,468,124)	7,222	(600,075)	(1,708,262)	(410,602)	(69,488)	(75,249,329)
Net changes in fund balances	(548,581)	12,930	517	(396,356)	98,358	(9,670)	(842,802)
Fund balances (deficits) at beginning	23,009,002	53,440	325,497	2,059,982	46,741	115,215	25,609,877
Fund balances (deficits) at ending	\$ 22,460,421	\$ 66,370	\$ 326,014	\$ 1,663,626	\$ 145,099	\$ 105,545	\$ 24,767,075

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

		Special Revenue Funds						
	Totals from page 122	Sewer District #28	Building Sanitation Administration	Sewer Maintenance & Operation	Workforce Investment Revenue	Community Development Administration	Totals to page 124	
Revenues								
Real property taxes	\$ 68,954,704	4,423	-	-	-	-	\$ 68,959,127	
Sales and use tax	14,327,842	-	-	-	-	-	14,327,842	
New York State aid	6,636,137	-	-	-	877,011	-	7,513,148	
Federal aid	161,768	-	-	-	8,938,382	-	9,100,150	
Licenses, permits, fines, fees, etc.	51,702,379	201,662	-	619,863	46,870	-	52,570,774	
Interest on investments	4,478,387	65	68,889	360,789	-	-	4,908,130	
Miscellaneous	1,728,528	20	30,816	60	-	-	1,846,964	
Total revenues	147,989,745	206,170	99,705	980,712	9,862,263	87,540	159,226,135	
Expenditures								
Current:								
General government support	3,289,986	-	10,471	37,088	-	-	3,337,545	
Economic assistance & opportunity	2,551,804	-	-	-	7,688,123	-	10,239,927	
Health	-	-	-	-	-	-	-	
Public safety	11,486,123	-	-	-	-	-	11,486,123	
Culture and recreation	2,488,870	-	-	-	-	-	2,488,870	
Home and community services	31,950,789	80,876	3,174,121	13,142,803	-	538,851	48,887,440	
Transportation	10,510,513	-	-	-	-	-	10,510,513	
Employee benefits	4,367,246	-	638,707	2,255,535	925,984	111,027	8,298,499	
Debt service:								
Principal	4,875,872	-	-	99,753	-	-	4,975,625	
Interest and other charges	2,062,015	-	-	29,328	-	-	2,091,343	
Capital outlay	-	-	-	-	-	-	-	
Total expenditures	73,583,218	80,876	3,823,299	15,564,507	8,614,107	649,878	102,315,885	
Excess (deficiency) of revenues over (under) expenditures	74,406,527	125,294	(3,723,594)	(14,583,795)	1,248,156	(562,338)	56,910,250	
Other financing sources (uses)								
Serial bonds issued	-	-	-	-	-	-	-	
Premium on serial bonds issued	-	-	-	-	-	-	-	
Interfund transfers in	17,673,131	68,137	4,572,095	20,949,896	-	563,985	43,827,244	
Interfund transfers out	(92,922,460)	(180,515)	(1,191,309)	(6,442,842)	(1,091,991)	(109,674)	(101,938,791)	
Total other financing sources (uses)	(75,249,329)	(112,378)	3,380,786	14,507,054	(1,091,991)	454,311	(58,111,547)	
Net changes in fund balances	(842,802)	12,916	(342,808)	(76,741)	156,165	(108,027)	(1,201,297)	
Fund balances (deficits) at beginning	25,609,877	92,660	238,088	2,374,564	(555,575)	(1,245,326)	26,514,288	
Fund balances (deficits) at ending	\$ 24,767,075	\$ 105,576	\$ (104,720)	\$ 2,297,823	\$ (399,410)	\$ (1,353,353)	\$ 25,312,991	

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

Special Revenue Funds									
	Totals from page 123	Community Development	Home Investment Partnership	Emergency Shelter Grant Fund	Guaranteed Loan Program	Neighborhood Stabilization	Totals to page 125		
Revenues									
Real property taxes	\$ 68,959,127	-	-	-	-	-	\$ 68,959,127		
Sales and use tax	14,327,842	-	-	-	-	-	14,327,842		
New York State aid	7,513,148	-	-	-	-	-	7,513,148		
Federal aid	9,100,150	3,886,449	2,183,842	114,805	-	3,213,476	18,498,722		
Licenses, permits, fines, fees, etc.	52,570,774	-	-	-	-	-	52,570,774		
Interest on investments	4,908,130	-	-	-	-	-	4,908,130		
Miscellaneous	1,846,964	-	-	-	-	-	1,846,964		
Total revenues	159,226,135	3,886,449	2,183,842	114,805	-	3,213,476	168,624,707		
Expenditures									
Current:									
General government support	3,337,545	-	-	-	-	-	3,337,545		
Economic assistance & opportunity	10,239,927	-	-	-	-	-	10,239,927		
Health	-	-	-	-	-	-	-		
Public safety	11,486,123	-	-	-	-	-	11,486,123		
Culture and recreation	2,488,870	-	-	-	-	-	2,488,870		
Home and community services	48,887,440	3,527,474	2,086,059	108,017	-	3,341,511	57,950,501		
Transportation	10,510,513	-	-	-	-	-	10,510,513		
Employee benefits	8,298,499	-	-	-	-	-	8,298,499		
Debt service:									
Principal	4,975,625	-	-	-	-	-	4,975,625		
Interest and other charges	2,091,343	-	-	-	-	-	2,091,343		
Capital outlay	-	-	-	-	-	-	-		
Total expenditures	102,315,885	3,527,474	2,086,059	108,017	-	3,341,511	111,378,946		
Excess (deficiency) of revenues over (under) expenditures	56,910,250	358,975	97,783	6,788	-	(128,035)	57,245,761		
Other financing sources (uses)									
Serial bonds issued	-	-	-	-	-	-	-		
Premium on serial bonds issued	-	-	-	-	-	-	-		
Interfund transfers in	43,827,244	-	-	-	-	-	43,827,244		
Interfund transfers out	(101,938,791)	(264,916)	(237,005)	(6,788)	-	(55,276)	(102,502,776)		
Total other financing sources (uses)	(58,111,547)	(264,916)	(237,005)	(6,788)	-	(55,276)	(58,675,532)		
Net changes in fund balances	(1,201,297)	94,059	(139,222)	-	-	(183,311)	(1,429,771)		
Fund balances (deficits) at beginning	26,514,288	(171,527)	379,016	14,074	2,742	182,196	26,920,789		
Fund balances (deficits) at ending	\$ 25,312,991	\$ (77,468)	\$ 239,794	\$ 14,074	\$ 2,742	\$ (1,115)	\$ 25,491,018		

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

Special Revenue Funds										
	NYS		Homeless Prevention		Neighborhood Revitalization Program		Medicaid Compliance Fund		Tax Stabilization Reserve Fund	
Revenues	Totals from page 124	\$	\$	\$	\$	\$	\$	\$	\$	Totals to page 126
Real property taxes	68,959,127									68,959,127
Sales and use tax	14,327,842									14,327,842
New York State aid	7,513,148			4,464,446		17,964,692				29,942,286
Federal aid	18,498,722		826,134			17,787,878				37,112,734
Licenses, permits, fines, fees, etc.	52,570,774									52,570,774
Interest on investments	4,908,130					834		826,660		5,735,666
Miscellaneous	1,846,964					184				1,847,148
Total revenues	168,624,707		826,134	4,464,446		35,753,588		826,660		210,495,577
Expenditures										
Current:										
General government support	3,337,545					80,672				3,418,217
Economic assistance & opportunity	10,239,927					25,634,118				35,874,045
Health										
Public safety	11,486,123									11,486,123
Culture and recreation	2,488,870									2,488,870
Home and community services	57,950,501		826,134	4,429,873						63,206,508
Transportation	10,510,513									10,510,513
Employee benefits	8,298,499					5,148,167				13,446,666
Debt service:										
Principal	4,975,625									4,975,625
Interest and other charges	2,091,343									2,091,343
Capital outlay										
Total expenditures	111,378,946		826,134	4,429,873		30,862,957				147,497,910
Excess (deficiency) of revenues over (under) expenditures	57,245,761			34,573		4,890,631		42	826,660	62,997,667
Other financing sources (uses)										
Serial bonds issued										
Premium on serial bonds issued										
Interfund transfers in	43,827,244					84,138				43,911,382
Interfund transfers out	(102,502,776)					(5,971,596)		(8,386)	(9,647,056)	(118,129,814)
Total other financing sources (uses)	(58,675,532)					(5,887,458)		(8,386)	(9,647,056)	(74,218,432)
Net changes in fund balances	(1,429,771)			34,573		(996,827)		(8,344)	(8,820,396)	(11,220,765)
Fund balances (deficits) at beginning	26,920,789		(229)			(968,754)		8,344	97,820,778	123,780,928
Fund balances (deficits) at ending	25,491,018		(229)	34,573		(1,965,581)			89,000,382	112,560,163

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

	Special Revenue Funds							
	Totals from page 125	Assessment Stabilization Reserve Fund	Southwest Assessment Stabilization	Retirement Contribution Reserve Fund	Debt Service Reserve Fund	Water Quality Protection Reserve Fund	Totals to page 127	
Revenues								
Real property taxes	\$ 68,959,127	-	-	-	-	-	\$ 68,959,127	
Sales and use tax	14,327,842	-	-	-	-	-	14,327,842	
New York State aid	29,942,286	-	-	-	-	-	29,942,286	
Federal aid	37,112,734	-	-	-	-	-	37,112,734	
Licenses, permits, fines, fees, etc.	52,570,774	-	-	-	-	-	52,570,774	
Interest on investments	5,735,666	295,507	5,566	106	7	5,061	6,041,913	
Miscellaneous	1,847,148	-	-	-	-	-	1,847,148	
Total revenues	210,495,577	295,507	5,566	106	7	5,061	210,801,824	
Expenditures								
Current:								
General government support	3,418,217	-	-	-	-	1,107,719	4,525,936	
Economic assistance & opportunity	35,874,045	-	-	-	-	-	35,874,045	
Health	-	-	-	-	-	-	-	
Public safety	11,486,123	-	-	-	-	-	11,486,123	
Culture and recreation	2,488,870	-	-	-	-	-	2,488,870	
Home and community services	63,206,508	511,278	-	-	-	-	63,717,786	
Transportation	10,510,513	-	-	-	-	-	10,510,513	
Employee benefits	13,446,666	-	-	-	-	-	13,446,666	
Debt service:								
Principal	4,975,625	-	-	-	-	-	4,975,625	
Interest and other charges	2,091,343	-	-	-	-	-	2,091,343	
Capital outlay	-	-	-	-	-	-	-	
Total expenditures	147,497,910	511,278	-	-	-	1,107,719	149,116,907	
Excess (deficiency) of revenues over (under) expenditures	62,997,667	(215,771)	5,566	106	7	(1,102,658)	61,684,917	
Other financing sources (uses)								
Serial bonds issued	-	-	-	-	-	-	-	
Premium on serial bonds issued	-	-	-	-	-	-	-	
Interfund transfers in	43,911,382	57,673,280	-	-	-	-	101,584,662	
Interfund transfers out	(118,129,814)	(11,328,848)	-	-	(16)	-	(129,458,678)	
Total other financing sources (uses)	(74,218,432)	46,344,432	-	-	(16)	-	(27,874,016)	
Net changes in fund balances	(11,220,765)	46,128,661	5,566	106	(9)	(1,102,658)	33,810,901	
Fund balances (deficits) at beginning	123,780,928	62,665,657	1,160,911	105,587	9	2,125,498	189,838,590	
Fund balances (deficits) at ending	\$ 112,560,163	\$ 108,794,318	\$ 1,166,477	\$ 105,693	\$ -	\$ 1,022,840	\$ 223,649,491	

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2010

		Special Revenue Funds							
		Suffolk County	Assets	Assets	Assets	Assets	Assets	Totals to	
		Water	Forfeiture	Forfeiture	Forfeiture	Forfeiture	Forfeiture	page 128	
		Protection	Probation	Sheriff	Police	DA			
Totals from									
page 126									
Revenues									
Real property taxes	\$ 68,959,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,959,127	
Sales and use tax	14,327,842	63,799,578	-	-	-	-	-	78,127,420	
New York State aid	29,942,286	-	-	-	-	-	-	29,942,286	
Federal aid	37,112,734	-	-	-	-	-	-	37,112,734	
Licenses, permits, fines, fees, etc.	52,570,774	-	12,079	548,052	651,363	368,760	-	54,151,028	
Interest on investments	6,041,913	214,588	334	6,117	26,590	31,027	-	6,320,569	
Miscellaneous	1,847,148	-	-	-	-	-	-	1,847,148	
Total revenues	210,801,824	64,014,166	12,413	554,169	677,953	399,787		276,460,312	
Expenditures									
Current:									
General government support	4,525,936	24,584	-	-	-	1,447,230	-	5,997,750	
Economic assistance & opportunity	35,874,045	-	-	-	-	-	-	35,874,045	
Health	-	877,044	-	-	-	-	-	877,044	
Public safety	11,486,123	-	2,271	299,726	2,455,632	-	-	14,243,752	
Culture and recreation	2,488,870	2,392,697	-	-	-	-	-	4,881,567	
Home and community services	63,717,786	1,361,823	-	-	-	-	-	65,079,609	
Transportation	10,510,513	-	-	-	-	-	-	10,510,513	
Employee benefits	13,446,666	576,890	-	-	-	-	-	14,023,556	
Debt service:									
Principal	4,975,625	5,401,486	-	-	-	-	-	10,377,111	
Interest and other charges	2,091,343	4,917,844	-	-	-	-	-	7,009,187	
Capital outlay	-	-	-	-	-	-	-	-	
Total expenditures	149,116,907	15,552,368	2,271	299,726	2,455,632	1,447,230		168,874,134	
Excess (deficiency) of revenues over (under) expenditures	61,684,917	48,461,798	10,142	254,443	(1,777,679)	(1,047,443)		107,586,178	
Other financing sources (uses)									
Serial bonds issued	-	-	-	-	-	-	-	-	
Premium on serial bonds issued	-	-	-	-	-	-	-	-	
Interfund transfers in	101,584,662	1,009,011	-	-	-	-	-	102,593,673	
Interfund transfers out	(129,458,678)	(39,625,626)	-	-	-	-	-	(169,084,304)	
Total other financing sources (uses)	(27,874,016)	(38,616,615)	-	-	-	-	-	(66,490,631)	
Net changes in fund balances	33,810,901	9,845,183	10,142	254,443	(1,777,679)	(1,047,443)		41,095,547	
Fund balances (deficits) at beginning	189,838,590	38,956,428	67,172	821,555	4,229,748	5,504,921		239,418,414	
Fund balances (deficits) at ending	\$ 223,649,491	\$ 48,801,611	\$ 77,314	\$ 1,075,998	\$ 2,452,069	\$ 4,457,478		\$ 280,513,961	

(Continued)

SUFFOLK COUNTY, NEW YORK
 Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
 Year Ended December 31, 2010

