

SUFFOLK COUNTY

NEW YORK



**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016**

JOHN M. KENNEDY, JR.
COMPTROLLER

SUFFOLK COUNTY, NEW YORK

Comprehensive Annual Financial Report

Year ended December 31, 2016

Prepared by:

Office of the Comptroller
John M. Kennedy, Jr.
County Comptroller

Suffolk County, New York
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2016

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INTRODUCTORY SECTION

COUNTY OF SUFFOLK



OFFICE OF THE COMPTROLLER

JOHN M. KENNEDY, JR.
Comptroller

June 30, 2017

Taxpayers of Suffolk County
Members of the Legislature
Suffolk County Executive

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, 2016.

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.

Deloitte & Touche LLP, Independent Auditors, has issued an unmodified opinion on Suffolk County's financial statements for the year ended December 31, 2016. 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.

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 2016 population of 1,492,583, contains slightly more than one-half the population of Long Island. Suffolk County's western border is approximately 15 miles from the eastern border of the City of New York, and, the County is bordered by Nassau County to the west, Long Island Sound to the north, and the Atlantic Ocean to the south and east. It covers an area of approximately 911 square miles of land.

Since 1960, Suffolk County has operated under a charter form of government that provides for an executive administration of County affairs. On January 1, 1970, an 18-member County Legislature was organized, consisting of representatives elected from 18 districts of approximately equal population, based upon the most recently completed Federal Census. In 2007, a Charter Law was enacted establishing a non-partisan Reapportionment Commission to provide a fair and objective process by which future legislative districts will be reapportioned.

The County Legislature is the principal policy-making body of the County, and its members are elected to two-year terms. The County Executive, who heads the executive branch of the County, and the County Comptroller, who is the Chief Fiscal Officer of the County, are each elected to four-year terms. On November 4, 2014, a voter referendum approved the merger of the County Treasurer's Office with the Comptroller's Office in 2018. The merger became effective on January 1, 2016, accelerated from January 1, 2018 pursuant to Resolution 517-2015, adopted by the County Legislature on June 2, 2015.

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 are 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 34 Special Revenue Funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budget control is exerted at the departmental level. However, the County Executive is authorized to transfer

certain budgeted amounts, \$100,000 or ten percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. Budget-to-actual comparisons are provided in reports in the financial statements for each individual governmental fund that adopts an appropriated annual budget and is presented in the governmental fund subsection of this report, which starts on page 137.

Local economy

Employment growth in the Nassau-Suffolk region has consistently increased since April of 2010. The sectors that posted the largest employment gains between December 2016 and December 2017 were transportation, warehousing and utilities (up 4.6%), education and health services (up 4.0%), and leisure and hospitality (up 3.3%). However, other sectors experienced job losses during this period. The total number of jobs in the information sector declined by 4.5%; jobs in the manufacturing sector decreased by 1.7%; and, jobs in the financial sector declined by 1.4%. In December 2016, there were 738,000 employed residents in Suffolk County. This is a decrease of 6,100 from the number of residents employed in December 2015, and 3.3% lower than the 2006 employment figures, due to a lower labor force participation rate.

The number of businesses situated in the County continued to rise modestly through 2015. By the second quarter of 2016, more than 52,000 business establishments were located in the County. This represents an all-time high for the County and a 5.2% increase over the last five years. Small businesses employing ten or fewer employees comprise 78% of the County's business establishments. Only 21 businesses in the County employ 1,000 or more people.

The County has a substantial office building market. More than 26.4 million square feet of non-government office buildings are located in the County. This figure includes 2.9 million square feet of new office space constructed in the last 10 years. According to CB Richard Ellis, Inc., the office vacancy rate in the County was 14.6% in the fourth quarter of 2016 an improvement from the same period in 2015. The County's office space market continues to outperform those of northern New Jersey, Westchester, and Fairfield County, Connecticut. The average office space rental rate in the County was \$23.21 per square foot in the 3rd quarter of 2016, a decline of 3.3% from the 2015 figure.

The County is also home to many high technology entities. Brookhaven National Laboratory, an atomic energy research facility employs 3,150 people in Suffolk County. In 2013, the Laboratory opened the new 87,000 square foot, \$66 million dollar Interdisciplinary Science Building for energy research, and, in 2015, the Laboratory opened the National Synchrotron Light Source II facility. The \$912 million dollar facility employs more than 500 people. The Long Island High Technology Incubator, which provides support resources and services to new technologically innovative companies, is managed by Stony Brook University. Additionally, in 2014, a Center for Clean Water Technology was established at the University. The Center is developing nitrogen removal technology for on-site septic systems and cesspools. High technology firms in information services such as CA Technologies, which employs 1,300 people, are located throughout Suffolk County. 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.

The industrial market in the County remains strong. According to Newmark Grubb Knight Frank, the County has significant industrial space totaling 105.4 million square feet and, at 2.7% in the fourth quarter of 2016, the County's industrial vacancy rate was among the lowest in the nation. Most of the County's industrial space is general industrial space, but a large portion is comprised of warehouse and distribution facilities and a smaller portion is considered research and development/flex space. The largest concentration of industrial space in the County is located in Hauppauge with additional lighter industrial space in the area around MacArthur Airport in Ronkonkoma and Bohemia. In 2014, the County broke ground on the development of 58 County-owned acres at Gabreski Airport in Westhampton Beach. This \$43 million dollar proposed development includes 439,000 square feet for light industry, research and development office space, and an onsite hotel. Three of the eight planned buildings at this site are currently under construction. At its completion, the corporate center will employ approximately 1,100 people. The first building in this project was completed in 2016.

Suffolk County's 270 hotels, motels, and inns provide over 11,000 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 2006, there has been an increase of more than 1,300 lodging rooms in the County, primarily in western Suffolk. The County has received proposals for additional hotels, which would increase available lodging rooms by over 1,800.

In addition to the many Suffolk County parks, 20 New York State parks are located within the County. Many of the State, County, Town, and Village parks are situated on the 986 miles of shoreline which attract millions of visitors each year. Statistics provided by New York State Department of Parks and Recreation indicate that State parks on Long Island had over 19 million visitors during 2014. Presently, there are 68 golf courses in the County. In 2018, the U.S. Open will be held at the Shinnecock Hills Golf Club in Southampton and, in 2019 and 2024, the PGA Championship and the Ryder Cup, respectively, will be held in Bethpage. In addition to its beaches and golf courses, the County offers a wide variety of other recreational activities including: a 6,000 seat ballpark, home to the Long Island Ducks, an independent league baseball team, wineries, Atlantis Marine World Aquarium, Splish Splash, a large water park, and Adventureland, a traditional amusement park which has been operating since 1962. Overall, the Long Island Convention and Visitors Bureau estimates County tourism to be a \$3 billion dollar industry.

The County's retail market is ranked as one of the highest in the nation, as evidenced by \$23.7 billion in sales reported in 2012, the most recent figure provided by the US Census of retail trade. According to Suffolk County Division of Planning and Environment, there is 40.7 million square feet of shopping center space in the County. Included in these calculations are three regional malls and two regional outlet shopping centers. In various locations within the County, development and redevelopment projects have recently been constructed or proposed. Projects such as the \$110 million development of downtown Patchogue, a \$300 million development of Holbrook and \$53 million redevelopment in Coram will provide and revitalize rental and retail space.

In 2015, 80% of the County's 481,796 households were owner occupied residences. This rate is significantly higher than the 63% of owner-occupied housing in the nation. The County's rate of owner-occupied homes has remained consistent at this high percentage for the last 40 years.

New residential construction in the County has remained constant during 2015. In 2016, building permits for 1,067 housing units were issued, which is a 12% decline from 2015. Residential construction in 2016 was valued at \$648 million, up 102% from 2011 and 44% lower than the record high value which was recorded in 2005.

Since 2012, the housing market in the County has improved significantly. As reported by the New York State Association of Realtors, 2012 home prices in the County held steady at 2011 levels. In 2016, home prices increased 1.5%. As of January 2017, the median selling price of a home in the County was \$340,000. County home prices in the fourth quarter of 2016 were 43% higher than the national median. Home values in the County are expected to remain high relative to national figures, as the area remains a desirable residential location. Based on data provided by RealtyTrac, .19% of homes in the County are in some stage of foreclosure, compared with the national level of .06%.

As of December 2016, Suffolk County's labor force was estimated at 765,800. Those employed totaled 734,200. The County's average unemployment rate for 2016 was 4.3%, whereas, a year ago, it was 4.7%. During the past ten years, Suffolk County experienced its lowest unemployment rate in 2007 (3.9%) and its highest unemployment rate in 2012 (7.8%). Suffolk County's unemployment rate compares favorably on both a regional and national basis. For 2016, Suffolk's rate of 4.3% was lower than the overall U.S. rate of 4.9%, the overall N.Y. State rate of 4.8%, and the N.Y. City rate of 5.2%. Suffolk's rate was somewhat higher than Nassau County's 3.9% rate. The New York State Department of Labor is projecting a 13.1% increase in employment between 2014 and 2024 for the Long Island Region. This would equate to a projected labor force of over 864,763 by 2024 in Suffolk County. Suffolk County's population growth is expected to increase from 2016 through 2025 by approximately 5.9% (from 1,492,583 to 1,580,400).

Long-term financial planning

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

- The County refunded \$87.4 million of bonds in 2016, which will save an estimated \$5.2 million over the life of the bonds. Additional opportunities, that will effectuate debt service savings through the refunding of outstanding debt while interest rates remain low, will continue to be explored.
- The implementation of the County's new financial management system is currently underway and has been expanded to include additional features that will allow for new efficiencies through technological solutions. The new system will enable the County to provide current status information to vendors through a vendor portal, thereby increasing vendor satisfaction while reducing staff hours. The County will also be able to provide faster payment through Electronic Fund Transfers (EFT). These changes to the County's financial infrastructure will enable alternative methodologies to be applied in various County departments to streamline functions.
- The County has taken advantage of various types of funding offered through the NYS Environmental Facilities Corporation (EFC) for sewer infrastructure projects. Although use of these funds requires the County to incur additional effort in tracking and managing these projects, there is a realized savings because EFC issues are either interest free or at

a rate lower than the County is able to obtain on its own. Therefore, EFC short and long-term financing fit within the County's fiscally responsible debt policy.

- Pursuant to Resolution 621-13 “A Charter Law to Create a Unified County Department of Financial Management and Audit,” and a voter referendum on November 4, 2014, the Comptroller's Office was consolidated with the former Treasurer's Office on January 1, 2016. During 2016 the new consolidated Office of the County Comptroller began the process of realigning accounting functions to strengthen controls and make procedures more efficient. Consolidation of functions is continuing to be examined in order to maximize savings while better meeting the needs of the public, using existing employees.

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

Maintenance and expansion of Suffolk County's 24 sewer districts and its sewer system infrastructure is a top priority for the County. Sewer system improvement costs for projects currently under construction reached \$185.1 million during 2016, with \$39 million expended during 2016.

In 2016, the County invested \$4.9 million in land acquisition programs to support the preservation of Suffolk County's open spaces, parks, rich farmland, and water quality. In addition, during 2016 the County acquired land through purchases, condemnations, and easements pursuant to the Fire Island Inlet to Moriches Inlet (FIMI) Stabilization Project, to protect the barrier island. Costs for 2016 totaled \$29.4 million. The FIMI Project will repair damage from Superstorm Sandy and strengthen Fire Island to withstand future storms by building an engineered beach and dune system.

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, 2015. This was the thirty-third consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both accounting principles generally accepted in the United States and applicable legal requirements.

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

The CAFR could not have been completed without the efficiency and dedication 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 with the preparation and contributed to the completion of this report.

Taxpayers of Suffolk County
Members of the Legislature
Suffolk County Executive
June 30, 2017

Credit must also be given to the respective budget offices of the County Executive and the County Legislature for their support and for maintaining high standards of professionalism in the management of Suffolk County's finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John M. Kennedy, Jr.", written in a cursive style.

John M. Kennedy, Jr.
Suffolk County Comptroller



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

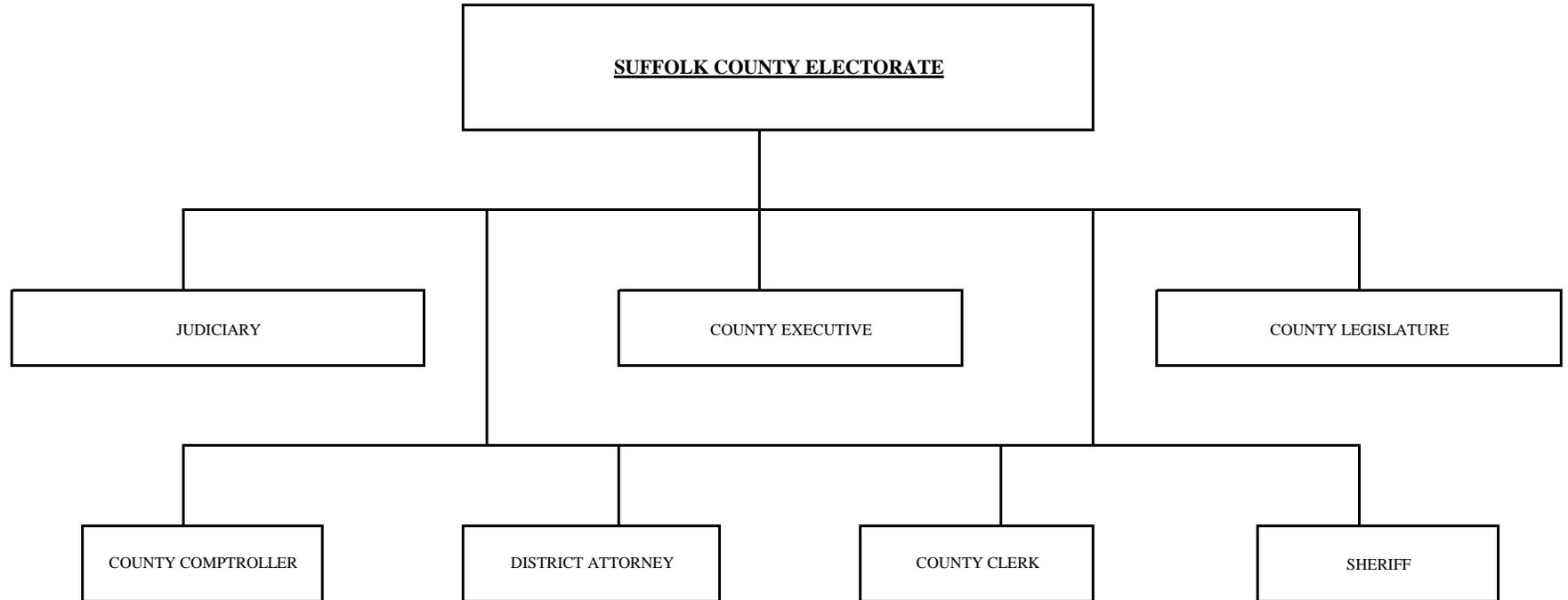
**Suffolk County
New York**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

SUFFOLK COUNTY ORGANIZATIONAL CHART



SUFFOLK COUNTY, NEW YORK

List of Principal Officials

At December 31, 2016

Suffolk County Legislature

District

1 st	Al Krupski
2 nd	Bridget Fleming
3 rd	Kate M. Browning
4 th	Tom Muratore
5 th	Kara Hahn
6 th	Sarah S. Anker
7 th	Robert Calarco*
8 th	William J. Lindsay III
9 th	Monica R. Martinez
10 th	Tom Cilmi
11 th	Thomas F. Barraga
12 th	Leslie Kennedy
13 th	Robert Trotta
14 th	Kevin J. McCaffrey
15 th	DuWayne Gregory**
16 th	Steven H. Stern
17 th	Louis D'Amaro
18 th	William Spencer

County Executive	Steven Bellone
County Comptroller	John M. Kennedy, Jr.
County Clerk	Judith A. Pascale
District Attorney	Thomas J. Spota
Sheriff	Vincent F. DeMarco

Notes:

* Deputy Presiding Officer

** Presiding Officer

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Suffolk County (the "County"), as of and for the year ended December 31, 2016 (with the Suffolk County Community College for the year ended August 31, 2016), and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Suffolk County Regional Off-Track Betting Corporation, the Suffolk County Community College, the Suffolk County Economic Development Corporation and the Suffolk County Industrial Development Agency, which represents 100% of the County's discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for such component units, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of 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, 2016, and the respective changes in financial position

and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedule of Funding Progress, Schedule of Proportionate Share of the Net Pension Liability, and Schedule of Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Deloitte & Touche LLP

June 30, 2017

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, 2016. 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 and deferred inflows of resources of Suffolk County exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$2,307,338,093 (deficit). This net position includes \$602,210,477 in restricted net position and is net of a deficit of \$4,697,044,437 in unrestricted net position. Also included as an offset is \$1,787,495,867 reported in net investment in capital assets.
- Suffolk County's total net position decreased by \$299,633,462.
- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of \$238,418,468, a decrease of \$83,802,538 in comparison with the prior year. The fund balance is classified within the spendable fund balance categories: restricted of \$602,210,477 and an unassigned deficit of \$363,792,009.
- At the end of the current fiscal year, the unassigned fund deficit for the general fund was \$226,184,909.
- Suffolk County's total bonded debt decreased by \$18,301,368 (1.04 percent) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Suffolk County's basic financial statements. Suffolk County's financial statements comprise three components:

1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

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

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

The government-wide financial statements include not only Suffolk County itself (known as the primary government), but also a legally separate community college (Suffolk County Community College), a legally separate off-track betting public benefit corporation (Suffolk Regional Off-Track Betting Corporation), a legally separate industrial development public benefit corporation (Suffolk County Industrial Development Agency), and a legally separate not-for-profit local development corporation (Suffolk County Economic Development Corporation) for which Suffolk County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Suffolk Tobacco Asset Securitization Corp. (STASC), the Judicial Facilities Agency and the Suffolk County Landbank Corp. although also legally separate, function 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 30-33 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the

government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Suffolk County reports 53 individual governmental funds on a GAAP basis. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and two special revenue funds (Police District Fund and Suffolk Tobacco Asset Securitization Corp.), and one capital project fund, all of which are considered to be major funds. Data from the other 49 non-major governmental funds are combined into a single aggregated presentation. Individual fund data for each of these 49 non-major governmental funds is provided in the form of combining statements, which is included with the Combining and Individual Fund Statements and Schedules.

Suffolk County adopts an annual appropriated budget for the general fund and 6 of its components as well as 34 special revenue funds. Budgetary comparison schedules have 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 33 non-major 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 34-37 of this report.

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

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 38-40 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 41-42 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 47-103 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents the Schedule of Funding Progress pertaining to the County's Post Employment Retirement Healthcare Benefit Plan, Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions which are Required Supplementary

Information and other Supplemental Information that consists of combining and individual fund statements and schedules on non-major funds which can be found on pages 105-177 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's liabilities and deferred inflows exceeded its assets and deferred outflows by \$2,307,338,093 at the close of the most recent fiscal year.

A summary of the County's net position for 2016 is presented below, together with comparative 2015 information.

	Suffolk County's Net Position					
	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 1,589,592,195	\$ 1,597,066,506	\$ 2,380,058	\$ 1,376,172	\$ 1,591,972,253	\$ 1,598,442,678
Assets held for sale	-	11,500,000	-	-	-	11,500,000
Cash with fiscal agents	25,649,191	-	-	-	25,649,191	-
Capital assets	3,069,316,316	2,982,363,362	55,936,653	53,573,921	3,125,252,969	3,035,937,283
Total assets	4,684,557,702	4,590,929,868	58,316,711	54,950,093	4,742,874,413	4,645,879,961
Total deferred outflows of resources	795,380,923	201,592,988 *	554,522	344,546 *	795,935,445	201,937,534
Total assets and deferred outflows of resources	5,479,938,625	4,792,522,856	58,871,233	55,294,639	5,538,809,858	4,847,817,495
Long term liabilities outstanding	6,381,787,399	5,551,747,751 *	10,585,999	10,581,759 *	6,392,373,398	5,562,329,510
Other liabilities	1,354,856,992	1,292,063,859	1,443,411	1,155,757	1,356,300,403	1,293,219,616
Total liabilities	7,736,644,391	6,843,811,610	12,029,410	11,737,516	7,748,673,801	6,855,549,126
Total deferred inflows of resources	97,430,591	- *	43,559	- *	97,474,150	-
Total liabilities and deferred inflows of resources	7,834,074,982	6,843,811,610	12,072,969	11,737,516	7,846,147,951	6,855,549,126
Net position:						
Net investment in capital assets	1,738,281,001	1,650,290,885	49,214,866	45,654,968	1,787,495,867	1,695,945,853
Restricted	602,210,477	464,196,690	-	-	602,210,477	464,196,690
Unrestricted	(4,694,627,835)	(4,165,749,329)	(2,416,602)	(2,097,845)	(4,697,044,437)	(4,167,847,174)
Total net position	\$ (2,354,136,357)	\$ (2,051,261,754)	\$ 46,798,264	\$ 43,557,123	\$ (2,307,338,093)	\$ (2,007,704,631)

* Balance was adjusted to reflect a reclass of premiums on refundings.

Net position includes \$1,787,495,867 in capital assets (e.g., land, buildings, machinery, and equipment) less debt used to acquire those assets, reflecting the County's net investment in capital assets. Suffolk County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Suffolk County's investment in its capital assets is reported net of related debt, it should be noted that the

resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of Suffolk County's net position, \$602,210,477, represents resources that are subject to external restrictions on how they may be used. The remaining balance is a deficit in unrestricted net position of \$4,697,044,437 which is primarily the result of long-term liabilities being recognized prior to the date on which funding is due.

Suffolk County's Changes in Net Position						
	Governmental Activities		Business-type Activities		Totals	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues:						
Program revenues:						
Charges for services	\$ 324,308,290	\$ 281,153,432	\$ 3,643,065	\$ 3,715,925	\$ 327,951,355	\$ 284,869,357
Operating grants and contributions	546,255,665	528,822,137	-	36,155	546,255,665	528,858,292
Capital grants and contributions	74,332,607	30,696,047	3,258,097	91,219	77,590,704	30,787,266
General revenues:						
Property taxes	691,092,015	691,698,981	-	-	691,092,015	691,698,981
Sales and use tax	1,352,668,032	1,328,634,123	-	-	1,352,668,032	1,328,634,123
Other, net	56,776,116	48,687,485	201,605	1,312,558	56,977,721	50,000,043
Total revenues	<u>3,045,432,725</u>	<u>2,909,692,205</u>	<u>7,102,767</u>	<u>5,155,857</u>	<u>3,052,535,492</u>	<u>2,914,848,062</u>
Expenses:						
General government	388,333,645	423,649,285	-	-	388,333,645	423,649,285
Economic assistance and opportunity	792,498,069	773,796,524	-	-	792,498,069	773,796,524
Health	199,655,305	195,037,231	-	-	199,655,305	195,037,231
Public safety	1,420,212,829	1,277,556,133	-	-	1,420,212,829	1,277,556,133
Culture and recreation	35,930,257	34,066,225	-	-	35,930,257	34,066,225
Education	182,908,987	176,244,321	-	-	182,908,987	176,244,321
Home and community services	98,068,503	95,532,222	-	-	98,068,503	95,532,222
Transportation	165,609,185	160,562,574	-	-	165,609,185	160,562,574
Skilled nursing	-	-	-	6,443	-	6,443
Ball park	-	-	509,701	569,335	509,701	569,335
Gabreski airport	-	-	2,395,330	1,931,604	2,395,330	1,931,604
Interest on long term debt	66,047,143	70,462,120	-	-	66,047,143	70,462,120
Total expenses	<u>3,349,263,923</u>	<u>3,206,906,635</u>	<u>2,905,031</u>	<u>2,507,382</u>	<u>3,352,168,954</u>	<u>3,209,414,017</u>
Change in net position before transfers	(303,831,198)	(297,214,430)	4,197,736	2,648,475	(299,633,462)	(294,565,955)
Transfers	956,595	4,200,470	(956,595)	(4,200,470)	-	-
Change in net position	(302,874,603)	(293,013,960)	3,241,141	(1,551,995)	(299,633,462)	(294,565,955)
Net position - beginning	(2,051,261,754)	(1,758,247,794) *	43,557,123	45,109,118 *	(2,007,704,631)	(1,713,138,676)
Net position - ending	<u>\$ (2,354,136,357)</u>	<u>\$ (2,051,261,754)</u>	<u>\$ 46,798,264</u>	<u>\$ 43,557,123</u>	<u>\$ (2,307,338,093)</u>	<u>\$ (2,007,704,631)</u>

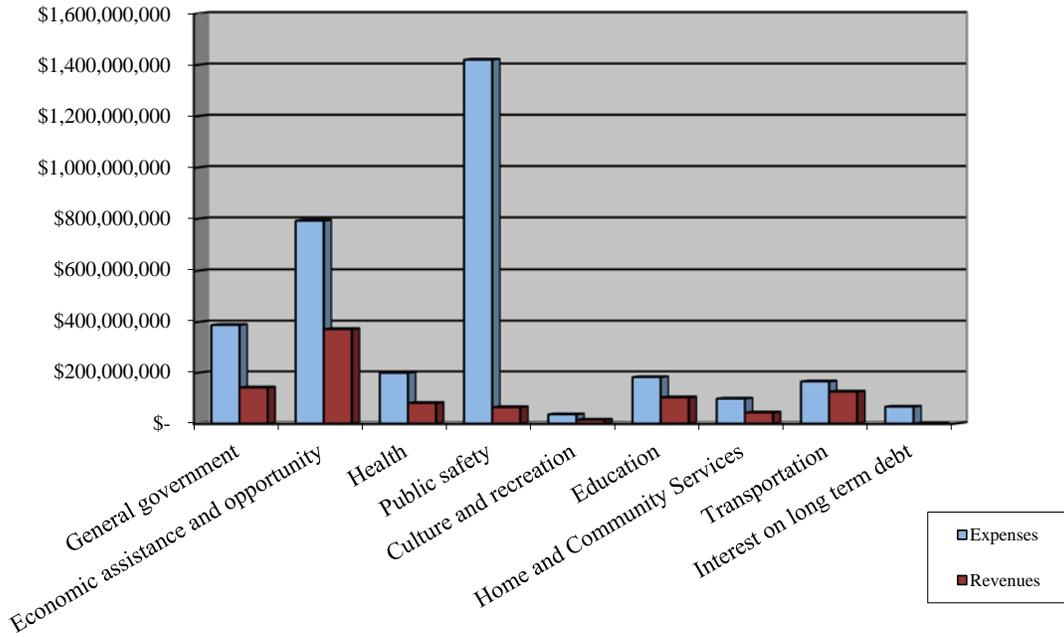
*As restated for GASB 68

The County's net position decreased by \$299,633,462 during the current fiscal year. Key elements of the decrease are as follows:

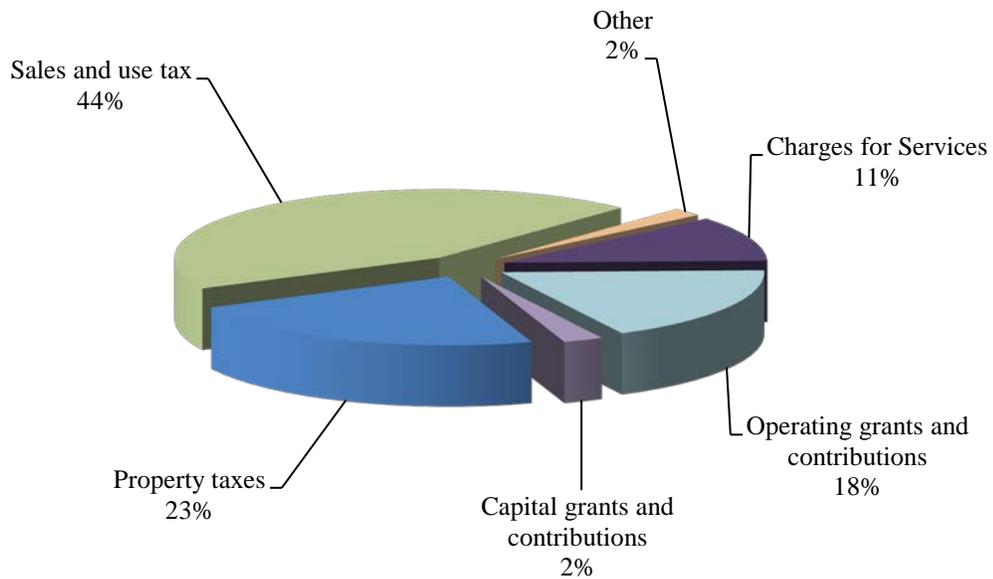
- The liability accrual for other post-employment benefits (OPEB), required by GASB 45, increased by \$269 million in 2016.
- An increase in liabilities for accumulated vacation and sick leave in the amount of \$28 million. This increase is attributable to contractual increases in employees' salaries.

Governmental activities. Governmental activities decreased the County’s net position by \$302,874,603. The key factors of the decrease were the liability accrual of \$269 million for OPEB and \$28 million related to increases in accumulated vacation and sick leave liabilities. Additionally, there was a slight increase of \$3.5 million in retainage payables, related to new capital construction projects.