	Special Revenue Funds			Capital Projects Funds			Total Nonmajor Governmental Funds
	Totals from page 127	NYS Assets Forfeiture	DWI Asset Seizure	Capital Sewer Fund	Capital Southwest Sewer Fund		
Revenues							
Real property taxes	\$ 68,959,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,959,127
Sales and use tax	78,127,420	-	-	-	-	-	78,127,420
New York State aid	29,942,286	-	-	5,486,327	-	-	35,428,613
Federal aid	37,112,734	-	-	1,401,915	-	-	38,514,649
Licenses, permits, fines, fees, etc.	54,151,028	3,410,069	-	-	-	-	57,561,097
Interest on investments	6,320,569	20,030	-	-	-	-	6,340,599
Miscellaneous	1,847,148	-	-	147	-	-	1,847,295
Total revenues	276,460,312	3,430,099	-	6,888,389	-	-	286,778,800
Expenditures							
Current:							
General government support	5,997,750	677,487	-	-	-	-	6,675,237
Economic assistance & opportunity	35,874,045	-	-	-	-	-	35,874,045
Health	877,044	-	-	-	-	-	877,044
Public safety	14,243,752	-	-	-	-	-	14,243,752
Culture and recreation	4,881,567	-	-	-	-	-	4,881,567
Home and community services	65,079,609	-	-	-	-	-	65,079,609
Transportation	10,510,513	-	-	-	-	-	10,510,513
Employee benefits	14,023,556	-	-	-	-	-	14,023,556
Debt service:							
Principal	10,377,111	-	-	-	-	-	10,377,111
Interest and other charges	7,009,187	-	-	-	-	-	7,009,187
Capital outlay	-	-	-	15,069,373	4,291,615	-	19,360,988
Total expenditures	168,874,134	677,487	-	15,069,373	4,291,615	-	188,912,609
Excess (deficiency) of revenues over (under) expenditures	107,586,178	2,752,612	-	(8,180,984)	(4,291,615)	-	97,866,191
Other financing sources (uses)							
Serial bonds issued	-	-	-	5,715,212	3,858,392	-	9,573,604
Premium on serial bonds issued	-	-	-	9,788	6,608	-	16,396
Interfund transfers in	102,593,673	-	-	1,025,000	100,000	-	103,718,673
Interfund transfers out	(169,084,304)	-	-	-	(8,149)	-	(169,092,453)
Total other financing sources (uses)	(66,490,631)	-	-	6,750,000	3,956,851	-	(55,783,780)
Net changes in fund balances	41,095,547	2,752,612	-	(1,430,984)	(334,764)	-	42,082,411
Fund balances (deficits) at beginning	239,418,414	2,596,342	640,258	20,165,258	22,502,981	-	285,323,253
Fund balances (deficits) at ending	\$ 280,513,961	\$ 5,348,954	\$ 640,258	\$ 18,734,274	\$ 22,168,217	\$ -	\$ 327,405,664

SUFFOLK COUNTY, NEW YORK
Tax Certiorari - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 4,377,316	\$ 4,377,316	\$ 4,377,316	\$ -
Interest on investments	-	-	8	8
Total revenues	<u>4,377,316</u>	<u>4,377,316</u>	<u>4,377,324</u>	<u>8</u>
Expenditures				
Debt service:				
Principal	1,530,511	1,530,511	1,530,511	-
Interest and other charges	555,227	555,227	555,227	-
Total expenditures	<u>2,085,738</u>	<u>2,085,738</u>	<u>2,085,738</u>	<u>-</u>
Net change in fund balances (budgetary basis)	2,291,578	2,291,578	2,291,586	8
Fund balances (deficits) at beginning (budgetary basis)	<u>3,707,898</u>	<u>3,707,924</u>	<u>3,707,924</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 5,999,476</u>	<u>\$ 5,999,502</u>	<u>\$ 5,999,510</u>	<u>\$ 8</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 5,999,510
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 5,999,510</u>

SUFFOLK COUNTY, NEW YORK
Public Safety Communications System E-911 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales and use tax	\$ 8,522,000	\$ 8,522,000	\$ 7,330,710	\$ (1,191,290)
Federal aid	-	-	30,384	30,384
Interest on investments	10,000	10,000	5,511	(4,489)
Total revenues	<u>8,532,000</u>	<u>8,532,000</u>	<u>7,366,605</u>	<u>(1,165,395)</u>
Expenditures				
Current:				
Public safety:				
Police	11,813,348	11,841,152	11,486,123	355,029
Employee benefits	1,432,753	1,404,949	1,375,608	29,341
Debt service:				
Interest and other charges	77,100	77,100	-	77,100
Total expenditures	<u>13,323,201</u>	<u>13,323,201</u>	<u>12,861,731</u>	<u>461,470</u>
Excess (deficiency) of revenues over (under) expenditures	(4,791,201)	(4,791,201)	(5,495,126)	(703,925)
Other financing sources (uses)				
Transfers in	6,037,068	6,037,068	6,037,068	-
Transfers out	(2,355,658)	(2,355,658)	(2,149,929)	205,729
Total other financing sources (uses)	<u>3,681,410</u>	<u>3,681,410</u>	<u>3,887,139</u>	<u>205,729</u>
Net change in fund balances (budgetary basis)	(1,109,791)	(1,109,791)	(1,607,987)	(498,196)
Fund balances (deficits) at beginning (budgetary basis)	1,109,791	1,337,910	1,337,910	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 228,119</u>	<u>\$ (270,077)</u>	<u>\$ (498,196)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (270,077)
Less: accrued pension expense	<u>(756,404)</u>
Fund balance at end of year (GAAP basis)	<u>\$ (1,026,481)</u>

SUFFOLK COUNTY, NEW YORK
County Road - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
New York State aid	\$ 5,954,205	\$ 5,954,205	\$ 5,607,458	\$ (346,747)
Licenses, permits, fines, fees, etc.	15,444,322	15,444,322	10,943,476	(4,500,846)
Interest on investments	22,598	22,598	675	(21,923)
Miscellaneous	32,000	32,000	95,973	63,973
Total revenues	<u>21,453,125</u>	<u>21,453,125</u>	<u>16,647,582</u>	<u>(4,805,543)</u>
Expenditures				
Current:				
Transportation:				
Public works	9,065,449	11,118,001	10,510,513	607,488
Employee benefits	974,722	998,670	993,172	5,498
Total expenditures	<u>10,040,171</u>	<u>12,116,671</u>	<u>11,503,685</u>	<u>612,986</u>
Excess (deficiency) of revenues over (under) expenditures	11,412,954	9,336,454	5,143,897	(4,192,557)
Other financing sources (uses)				
Transfers in	-	1,810,000	1,810,000	-
Transfers out	(11,436,870)	(11,170,370)	(11,038,921)	131,449
Total other financing sources (uses)	<u>(11,436,870)</u>	<u>(9,360,370)</u>	<u>(9,228,921)</u>	<u>131,449</u>
Net change in fund balances (budgetary basis)	(23,916)	(23,916)	(4,085,024)	(4,061,108)
Fund balances (deficits) at beginning (budgetary basis)	23,916	(1,087,516)	(1,087,516)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (1,111,432)</u>	<u>\$ (5,172,540)</u>	<u>\$ (4,061,108)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (5,172,540)
Less: accrued pension expense	(300,000)
Fund balance at end of year (GAAP basis)	<u>\$ (5,472,540)</u>

SUFFOLK COUNTY, NEW YORK
Handicapped Parking Education - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 45,000	\$ 45,000	\$ 50,265	\$ 5,265
Interest on investments	-	-	4,461	4,461
 Total revenues	 45,000	 45,000	 54,726	 9,726
Expenditures				
Current:				
Home and community services:				
County executive	40,000	40,000	-	40,000
 Net change in fund balances (budgetary basis)	 5,000	 5,000	 54,726	 49,726
 Fund balances (deficits) at beginning (budgetary basis)	 493,833	 488,275	 488,275	 -
 Fund balances (deficits) at ending (budgetary basis)	 <u>\$ 498,833</u>	 <u>\$ 493,275</u>	 <u>\$ 543,001</u>	 <u>\$ 49,726</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 543,001
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 543,001</u>

SUFFOLK COUNTY, NEW YORK
MTA Payroll Tax - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 3,112,112	\$ 3,112,112	\$ 3,123,213	\$ 11,101
Interest on investments	-	-	6	6
Total revenues	<u>3,112,112</u>	<u>3,112,112</u>	<u>3,123,219</u>	<u>11,107</u>
Other financing sources (uses)				
Transfers out	<u>(3,112,112)</u>	<u>(3,112,112)</u>	<u>(3,112,112)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	-	-	11,107	11,107
Fund balances (deficits) at beginning (budgetary basis)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,107</u>	<u>\$ 11,107</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 11,107
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 11,107</u>

SUFFOLK COUNTY, NEW YORK
District Court - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 7,422,389	\$ 7,422,389	\$ 7,448,803	\$ 26,414
New York State aid	1,600,000	1,600,000	1,006,782	(593,218)
Licenses, permits, fines, fees, etc.	5,766,119	5,766,119	3,880,326	(1,885,793)
Interest on investments	6,000	6,000	1,581	(4,419)
	<u>14,794,508</u>	<u>14,794,508</u>	<u>12,337,492</u>	<u>(2,457,016)</u>
Expenditures				
Debt service:				
Principal	191,779	203,781	203,781	-
Interest and other charges	43,119	53,213	53,213	-
	<u>234,898</u>	<u>256,994</u>	<u>256,994</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	14,559,610	14,537,514	12,080,498	(2,457,016)
Other financing sources (uses)				
Transfers out	(12,150,987)	(12,128,891)	(10,619,055)	1,509,836
Net change in fund balances (budgetary basis)	2,408,623	2,408,623	1,461,443	(947,180)
Fund balances (deficits) at beginning (budgetary basis)	(2,408,623)	(1,353,487)	(1,353,487)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 1,055,136</u>	<u>\$ 107,956</u>	<u>\$ (947,180)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 107,956
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 107,956</u>

SUFFOLK COUNTY, NEW YORK
Downtown Revitalization - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ -	\$ -	\$ 26	\$ 26
Other financing sources (uses)				
Transfers out	(4,415)	(4,482)	(4,482)	-
Net change in fund balances (budgetary basis)	(4,415)	(4,482)	(4,456)	26
Fund balances (deficits) at beginning (budgetary basis)	4,415	4,456	4,456	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (26)</u>	<u>\$ -</u>	<u>\$ 26</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

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

SUFFOLK COUNTY, NEW YORK
Hotel/Motel Tax Culture and History - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales and use tax	\$ 7,225,244	\$ 7,225,244	\$ 6,997,132	\$ (228,112)
Licenses, permits, fines, fees, etc.	40	40	20	(20)
Interest on investments	3,150	3,150	3,106	(44)
Total revenues	<u>7,228,434</u>	<u>7,228,434</u>	<u>7,000,258</u>	<u>(228,176)</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Economic development	2,849,864	2,845,110	2,551,804	293,306
Culture and recreation:				
Parks	1,522,113	1,529,469	1,392,527	136,942
Miscellaneous	1,056,373	1,056,373	1,056,373	-
Employee benefits	77,719	75,117	70,239	4,878
Total expenditures	<u>5,506,069</u>	<u>5,506,069</u>	<u>5,070,943</u>	<u>435,126</u>
Excess (deficiency) of revenues over (under) expenditures	1,722,365	1,722,365	1,929,315	206,950
Other financing sources (uses)				
Transfer in	2,602	2,602	2,602	-
Transfers out	(2,221,362)	(2,221,362)	(2,103,474)	117,888
Total other financing sources (uses)	<u>(2,218,760)</u>	<u>(2,218,760)</u>	<u>(2,100,872)</u>	<u>117,888</u>
Net change in fund balances (budgetary basis)	(496,395)	(496,395)	(171,557)	324,838
Fund balances (deficits) at beginning (budgetary basis)	496,395	214,690	214,690	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (281,705)</u>	<u>\$ 43,133</u>	<u>\$ 324,838</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 43,133
Less: accrued pension expense	(61,173)
Fund balance at end of year (GAAP basis)	<u>\$ (18,040)</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #1 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 751,993	\$ 751,993	\$ 756,213	\$ 4,220
Licenses, permits, fines, fees, etc.	164,348	164,348	157,866	(6,482)
Interest on investments	1,370	1,370	22,943	21,573
Miscellaneous	1,000	1,000	1,266	266
	<u>918,711</u>	<u>918,711</u>	<u>938,288</u>	<u>19,577</u>
Expenditures				
Current:				
Home and community services:				
Public works	788,750	788,750	549,262	239,488
Debt service:				
Principal	131,942	128,362	128,362	-
Interest and other charges	38,046	41,626	38,166	3,460
	<u>958,738</u>	<u>958,738</u>	<u>715,790</u>	<u>242,948</u>
Excess (deficiency) of revenues over (under) expenditures	(40,027)	(40,027)	222,498	262,525
Other financing sources (uses)				
Transfers in	2,531,434	2,531,434	2,531,434	-
Transfers out	(2,750,677)	(2,750,677)	(2,750,677)	-
	<u>(219,243)</u>	<u>(219,243)</u>	<u>(219,243)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(259,270)	(259,270)	3,255	262,525
Fund balances (deficits) at beginning (budgetary basis)	<u>259,270</u>	<u>463,395</u>	<u>463,395</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 204,125</u>	<u>\$ 466,650</u>	<u>\$ 262,525</u>

Reconciliation between the budgetary basis of account and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 466,650
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 466,650</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #2 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 13,870	\$ 13,870	\$ 52,517	\$ 38,647
Licenses, permits, fines, fees, etc.	628,270	628,270	543,599	(84,671)
Interest on investments	1,000	1,000	2,561	1,561
Miscellaneous	-	-	40	40
	<hr/>		<hr/>	
Total revenues	643,140	643,140	598,717	(44,423)
<hr/>				
Expenditures				
Current:				
Home and community services:				
Public works	214,225	214,225	133,260	80,965
	<hr/>		<hr/>	
Excess (deficiency) of revenues over (under) expenditures	428,915	428,915	465,457	36,542
<hr/>				
Other financing sources (uses)				
Transfers out	(236,639)	(236,639)	(236,639)	-
	<hr/>		<hr/>	
Net change in fund balances (budgetary basis)	192,276	192,276	228,818	36,542
	<hr/>		<hr/>	
Fund balances (deficits) at beginning (budgetary basis)	(156,639)	(114,542)	(114,542)	-
	<hr/>		<hr/>	
Fund balances (deficits) at ending (budgetary basis)	\$ 35,637	\$ 77,734	\$ 114,276	\$ 36,542
	<hr/>		<hr/>	

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 114,276
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 114,276</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #3 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 51,424,142	\$ 51,424,142	\$ 51,274,129	\$ (150,013)
New York State aid	-	-	21,897	21,897
Federal aid	-	-	131,384	131,384
Licenses, permits, fines, fees, etc.	25,768,498	25,768,498	23,573,736	(2,194,762)
Interest on investments	198,473	198,473	3,173,538	2,975,065
Miscellaneous	<u>272,250</u>	<u>272,250</u>	<u>349,355</u>	<u>77,105</u>
Total revenues	<u>77,663,363</u>	<u>77,663,363</u>	<u>78,524,039</u>	<u>860,676</u>
Expenditures				
Current:				
General government support:				
Miscellaneous	3,000	34,394	31,364	3,030
Home and community services:				
Public works	30,101,663	30,056,824	24,902,055	5,154,769
Employee benefits	1,282,420	1,257,826	1,255,952	1,874
Debt service:				
Principal	1,718,972	1,763,261	1,763,261	-
Interest and other charges	<u>785,608</u>	<u>779,358</u>	<u>779,358</u>	<u>-</u>
Total expenditures	<u>33,891,663</u>	<u>33,891,663</u>	<u>28,731,990</u>	<u>5,159,673</u>
Excess (deficiency) of revenues over (under) expenditures	43,771,700	43,771,700	49,792,049	6,020,349
Other financing sources (uses)				
Transfers in	24,594	24,594	32,743	8,149
Transfers out	<u>(45,885,269)</u>	<u>(45,885,269)</u>	<u>(45,725,277)</u>	<u>159,992</u>
Total other financing sources (uses)	<u>(45,860,675)</u>	<u>(45,860,675)</u>	<u>(45,692,534)</u>	<u>168,141</u>
Net change in fund balances (budgetary basis)	(2,088,975)	(2,088,975)	4,099,515	6,188,490
Fund balances (deficits) at beginning (budgetary basis)	<u>2,088,975</u>	<u>4,622,908</u>	<u>4,622,908</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 2,533,933</u>	<u>\$ 8,722,423</u>	<u>\$ 6,188,490</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 8,722,423
Less: accrued pension expense	<u>(711,580)</u>
Fund balance at end of year (GAAP basis)	<u>\$ 8,010,843</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #5 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 717,816	\$ 717,816	\$ 717,816	\$ -
Interest on investments	10,000	10,000	4,691	(5,309)
Total revenues	<u>727,816</u>	<u>727,816</u>	<u>722,507</u>	<u>(5,309)</u>
Expenditures				
Current:				
Home and community services:				
Public works	409,000	409,000	230,945	178,055
Debt service:				
Principal	5,683	5,683	5,683	-
Interest and other charges	2,086	2,086	2,086	-
Total expenditures	<u>416,769</u>	<u>416,769</u>	<u>238,714</u>	<u>178,055</u>
Excess (deficiency) of revenues over (under) expenditures	311,047	311,047	483,793	172,746
Other financing sources (uses)				
Transfers in	325,296	325,296	325,296	-
Transfers out	(736,004)	(736,004)	(736,004)	-
Total other financing sources (uses)	<u>(410,708)</u>	<u>(410,708)</u>	<u>(410,708)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(99,661)	(99,661)	73,085	172,746
Fund balances (deficits) at beginning (budgetary basis)	<u>99,661</u>	<u>212,293</u>	<u>212,293</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 112,632</u>	<u>\$ 285,378</u>	<u>\$ 172,746</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 285,378
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 285,378</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #6 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 214,398	\$ 214,398	\$ 203,747	\$ (10,651)
Licenses, permits, fines, fees, etc.	692,145	692,145	681,798	(10,347)
Interest on investments	6,000	6,000	625,620	619,620
Miscellaneous	50	50	-	(50)
	<u>912,593</u>	<u>912,593</u>	<u>1,511,165</u>	<u>598,572</u>
Expenditures				
Current:				
Home and community services:				
Public works	224,750	224,750	165,658	59,092
Debt service:				
Principal	16,629	16,629	16,629	-
Interest and other charges	1,217	1,217	1,217	-
	<u>242,596</u>	<u>242,596</u>	<u>183,504</u>	<u>59,092</u>
Excess (deficiency) of revenues over (under) expenditures	669,997	669,997	1,327,661	657,664
Other financing sources (uses)				
Transfers in	1,128,089	1,128,089	1,128,089	-
Transfers out	(2,101,654)	(2,101,654)	(2,101,654)	-
	<u>(973,565)</u>	<u>(973,565)</u>	<u>(973,565)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(303,568)	(303,568)	354,096	657,664
Fund balances (deficits) at beginning (budgetary basis)	<u>303,568</u>	<u>362,116</u>	<u>362,116</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 58,548</u>	<u>\$ 716,212</u>	<u>\$ 657,664</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 716,212
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 716,212</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #7 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 1,362,810	\$ 1,362,810	\$ 1,367,889	\$ 5,079
Licenses, permits, fines, fees, etc.	158,115	158,115	231,423	73,308
Interest on investments	8,000	8,000	35,679	27,679
Total revenues	<u>1,528,925</u>	<u>1,528,925</u>	<u>1,634,991</u>	<u>106,066</u>
Expenditures				
Current:				
Home and community services:				
Public works	1,040,900	1,040,900	770,059	270,841
Excess (deficiency) of revenues over (under) expenditures	488,025	488,025	864,932	376,907
Other financing sources (uses)				
Transfers in	17,828	17,828	17,828	-
Transfers out	(601,640)	(601,640)	(601,640)	-
Total other financing sources (uses)	<u>(583,812)</u>	<u>(583,812)</u>	<u>(583,812)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(95,787)	(95,787)	281,120	376,907
Fund balances (deficits) at beginning (budgetary basis)	95,787	255,103	255,103	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 159,316</u>	<u>\$ 536,223</u>	<u>\$ 376,907</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 536,223
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 536,223</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #8 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 106,778	\$ 106,778	\$ 106,778	\$ -
Interest on investments	3,000	3,000	4,010	1,010
Total revenues	<u>109,778</u>	<u>109,778</u>	<u>110,788</u>	<u>1,010</u>
Expenditures				
Current:				
Home and community services:				
Public works	163,000	163,000	116,813	46,187
Excess (deficiency) of revenues over (under) expenditures	(53,222)	(53,222)	(6,025)	47,197
Other financing sources (uses)				
Transfers in	20,953	20,953	20,953	-
Transfers out	(9,023)	(9,023)	(9,023)	-
Total other financing sources (uses)	<u>11,930</u>	<u>11,930</u>	<u>11,930</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(41,292)	(41,292)	5,905	47,197
Fund balances (deficits) at beginning (budgetary basis)	41,292	64,551	64,551	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 23,259</u>	<u>\$ 70,456</u>	<u>\$ 47,197</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 70,456
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 70,456</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #9 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 92,096	\$ 92,096	\$ 92,096	\$ -
Licenses, permits, fines, fees, etc.	827	827	836	9
Interest on investments	3,000	3,000	5,061	2,061
	<u>95,923</u>	<u>95,923</u>	<u>97,993</u>	<u>2,070</u>
Expenditures				
Current:				
Home and community services:				
Public works	175,350	175,350	116,799	58,551
Excess (deficiency) of revenues over (under) expenditures	(79,427)	(79,427)	(18,806)	60,621
Other financing sources (uses)				
Transfers out	(51,969)	(51,969)	(51,969)	-
Net change in fund balances (budgetary basis)	(131,396)	(131,396)	(70,775)	60,621
Fund balances (deficits) at beginning (budgetary basis)	131,396	215,250	215,250	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 83,854</u>	<u>\$ 144,475</u>	<u>\$ 60,621</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 144,475
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 144,475</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #10 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 1,037,039	\$ 1,037,039	\$ 1,134,732	\$ 97,693
Licenses, permits, fines, fees, etc.	11,696	11,696	55,520	43,824
Interest on investments	3,000	3,000	8,898	5,898
Total revenues	<u>1,051,735</u>	<u>1,051,735</u>	<u>1,199,150</u>	<u>147,415</u>
Expenditures				
Current:				
Home and community services:				
Public works	258,000	258,000	146,884	111,116
Debt service:				
Principal	120,786	120,786	120,785	1
Interest and other charges	24,445	24,445	24,445	-
Total expenditures	<u>403,231</u>	<u>403,231</u>	<u>292,114</u>	<u>111,117</u>
Excess (deficiency) of revenues over (under) expenditures	648,504	648,504	907,036	258,532
Other financing sources (uses)				
Transfers in	17,414	17,414	17,414	-
Transfers out	(843,420)	(843,420)	(843,420)	-
Total other financing sources (uses)	<u>(826,006)</u>	<u>(826,006)</u>	<u>(826,006)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(177,502)	(177,502)	81,030	258,532
Fund balances (deficits) at beginning (budgetary basis)	<u>177,502</u>	<u>247,433</u>	<u>247,433</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 69,931</u>	<u>\$ 328,463</u>	<u>\$ 258,532</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 328,463
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 328,463</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #11 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 2,097,293	\$ 2,097,293	\$ 2,136,349	\$ 39,056
Licenses, permits, fines, fees, etc.	677,137	677,137	618,074	(59,063)
Interest on investments	5,000	5,000	88,864	83,864
Miscellaneous	75	75	109	34
	<u>2,779,505</u>	<u>2,779,505</u>	<u>2,843,396</u>	<u>63,891</u>
Expenditures				
Current:				
Home and community services:				
Public works	1,291,000	1,264,767	1,036,757	228,010
Debt service:				
Principal	698,813	729,356	729,356	-
Interest and other charges	383,383	379,073	379,072	1
	<u>2,373,196</u>	<u>2,373,196</u>	<u>2,145,185</u>	<u>228,011</u>
Excess (deficiency) of revenues over (under) expenditures	406,309	406,309	698,211	291,902
Other financing sources (uses)				
Transfers in	98,378	98,378	98,378	-
Transfers out	(824,739)	(824,739)	(824,739)	-
	<u>(726,361)</u>	<u>(726,361)</u>	<u>(726,361)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(320,052)	(320,052)	(28,150)	291,902
Fund balances (deficits) at beginning (budgetary basis)	<u>320,052</u>	<u>651,001</u>	<u>651,001</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 330,949</u>	<u>\$ 622,851</u>	<u>\$ 291,902</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 622,851
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 622,851</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #12 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 144,260	\$ 144,260	\$ 144,260	\$ -
Licenses, permits, fines, fees, etc.	87,799	87,799	51,999	(35,800)
Interest on investments	10,000	10,000	56,521	46,521
	<u>242,059</u>	<u>242,059</u>	<u>252,780</u>	<u>10,721</u>
Expenditures				
Current:				
Home and community services:				
Public works	280,200	280,200	192,437	87,763
Excess (deficiency) of revenues over (under) expenditures	(38,141)	(38,141)	60,343	98,484
Other financing sources (uses)				
Transfers in	296,183	296,183	296,183	-
Transfers out	(317,108)	(317,108)	(317,108)	-
	<u>(20,925)</u>	<u>(20,925)</u>	<u>(20,925)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(59,066)	(59,066)	39,418	98,484
Fund balances (deficits) at beginning (budgetary basis)	59,066	105,118	105,118	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 46,052</u>	<u>\$ 144,536</u>	<u>\$ 98,484</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 144,536
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 144,536</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #13 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 14,093	\$ 14,093	\$ 17,105	\$ 3,012
Licenses, permits, fines, fees, etc.	664,319	664,319	659,448	(4,871)
Interest on investments	8,000	8,000	24,228	16,228
Miscellaneous	13,000	13,000	680	(12,320)
	<u>699,412</u>	<u>699,412</u>	<u>701,461</u>	<u>2,049</u>
Expenditures				
Current:				
Home and community services:				
Public works	234,575	234,575	217,366	17,209
Excess (deficiency) of revenues over (under) expenditures	464,837	464,837	484,095	19,258
Other financing sources (uses)				
Transfers out	(83,678)	(83,678)	(83,678)	-
Net change in fund balances (budgetary basis)	381,159	381,159	400,417	19,258
Fund balances (deficits) at beginning (budgetary basis)	3,049,054	3,120,081	3,120,081	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 3,430,213</u>	<u>\$ 3,501,240</u>	<u>\$ 3,520,498</u>	<u>\$ 19,258</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,520,498
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 3,520,498</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #14 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 94,478	\$ 94,478	\$ 105,642	\$ 11,164
Licenses, permits, fines, fees, etc.	1,014,076	1,014,076	980,663	(33,413)
Interest on investments	3,390	3,390	75,807	72,417
Miscellaneous	9,400	9,400	15,761	6,361
Total revenues	1,121,344	1,121,344	1,177,873	56,529
Expenditures				
Current:				
Home and community services:				
Public works	903,030	900,844	666,603	234,241
Debt service:				
Principal	8,461	11,006	11,006	-
Interest and other charges	9,813	9,454	9,453	1
Total expenditures	921,304	921,304	687,062	234,242
Excess (deficiency) of revenues over (under) expenditures	200,040	200,040	490,811	290,771
Other financing sources (uses)				
Transfers in	584,977	584,977	584,977	-
Transfers out	(1,240,297)	(1,240,297)	(1,240,297)	-
Total other financing sources (uses)	(655,320)	(655,320)	(655,320)	-
Net change in fund balances (budgetary basis)	(455,280)	(455,280)	(164,509)	290,771
Fund balances (deficits) at beginning (budgetary basis)	455,280	598,931	598,931	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 143,651	\$ 434,422	\$ 290,771

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 434,422
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 434,422</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #15 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 20,854	\$ 20,854	\$ 19,334	\$ (1,520)
Licenses, permits, fines, fees, etc.	194,131	194,131	196,092	1,961
Interest on investments	3,740	3,740	84,102	80,362
Miscellaneous	-	-	20	20
	<u>218,725</u>	<u>218,725</u>	<u>299,548</u>	<u>80,823</u>
Expenditures				
Current:				
Home and community services:				
Public works	248,750	248,750	112,546	136,204
Excess (deficiency) of revenues over (under) expenditures	(30,025)	(30,025)	187,002	217,027
Other financing sources (uses)				
Transfers in	674,163	674,163	674,163	-
Transfers out	(836,299)	(836,299)	(836,299)	-
	<u>(162,136)</u>	<u>(162,136)</u>	<u>(162,136)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(192,161)	(192,161)	24,866	217,027
Fund balances (deficits) at beginning (budgetary basis)	192,161	263,274	263,274	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 71,113</u>	<u>\$ 288,140</u>	<u>\$ 217,027</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 288,140
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 288,140</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #18 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 107,685	\$ 107,685	\$ 158,979	\$ 51,294
Licenses, permits, fines, fees, etc.	1,380,695	1,380,695	1,319,029	(61,666)
Interest on investments	2,570	2,570	2,512	(58)
Miscellaneous	20,100	20,100	11,955	(8,145)
Total revenues	1,511,050	1,511,050	1,492,475	(18,575)
Expenditures				
Current:				
Home and community services:				
Public works	604,800	584,688	380,855	203,833
Debt service:				
Principal	126,403	149,820	149,820	-
Interest and other charges	155,875	152,570	152,570	-
Total expenditures	887,078	887,078	683,245	203,833
Excess (deficiency) of revenues over (under) expenditures	623,972	623,972	809,230	185,258
Other financing sources (uses)				
Transfers in	1,842,278	1,842,278	1,842,278	-
Transfers out	(2,501,133)	(2,501,133)	(2,501,133)	-
Total other financing sources (uses)	(658,855)	(658,855)	(658,855)	-
Net change in fund balances (budgetary basis)	(34,883)	(34,883)	150,375	185,258
Fund balances (deficits) at beginning (budgetary basis)	34,883	100,897	100,897	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 66,014	\$ 251,272	\$ 185,258