Expenses and Program Revenues - Governmental Activities

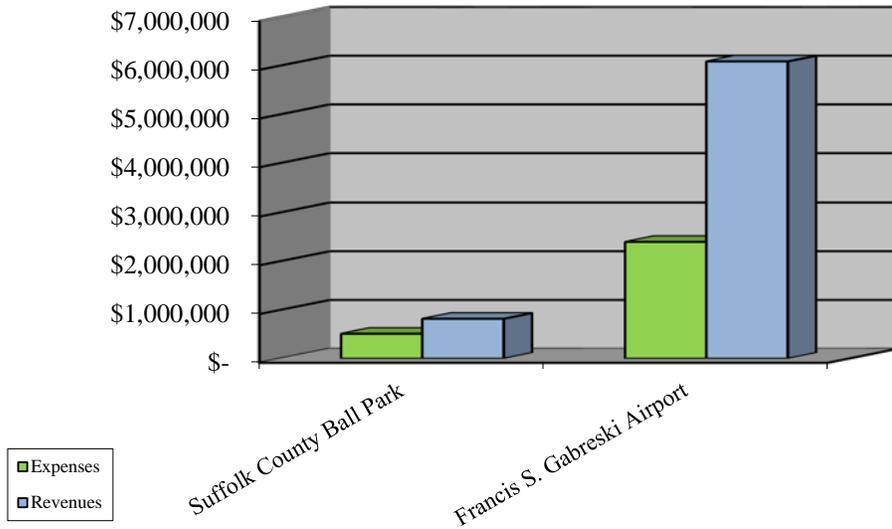


Revenues by Source - Governmental Activities

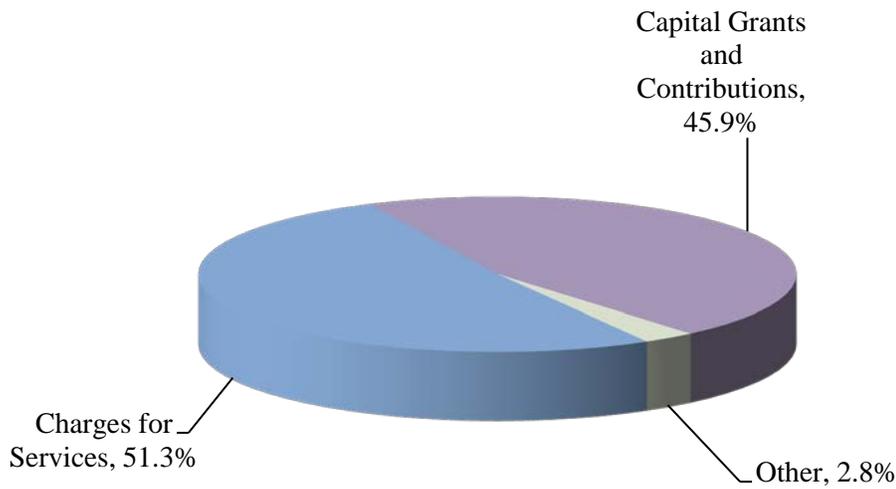


Business-type activities. Business-type activities increased the County’s net position by \$3,241,141. The increase is attributable to an increase in operating revenues of both the Suffolk County Ball Park and Gabreski Airport. In addition, there was a decline in Ball Park expenses compared to 2015, when capital improvements were funded.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the County's Funds

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

Governmental funds. The focus of Suffolk County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable and non-spendable* resources. Such information is useful in assessing Suffolk County's financing requirements.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$238,418,468, a decrease of \$83,802,538 in comparison with the prior year. The fund balance is classified based on the County's obligation to honor constraints on the specific purposes for which amounts in those funds can be spent. Of the total fund balance, \$602,210,477 is restricted to indicate that these resources can be expended only for a specific purpose through an externally imposed constraint. The most significant of these restrictions are for the purposes of: (1) Home and community services (\$236,953,548), (2) Debt service (\$216,958,311), (3) Public safety (\$44,657,152), (4) Transportation (\$42,884,813), and (5) General government support (\$23,068,933).

The general fund is the chief operating fund of Suffolk County. At the end of the current fiscal year, unassigned fund balance of the general fund on a GAAP basis amounted to a deficit totaling \$226,184,909 while total fund balance amounted to a deficit totaling \$226,115,527.

The fund balance of Suffolk County's general fund increased by \$25,046,697. This increase was mainly the result of transfers from the County's Assessment Stabilization Reserve fund which were partially offset by increased health insurance costs and economic assistance expenditures.

The police district fund has a total fund deficit of \$79,216,839. The police district total fund balance decreased during the current year by \$10,226,456. The decline in fund balance is mainly attributable to increased expenditures for pension and health insurance costs.

The capital fund has a total fund balance of \$124,848,766. The capital fund total fund balance increased during the current year by \$6,672,485. The increase in fund balance resulted from an increase in funding transferred from the County's Water Protection reserve fund for future land purchases.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a blended component unit of the County and had a fund balance of \$216,958,311. The fund balance of STASC decreased by \$6,265,872. The decrease is attributed to the annual amortization of the deferred outflows of resources; to account for the purchase of Suffolk County's future rights to Tobacco Settlement Revenues (TSR) in compliance with GASB 48.

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

Unrestricted net position/ (deficit) of the Suffolk County Ball Park and Francis S. Gabreski Airport at the end of the year amounted to \$144,663 and (\$2,561,265), respectively. The

Suffolk County Ball Park had a decrease of \$75,032 and Francis S. Gabreski Airport had a decrease of \$243,725.

General Fund Budgetary Basis Highlights

Differences between the original and final amended budget for expenditures resulted in a slight decrease of 1.79 percent, (\$33.3 million decrease in appropriations) and can be briefly summarized as follows:

- \$13.8 million decrease in general government support primarily relating to continued savings from indigent legal services cases which are being budgeted as a three year plan.
- \$13 million decrease in health as a result of grant funded programs that span several years. Unused appropriations are rolled forward into the 2017 budget.
- \$5.6 million decrease in public safety, mainly due to the roll forward of unused grant appropriations in the Fire, rescue and emergency service department.

During the year, revenues did not meet budgetary estimates, resulting in an actual decrease in fund balance. The variance between budgeted and actual fund balance was (\$43,058,076). The major variances resulting in this increase were attributable to the following:

- Revenues under budget:
 - Real property taxes in the amount of \$23.9 million as a result of delayed collections.
 - Sales and use tax in the amount of \$21.9 million resulting from lower than projected gas prices in early 2016.

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, 2016, amounts to \$3,125,252,969 (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 2.94 percent (a 2.92 percent increase for governmental activities and a 4.41 percent increase for business-type activities).

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

- Phases I, II, IIB, and III of the new civil court building addition, courthouse annex renovations, and the old civil court building renovations at the County Civil Court Complex in Riverhead were completed through 2015 for a total cost of \$51,586,179. Of this total, Phases IIB and III interior/exterior renovations of the old civil court building were completed in 2015 for a cost of \$6,644,810. As of the close of fiscal year 2016, remaining construction in progress costs for Phase III exterior renovations of two older court buildings totaled \$1,823,900, which includes costs of \$189,653 in 2016. The exterior renovations will conclude in 2017. Energy savings and prolonged

life are anticipated within the renovated sections of the Court Complex based on mechanical/electrical upgrades, and improved building envelopes.

- Land and farmland development rights were acquired during 2016 pursuant to various land preservation and protection programs at a cost of \$4.9 million (\$1.7 million and \$3.2 million, respectively). In addition, land purchases, condemnations, and easements were acquired during 2016 pursuant to the Fire Island Inlet to Moriches Inlet (FIMI) Stabilization Project to protect the barrier island. Costs for 2016 totaled \$29.4 million. The FIMI Project will repair damage from Superstorm Sandy and strengthen Fire Island to withstand future storms by building an engineered beach and dune system.
- Various road construction projects to strengthen and expand the County’s existing roadways began or continued in 2016. Construction in progress as of the close of the fiscal year reached \$64.5 million. A total of \$41.1 million was spent in 2016. In addition, \$17.6 million was transferred to road infrastructure upon completion of the construction projects during 2016.
- Various sewer system construction projects began or continued in 2016. Construction in progress as of the close of the fiscal year reached \$185.1 million. A total of \$39.0 million was spent in 2016. In addition, \$3.4 million was transferred to the sewer system infrastructure upon completion of the construction projects during 2016.

	Governmental activities		Business-type activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 904,265,836	\$ 875,833,772	\$ 22,092,831	\$ 22,092,831	\$ 926,358,667	\$ 897,926,603
Development rights	256,895,592	251,061,812	-	-	256,895,592	251,061,812
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607
Buildings	632,073,904	637,661,726	11,442,078	11,923,570	643,515,982	649,585,296
Improvements other than buildings	36,320,377	36,560,311	17,270,126	18,019,258	53,590,503	54,579,569
Vehicles and equipment	122,017,669	123,559,789	726,008	795,057	122,743,677	124,354,846
Infrastructure	775,516,839	779,293,677	-	-	775,516,839	779,293,677
Construction in progress	337,618,492	273,784,668	4,405,610	743,205	342,024,102	274,527,873
Total	\$ 3,069,316,316	\$ 2,982,363,362	\$ 55,936,653	\$ 53,573,921	\$ 3,125,252,969	\$ 3,035,937,283

Additional information on Suffolk County’s capital assets can be found in note III.C. on pages 71-74 of this report.

Long-term debt. At the end of the current year, Suffolk County had total bonded debt outstanding of \$1,744,371,088. The general obligation bonds are backed by the full faith and credit of the County. STASC series 2008 and 2012 asset-backed bonds issued by the Corporation as well as JFA series 2013 lease revenue bonds are not backed by the full faith and credit of the County.

**Suffolk County's Outstanding Debt
Bonds**

	Governmental activities		Business-type activities		Totals	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
General obligation debt	\$ 974,248,125	\$ 1,044,484,638	\$ 5,721,662	\$ 5,884,581	\$ 979,969,787	\$ 1,050,369,219
Advance refunding debt	398,629,567	340,543,856 *	2,744,915	2,966,947 *	401,374,482	343,510,803
STASC	299,974,009	303,298,818	-	-	299,974,009	303,298,818
Lease revenue bonds	63,052,810	65,493,616	-	-	63,052,810	65,493,616
Total bonds payable	<u>\$ 1,735,904,511</u>	<u>\$ 1,753,820,928</u>	<u>\$ 8,466,577</u>	<u>\$ 8,851,528</u>	<u>\$ 1,744,371,088</u>	<u>\$ 1,762,672,456</u>

* Balance was adjusted to reflect a reclass of premiums on refundings.

Suffolk County's total bonded debt decreased during the current fiscal year by \$18,301,368 (1.04 percent).

Suffolk County maintains an "A-" with a stable outlook rating from Standard & Poor's, an "A-" with a stable outlook rating from Fitch and an "A3" with a negative outlook rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 percent of the average full valuation of taxable real estate of the County for the most recent five-year period. The current debt limitation for Suffolk County is \$18,318,562,898 which is significantly in excess of Suffolk County's outstanding general obligation debt. The County has \$507,666,000 in bonds authorized, but unissued.

Additional information on Suffolk County's long-term debt can be found in note III.G. on pages 78-85 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Suffolk County is currently 4.3 percent, which is a decrease from a rate of 4.7 percent a year ago. This compares favorably to the state's average unemployment rate of 4.8 percent and the national average rate of 4.9 percent.
- The vacancy rate of office properties located in the County over the past three years is 18.8, 17.9 and 14.6 percent for years 2014, 2015, and 2016 respectively.
- During 2016, inflationary trends in the region were slightly lower than national indices. The annual 2016 NY metro area regional Consumer Price Index (CPI) was 1.1 whereas the U.S. city annual CPI was 1.3 percent.

All of these factors were considered in preparing the County's budget for the 2017 fiscal year.

Requests for Information

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

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BASIC FINANCIAL STATEMENTS

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2016

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Assets				
Current assets:				
Cash and cash equivalents	\$ 799,935,850	\$ 2,828,496	\$ 802,764,346	\$ 78,069,826
Investments	16,436,338	-	16,436,338	15,414,637
Property tax receivable, net of allowance for estimated uncollectibles of \$ 15,289,446	240,581,521	-	240,581,521	-
Accounts receivable, net	-	-	-	5,270,495
Due from:				
New York State and federal sources:				
Programs of assistance	96,091,716	-	96,091,716	-
Grants-in-aid	112,082,935	980,982	113,063,917	-
Sales tax	144,408,486	-	144,408,486	-
Other	-	-	-	6,977,243
Towns	120,109,211	-	120,109,211	-
Component units	4,892,203	-	4,892,203	-
Internal balances	1,492,646	(1,492,646)	-	-
Other receivables	53,545,134	63,226	53,608,360	4,066,737
Prepays	16,155	-	16,155	12,087
Total current assets	<u>1,589,592,195</u>	<u>2,380,058</u>	<u>1,591,972,253</u>	<u>109,811,025</u>
Noncurrent assets:				
Restricted:				
Cash with fiscal agents	25,649,191	-	25,649,191	-
Investments	-	-	-	3,137,953
Capital assets:				
Nondepreciable	1,503,387,527	26,498,441	1,529,885,968	56,095,067
Depreciable, net	1,565,928,789	29,438,212	1,595,367,001	152,065,825
Other	-	-	-	214,166
Total noncurrent assets	<u>3,094,965,507</u>	<u>55,936,653</u>	<u>3,150,902,160</u>	<u>211,513,011</u>
Total assets	<u>4,684,557,702</u>	<u>58,316,711</u>	<u>4,742,874,413</u>	<u>321,324,036</u>
Deferred outflows of resources				
Deferred charge on refundings	28,151,052	246,820	28,397,872	300,351
Deferred outflows - pension - ERS	386,646,428	307,702	386,954,130	27,729,619
Deferred outflows - pension - PFRS	380,583,443	-	380,583,443	-
Deferred outflows - pension - TRS	-	-	-	15,547,829
Total deferred outflows of resources	<u>795,380,923</u>	<u>554,522</u>	<u>795,935,445</u>	<u>43,577,799</u>
Total assets and deferred outflows of resources	<u>5,479,938,625</u>	<u>58,871,233</u>	<u>5,538,809,858</u>	<u>364,901,835</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2016

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 444,623,076	\$ 476,207	\$ 445,099,283	\$ 34,505,562
Contract retainage payable	9,147,027	986	9,148,013	-
Accrued interest payable	11,200,183	-	11,200,183	-
Notes payable	612,309,622	-	612,309,622	-
Due to:				
Component units	644,240	-	644,240	-
Primary government	-	-	-	2,487,967
Unearned tax revenue	-	22,336	22,336	-
Unearned revenue, restricted	46,525,009	-	46,525,009	22,822,159
Current portion of noncurrent liabilities:				
Accumulated vacation and sick leave	21,373,910	-	21,373,910	3,156,583
Estimated liability for claims	39,331,802	-	39,331,802	-
Loans	-	-	-	13,736,000
Obligations under capital leases	486,790	-	486,790	62,461
Long-term obligations	143,373,164	943,882	144,317,046	6,194,903
Due to NYS retirement system	25,842,169	-	25,842,169	912,203
Total current liabilities	<u>1,354,856,992</u>	<u>1,443,411</u>	<u>1,356,300,403</u>	<u>83,877,838</u>
Noncurrent liabilities:				
Accumulated vacation and sick leave	477,817,393	-	477,817,393	29,264,447
Estimated liability for claims	571,615,573	-	571,615,573	-
Loans	-	-	-	15,626,693
Prepetition claims	-	-	-	13,187,568
Obligations under capital leases	82,082	-	82,082	67,669
Net pension liability	650,912,489	293,304	651,205,793	28,373,593
Long-term obligations	1,592,531,347	7,522,695	1,600,054,042	60,873,475
Due to NYS retirement system	234,668,515	-	234,668,515	-
Obligation for postemployment benefits other than pensions	2,854,160,000	2,770,000	2,856,930,000	314,108,670
Other long-term debt	-	-	-	1,008,585
Total noncurrent liabilities	<u>6,381,787,399</u>	<u>10,585,999</u>	<u>6,392,373,398</u>	<u>462,510,700</u>
Total liabilities	<u>7,736,644,391</u>	<u>12,029,410</u>	<u>7,748,673,801</u>	<u>546,388,538</u>
Deferred inflows of resources				
Deferred inflows of resources - pension - ERS	54,405,846	43,559	54,449,405	3,856,419
Deferred inflows of resources - pension - PFRS	43,024,745	-	43,024,745	-
Deferred inflows of resources - pension - TRS	-	-	-	775,679
Deferred amounts on NYS TAP	-	-	-	5,169,317
Total deferred inflows of resources	<u>97,430,591</u>	<u>43,559</u>	<u>97,474,150</u>	<u>9,801,415</u>
Total liabilities and deferred inflows of resources	<u>7,834,074,982</u>	<u>12,072,969</u>	<u>7,846,147,951</u>	<u>556,189,953</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2016

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Net Position				
Net investment in capital assets	\$ 1,738,281,001	\$ 49,214,866	\$ 1,787,495,867	\$ 117,333,642
Restricted for:				
Capital projects	-	-	-	3,137,953
Restricted for capital projects	-	-	-	15,210,586
General government support	23,068,933	-	23,068,933	-
Economic assistance & opportunity	1,786,256	-	1,786,256	-
Health	73,626	-	73,626	-
Public Safety	44,657,152	-	44,657,152	-
Culture and recreation	6,686,667	-	6,686,667	-
Education	9,534,351	-	9,534,351	-
Home and community services	236,953,548	-	236,953,548	-
Transportation	42,884,813	-	42,884,813	-
Debt service	216,958,311	-	216,958,311	-
Environmental protection	17,275,818	-	17,275,818	-
Tourism and recreation	2,331,002	-	2,331,002	-
Section 532.3a surcharge	-	-	-	49,478
Prepetition surcharge	-	-	-	609,700
Unrestricted (deficit)	(4,694,627,835)	(2,416,602)	(4,697,044,437)	(327,629,477)
Total net position	<u>\$ (2,354,136,357)</u>	<u>\$ 46,798,264</u>	<u>\$ (2,307,338,093)</u>	<u>\$ (191,288,118)</u>

(Concluded)

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, 2016

	Program Revenues				Net (Expenses) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Functions/Programs								
Primary Government:								
Governmental activities:								
General government support	\$ 388,333,645	\$ 130,501,616	\$ 11,214,966	\$ -	\$ (246,617,063)	\$ -	\$ (246,617,063)	\$ -
Economic assistance and opportunity	792,498,069	37,122,621	335,116,082	-	(420,259,366)	-	(420,259,366)	-
Health	199,655,305	19,182,577	61,531,703	-	(118,941,025)	-	(118,941,025)	-
Public safety	1,420,212,829	42,512,907	18,388,576	3,166,282	(1,356,145,064)	-	(1,356,145,064)	-
Culture and recreation	35,930,257	11,499,821	2,184,468	805,330	(21,440,638)	-	(21,440,638)	-
Education	182,908,987	15,650,246	75,675,643	11,752,418	(79,830,680)	-	(79,830,680)	-
Home and community services	98,068,503	37,538,479	5,313,812	29,954	(55,186,258)	-	(55,186,258)	-
Transportation	165,609,185	30,300,023	36,830,415	58,578,623	(39,900,124)	-	(39,900,124)	-
Interest on long-term debt	66,047,143	-	-	-	(66,047,143)	-	(66,047,143)	-
Total governmental activities	<u>3,349,263,923</u>	<u>324,308,290</u>	<u>546,255,665</u>	<u>74,332,607</u>	<u>(2,404,367,361)</u>	<u>-</u>	<u>(2,404,367,361)</u>	<u>-</u>
Business-type activities:								
Suffolk County Ball Park	509,701	816,616	-	-	-	306,915	306,915	-
Francis S. Gabreski Airport	2,395,330	2,826,449	-	3,258,097	-	3,689,216	3,689,216	-
Total business-type activities	<u>2,905,031</u>	<u>3,643,065</u>	<u>-</u>	<u>3,258,097</u>	<u>-</u>	<u>3,996,131</u>	<u>3,996,131</u>	<u>-</u>
Total primary government	<u>\$ 3,352,168,954</u>	<u>\$ 327,951,355</u>	<u>\$ 546,255,665</u>	<u>\$ 77,590,704</u>	<u>\$ (2,404,367,361)</u>	<u>\$ 3,996,131</u>	<u>\$ (2,400,371,230)</u>	<u>\$ -</u>
Component units:								
Suffolk County Community College	\$ 263,051,624	\$ 91,773,069	\$ 139,896,791	\$ -	\$ -	\$ -	\$ -	\$ (31,381,764)
Suffolk Regional Off-Track Betting Corp	26,269,966	21,720,112	-	-	-	-	-	(4,549,854)
Suffolk County Industrial Development	1,274,344	1,431,133	-	-	-	-	-	156,789
Suffolk County Economic Development	278,204	8,825	-	-	-	-	-	(269,379)
Total Component units	<u>\$ 290,874,138</u>	<u>\$ 114,933,139</u>	<u>\$ 139,896,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (36,044,208)</u>
General Revenues:								
Taxes:								
Real property taxes					\$ 691,092,015	\$ -	\$ 691,092,015	\$ -
Sales and use tax					1,352,668,032	-	1,352,668,032	-
Interest on investments					2,523,235	7,772	2,531,007	1,508,449
Miscellaneous					54,252,881	193,833	54,446,714	-
Transfers					956,595	(956,595)	-	-
Total General revenues, special items, and transfers					<u>2,101,492,758</u>	<u>(754,990)</u>	<u>2,100,737,768</u>	<u>1,508,449</u>
Change in net position					(302,874,603)	3,241,141	(299,633,462)	(34,535,759)
Net position at beginning of year as previously reported					(2,051,261,754)	43,557,123	(2,007,704,631)	(156,752,359)
Net position at end of year					<u>\$ (2,354,136,357)</u>	<u>\$ 46,798,264</u>	<u>\$ (2,307,338,093)</u>	<u>\$ (191,288,118)</u>

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

SUFFOLK COUNTY, NEW YORK

Balance Sheet

Governmental Funds

December 31, 2016

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 283,542,191	\$ 2,229,782	\$ 130,348,642	\$ 5,626,073	\$ 378,189,162	\$ 799,935,850
Investments	-	-	-	16,436,338	-	16,436,338
Property tax receivable, net of allowance for estimated uncollectibles of \$ 15,289,446	240,581,521	-	-	-	-	240,581,521
Due from:						
New York State and federal sources:						
Programs of assistance	85,761,511	-	-	-	10,330,205	96,091,716
Grants-in-aid	73,925,301	1,636,465	32,013,219	-	4,507,950	112,082,935
Sales tax	136,589,193	-	-	-	7,819,293	144,408,486
Towns	120,109,211	-	-	-	-	120,109,211
Other funds	198,534,768	63,106,629	67,350,221	-	263,994,541	592,986,159
Component units	4,892,203	-	-	-	-	4,892,203
Other receivables	39,462,450	966,430	123,780	-	12,929,276	53,481,936
Total assets	<u>1,183,398,349</u>	<u>67,939,306</u>	<u>229,835,862</u>	<u>22,062,411</u>	<u>677,770,427</u>	<u>2,181,006,355</u>
Deferred outflows of resources						
Purchase of future tobacco revenues	-	-	-	194,899,535	-	194,899,535
Total deferred outflows of resources	-	-	-	<u>194,899,535</u>	-	<u>194,899,535</u>
Total assets and deferred outflows of resources	<u>\$ 1,183,398,349</u>	<u>\$ 67,939,306</u>	<u>\$ 229,835,862</u>	<u>\$ 216,961,946</u>	<u>\$ 677,770,427</u>	<u>\$ 2,375,905,890</u>
Liabilities						
Accounts payable and accrued liabilities	\$ 259,120,525	\$ 89,506,612	\$ 58,348,139	\$ 3,635	\$ 37,644,165	\$ 444,623,076
Contract retainage payable	5,919	-	3,299,635	-	5,841,473	9,147,027
Notes payable	555,000,000	-	-	-	57,309,622	612,309,622
Due to:						
Other funds	150,254,805	51,104,225	16,134,256	-	374,342,887	591,836,173
Component units	644,240	-	-	-	-	644,240
Unearned revenue	18,788,398	121	27,205,066	-	531,424	46,525,009
Total liabilities	<u>983,813,887</u>	<u>140,610,958</u>	<u>104,987,096</u>	<u>3,635</u>	<u>475,669,571</u>	<u>1,705,085,147</u>
Deferred inflows of resources						
Unavailable revenue - property taxes	226,869,607	-	-	-	-	226,869,607
Unavailable revenue - government receivables	10,975,792	-	-	-	-	10,975,792
Sale of future tobacco revenues	187,854,590	6,545,187	-	-	157,099	194,556,876
Total deferred inflows of resources	<u>425,699,989</u>	<u>6,545,187</u>	<u>-</u>	<u>-</u>	<u>157,099</u>	<u>432,402,275</u>
Fund balances (deficits)						
Restricted for:						
General government support	-	-	11,889,227	-	11,179,706	23,068,933
Economic assistance and opportunity	-	-	1,786,256	-	-	1,786,256
Health	-	-	73,626	-	-	73,626
Public safety	-	-	30,807,408	-	13,849,744	44,657,152
Culture and recreation	-	-	6,541,283	-	145,384	6,686,667
Education	-	-	9,534,351	-	-	9,534,351
Home and community services	69,382	-	21,331,802	-	215,552,364	236,953,548
Transportation	-	-	42,884,813	-	-	42,884,813
Debt service	-	-	-	216,958,311	-	216,958,311
Environmental protection	-	-	-	-	17,275,818	17,275,818
Tourism and recreation	-	-	-	-	2,331,002	2,331,002
Unassigned	(226,184,909)	(79,216,839)	-	-	(58,390,261)	(363,792,009)
Total fund balances (deficits)	<u>(226,115,527)</u>	<u>(79,216,839)</u>	<u>124,848,766</u>	<u>216,958,311</u>	<u>201,943,757</u>	<u>238,418,468</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,183,398,349</u>	<u>\$ 67,939,306</u>	<u>\$ 229,835,862</u>	<u>\$ 216,961,946</u>	<u>\$ 677,770,427</u>	<u>\$ 2,375,905,890</u>

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

SUFFOLK COUNTY, NEW YORK
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
December 31, 2016

Amounts reported for governmental activities in the statement of net position are different from the amounts reported in the balance sheet of the governmental funds because of the following:

Fund balances: total from governmental funds		\$ 238,418,468
Noncurrent assets reported in governmental activities are not financial resources and therefore, are not reported in the governmental funds.		25,649,191
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		3,069,316,316
Certain expenditures represent a consumption of net position that applies to a future period and is therefore reported as a deferred outflow of resources in the statement of net position.		795,380,923
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accumulated vacation and sick leave	\$ (499,191,303)	
Estimated liability for claims	(610,947,375)	
Net pension liability	(650,912,489)	
Obligations under capital leases-long term	(568,872)	
Interest payables	(11,200,183)	
Long-term obligations	(1,735,904,511)	
Due to NYS retirement system	(260,510,684)	
Obligation for postemployment benefits other than pensions	<u>(2,854,160,000)</u>	
Total long-term liabilities		(6,623,395,417)
Certain financial statement elements represent an acquisition of net position that applies to a future period and therefore is reported as deferred inflows of resources in the statement of net position.		(97,430,591)
Certain revenues are earned but not collected at year-end and therefore are reported as deferred inflows of resources in the governmental funds balance sheets.		237,845,400
Certain expenditures are considered prepaid to match expenses with the period to which it relates.		16,155
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		63,198
Net position of governmental activities		<u>\$ (2,354,136,357)</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, 2016

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Real property taxes	\$ 78,421,865	\$ 528,451,690	\$ -	\$ -	\$ 69,713,296	\$ 676,586,851
Sales and use tax	1,195,595,155	63,105,354	-	-	93,967,523	1,352,668,032
New York State aid	243,641,803	1,456,980	55,565,164	-	30,816,698	331,480,645
Federal aid	229,134,216	1,655,288	18,521,510	-	32,901,525	282,212,539
Licenses, permits, fines, fees, etc.	158,307,354	4,424,710	-	-	125,896,695	288,628,759
Interest on investments	923,389	4,733	-	721,575	873,538	2,523,235
Miscellaneous	84,218,687	1,160,644	9,827,465	36,660,577	3,284,797	135,152,170
Total revenues	<u>1,990,242,469</u>	<u>600,259,399</u>	<u>83,914,139</u>	<u>37,382,152</u>	<u>357,454,072</u>	<u>3,069,252,231</u>
Expenditures						
Current:						
General government support	237,708,923	1,234,999	-	87,366	20,761,443	259,792,731
Economic assistance and opportunity	611,809,504	-	-	-	38,708,042	650,517,546
Health	131,484,603	-	-	-	1,320,737	132,805,340
Public safety	310,400,396	395,941,850	-	-	19,237,004	725,579,250
Culture and recreation	14,744,129	-	-	-	6,338,016	21,082,145
Education	182,908,987	-	-	-	-	182,908,987
Home and community services	8,339,632	-	-	-	48,355,847	56,695,479
Transportation	109,995,330	-	-	-	10,122,596	120,117,926
Employee benefits	550,375,822	105,968,450	-	-	16,563,874	672,908,146
Debt service:						
Principal	110,607,193	6,335,610	-	5,395,000	21,886,885	144,224,688
Interest and other charges	35,323,121	1,125,663	-	16,990,390	13,722,461	67,161,635
Capital outlay	-	-	166,806,348	-	45,905,201	212,711,549
Total expenditures	<u>2,303,697,640</u>	<u>510,606,572</u>	<u>166,806,348</u>	<u>22,472,756</u>	<u>242,922,106</u>	<u>3,246,505,422</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(313,455,171)</u>	<u>89,652,827</u>	<u>(82,892,209)</u>	<u>14,909,396</u>	<u>114,531,966</u>	<u>(177,253,191)</u>
Other financing sources (uses)						
Refunding bonds issued	82,203,573	-	-	-	-	82,203,573
Premium on refunding bonds issued	12,093,553	-	-	-	-	12,093,553
Payments to refunding bond escrow agent	(94,297,126)	-	-	-	-	(94,297,126)
General obligation bonds issued	2,982,018	-	83,141,599	-	6,348,068	92,471,685
Premium on serial bonds issued	708	-	19,737	-	1,932	22,377
Transfers in	341,589,373	41,307,838	15,379,226	-	83,378,190	481,654,627
Transfers out	(6,070,231)	(141,187,121)	(8,975,868)	(21,175,268)	(303,289,548)	(480,698,036)
Total other financing sources (uses)	<u>338,501,868</u>	<u>(99,879,283)</u>	<u>89,564,694</u>	<u>(21,175,268)</u>	<u>(213,561,358)</u>	<u>93,450,653</u>
Net change in fund balances	25,046,697	(10,226,456)	6,672,485	(6,265,872)	(99,029,392)	(83,802,538)
Fund balances (deficits) at beginning of year	(251,162,224)	(68,990,383)	118,176,281	223,224,183	300,973,149	322,221,006
Fund balances (deficits) at end of year	<u>\$ (226,115,527)</u>	<u>\$ (79,216,839)</u>	<u>\$ 124,848,766</u>	<u>\$ 216,958,311</u>	<u>\$ 201,943,757</u>	<u>\$ 238,418,468</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, 2016