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 251,272
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 251,272</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #19 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 2,635	\$ 2,635	\$ 3,109	\$ 474
Licenses, permits, fines, fees, etc.	10,938	10,938	11,053	115
Interest on investments	1,500	1,500	74	(1,426)
Total revenues	<u>15,073</u>	<u>15,073</u>	<u>14,236</u>	<u>(837)</u>
Expenditures				
Current:				
Home and community services:				
Public works	50,700	50,700	8,528	42,172
Excess (deficiency) of revenues over (under) expenditures	(35,627)	(35,627)	5,708	41,335
Other financing sources (uses)				
Transfers in	163,579	163,579	163,579	-
Transfers out	(156,357)	(156,357)	(156,357)	-
Total other financing sources (uses)	<u>7,222</u>	<u>7,222</u>	<u>7,222</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(28,405)	(28,405)	12,930	41,335
Fund balances (deficits) at beginning (budgetary basis)	28,405	53,440	53,440	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 25,035</u>	<u>\$ 66,370</u>	<u>\$ 41,335</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 66,370
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 66,370</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #20 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 42,371	\$ 42,371	\$ 43,052	\$ 681
Licenses, permits, fines, fees, etc.	956,857	956,857	886,806	(70,051)
Interest on investments	5,210	5,210	16,781	11,571
Miscellaneous	-	-	120	120
	<u>1,004,438</u>	<u>1,004,438</u>	<u>946,759</u>	<u>(57,679)</u>
Expenditures				
Current:				
Home and community services:				
Public works	530,450	530,450	346,167	184,283
Excess (deficiency) of revenues over (under) expenditures	473,988	473,988	600,592	126,604
Other financing sources (uses)				
Transfers in	483,448	483,448	483,448	-
Transfers out	(1,083,523)	(1,083,523)	(1,083,523)	-
	<u>(600,075)</u>	<u>(600,075)</u>	<u>(600,075)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(126,087)	(126,087)	517	126,604
Fund balances (deficits) at beginning (budgetary basis)	126,087	325,497	325,497	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 199,410</u>	<u>\$ 326,014</u>	<u>\$ 126,604</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 326,014
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 326,014</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #21 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 1,071,214	\$ 1,071,214	\$ 1,773,744	\$ 702,530
Interest on investments	2,500	2,500	106,068	103,568
Total revenues	<u>1,073,714</u>	<u>1,073,714</u>	<u>1,879,812</u>	<u>806,098</u>
Expenditures				
Current:				
Home and community services:				
Public works	596,300	596,300	284,020	312,280
Debt service:				
Principal	216,793	216,793	216,793	-
Interest and other charges	67,093	67,093	67,093	-
Total expenditures	<u>880,186</u>	<u>880,186</u>	<u>567,906</u>	<u>312,280</u>
Excess (deficiency) of revenues over (under) expenditures	193,528	193,528	1,311,906	1,118,378
Other financing sources (uses)				
Transfers in	687,960	687,960	687,960	-
Transfers out	(2,396,222)	(2,396,222)	(2,396,222)	-
Total other financing sources (uses)	<u>(1,708,262)</u>	<u>(1,708,262)</u>	<u>(1,708,262)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(1,514,734)	(1,514,734)	(396,356)	1,118,378
Fund balances (deficits) at beginning (budgetary basis)	<u>1,514,734</u>	<u>2,059,982</u>	<u>2,059,982</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 545,248</u>	<u>\$ 1,663,626</u>	<u>\$ 1,118,378</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,663,626
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 1,663,626</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #22 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 22,765	\$ 22,765	\$ 19,410	\$ (3,355)
Licenses, permits, fines, fees, etc.	636,527	636,527	625,934	(10,593)
Interest on investments	7,000	7,000	79,681	72,681
Total revenues	<u>666,292</u>	<u>666,292</u>	<u>725,025</u>	<u>58,733</u>
Expenditures				
Current:				
Home and community services:				
Public works	287,610	287,610	216,065	71,545
Excess (deficiency) of revenues over (under) expenditures	378,682	378,682	508,960	130,278
Other financing sources (uses)				
Transfers in	713,863	713,863	713,863	-
Transfers out	(1,124,465)	(1,124,465)	(1,124,465)	-
Total other financing sources (uses)	<u>(410,602)</u>	<u>(410,602)</u>	<u>(410,602)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(31,920)	(31,920)	98,358	130,278
Fund balances (deficits) at beginning (budgetary basis)	31,920	46,741	46,741	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 14,821</u>	<u>\$ 145,099</u>	<u>\$ 130,278</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 145,099
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 145,099</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #23 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 28,035	\$ 28,035	\$ 29,531	\$ 1,496
Licenses, permits, fines, fees, etc.	87,801	87,801	83,356	(4,445)
Interest on investments	3,500	3,500	10,135	6,635
Total revenues	<u>119,336</u>	<u>119,336</u>	<u>123,022</u>	<u>3,686</u>
Expenditures				
Current:				
Home and community services:				
Public works	112,000	112,000	63,204	48,796
Excess (deficiency) of revenues over (under) expenditures	7,336	7,336	59,818	52,482
Other financing sources (uses)				
Transfers in	204,875	204,875	204,875	-
Transfers out	(274,363)	(274,363)	(274,363)	-
Total other financing sources (uses)	<u>(69,488)</u>	<u>(69,488)</u>	<u>(69,488)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(62,152)	(62,152)	(9,670)	52,482
Fund balances (deficits) at beginning (budgetary basis)	62,152	115,215	115,215	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 53,063</u>	<u>\$ 105,545</u>	<u>\$ 52,482</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 105,545
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 105,545</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #28 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 5,038	\$ 5,038	\$ 4,423	\$ (615)
Licenses, permits, fines, fees, etc.	203,245	203,245	201,662	(1,583)
Interest on investments	6,000	6,000	65	(5,935)
Miscellaneous	-	-	20	20
Total revenues	<u>214,283</u>	<u>214,283</u>	<u>206,170</u>	<u>(8,113)</u>
Expenditures				
Current:				
Home and community services:				
Public works	160,275	160,275	80,876	79,399
Excess (deficiency) of revenues over (under) expenditures	54,008	54,008	125,294	71,286
Other financing sources (uses)				
Transfers in	68,137	68,137	68,137	-
Transfers out	(180,515)	(180,515)	(180,515)	-
Total other financing sources (uses)	<u>(112,378)</u>	<u>(112,378)</u>	<u>(112,378)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(58,370)	(58,370)	12,916	71,286
Fund balances (deficits) at beginning (budgetary basis)	58,370	92,660	92,660	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 34,290</u>	<u>\$ 105,576</u>	<u>\$ 71,286</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 105,576
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 105,576</u>

SUFFOLK COUNTY, NEW YORK
Building Sanitation Administration - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 5,000	\$ 5,000	\$ 68,889	\$ 63,889
Miscellaneous	39,504	39,504	30,816	(8,688)
Total revenues	<u>44,504</u>	<u>44,504</u>	<u>99,705</u>	<u>55,201</u>
Expenditures				
Current:				
General government support:				
Miscellaneous	-	10,475	10,471	4
Home and community services:				
Public works	3,193,894	3,193,894	3,174,121	19,773
Employee benefits	533,535	523,060	515,581	7,479
Total expenditures	<u>3,727,429</u>	<u>3,727,429</u>	<u>3,700,173</u>	<u>27,256</u>
Excess (deficiency) of revenues over (under) expenditures	(3,682,925)	(3,682,925)	(3,600,468)	82,457
Other financing sources (uses)				
Transfers in	4,572,095	4,572,095	4,572,095	-
Transfers out	(1,296,802)	(1,296,802)	(1,191,309)	105,493
Total other financing sources (uses)	<u>3,275,293</u>	<u>3,275,293</u>	<u>3,380,786</u>	<u>105,493</u>
Net change in fund balances (budgetary basis)	(407,632)	(407,632)	(219,682)	187,950
Fund balances (deficits) at beginning (budgetary basis)	<u>407,632</u>	<u>411,920</u>	<u>411,920</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 4,288</u>	<u>\$ 192,238</u>	<u>\$ 187,950</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 192,238
Less: accrued pension expense	<u>(296,958)</u>
Fund balance at end of year (GAAP basis)	<u>\$ (104,720)</u>

SUFFOLK COUNTY, NEW YORK
Sewer Maintenance and Operation - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 475,000	\$ 475,000	\$ 619,863	\$ 144,863
Interest on investments	40,000	40,000	360,789	320,789
Miscellaneous	36,719	36,719	60	(36,659)
Total revenues	551,719	551,719	980,712	428,993
Expenditures				
Current:				
General government support:				
Miscellaneous	-	37,089	37,088	1
Home and community services:				
Public works	14,101,332	14,096,544	13,142,803	953,741
Employee benefits	1,863,946	1,831,645	1,826,611	5,034
Debt service:				
Principal	99,753	99,753	99,753	-
Interest and other charges	29,328	29,328	29,328	-
Total expenditures	16,094,359	16,094,359	15,135,583	958,776
Excess (deficiency) of revenues over (under) expenditures	(15,542,640)	(15,542,640)	(14,154,871)	1,387,769
Other financing sources (uses)				
Transfers in	20,949,737	20,949,737	20,949,896	159
Transfers out	(7,668,241)	(8,668,241)	(6,442,842)	2,225,399
Total other financing sources (uses)	13,281,496	12,281,496	14,507,054	2,225,558
Net change in fund balances (budgetary basis)	(2,261,144)	(3,261,144)	352,183	3,613,327
Fund balances (deficits) at beginning (budgetary basis)	2,261,144	2,970,987	2,970,987	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (290,157)</u>	<u>\$ 3,323,170</u>	<u>\$ 3,613,327</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,323,170
Less: accrued pension expense	(1,025,347)
Fund balance at end of year (GAAP basis)	<u>\$ 2,297,823</u>

SUFFOLK COUNTY, NEW YORK
Workforce Investment Revenue - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
New York State aid	\$ 1,282,551	\$ 1,426,351	\$ 877,011	\$ (549,340)
Federal aid	11,158,101	11,158,101	8,938,382	(2,219,719)
Licenses, permits, fines, fees, etc.	40,000	42,959	46,870	3,911
Total revenues	<u>12,480,652</u>	<u>12,627,411</u>	<u>9,862,263</u>	<u>(2,765,148)</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Labor	9,987,756	10,074,096	7,688,123	2,385,973
Employee benefits	1,014,131	1,074,550	780,432	294,118
Total expenditures	<u>11,001,887</u>	<u>11,148,646</u>	<u>8,468,555</u>	<u>2,680,091</u>
Excess (deficiency) of revenues over (under) expenditures	1,478,765	1,478,765	1,393,708	(85,057)
Other financing sources (uses)				
Transfers out	<u>(1,230,805)</u>	<u>(1,230,805)</u>	<u>(1,091,991)</u>	<u>138,814</u>
Net change in fund balances (budgetary basis)	247,960	247,960	301,717	53,757
Fund balances (deficits) at beginning (budgetary basis)	<u>(247,960)</u>	<u>(263,823)</u>	<u>(263,823)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (15,863)</u>	<u>\$ 37,894</u>	<u>\$ 53,757</u>

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 37,894
Less: accrued pension expense	<u>(437,304)</u>
Fund balance at end of year (GAAP basis)	<u>\$ (399,410)</u>

SUFFOLK COUNTY, NEW YORK
Community Development Administration - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Federal aid	\$ 758,790	\$ 758,790	\$ -	\$ (758,790)
Miscellaneous	-	-	87,540	87,540
Total revenues	<u>758,790</u>	<u>758,790</u>	<u>87,540</u>	<u>(671,250)</u>
Expenditures				
Current:				
Home and community services:				
Economic Development	633,115	633,115	538,851	94,264
Employee benefits	96,151	96,151	90,571	5,580
Total expenditures	<u>729,266</u>	<u>729,266</u>	<u>629,422</u>	<u>99,844</u>
Excess (deficiency) of revenues over (under) expenditures	29,524	29,524	(541,882)	(571,406)
Other financing sources (uses)				
Transfers in	109,440	109,440	563,985	454,545
Transfers out	(138,964)	(138,964)	(109,674)	29,290
Total other financing sources (uses)	<u>(29,524)</u>	<u>(29,524)</u>	<u>454,311</u>	<u>483,835</u>
Net change in fund balances (budgetary basis)	-	-	(87,571)	(87,571)
Fund balances (deficits) at beginning (budgetary basis)	-	(1,215,355)	(1,215,355)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (1,215,355)</u>	<u>\$ (1,302,926)</u>	<u>\$ (87,571)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (1,302,926)
Less: accrued pension expense	<u>(50,427)</u>
Fund balance at end of year (GAAP basis)	<u>\$ (1,353,353)</u>

SUFFOLK COUNTY, NEW YORK
Medicaid Compliance Fund - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
New York State aid	\$ 17,740,455	\$ 17,740,455	\$ 17,964,692	\$ 224,237
Federal aid	19,218,806	19,218,806	17,787,878	(1,430,928)
Interest on investments	-	-	834	834
Miscellaneous	-	-	184	184
Total revenues	36,959,261	36,959,261	35,753,588	(1,205,673)
Expenditures				
Current:				
General government support				
Miscellaneous	-	84,138	80,672	3,466
Economic assistance and opportunity:				
Social services	27,358,710	26,285,210	25,634,118	651,092
Employee Benefits	3,965,218	3,866,080	3,805,111	60,969
Total expenditures	31,323,928	30,235,428	29,519,901	715,527
Excess (deficiency) of revenues over (under) expenditures	5,635,333	6,723,833	6,233,687	(490,146)
Other financing sources (uses)				
Transfers in	84,138	84,138	84,138	-
Transfers out	(5,719,471)	(6,807,971)	(5,971,596)	836,375
Total other financing sources (uses)	(5,635,333)	(6,723,833)	(5,887,458)	836,375
Net change in fund balances (budgetary basis)	-	-	346,229	346,229
Fund balances (deficits) at beginning (budgetary basis)	-	(690)	(690)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (690)</u>	<u>\$ 345,539</u>	<u>\$ 346,229</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 345,539
Less: accrued pension expense	(2,311,120)
Fund balance at end of year (GAAP basis)	<u>\$ (1,965,581)</u>

SUFFOLK COUNTY, NEW YORK
General Capital Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ -	\$ -	\$ 42	\$ 42
Other financing sources (uses)				
Transfers out	(8,342)	(8,386)	(8,386)	-
Net change in fund balances (budgetary basis)	(8,342)	(8,386)	(8,344)	42
Fund balances (deficits) at beginning (budgetary basis)	8,342	8,344	8,344	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (42)</u>	<u>\$ -</u>	<u>\$ 42</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