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	\$ (83,802,538)
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 (\$185,839,830) exceeded depreciation (\$73,132,854) in the current period.	112,706,976
The net effect of various miscellaneous transactions involving capital and non current assets (i.e., sales, trade-ins and donations) is to decrease net position.	(37,254,022)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	50,158,037
Revenues reported in the governmental funds statements and not reported in the statement of activities.	13,198,896
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.	(357,881,952)
Change in net position of governmental activities	<u>\$ (302,874,603)</u>

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

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

Enterprise Funds

December 31, 2016

	<u>Suffolk County Ball Park</u>	<u>Francis S. Gabreski Airport</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 13,878	\$ 2,814,618	\$ 2,828,496
Due from New York State and federal sources	461,004	519,978	980,982
Due from other funds	-	3,333,158	3,333,158
Other receivables	-	63,226	63,226
Total current assets	<u>474,882</u>	<u>6,730,980</u>	<u>7,205,862</u>
Noncurrent assets:			
Restricted:			
Capital assets:			
Nondepreciable	2,092,831	24,405,610	26,498,441
Depreciable, net	10,512,278	18,925,934	29,438,212
Total noncurrent assets	<u>12,605,109</u>	<u>43,331,544</u>	<u>55,936,653</u>
Total assets	<u>13,079,991</u>	<u>50,062,524</u>	<u>63,142,515</u>
Deferred outflows of resources			
Deferred charges on refundings	56,780	190,040	246,820
Deferred outflows - pension - ERS	-	307,702	307,702
Total deferred outflows of resources	<u>56,780</u>	<u>497,742</u>	<u>554,522</u>
Total assets and deferred outflows of resources	<u>13,136,771</u>	<u>50,560,266</u>	<u>63,697,037</u>
Liabilities			
Current liabilities:			
Accounts payable	9,359	466,848	476,207
Contract retainage payable	-	986	986
Due to other funds	320,860	4,162,284	4,483,144
Unearned revenue	-	22,336	22,336
Current portion of long-term obligations	284,478	659,404	943,882
Total current liabilities	<u>614,697</u>	<u>5,311,858</u>	<u>5,926,555</u>
Noncurrent liabilities:			
Net pension liability	-	293,304	293,304
Long-term obligations	309,257	7,213,438	7,522,695
Obligation for postemployment benefits other than pensions	-	2,770,000	2,770,000
Total noncurrent liabilities	<u>309,257</u>	<u>10,276,742</u>	<u>10,585,999</u>
Total liabilities	<u>923,954</u>	<u>15,588,600</u>	<u>16,512,554</u>
Deferred inflows of resources			
Deferred inflows of resources - pensions - ERS	-	43,559	43,559
Sale of future tobacco revenues	-	342,660	342,660
Total deferred inflows of resources	<u>-</u>	<u>386,219</u>	<u>386,219</u>
Total liabilities and deferred inflows of resources	<u>923,954</u>	<u>15,974,819</u>	<u>16,898,773</u>
Net Position			
Net investment in capital assets	12,068,154	37,146,712	49,214,866
Unrestricted (deficit)	144,663	(2,561,265)	(2,416,602)
Total net position	<u>\$ 12,212,817</u>	<u>\$ 34,585,447</u>	<u>\$ 46,798,264</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Revenues, Expenses, and Changes in Net Position
Enterprise Funds
For the Year Ended December 31, 2016

	<u>Suffolk County Ball Park</u>	<u>Francis S. Gabreski Airport</u>	<u>Total</u>
Operating revenues			
Licenses, permits, fines, fees, etc.	\$ 816,616	\$ 2,826,449	\$ 3,643,065
Miscellaneous	-	193,833	193,833
Total operating revenues	<u>816,616</u>	<u>3,020,282</u>	<u>3,836,898</u>
Operating expenses			
Salaries and wages	-	538,825	538,825
Administrative expenses	-	269,639	269,639
Depreciation	457,056	853,117	1,310,173
Miscellaneous	30,238	-	30,238
Employee benefits	-	415,818	415,818
Debt service interest	22,407	268,056	290,463
Total operating expenses	<u>509,701</u>	<u>2,345,455</u>	<u>2,855,156</u>
Operating income (loss)	<u>306,915</u>	<u>674,827</u>	<u>981,742</u>
Nonoperating revenues (expenses)			
Interest on investments	1,630	6,142	7,772
Loss on disposition of capital assets	-	(49,875)	(49,875)
Total nonoperating revenues (expenses)	<u>1,630</u>	<u>(43,733)</u>	<u>(42,103)</u>
Income (loss) before contributions and transfers	308,545	631,094	939,639
Capital contributions - grants	-	3,258,097	3,258,097
Transfers in	-	28,541	28,541
Transfers out	(603,381)	(381,755)	(985,136)
Total other financing sources (uses)	<u>(603,381)</u>	<u>2,904,883</u>	<u>2,301,502</u>
Change in net position (deficit)	(294,836)	3,535,977	3,241,141
Total net position at beginning of year as previously reported	<u>12,507,653</u>	<u>31,049,470</u>	<u>43,557,123</u>
Total net position at end of year	<u>\$ 12,212,817</u>	<u>\$ 34,585,447</u>	<u>\$ 46,798,264</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2016

	Suffolk County Ball Park	Francis S. Gabreski Airport	Totals
Cash flows from operating activities			
Receipts from operations	\$ 816,616	\$ 2,519,154	\$ 3,335,770
Receipts from other revenue	-	99,000	99,000
Payments to suppliers	-	(95,482)	(95,482)
Payments for contractual services	-	(55,534)	(55,534)
Miscellaneous expenses	(46,111)	-	(46,111)
Payments to employees	-	(471,161)	(471,161)
Payments for employee benefits	-	(194,192)	(194,192)
	<u>770,505</u>	<u>1,801,785</u>	<u>2,572,290</u>
Net cash provided by (used in) operating activities			
	<u>770,505</u>	<u>1,801,785</u>	<u>2,572,290</u>
Cash flows from noncapital financing activities			
Bad debt recovery	-	-	-
Transfer from other funds	-	(1,331,071)	(1,331,071)
Transfer to other funds	(2,265,889)	771,480	(1,494,409)
	<u>(2,265,889)</u>	<u>771,480</u>	<u>(1,494,409)</u>
Net cash provided by (used in) noncapital financing activities			
	<u>(2,265,889)</u>	<u>(559,591)</u>	<u>(2,825,480)</u>
Cash flows from capital and related financing activities			
Proceeds from capital debt	-	488,474	488,474
Capital grants	-	2,849,029	2,849,029
Purchase of capital assets	-	(3,447,286)	(3,447,286)
Principal paid on capital debt	(258,481)	(572,426)	(830,907)
Interest paid on capital debt	(22,407)	(277,194)	(299,601)
	<u>(280,888)</u>	<u>(959,403)</u>	<u>(1,240,291)</u>
Net cash provided by (used in) capital and related financing activities			
	<u>(280,888)</u>	<u>(959,403)</u>	<u>(1,240,291)</u>
Cash flows from investing activities			
Interest on investments	1,630	6,143	7,773
	<u>1,630</u>	<u>6,143</u>	<u>7,773</u>
Net cash provided by (used in) investing activities			
	<u>1,630</u>	<u>6,143</u>	<u>7,773</u>
Net increase (decrease) in cash and cash equivalents			
	(1,774,642)	288,934	(1,485,708)
Cash and cash equivalents at beginning of year	1,788,520	2,525,684	4,314,204
Cash and cash equivalents at end of year	<u>\$ 13,878</u>	<u>\$ 2,814,618</u>	<u>\$ 2,828,496</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 306,915	\$ 674,827	\$ 981,742
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	457,056	853,117	1,310,173
Other increase (decrease)	22,407	37,688	60,095
Change in assets and liabilities:			
Receivables, net	-	(402,128)	(402,128)
Accounts and other payables	(15,873)	638,281	622,408
	<u>770,505</u>	<u>1,801,785</u>	<u>2,572,290</u>
Net cash provided by (used in) operating activities			
	<u>\$ 770,505</u>	<u>\$ 1,801,785</u>	<u>\$ 2,572,290</u>
Schedule of non-cash capital and related financing activities			
Capital grants	\$ -	\$ 201,448	\$ 201,448

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

SUFFOLK COUNTY, NEW YORK
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

	<u>Private-Purpose Trusts</u>	<u>Agency Funds</u>
Assets		
Cash and cash equivalents	\$ 410,224	\$ 56,060,487
Investments	11,983,195	2,922,400
Other assets	-	15,938,574
Total assets	<u>12,393,419</u>	<u>74,921,461</u>
Liabilities		
Accounts payable and accrued liabilities	-	1,860,892
Agency fund liabilities	-	73,060,569
Trust fund liabilities	12,388,339	-
Total liabilities	<u>12,388,339</u>	<u>74,921,461</u>
Net Position		
Held in trust	<u>\$ 5,080</u>	

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

SUFFOLK COUNTY, NEW YORK
Statement of Changes in Fiduciary Net Position
Private-Purpose Trusts
For the Year Ended December 31, 2016

	Private-Purpose Trusts
Additions	
Investment income:	
Interest	\$ 164
Transfer in	1,366,694
Other revenue	315,865
Total additions	1,682,723
Deductions	
Administrative and general expenses	1,682,559
Change in net position	164
Net position at beginning of year	4,916
Net position at end of year	\$ 5,080

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

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

Component Units

December 31, 2016

With Suffolk County Community College as of August 31, 2016

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Assets					
Current assets:					
Cash and cash equivalents	\$ 65,022,652	\$ 2,470,131	\$ 9,632,872	\$ 944,171	\$ 78,069,826
Investments	15,414,637	-	-	-	15,414,637
Accounts receivable	3,636,859	142,097	-	-	3,778,956
Students accounts receivable, net	5,270,495	-	-	-	5,270,495
Due from other governments	6,568,275	408,968	-	-	6,977,243
Prepaid expenses	12,087	-	-	-	12,087
Other assets	16,288	256,135	15,358	-	287,781
Total current assets	<u>95,941,293</u>	<u>3,277,331</u>	<u>9,648,230</u>	<u>944,171</u>	<u>109,811,025</u>
Noncurrent assets:					
Restricted:					
Investments	3,137,953	-	-	-	3,137,953
Capital assets:					
Nondepreciable	30,323,991	25,771,076	-	-	56,095,067
Depreciable, net	151,120,463	943,030	2,332	-	152,065,825
Other	-	112,406	101,760	-	214,166
Total noncurrent assets	<u>184,582,407</u>	<u>26,826,512</u>	<u>104,092</u>	<u>-</u>	<u>211,513,011</u>
Total assets	<u>280,523,700</u>	<u>30,103,843</u>	<u>9,752,322</u>	<u>944,171</u>	<u>321,324,036</u>
Deferred outflows of resources					
Deferred outflows of resources - pensions - ERS	23,275,486	4,356,341	97,792	-	27,729,619
Deferred outflows of resources - pensions - TRS	15,547,829	-	-	-	15,547,829
Deferred charges on refundings	300,351	-	-	-	300,351
Total deferred outflows of resources	<u>39,123,666</u>	<u>4,356,341</u>	<u>97,792</u>	<u>-</u>	<u>43,577,799</u>
Total assets and deferred outflows of resources	<u>319,647,366</u>	<u>34,460,184</u>	<u>9,850,114</u>	<u>944,171</u>	<u>364,901,835</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

Component Units

December 31, 2016

With Suffolk County Community College as of August 31, 2016

	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	21,463,093	6,272,068	5,853,299	-	33,588,460
Due to primary government	2,487,967	-	-	-	2,487,967
Due to NYS retirement system	-	912,203	-	-	912,203
Unearned revenue	22,777,146	45,013	-	-	22,822,159
Accumulated vacation and sick leave	3,156,583	-	-	-	3,156,583
Other liabilities	879,244	-	27,158	10,700	917,102
Capital lease payable	-	62,461	-	-	62,461
Bonds payable	6,194,903	-	-	-	6,194,903
Loans	-	13,736,000	-	-	13,736,000
Total current liabilities	<u>56,958,936</u>	<u>21,027,745</u>	<u>5,880,457</u>	<u>10,700</u>	<u>83,877,838</u>
Noncurrent liabilities:					
Accumulated vacation and sick leave	28,435,506	681,507	147,434	-	29,264,447
Obligation for postemployment benefits other than pensions	297,955,000	16,153,670	-	-	314,108,670
Capital lease payable	-	67,669	-	-	67,669
Bonds payable	60,873,475	-	-	-	60,873,475
Net pension liability	24,334,001	3,937,475	102,117	-	28,373,593
Other long-term debt	-	1,008,585	-	-	1,008,585
Loans	-	15,626,693	-	-	15,626,693
Prepetition Claims	-	13,187,568	-	-	13,187,568
Total noncurrent liabilities	<u>411,597,982</u>	<u>50,663,167</u>	<u>249,551</u>	<u>-</u>	<u>462,510,700</u>
Total liabilities	<u>468,556,918</u>	<u>71,690,912</u>	<u>6,130,008</u>	<u>10,700</u>	<u>546,388,538</u>
Deferred inflows of resources					
Deferred inflows of resources - pensions - ERS	3,334,923	485,596	35,900	-	3,856,419
Deferred inflows of resources - pensions - TRS	775,679	-	-	-	775,679
Deferred amounts on NYS TAP	5,169,317	-	-	-	5,169,317
Total deferred inflows of resources	<u>9,279,919</u>	<u>485,596</u>	<u>35,900</u>	<u>-</u>	<u>9,801,415</u>
Total liabilities and deferred inflows of resources	<u>477,836,837</u>	<u>72,176,508</u>	<u>6,165,908</u>	<u>10,700</u>	<u>556,189,953</u>
Net Position					
Net investment in capital assets	114,037,079	3,294,231	2,332	-	117,333,642
Restricted for capital projects	3,137,953	-	-	-	3,137,953
Restricted for grants	15,210,586	-	-	-	15,210,586
Section 532.3a surcharge	-	49,478	-	-	49,478
Prepetition surcharge	-	609,700	-	-	609,700
Unrestricted (deficit)	(290,575,089)	(41,669,733)	3,681,874	933,471	(327,629,477)
Total net position	<u>\$ (158,189,471)</u>	<u>\$ (37,716,324)</u>	<u>\$ 3,684,206</u>	<u>\$ 933,471</u>	<u>\$ (191,288,118)</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, 2016

With Suffolk County Community College as of August 31, 2016

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Suffolk County Economic Development Corporation	Total
Expenses:					
Program operations	\$ 246,667,137	\$ 14,413,604	\$ 1,272,509	\$ 278,204	\$ 262,631,454
Depreciation and amortization	8,381,273	245,467	1,835	-	8,628,575
Other expenses	5,991,797	11,610,895	-	-	17,602,692
Total expenses	<u>261,040,207</u>	<u>26,269,966</u>	<u>1,274,344</u>	<u>278,204</u>	<u>288,862,721</u>
Program revenues:					
Charges for services	91,773,069	21,720,112	1,431,133	8,825	114,933,139
Operating grants and contributions	139,896,791	-	-	-	139,896,791
Total program revenues	<u>231,669,860</u>	<u>21,720,112</u>	<u>1,431,133</u>	<u>8,825</u>	<u>254,829,930</u>
Net program revenues (expenses)	<u>(29,370,347)</u>	<u>(4,549,854)</u>	<u>156,789</u>	<u>(269,379)</u>	<u>(34,032,791)</u>
General revenues (expenses):					
Interest on investments	1,499,629	-	7,880	940	1,508,449
Interest on long-term debt	(2,011,417)	-	-	-	(2,011,417)
Total general revenues	<u>(511,788)</u>	<u>-</u>	<u>7,880</u>	<u>940</u>	<u>(502,968)</u>
Change in net position	(29,882,135)	(4,549,854)	164,669	(268,439)	(34,535,759)
Net position at beginning of year, as restated	(128,307,336)	(33,166,470)	3,519,537	1,201,910	(156,752,359)
Net position at end of year	<u>\$ (158,189,471)</u>	<u>\$ (37,716,324)</u>	<u>\$ 3,684,206</u>	<u>\$ 933,471</u>	<u>\$ (191,288,118)</u>

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

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I. Summary of significant accounting policies

A. Reporting entity

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

Blended component units

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a not-for-profit local development corporation organized pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York. The Board of Directors of STASC has three directors, one appointed by the Presiding Office of the County Legislature and two appointed by the County Executive of which one must meet certain requirements of independence. STASC provides services exclusively to the County and accordingly, under GASB Statement No. 61, is reported as a special revenue fund of the primary government. Pursuant to a Purchase and Sale Agreement dated as of August 1, 2008 and March 1, 2012 STASC purchased from the County all future rights, title and interest of the County under the Master Settlement Agreement and the Consent Decree and Final Judgment. These rights include the County's share of all Tobacco Settlement Revenues' (TSRs). The 2008 sale of the TSRs by the County to STASC was simultaneous with the issuance by STASC of Series 2008 Tobacco Asset-Backed Bonds. STASC pledged as security for its Series 2008 Bonds 36 percent of annual payments through December 31, 2012 and 75 percent thereafter. The 2012 sale of TSRs was followed on April 5, 2012 with the issuance by STASC of Series 2012 Tobacco Settlement Asset-Backed Bonds. STASC pledged as security for the Series 2012 Bonds the remaining un-securitized annual payments. The Series 2008 and 2012 Bonds are not backed by the full faith and credit of the County. The consideration paid by STASC to the County for the 2008 and 2012 acquisition of TSRs consisted of \$206,270,222 and \$34,214,911 in cash, respectively. Of these amounts \$206,243,337 and \$31,714,911 was paid into a revocable trust for the benefit of the County. Complete financial statements for STASC may be obtained at Suffolk Tobacco Asset Securitization Corporation, P.O. Box 6100, 100 Veterans Memorial Highway, Hauppauge, New York 11788-0099

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

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

The Suffolk County Landbank Corporation (Landbank) was created in May 2013 under the provisions of Article 16 of the New York Not-For-Profit Corporation Law. The Landbank was formed to acquire, remediate, and rehabilitate abandoned, tax delinquent, and environmentally contaminated properties within Suffolk County and return such properties to productive use and to the tax rolls. These services are provided almost exclusively for the benefit of Suffolk County and accordingly, under GASB Statement No. 61, are reported as a special revenue fund of the primary government.

The Recreation and Economic Development Corporation of Suffolk County (REDC) was created in January 2016 pursuant to Section 1411 of the New York Not-For-Profit Corporation Law. The REDC is governed by a four member Board of Directors. One director is appointed upon the advice and consent of the Presiding Officer of Suffolk County Legislature; and three Directors are appointed by the County Executive. The REDC was formed for the purpose of providing organized outdoor recreation and special events to spur economic growth within Suffolk County. These events are provided in the interest and benefit to the residents of Suffolk County, under GASB Statement No. 61, are reported as a special revenue fund of the primary government.

Discretely presented component units

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

Suffolk County Community College (the College) was established in 1959 with Suffolk County as the local sponsor under provisions of Article 126 of the State Education Law. The College provides two-year post-secondary programs pursuant to regulations prescribed by the State University trustees. Suffolk County, as the local sponsor, and the College duly executed a five-year Sponsor Service Agreement on August 21, 2009 as is permitted and authorized by State and County laws and State University of New York regulations. The County provides one-half of the capital costs and approximately 33 percent of the operating costs for the College. Bonds that are direct obligations and pledge the full faith and credit of the County are issued by the County for College capital program purposes. A fiscal year ending August 31st is mandated by State Law for the College. The College is included in the County's reporting entity as a component unit because the College is closely related to and

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2016

financially integrated with the County. The County's financial statements would not be complete without the inclusion of the College.

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

On May 11, 2012, OTB filed for protection under Chapter 9 of Title 11, United States Code. The United States Bankruptcy Court issued an Order for Relief on July 19, 2012. The filing has enabled OTB to continue to operate and provide services to its customers until a Plan of Adjustment can be negotiated and approved. The Second Amended Plan for Adjustment of Debts of OTB dated September 11, 2014 was confirmed October 22, 2014 by the United States Bankruptcy Court for the Eastern District of New York with an effective date of October 31, 2014. Until the Plan has been fully executed, OTB is still considered a Municipal Debtor subject to the bankruptcy court who will oversee the administration of the plan.

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 Directors 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 Directors members can be removed at will by the appointing authorities, thereby providing Suffolk County with the ability to impose its will on the EDC.

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

Suffolk County Community College
533 College Road
Selden, NY 11784

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

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

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

Related organizations

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

- Suffolk County Water Authority
- Vocational Educational and Extension Board

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

B. Government-wide and fund financial statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or

segment. Taxes and other items not properly included among program revenues are reported as general revenues.

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

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

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

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

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

The County reports the following major governmental funds:

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

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

The police district fund, a special revenue fund, accounts for the operations of the Suffolk County Police District, which provides police services to the residents of the five western

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towns of Suffolk County. Property and sales taxes are the main revenues used to support the district's operations.

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

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fiduciary funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The County reports the following stabilization and reserve funds:

The general capital reserve fund was established pursuant to NYS General Municipal Law, Article 2, Section 6-c. This fund is used for financing capital improvements. For financial reporting purposes, the general capital reserve fund is reported within the general fund. The balance in the general capital reserve fund at December 31, 2016 was \$1,000,000.

The tax stabilization reserve fund was established in 1997 by the adoption of County Resolution No. 1154-1997, as authorized under Section 6-e of NYS General Municipal Law. Originally this reserve fund was subject to Local Law 29 of 1995, which requires a minimum of 25 percent of the general fund discretionary fund balance surplus be transferred to the tax stabilization reserve fund or debt service reserve fund. However, this requirement was amended by LL 43-2006 which requires that once the tax stabilization reserve fund exceeds

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the greater of \$120 million or 5 percent of the general fund operating budget, use of funds in excess of the \$120 million may be returned to the taxpayers or appropriated for specific purposes as specified in the local law. Additionally, Local Law 19-2009 was passed to suspend the required general fund transfer to the tax stabilization reserve fund for the years 2009-2016.

Expenditures from the fund are used to avoid a projected increase in the real property tax levy in excess of 2.5 percent. The County Executive is also authorized to recommend transfers from the tax stabilization reserve fund to the general fund to address an unanticipated loss of revenues or unanticipated expenses. For financial reporting purposes, the tax stabilization reserve fund is reported within the general fund. The balance in the tax stabilization reserve fund at December 31, 2016 was \$49,372,920.

The assessment stabilization reserve fund receives funding from $\frac{1}{4}$ percent of the County's sales tax revenues pursuant to NYS Tax Law §1210. The fund received 100 percent of the $\frac{1}{4}$ percent tax from 1985 to 1989. Between 1989 and 1999, the $\frac{1}{4}$ percent sales tax revenues were redirected. Beginning in 2000 the $\frac{1}{4}$ percent sales tax was deposited into the Suffolk County water protection fund which then transferred 35.7 percent of this tax revenue to the assessment stabilization reserve fund. The passage of Local Law No. 24-2007 amended the percentage of sales tax receipts transferred to the assessment stabilization reserve fund from 35.7 percent to 25 percent.

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

In 2011, the County adopted Resolution No. 625-2011 which provided that if the assessment stabilization reserve fund's fund balance exceeded \$140 million in fiscal years 2011 through 2013, 62.5 percent of the excess could be used if accepted by duly approved resolutions, for specific sewer district costs. Additionally, the remaining 37.5 percent of the excess fund balance shall be appropriated, via duly approved resolutions, to a reserve fund for bonded indebtedness or a reserve fund for retirement contributions. The resolution provided that in fiscal years 2014-2021, any fund balance in excess of \$140 million shall be used exclusively, via duly approved resolutions, for specific sewer district costs. For financial reporting purposes, the assessment stabilization reserve fund is reported within the water quality protection reserve fund, a nonmajor governmental fund. The balance in the assessment stabilization reserve fund at December 31, 2016 was \$21,804,346.

The southwest assessment stabilization reserve fund was established in 2000, through adoption of the County's operation budget, to stabilize rates within the southwest sewer district (sewer district #3). For financial reporting purposes, the southwest assessment stabilization reserve fund is reported within the sewer district #3 fund; a nonmajor governmental fund. The balance in the southwest assessment stabilization reserve fund at December 31, 2016 was \$146,516,752.

The sewer infrastructure program fund was established by Resolution 866-2013, to provide grants and loans for municipal and private sewer infrastructure expansion projects within Suffolk County. In October 2013, a transfer from the assessment stabilization reserve fund via a duly approved resolution was made into the sewer infrastructure program fund. The County expects to provide approximately \$30 million in funding for sewer expansion projects. Projects submitted for loan or grant consideration will be evaluated by the Suffolk County Sewer Infrastructure Committee and then submitted to the Suffolk County Legislature for approval. For financial reporting purposes, the sewer infrastructure program fund is reported within the water quality protection reserve fund, a nonmajor governmental fund. The balance in the sewer infrastructure program fund at December 31, 2016 was \$12,891,293.

The retirement contribution reserve fund was established pursuant to NYS General Municipal Law, Article 2, and Section 6-r. As required by law, expenditures from this fund are limited to the purpose of financing retirement contributions. For financial reporting purposes, the retirement contribution reserve fund is reported within the general fund. The balance in the retirement contribution reserve fund at December 31, 2016 was \$0.

The water quality protection reserve fund received ¼ percent sales tax revenues due to the County under NYS Tax Law §1210-a, beginning in 1989 until 2000. In December of 2000, the ¼ percent sales tax revenues were redirected to the Suffolk County water protection fund. The remaining fund balance in the water quality protection reserve fund is restricted, per NYS law, for the purpose of the operation of certain groundwater protection programs including toxic waste cleanup and purchase of open-space land. The balance in the water quality protection reserve fund at December 31, 2016 was \$153, prior to the reclassification of the environmental trust fund in the amount of \$4,814,735, the assessment stabilization reserve fund in the amount of \$21,804,346, and the sewer infrastructure program fund in the amount of \$12,891,293.

The Suffolk County water protection fund serves as a repository for the County's ¼ percent sales tax. Pursuant to NYS Tax Law § 1210-a, the ¼ percent sales tax revenue is restricted to specifically dedicated purposes. County Local Law determines the allocation of funding to these legally restricted purposes. Therefore, dedicated sales tax revenue is distributed from this fund to other governmental funds in order to fund the various components of the program. The balance in the Suffolk County water protection fund at December 31, 2016 was \$12,460,930.

D. Assets, liabilities, deferred outflows/inflows of resources, and net position or equity

1. Deposits and investments

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

The County's Agency funds maintain, as custodian, investments in the equity and fixed income securities consisting of United States Government Bonds and Notes, corporate and

municipal bonds, and equity securities. Investments for the County, as well as for its component units, are reported at fair value.

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

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

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

Investments in repurchase agreements are required by County policy to be collateralized by obligations of the United States Government, which are maintained by a custodial bank. 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.

GASB Statement No. 72 establishes a hierarchy of inputs to valuation techniques used to measure fair value. The hierarchy has three levels as follows:

- Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that the Foundation has the ability to access. Valuation adjustments are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.
- Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, directly or indirectly.
- Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

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2. *Receivables and payables*

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

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

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

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

The towns and school districts receive their entire levy prior to any distribution to the County. The property tax receivable in the County’s financial statements represents: (i) the aggregate unpaid taxes transferred from the towns’ Tax Receivers to the County and (ii) interest and penalties on such unpaid taxes. It is the County’s responsibility to collect such unpaid taxes. Tax collections for the years ended December 31, 2016 and 2015 were approximately 96.4 and 96.2 percent respectively, of the tax levy for County purposes. The County recognizes property tax revenue realized from payments actually received against the current year’s levy and prior years’ levies previously recorded as deferred inflows, as well as payments received during the two months of the following year related to both the current and prior years’ levies.

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

The following is a summary of the County’s property tax calendar for 2016:

Lien date	June 1, 2015
Levy date	December 1, 2015
Tax bills mailed	December 1, 2015
Property taxes recorded	January 1, 2016
First installment payment due	January 10, 2016
Second installment payment due	May 31, 2016
Taxes become overdue	June 1, 2016

3. *Prepaid items*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the consumption method, 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 (individual costs that fall below the thresholds are expensed):

<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.

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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 position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method or a method that approximates effective interest. Bonds payable is reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

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

8. *Deferred outflows/inflows of resources*

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

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

9. *Net position/Fund balance*

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

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

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

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

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

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

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

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

Assigned fund balances are constrained by the government's intent to use such funds for specific purposes, but are neither restricted nor committed. The County reports encumbrances, authorized by the County Executive's Budget Office within the assigned fund balance of the general fund. Encumbrances represent the County's only assigned fund balance because the County's governing bodies have not delegated authority to any other parties. The assigned fund balance has been eliminated by reducing the deficit in the general fund's unassigned fund balance. Therefore, no assigned fund balance is reported by the County.

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

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

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

10. Encumbrances

The County uses encumbrances in order to budgetarily designate resources for specific commitments. Encumbered amounts are not displayed separately on the face of the financial statements but rather reported within the restricted classifications of the individual funds or within the assigned fund balance of the general fund. Encumbered balances at December 31, 2016 are as follows:

Major Funds

Capital fund	\$ 119,498,424
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Non-Major Funds

Capital Sewer fund	\$ 24,601,123
Capital Southwest Sewer fund	\$ 25,045,312

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 June 2015, the GASB issued Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.” This Statement replaces the requirements of Statements No. 45 and No. 57. This Statement increases the usefulness of OPEB information by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. The County is required to adopt Statement No. 75 for its 2018 financial statements. The County is evaluating the effect that adoption of this Statement will have on the financial statements.

In December 2015, the GASB issued Statement No. 79, “Certain External Investment Pools and Pool Participants.” This Statement established the criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. Additional note disclosure requirements for qualifying external investment pools are also established by this Statement to include any limitations or restrictions on participant withdrawals. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. The County has not completed the process of evaluating the impact of this Statement.

In January 2016, the GASB issued Statement No. 80, “Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14.” This Statement changes the requirements for determining blended component units of all state and local governments. The new standard requires that component units incorporated as a not-for-profit corporation, where the primary government is the sole corporate member, should be presented as a blended component unit. The County is required to implement this Statement in its 2017 financial statements. The County is evaluating the effect that the adoption of GASB statement No. 80 will have on the financial statements.

In March 2016, the GASB issued Statement No. 81, “Irrevocable Split-Interest Agreements.” This statement provides guidance to governments that are a recipient in a split-interest agreement, where a donor provides to two or more beneficiaries. The requirements of this statement are effective for the County’s 2017 financial statements. The County is evaluating the effect that the adoption of GASB statement No. 81 will have on the financial statements.

In March 2016, the GASB issued Statement No. 82, “Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73.” The objective of this Statement covers issues that were not within the scope of GASB Statements 67, 68 and 73. Statement 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee contribution requirements. The County is required to adopt this Statement for its 2017 financial statements. The County has not completed the process of evaluating the impact of this statement.

In November 2016, the GASB issued Statement No. 83, “Certain Asset Retirement Obligations.” This Statement addresses accounting and financial reporting for certain legally enforceable asset retirement obligations (AROs). A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this statement are effective for reporting periods beginning after June 15, 2018. The County is evaluating the effect that adoption of this Statement will have on the financial statements.

F. Adoption of New Accounting Standards

In February 2015, the GASB issued Statement No. 72, “Fair Value Measurement and Application.” This Statement provides guidance for determining a fair value measurement for financial reporting purposes, including certain investments. This Statement also establishes required fair value disclosures. The County adopted this Statement for its 2016 financial statements.

In June 2015, the GASB issued Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.” The requirements in this Statement improve financial reporting because governments will apply financial reporting guidance with less variation. The County adopted Statement No. 76 for its 2016 financial statements.

In August 2015, the GASB issued Statement No. 77, “Tax Abatement Disclosures.” This Statement requires disclosure of tax abatement information about (1) a reporting government’s own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government’s tax revenues. The County has adopted this Statement for its 2016 financial statements.

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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.
- Recognition of deferred inflows from the sale of future tobacco revenues is not budgeted in the general fund or the police district fund.
- Certain special revenue funds per GASB 54 have been reported within another fund on a GAAP basis but are reported separately on a budget basis.

Governmental funds with legally adopted annual budget include:

General Fund	Sewer District #10
Police District	Sewer District #11
Tax Certiorari	Sewer District #12
Public Safety Communications System E-911	Sewer District #13
County Road	Sewer District #14
Handicapped Parking Education	Sewer District #15
MTA Payroll Tax	Sewer District #18
District Court	Sewer District #19
Traffic Violations Bureau	Sewer District #20
Hotel/Motel Tax Culture and History	Sewer District #21
Sewer District #1	Sewer District #22
Sewer District #2	Sewer District #23
Sewer District #3	Sewer District #24
Sewer District #5	Sewer District #28
Sewer District #6	Workforce Investment Revenue
Sewer District #7	Medicaid Compliance Fund
Sewer District #8	Suffolk County Water Protection
Sewer District #9	

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

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

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

- (i) Prior to September 19, the County Executive submits proposed operating budgets to the

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County Legislature for the general and budgeted special revenue funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them.

- (ii) Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets.
- (iii) The budgets are legally enacted either by (a) passage of a legislative resolution prior to November 10 or (b) automatically based on provisions in the County Charter if no resolution is passed by November 10.
- (iv) Total expenditures of each department within the general and special revenue funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budgetary control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: \$100,000 or ten percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. During 2016, General Fund appropriations were reduced by \$33,324,490. No supplemental appropriations were needed.

B. Excess of expenditures over appropriations

For the year ended December 31, 2016, expenditures exceeded appropriations for the following category of expenditures within each of the respective funds:

General Fund:

· General government support		
County ethics commission	\$	18,355
Law		1,005,027
Real property		681
Miscellaneous		69,170
· Economic assistance and opportunity:		
Probation		614,415
· Public safety:		
Police		6,234,333
Probation		325,955
Sheriff		8,121,658
· Employee Benefits		2,136,026

Police District:

· Public safety:		
Police	\$	6,835,061
· Debt service:		
Principal		840,860

(Continued)

SUFFOLK COUNTY
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Public Safety Communications System E-911:		
· Public safety:		
Police	\$	424,546
· Employee benefits		26,470
County Road		
· Transportation:		
Public works	\$	164,376
· Transfers out		211,774
District Court		
· Transfers out	\$	5,685,222
Traffic Violations Bureau:		
· General government support:		
Traffic violations bureau	\$	533,786
Sewer District #3		
· Debt service:		
Interest and other charges	\$	5,331
Sewer District #18		
· Debt service:		
Interest and other charges		64,566
Suffolk County Water Protection		
· Health	\$	71,675

C. Deficit fund equity

The following funds have deficit fund equity balances at December 31, 2016:

General Fund	\$ 226,115,527
Special Revenue Funds:	
· Police District	\$ 79,216,839
· Tax Certiorari	4
· Public Safety Communications System E-911	2,759,797
· County Road	7,890,552
· District Court	4,344,438
· Traffic Violations Bureau	227,012
· Sewer District #6	15,055
· Workforce Investment Revenue	1,092,526
· Community Development	1,841,214
· Medicaid Compliance	2,379,371
Capital Project Funds:	
· Capital Southwest Sewer	\$ 37,840,292

The County plans to eliminate the deficits listed above through prospective tax levies and other revenue generating or cost saving methods. The deficit in the General Fund, the Police District, and the Public Safety Communications System E-911 is partly attributable to the County's adherence to GASB Statement No. 48 for the reporting of the 2008 and 2012 sale of the County's future tobacco settlement revenues. The deficits relating to this accounting treatment will be reduced annually by the amortization of the deferred inflow of resources from the sale of future tobacco revenues.

III. Detailed notes on all funds

A. Deposits and investments

At year end, Suffolk County's bank balance in all financial institutions was \$874,028,720. 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, the County is authorized to invest monies not required for immediate expenditure for terms not to exceed the County's cash flow needs in the following types of investments:

Special time deposit accounts;

Certificate of deposit;

Obligations of the United States of America;

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

Obligations of New York State;

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

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

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

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

Investments

The County’s formal investment policy as described above does not apply to the County’s component units.

The County’s agency funds invested in cooperative investment programs which were rated AAAM by Standard & Poor’s. The balances of these investments at December 31, 2016 were:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Fixed income:				
Government bonds	\$ -	\$ 117,041	\$ -	\$ 117,041
U.S. treasury obligations	-	1,472,702		1,472,702
Repurchase agreement		1,332,657		1,332,657
	\$ -	\$ 2,922,400	\$ -	\$ 2,922,400

Suffolk Tobacco Asset Securitization Corporation

Suffolk Tobacco Asset Securitization Corporation (STASC) 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. This investment is not subject to the hierarchy disclosure requirements under GASB Statement No. 72.

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, 2016, STASC deposits balances with a financial institution were \$5,626,073. Of these balances, \$228,206 was insured by the Federal Deposit Insurance Corporation, and \$5,397,867 consisted of an uncollateralized temporary investment in the Dreyfus Treasury & Agency Cash Management Fund. The entire amount of the 2012 and a portion of the 2008 Liquidity Reserve Account are invested in the Dreyfus Treasury & Agency Cash Management Fund which invests only in U.S. government or U.S. Treasury securities, and in repurchase agreements.

SUFFOLK COUNTY
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Custodial Credit Risk – Investments – Custodial credit risk for investments exists when, in the event of the failure of the counterparty, STASC will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. STASC’s ability to invest is restricted by the Indenture. STASC’s 2008 Liquidity Reserve Account is invested in a Repurchase Agreement with Bayerische Landesbank. Bayerische Landesbank is authorized to invest in various securities as set forth in the Investment Repurchase Agreement dated August 21, 2008. STASC’s share of investments in this repurchase agreement was \$16,436,338 at December 31, 2016, is due to mature on June 1, 2048, and earns interest at 4.614 percent annually. The Repurchase Agreement is fully collateralized by debt obligations having fair values that range from 100 percent to 102 percent of the deposited amount held by a custodial bank.

Vanderbilt Private-Purpose Trust

The Suffolk County Legislature has fiduciary responsibility for the Vanderbilt Private-Purpose Trust. Suffolk County Resolution No. 1266-2007 provides that until modified current investment guidelines, permitting a 50/50 split between fixed income securities and equities (within a 5 percent to 10 percent range of the 50/50 split as determined by market conditions) shall remain in effect.

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Fixed income:				
Corporate bonds	\$ -	\$ 5,673,647	\$ -	\$ 5,673,647
Government bonds	-	112,062	-	112,062
Equities:				
Corporate stocks	6,197,486	-	-	6,197,486
	<u>\$ 6,197,486</u>	<u>\$ 5,785,709</u>	<u>\$ -</u>	<u>\$ 11,983,195</u>

Component Units

At August 31, 2016, Suffolk County Community College’s investment balances were as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Fixed income:				
Corporate bonds	\$ -	\$ 3,291,379	\$ -	\$ 3,291,379
Non-convertible preferred stocks	-	1,796,807	-	1,796,807
Equities:				
Corporate stocks	9,828,355	-	-	9,828,355
Exchange traded funds	498,096	-	-	498,096
	<u>\$ 10,326,451</u>	<u>\$ 5,088,186</u>	<u>\$ -</u>	<u>\$ 15,414,637</u>

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B. Receivables

Receivables at December 31, 2016 were as follows:

	Governmental Funds				Total Governmental Receivables
	General	Police District	Capital	Other Governmental	
	Receivables:				
Property Tax	\$ 255,870,967	\$ -	\$ -	\$ -	\$ 255,870,967
Sales Tax	136,589,193	-	-	7,819,293	144,408,486
Intergovernmental accounts	279,796,023	1,636,465	32,013,219	14,838,155	328,283,862
Other receivables	39,462,450	966,430	123,780	12,929,276	53,481,936
Total receivables	711,718,633	2,602,895	32,136,999	35,586,724	782,045,251
Allowance for doubtful accounts	(15,289,446)	-	-	-	(15,289,446)
Receivables, net	<u>\$ 696,429,187</u>	<u>\$ 2,602,895</u>	<u>\$ 32,136,999</u>	<u>\$ 35,586,724</u>	<u>\$ 766,755,805</u>

	Enterprise Funds		
	Suffolk County Ball Park	Francis S. Gabreski Airport	Total Enterprise Receivables
	Receivables:		
Intergovernmental accounts	\$ 461,004	\$ 519,978	\$ 980,982
Other receivables	-	63,226	63,226
Receivables, net	<u>\$ 461,004</u>	<u>\$ 583,204</u>	<u>\$ 1,044,208</u>

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

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

	Deferred Inflows of Resources	Unearned Revenue
Delinquent property taxes receivable (general fund)	\$ 226,869,607	\$ -
New York State Department of Health:		
Mental health and alcohol advances for County programs (general fund)	-	18,147,389
Federal and State government receivables (general fund)	10,975,792	-
Stop DWI (police district fund)	-	181
Abandoned vehicle auction advances (general fund)	-	2,098
NYS ILS regional immigration assist. center grant advances (general fund)	-	30,415
NYS office of indigent legal services advances (general fund)	-	608,436
Federal and State Aid advances (capital fund)	-	27,205,067
Sale of future tobacco revenues (STASC fund)	194,556,876	-
Suffolk County Landbank Corporation (Landbank fund)	-	531,424
Total deferred inflows/unearned revenue for governmental funds	<u>\$ 432,402,275</u>	<u>\$ 46,525,010</u>

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C. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 875,833,772	\$ 28,432,064	\$ -	\$ 904,265,836
Development rights	251,061,812	5,833,780	-	256,895,592
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	273,784,668	102,538,629	(38,704,805)	337,618,492
Total capital assets, not being depreciated	1,405,287,859	136,804,473	(38,704,805)	1,503,387,527
Capital assets, being depreciated:				
Buildings	1,040,986,754	12,960,374	-	1,053,947,128
Improvements other than buildings	64,341,910	2,045,308	-	66,387,218
Vehicles and equipment	368,311,134	24,260,492	(37,585,148)	354,986,478
Infrastructure	1,283,044,088	24,027,755	(118,900)	1,306,952,943
Total capital assets, being depreciated	2,756,683,886	63,293,929	(37,704,048)	2,782,273,767
Less accumulated depreciation for:				
Buildings	(403,325,028)	(18,548,196)	-	(421,873,224)
Improvements other than buildings	(27,781,599)	(2,285,242)	-	(30,066,841)
Vehicles and equipment	(244,751,345)	(24,608,235)	36,390,771	(232,968,809)
Infrastructure	(503,750,411)	(27,691,181)	5,488	(531,436,104)
Total accumulated depreciation	(1,179,608,383)	(73,132,854)	36,396,259	(1,216,344,978)
Total capital assets, being depreciated, net	1,577,075,503	(9,838,925)	(1,307,789)	1,565,928,789
Governmental activities capital assets, net	<u>\$ 2,982,363,362</u>	<u>\$ 126,965,548</u>	<u>\$ (40,012,594)</u>	<u>\$ 3,069,316,316</u>

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	Balance	Increases	Decreases	Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 22,092,831	\$ -	\$ -	\$ 22,092,831
Construction in progress	743,205	3,712,280	(49,875) *	4,405,610
Total capital assets, not being depreciated	22,836,036	3,712,280	(49,875)	26,498,441
Capital assets, being depreciated:				
Buildings	19,349,702	-	-	19,349,702
Improvements other than buildings	21,392,431	-	-	21,392,431
Vehicles and equipment	1,147,124	10,500	-	1,157,624
Total capital assets, being depreciated	41,889,257	10,500	-	41,899,757
Less accumulated depreciation for:				
Buildings	(7,426,132)	(481,492)	-	(7,907,624)
Improvements other than buildings	(3,373,173)	(749,132)	-	(4,122,305)
Vehicles and equipment	(352,067)	(79,549)	-	(431,616)
Total accumulated depreciation	(11,151,372)	(1,310,173)	-	(12,461,545)
Total capital assets, being depreciated, net	30,737,885	(1,299,673)	-	29,438,212
Business-type activities capital assets, net	\$ 53,573,921	\$ 2,412,607	\$ (49,875)	\$ 55,936,653

* The decrease in construction in progress represents planning costs for a building construction project at Gabreski Airport that was discontinued.

Depreciation expense and amortization for the year ended December 31, 2016 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	\$ 20,933,924
Economic assistance and opportunity	96,002
Health	1,564,345
Public safety	14,501,070
Culture and recreation	2,998,573
Home and community services	11,774,182
Transportation	21,264,758
Total depreciation expense-governmental activities	<u>\$ 73,132,854</u>
Business-type activities:	
Suffolk County Ball Park	\$ 457,056
Francis S. Gabreski Airport	853,117
Total depreciation expense-business-type activities	<u>\$ 1,310,173</u>

Construction commitments

The County has a number of active construction project commitments at December 31, 2016. Active projects for which amounts spent as of December 31, 2016 exceed \$10,000,000 include 36 projects. The total spent as of December 31, 2016 for these projects amounts to

SUFFOLK COUNTY
Notes to the Financial Statements
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approximately \$1.2 billion. Remaining commitments for these projects amount to approximately \$466.1 million.

Discretely presented component units

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 4,948,118	\$ -	\$ -	\$ 4,948,118
Construction in progress	4,824,889	20,550,984	-	25,375,873
Total capital assets, not being depreciated	<u>9,773,007</u>	<u>20,550,984</u>	<u>-</u>	<u>30,323,991</u>
Capital assets, being depreciated:				
Buildings and improvements	233,361,484	1,395,921	-	234,757,405
Vehicles and equipment	29,364,878	1,302,979	(909,018)	29,758,839
Infrastructure	10,867,994	36,537	-	10,904,531
Total capital assets, being depreciated	<u>273,594,356</u>	<u>2,735,437</u>	<u>(909,018)</u>	<u>275,420,775</u>
Less accumulated depreciation for:				
Buildings	(84,333,169)	(6,337,346)	-	(90,670,515)
Improvements other than buildings	(7,313,419)	-	-	(7,313,419)
Vehicles and equipment	(21,548,346)	(1,739,472)	909,018	(22,378,800)
Infrastructure	(3,487,052)	(450,526)	-	(3,937,578)
Total accumulated depreciation	<u>(116,681,986)</u>	<u>(8,527,344)</u>	<u>909,018</u>	<u>(124,300,312)</u>
Total capital assets, being depreciated, net	<u>156,912,370</u>	<u>(5,791,907)</u>	<u>-</u>	<u>151,120,463</u>
College capital assets, net	<u><u>\$166,685,377</u></u>	<u><u>\$ 14,759,077</u></u>	<u><u>\$ -</u></u>	<u><u>\$181,444,454</u></u>

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Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 11,530,951	\$ 10,833	\$ (298,246) *	\$ 11,243,538
Construction in progress	2,923,439	11,604,099	-	14,527,538
Total capital assets, not being depreciated	14,454,390	11,614,932	(298,246)	25,771,076
Capital assets, being depreciated:				
Building & leasehold improvements	3,118,019	21,409	(1,600,336)	1,539,092
Vehicles and equipment	3,132,334	93,015	(287,200)	2,938,149
Total capital assets, being depreciated	6,250,353	114,424	(1,887,536)	4,477,241
Less accumulated depreciation:	(4,357,107)	(245,467)	1,068,363	(3,534,211)
Total capital assets, being depreciated, net	1,893,246	(131,043)	(819,173)	943,030
OTB capital assets, net	<u>\$ 16,347,636</u>	<u>\$11,483,889</u>	<u>\$ (1,117,419)</u>	<u>\$ 26,714,106</u>

* Amounts for land are shown net, reflects activity that occurred for land during 2016.

Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Vehicles and equipment	\$ 57,829	\$ -	\$ -	\$ 57,829
Total capital assets, being depreciated	57,829	-	-	57,829
Less accumulated depreciation for:				
Vehicles and equipment	(54,033)	(1,464)	-	(55,497)
Total accumulated depreciation	(54,033)	(1,464)	-	(55,497)
Total capital assets, being depreciated, net	3,796	(1,464)	-	2,332
IDA capital assets, net	<u>\$ 3,796</u>	<u>\$ (1,464)</u>	<u>\$ -</u>	<u>\$ 2,332</u>

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D. Payables and accrued liabilities

Payables and accrued liabilities at December 31, 2016, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	\$ 1,690,484	\$ 100,498,742	\$ 79,006,709	\$ 77,924,590	\$ 259,120,525
Police district	-	79,715,943	757,995	9,032,674	89,506,612
Capital	-	-	48,145,892	10,202,247	58,348,139
STASC	3,635	-	-	-	3,635
Other governmental	59,262	10,900,924	23,280,804	3,403,175	37,644,165
Total governmental activities	<u>\$ 1,753,381</u>	<u>\$ 191,115,609</u>	<u>\$ 151,191,400</u>	<u>\$ 100,562,686</u>	<u>\$ 444,623,076</u>
Business-type activities:					
Suffolk County Ball Park	\$ -	\$ -	\$ 9,359	\$ -	\$ 9,359
Francis S. Gabreski Airport	-	73,559	357,271	36,018	466,848
Total business-type activities	<u>\$ -</u>	<u>\$ 73,559</u>	<u>\$ 366,630</u>	<u>\$ 36,018</u>	<u>\$ 476,207</u>

E. Interfund balances and transfers

The composition of interfund balances as of December 31, 2016 is as follows:

Due to general fund from:	
Police fund	\$ 27,460,230
Capital fund	9,241,092
Nonmajor governmental funds	161,403,156
Francis S. Gabreski Airport	109,430
Suffolk County Ball Park	320,860
Total due to general fund from other funds	<u>\$ 198,534,768</u>
Due to police fund from:	
General fund	\$ 27,083,782
Capital fund	22,400
Nonmajor governmental funds	36,000,447
Total due to police fund from other funds	<u>\$ 63,106,629</u>
Due to capital fund from:	
General fund	\$ 34,363,986
Police fund	13,515
Nonmajor governmental funds	29,370,343
Francis S. Gabreski Airport	3,602,377
Total due to capital fund from other funds	<u>\$ 67,350,221</u>

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Due to nonmajor governmental funds from:	
General fund	\$ 88,795,602
Police fund	23,630,480
Capital fund	3,550,004
Nonmajor governmental funds	147,567,978
Francis S. Gabreski Airport	450,477
Total due to nonmajor governmental funds from other funds	<u>\$ 263,994,541</u>

Due to Francis S. Gabreski Airport from:	
General fund	\$ 11,435
Capital fund	3,320,760
Nonmajor governmental funds	963
Total due to airport from other funds	<u>\$ 3,333,158</u>

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

Individual fund transfers for the year ended December 31, 2016 were as follows:

Transfers to general fund from:	
Police fund	\$ 133,492,787
Capital fund	7,508,062
STASC	20,807,194
Nonmajor governmental funds	178,969,979
Suffolk County Ball Park	603,381
Francis S. Gabreski Airport	207,970
Total transfers to general fund	<u>\$ 341,589,373</u>

Transfers to police fund from:	
Capital fund	\$ 8,885
STASC	326,442
Nonmajor governmental funds	40,972,511
Total transfers to police fund	<u>\$ 41,307,838</u>

Transfers to capital fund from:	
General fund	\$ 7,500
Nonmajor governmental funds	15,371,726
Total transfers to capital fund	<u>\$ 15,379,226</u>

Transfers to nonmajor governmental funds from:	
General fund	\$ 6,062,731
Police fund	7,694,334
Capital fund	1,458,921
STASC	13,087
Nonmajor governmental funds	67,975,332
Francis S. Gabreski Airport	173,785
Total transfers to nonmajor governmental funds	<u>\$ 83,378,190</u>

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Transfers to Francis S. Gabreski Airport from:	
STASC	\$ 28,541
Total transfers to Francis S. Gabreski Airport	<u>\$ 28,541</u>

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

F. Leases

Operating Leases

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

The following schedule sets forth future minimum lease payments required under non-cancelable operating leases which have remaining terms in excess of one year as of December 31, 2016:

Years Ending December 31	Amount
2017	\$ 19,642,133
2018	18,238,206
2019	17,845,495
2020	17,638,779
2021	17,665,531
2022-2026	51,760,117
2027-2031	17,338,155
Thereafter	5,563,115
Total	<u>\$ 165,691,531</u>

Rent expenditures for the year ended December 31, 2016 approximated \$20,634,193.

Capital Leases

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

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

Years Ending December 31	Seventh Precinct
2017	\$ 492,900
2018	82,150
Total minimum lease payments	575,050
Less: Imputed interest	6,178
Present value of future minimum lease payments	\$ 568,872

Assets acquired from the aforementioned capital lease are recorded on the County's financial statements in the amount of \$4,536,000 which represents net book value as of December 31, 2016.

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 \$3,162,277,892. During the year, general obligation bonds totaling \$119,932,939 were issued.

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

Purpose	Interest Rates	Amount
Governmental activities	0.50 - 9.0%	\$ 974,248,125
Governmental activities-refunding	2.75 - 6.0%	398,629,567
Business-type activities	2.50 - 5.5%	5,721,662
Business-type activities-refunding	3.00 - 5.0%	2,744,915
		\$ 1,381,344,269

Additionally, \$8,466,577 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.

SUFFOLK COUNTY
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Annual debt service requirements to maturity for general obligation bonds, including advanced refunding debt, are as follows:

Year Ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2017	\$ 135,062,188	\$ 46,979,824	\$ 877,683	\$ 289,525
2018	128,059,210	41,929,486	748,917	259,073
2019	110,335,246	37,356,478	764,134	229,236
2020	107,688,873	33,325,050	634,948	202,308
2021	100,154,769	29,527,111	612,702	179,388
2022-2026	515,909,615	92,109,029	3,290,940	544,520
2027-2031	194,141,669	18,747,369	1,081,140	85,627
2032-2036	26,244,720	3,474,371	93,509	4,432
2037-2041	5,525,000	1,477,211	-	-
2042-2045	3,620,000	311,278	-	-
	<u>1,326,741,290</u>	<u>\$ 305,237,207</u>	<u>8,103,973</u>	<u>\$ 1,794,109</u>
Plus: Unamortized premium	46,136,402		362,604	
	<u>\$ 1,372,877,692</u>		<u>\$ 8,466,577</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 \$144,336,724. During the year, general obligation bonds totaling \$17,728,646 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 \$67,068,378 at August 31, 2016 and such serial bonds were issued with interest rates that ranged from 2.0 percent to 5.0 percent.

Annual principal and interest requirements to service all College debt outstanding as of August 31, 2016 are as follows:

Year ending August 31:	General	Interest	Total
	Obligations		
2017	\$ 6,194,903	\$ 2,229,801	\$ 8,424,704
2018	5,807,838	1,972,040	7,779,878
2019	5,658,098	1,761,114	7,419,212
2020	5,517,422	1,558,240	7,075,662
2021	5,108,236	1,368,741	6,476,977
2022-2026	22,540,385	4,484,842	27,025,227
2027-2031	12,019,375	1,553,826	13,573,201
2032-2036	3,503,656	215,827	3,719,483
	<u>66,349,913</u>	<u>\$ 15,144,431</u>	<u>\$ 81,494,344</u>
Plus: Unamortized premium	718,465		
	<u>\$ 67,068,378</u>		

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Advance refundings

On April 20, 2016, the County issued \$82,820,000 in general obligation refunding bonds (of which \$440,309 pertains to Suffolk County Community College, a discrete component unit) with an average interest rate of 4.79 percent to advance refund \$87,415,000 (of which \$467,626 pertains to Suffolk County Community College) of outstanding general obligation bonds with an average interest rate of 4.09 percent. The net proceeds of \$94,102,756 (after payment of \$903,543 in underwriting fees, insurance and other issuance costs) were used to purchase State and Local Government Series securities in the total amount of \$94,102,742. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the various refunded bonds. As a result, the various refunded bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net position.

The advanced refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$6,653,379 (exclusive of the portion related to Suffolk County Community College). This difference reported in the accompanying financial statements (net of issuance costs which are expensed in the current year) as a deferred outflow or inflow of resources and charged to operations through 2028, using a method that approximates effective interest. The County completed the advanced refunding to reduce its total debt service payments over the next twelve years by \$6,279,255 and to obtain an economic gain (difference between present values of the old and new debt service payments) of \$5,193,906.

In prior years, the County defeased certain general obligation bonds by placing 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, 2016, \$62,055,000 of bonds outstanding is considered defeased.

STASC Tobacco Settlement Asset-Backed Bonds

Tobacco Settlement Asset-Backed Bonds issued in 2008 (Series 2008 Bonds) and 2012 (Series 2012 Bonds) for the purchase of future rights to TSRs are secured by a pledge of revenues to be derived from TSR receipts after the deduction of the amounts necessary to pay all operating charges. Principal and interest paid on these bonds in 2016 totaled \$22,385,390. Interest on select Series 2008 Bonds and Series 2012 Bonds is excluded from gross income for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code.

Any additional pledged revenues received above the required debt service payments for the Series 2008 Bonds are used to turbo redeem the outstanding bonds. Any additional pledged revenues received above the required debt service payments for the Series 2012 Bonds are transferred to the 2012 Residual Trust.

For the Series 2008 Bonds, pledged revenues consist of a portion of the TSRs equal to 36 percent of the annual payments through December 31, 2012, and 75 percent thereafter and like percentages of any lump sum payment made in lieu of such annual payments. Pledged

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revenue does not include 100 percent of TSRs representing amounts withheld or deposited in the Disputed Payments Account under the MSA before August 21, 2008, regardless of when such amounts are received. Pledged revenue received in 2016 amounted to \$23,167,665, or 118 percent of total principal and interest payments made on the 2008 Series Bonds during the year. The STASC replenished the 2008 Senior Liquidity Reserve to its required level.

For the Series 2012 Bonds, pledged revenues consist of a portion of the TSRs equal to 64 percent of TSRs through December 31, 2012, 25 percent of TSRs received thereafter and 100 percent of TSRs representing amounts withheld or deposited in the Disputed Payments Account under the MSA before August 21, 2008, regardless of when such amounts are received. Pledged revenue received in 2016 amounted to \$13,492,912, of this amount, \$2,750,172 was used to pay 2012 bond principal and interest and \$10,739,741 was transferred to the residual trust, and \$3,000 was used to pay the 2012 trustee fees.