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

SUFFOLK COUNTY, NEW YORK
Tax Stabilization Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 1,750,000	\$ 1,750,000	\$ 826,660	\$ (923,340)
Other financing sources (uses)				
Transfers out	-	(9,647,056)	(9,647,056)	-
Net change in fund balances (budgetary basis)	1,750,000	(7,897,056)	(8,820,396)	(923,340)
Fund balances (deficits) at beginning (budgetary basis)	98,105,268	97,820,778	97,820,778	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 99,855,268</u>	<u>\$ 89,923,722</u>	<u>\$ 89,000,382</u>	<u>\$ (923,340)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 89,000,382
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 89,000,382</u>

SUFFOLK COUNTY, NEW YORK
Assessment Stabilization Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 500,000	\$ 500,000	\$ 295,507	\$ (204,493)
Expenditures				
Current:				
Home and community services:				
Public works	511,278	511,278	511,278	-
Excess (deficiency) of revenues over (under) expenditures	(11,278)	(11,278)	(215,771)	(204,493)
Other financing sources (uses)				
Transfers in	57,846,147	57,846,147	57,673,280	(172,867)
Transfers out	(11,278,849)	(11,428,849)	(11,328,848)	100,001
Total other financing sources (uses)	46,567,298	46,417,298	46,344,432	(72,866)
Net change in fund balances (budgetary basis)	46,556,020	46,406,020	46,128,661	(277,359)
Fund balances (deficits) at beginning (budgetary basis)	63,174,482	62,665,657	62,665,657	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 109,730,502</u>	<u>\$ 109,071,677</u>	<u>\$ 108,794,318</u>	<u>\$ (277,359)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 108,794,318
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 108,794,318</u>

SUFFOLK COUNTY, NEW YORK
Southwest Assessment Stabilization Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 30,000	\$ 30,000	\$ 5,566	\$ (24,434)
Net change in fund balances (budgetary basis)	30,000	30,000	5,566	(24,434)
Fund balances (deficits) at beginning (budgetary basis)	<u>1,185,177</u>	<u>1,160,911</u>	<u>1,160,911</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 1,215,177</u>	<u>\$ 1,190,911</u>	<u>\$ 1,166,477</u>	<u>\$ (24,434)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,166,477
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 1,166,477</u>

SUFFOLK COUNTY, NEW YORK
Retirement Contribution Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 2,500	\$ 2,500	\$ 106	\$ (2,394)
Net change in fund balances (budgetary basis)	2,500	2,500	106	(2,394)
Fund balances (deficits) at beginning (budgetary basis)	<u>107,405</u>	<u>105,587</u>	<u>105,587</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 109,905</u>	<u>\$ 108,087</u>	<u>\$ 105,693</u>	<u>\$ (2,394)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 105,693
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 105,693</u>

SUFFOLK COUNTY, NEW YORK
Suffolk County Water Protection - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales and use tax	\$ 64,491,043	\$ 64,491,043	\$ 63,799,578	\$ (691,465)
Interest on investments	395,000	395,000	214,588	(180,412)
Total revenues	64,886,043	64,886,043	64,014,166	(871,877)
Expenditures				
Current:				
General government support:				
Miscellaneous	-	10,011	9,327	684
Public works	-	41,329	15,257	26,072
Health	899,374	899,374	877,044	22,330
Culture and recreation:				
Parks	2,402,972	2,417,243	2,392,697	24,546
Home and community services:				
Environment and energy	1,297,727	1,297,727	1,269,111	28,616
Planning	98,200	98,200	92,712	5,488
Employee benefits	463,248	465,132	459,625	5,507
Debt Service:				
Principal	4,841,531	5,401,486	5,401,486	-
Interest and other charges	5,055,870	4,917,845	4,917,844	1
Total expenditures	15,058,922	15,548,347	15,435,103	113,244
Excess (deficiency) of revenues over (under) expenditures	49,827,121	49,337,696	48,579,063	(758,633)
Other financing sources (uses)				
Transfers in	9,011	9,011	1,009,011	1,000,000
Transfers out	(37,531,210)	(39,660,741)	(39,625,626)	35,115
Total other financing sources (uses)	(37,522,199)	(39,651,730)	(38,616,615)	1,035,115
Net change in fund balances (budgetary basis)	12,304,922	9,685,966	9,962,448	276,482
Fund balances (deficits) at beginning (budgetary basis)	40,008,380	39,091,298	39,091,298	-
Fund balances (deficits) at ending (budgetary basis)	\$ 52,313,302	\$ 48,777,264	\$ 49,053,746	\$ 276,482

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 49,053,746
Less: accrued pension expense	(252,135)
Fund balance at end of year (GAAP basis)	<u>\$ 48,801,611</u>

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SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Net Assets
Private-Purpose Trusts
December 31, 2010

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 53,414	\$ 98,347	\$ 151,761
Investments	-	9,637,674	9,637,674
Total assets	<u>53,414</u>	<u>9,736,021</u>	<u>9,789,435</u>
Liabilities			
Accounts payable and accrued liabilities	<u>50,000</u>	<u>9,736,009</u>	<u>9,786,009</u>
Total liabilities	<u>50,000</u>	<u>9,736,009</u>	<u>9,786,009</u>
Net Assets			
Held in trust	<u>\$ 3,414</u>	<u>\$ 12</u>	<u>\$ 3,426</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Net Assets
Private-Purpose Trusts
For the Year Ended December 31, 2010

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
Additions			
Investment income:			
Interest	\$ 414	\$ -	\$ 414
Transfer in	-	1,146,905	1,146,905
Other revenue	-	110,000	110,000
	<u>414</u>	<u>1,256,905</u>	<u>1,257,319</u>
Total additions			
	<u>414</u>	<u>1,256,905</u>	<u>1,257,319</u>
Deductions			
Administrative and general expenses	-	1,256,905	1,256,905
	<u>-</u>	<u>1,256,905</u>	<u>1,256,905</u>
Change in net assets	414	-	414
Net assets at beginning of year	<u>3,000</u>	<u>12</u>	<u>3,012</u>
Net assets at end of year	<u>\$ 3,414</u>	<u>\$ 12</u>	<u>\$ 3,426</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Total to page 173
Assets							
Cash and cash equivalents	\$ 119,910	\$ 23,105,648	\$ 11,743,652	\$ 29,445,902	\$ 287	\$ 3,249	\$ 64,418,648
Cash with fiscal agents	-	133,781	-	-	-	-	133,781
Investments	-	6,731,527	-	-	-	-	6,731,527
Total assets	<u>\$ 119,910</u>	<u>\$ 29,970,956</u>	<u>\$ 11,743,652</u>	<u>\$ 29,445,902</u>	<u>\$ 287</u>	<u>\$ 3,249</u>	<u>\$ 71,283,956</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 119,910	\$ 1,224,358	\$ -	\$ -	\$ -	\$ -	\$ 1,344,268
Agency fund liabilities	-	28,746,598	11,743,652	29,445,902	287	3,249	69,939,688
Total liabilities	<u>\$ 119,910</u>	<u>\$ 29,970,956</u>	<u>\$ 11,743,652</u>	<u>\$ 29,445,902</u>	<u>\$ 287</u>	<u>\$ 3,249</u>	<u>\$ 71,283,956</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

	Total from page 172	Social Services Agency Fund	Suffolk Community College Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Trust and Agency Assurance Fund	Total Agency Funds
Assets							
Cash and cash equivalents	\$ 64,418,648	\$ 478,637	\$ 829,809	\$ 4,489,700	\$ 10,311,228	\$ 117,994	\$ 80,646,016
Cash with fiscal agents	133,781	-	-	-	-	-	133,781
Investments	6,731,527	-	-	-	-	-	6,731,527
Total assets	<u>\$ 71,283,956</u>	<u>\$ 478,637</u>	<u>\$ 829,809</u>	<u>\$ 4,489,700</u>	<u>\$ 10,311,228</u>	<u>\$ 117,994</u>	<u>\$ 87,511,324</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 1,344,268	-	-	-	\$ 38,679	-	\$ 1,382,947
Agency fund liabilities	69,939,688	478,637	829,809	4,489,700	10,272,549	117,994	86,128,377
Total liabilities	<u>\$ 71,283,956</u>	<u>\$ 478,637</u>	<u>\$ 829,809</u>	<u>\$ 4,489,700</u>	<u>\$ 10,311,228</u>	<u>\$ 117,994</u>	<u>\$ 87,511,324</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Total to page 175
Assets							
Balance at January 1, 2010	\$ 206,215	\$ 31,974,759	\$ 12,428,603	\$ 34,732,262	\$ 812	\$ 3,224	\$ 79,345,875
Additions							
Cash	267,484	21,097,380	24,526,852	109,913,844	118,544,260	25	274,349,845
Investments	-	1,175,077	-	-	-	-	1,175,077
Deductions							
Cash	353,789	24,196,681	25,211,803	115,200,204	118,544,785	-	283,507,262
Investments	-	79,579	-	-	-	-	79,579
Balance at December 31, 2010	\$ 119,910	\$ 29,970,956	\$ 11,743,652	\$ 29,445,902	\$ 287	\$ 3,249	\$ 71,283,956
Liabilities							
Balance at January 1, 2010	\$ 206,215	\$ 31,974,759	\$ 12,428,603	\$ 34,732,262	\$ 812	\$ 3,224	\$ 79,345,875
Additions							
Accounts payable	424,329	11,216,603	12,394,458	51,019,943	59,272,392	-	134,327,725
Agency fund liabilities	-	22,971,687	24,816,732	96,762,209	118,544,260	25	263,094,913
Deductions							
Accounts payable	510,634	11,328,647	12,394,458	51,019,943	59,272,392	-	134,526,074
Agency fund liabilities	-	24,863,446	25,501,683	102,048,569	118,544,785	-	270,958,483
Balance at December 31, 2010	\$ 119,910	\$ 29,970,956	\$ 11,743,652	\$ 29,445,902	\$ 287	\$ 3,249	\$ 71,283,956

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

	Social Services Agency Fund	Suffolk Community College Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Trust and Agency Assurance Fund	Total Agency Funds
Assets						
Balance at January 1, 2010	\$ 79,345,875	\$ 1,104,657	\$ 10,104,616	\$ 13,223,671	\$ 111,770	\$ 104,358,243
Additions						
Cash	1,017,514	97,391	1,111,834,908	11,526,588	27,066	1,398,853,312
Investments	-	-	-	-	-	1,175,077
Deductions						
Cash	1,006,531	372,239	1,117,449,824	14,439,031	-	1,416,774,887
Investments	-	-	-	-	20,842	100,421
Balance at December 31, 2010	<u>\$ 71,283,956</u>	<u>\$ 829,809</u>	<u>\$ 4,489,700</u>	<u>\$ 10,311,228</u>	<u>\$ 117,994</u>	<u>\$ 87,511,324</u>
Liabilities						
Balance at January 1, 2010	\$ 79,345,875	\$ 1,104,657	\$ 10,104,616	\$ 13,223,671	\$ 111,770	\$ 104,358,243
Additions						
Accounts payable	503	92,406	1,926,071	41,997	-	136,388,702
Agency fund liabilities	1,017,362	97,391	1,110,707,077	2,891,126	27,066	1,377,834,935
Deductions						
Accounts payable	614	92,406	1,926,072	53,005	-	136,598,171
Agency fund liabilities	1,006,268	372,239	1,116,321,992	5,792,561	20,842	1,394,472,385
Balance at December 31, 2010	<u>\$ 71,283,956</u>	<u>\$ 829,809</u>	<u>\$ 4,489,700</u>	<u>\$ 10,311,228</u>	<u>\$ 117,994</u>	<u>\$ 87,511,324</u>

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	178
Revenue Capacity <i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	183
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	189
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help comparisons over time and with other governments.</i>	192
Operating Information <i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the county provides and the activities it performs.</i>	194

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

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

	2002	2003	2004	2005	2007	2008	2009	2010
Governmental activities								
Invested in capital assets, net of related debt	\$ 934,836,513	\$ 971,083,214	\$ 1,006,543,282	\$ 1,028,478,446	\$ 1,078,418,826	\$ 1,187,734,215	\$ 1,220,947,584	\$ 1,319,589,476
Restricted	27,915,552	27,623,074	23,434,138	18,762,399	109,150,725	119,206,095	33,932,420	31,598,908
Unrestricted	(504,883,809)	(458,409,695)	(379,335,230)	(364,926,648)	(665,198,789)	(1,075,513,583)	(1,418,356,190)	(1,848,875,396)
Total governmental activities net assets	<u>\$ 457,868,256</u>	<u>\$ 540,296,593</u>	<u>\$ 650,642,190</u>	<u>\$ 682,314,197</u>	<u>\$ 522,370,762</u>	<u>\$ 231,426,727</u>	<u>\$ (163,476,186)</u>	<u>\$ (497,687,012)</u>
Business-type activities								
Invested in capital assets, net of related debt	\$ 12,327,264	\$ 35,119,057	\$ 34,484,923	\$ 35,357,081	\$ 34,918,679	\$ 35,526,744	\$ 37,784,500	\$ 47,527,563
Restricted	1,607,008	1,628,736	2,221,823	2,298,560	2,364,924	771,432	-	-
Unrestricted	11,134,133	14,760,527	8,047,979	1,896,300	(8,440,255)	(10,713,610)	(29,564,867)	(44,361,077)
Total business-type activities net assets	<u>\$ 25,068,405</u>	<u>\$ 51,508,320</u>	<u>\$ 44,754,725</u>	<u>\$ 39,551,941</u>	<u>\$ 39,412,111</u>	<u>\$ 25,584,566</u>	<u>\$ 8,219,633</u>	<u>\$ 3,166,486</u>
Primary Government								
Invested in capital assets, net of related debt	\$ 947,163,777	\$ 1,006,202,271	\$ 1,041,028,205	\$ 1,063,835,527	\$ 1,113,337,505	\$ 1,223,260,959	\$ 1,258,732,084	\$ 1,367,117,039
Restricted	29,522,560	29,251,810	25,655,961	21,060,959	111,515,649	119,977,527	33,932,420	31,598,908
Unrestricted	(493,749,876)	(443,649,168)	(371,287,251)	(363,030,348)	(673,639,044)	(1,086,227,193)	(1,447,921,057)	(1,893,236,473)
Total primary government net assets	<u>\$ 482,936,661</u>	<u>\$ 591,804,913</u>	<u>\$ 695,396,915</u>	<u>\$ 721,866,138</u>	<u>\$ 551,214,110</u>	<u>\$ 257,011,293</u>	<u>\$ (155,256,553)</u>	<u>\$ (494,520,526)</u>