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

The amount of TSRs received is dependent on many factors, including future domestic cigarette consumption, the financial capability of the Participating Manufacturers (the "PMs"), litigation affecting the MSA and related legislation, and 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, 2016, are as follows:

Description	Original Date Issued	Original Amount	Interest Rate	Maturity Date	Amount Outstanding
2008A	08/21/08	\$ 9,765,000	4.000 - 5.000%	6/1/12-6/1/18	\$ 3,660,000
2008B (2028)	08/21/08	40,045,000	5.375%	6/1/2028	33,995,000
2008B (2048)	08/21/08	62,295,000	6.000%	6/1/2048	62,295,000
2008C	08/21/08	107,671,781	6.625%	6/1/2044	142,295,000
2008D	08/21/08	13,375,082	8.000%	6/1/2048	25,775,467
2012B	03/29/12	34,635,000	4.000 - 5.000%	6/1/16-6/1/37	34,200,000
Premiums					588,828
Unamortized discounts					(2,835,286)
				Total	<u>\$ 299,974,009</u>

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The following table summarizes the STASC's estimated future debt service requirements as of December 31, 2016 based on future projected TSRs:

	Principal	Interest	Total Principal and Interest
2017	1,910,000	16,813,838	\$ 18,723,838
2018	4,235,000	16,672,638	20,907,638
2019	1,450,000	16,537,588	17,987,588
2020	1,495,000	16,463,963	17,958,963
2021	1,545,000	16,387,963	17,932,963
2022-2026	8,490,000	80,790,025	89,280,025
2027-2031	42,625,000	72,261,753	114,886,753
2032-2036	8,390,000	67,377,206	75,767,206
2037-2041	1,715,000	65,868,737	67,583,737
2042-2046	107,671,781	76,879,328	184,551,109
2047-2048	75,670,082	295,240,728	370,910,810
	<u>\$ 255,196,863</u>	<u>\$ 741,293,767</u>	<u>\$ 996,490,630</u>

JFA Lease Revenue Bonds

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

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

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

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fund installments which are required to be made in amounts sufficient to redeem on November 1 of each year the principal amount of such Series 2013 bonds for each of the years shown below:

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

JFA's bonds outstanding at December 31, 2016 consisted of Lease Revenue Serial Bonds, Series 2013, and Lease Revenue Term Bonds, Series 2013 in the amount of \$34,835,000 and \$27,445,000 respectively and are reported net of bond premiums of \$772,810. Bond principal payments are due annually on November 1 and interest payable semi-annually on May 1 and November 1.

The following table summarized the JFA's estimated future debt service requirement for bonds payable at December 31, 2016:

<u>Year</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt Service</u>
2017	\$ 2,515,000	5.000%	\$ 2,890,044	\$ 5,405,044
2018	2,640,000	5.000%	2,764,294	5,404,294
2019	2,775,000	5.000%	2,632,294	5,407,294
2020	2,915,000	5.000%	2,493,544	5,408,544
2021	3,060,000	3.375%	2,347,794	5,407,794
2022-2026	17,065,000	3.500 to 5.000%	9,963,655	27,028,655
2027-2031	21,255,000	4.375 to 5.000%	5,779,094	27,034,094
2032-2033	10,055,000	5.000%	760,250	10,815,250
	<u>62,280,000</u>		<u>\$ 29,630,969</u>	<u>\$ 91,910,969</u>
Plus: Unamortized premium	772,810			
	<u>\$ 63,052,810</u>			

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Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2016 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	\$ 1,044,484,638	\$ 119,932,939	\$ 190,169,452	\$ 974,248,125	\$ 98,089,581
Advanced refunding debt	303,268,951	82,203,573	32,979,359	352,493,165	36,972,607
Plus premium*	37,274,905	12,093,553	3,232,056	46,136,402	3,967,024
STASC bonds	260,591,863	-	5,395,000	255,196,863	1,910,000
Plus accreted interest	45,080,267	1,943,337	-	47,023,604	-
Plus premium	617,669	-	28,841	588,828	28,841
Less unamortized deferred discount	2,990,981	-	155,695	2,835,286	155,695
Lease revenue bonds	64,675,000	-	2,395,000	62,280,000	2,515,000
Plus premium	818,616	-	45,806	772,810	45,806
Total bonds payable	<u>1,753,820,928</u>	<u>216,173,402</u>	<u>234,089,819</u>	<u>1,735,904,511</u>	<u>143,373,164</u>
Accumulated vacation and sick leave	471,269,366	51,327,205	23,405,268	499,191,303	21,373,910
Estimated liability for claims	636,238,270	14,290,710	39,581,605	610,947,375	39,331,802
Other postemployment benefits other than pensions	2,585,500,000	402,110,000	133,450,000	2,854,160,000	-
Capital leases	1,046,031	-	477,159	568,872	486,790
Net pension liability	110,071,037	823,809,621	282,968,169	650,912,489	-
Due to NYS retirement system	222,433,937	60,033,673	21,956,926	260,510,684	25,842,169
Governmental activities Long-term liabilities	<u>\$ 5,780,379,569</u>	<u>\$ 1,567,744,611</u>	<u>\$ 735,928,946</u>	<u>\$ 6,612,195,234</u>	<u>\$ 230,407,835</u>
Business-type activities					
Bonds payable:					
Francis S. Gabreski Airport	\$ 7,784,538	\$ 664,592	\$ 790,788	\$ 7,658,342	\$ 654,827
Suffolk County Ball Park	1,066,990	26,639	285,394	808,235	289,055
Total bonds payable	<u>8,851,528</u>	<u>691,231</u>	<u>1,076,182</u>	<u>8,466,577</u>	<u>943,882</u>
Other postemployment benefits other than pensions	2,500,000	283,000	13,000	2,770,000	-
Net pension liability	59,125	350,520	116,341	293,304	-
Business-type activities Long-term liabilities	<u>\$ 11,410,653</u>	<u>\$ 1,324,751</u>	<u>\$ 1,205,523</u>	<u>\$ 11,529,881</u>	<u>\$ 943,882</u>

(Continued)

* Beginning balance was adjusted to reflect a reclass of premiums on refundings.

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Component units	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
County general obligation bonds (Comm. College)	\$ 59,344,200	\$ 17,991,575	\$ 10,267,397	\$ 67,068,378	\$ 6,194,903
Total bonds payable	59,344,200	17,991,575	10,267,397	67,068,378	6,194,903
Accumulated vacation and sick leave	31,570,836	875,302	25,108	32,421,030	3,156,583
Other postemployment benefits other than pensions	276,892,578	65,669,500	28,453,408	314,108,670	-
Capital lease	191,567	-	61,437	130,130	62,461
Net pension liability	4,655,704	23,717,889	-	28,373,593	-
Mortgage payable	56,000	-	56,000	-	-
Due to NYS Retirement System	1,093,039	-	180,836	912,203	912,203
Loans	14,250,486	15,112,207	-	29,362,693	13,736,000
Prepetition claims	13,334,411	-	146,843	13,187,568	-
Other long-term debt	911,894	96,691	-	1,008,585	-
Component units Long-term liabilities	<u>\$ 402,300,715</u>	<u>\$ 123,463,164</u>	<u>\$ 39,191,029</u>	<u>\$ 486,572,850</u>	<u>\$ 24,062,150</u>

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

H. Short-term debt

Short-term debt activity for the year ended December 31, 2016 was as follows:

	Beginning Balance	Issued	Redeemed	Ending Balance
Tax anticipation notes	\$ 410,000,000	\$ 410,000,000	\$ 410,000,000	\$ 410,000,000
Delinquent tax anticipation notes	100,000,000	100,000,000	100,000,000	100,000,000
Revenue anticipation notes	55,000,000	45,000,000	55,000,000	45,000,000
Public improvement bond anticipation notes	31,675,403	25,634,219	-	57,309,622
Governmental activities short-term debt	<u>\$ 596,675,403</u>	<u>\$ 580,634,219</u>	<u>\$ 565,000,000</u>	<u>\$ 612,309,622</u>

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

Revenue anticipation notes were issued during 2016 in anticipation of 2016 Federal and State aid revenue receipts.

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

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IV. Other information

A. Risk management

The County is exposed to various risks of related to torts; malpractice, theft of, damage to, and destruction of assets; and errors or omissions. The County established a self-insurance program in 1975 to account for and finance insured risk of loss. The self- insurance program is administered by Risk Management. Fund 38, the self-insurance fund, was created to record any costs associated with the program. Risk Management is operated solely by and for the benefit of Suffolk County Government. Current self-insured retention per occurrence for liability is \$5,000,000 with a limit of \$60,000,000. Current deductible for property loss is \$1,000,000 per occurrence with a limit of \$300,000,000. The County purchases special lines of coverage for certain risks; marine, aviation, fidelity and advanced life support systems.

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

Changes in the balances of claims liabilities during the past two years are as follows:

	Year ended 12/31/2015	Year ended 12/31/2016
Unpaid claims, beginning of fiscal year	\$ 607,226,636	\$ 636,238,270
Incurred claims (including IBNRs)	48,399,754	49,443,786
Changes in the estimate for claims of prior years	19,693,878	(35,153,076)
Claim payments	(39,081,998)	(39,581,605)
Unpaid claims, end of fiscal year	<u>\$ 636,238,270</u>	<u>\$ 610,947,375</u>

B. Subsequent events

On April 13, 2017, the County issued \$45,000,000 Revenue Anticipation Notes (RAN). The RANs were issued in anticipation of the receipt of certain revenues expected to be received by the County from State and Federal aid. The interest rate on the RANs range from 2.25 percent to 3 percent and mature on March 23, 2018.

On April 13, 2017, the County issued \$9,715,576 Bond Anticipation Notes (BAN) as part of a five year plan to finance the cost of a 2012 arbitration award ordered by the State of New

York Public Employment Relations Board in favor of the Suffolk County Correction Officers Association, Inc.

On April 25, 2017, Suffolk County issued \$163,585,000 refunding serial bonds. The proceeds of the bonds will be used to refund all or a portion of the outstanding principal of County bonds specified by the Refunding Plan. The Refunding Plan will permit the County to realize, as a result of the issuance of the bonds, cumulative dollar and present value debt service savings in the amount of \$6.3 million and \$4.6 million, respectively. The interest rates on the refunded bonds, ranged from 4 percent to 4.25 percent and the interest rates on the refunding bonds range from 3 percent to 5 percent.

On June 29, 2017, Suffolk County issued \$48,750,000 Public Improvement Serial Bonds. The proceeds will be used to provide additional original or original project financing for numerous public improvement projects. The interest rates on the bonds range from 1.38 percent to 3.13 percent. Bonds mature in varying amounts on June 15 of years 2018 through 2029.

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 post-employment benefits

The County provides other post-employment health benefits (OPEB) for all of its employees through a single employer defined benefit healthcare plan. OPEB costs are actuarially calculated based on plan benefits (other than pensions), that current and retired employees have accrued as a result of their respective years of employment service.

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

Funding policy. Retiree health care coverage is non-contributory. The County reimburses eligible employees and spouses for the monthly Part B premium (\$104.90 per month for 2016). Eligible spouses who already receive Part B reimbursement from another employer are not eligible for the County's reimbursement. The County contributes 100 percent of the

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cost of retirees' healthcare benefit on a pay-as-you-go basis, which amounted to \$133.58 million for 2016.

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. The 2016 OPEB obligation reflects the County's understanding of the Federal Affordable Care Act in its current form as applicable regulations have not yet been released on the high cost plan excise tax provision.

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

Annual Required Contribution	\$ 444.93
Contributions Made	133.58
Increase in net OPEB	311.35
Interest on net OPEB obligation	116.46
Adjustment to annual required contribution	(158.88)
Net OPEB obligation - beginning of year	2,588.00
Net OPEB obligation - end of year	\$ 2,856.93

The County's annual OPEB cost, the percentage of annual OPEB cost, contributed to the Plan, and the net OPEB obligation for 2014, 2015, and 2016 were as follows (dollar amounts in millions):

Fiscal Year <u>Ended</u>	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB <u>Obligation</u>
12/31/2014	\$419.70	27.7%	\$2,323.38
12/31/2015	\$389.26	32.0%	\$2,588.00
12/31/2016	\$402.51	33.2%	\$2,856.93

Funded status and funding progress. As of December 31, 2016, actuarial accrued liability for benefits was \$5.061 billion and was equal to the unfunded actuarial accrued liability (UAAL). The covered payroll (annual payroll of active employees covered by the Plan) was \$898.77 million and the ratio of UAAL to the covered payroll was 563 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far in the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding

progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

In the January 1, 2016 interim year actuarial valuation, the projected unit credit method was used. The actuarial assumptions include an inflation rate of 3.0 percent, a 4.5 percent discount rate and an annual healthcare cost trend rate of 8.5 percent for medical and prescription drugs grading down to a rate of 4.5 after nine years. The UAAL is being amortized as a level dollar amount over thirty years based on an open group.

E. Employee retirement system and pension plans

1. New York State and Local Retirement System

The primary government and the Suffolk Community College (College), a discretely presented component unit of the County participate in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS) which are collectively referred to as New York State and Local Retirement System (the System). These are cost-sharing multiple-employer defined benefit retirement systems. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in fiduciary net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The County also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

Benefits Provided

The System provides retirement benefits as well as death and disability benefits.

Tiers 1 and 2

Eligibility: Tier 1 members, with the exception of those retiring under special retirement plans, must be at least age 55 to be eligible to collect a retirement benefit. There is no minimum service requirement for Tier 1 members. Tier 2 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The age at which full benefits may be collected for Tier 1 is 55, and the full benefit age for Tier 2 is 62.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If the member retires with 20 or more years of service, the benefit is 2 percent of final average salary for each year of service. Tier 2 members with five or more years of service can retire as early as age 55 with reduced benefits. Tier 2 members age 55 or older with 30 or more years of service can retire with no reduction in benefits. As a result of Article 19 of the RSSL, Tier 1 and Tier 2 members who worked continuously from April 1, 1999 through October 1, 2000 received an additional month of service credit for each year of credited service they have at retirement, up to a maximum of 24 additional months.

Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 1 members who joined on or after June 17, 1971, each year of final average salary is limited to no more than 20 percent of the previous year. For tier 2 members, each year of final average salary is limited to no more than 20 percent of the average of the previous two years.

Tiers 3, 4, and 5

Eligibility: Tier 3 and 4 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. Tier 5 members, with the exception of those retiring under special retirement plans, must have ten years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tiers 3, 4, and 5 is 62.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with between 20 and 30 years of service, the benefit is 2 percent of final average salary for each year of service. If a member retires with more than 30 years of service, an additional benefit of 1.5 percent of final average salary is applied for each year of service over 30 years. Tier 3 and 4 members with five or more years of service and Tier 5 members with ten or more years of service can retire as early as age 55 with reduced benefits. Tier 3 and 4 members age 55 or older with 30 or more years of service can retire with no reduction in benefits.

Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 3, 4 and 5 members, each year of final average salary is limited to no more than 10 percent of the average of the previous two years.

Tier 6

Eligibility: Tier 6 members, with the exception of those retiring under special retirement plans, must have ten years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tier 6 is 63 for ERS members and 62 for PFRS members.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with 20 years of service, the benefit is 1.75 percent of final average salary for each year of service. If a member retires with more than 20 years of service, an additional benefit of 2 percent of final average salary is applied for each year of service over 20 years. Tier 6 members with ten or more years of service can retire as early as age 55 with reduced benefits.

Final average salary is the average of the wages earned in the five highest consecutive years. For Tier 6 members, each year of final average salary is limited to no more than 10 percent of the average of the previous four years.

Special Plans

The 25-Year Plans allow a retirement after 25 years of service with a benefit of one-half of final average salary, and the 20-Year Plans allow a retirement after 20 years of service with a benefit of one-half of final average salary. These plans are available to certain PFRS members, sheriffs, and correction officers.

Ordinary Disability Benefits

Generally, ordinary disability benefits, usually one-third of salary, are provided to eligible members after ten years of service; in some cases, they are provided after five years of service.

Accidental Disability Benefits

For all eligible Tier 1 and Tier 2 ERS and PFRS members, the accidental disability benefit is a pension of 75 percent of final average salary, with an offset for any Workers' Compensation benefits received. The benefit for eligible Tier 3, 4, 5 and 6 members is the ordinary disability benefit with the years-or-service eligibility requirement dropped.

Ordinary Death Benefits

Death benefits are payable upon the death, before retirement, of a member who meets eligibility requirements as set forth by law. The first \$50,000 of an ordinary death benefit is paid in the form of group term life insurance. The benefit is generally three times the member's annual salary. For most members, there is also a reduced post-retirement ordinary death benefit available.

SUFFOLK COUNTY
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Post-Retirement Benefit Increases

A cost-of-living adjustment is provided annually to: (i) all pensioners who have attained age 62 and have been retired for five years; (ii) all pensioners who have attained age 55 and have been retired for ten years; (iii) all disability pensioners, regardless of age, who have been retired for five years; (iv) ERS recipients of an accidental death benefit, regardless of age, who have been receiving such benefit for five years and (v) the spouse of a deceased retiree receiving a lifetime benefit under an option elected by the retiree at retirement. An eligible spouse is entitled to one-half the cost-of-living adjustment amount that would have been paid to the retiree when the retiree would have met the eligibility criteria. This cost-of-living adjustment is a percentage of the annual retirement benefit of the eligible member as computed on a base benefit amount not to exceed \$18,000 of the annual retirement benefit. The cost-of-living percentage shall be 50 percent of the annual Consumer Price Index as published by the U.S. Bureau of Labor, but cannot be less than 1 percent or exceed 3 percent.

Contributions

The System is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 (ERS) or January 9, 2010 (PFRS) who generally contribute 3 percent of their salary for their entire length of service. For tier 6 members, the contribution rate varies from 3 percent to 6 percent depending on salary. Generally, Tier 5 and 6 members are required to contribute for all years of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31st. The County reports contributions to the System on an accrual basis for the fiscal year ending December 31st. Contributions for the current year and two preceding years were equal to 100 percent of the contributions required, and were as follows (in thousands):

	<u>ERS</u>		<u>PFRS</u>	
	Primary	Component	Primary	
	Government	Units	Government	
2016	\$ 92,748	\$ 7,195	\$ 92,987	
2015	94,012	7,928	83,713	
2014	100,054	7,128	78,820	

Contribution Stabilization Programs

Chapter 57 of the Laws of 2010 of the State of New York allows local employers to amortize a portion of their retirement bill for 10 years in accordance with the following stipulations:

- For State fiscal year 2010-11, the amount in excess of the graded rate of 9.5 percent of employees' covered pensionable salaries, with the first payment of those pension costs not due until the fiscal year succeeding that fiscal year in which the amortization was instituted.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2016

- For subsequent State fiscal years, the graded rate will increase or decrease by up to one percent depending on the gap between the increase or decrease in the System’s average rate and the previous graded rate.
- For subsequent State fiscal years in which the System’s average rates are lower than the graded rates, the employer will be required to pay the graded rate. Any additional contributions made will first be used to pay off existing amortizations, and then any excess will be deposited into a reserve account and will be used to offset future increases in contribution rates.

Chapter 57 of the Laws of 2013 of the State of New York established an alternative to the original contribution stabilization program of 2010, allowing local employers to amortize a portion of their retirement bill for 12 years in accordance with the stipulations above with the following exceptions:

- The graded rate under the laws of 2013 will remain constant for the first two State fiscal years and will move by 0.5 percent per year thereafter.
- These laws require participating employers to make payments on a current basis, while amortizing existing unpaid amounts relating to the System’s fiscal years when the local employer opts to participate in the program. The total unpaid liability at the end of the fiscal year was \$260,510,684.
- Chapter 105 of the Laws of 2010 of the State of New York authorizes local governments to make available a retirement benefit incentive program with an estimated total cost of \$19,105,530 of which \$3,821,106 was charged to expenditures in the governmental funds in the current fiscal year. The cost of the program will be billed and paid over five years beginning February 1, 2012.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2016, the County reported a liability for its proportionate share of the net pension liability as follows (in thousands):

	ERS	PFRS	Total
Primary Government	\$ 366,628	\$ 284,578	\$ 651,206
Component Units	26,494	-	26,494

The net pension liability was measured as of March 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2016, the County’s proportion was 2.42 percent and 9.61 percent for ERS and PFRS respectively.

SUFFOLK COUNTY
Notes to the Financial Statements
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For the year ended December 31, 2016, the County recognized pension expense of \$128,538,611 and \$109,516,942 for the primary government for ERS and PFRS, respectively. For the year ended August 31, 2016, the College recognized pension expense of \$7,126,386 for ERS. At December 31, 2016, the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources (in thousands):

	Deferred Outflows of Resources			
	ERS		PFRS	
	Primary	Component	Primary	Total
	Government	Units*	Government	Primary Government
Differences between expected and actual experience	\$ 1,868	\$ 134	\$ 2,552	\$ 4,420
Changes of assumptions	97,769	7,065	122,681	220,450
Net difference between projected and actual earnings pension plan investments	217,589	15,719	159,483	377,072
Changes in proportion and differences between contributions and proportionate share of contributions	937	245	22,484	23,421
Contributions subsequent to the measurement date	68,792	4,566	73,383	142,175
Total deferred outflows of resources	<u>\$ 386,955</u>	<u>\$ 27,729</u>	<u>\$ 380,583</u>	<u>\$ 767,538</u>

	Deferred Inflows of Resources			
	ERS		PFRS	
	Primary	Component	Primary	Total
	Government	Units*	Government	Primary Government
Differences between expected and actual experience	\$ 43,458	\$ 3,141	\$ 43,025	\$ 86,483
Changes in proportion and differences between contributions and proportionate share of contributions	10,991	715	-	10,991
	<u>\$ 54,449</u>	<u>\$ 3,856</u>	<u>\$ 43,025</u>	<u>\$ 97,474</u>

* The College is reported as of August 31, 2016

Amounts reported above as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows (in thousands):

	ERS		PFRS	
	Primary	Component	Primary	Total
	Government	Units	Government	Primary Government
Year ended December 31:				
2017	\$ 71,444	\$ 4,906	\$ 61,744	\$ 133,188
2018	71,444	4,906	61,744	133,188
2019	71,444	4,906	61,744	133,188
2020	66,533	4,587	59,590	126,123
2021	-	-	19,078	19,078

Actuarial Assumptions

The total pension liability at March 31, 2016 was determined by using an actuarial valuation as of April 1, 2015, with update procedures used to roll forward the total pension liability to March 31, 2016. The actuarial valuation used the following actuarial assumptions:

	ERS	PFRS
Inflation	2.5%	2.5%
Salary Increases	3.8%	4.5%
Investment rate of return (net of investment expense, including inflation)	7.0%	7.0%

Annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System experience with adjustments for mortality improvements based on the Society of Actuaries’ Scale MP-2014.

The actuarial assumptions used in the April 1, 2015 valuation are based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2016 are summarized below:

Asset class	Long-Term expected real rate of return
Domestic equity	7.30%
International equity	8.55%
Private equity	11.00%
Real estate	8.25%
Absolute return strategies	6.75%
Opportunistic portfolio	8.60%
Real assets	8.65%
Bonds and mortgages	4.00%
Cash	2.25%
Inflation-indexed bonds	4.00%

Discount rate

The discount rate used to calculate the total pension liability was 7 percent. The projection of cash flows used to determine the discount rate assumes that contributions from plan members

SUFFOLK COUNTY
Notes to the Financial Statements
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will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of the net pension liability to the discount rate assumption

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6 percent) or 1-percentage-point higher (8 percent) than the current rate:

	1 percent Decrease (6 percent)	Current Assumption (7 percent)	1 percent Increase (8 percent)
ERS proportionate share	\$ 877,354	\$ 389,083	\$ (23,485)
PFRS proportionate share	635,634	284,578	(9,684)

Pension plan fiduciary net position

The components of the current-year net pension liability of the County as of March 31, 2016, were as follows (in thousands):

	Pension Plan's Fiduciary Net Position	County's proportionate share of the Pension Plan's Fiduciary Net Position	County's allocation percentage as determined by the Plan
<u>ERS</u>			
Total pension liability	\$ 172,303,544	\$ 4,176,901	2.424153%
Plan net position	(156,253,265)	(3,787,818)	2.424153%
Net pension liability	\$ 16,050,279	\$ 389,083	2.424153%
Ratio of plan net position to the total pension liability	90.7%	90.7%	
<u>PFRS</u>			
Total pension liability	\$ 30,347,727	\$ 2,916,890	9.611559%
Plan net position	(27,386,940)	(2,632,312)	9.611559%
Net pension liability	\$ 2,960,787	\$ 284,578	9.611559%
Ratio of plan net position to the total pension liability	90.2%	90.2%	

2. New York State Teachers' Retirement System

The College participates in the New York State Teachers' Retirement System (TRS). The TRS is a cost-sharing multiple-employer defined contribution pension plan. TRS provides retirement, disability, and death benefits to plan members. Obligations of employers and employees to contribute, and related benefits to employees are governed by New York State Retirement and Social Security Law. TRS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

Contributions

TRS provide retirement benefits as well as death and disability benefits. Benefits generally vest after five years of credited services. The NYSRSSL provides that all participants in TRS are jointly and severally liable for any actuarial unfunded amounts. TRS is noncontributory for the employees who joined prior to July 27, 1976. For employees who joined TRS after July 27, 1976 and prior to January 1, 2010, employees contribute 3.5 percent throughout their active membership. For employees who joined after April 1, 2012, employees in TRS contribute 3.5 percent of their salary until April 1, 2013, and then contribute 3 percent to 6 percent of their salary throughout their active membership.

Employer contributions of the plan are as follows:

	<u>TRS</u>
Employer Contributions	(In Thousands)
2016	\$ 4,629
2015	4,157
2014	3,015

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At August 31, 2016, the College reported \$1,878,726 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016. The College's proportion of the net pension liability was based on a projection of the College's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At August 31, 2016, the College's proportion was 0.175411 percent, which was an decrease from its proportionate share of .175800 at August 31, 2015.

SUFFOLK COUNTY
Notes to the Financial Statements
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For the year ended August 31, 2016, the College recognized pension expense of \$3,088,224. At August 31 2016 the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 610,315
Changes of assumptions	10,702,418	-
Net difference between projected and actual earnings on pension plan investments	4,224,363	-
Changes in proportion and differences between the College's contributions and proportionate share of contributions	22,852	165,364
Contributions subsequent to the measurement date	598,196	-
	\$ 15,547,829	\$ 775,679

Deferred outflows of resources, in the amount of \$598,196, related to the College's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended August 31, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Plan's Year Ended June 30:		
	2017	\$ 1,287,326
	2018	1,287,326
	2019	4,568,084
	2020	3,547,344
	2021	1,616,429
	Thereafter	1,867,445
		\$ 14,173,954

Actuarial Assumptions

The total pension liability at the June 30, 2016 measurement date was determined by an actuarial valuation as of June 30, 2015, with update procedures used to roll forward the total pension liability to June 30, 2016. Total pension liability at the June 30, 2015 measurement date, was determined by an actuarial valuation as of June 30, 2014, with update procedures used to roll forward the total pension liability to June 30, 2015. These actuarial valuations used the following actuarial assumptions:

Inflation	2.75 percent
Projected Salary Increases	Rates of increase differ based on age and gender. They have been calculated based upon recent NYSTRS member experience.

SUFFOLK COUNTY
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December 31, 2016

<u>Service</u>	<u>Rate</u>
5	4.72%
15	3.46%
25	2.37%
35	1.90%

Projected COLAs	1.5 percent compounded annually
Investment Rate of Return	7.5 percent compounded annually, net of pension plan investment expenses, including inflation.

Annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on society of Actuaries Scale AA.

The actuarial assumptions used in the June 30, 2015 and 2014 valuations were based on the results of an actuarial experience study for the period July 1, 2005 to July 30, 2010.

Best estimates of arithmetic real rates of return for each major asset class included in the Systems target asset allocation as of the valuation date of June 30, 2015 and June 30, 2014 (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset class</u>	<u>Long-term expected real rate of return</u>	
	<u>2015</u>	<u>2014</u>
Domestic equity	6.1%	6.5%
International equity	7.3%	7.7%
Real estate	5.4%	4.6%
Alternative investments	9.2%	9.9%
Domestic fixed income securities	1.0%	2.1%
Global fixed income securities	80.0%	1.9%
Mortgages	3.1%	3.4%
Short-term	0.1%	1.2%

Discount Rate

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contributions rates and that contributions from colleges will be made at statutorily rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Notes to the Financial Statements
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Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following represents the net pension liability (asset) of the College's calculated using the discount rate of 7.5 percent, as well as what the College proportionate share of the net pension liability would be if it were calculated using a discount rate of 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1 percent Decrease (6.5 percent)	Current Assumption (7.5 percent)	1 percent Increase (8.5 percent)
Proportionate share of net pension liability (asset)	\$ 24,512,247	\$ 1,878,726	\$ (17,105,085)

Pension Plan Fiduciary Net Position

The components of the current-year net pension (asset) of the employers as of June 30, 2015, were as follows (in thousands):

	Pension Plan's Fiduciary Net Position	College's proportionate share of Plan's Fiduciary Net Position	College's allocation percentage as determined by the Plan
Total pension liability	\$ 108,577,184	\$ 190,456	0.175411%
Net position	(107,506,142)	(188,578)	0.175411%
Net pension liability (asset)	\$ 1,071,042	\$ 1,878	0.175411%
Fiduciary net position as a percentage of total pension liability	99.0%	99.0%	

3. Teachers Insurance and Annuity Association and the College Retirement Equities Fund

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

Contributions

TIAA/CREF is a College Optional Retirement Program (ORP) and offers benefits through annuity contracts and provides retirement and death benefits to those employees who elected to participate in the ORP. Benefits are determined by the amount of individual accumulations and the retirement income option selected. All benefits generally vest after the completion of one year of service if the employee is retained thereafter. TIAA/CREF is contributory for employees who joined after July 27, 1976 who contribute 2 to 3 percent of their salary. Employer contributions range from 8 percent to 15 percent depending upon

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when the employee was hired. Employee contributions are deducted from their salaries and remitted on a current basis to TIAA/CREF.