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

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenses									
Governmental activities:									
General government support	\$ 277,748,236	\$ 309,662,560	\$ 264,547,263	\$ 332,268,514	\$ 327,589,847	\$ 266,044,275	\$ 356,042,292	\$ 399,039,811	\$ 417,906,611
Economic assistance and opportunity	532,003,236	592,540,960	637,835,686	582,019,106	586,969,517	644,283,169	672,657,450	658,206,201	673,057,500
Health	187,014,675	186,116,520	195,123,297	201,934,680	205,796,507	233,623,220	236,028,750	238,910,829	237,064,203
Public safety	656,393,019	707,054,689	783,958,516	806,788,770	868,052,019	1,070,057,358	1,075,941,533	1,086,799,273	1,112,612,068
Culture and recreation	29,824,746	27,481,369	31,781,465	34,089,823	38,061,882	48,352,112	40,962,087	40,905,622	40,458,312
Education	167,312,304	184,007,172	197,790,861	211,453,282	201,811,483	213,599,457	218,326,714	215,779,142	208,098,023
Home and community services	76,875,327	83,091,049	74,524,198	106,156,407	103,502,459	109,949,143	111,552,055	105,733,334	118,364,351
Transportation	81,862,788	84,910,526	98,665,987	105,357,049	107,296,508	124,651,693	138,259,270	144,050,016	142,108,191
Interest on long-term debt	32,799,346	30,434,423	27,936,409	37,011,487	32,152,731	35,045,173	43,242,061	55,854,436	62,216,700
Total governmental activities expenses	<u>\$ 2,041,833,677</u>	<u>\$ 2,205,299,268</u>	<u>\$ 2,312,163,682</u>	<u>\$ 2,417,079,118</u>	<u>\$ 2,471,232,963</u>	<u>\$ 2,745,605,600</u>	<u>\$ 2,893,012,212</u>	<u>\$ 2,945,278,864</u>	<u>\$ 3,011,885,959</u>
Business-type activities:									
John J. Foley Skilled Nursing Facility	33,392,469	36,623,077	37,023,193	37,724,961	38,623,725	46,063,747	45,171,633	33,406,454	33,796,079
Regional Economic Development Initiative	-	-	-	-	-	-	29,000	29,000	29,000
Suffolk Health Plan	23,594,879	31,858,451	35,405,545	37,299,263	35,887,136	40,678,932	35,598,824	836,351	-
Suffolk County Ball Park	1,054,452	800,168	766,445	770,834	737,299	798,131	716,056	685,948	698,499
Francis S. Gabreski Airport	-	1,650,418	1,650,801	1,120,535	1,357,552	1,574,786	1,396,725	2,017,991	3,762,241
Total business-type activities expenses	58,041,800	70,932,114	74,845,984	76,915,593	76,605,712	89,115,596	82,912,238	36,975,744	38,285,819
Total primary government expenses	<u>\$ 2,099,875,477</u>	<u>\$ 2,276,231,382</u>	<u>\$ 2,387,009,666</u>	<u>\$ 2,493,994,711</u>	<u>\$ 2,547,838,675</u>	<u>\$ 2,834,721,196</u>	<u>\$ 2,975,924,450</u>	<u>\$ 2,982,254,408</u>	<u>\$ 3,050,171,778</u>
Program Revenues									
Governmental activities:									
Charges for services:									
General government support	\$ 55,899,792	\$ 56,450,175	\$ 54,593,894	\$ 43,781,870	\$ 44,751,171	\$ 45,988,959	\$ 34,730,047	\$ 39,657,878	\$ 41,408,393
Economic assistance and opportunity	31,557,219	35,085,217	39,984,205	39,754,949	27,439,556	25,111,820	24,532,961	26,356,209	25,013,865
Health	20,448,982	22,573,542	24,212,562	23,471,813	27,943,652	25,956,556	27,515,181	29,317,792	29,401,644
Public safety	14,918,761	22,589,567	25,330,212	23,400,671	21,770,800	25,972,372	23,136,830	30,511,316	31,553,533
Culture and recreation	8,818,048	7,664,525	8,850,413	9,615,368	9,435,539	9,975,132	9,849,027	10,724,136	9,873,738
Education	333	58,456	-	1,841,246	4,816,338	3,958,800	4,075,842	3,850,824	3,143,326
Home and community services	31,376,546	28,355,784	28,035,806	34,422,032	35,566,700	36,933,089	37,776,868	40,698,918	36,269,303
Transportation	13,051,265	14,811,861	14,529,804	15,283,308	16,433,125	17,377,904	18,001,694	18,775,085	19,516,841
Interest on long-term debt	5,419,654	5,297,567	5,173,072	5,119,387	5,096,335	5,007,142	4,801,199	4,591,257	4,377,316
Operating grants and contributions	477,334,281	522,961,586	515,047,249	505,886,372	514,019,638	513,547,542	538,173,269	570,409,347	574,128,659
Capital grants and contributions	12,400,640	19,719,508	23,068,329	20,995,047	20,797,121	23,987,626	29,058,511	24,971,937	71,665,294
Total governmental activities program revenues	671,225,521	735,567,788	738,825,546	723,482,063	728,069,975	733,826,942	751,651,429	799,864,699	846,351,912
Business-type activities:									
Charges for services:									
John J. Foley Skilled Nursing Facility	25,416,708	33,564,040	28,011,974	25,295,302	26,320,945	25,351,499	29,688,126	25,892,271	30,514,681
Regional Economic Development Initiative	-	-	-	-	-	-	-	-	-
Suffolk Health Plan	28,775,128	32,686,627	35,629,510	36,423,527	36,138,217	40,287,925	42,961,703	151,471	33,826
Suffolk County Ball Park	964,117	936,246	983,526	962,559	942,043	947,226	918,749	903,052	658,049
Francis S. Gabreski Airport	-	346,810	460,510	931,976	750,662	886,795	2,148,364	918,253	983,642
Operating grants and contributions	8,108,841	8,415,782	8,012,006	8,191,419	8,163,295	8,427,134	18,754,637	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	8,611,912
Total business-type activities program revenues	63,264,794	75,949,505	73,097,526	71,804,783	72,315,162	75,900,579	94,471,579	27,865,047	40,802,110
Total primary government program revenues	<u>\$ 734,490,315</u>	<u>\$ 811,517,293</u>	<u>\$ 811,923,072</u>	<u>\$ 795,286,846</u>	<u>\$ 800,385,137</u>	<u>\$ 809,727,521</u>	<u>\$ 846,123,008</u>	<u>\$ 827,729,746</u>	<u>\$ 887,154,022</u>

(Continued)

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Net (Expense) Revenue									
Governmental activities	\$ (1,370,608,156)	\$ (1,469,731,480)	\$ (1,573,338,136)	\$ (1,693,597,055)	\$ (1,743,162,988)	\$ (2,011,778,658)	\$ (2,141,360,783)	\$ (2,145,413,965)	\$ (2,165,534,047)
Business-type activities	5,222,994	5,017,391	(1,748,458)	(5,110,810)	(4,290,550)	(13,215,017)	11,559,341	(9,110,697)	2,516,291
Total primary government net expense	\$ (1,365,385,162)	\$ (1,464,714,089)	\$ (1,575,086,594)	\$ (1,698,707,865)	\$ (1,747,453,538)	\$ (2,024,993,675)	\$ (2,129,801,442)	\$ (2,154,524,662)	\$ (2,163,017,756)
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes:									
Real property taxes	\$ 487,570,435	\$ 515,984,947	\$ 530,885,982	\$ 552,682,574	\$ 559,958,706	\$ 574,848,568	\$ 594,613,826	\$ 603,184,381	\$ 620,621,616
Sales and use taxes	892,539,829	993,347,332	1,081,762,708	1,116,523,869	1,146,504,314	1,182,946,104	1,169,096,220	1,070,282,537	1,149,509,891
Interest on investments	8,572,480	7,329,343	10,446,463	23,682,048	29,096,553	25,528,764	26,681,168	19,955,025	17,535,504
Miscellaneous	55,514,344	56,213,773	54,717,024	31,493,877	32,094,741	48,027,509	44,378,173	47,990,618	35,061,930
Transfers	2,343,779	(20,715,558)	5,871,556	886,693	(2,675,143)	(1,331,905)	15,647,361	9,098,491	8,594,280
Total governmental activities	1,446,540,867	1,552,159,837	1,683,683,733	1,725,269,061	1,764,979,171	1,830,019,040	1,850,416,748	1,750,511,052	1,831,323,221
Business-type activities:									
Interest on investments	365,743	366,116	323,260	515,722	676,054	659,322	382,222	55,674	44,445
Miscellaneous	224,590	340,850	543,159	278,997	799,523	655,027	447,016	788,581	980,397
Transfers	(2,343,779)	20,715,558	(5,871,556)	(886,693)	2,675,143	1,331,905	(15,647,361)	(9,098,491)	(8,594,280)
Total business-type activities	(1,753,446)	21,422,524	(5,005,137)	(91,974)	4,150,720	2,646,254	(14,818,123)	(8,254,236)	(7,569,438)
Total primary government	\$ 1,444,787,421	\$ 1,573,582,361	\$ 1,678,678,596	\$ 1,725,177,087	\$ 1,769,129,891	\$ 1,832,665,294	\$ 1,835,598,625	\$ 1,742,256,816	\$ 1,823,753,783
Change in Net Assets									
Governmental activities	\$ 75,932,711	\$ 82,428,357	\$ 110,345,597	\$ 31,672,006	\$ 21,816,183	\$ (181,759,618)	\$ (290,944,035)	\$ (394,902,913)	\$ (334,210,826)
Business-type activities	3,469,548	26,439,915	(6,753,595)	(5,202,784)	(1,398,830)	(10,568,763)	(3,258,782)	(17,364,933)	(5,053,147)
Total primary government	\$ 79,402,259	\$ 108,868,272	\$ 103,592,002	\$ 26,469,222	\$ 21,676,353	\$ (192,328,381)	\$ (294,202,817)	\$ (412,267,846)	\$ (339,263,973)

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

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Fund									
Reserved	\$ 2,905,613	\$ 1,458,091	\$ 3,498,722	\$ 20,668,257	\$ 30,499,239	\$ 19,291,411	\$ 12,729,624	\$ 19,306,033	\$ 19,643,726
Unreserved	52,169,130	141,496,425	139,960,634	177,716,218	157,746,173	121,270,563	29,331,140	(48,793,854)	(150,130,314)
Total general fund	<u>\$ 55,074,743</u>	<u>\$ 142,954,516</u>	<u>\$ 143,459,356</u>	<u>\$ 198,384,475</u>	<u>\$ 188,245,412</u>	<u>\$ 140,561,974</u>	<u>\$ 42,060,764</u>	<u>\$ (29,487,821)</u>	<u>\$ (130,486,588)</u>
All Other Governmental Funds									
Reserved	\$ 39,280,759	\$ 42,917,870	\$ 39,115,468	\$ 35,036,428	\$ 114,766,392	\$ 153,296,589	\$ 140,158,655	\$ 296,907,045	\$ 165,736,104
Unreserved, reported in:									
Special revenue funds	123,364,038	158,321,622	161,730,466	157,025,625	167,683,641	174,905,811	404,240,541	415,309,898	433,862,916
Capital project funds	64,021,019	80,027,982	129,271,316	146,293,876	123,906,502	57,100,979	51,705,480	(52,415,421)	11,723,232
Total all other governmental funds	<u>\$ 226,665,816</u>	<u>\$ 281,267,474</u>	<u>\$ 330,117,250</u>	<u>\$ 338,355,929</u>	<u>\$ 406,366,535</u>	<u>\$ 385,303,379</u>	<u>\$ 596,104,676</u>	<u>\$ 659,801,522</u>	<u>\$ 611,322,252</u>

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

Suffolk County, New York
Changes in Fund Balances, Governmental Funds
Last Nine Fiscal Years

(modified actual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues									
Real property taxes	\$ 494,287,243	\$ 530,008,247	\$ 536,519,306	\$ 551,688,363	\$ 557,345,805	\$ 556,874,956	\$ 573,026,766	\$ 581,047,983	\$ 604,123,986
Sales and use taxes	892,539,829	993,347,332	1,081,762,708	1,116,523,869	1,146,504,314	1,182,946,104	1,169,096,220	1,070,282,537	1,149,509,891
New York State aid	263,294,160	304,411,418	304,984,792	298,075,938	304,337,792	317,173,203	325,005,750	312,827,934	283,286,767
Federal aid	190,393,095	211,457,982	208,748,710	204,997,808	210,483,086	199,426,916	221,002,423	259,340,161	335,531,470
Licenses, permits, fines, fees etc.	185,913,002	202,678,432	211,386,181	193,871,477	191,970,957	189,436,865	183,556,604	197,145,880	187,585,844
Interest on investments	8,572,480	7,329,343	10,446,463	23,682,048	29,096,553	25,528,764	26,681,168	19,955,025	17,535,504
Miscellaneous	72,056,097	71,160,624	68,875,708	66,660,473	67,094,761	75,204,835	71,412,880	84,953,541	82,014,951
Total revenues	2,107,055,906	2,320,393,378	2,422,723,868	2,455,499,976	2,506,833,268	2,546,591,643	2,569,781,811	2,525,553,061	2,659,588,413
Expenditures									
General government	187,656,640	183,218,830	197,214,538	202,010,205	210,151,778	217,315,836	230,402,335	219,346,373	225,648,176
Economic assistance and opportunity	500,119,818	555,078,144	592,245,064	534,603,778	534,130,543	549,408,205	579,915,765	557,620,198	577,428,651
Health	157,343,735	157,036,080	161,370,501	166,786,074	167,187,313	166,909,002	171,242,875	172,661,015	174,694,590
Public safety	486,301,233	497,677,818	532,125,738	545,468,376	563,167,296	595,562,643	616,513,258	609,207,834	652,033,429
Culture and recreation	21,735,167	21,258,169	23,051,878	25,703,881	26,879,819	27,371,191	28,042,847	25,767,421	25,945,413
Education	167,312,304	181,048,234	197,798,161	211,453,282	201,811,483	213,599,457	218,326,714	215,779,142	208,096,023
Home and community services	73,760,460	75,474,552	78,648,330	88,864,966	93,780,511	99,521,586	104,140,851	78,079,691	72,498,908
Transportation	70,949,689	72,576,410	78,106,716	88,074,904	94,078,974	98,340,723	103,542,637	100,730,417	104,605,617
Employee benefits	239,883,612	311,425,790	393,645,142	394,868,683	438,164,681	456,933,242	461,265,643	461,546,434	489,856,929
Debt service									
Principal	93,602,275	89,669,908	85,536,730	56,544,362	76,373,376	81,788,106	83,289,287	76,557,220	96,064,595
Interest	32,600,870	30,248,371	27,891,433	30,759,332	30,991,777	34,721,182	41,504,735	46,845,479	53,164,295
Capital outlay	68,391,737	86,251,867	111,554,855	174,436,513	163,052,675	228,624,216	220,751,021	274,071,317	337,818,400
Total expenditures	2,099,657,540	2,260,964,173	2,479,189,086	2,519,574,356	2,599,770,226	2,770,095,389	2,858,937,968	2,838,212,541	3,017,857,026
Excess of revenues over (under) expenditures	7,398,366	59,429,205	(56,465,218)	(64,074,380)	(92,936,958)	(223,503,746)	(289,156,157)	(312,659,480)	(358,268,613)
Other Financing Sources (Uses)									
Refunding bonds issued	81,804,356	-	125,538,259	33,003,178	-	-	19,129,284	15,435,000	-
Capital related debt issued	39,741,429	55,510,164	90,918,278	121,136,485	152,465,714	146,151,708	-	-	-
Premium on refunding bonds issued	2,728,233	-	9,755,534	2,599,605	-	-	717,833	1,236,573	-
Payments to refunding bond escrow agent	(84,532,589)	-	(135,293,793)	(35,602,783)	-	-	(19,847,117)	(16,671,573)	-
General obligation bonds issued	-	-	-	-	-	-	-	294,407,223	199,850,040
Serial bonds issued	-	24,445,183	9,030,000	5,215,000	1,007,930	9,775,785	389,223,359	-	-
Discounts on obligations	-	-	-	-	-	-	(4,136,636)	-	346,256
Premium on serial bonds issued	-	-	-	-	-	171,564	46,752	1,302,027	-
Transfers in	398,134,439	446,064,715	549,623,946	482,131,888	479,788,026	500,454,535	530,818,418	505,806,935	476,527,883
Transfers out	(395,749,962)	(442,967,836)	(543,752,390)	(481,245,195)	(482,463,169)	(501,786,440)	(514,495,649)	(496,708,444)	(467,933,603)
Total other financing sources (uses)	42,125,906	83,052,226	105,819,834	127,238,178	150,798,501	154,767,152	401,456,244	304,807,741	208,790,576
Net change in fund balances	\$ 49,524,272	\$ 142,481,431	\$ 49,354,616	\$ 63,163,798	\$ 57,861,543	\$ (68,736,594)	\$ 112,300,087	\$ (7,851,739)	\$ (149,478,037)
Debt services as a percentage of noncapital expenditures	6.2%	5.5%	4.8%	3.7%	4.4%	4.6%	4.7%	4.7%	5.5%