Employer contributions of the plan are as follows:

	TIAA/CREF
Employer Contributions	(In Thousands)
2016	\$ 5,210
2015	5,147
2014	5,139

The employer contributions are equal to 100 percent of the required contributions.

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 2016, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	\$ 4,099,977
Suffolk County Detectives Association	74,815
Suffolk County Police Benevolent Association Benefit Fund	4,342,474
Suffolk County Superior Officers Association Benefit Fund	962,478
Suffolk County Superior Officers Association	128,852
Total	\$ 9,608,596

G. Tax abatements

The County is subject to tax abatements that are granted by the Suffolk County Industrial Development Agency (SCIDA) and four separate town Industrial Development Agencies. Article 18-A of the New York State Municipal Law, "New York State Industrial Development Agency Act." was enacted to provide for the creation of Industrial Development Agencies (IDAs) to facilitate economic development in specific localities, and delineate their powers and status as public benefit corporations. The legislation establishes the powers of New York State IDAs, including the authority to grant tax abatements and

SUFFOLK COUNTY
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enter into agreements to require payments in lieu of taxes. Each IDA must adopt and follow a tax exemption policy with input from the effected taxing jurisdictions, however, once created the IDA can independently grant abatements in conformity with their policy. The IDAs within Suffolk County enter into agreements to abate property and sales tax for the purpose of increasing or retaining employment in the County.

Property abatements may be partially offset by an agreement that requires payments in lieu of taxes. These agreements specify the annual amount to be remitted by the property owner and are allocated to the effected jurisdiction based on the proportion of taxes abated. Abatements are presented in the aggregate for agreements that fall below 1 percent of the total County Warrant. For the year ending December 31, 2016 no individual agreements exceeded the threshold of \$7,644,723.

Abatement agreements of the town IDAs resulted in a revenue impact to the County for the year ended 12/31/2017 as follows:

<u>Tax abatement program</u>	<u>Gross tax reduction</u>	<u>Payments in lieu of taxes</u>	<u>Net revenue reduction</u>
Town of Babylon IDA:			
Property tax	3,678,110	2,116,276	1,561,835
Sales tax	1,226,247		1,226,247
Town of Brookhaven IDA:			
Property tax	2,703,017	1,966,035	736,982
Sales tax	1,562,000		1,562,000
Town of Islip IDA:			
Property tax	2,622,359	1,316,659	1,305,700
Sales tax	1,060,578		1,060,578
Town of Riverhead IDA:			
Property tax	38,080	13,423	24,657
Sales tax	244,479		244,479

SCIDA, a discretely presented component unit of the County, provides tax abatements to Suffolk County business owners in accordance with their tax exemption policy. This policy which was developed with input from the County at the creation of the SCIDA requires that each project application is individually evaluated for level of significance or strategic value and impact on Suffolk County in determining the abatement agreement. Abatement agreements are for a duration of 10 years with a minimum reduction consistent with Section 485b of the NYS Real Property Tax Law; a 50% reduction in property taxes the first year with declining abatements over the remaining 9 years. Projects determined by SCIDA to meet specific criteria which make the project highly significant or strategically valuable may receive enhanced real property tax relief.

SCIDA projects receiving property tax relief are subject to recapture of benefits in the case of: sale or closure of the facility, significant change in use of the facility, significant employment reductions, or failure to comply with terms of the abatement agreement.

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For the year ending December 31, 2016 Suffolk County's tax revenues were affected by SCIDA issued abatements as follows:

<u>Tax abatement program</u>	<u>Gross tax reduction</u>	<u>Payments in lieu of taxes</u>	<u>Net revenue reduction</u>
Suffolk County IDA:			
Property tax	3,043,824	2,592,541	451,283
Sales tax	193,888		193,888

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REQUIRED SUPPLEMENTARY INFORMATION

SUFFOLK COUNTY, NEW YORK

Schedule of Funding Progress

Post-Employment Retirement Healthcare Benefit Plan
(amounts 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, 2014	-	\$5,149.47	\$5,149.47	0%	\$854.54	603%
December 31, 2015	-	\$4,878.97	\$4,878.97	0%	\$872.59	559%
December 31, 2016	-	\$5,060.69	\$5,060.69	0%	\$898.77	563%

SUFFOLK COUNTY, NEW YORK

Schedule of Proportionate Share of the Net Pension Liability

New York State and Local Retirement Systems Pension Plan

For Fiscal Year 2007 through 2016
(amounts in thousands)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
County's proportion of the net pension liability (asset) for ERS	2.42%	2.64%	**	**	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for PFRS	9.61%	9.32%	**	**	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for ERS	\$ 389,083	\$ 89,118	**	**	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for PFRS	\$ 284,578	\$ 25,668	**	**	**	**	**	**	**	**
County's covered employee payroll for ERS	\$ 562,920	\$ 516,320	**	**	**	**	**	**	**	**
County's covered employee payroll for PFRS	\$ 438,025	\$ 388,428	**	**	**	**	**	**	**	**
County's proportionate share of the net pension liability (assets) as a percentage of its covered employee payroll for ERS	69.12%	17.26%	**	**	**	**	**	**	**	**
County's proportionate share of the net pension liability (assets) as a percentage of its covered employee payroll for PFRS	64.97%	6.61%	**	**	**	**	**	**	**	**
Plan fiduciary net position as a percentage of the total pension liability for ERS	90.70%	97.90%	**	**	**	**	**	**	**	**
Plan fiduciary net position as a percentage of the total pension liability for PFRS	90.20%	99.00%	**	**	**	**	**	**	**	**

** Information is not available for this time period

SUFFOLK COUNTY, NEW YORK

Schedule of Contributions

New York State and Local Retirement Systems Pension Plan

For Fiscal Years 2007 through 2016*
(amounts in thousands)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually required contribution	\$ 185,734	\$ 177,725	\$ 178,873	\$ 150,047	\$ 132,439	\$ 125,333	\$ 108,388	\$ 95,949	\$ 106,922	\$ 110,424
Contributions in relation to the contractually required contribution	185,734	177,725	178,873	150,047	132,439	125,333	108,388	95,949	106,922	110,424
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
County's covered employee payroll	1,000,945	904,748	**	**	**	**	**	**	**	**
Contributions as a percentage of covered employee payroll	19%	20%	**	**	**	**	**	**	**	**

*The amounts presented for each year are determined as of the fiscal year ending December 31 on an accrual basis

** Information not available for this time period

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS
AND SCHEDULES

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Special Revenue Funds

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

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

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

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

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

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

The District Court Fund was established as a separate taxing jurisdiction to account for the County's share of expenses incurred in the operation of the State run Unified Court System.

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

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

* No activity is budgeted for fiscal 2016. Therefore, no budget to actual schedule is presented.

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

The Suffolk County Landbank Corporation Fund* was created to account for tax delinquent and environmentally contaminated properties acquired and remediated, to be returned to the tax rolls.

The Recreation and Economic Development Corp. of Suffolk County* was established to promote recreational events that will serve to promote health, wellness and provide long-term economic development opportunities in the County.

The Hotel and Motel Tax Culture and History Fund accounts for revenues received from the County's tax, authorized by New York State Tax Law §1202. As provided for in the Tax Law, such tax receipts are only expended for the purpose of the Parks Department's Historic Services and the Department of Economic Development's Cultural Affairs.

The Sewer District Funds are used to account for the operations of the various sewer districts presently in operation within Suffolk County. The largest of these districts is Sewer District Number 3, known as the "Southwest Sewer District." The sewer funds derive revenues from sewer district property tax collections and user fees which are regulated by section 271 and 266 of New York State Law and County Law, respectively. For GAAP reporting purposes, the Southwest Assessment Stabilization Reserve Fund has been reclassified into the Southwest Sewer District Fund. The Southwest Assessment Stabilization Reserve Fund provides funds that can be transferred to the Southwest Sewer District for design, construction and operation of the waste management facility.

The Workforce Investment Revenue Fund is used to administer Federal and State funded job training programs. The goal of these programs is to increase employment opportunities, job retention and earning potential, which will reduce welfare dependency, improve workforce quality and provide a better economic environment.

The Community Development Fund* is used to account for Federal grants received from the United States Department of Housing and Urban Development. The grants are used for the development of a viable urban community by providing decent housing, suitable living environments, and expanded economic opportunities, principally for persons of low and moderate income. For GAAP reporting purposes, the Community Development Administration Fund and the Guaranteed Loan Program Fund have been reclassified into the Community Development Fund. These funds administer and oversee the operations and accounting of the Community Development Block Grant, the Emergency Shelter Grant, the Home Investment Partnership Grant, and the Guaranteed Loan Program.

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

* No activity is budgeted for fiscal 2016. Therefore, no budget to actual schedule is presented.

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

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

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

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

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

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

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

* No activity is budgeted for fiscal 2016. Therefore, no budget to actual schedule is presented.

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Capital Project Funds

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

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

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

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2016

Special Revenue Funds

	<u>Tax Certiorari</u>	<u>Public Safety Communications System E-911</u>	<u>County Road</u>	<u>Handicapped Parking Education</u>	<u>MTA Payroll Tax</u>	<u>Subtotals to page 118</u>
Assets						
Cash and cash equivalents	\$ 457	\$ 948,525	\$ -	\$ 752,883	\$ 858	\$ 1,702,723
Due from:						
New York State and federal sources:						
Programs of assistance	-	-	-	-	-	-
Grants-in-aid	-	-	21,977	-	-	21,977
Sales tax	-	-	-	-	-	-
Other funds	-	23,862,230	6,709,054	1,052	2,443	30,574,779
Other receivables	-	757,237	2,295,148	2,970	-	3,055,355
Total assets	<u>\$ 457</u>	<u>\$ 25,567,992</u>	<u>\$ 9,026,179</u>	<u>\$ 756,905</u>	<u>\$ 3,301</u>	<u>\$ 35,354,834</u>
Liabilities						
Accounts payable and accrued liabilities	\$ -	\$ 2,899,777	\$ 1,874,203	\$ -	\$ -	\$ 4,773,980
Contract retainage payable	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-
Due to other funds	461	25,270,913	15,042,528	-	-	40,313,902
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>461</u>	<u>28,170,690</u>	<u>16,916,731</u>	<u>-</u>	<u>-</u>	<u>45,087,882</u>
Deferred inflows of resources						
Sale of future tobacco revenues	-	157,099	-	-	-	157,099
Total deferred inflows of resources	<u>-</u>	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)						
Restricted for:						
General government support	-	-	-	-	3,301	3,301
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Home and community services	-	-	-	756,905	-	756,905
Environmental protection	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	-
Unassigned	(4)	(2,759,797)	(7,890,552)	-	-	(10,650,353)
Total fund balances (deficits)	<u>(4)</u>	<u>(2,759,797)</u>	<u>(7,890,552)</u>	<u>756,905</u>	<u>3,301</u>	<u>(9,890,147)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 457</u>	<u>\$ 25,567,992</u>	<u>\$ 9,026,179</u>	<u>\$ 756,905</u>	<u>\$ 3,301</u>	<u>\$ 35,354,834</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2016

Special Revenue Funds

	Subtotals from page 117	District Court	Judicial Facilities Agency	Traffic Violations Bureau	Suffolk County Landbank Corporation	Recreation and Economic Development Corporation of Suffolk County	Subtotals to page 119
Assets							
Cash and cash equivalents	\$ 1,702,723	\$ 507,329	\$ 850,670	\$ 32,594,828	\$ 931,216	\$ 89,262	\$ 36,676,028
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	21,977	1,782,860	-	-	-	-	1,804,837
Sales tax	-	-	-	-	-	-	-
Other funds	30,574,779	854,204	-	407,060	-	-	31,836,043
Other receivables	3,055,355	16,350	-	7,386,518	547	153,618	10,612,388
Total assets	<u>\$ 35,354,834</u>	<u>\$ 3,160,743</u>	<u>\$ 850,670</u>	<u>\$ 40,388,406</u>	<u>\$ 931,763</u>	<u>\$ 242,880</u>	<u>\$ 80,929,296</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 4,773,980	\$ -	\$ -	\$ 5,350,912	\$ 99,175	\$ 97,496	\$ 10,321,563
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	40,313,902	7,505,181	53,633	35,264,506	-	-	83,137,222
Unearned revenue	-	-	-	-	531,424	-	531,424
Total liabilities	<u>45,087,882</u>	<u>7,505,181</u>	<u>53,633</u>	<u>40,615,418</u>	<u>630,599</u>	<u>97,496</u>	<u>93,990,209</u>
Deferred inflows of resources							
Sale of future tobacco revenues	157,099	-	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)							
Restricted for:							
General government support	3,301	-	797,037	-	-	-	800,338
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	145,384	145,384
Home and community services	756,905	-	-	-	301,164	-	1,058,069
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	-	-
Unassigned	(10,650,353)	(4,344,438)	-	(227,012)	-	-	(15,221,803)
Total fund balances (deficits)	<u>(9,890,147)</u>	<u>(4,344,438)</u>	<u>797,037</u>	<u>(227,012)</u>	<u>301,164</u>	<u>145,384</u>	<u>(13,218,012)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,354,834</u>	<u>\$ 3,160,743</u>	<u>\$ 850,670</u>	<u>\$ 40,388,406</u>	<u>\$ 931,763</u>	<u>\$ 242,880</u>	<u>\$ 80,929,296</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2016

Special Revenue Funds

	Subtotals from page 118	Hotel Motel Tax Culture and History	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #5	Subtotals to page 120
Assets							
Cash and cash equivalents	\$ 36,676,028	\$ 3,971,995	\$ 7	\$ 1,113	\$ 117,678,246	\$ -	\$ 158,327,389
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,804,837	12,480	-	-	29,336	-	1,846,653
Sales tax	-	-	-	-	-	-	-
Other funds	31,836,043	10,236	6,030,268	2,213,322	111,103,095	2,915,641	154,108,605
Other receivables	10,612,388	223,464	-	-	506,506	-	11,342,358
Total assets	<u>\$ 80,929,296</u>	<u>\$ 4,218,175</u>	<u>\$ 6,030,275</u>	<u>\$ 2,214,435</u>	<u>\$ 229,317,183</u>	<u>\$ 2,915,641</u>	<u>\$ 325,625,005</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 10,321,563	\$ 1,782,578	\$ 84,040	\$ 4,797	\$ 4,991,911	\$ 72,646	\$ 17,257,535
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	83,137,222	104,595	5,546,180	2,105,275	66,487,166	2,614,440	159,994,878
Unearned revenue	531,424	-	-	-	-	-	531,424
Total liabilities	<u>93,990,209</u>	<u>1,887,173</u>	<u>5,630,220</u>	<u>2,110,072</u>	<u>71,479,077</u>	<u>2,687,086</u>	<u>177,783,837</u>
Deferred inflows of resources							
Sale of future tobacco revenues	157,099	-	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)							
Restricted for:							
General government support	800,338	-	-	-	-	-	800,338
Public safety	-	-	-	-	-	-	-
Culture and recreation	145,384	-	-	-	-	-	145,384
Home and community services	1,058,069	-	400,055	104,363	157,838,106	228,555	159,629,148
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	2,331,002	-	-	-	-	2,331,002
Unassigned	(15,221,803)	-	-	-	-	-	(15,221,803)
Total fund balances (deficits)	<u>(13,218,012)</u>	<u>2,331,002</u>	<u>400,055</u>	<u>104,363</u>	<u>157,838,106</u>	<u>228,555</u>	<u>147,684,069</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 80,929,296</u>	<u>\$ 4,218,175</u>	<u>\$ 6,030,275</u>	<u>\$ 2,214,435</u>	<u>\$ 229,317,183</u>	<u>\$ 2,915,641</u>	<u>\$ 325,625,005</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2016

Special Revenue Funds

	<u>Subtotals from page 119</u>	<u>Sewer District #6</u>	<u>Sewer District #7</u>	<u>Sewer District #8</u>	<u>Sewer District #9</u>	<u>Sewer District #10</u>	<u>Subtotals to page 121</u>
Assets							
Cash and cash equivalents	\$ 158,327,389	\$ -	\$ -	\$ -	\$ 50,900	\$ 1,508	\$ 158,379,797
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,846,653	2,224	3,211	-	-	20,089	1,872,177
Sales tax	-	-	-	-	-	-	-
Other funds	154,108,605	2,603,862	8,975,859	510,201	1,609,524	5,471,849	173,279,900
Other receivables	11,342,358	-	-	-	-	2,000	11,344,358
Total assets	<u>\$ 325,625,005</u>	<u>\$ 2,606,086</u>	<u>\$ 8,979,070</u>	<u>\$ 510,201</u>	<u>\$ 1,660,424</u>	<u>\$ 5,495,446</u>	<u>\$ 344,876,232</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 17,257,535	\$ 5,687	\$ 116,815	\$ 34,131	\$ 11,179	\$ 67,402	\$ 17,492,749
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	159,994,878	2,615,454	8,512,359	429,546	1,532,970	3,911,745	176,996,952
Unearned revenue	531,424	-	-	-	-	-	531,424
Total liabilities	<u>177,783,837</u>	<u>2,621,141</u>	<u>8,629,174</u>	<u>463,677</u>	<u>1,544,149</u>	<u>3,979,147</u>	<u>195,021,125</u>
Deferred inflows of resources							
Sale of future tobacco revenues	157,099	-	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)							
Restricted for:							
General government support	800,338	-	-	-	-	-	800,338
Public safety	-	-	-	-	-	-	-
Culture and recreation	145,384	-	-	-	-	-	145,384
Home and community services	159,629,148	-	349,896	46,524	116,275	1,516,299	161,658,142
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	2,331,002	-	-	-	-	-	2,331,002
Unassigned	(15,221,803)	(15,055)	-	-	-	-	(15,236,858)
Total fund balances (deficits)	<u>147,684,069</u>	<u>(15,055)</u>	<u>349,896</u>	<u>46,524</u>	<u>116,275</u>	<u>1,516,299</u>	<u>149,698,008</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 325,625,005</u>	<u>\$ 2,606,086</u>	<u>\$ 8,979,070</u>	<u>\$ 510,201</u>	<u>\$ 1,660,424</u>	<u>\$ 5,495,446</u>	<u>\$ 344,876,232</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2016

Special Revenue Funds

	<u>Subtotals from page 120</u>	<u>Sewer District #11</u>	<u>Sewer District #12</u>	<u>Sewer District #13</u>	<u>Sewer District #14</u>	<u>Sewer District #15</u>	<u>Subtotals to page 122</u>
Assets							
Cash and cash equivalents	\$ 158,379,797	\$ 1,012,090	\$ -	\$ 564,730	\$ 681,573	\$ 14,446	\$ 160,652,636
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,872,177	5,601	14	-	796	-	1,878,588
Sales tax	-	-	-	-	-	-	-
Other funds	173,279,900	13,276,714	2,186,944	4,268,581	6,042,392	1,793,693	200,848,224
Other receivables	11,344,358	-	-	561,213	-	-	11,905,571
Total assets	<u>\$ 344,876,232</u>	<u>\$ 14,294,405</u>	<u>\$ 2,186,958</u>	<u>\$ 5,394,524</u>	<u>\$ 6,724,761</u>	<u>\$ 1,808,139</u>	<u>\$ 375,285,019</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 17,492,749	\$ 74,545	\$ 23,166	\$ 3,777	\$ 30,284	\$ 30,208	\$ 17,654,729
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	176,996,952	13,926,629	1,954,492	952,973	6,607,207	1,633,376	202,071,629
Unearned revenue	531,424	-	-	-	-	-	531,424
Total liabilities	<u>195,021,125</u>	<u>14,001,174</u>	<u>1,977,658</u>	<u>956,750</u>	<u>6,637,491</u>	<u>1,663,584</u>	<u>220,257,782</u>
Deferred inflows of resources							
Sale of future tobacco revenues	157,099	-	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)							
Restricted for:							
General government support	800,338	-	-	-	-	-	800,338
Public safety	-	-	-	-	-	-	-
Culture and recreation	145,384	-	-	-	-	-	145,384
Home and community services	161,658,142	293,231	209,300	4,437,774	87,270	144,555	166,830,272
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	2,331,002	-	-	-	-	-	2,331,002
Unassigned	(15,236,858)	-	-	-	-	-	(15,236,858)
Total fund balances (deficits)	<u>149,698,008</u>	<u>293,231</u>	<u>209,300</u>	<u>4,437,774</u>	<u>87,270</u>	<u>144,555</u>	<u>154,870,138</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 344,876,232</u>	<u>\$ 14,294,405</u>	<u>\$ 2,186,958</u>	<u>\$ 5,394,524</u>	<u>\$ 6,724,761</u>	<u>\$ 1,808,139</u>	<u>\$ 375,285,019</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2016

Special Revenue Funds

	<u>Subtotals from page 121</u>	<u>Sewer District #18</u>	<u>Sewer District #19</u>	<u>Sewer District #20</u>	<u>Sewer District #21</u>	<u>Sewer District #22</u>	<u>Subtotals to page 123</u>
Assets							
Cash and cash equivalents	\$ 160,652,636	\$ 2,313	\$ 128,852	\$ 829,537	\$ 3,547	\$ 1,214,477	\$ 162,831,362
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,878,588	-	-	-	-	365	1,878,953
Sales tax	-	-	-	-	-	-	-
Other funds	200,848,224	14,760,180	65,385	2,792,619	7,092,401	2,365,321	227,924,130
Other receivables	11,905,571	-	-	-	839,628	-	12,745,199
Total assets	<u>\$ 375,285,019</u>	<u>\$ 14,762,493</u>	<u>\$ 194,237</u>	<u>\$ 3,622,156</u>	<u>\$ 7,935,576</u>	<u>\$ 3,580,163</u>	<u>\$ 405,379,644</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 17,654,729	\$ 14,702	\$ 1,154	\$ 30,255	\$ 138,621	\$ 19,215	\$ 17,858,676
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	202,071,629	14,569,763	135,153	3,376,733	6,396,776	3,422,374	229,972,428
Unearned revenue	531,424	-	-	-	-	-	531,424
Total liabilities	<u>220,257,782</u>	<u>14,584,465</u>	<u>136,307</u>	<u>3,406,988</u>	<u>6,535,397</u>	<u>3,441,589</u>	<u>248,362,528</u>
Deferred inflows of resources							
Sale of future tobacco revenues	157,099	-	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)							
Restricted for:							
General government support	800,338	-	-	-	-	-	800,338
Public safety	-	-	-	-	-	-	-
Culture and recreation	145,384	-	-	-	-	-	145,384
Home and community services	166,830,272	178,028	57,930	215,168	1,400,179	138,574	168,820,151
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	2,331,002	-	-	-	-	-	2,331,002
Unassigned	(15,236,858)	-	-	-	-	-	(15,236,858)
Total fund balances (deficits)	<u>154,870,138</u>	<u>178,028</u>	<u>57,930</u>	<u>215,168</u>	<u>1,400,179</u>	<u>138,574</u>	<u>156,860,017</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 375,285,019</u>	<u>\$ 14,762,493</u>	<u>\$ 194,237</u>	<u>\$ 3,622,156</u>	<u>\$ 7,935,576</u>	<u>\$ 3,580,163</u>	<u>\$ 405,379,644</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2016

Special Revenue Funds

	Subtotals from page 122	Sewer District #23	Sewer District #24	Sewer District #28	Workforce Investment Revenue	Community Development	Subtotals to page 124
Assets							
Cash and cash equivalents	\$ 162,831,362	\$ 1,092,185	\$ 3,312	\$ 655,774	\$ 376,961	\$ 387,141	\$ 165,346,735
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,878,953	-	-	-	1,717,260	351,886	3,948,099
Sales tax	-	-	-	-	-	-	-
Other funds	227,924,130	47,180	173,785	936,943	427,097	243,618	229,752,753
Other receivables	12,745,199	-	-	1,904	-	-	12,747,103
Total assets	<u>\$ 405,379,644</u>	<u>\$ 1,139,365</u>	<u>\$ 177,097</u>	<u>\$ 1,594,621</u>	<u>\$ 2,521,318</u>	<u>\$ 982,645</u>	<u>\$ 411,794,690</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 17,858,676	\$ 3,428	\$ 2,470	\$ -	\$ 1,051,215	\$ 593,368	\$ 19,509,157
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	229,972,428	1,009,103	141,325	1,439,589	2,562,629	2,230,491	237,355,565
Unearned revenue	531,424	-	-	-	-	-	531,424
Total liabilities	<u>248,362,528</u>	<u>1,012,531</u>	<u>143,795</u>	<u>1,439,589</u>	<u>3,613,844</u>	<u>2,823,859</u>	<u>257,396,146</u>
Deferred inflows of resources							
Sale of future tobacco revenues	157,099	-	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)							
Restricted for:							
General government support	800,338	-	-	-	-	-	800,338
Public safety	-	-	-	-	-	-	-
Culture and recreation	145,384	-	-	-	-	-	145,384
Home and community services	168,820,151	126,834	33,302	155,032	-	-	169,135,319
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	2,331,002	-	-	-	-	-	2,331,002
Unassigned	(15,236,858)	-	-	-	(1,092,526)	(1,841,214)	(18,170,598)
Total fund balances (deficits)	<u>156,860,017</u>	<u>126,834</u>	<u>33,302</u>	<u>155,032</u>	<u>(1,092,526)</u>	<u>(1,841,214)</u>	<u>154,241,445</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 405,379,644</u>	<u>\$ 1,139,365</u>	<u>\$ 177,097</u>	<u>\$ 1,594,621</u>	<u>\$ 2,521,318</u>	<u>\$ 982,645</u>	<u>\$ 411,794,690</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2016

Special Revenue Funds

	<u>Subtotals from page 123</u>	<u>Home Investment Partnership</u>	<u>Emergency Shelter Grant</u>	<u>Neighborhood Stabilization</u>	<u>Medicaid Compliance</u>	<u>Water Quality Protection Reserve</u>	<u>Subtotals to page 125</u>
Assets							
Cash and cash equivalents	\$ 165,346,735	\$ 162,991	\$ 2,074	\$ 169,962	\$ 40	\$ 118,293,205	\$ 283,975,007
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	10,330,205	-	10,330,205
Grants-in-aid	3,948,099	9,194	12,788	-	-	-	3,970,081
Sales tax	-	-	-	-	-	-	-
Other funds	229,752,753	205,314	11,804	-	6,389,201	4,608,247	240,967,319
Other receivables	12,747,103	-	-	-	-	-	12,747,103
Total assets	<u>\$ 411,794,690</u>	<u>\$ 377,499</u>	<u>\$ 26,666</u>	<u>\$ 169,962</u>	<u>\$ 16,719,446</u>	<u>\$ 122,901,452</u>	<u>\$ 551,989,715</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 19,509,157	\$ 151,151	\$ 12,788	\$ 169,962	\$ 3,788,242	\$ 1,373,617	\$ 25,004,917
Contract retainage payable	-	-	-	-	-	1,206,344	1,206,344
Notes Payable	-	-	-	-	-	-	-
Due to other funds	237,355,565	226,348	13,878	-	15,310,575	80,810,964	333,717,330
Unearned revenue	531,424	-	-	-	-	-	531,424
Total liabilities	<u>257,396,146</u>	<u>377,499</u>	<u>26,666</u>	<u>169,962</u>	<u>19,098,817</u>	<u>83,390,925</u>	<u>360,460,015</u>
Deferred inflows of resources							
Sale of future tobacco revenues	157,099	-	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)							
Restricted for:							
General government support	800,338	-	-	-	-	-	800,338
Public safety	-	-	-	-	-	-	-
Culture and recreation	145,384	-	-	-	-	-	145,384
Home and community services	169,135,319	-	-	-	-	34,695,639	203,830,958
Environmental protection	-	-	-	-	-	4,814,888	4,814,888
Tourism and recreation	2,331,002	-	-	-	-	-	2,331,002
Unassigned	(18,170,598)	-	-	-	(2,379,371)	-	(20,549,969)
Total fund balances (deficits)	<u>154,241,445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,379,371)</u>	<u>39,510,527</u>	<u>191,372,601</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 411,794,690</u>	<u>\$ 377,499</u>	<u>\$ 26,666</u>	<u>\$ 169,962</u>	<u>\$ 16,719,446</u>	<u>\$ 122,901,452</u>	<u>\$ 551,989,715</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2016

Special Revenue Funds

	<u>Subtotals from page 124</u>	<u>Suffolk County Water Protection</u>	<u>Assets Forfeiture Probation</u>	<u>Assets Forfeiture Sheriff</u>	<u>Assets Forfeiture Police</u>	<u>Assets Forfeiture DA</u>	<u>Subtotals to page 126</u>
Assets							
Cash and cash equivalents	\$ 283,975,007	\$ 40,139,925	\$ 25,699	\$ 4,982,780	\$ 7,820,088	\$ 7,421,429	\$ 344,364,928
Due from:							
New York State and federal sources:							
Programs of assistance	10,330,205	-	-	-	-	-	10,330,205
Grants-in-aid	3,970,081	537,869	-	-	-	-	4,507,950
Sales tax	-	7,819,293	-	-	-	-	7,819,293
Other funds	240,967,319	1,805,265	-	-	821,692	297,987	243,892,263
Other receivables	12,747,103	-	-	-	-	-	12,747,103
Total assets	<u>\$ 551,989,715</u>	<u>\$ 50,302,352</u>	<u>\$ 25,699</u>	<u>\$ 4,982,780</u>	<u>\$ 8,641,780</u>	<u>\$ 7,719,416</u>	<u>\$ 623,661,742</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 25,004,917	\$ 1,169,569	\$ -	\$ 31,645	\$ 485,481	\$ 127,494	\$ 26,819,106
Contract retainage payable	1,206,344	-	-	-	-	-	1,206,344
Notes Payable	-	-	-	-	-	-	-
Due to other funds	333,717,330	36,671,853	-	18,315	822,538	832,583	372,062,619
Unearned revenue	531,424	-	-	-	-	-	531,424
Total liabilities	<u>360,460,015</u>	<u>37,841,422</u>	<u>-</u>	<u>49,960</u>	<u>1,308,019</u>	<u>960,077</u>	<u>400,619,493</u>
Deferred inflows of resources							
Sale of future tobacco revenues	157,099	-	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)							
Restricted for:							
General government support	800,338	-	-	-	-	6,759,339	7,559,677
Public safety	-	-	25,699	4,932,820	7,333,761	-	12,292,280
Culture and recreation	145,384	-	-	-	-	-	145,384
Home and community services	203,830,958	-	-	-	-	-	203,830,958
Environmental protection	4,814,888	12,460,930	-	-	-	-	17,275,818
Tourism and recreation	2,331,002	-	-	-	-	-	2,331,002
Unassigned	(20,549,969)	-	-	-	-	-	(20,549,969)
Total fund balances (deficits)	<u>191,372,601</u>	<u>12,460,930</u>	<u>25,699</u>	<u>4,932,820</u>	<u>7,333,761</u>	<u>6,759,339</u>	<u>222,885,150</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 551,989,715</u>	<u>\$ 50,302,352</u>	<u>\$ 25,699</u>	<u>\$ 4,982,780</u>	<u>\$ 8,641,780</u>	<u>\$ 7,719,416</u>	<u>\$ 623,661,742</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2016

	<u>Special Revenue Funds</u>			<u>Capital Projects Funds</u>		
	<u>Subtotals from page 125</u>	<u>NYS Assets Forfeiture</u>	<u>DWI Asset Seizure</u>	<u>Capital Sewer</u>	<u>Capital Southwest Sewer</u>	<u>Total Nonmajor Governmental Funds</u>
Assets						
Cash and cash equivalents	\$ 344,364,928	\$ 3,585,196	\$ 1,973,306	\$ 6,534,512	\$ 21,731,220	\$ 378,189,162
Due from:						
New York State and federal sources:						
Programs of assistance	10,330,205	-	-	-	-	10,330,205
Grants-in-aid	4,507,950	-	-	-	-	4,507,950
Sales tax	7,819,293	-	-	-	-	7,819,293
Other funds	243,892,263	28,381	6,193	9,467,579	10,600,125	263,994,541
Other receivables	12,747,103	20,612	95,530	19,102	46,929	12,929,276
Total assets	<u>\$ 623,661,742</u>	<u>\$ 3,634,189</u>	<u>\$ 2,075,029</u>	<u>\$ 16,021,193</u>	<u>\$ 32,378,274</u>	<u>\$ 677,770,427</u>
Liabilities						
Accounts payable and accrued liabilities	\$ 26,819,106	\$ -	\$ 53,737	\$ 2,086,016	\$ 8,685,306	\$ 37,644,165
Contract retainage payable	1,206,344	-	-	596,328	4,038,801	5,841,473
Notes Payable	-	-	-	-	57,309,622	57,309,622
Due to other funds	372,062,619	27,883	450,105	1,617,443	184,837	374,342,887
Unearned revenue	531,424	-	-	-	-	531,424
Total liabilities	<u>400,619,493</u>	<u>27,883</u>	<u>503,842</u>	<u>4,299,787</u>	<u>70,218,566</u>	<u>475,669,571</u>
Deferred inflows of resources						
Sale of future tobacco revenues	157,099	-	-	-	-	157,099
Total deferred inflows of resources	<u>157,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,099</u>
Fund balances (deficits)						
Restricted for:						
General government support	7,559,677	3,606,306	13,723	-	-	11,179,706
Public safety	12,292,280	-	1,557,464	-	-	13,849,744
Culture and recreation	145,384	-	-	-	-	145,384
Home and community services	203,830,958	-	-	11,721,406	-	215,552,364
Environmental protection	17,275,818	-	-	-	-	17,275,818
Tourism and recreation	2,331,002	-	-	-	-	2,331,002
Unassigned	(20,549,969)	-	-	-	(37,840,292)	(58,390,261)
Total fund balances (deficits)	<u>222,885,150</u>	<u>3,606,306</u>	<u>1,571,187</u>	<u>11,721,406</u>	<u>(37,840,292)</u>	<u>201,943,757</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 623,661,742</u>	<u>\$ 3,634,189</u>	<u>\$ 2,075,029</u>	<u>\$ 16,021,193</u>	<u>\$ 32,378,274</u>	<u>\$ 677,770,427</u>

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2016

Special Revenue Funds

	Tax Certiorari	Public Safety Communications System E-911	County Road	Handicapped Parking Education	MTA Payroll Tax	Subtotals to page 128
Revenues						
Real property taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,878,992	\$ 2,878,992
Sales and use tax	-	7,217,258	-	-	-	7,217,258
New York State aid	-	153,970	6,085,277	-	-	6,239,247
Federal aid	-	-	-	-	-	-
Licenses, permits, fines, fees, etc.	-	-	19,434,426	24,192	-	19,458,618
Interest on investments	2	612	67	2,138	17	2,836
Miscellaneous	-	187	22,997	-	-	23,184
Total revenues	<u>2</u>	<u>7,372,027</u>	<u>25,542,767</u>	<u>26,330</u>	<u>2,879,009</u>	<u>35,820,135</u>
Expenditures						
Current:						
General government support	-	-	-	-	-	-
Economic assistance & opportunity	-	-	-	-	-	-
Health	-	-	-	-	-	-
Public safety	-	15,899,709	-	-	-	15,899,709
Culture and recreation	-	-	-	-	-	-
Home and community services	-	-	-	-	-	-
Transportation	-	-	10,122,596	-	-	10,122,596
Employee benefits	-	2,475,041	1,448,645	-	-	3,923,686
Debt service:						
Principal	1,241,992	202,567	-	-	-	1,444,559
Interest and other charges	96,182	111,667	-	-	-	207,849
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>1,338,174</u>	<u>18,688,984</u>	<u>11,571,241</u>	<u>-</u>	<u>-</u>	<u>31,598,399</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,338,172)</u>	<u>(11,316,957)</u>	<u>13,971,526</u>	<u>26,330</u>	<u>2,879,009</u>	<u>4,221,736</u>
Other financing sources (uses)						
General obligation bonds issued	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-
Transfers in	210,704	13,559,448	-	-	-	13,770,152
Transfers out	-	(3,260,444)	(20,066,886)	-	(2,878,023)	(26,205,353)
Total other financing sources (uses)	<u>210,704</u>	<u>10,299,004</u>	<u>(20,066,886)</u>	<u>-</u>	<u>(2,878,023)</u>	<u>(12,435,201)</u>
Net changes in fund balances	(1,127,468)	(1,017,953)	(6,095,360)	26,330	986	(8,213,465)
Fund balances (deficits) at beginning of year	1,127,464	(1,741,844)	(1,795,192)	730,575	2,315	(1,676,682)
Fund balances (deficits) at ending of year	<u>\$ (4)</u>	<u>\$ (2,759,797)</u>	<u>\$ (7,890,552)</u>	<u>\$ 756,905</u>	<u>\$ 3,301</u>	<u>\$ (9,890,147)</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)

Year Ended December 31, 2016

Special Revenue Funds

	Subtotals from page 127	District Court	Judicial Facilities Agency	Traffic Violations Bureau	Suffolk County Landbank Corporation	Recreation and Economic Development Corporation of Suffolk County	Subtotals to page 129
Revenues							
Real property taxes	\$ 2,878,992	\$ 6,634,257	\$ -	\$ -	\$ -	\$ -	\$ 9,513,249
Sales and use tax	7,217,258	-	-	-	-	-	7,217,258
New York State aid	6,239,247	3,892,214	-	-	907,794	-	11,039,255
Federal aid	-	-	-	-	60,000	-	60,000
Licenses, permits, fines, fees, etc.	19,458,618	725,533	5,494,971	54,386,504	-	-	80,065,626
Interest on investments	2,836	1,130	6,633	351,434	401	35	362,469
Miscellaneous	23,184	-	-	-	300,047	431,625	754,856
Total revenues	<u>35,820,135</u>	<u>11,253,134</u>	<u>5,501,604</u>	<u>54,737,938</u>	<u>1,268,242</u>	<u>431,660</u>	<u>109,012,713</u>
Expenditures							
Current:							
General government support	-	-	52,833	13,868,571	-	-	13,921,404
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Public safety	15,899,709	-	-	-	-	-	15,899,709
Culture and recreation	-	-	-	-	-	286,276	286,276
Home and community services	-	-	-	-	968,591	-	968,591
Transportation	10,122,596	-	-	-	-	-	10,122,596
Employee benefits	3,923,686	-	-	461,797	-	-	4,385,483
Debt service:							
Principal	1,444,559	180,236	2,440,806	105,020	-	-	4,170,621
Interest and other charges	207,849	85,995	2,963,988	78,515	-	-	3,336,347
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>31,598,399</u>	<u>266,231</u>	<u>5,457,627</u>	<u>14,513,903</u>	<u>968,591</u>	<u>286,276</u>	<u>53,091,027</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,221,736</u>	<u>10,986,903</u>	<u>43,977</u>	<u>40,224,035</u>	<u>299,651</u>	<u>145,384</u>	<u>55,921,686</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	13,770,152	-	-	-	-	-	13,770,152
Transfers out	(26,205,353)	(12,185,205)	(93,633)	(40,280,365)	-	-	(78,764,556)
Total other financing sources (uses)	<u>(12,435,201)</u>	<u>(12,185,205)</u>	<u>(93,633)</u>	<u>(40,280,365)</u>	<u>-</u>	<u>-</u>	<u>(64,994,404)</u>
Net changes in fund balances	(8,213,465)	(1,198,302)	(49,656)	(56,330)	299,651	145,384	(9,072,718)
Fund balances (deficits) at beginning of year	(1,676,682)	(3,146,136)	846,693	(170,682)	1,513	-	(4,145,294)
Fund balances (deficits) at ending of year	<u>\$ (9,890,147)</u>	<u>\$ (4,344,438)</u>	<u>\$ 797,037</u>	<u>\$ (227,012)</u>	<u>\$ 301,164</u>	<u>\$ 145,384</u>	<u>\$ (13,218,012)</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)

Year Ended December 31, 2016

Special Revenue Funds

	Subtotals from page 128	Hotel Motel Tax Culture and History	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #5	Subtotals to page 130
Revenues							
Real property taxes	\$ 9,513,249	\$ -	\$ 885,440	\$ 87,214	\$ 51,870,350	\$ 857,108	\$ 63,213,361
Sales and use tax	7,217,258	10,641,406	-	-	-	-	17,858,664
New York State aid	11,039,255	-	-	-	-	-	11,039,255
Federal aid	60,000	17,730	-	-	10,182	-	87,912
Licenses, permits, fines, fees, etc.	80,065,626	-	121,527	653,285	26,216,655	-	107,057,093
Interest on investments	362,469	58,664	214	27	181,583	2,931	605,888
Miscellaneous	754,856	484,670	767	-	436,847	-	1,677,140
Total revenues	<u>109,012,713</u>	<u>11,202,470</u>	<u>1,007,948</u>	<u>740,526</u>	<u>78,715,617</u>	<u>860,039</u>	<u>201,539,313</u>
Expenditures							
Current:							
General government support	13,921,404	-	-	-	55,389	-	13,976,793
Economic assistance & opportunity	-	3,252,390	-	-	-	-	3,252,390
Health	-	-	-	-	-	-	-
Public safety	15,899,709	-	-	-	-	-	15,899,709
Culture and recreation	286,276	3,583,448	-	-	-	-	3,869,724
Home and community services	968,591	-	482,854	143,210	35,073,090	250,232	36,917,977
Transportation	10,122,596	-	-	-	-	-	10,122,596
Employee benefits	4,385,483	207,964	-	-	4,026,969	-	8,620,416
Debt service:							
Principal	4,170,621	-	36,216	-	3,085,148	163,117	7,455,102
Interest and other charges	3,336,347	-	10,896	-	1,696,167	88,721	5,132,131
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>53,091,027</u>	<u>7,043,802</u>	<u>529,966</u>	<u>143,210</u>	<u>43,936,763</u>	<u>502,070</u>	<u>105,246,838</u>
Excess (deficiency) of revenues over (under) expenditures	<u>55,921,686</u>	<u>4,158,668</u>	<u>477,982</u>	<u>597,316</u>	<u>34,778,854</u>	<u>357,969</u>	<u>96,292,475</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	13,770,152	-	357,113	315,921	18,668,927	1,515,895	34,628,008
Transfers out	(78,764,556)	(3,114,585)	(752,698)	(1,005,926)	(22,912,517)	(1,847,535)	(108,397,817)
Total other financing sources (uses)	<u>(64,994,404)</u>	<u>(3,114,585)</u>	<u>(395,585)</u>	<u>(690,005)</u>	<u>(4,243,590)</u>	<u>(331,640)</u>	<u>(73,769,809)</u>
Net changes in fund balances	(9,072,718)	1,044,083	82,397	(92,689)	30,535,264	26,329	22,522,666
Fund balances (deficits) at beginning of year	(4,145,294)	1,286,919	317,658	197,052	127,302,842	202,226	125,161,403
Fund balances (deficits) at ending of year	<u>\$ (13,218,012)</u>	<u>\$ 2,331,002</u>	<u>\$ 400,055</u>	<u>\$ 104,363</u>	<u>\$ 157,838,106</u>	<u>\$ 228,555</u>	<u>\$ 147,684,069</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)

Year Ended December 31, 2016

Special Revenue Funds

	Subtotals from page 129	Sewer District #6	Sewer District #7	Sewer District #8	Sewer District #9	Sewer District #10	Subtotals to page 131
Revenues							
Real property taxes	\$ 63,213,361	\$ 209,699	\$ 1,645,659	\$ 127,496	\$ 109,968	\$ 1,235,570	\$ 66,541,753
Sales and use tax	17,858,664	-	-	-	-	-	17,858,664
New York State aid	11,039,255	-	-	-	-	-	11,039,255
Federal aid	87,912	9,615	-	-	-	-	97,527
Licenses, permits, fines, fees, etc.	107,057,093	472,946	342,109	-	1,002	13,132	107,886,282
Interest on investments	605,888	103	2,620	-	1,332	825	610,768
Miscellaneous	1,677,140	-	-	-	-	-	1,677,140
Total revenues	<u>201,539,313</u>	<u>692,363</u>	<u>1,990,388</u>	<u>127,496</u>	<u>112,302</u>	<u>1,249,527</u>	<u>205,711,389</u>
Expenditures							
Current:							
General government support	13,976,793	-	-	-	-	-	13,976,793
Economic assistance & opportunity	3,252,390	-	-	-	-	-	3,252,390
Health	-	-	-	-	-	-	-
Public safety	15,899,709	-	-	-	-	-	15,899,709
Culture and recreation	3,869,724	-	-	-	-	-	3,869,724
Home and community services	36,917,977	213,292	790,203	140,488	122,013	205,241	38,389,214
Transportation	10,122,596	-	-	-	-	-	10,122,596
Employee benefits	8,620,416	-	-	-	-	-	8,620,416
Debt service:							
Principal	7,455,102	1,119	203,050	-	33,291	49,398	7,741,960
Interest and other charges	5,132,131	87	122,239	-	13,594	13,112	5,281,163
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>105,246,838</u>	<u>214,498</u>	<u>1,115,492</u>	<u>140,488</u>	<u>168,898</u>	<u>267,751</u>	<u>107,153,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>96,292,475</u>	<u>477,865</u>	<u>874,896</u>	<u>(12,992)</u>	<u>(56,596)</u>	<u>981,776</u>	<u>98,557,424</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	34,628,008	488,992	2,319,601	28,175	631,657	16,425	38,112,858
Transfers out	(108,397,817)	(941,555)	(2,999,369)	(13,991)	(626,458)	(597,455)	(113,576,645)
Total other financing sources (uses)	<u>(73,769,809)</u>	<u>(452,563)</u>	<u>(679,768)</u>	<u>14,184</u>	<u>5,199</u>	<u>(581,030)</u>	<u>(75,463,787)</u>
Net changes in fund balances	22,522,666	25,302	195,128	1,192	(51,397)	400,746	23,093,637
Fund balances (deficits) at beginning of year	125,161,403	(40,357)	154,768	45,332	167,672	1,115,553	126,604,371
Fund balances (deficits) at ending of year	<u>\$ 147,684,069</u>	<u>\$ (15,055)</u>	<u>\$ 349,896</u>	<u>\$ 46,524</u>	<u>\$ 116,275</u>	<u>\$ 1,516,299</u>	<u>\$ 149,698,008</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2016

Special Revenue Funds

	Subtotals from page 130	Sewer District #11	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Subtotals to page 132
Revenues							
Real property taxes	\$ 66,541,753	\$ 2,544,485	\$ 172,661	\$ 14,113	\$ 141,008	\$ 30,505	\$ 69,444,525
Sales and use tax	17,858,664	-	-	-	-	-	17,858,664
New York State aid	11,039,255	-	-	-	-	-	11,039,255
Federal aid	97,527	-	-	-	-	-	97,527
Licenses, permits, fines, fees, etc.	107,886,282	770,309	62,685	742,413	1,146,018	225,900	110,833,607
Interest on investments	610,768	350	154	421	1,532	-	613,225
Miscellaneous	1,677,140	40	-	3,564	3,217	-	1,683,961
Total revenues	<u>205,711,389</u>	<u>3,315,184</u>	<u>235,500</u>	<u>760,511</u>	<u>1,291,775</u>	<u>256,405</u>	<u>211,570,764</u>
Expenditures							
Current:							
General government support	13,976,793	-	-	-	-	-	13,976,793
Economic assistance & opportunity	3,252,390	-	-	-	-	-	3,252,390
Health	-	-	-	-	-	-	-
Public safety	15,899,709	-	-	-	-	-	15,899,709
Culture and recreation	3,869,724	-	-	-	-	-	3,869,724
Home and community services	38,389,214	1,118,618	197,251	190,381	653,135	111,964	40,660,563
Transportation	10,122,596	-	-	-	-	-	10,122,596
Employee benefits	8,620,416	-	-	-	-	-	8,620,416
Debt service:							
Principal	7,741,960	492,604	-	-	130,745	-	8,365,309
Interest and other charges	5,281,163	220,206	-	-	75,004	-	5,576,373
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>107,153,965</u>	<u>1,831,428</u>	<u>197,251</u>	<u>190,381</u>	<u>858,884</u>	<u>111,964</u>	<u>110,343,873</u>
Excess (deficiency) of revenues over (under) expenditures	<u>98,557,424</u>	<u>1,483,756</u>	<u>38,249</u>	<u>570,130</u>	<u>432,891</u>	<u>144,441</u>	<u>101,226,891</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	38,112,858	2,123,019	447,671	-	1,005,064	172,980	41,861,592
Transfers out	(113,576,645)	(3,535,514)	(501,209)	(802,575)	(1,358,492)	(354,698)	(120,129,133)
Total other financing sources (uses)	<u>(75,463,787)</u>	<u>(1,412,495)</u>	<u>(53,538)</u>	<u>(802,575)</u>	<u>(353,428)</u>	<u>(181,718)</u>	<u>(78,267,541)</u>
Net changes in fund balances	23,093,637	71,261	(15,289)	(232,445)	79,463	(37,277)	22,959,350
Fund balances (deficits) at beginning of year	126,604,371	221,970	224,589	4,670,219	7,807	181,832	131,910,788
Fund balances (deficits) at ending of year	<u>\$ 149,698,008</u>	<u>\$ 293,231</u>	<u>\$ 209,300</u>	<u>\$ 4,437,774</u>	<u>\$ 87,270</u>	<u>\$ 144,555</u>	<u>\$ 154,870,138</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2016

Special Revenue Funds

	Subtotals from page 131	Sewer District #18	Sewer District #19	Sewer District #20	Sewer District #21	Sewer District #22	Subtotals to page 133
Revenues							
Real property taxes	\$ 69,444,525	\$ 87,968	\$ 3,429	\$ 84,436	\$ -	\$ 35,381	\$ 69,655,739
Sales and use tax	17,858,664	-	-	-	-	-	17,858,664
New York State aid	11,039,255	-	-	-	-	-	11,039,255
Federal aid	97,527	-	-	-	-	-	97,527
Licenses, permits, fines, fees, etc.	110,833,607	1,620,851	13,364	1,054,170	899,643	475,899	114,897,534
Interest on investments	613,225	5,648	-	348	-	32	619,253
Miscellaneous	1,683,961	7,607	-	40	-	-	1,691,608
Total revenues	<u>211,570,764</u>	<u>1,722,074</u>	<u>16,793</u>	<u>1,138,994</u>	<u>899,643</u>	<u>511,312</u>	<u>215,859,580</u>
Expenditures							
Current:							
General government support	13,976,793	-	-	-	-	-	13,976,793
Economic assistance & opportunity	3,252,390	-	-	-	-	-	3,252,390
Health	-	-	-	-	-	-	-
Public safety	15,899,709	-	-	-	-	-	15,899,709
Culture and recreation	3,869,724	-	-	-	-	-	3,869,724
Home and community services	40,660,563	462,382	10,322	301,256	462,812	122,110	42,019,445
Transportation	10,122,596	-	-	-	-	-	10,122,596
Employee benefits	8,620,416	-	-	-	-	-	8,620,416
Debt service:							
Principal	8,365,309	3,322,995	-	12,663	144,247	-	11,845,214
Interest and other charges	5,576,373	1,985,519	-	6,736	46,298	-	7,614,926
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>110,343,873</u>	<u>5,770,896</u>	<u>10,322</u>	<u>320,655</u>	<u>653,357</u>	<u>122,110</u>	<u>117,221,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>101,226,891</u>	<u>(4,048,822)</u>	<u>6,471</u>	<u>818,339</u>	<u>246,286</u>	<u>389,202</u>	<u>98,638,367</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	41,861,592	4,444,065	19,083	158,615	382,255	466,647	47,332,257
Transfers out	(120,129,133)	(100,000)	(25,757)	(943,217)	(1,565,705)	(890,667)	(123,654,479)
Total other financing sources (uses)	<u>(78,267,541)</u>	<u>4,344,065</u>	<u>(6,674)</u>	<u>(784,602)</u>	<u>(1,183,450)</u>	<u>(424,020)</u>	<u>(76,322,222)</u>
Net changes in fund balances	22,959,350	295,243	(203)	33,737	(937,164)	(34,818)	22,316,145
Fund balances (deficits) at beginning of year	131,910,788	(117,215)	58,133	181,431	2,337,343	173,392	134,543,872
Fund balances (deficits) at ending of year	<u>\$ 154,870,138</u>	<u>\$ 178,028</u>	<u>\$ 57,930</u>	<u>\$ 215,168</u>	<u>\$ 1,400,179</u>	<u>\$ 138,574</u>	<u>\$ 156,860,017</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2016

Special Revenue Funds

	Subtotals from page 132	Sewer District #23	Sewer District #24	Sewer District #28	Workforce Investment Revenue	Community Development	Subtotals to page 134
Revenues							
Real property taxes	\$ 69,655,739	\$ 47,933	\$ -	\$ 9,624	\$ -	\$ -	\$ 69,713,296
Sales and use tax	17,858,664	-	-	-	-	-	17,858,664
New York State aid	11,039,255	-	-	-	1,225,247	-	12,264,502
Federal aid	97,527	-	-	-	8,542,387	2,551,519	11,191,433
Licenses, permits, fines, fees, etc.	114,897,534	97,351	37,143	242,292	1,102	-	115,275,422
Interest on investments	619,253	1,025	-	-	-	-	620,278
Miscellaneous	1,691,608	-	-	-	3,277	-	1,694,885
Total revenues	<u>215,859,580</u>	<u>146,309</u>	<u>37,143</u>	<u>251,916</u>	<u>9,772,013</u>	<u>2,551,519</u>	<u>228,618,480</u>
Expenditures							
Current:							
General government support	13,976,793	-	-	-	-	-	13,976,793
Economic assistance & opportunity	3,252,390	-	-	-	6,953,663	-	10,206,053
Health	-	-	-	-	-	-	-
Public safety	15,899,709	-	-	-	-	-	15,899,709
Culture and recreation	3,869,724	-	-	-	-	-	3,869,724
Home and community services	42,019,445	41,935	79,166	57,276	-	2,547,064	44,744,886
Transportation	10,122,596	-	-	-	-	-	10,122,596
Employee benefits	8,620,416	-	-	-	1,299,620	118,358	10,038,394
Debt service:							
Principal	11,845,214	43,841	-	-	-	-	11,889,055
Interest and other charges	7,614,926	24,669	-	-	-	-	7,639,595
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>117,221,213</u>	<u>110,445</u>	<u>79,166</u>	<u>57,276</u>	<u>8,253,283</u>	<u>2,665,422</u>	<u>128,386,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>98,638,367</u>	<u>35,864</u>	<u>(42,023)</u>	<u>194,640</u>	<u>1,518,730</u>	<u>(113,903)</u>	<u>100,231,675</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	47,332,257	44,741	173,785	345,536	-	240,226	48,136,545
Transfers out	(123,654,479)	(35,892)	(98,460)	(498,466)	(1,572,476)	(382,095)	(126,241,868)
Total other financing sources (uses)	<u>(76,322,222)</u>	<u>8,849</u>	<u>75,325</u>	<u>(152,930)</u>	<u>(1,572,476)</u>	<u>(141,869)</u>	<u>(78,105,323)</u>
Net changes in fund balances	22,316,145	44,713	33,302	41,710	(53,746)	(255,772)	22,126,352
Fund balances (deficits) at beginning of year	134,543,872	82,121	-	113,322	(1,038,780)	(1,585,442)	132,115,093
Fund balances (deficits) at ending of year	<u>\$ 156,860,017</u>	<u>\$ 126,834</u>	<u>\$ 33,302</u>	<u>\$ 155,032</u>	<u>\$ (1,092,526)</u>	<u>\$ (1,841,214)</u>	<u>\$ 154,241,445</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)

Year Ended December 31, 2016

Special Revenue Funds

	Subtotals from page 133	Home Investment Partnership	Emergency Shelter Grant	Neighborhood Stabilization	Medicaid Compliance	Water Quality Protection Reserve	Subtotals to page 135
Revenues							
Real property taxes	\$ 69,713,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,713,296
Sales and use tax	17,858,664	-	-	-	-	-	17,858,664
New York State aid	12,264,502	-	-	-	18,147,637	-	30,412,139
Federal aid	11,191,433	1,232,954	244,199	-	20,017,593	-	32,686,179
Licenses, permits, fines, fees, etc.	115,275,422	-	-	-	-	-	115,275,422
Interest on investments	620,278	-	-	-	297	162,798	783,373
Miscellaneous	1,694,885	-	-	-	-	-	1,694,885
Total revenues	<u>228,618,480</u>	<u>1,232,954</u>	<u>244,199</u>	<u>-</u>	<u>38,165,527</u>	<u>162,798</u>	<u>268,423,958</u>
Expenditures							
Current:							
General government support	13,976,793	-	-	-	-	7,012	13,983,805
Economic assistance & opportunity	10,206,053	-	-	-	21,798,426	6,703,563	38,708,042
Health	-	-	-	-	-	-	-
Public safety	15,899,709	-	-	-	-	-	15,899,709
Culture and recreation	3,869,724	-	-	-	-	-	3,869,724
Home and community services	44,744,886	1,211,920	242,125	-	-	511,278	46,710,209
Transportation	10,122,596	-	-	-	-	-	10,122,596
Employee benefits	10,038,394	-	-	-	5,441,904	-	15,480,298
Debt service:							
Principal	11,889,055	-	-	-	-	-	11,889,055
Interest and other charges	7,639,595	-	-	-	-	-	7,639,595
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>128,386,805</u>	<u>1,211,920</u>	<u>242,125</u>	<u>-</u>	<u>27,240,330</u>	<u>7,221,853</u>	<u>164,303,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>100,231,675</u>	<u>21,034</u>	<u>2,074</u>	<u>-</u>	<u>10,925,197</u>	<u>(7,059,055)</u>	<u>104,120,925</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	48,136,545	205,314	11,804	-	-	21,589,606	69,943,269
Transfers out	(126,241,868)	(226,348)	(13,878)	-	(10,245,956)	(105,682,863)	(242,410,913)
Total other financing sources (uses)	<u>(78,105,323)</u>	<u>(21,034)</u>	<u>(2,074)</u>	<u>-</u>	<u>(10,245,956)</u>	<u>(84,093,257)</u>	<u>(172,467,644)</u>
Net changes in fund balances	22,126,352	-	-	-	679,241	(91,152,312)	(68,346,719)
Fund balances (deficits) at beginning of year	132,115,093	-	-	-	(3,058,612)	130,662,839	259,719,320
Fund balances (deficits) at ending of year	<u>\$ 154,241,445</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,379,371)</u>	<u>\$ 39,510,527</u>	<u>\$ 191,372,601</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)