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

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

Fiscal Year Ended December 31,	Residential Property	Commercial Property	Agricultural Property	Industrial Property	Other	Less: Tax Exempt Property	Total Taxable Assessed Value	Total		Taxable Assessed Value as a Percentage of Estimated Actual Value
								Direct Tax Rate	Estimated Actual Taxable Value	
2001	*	*	*	*	*	*	7,756,383	3.69	119,736,294	6.48%
2002	*	*	*	*	*	*	7,873,884	3.71	135,544,174	5.81%
2003	*	*	*	*	*	*	8,567,082	3.04	168,442,342	5.09%
2004	*	*	*	*	*	*	8,829,845	2.75	193,376,755	4.57%
2005	\$ 35,764,630	\$ 2,650,881	\$ 298,548	\$ 224,510	\$ 4,323,453	*	43,262,022	2.58	217,900,802	19.85%
2006**	35,995,920	2,607,567	275,534	217,571	4,245,520	*	43,789,855	2.14	250,795,924	17.46%
2007	49,841,266	2,705,688	219,117	217,272	5,893,289	*	58,876,632	2.09	285,772,247	20.60%
2008	51,293,501	2,748,239	310,508	211,694	5,672,106	*	60,236,048	2.01	314,559,119	19.15%
2009	53,330,214	3,597,966	285,649	219,491	5,544,224	*	62,977,544	2.10	308,781,409	20.40%
2010	54,941,171	3,597,445	278,920	218,593	5,560,214	*	64,596,343	2.32	290,986,637	22.20%

Sources: Official Operating Statement

New York State Office of Real Property

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

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

* Information is not available

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

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
DIRECT										
County direct rates										
General	0.41	0.39	0.32	0.28	0.24	0.19	0.18	0.16	0.17	0.17
Suffolk Community College	0.04	0.03	0.03	0.01	0.01	0.02	0.02	0.02	0.02	0.02
Police District	2.56	2.59	2.21	2.05	1.89	1.57	1.50	1.40	1.44	1.58
Sewer District	0.35	0.32	0.26	0.24	0.22	0.18	0.18	0.16	0.17	0.19
New York State MTA Tax*	*	*	*	*	*	*	*	*	*	0.01
Other Items	0.33	0.38	0.22	0.17	0.22	0.18	0.21	0.27	0.30	0.35
Total direct rates	3.69	3.71	3.04	2.75	2.58	2.14	2.09	2.01	2.10	2.32
OVERLAPPING										
Town rates										
Babylon	0.72	0.67	0.54	0.48	0.44	0.36	0.36	0.33	0.35	0.38
Brookhaven	1.25	1.20	1.03	0.94	0.78	0.66	0.81	0.75	0.79	0.84
East Hampton	0.28	0.25	0.21	0.19	0.19	0.16	0.16	0.15	0.19	0.21
Huntington	0.92	0.83	0.69	0.64	0.58	0.49	0.47	0.43	0.46	0.49
Islip	0.86	0.78	0.63	0.56	0.56	0.48	0.46	0.42	0.45	0.48
Riverhead	0.25	0.23	0.21	0.20	0.18	0.16	0.16	0.16	0.17	0.19
Shelter Island	0.03	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02
Smithtown	0.49	0.44	0.38	0.35	0.33	0.28	0.30	0.28	0.30	0.31
Southampton	0.36	0.35	0.30	0.27	0.27	0.23	0.22	0.21	0.23	0.26
Southold	0.17	0.17	0.15	0.13	0.13	0.11	0.11	0.11	0.11	0.13
Total town rates	5.33	4.95	4.17	3.79	3.48	2.95	3.07	2.86	3.07	3.31
School district rates	15.38	14.37	12.55	11.91	11.56	10.07	10.13	9.67	10.30	11.22
Total direct and overlapping rates	24.40	23.03	19.76	18.45	17.62	15.16	15.29	14.54	15.47	16.85

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

Sources: Official Operating Statement
Real Property Tax Warrants

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

Taxpayer	2010			2001		
	2009 Estimated Actual Valuation (1)	Rank	Percentage of Total County Estimated Actual Valuation	2000 Estimated Actual Valuation (2)	Rank	Percentage of Total County Estimated Actual Valuation
Long Island Power Authority	\$ 6,723,330,701	1	2.31%	\$ 1,052,624,944	3	0.88%
Marketspan Energy Corp.	2,543,157,665	2	0.87%	3,336,865,614	1	2.79%
Keyspan Energy Corp.	2,131,823,833	3	0.73%	804,927,403	5	0.67%
Long Island Lighting Co.	1,144,181,049	4	0.39%	1,127,429,520	2	0.94%
Verizon	1,041,147,316	5	0.36%	-	-	-
Westland South Shore Mall	331,574,757	6	0.11%	146,003,445	9	0.12%
The Retail Property Trust	250,000,000	7	0.09%	160,256,410	8	0.13%
Macy's East Inc	238,063,506	8	0.08%	-	-	-
Blue Turtles Inc	218,906,800	9	0.08%	-	-	-
Home Properties	191,805,825	10	0.07%	-	-	-
NY Telephone Co.	-	-	-	912,200,504	4	0.76%
Reckson FS Limited Partnership	-	-	-	270,959,569	6	0.23%
Smith Haven Cntr Assoc LLC	-	-	-	218,601,380	7	0.18%
Heatherwood House	-	-	-	96,872,520	10	0.08%
Total	\$ 14,813,991,452 (3)		5.09%	\$ 8,126,741,309 (4)		6.78%

Source: Official Operating Statement

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

- (1) Assessment rolls established in 2009 for levy and collection of taxes during 2010 fiscal year.
- (2) Assessment rolls established in 2000 for levy and collection of taxes during 2001 fiscal year.
- (3) Represents approximately 5.00% of the total estimated taxable full valuation of the County for 2010.
- (4) Represents approximately 7.47% of the total estimated taxable full valuation of the County for 2001.

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

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year		Collected within the Fiscal Year of Levy		Total Collections to Date	
	Amount	Percentage of Levy	Amount	Percentage of Levy	Amount	Percentage of Levy
2001	2,920,949,182	96.0%	2,804,750,476	96.0%	2,919,918,750	100.0%
2002	3,122,209,193	96.1%	3,001,035,845	96.1%	3,121,166,343	100.0%
2003	3,326,903,036	96.2%	3,199,470,700	96.2%	3,325,725,042	100.0%
2004	3,564,473,796	96.3%	3,432,718,507	96.3%	3,563,332,665	100.0%
2005	3,839,329,700	96.6%	3,708,169,773	96.6%	3,837,991,104	100.0%
2006	4,087,856,483	96.4%	3,941,540,030	96.4%	4,086,287,451	100.0%
2007	4,366,774,587	96.1%	4,194,811,015	96.1%	4,361,221,681	99.9%
2008	4,571,080,251	95.9%	4,382,955,457	95.9%	4,555,501,214	99.7%
2009	4,780,023,954	95.5%	4,567,004,933	95.5%	4,743,488,822	99.2%
2010	4,902,486,890	95.7%	4,692,527,988	95.7%	4,822,682,284	98.4%

Sources: Official Operating Statement
Suffolk County Department of Taxation and Finance

Note: Method of Collection

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

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

Category	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Utilities (excluding residential energy)	\$ 475,064	\$ 476,283	\$ 519,525	\$ 544,531	\$ 566,702	\$ 661,263	\$ 681,650	\$ 678,371	\$ 698,734	*
Construction	344,700	362,320	368,700	395,739	437,722	466,779	502,547	488,290	475,555	*
Manufacturing	463,596	481,368	456,967	481,016	531,826	562,727	647,237	644,858	612,791	*
Wholesale trade	1,589,243	1,554,942	1,588,854	1,711,237	1,912,990	2,103,865	1,961,726	1,883,049	1,789,353	*
Retail trade	10,131,350	10,738,060	11,294,107	13,337,722	14,322,215	14,485,952	12,217,416	11,710,775	11,026,944	*
Information	1,099,825	1,216,547	1,268,917	1,349,821	1,429,384	1,392,430	1,337,444	1,354,275	1,366,686	*
Professional, scientific, and technical	261,216	246,476	256,070	276,147	295,171	365,780	376,774	383,331	362,819	*
Administrative/support services	618,548	625,868	617,925	578,536	602,743	640,189	662,313	786,891	821,502	*
Health care	11,070	11,949	13,508	15,714	15,188	16,764	17,997	20,150	19,975	*
Arts, entertainment, and recreation	255,393	277,779	303,265	289,599	312,300	343,804	383,815	377,677	332,225	*
Accommodation and food services	1,406,454	1,508,800	1,562,869	1,674,109	1,785,650	1,875,854	1,947,536	2,093,967	2,135,401	*
Other services	470,205	498,077	499,018	555,345	611,141	633,116	646,347	670,104	657,489	*
Agric., mining, trans., fire, educ., and gov't	761,557	873,177	866,765	808,126	812,004	876,584	925,111	972,836	890,982	*
Unclassified by industry	200,416	33,592	84,267	131,605	197,071	227,961	242,006	209,562	229,602	*
Total	\$ 18,088,637	\$ 18,905,238	\$ 19,700,757	\$ 22,149,247	\$ 23,832,107	\$ 24,653,068	\$ 22,549,919	\$ 22,274,136	\$ 21,420,058	\$ -
County direct sales tax rate	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%

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

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

<u>Fiscal Year</u> <u>Ended February</u>	<u>County Direct</u> <u>Rate</u>	<u>NYS Rate</u>	<u>MTA Rate</u>
2001	4.25%	4.00%	0.25%
2002	4.25%	4.00%	0.25%
2003	4.25%	4.25%	0.25%
2004	4.25%	4.25%	0.25%
2005	4.25%	4.00%	0.38%
2006	4.25%	4.00%	0.38%
2007	4.25%	4.00%	0.38%
2008	4.25%	4.00%	0.38%
2009	4.25%	4.00%	0.38%
2010	4.25%	4.00%	0.38%

Source: New York State Department of Taxation and Finance

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

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Asset-backed Bonds	Capital Lease	General Obligation Bonds	Capital Lease				
2001	672,046,077	-	288,408,983	32,201,679	-	-	992,656,739	1.86%	695.16
2002	619,575,532	-	268,754,436	30,549,317	-	-	918,879,285	1.71%	637.73
2003	608,716,516	-	253,018,155	31,366,479	-	-	893,101,150	1.64%	613.58
2004	621,583,661	-	220,198,877	30,825,779	-	-	872,608,316	1.50%	594.65
2005	691,039,963	-	193,798,023	32,199,273	-	-	917,037,258	1.47%	618.20
2006	768,140,229	-	163,397,292	32,679,568	-	-	964,217,089	1.41%	644.66
2007	842,451,183	-	129,658,675	30,604,470	-	-	1,002,714,328	1.39%	666.28
2008	915,366,644	233,151,863	92,432,013	28,064,024	-	-	1,269,014,544	1.66%	841.19
2009	1,135,873,674	231,271,863	3,717,141	27,105,824	-	-	1,397,968,502	1.89%	924.95
2010	1,241,655,376	229,621,863	3,293,897	26,720,295	-	-	1,501,291,431	*	1,005.32

Note: * Information is not yet available

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

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

Fiscal Year	Tobacco Settlement Asset-Backed Bonds			Debt Service		
	Tobacco Settlement Revenue	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2008	\$ -	\$ 2,062	\$ (2,062)	\$ -	\$ 1,759,297	0.00
2009	7,728,928	97,431	7,631,497	1,880,000	6,282,944	0.93
2010	6,984,561	86,820	6,897,741	1,650,000	6,196,256	0.88

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

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

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General bonded debt outstanding	\$ 752,160,000	\$ 696,640,000	\$ 688,085,000	\$ 698,795,000	\$ 771,978,275	\$ 849,428,295	\$ 918,538,295	\$ 985,685,000	\$ 1,204,870,001	\$ 1,310,905,000
General Obligation Bonds										
Percentage of estimated actual property value (1)	0.63%	0.51%	0.41%	0.36%	0.35%	0.31%	0.29%	0.31%	0.39%	0.45%
Per capita (2)	526.74	483.49	472.73	476.20	520.41	567.91	610.35	653.38	797.19	877.83
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Less: Indebtedness excluded by local finance law (3)	89,268,153	67,207,000	56,419,000	49,084,560	35,320,160	30,547,266	27,081,737	18,000,469	18,864,533	31,132,618
Total net debt applicable to debt limit	662,891,847	629,433,000	631,666,000	649,710,440	736,658,115	818,881,029	891,456,558	967,684,531	1,186,005,468	1,279,772,382
Legal debt limit (4)	7,047,390,560	7,709,995,894	8,778,136,123	10,148,127,768	11,690,005,130	13,795,773,798	16,263,684,624	17,673,667,839	20,312,491,421	20,572,872,599
Legal debt margin (5)	\$ 6,384,498,713	\$ 7,080,562,894	\$ 8,146,470,123	\$ 9,498,417,328	\$ 10,953,347,015	\$ 12,976,892,769	\$ 15,372,228,066	\$ 16,705,983,308	\$ 19,126,485,953	\$ 19,293,100,217
Total net debt applicable to the debt limit as a percentage of the debt limit	9.41%	8.16%	7.20%	6.40%	6.30%	5.94%	5.48%	5.48%	5.84%	6.22%

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

(1) Property value date can be found on the Assessed and Estimated Actual Value of Taxable Property table.

(2) Population data can be found on the Demographic Statistics table

(3) Refunding bonds and Southwest sewer bonds are legally excluded from the debt limit

(4) State finance statutes limit the County's outstanding general obligation debt to no more than 7% of the assessed value of property

(5) The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit.

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

Year	Population (1)	Personal Income <i>(thousands of dollars)</i>	Per Capita Income (2)	Public School Enrollment K-12 (3)	Unemployment Percentage Rate (4)
2001	1,427,946	53,376,621	37,380	254,199	3.8%
2002	1,440,870	53,609,009	37,206	258,227	4.7%
2003	1,455,555	54,624,068	37,528	260,313	4.8%
2004	1,467,425	58,382,971	39,786	262,268	4.7%
2005	1,483,396	62,377,098	42,373	262,172	4.2%
2006	1,495,697	68,220,512	46,830	258,844	4.0%
2007	1,504,947	71,994,006	47,624	256,122	3.9%
2008	1,508,602	76,306,771	50,420	254,609	4.9%
2009	1,511,392	73,936,591	48,691	253,601	7.4%
2010	1,493,350	*	*	252,218	7.6%

Sources: (1) The information was obtained from the Long Island Lighting Company (Long Island Power Authority).

(2) The information was obtained from the United States Department of Commerce, Bureau of Economic Analysis.

(3) The information was obtained from the New York State Department of Education.

(4) The unemployment rates were obtained from the New York State Department of Labor.

Note: Data with respect to the median age and education level in years of formal schooling has not been included in this table since such data was not readily available.

* Information is not available

SUFFOLK COUNTY, NEW YORK
Principal Employment Sectors
2010 and 2001

	2010			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total Employment
<u>Employment Sector (1)</u>						
Local Government	84,022	1	13.66%	68,083	1	11.70%
Food Services and Drinking Places	36,593	2	5.95%	28,615	4	4.92%
Professional and Technical Services	35,512	3	5.78%	34,070	2	5.85%
Ambulatory Health Care Services	32,226	4	5.24%	25,194	5	4.33%
Administrative and Support Services	31,858	5	5.18%	31,209	3	5.36%
Specialty Trade Contractors	24,842	6	4.04%	24,783	6	4.26%
Merchant Wholesalers, Durable Goods	19,185	7	3.12%	21,346	7	3.67%
Hospitals	19,139	8	3.11%	17,410	9	2.99%
Food and Beverage Stores	18,542	9	3.02%	15,242	10	2.62%
State Government	17,685	10	2.88%	18,302	8	3.15%
Total	<u>319,604</u>		<u>51.98%</u>	<u>284,254</u>		<u>48.85%</u>

Source: New York State Department of Labor

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

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

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

Source: County payroll department

Note: Information not available prior to 2005.

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

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

<u>Function/Program</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General government support										
County Clerk										
Deeds recorded	67,351	66,899	65,020	70,293	65,442	57,087	50,150	40,855	35,017	35,729
Mortgages recorded	195,467	270,283	337,982	336,438	258,062	239,838	209,293	125,105	122,273	124,518
Passports issued	1,850	2,036	2,199	2,391	1,838	1,221	1,109	715	608	553
Business certificates issued: DBA's	7,272	7,781	7,508	7,554	7,383	16,338	1,335	13,783	12,227	17,398
Court actions indexed: Civil and criminal	246,511	237,784	242,161	225,271	223,222	246,877	248,600	165,009	240,871	251,082
District Attorney										
Felony intake	6,741	7,230	9,194	8,632	10,030	11,305	10,869	9,153	9,923	7,867
Indictments	1,509	1,842	2,195	1,619	1,667	2,293	2,311	2,196	2,085	2,172
Felony hearings	167	228	156	159	225	232	207	231	258	198
Felony trials	107	84	85	66	68	63	59	70	62	63
Felony pleas	2,649	2,935	2,850	2,937	2,724	3,247	3,301	3,308	2,832	2,942
Misdemeanor intake	34,075	38,065	40,514	38,661	35,464	42,319	42,916	47,078	45,445	45,714
Misdemeanor trials	114	151	142	180	172	179	157	165	169	198
Misdemeanor hearings	12	142	116	137	191	134	172	299	188	375
Misdemeanor dispositions	28,038	32,062	33,261	36,471	39,087	39,549	40,741	39,107	36,496	44,141
Public Works										
Building projects	28	19	24	28	19	15	21	22	17	13
Acreage treated-Larvicide-Vector	35,726	32,515	26,728	31,428	24,286	28,901	22,884	20,895	31,781	22,732
Acreage treated-Adult mosquitoes-Vector	18,389	29,248	34,880	22,880	37,440	37,510	23,477	38,933	28,480	54,507
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	14,037	14,030	14,242	15,070	16,847	15,770	16,787	16,808	15,320	16,387
Complaints	3,589	3,166	3,017	2,888	2,936	2,707	2,214	1,830	1,386	1,265
Violations	865	713	576	921	851	726	916	1,003	215	453
Administrative hearings	676	660	562	837	702	501	753	850	83	71
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP	*	9,619	15,400	16,685	18,190	18,286	16,598	14,212	13,585	11,313
Nutritional assistance meals	648,123	625,962	672,365	639,953	636,332	668,038	636,028	657,042	656,390	651,342
Respite program participants	6,467	6,357	6,254	6,340	6,264	6,728	2,083	3,299	3,121	2,866
Veterans Affairs:										
Counseling services	20,652	19,051	18,920	18,367	20,660	20,351	20,900	22,113	24,999	25,100
Department of Social Services										
Public assistance caseloads	5,348	5,458	5,773	5,994	5,886	5,807	5,553	5,742	7,021	8,535
Food stamp caseloads	10,587	11,751	12,757	15,136	17,667	18,311	20,095	22,835	36,526	44,038
Adult protective services caseloads	591	560	506	781	798	747	368	575	543	528
Child protective/preventive caseloads	1,354	1,230	1,160	1,195	1,172	1,265	1,384	1,305	1,535	1,496
Foster care children in care	1,036	1,100	1,072	1,060	977	958	784	785	750	699
Child care subsidy cases	1,766	2,261	2,642	2,425	1,668	2,843	4,031	2,422	3,635	4,605
Medicaid caseloads	49,444	56,303	67,435	75,163	80,505	80,070	75,596	79,991	97,169	106,065
Homeless caseloads (by family)	427	490	529	400	298	270	448	270	309	358
Child support caseloads	52,208	52,227	51,811	51,916	51,632	52,148	50,812	51,590	54,208	53,352

(Continued)

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

<u>Function/Program</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Health										
Children with Disabilities:										
Early intervention	5,655	5,898	6,104	5,720	5,980	5,653	5,905	5,839	5,889	7,177
Preschool	6,816	7,001	7,215	7,259	7,084	7,231	7,364	7,586	7,395	6,137
Public Health Nursing:										
Influenza vaccine	8,003	7,343	9,013	11,553	11,146	5,274	4,777	4,532	8,733	3,242
Pneumococcal vaccine	491	607	1,220	964	1,218	389	268	212	187	109
Hepatitis B vaccine	22	50	17	11	7	9	6	14	14	7
Enforcing Public Health Law:										
Food service establishment field visits	12,434	12,082	12,780	12,900	11,263	11,617	12,938	13,106	10,116	9,534
Temporary residence facility field visits	2,489	2,048	2,617	2,747	3,353	2,985	3,598	1,641	1,566	1,324
General sanitation field visits	8,387	9,971	10,391	10,097	7,650	6,578	6,844	6,694	5,048	5,428
X-ray machines inspected	968	1,049	960	1,014	1,086	1,079	1,215	975	1,011	1,143
Patient Care:										
Home health aide	9,708	7,346	6,013	8,876	5,225	2,107	*	880	2,341	2,192
Certified home health agency	30,034	26,774	26,047	20,868	16,920	17,522	*	12,772	8,987	8,345
Long term home health care	8,090	8,089	19,907	7,222	6,268	5,321	*	5,605	1,659	941
Health centers primary visits	266,208	234,382	239,518	231,782	237,093	232,882	230,102	253,470	265,942	259,101
Women's health programs	64,185	70,561	67,112	68,982	68,013	76,593	69,026	67,263	68,598	64,277
Jail medical programs	28,148	24,948	26,042	23,560	26,038	25,370	26,141	25,400	26,410	25,451
Tuberculosis control patient visits	12,615	8,827	11,502	10,699	10,543	9,712	9,819	11,492	10,726	1,389
Environmental Quality Tests:										
Water samples tested	42,140	48,457	40,115	43,850	48,285	47,958	44,623	52,795	71,515	66,401
Wastewater management: Construction applications	6,187	7,544	6,123	7,452	5,936	5,648	5,149	3,581	4,915	5,034
Industrial waste inspections	882	942	1,027	1,117	876	1,243	1,909	1,340	1,496	1,279
Hazardous waste: Tanks tested	180	413	650	1,009	1,489	1,223	1,843	1,510	428	145
Hazardous waste: Tanks removed	698	595	632	767	498	606	1,151	806	929	1,009
Sewage treatment plant inspections	660	694	644	668	668	692	699	736	724	793
Emergency Medical Care Division:										
EMS responses	104,474	104,000	109,577	112,648	121,752	115,152	118,918	122,622	123,742	117,508
Medical control interventions	14,008	15,997	18,211	19,151	20,247	20,972	21,787	23,135	22,660	22,763
Culture and recreation										
Permits issued	36,000	38,418	39,913	38,000	37,500	42,155	78,156	47,820	42,773	42,624
Camping visitors	50,000	58,127	52,314	57,250	55,383	69,067	118,837	76,906	95,944	92,087
Beach attendance	450,000	509,369	424,000	461,746	463,816	520,532	484,400	477,887	467,327	526,918
Golf rounds played	190,000	174,000	133,362	160,828	151,970	187,200	193,466	202,208	188,759	196,037

(Continued)

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

<u>Function/Program</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	43,191	43,598	45,072	45,044	49,377	49,313	48,912	32,385	25,749	33,207
EMS alarms	106,483	109,086	111,652	110,362	113,012	123,148	132,558	122,622	105,009	117,508
Automatic fire alarm	*	*	270,021	271,371	290,484	411,216	422,614	360,192	544,485	786,665
Emergency	*	*	416,654	418,737	423,067	423,913	391	436	385	300
Training sessions conducted	2,350	6,325	6,046	6,942	6,917	7,591	8,115	2,961	7,550	7,506
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	55,025	60,252	89,705	75,429	64,796	60,733	59,175	38,663	8,544	10,147
Highways - Department-wide (Accidents, arrests, tickets)	266,041	320,222	359,632	307,637	295,788	295,671	305,307	236,124	205,720	209,164
Search and rescues-Marine Bureau	378	191	440	209	272	181	5,205	4,222	3,341	1,700
Aviation (Total flights)	2,178	1,893	1,869	1,761	1,610	1,601	1,755	1,711	1,824	2,064
Canine (Searches, trades, apprehensions)	1,327	1,406	1,497	1,661	1,792	1,810	1,835	1,805	2,039	1,799
Probation										
Investigations:										
Criminal court assignments	7,122	7,065	6,200	6,652	6,487	7,602	7,722	7,734	7,176	*
Family court assignments	1,401	888	920	991	716	724	617	586	564	*
Supervision:										
Criminal court cases	14,766	14,389	14,654	15,299	15,763	16,047	16,889	17,480	17,655	*
Family court cases	3,412	3,993	3,872	2,899	2,946	2,725	2,771	2,073	2,196	*
Home and community services										
Handicapped Services:										
Technical assistance	890	890	843	830	1,052	902	1,052	1,140	1,140	813
Hotline calls	6,876	7,614	7,408	7,768	8,803	11,791	12,970	16,646	18,036	10,048
Para-transit eligibility I.D. issued	1,741	1,873	2,089	2,797	2,774	3,376	4,147	4,488	4,170	3,738
Office for Women:										
Conferences/seminars	*	*	*	7	9	10	8	13	7	7
Transportation										
Bridges & highway projects	23	13	19	14	15	23	22	29	34	26
Demolition/securing	5	5	0	0	0	0	0	0	0	0
Relocations	285	247	192	248	175	233	196	242	209	145

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

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

<u>Function/Program</u>	<u>Fiscal Year</u>								
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Health									
Health Centers (units)	4	4	4	4	4	4	4	4	4
Vehicles (units)	155	162	159	155	159	160	159	161	156
Public safety									
Defibrillators (units)	164	185	185	74	72	72	24	24	24
Police									
Precincts (units)	7	7	7	7	7	7	7	7	7
Marine bureau (units)	1	1	1	1	1	1	1	1	1
Helicopter facility (units)	1	1	1	1	1	1	1	1	1
Marked vehicles (units)	522	524	509	527	531	540	533	536	531
Boats (units)	24	24	26	16	16	18	18	19	19
Helicopters (units)	3	3	3	4	4	4	4	4	4
Sheriff									
Security/Correctional facilities (units)	2	2	2	2	2	2	2	2	2
Marked vehicles (units)	160	162	163	175	175	175	174	173	173
Boats (units)	0	1	1	1	1	1	2	2	3
Fire, rescue, and emergency services									
Vehicles (units)	22	18	18	19	19	21	21	22	22
Culture and recreation									
Parkland maintained (acres)	43,000	46,000	48,000	46,000	46,000	46,000	46,000	46,000	46,000
Major parks (units)	19	19	14	14	14	14	14	14	14
Golf courses (units)	4	4	4	4	4	4	4	4	4
Marinas (units)	4	4	4	4	4	4	4	4	4
Camping facilities (units)	11	11	7	7	7	7	7	12	12
Equestrian facilities (units)	4	4	4	4	4	4	2	2	2
Lifeguard protected beaches (units)	4	4	4	4	4	4	4	4	4
Park buildings (units)	319	319	319	319	320	320	320	320	320
Marked vehicles (units)	18	19	14	13	19	20	21	21	20
Home and community services									
Sewer districts (units)	21	21	21	21	21	21	22	22	22
Sewer buildings (units)	93	93	93	93	93	93	100	102	103
Sewer pumping stations (units)	75	75	75	75	75	75	77	79	80
Sewer piping (miles)	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Sewer service vehicles (units)	101	103	105	104	108	107	121	124	134
Transportation									
Roads maintained (units)	87	87	87	87	87	87	87	87	87
Roadways maintained (miles)	424	424	424	424	424	424	423	418	418
Lanes maintained (miles)	1,237	1,237	1,237	1,237	1,237	1,237	1,236	1,224	1,222
Fuel sites (units)	28	28	28	28	28	28	28	30	30
Paratransit Vehicles (units)	59	64	88	75	90	115	135	107	138
Transit Vehicles (units)	159	158	157	217	163	162	166	164	236
Bridges maintained (units)	67	67	67	67	67	67	67	67	67
Road maintenance vehicles (units)	116	115	112	108	109	121	132	144	143
Snow removal vehicles (units)	92	92	87	84	85	96	108	117	120

Sources: Various County departments

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