Year Ended December 31, 2016

Special Revenue Funds

	Subtotals from page 134	Suffolk County Water Protection	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Assets Forfeiture DA	Subtotals to page 136
Revenues							
Real property taxes	\$ 69,713,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,713,296
Sales and use tax	17,858,664	76,108,859	-	-	-	-	93,967,523
New York State aid	30,412,139	385,821	-	-	18,738	-	30,816,698
Federal aid	32,686,179	159,134	-	-	56,212	-	32,901,525
Licenses, permits, fines, fees, etc.	115,275,422	-	-	128,565	3,970,244	3,423,209	122,797,440
Interest on investments	783,373	48,749	13	1,576	14,768	20,516	868,995
Miscellaneous	1,694,885	28,165	-	-	-	-	1,723,050
Total revenues	<u>268,423,958</u>	<u>76,730,728</u>	<u>13</u>	<u>130,141</u>	<u>4,059,962</u>	<u>3,443,725</u>	<u>352,788,527</u>
Expenditures							
Current:							
General government support	13,983,805	933,164	-	-	-	2,908,951	17,825,920
Economic assistance & opportunity	38,708,042	-	-	-	-	-	38,708,042
Health	-	1,320,737	-	-	-	-	1,320,737
Public safety	15,899,709	-	24,563	460,853	2,325,174	-	18,710,299
Culture and recreation	3,869,724	2,468,292	-	-	-	-	6,338,016
Home and community services	46,710,209	1,645,638	-	-	-	-	48,355,847
Transportation	10,122,596	-	-	-	-	-	10,122,596
Employee benefits	15,480,298	1,083,576	-	-	-	-	16,563,874
Debt service:							
Principal	11,889,055	9,997,830	-	-	-	-	21,886,885
Interest and other charges	7,639,595	6,082,866	-	-	-	-	13,722,461
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>164,303,033</u>	<u>23,532,103</u>	<u>24,563</u>	<u>460,853</u>	<u>2,325,174</u>	<u>2,908,951</u>	<u>193,554,677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>104,120,925</u>	<u>53,198,625</u>	<u>(24,550)</u>	<u>(330,712)</u>	<u>1,734,788</u>	<u>534,774</u>	<u>159,233,850</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	69,943,269	1,458,921	-	-	776,000	-	72,178,190
Transfers out	(242,410,913)	(60,059,657)	-	-	-	(776,000)	(303,246,570)
Total other financing sources (uses)	<u>(172,467,644)</u>	<u>(58,600,736)</u>	<u>-</u>	<u>-</u>	<u>776,000</u>	<u>(776,000)</u>	<u>(231,068,380)</u>
Net changes in fund balances	(68,346,719)	(5,402,111)	(24,550)	(330,712)	2,510,788	(241,226)	(71,834,530)
Fund balances (deficits) at beginning of year	259,719,320	17,863,041	50,249	5,263,532	4,822,973	7,000,565	294,719,680
Fund balances (deficits) at ending of year	<u>\$ 191,372,601</u>	<u>\$ 12,460,930</u>	<u>\$ 25,699</u>	<u>\$ 4,932,820</u>	<u>\$ 7,333,761</u>	<u>\$ 6,759,339</u>	<u>\$ 222,885,150</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2016

	<u>Special Revenue Funds</u>			<u>Capital Projects Funds</u>		
	<u>Subtotals from page 135</u>	<u>NYS Assets Forfeiture</u>	<u>DWI Asset Seizure</u>	<u>Capital Sewer</u>	<u>Capital Southwest Sewer</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues						
Real property taxes	\$ 69,713,296	\$ -	\$ -	\$ -	\$ -	\$ 69,713,296
Sales and use tax	93,967,523	-	-	-	-	93,967,523
New York State aid	30,816,698	-	-	-	-	30,816,698
Federal aid	32,901,525	-	-	-	-	32,901,525
Licenses, permits, fines, fees, etc.	122,797,440	2,048,209	1,051,046	-	-	125,896,695
Interest on investments	868,995	24	4,519	-	-	873,538
Miscellaneous	1,723,050	-	-	1,561,746	1	3,284,797
Total revenues	<u>352,788,527</u>	<u>2,048,233</u>	<u>1,055,565</u>	<u>1,561,746</u>	<u>1</u>	<u>357,454,072</u>
Expenditures						
Current:						
General government support	17,825,920	2,845,525	89,998	-	-	20,761,443
Economic assistance & opportunity	38,708,042	-	-	-	-	38,708,042
Health	1,320,737	-	-	-	-	1,320,737
Public safety	18,710,299	-	526,705	-	-	19,237,004
Culture and recreation	6,338,016	-	-	-	-	6,338,016
Home and community services	48,355,847	-	-	-	-	48,355,847
Transportation	10,122,596	-	-	-	-	10,122,596
Employee benefits	16,563,874	-	-	-	-	16,563,874
Debt service:						
Principal	21,886,885	-	-	-	-	21,886,885
Interest and other charges	13,722,461	-	-	-	-	13,722,461
Capital outlay	-	-	-	7,638,448	38,266,753	45,905,201
Total expenditures	<u>193,554,677</u>	<u>2,845,525</u>	<u>616,703</u>	<u>7,638,448</u>	<u>38,266,753</u>	<u>242,922,106</u>
Excess (deficiency) of revenues over (under) expenditures	<u>159,233,850</u>	<u>(797,292)</u>	<u>438,862</u>	<u>(6,076,702)</u>	<u>(38,266,752)</u>	<u>114,531,966</u>
Other financing sources (uses)						
General obligation bonds issued	-	-	-	1,349,309	4,998,759	6,348,068
Premium on serial bonds issued	-	-	-	691	1,241	1,932
Transfers in	72,178,190	-	-	1,325,000	9,875,000	83,378,190
Transfers out	(303,246,570)	-	-	(37,380)	(5,598)	(303,289,548)
Total other financing sources (uses)	<u>(231,068,380)</u>	<u>-</u>	<u>-</u>	<u>2,637,620</u>	<u>14,869,402</u>	<u>(213,561,358)</u>
Net changes in fund balances	(71,834,530)	(797,292)	438,862	(3,439,082)	(23,397,350)	(99,029,392)
Fund balances (deficits) at beginning of year	294,719,680	4,403,598	1,132,325	15,160,488	(14,442,942)	300,973,149
Fund balances (deficits) at ending of year	<u>\$ 222,885,150</u>	<u>\$ 3,606,306</u>	<u>\$ 1,571,187</u>	<u>\$ 11,721,406</u>	<u>\$ (37,840,292)</u>	<u>\$ 201,943,757</u>

SUFFOLK COUNTY, NEW YORK
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2016

	<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	\$ 102,337,038	\$ 102,337,038	\$ 78,421,865	\$ (23,915,173)
Sales and use tax	1,217,445,572	1,217,445,572	1,195,595,155	(21,850,417)
New York State aid	256,339,336	258,165,374	243,641,803	(14,523,571)
Federal aid	238,588,076	236,450,728	229,133,985	(7,316,743)
Licenses, permits, fines, fees, etc.	157,041,446	157,149,789	152,514,722	(4,635,067)
Interest on investments	1,175,194	1,175,194	851,811	(323,383)
Miscellaneous	17,242,258	17,409,387	26,321,756	8,912,369
Total revenues	<u>1,990,168,920</u>	<u>1,990,133,082</u>	<u>1,926,481,097</u>	<u>(63,651,985)</u>
Expenditures				
Current:				
General government support:				
Audit and control	9,449,361	9,249,361	9,163,614	85,747
Board of elections	18,589,499	17,989,221	17,588,416	400,805
Civil service	4,834,188	5,000,771	4,954,258	46,513
County clerk	8,010,963	7,790,237	7,523,121	267,116
County ethics commission	281,857	306,957	325,312	(18,355)
County executive	5,154,430	5,154,430	4,895,778	258,652
District attorney	39,494,573	38,716,595	38,524,733	191,862
Information technology services	75,026	50,024	50,024	-
Law	15,391,324	11,292,769	12,297,796	(1,005,027)
Legal aid society	22,486,717	15,075,000	14,462,977	612,023
Legislative	10,245,385	10,245,385	10,050,702	194,683
Public administrator	474,638	475,661	475,086	575
Public works	68,550,897	68,118,778	67,656,742	462,036
Real property	1,423,132	1,340,340	1,341,021	(681)
Miscellaneous	11,080,760	10,946,412	11,015,582	(69,170)
Total general government support	<u>215,542,750</u>	<u>201,751,941</u>	<u>200,325,162</u>	<u>1,426,779</u>
Economic assistance and opportunity:				
County executive	15,165,110	15,095,286	14,470,608	624,678
Economic development and planning	5,417,852	4,701,445	4,055,925	645,520
Labor	7,437,332	7,520,332	7,455,411	64,921
Probation	3,210,924	3,210,924	3,825,339	(614,415)
Social services	589,140,060	584,646,494	582,002,221	2,644,273
Total economic assistance and opportunity	<u>620,371,278</u>	<u>615,174,481</u>	<u>611,809,504</u>	<u>3,364,977</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Health:				
Health services	142,915,264	130,480,820	120,122,516	10,358,304
Medical examiner	12,282,787	11,720,366	11,362,087	358,279
Total health	<u>155,198,051</u>	<u>142,201,186</u>	<u>131,484,603</u>	<u>10,716,583</u>
Public safety:				
Fire rescue and emergency service	14,744,805	10,384,319	10,174,104	210,215
Police	94,456,075	92,001,029	98,235,362	(6,234,333)
Probation	33,883,512	31,854,818	32,180,773	(325,955)
Public works	40,613	60,000	36,375	23,625
Sheriff	158,426,880	161,652,124	169,773,782	(8,121,658)
Total public safety	<u>301,551,885</u>	<u>295,952,290</u>	<u>310,400,396</u>	<u>(14,448,106)</u>
Culture and recreation:				
County executive	6,228,217	6,228,217	5,864,393	363,824
Parks	8,271,383	8,926,420	8,879,736	46,684
Miscellaneous	5,000	5,000	-	5,000
Total culture and recreation	<u>14,504,600</u>	<u>15,159,637</u>	<u>14,744,129</u>	<u>415,508</u>
Education:				
Health services	124,712,972	124,512,974	124,415,759	97,215
Miscellaneous	58,500,407	58,493,228	58,493,228	-
Total education	<u>183,213,379</u>	<u>183,006,202</u>	<u>182,908,987</u>	<u>97,215</u>
Home and community services:				
County executive	581,693	581,693	529,587	52,106
Economic development and planning	5,162,115	3,693,088	3,642,972	50,116
Health services	169,977	169,977	169,769	208
Law	336,929	261,029	250,589	10,440
Public works	511,618	629,418	607,301	22,117
Soil and water conservation	351,145	351,145	337,538	13,607
Total home and community services	<u>7,113,477</u>	<u>5,686,350</u>	<u>5,537,756</u>	<u>148,594</u>
Transportation:				
Public works	97,692,654	100,891,674	100,223,036	668,638
Employee benefits	126,522,705	128,722,617	130,858,643	(2,136,026)
Debt service - principal	102,455,307	103,309,731	103,309,731	-
Debt service - interest	34,303,031	33,288,519	33,041,723	246,796
Total debt service	<u>136,758,338</u>	<u>136,598,250</u>	<u>136,351,454</u>	<u>246,796</u>
Total expenditures	<u>1,858,469,117</u>	<u>1,825,144,628</u>	<u>1,824,643,670</u>	<u>500,958</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2016

	<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	131,699,803	164,988,454	101,837,427	(63,151,027)
Other financing sources (uses)				
Refunding bonds issued	-	-	82,203,573	82,203,573
Premium on refunding bonds issued	-	-	12,093,553	12,093,553
Payments to refunding bond escrow agent	-	-	(94,297,126)	(94,297,126)
Transfers in	107,871,923	167,871,923	175,729,796	7,857,873
Transfers out	(269,928,881)	(268,334,527)	(256,099,449)	12,235,078
Total other financing sources (uses)	<u>(162,056,958)</u>	<u>(100,462,604)</u>	<u>(80,369,653)</u>	<u>20,092,951</u>
 Net change in fund balances (budgetary basis)	 (30,357,155)	 64,525,850	 21,467,774	 (43,058,076)
 Fund balances (deficits) at beginning of year (budgetary basis)	 <u>30,357,155</u>	 <u>(32,271,209)</u>	 <u>(32,271,209)</u>	 <u>-</u>
 Fund balances (deficits) at end of year (budgetary basis)	 <u>\$ -</u>	 <u>\$ 32,254,641</u>	 <u>\$ (10,803,435)</u>	 <u>\$ (43,058,076)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (10,803,435)
Plus: General Fund Components:	
Town village code enforcement (GAAP basis)	102
Interdepartment operation & service (GAAP basis)	(2,358,109)
Self insurance fund (GAAP basis)	(4,862,774)
Employee medical health plan (GAAP basis)	(3,159,383)
Building sanitation administration (GAAP basis)	69,382
General capital reserve fund (GAAP basis)	1,000,000
Tax stabilization reserve (GAAP basis)	49,372,920
Less: accrued pension expense	(69,473,894)
Less: accounting for sale of future revenues to STASC	(185,900,336)
Fund balance at end of year (GAAP basis)	<u>\$ (226,115,527)</u>

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

SUFFOLK COUNTY, NEW YORK
Police District - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2016

	<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	\$ 528,392,609	\$ 528,392,609	\$ 528,451,690	\$ 59,081
Sales and use tax	63,105,354	63,105,354	63,105,354	-
New York State aid	802,913	1,425,913	1,456,980	31,067
Federal aid	965,538	1,647,200	1,655,288	8,088
Licenses, permits, fines, fees, etc.	2,228,763	2,228,763	4,424,710	2,195,947
Interest on investments	7,696	7,696	4,733	(2,963)
Miscellaneous	8,388,439	8,393,439	1,160,644	(7,232,795)
Total revenues	603,891,312	605,200,974	600,259,399	(4,941,575)
Expenditures				
Current:				
General government support:				
Miscellaneous	1,270,948	1,270,948	1,234,999	35,949
Public safety:				
Police	391,022,692	389,106,789	395,941,850	(6,835,061)
Employee benefits	100,926,233	100,903,047	98,851,800	2,051,247
Debt Service:				
Principal	5,494,750	5,494,750	6,335,610	(840,860)
Interest and other charges	1,147,115	1,147,115	1,125,663	21,452
Total expenditures	499,861,738	497,922,649	503,489,922	(5,567,273)
Excess (deficiency) of revenues over (under) expenditures	104,029,574	107,278,325	96,769,477	(10,508,848)
Other financing sources (uses)				
Transfers in	42,217,307	42,217,307	40,981,396	(1,235,911)
Transfers out	(144,691,771)	(144,691,771)	(141,187,121)	3,504,650
Total other financing sources (uses)	(102,474,464)	(102,474,464)	(100,205,725)	2,268,739
Net change in fund balances (budgetary basis)	1,555,110	4,803,861	(3,436,248)	(8,240,109)
Fund balances (deficits) at beginning of year (budgetary basis)	1,555,110	(7,139,914)	(7,139,914)	-
Fund balances (deficits) at end of year (budgetary basis)	\$ 3,110,220	\$ (2,336,053)	\$ (10,576,162)	\$ (8,240,109)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (10,576,162)
Less: accrued pension expense	(62,095,487)
Less: accounting for sale of future revenues to STASC	(6,545,190)
Fund balance at end of year (GAAP basis)	\$ (79,216,839)

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

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, 2016

	<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	\$ 2
Expenditures				
Current:				
Debt service:				
Principal	1,241,992	1,241,992	1,241,992	-
Interest and other charges	96,179	96,182	96,182	-
Total expenditures	1,338,171	1,338,174	1,338,174	-
Excess (deficiency) of revenues over (under) expenditures	(1,338,171)	(1,338,174)	(1,338,172)	2
Other financing sources (uses)				
Transfers in	210,704	210,704	210,704	-
Total other financing sources (uses)	210,704	210,704	210,704	-
Net change in fund balances (budgetary basis)	(1,127,467)	(1,127,470)	(1,127,468)	2
Fund balances (deficits) at beginning (budgetary basis)	1,127,467	1,127,464	1,127,464	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (6)</u>	<u>\$ (4)</u>	<u>\$ 2</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (4)
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (4)</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Sales and use tax	\$ 7,394,500	\$ 7,394,500	\$ 7,217,258	\$ (177,242)
New York State aid	-	153,970	153,970	-
Interest on investments	750	750	612	(138)
Miscellaneous	-	-	187	187
	<u>7,395,250</u>	<u>7,549,220</u>	<u>7,372,027</u>	<u>(177,193)</u>
Expenditures				
Current:				
Public safety:				
Fire rescue and emergency service	72,484	72,484	43,008	29,476
Police	15,021,775	15,432,155	15,856,701	(424,546)
Employee benefits	2,405,038	2,405,038	2,431,508	(26,470)
Debt service:				
Principal	202,567	202,567	202,567	-
Interest and other charges	111,667	111,668	111,667	1
	<u>17,813,531</u>	<u>18,223,912</u>	<u>18,645,451</u>	<u>(421,539)</u>
Excess (deficiency) of revenues over (under) expenditures	(10,418,281)	(10,674,692)	(11,273,424)	(598,732)
Other financing sources (uses)				
Transfers in	13,546,361	13,956,741	13,546,361	(410,380)
Transfers out	(3,377,066)	(3,377,066)	(3,260,444)	116,622
	<u>10,169,295</u>	<u>10,579,675</u>	<u>10,285,917</u>	<u>(293,758)</u>
Net change in fund balances (budgetary basis)	(248,986)	(95,017)	(987,507)	(892,490)
Fund balances (deficits) at beginning (budgetary basis)	248,986	(370,061)	(370,061)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (465,078)</u>	<u>\$ (1,357,568)</u>	<u>\$ (892,490)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (1,357,568)
Less: accrued pension expense	(1,245,130)
Less: accounting for sale of future revenues to STASC	(157,099)
Fund balance at end of year (GAAP basis)	<u>\$ (2,759,797)</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, 2016

	<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	\$ 6,366,140	\$ 6,366,140	\$ 6,085,277	\$ (280,863)
Licenses, permits, fines, fees, etc.	24,667,357	24,667,357	19,434,426	(5,232,931)
Interest on investments	310	310	67	(243)
Miscellaneous	42,000	42,000	22,997	(19,003)
Total revenues	31,075,807	31,075,807	25,542,767	(5,533,040)
Expenditures				
Current:				
Transportation:				
Public works	9,688,917	9,958,220	10,122,596	(164,376)
Employee benefits	1,531,778	1,537,475	1,525,395	12,080
Total expenditures	11,220,695	11,495,695	11,647,991	(152,296)
Excess (deficiency) of revenues over (under) expenditures	19,855,112	19,580,112	13,894,776	(5,685,336)
Other financing sources (uses)				
Transfers out	(19,855,112)	(19,855,112)	(20,066,886)	(211,774)
Total other financing sources (uses)	(19,855,112)	(19,855,112)	(20,066,886)	(211,774)
Net change in fund balances (budgetary basis)	-	(275,000)	(6,172,110)	(5,897,110)
Fund balances (deficits) at beginning (budgetary basis)	-	(1,064,920)	(1,064,920)	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ (1,339,920)	\$ (7,237,030)	\$ (5,897,110)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (7,237,030)
Less: accrued pension expense	(653,522)
Fund balance at end of year (GAAP basis)	<u><u>\$ (7,890,552)</u></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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Licenses, permits, fines, fees, etc.	\$ 50,000	\$ 50,000	\$ 24,192	\$ (25,808)
Interest on investments	2,033	2,033	2,138	105
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	52,033	52,033	26,330	(25,703)
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Current:				
Home and community services:				
County executive	500,000	500,000	-	500,000
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	(447,967)	(447,967)	26,330	474,297
Fund balances (deficits) at beginning (budgetary basis)	726,433	730,575	730,575	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 278,466</u>	<u>\$ 282,608</u>	<u>\$ 756,905</u>	<u>\$ 474,297</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 756,905
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 756,905</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, 2016

	<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	\$ 2,875,799	\$ 2,875,799	\$ 2,878,992	\$ 3,193
Interest on investments	-	-	17	17
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	2,875,799	2,875,799	2,879,009	3,210
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses)				
Transfers out	(2,878,023)	(2,878,023)	(2,878,023)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	(2,224)	(2,224)	986	3,210
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at beginning (budgetary basis)	2,224	2,315	2,315	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 91</u>	<u>\$ 3,301</u>	<u>\$ 3,210</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,301
Less: accrued pension expense	<hr/> -
Fund balance at end of year (GAAP basis)	<u>\$ 3,301</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, 2016

	<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	\$ 6,652,479	\$ 6,652,479	\$ 6,634,257	\$ (18,222)
New York State aid	1,186,000	1,186,000	3,892,214	2,706,214
Licenses, permits, fines, fees, etc.	1,092,317	1,092,317	725,533	(366,784)
Interest on investments	3,752	3,752	1,130	(2,622)
	<u>8,934,548</u>	<u>8,934,548</u>	<u>11,253,134</u>	<u>2,318,586</u>
Total revenues				
Expenditures				
Current:				
Debt service:				
Principal	180,246	180,236	180,236	-
Interest and other charges	86,037	88,793	85,995	2,798
	<u>266,283</u>	<u>269,029</u>	<u>266,231</u>	<u>2,798</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	8,668,265	8,665,519	10,986,903	2,321,384
Other financing sources (uses)				
Transfers out	(6,499,983)	(6,499,983)	(12,185,205)	(5,685,222)
Net change in fund balances (budgetary basis)	2,168,282	2,165,536	(1,198,302)	(3,363,838)
Fund balances (deficits) at beginning (budgetary basis)	(2,168,282)	(3,146,136)	(3,146,136)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (980,600)</u>	<u>\$ (4,344,438)</u>	<u>\$ (3,363,838)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (4,344,438)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ (4,344,438)</u>

SUFFOLK COUNTY, NEW YORK
Traffic Violations Bureau - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Licenses, permits, fines, fees, etc.	\$ 48,328,970	\$ 48,328,970	\$ 54,386,504	\$ 6,057,534
Interest on investments	243,000	243,000	351,434	108,434
Miscellaneous	7,000,000	7,000,000	-	(7,000,000)
	<u>55,571,970</u>	<u>55,571,970</u>	<u>54,737,938</u>	<u>(834,032)</u>
Expenditures				
Current:				
General government support:				
Law	122,805	122,805	64,335	58,470
Traffic violations bureau	13,298,678	13,270,450	13,804,236	(533,786)
Employee benefits	435,297	436,262	405,467	30,795
Debt service:				
Principal	105,020	105,020	105,020	-
Interest and other charges	78,515	78,516	78,515	1
	<u>14,040,315</u>	<u>14,013,053</u>	<u>14,457,573</u>	<u>(444,520)</u>
Excess (deficiency) of revenues over (under) expenditures	41,531,655	41,558,917	40,280,365	(1,278,552)
Other financing sources (uses)				
Transfers out	<u>(41,531,655)</u>	<u>(41,559,883)</u>	<u>(40,280,365)</u>	<u>1,279,518</u>
Net change in fund balances (budgetary basis)	-	(966)	-	966
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>\$ (966)</u>	<u>\$ -</u>	<u>\$ 966</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ -
Less: accrued pension expense	(227,012)
Fund balance at end of year (GAAP basis)	<u>\$ (227,012)</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, 2016

	<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				
Sales and use tax	\$ 9,657,894	\$ 9,657,894	\$ 10,641,406	\$ 983,512
Federal aid	-	-	17,730	17,730
Interest on investments	6,825	6,825	58,664	51,839
Miscellaneous	-	-	484,670	484,670
	<u>9,664,719</u>	<u>9,664,719</u>	<u>11,202,470</u>	<u>1,537,751</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Economic development and planning	3,291,915	3,291,915	3,252,390	39,525
Culture and recreation:				
Parks	2,379,427	2,379,427	2,263,904	115,523
Miscellaneous	1,319,544	1,319,544	1,319,544	-
Employee benefits	205,929	191,980	186,756	5,224
	<u>7,196,815</u>	<u>7,182,866</u>	<u>7,022,594</u>	<u>160,272</u>
Excess (deficiency) of revenues over (under) expenditures	2,467,904	2,481,853	4,179,876	1,698,023
Other financing sources (uses)				
Transfers out	(3,130,634)	(3,144,583)	(3,114,585)	29,998
Net change in fund balances (budgetary basis)	(662,730)	(662,730)	1,065,291	1,728,021
Fund balances (deficits) at beginning (budgetary basis)	662,730	1,362,019	1,362,019	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 699,289</u>	<u>\$ 2,427,310</u>	<u>\$ 1,728,021</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 2,427,310
Less: accrued pension expense	(96,308)
Fund balance at end of year (GAAP basis)	<u>\$ 2,331,002</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, 2016

	<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	\$ 885,697	\$ 885,697	\$ 885,440	\$ (257)
Licenses, permits, fines, fees, etc.	130,044	130,044	121,527	(8,517)
Interest on investments	34	34	214	180
Miscellaneous	800	800	767	(33)
	<u>1,016,575</u>	<u>1,016,575</u>	<u>1,007,948</u>	<u>(8,627)</u>
Expenditures				
Current:				
Home and community services:				
Public works	698,718	698,718	482,854	215,864
Debt service:				
Principal	36,216	36,216	36,216	-
Interest and other charges	10,896	10,897	10,896	1
	<u>745,830</u>	<u>745,831</u>	<u>529,966</u>	<u>215,865</u>
Excess (deficiency) of revenues over (under) expenditures	270,745	270,744	477,982	207,238
Other financing sources (uses)				
Transfers in	357,113	357,113	357,113	-
Transfers out	(752,698)	(752,698)	(752,698)	-
	<u>(395,585)</u>	<u>(395,585)</u>	<u>(395,585)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(124,840)	(124,841)	82,397	207,238
Fund balances (deficits) at beginning (budgetary basis)	124,840	317,658	317,658	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 192,817</u>	<u>\$ 400,055</u>	<u>\$ 207,238</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 400,055
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 400,055</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, 2016

	<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	\$ 66,401	\$ 66,401	\$ 87,214	\$ 20,813
Licenses, permits, fines, fees, etc.	649,628	649,628	653,285	3,657
Interest on investments	-	-	27	27
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	716,029	716,029	740,526	24,497
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Current:				
Home and community services:				
Public works	180,977	180,977	143,210	37,767
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	535,052	535,052	597,316	62,264
Other financing sources (uses)				
Transfers in	315,921	315,921	315,921	-
Transfers out	(1,005,926)	(1,005,926)	(1,005,926)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	(154,953)	(154,953)	(92,689)	62,264
Fund balances (deficits) at beginning (budgetary basis)	154,953	197,052	197,052	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 42,099	\$ 104,363	\$ 62,264
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 104,363
Less: accrued pension expense	<hr/> -
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 104,363

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, 2016

	<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	\$ 51,932,080	\$ 51,932,080	\$ 51,870,350	\$ (61,730)
Federal aid	-	-	10,182	10,182
Licenses, permits, fines, fees, etc.	27,409,202	27,409,202	26,159,992	(1,249,210)
Interest on investments	33,010	33,010	52,876	19,866
Miscellaneous	298,597	298,597	433,586	134,989
Total revenues	79,672,889	79,672,889	78,526,986	(1,145,903)
Expenditures				
Current:				
General government support:				
Miscellaneous	48,872	48,872	23,061	25,811
Home and community services:				
Public works	29,209,803	29,209,803	23,468,300	5,741,503
Employee benefits	1,896,840	1,896,840	1,769,307	127,533
Debt service:				
Principal	2,991,847	3,029,897	3,029,897	-
Interest and other charges	1,721,308	1,683,258	1,688,589	(5,331)
Total expenditures	35,868,670	35,868,670	29,979,154	5,889,516
Excess (deficiency) of revenues over (under) expenditures	43,804,219	43,804,219	48,547,832	4,743,613
Other financing sources (uses)				
Transfers in	22,752	22,752	28,349	5,597
Transfers out	(50,565,720)	(50,565,720)	(50,444,795)	120,925
Total other financing sources (uses)	(50,542,968)	(50,542,968)	(50,416,446)	126,522
Net change in fund balances (budgetary basis)	(6,738,749)	(6,738,749)	(1,868,614)	4,870,135
Fund balances (deficits) at beginning (budgetary basis)	6,738,749	10,612,520	10,612,520	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 3,873,771	\$ 8,743,906	\$ 4,870,135

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 8,743,906
Plus: transfer of fund balance (GAAP basis) from sewer maintenance & operation	3,430,465
Plus: transfer of fund balance (GAAP basis) from southwest assessment stabilization	146,516,752
Less: accrued pension expense	(853,017)
Fund balance at end of year (GAAP basis)	<u>\$ 157,838,106</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, 2016

	<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	\$ 857,108	\$ 857,108	\$ 857,108	\$ -
Interest on investments	125	125	2,931	2,806
Total revenues	857,233	857,233	860,039	2,806
Expenditures				
Current:				
Home and community services:				
Public works	363,042	363,042	250,232	112,810
Debt service:				
Principal	163,117	163,117	163,117	-
Interest and other charges	88,721	88,722	88,721	1
Total expenditures	614,880	614,881	502,070	112,811
Excess (deficiency) of revenues over (under) expenditures	242,353	242,352	357,969	115,617
Other financing sources (uses)				
Transfers in	1,515,895	1,515,895	1,515,895	-
Transfers out	(1,847,535)	(1,847,535)	(1,847,535)	-
Total other financing sources (uses)	(331,640)	(331,640)	(331,640)	-
Net change in fund balances (budgetary basis)	(89,287)	(89,288)	26,329	115,617
Fund balances (deficits) at beginning (budgetary basis)	89,287	202,226	202,226	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 112,938	\$ 228,555	\$ 115,617

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 228,555
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 228,555</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, 2016

	<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	\$ 114,507	\$ 114,507	\$ 209,699	\$ 95,192
Federal aid	-	-	9,615	9,615
Licenses, permits, fines, fees, etc.	560,645	560,645	472,946	(87,699)
Interest on investments	3,000	3,000	103	(2,897)
	<u>678,152</u>	<u>678,152</u>	<u>692,363</u>	<u>14,211</u>
Expenditures				
Current:				
Home and community services:				
Public works	253,652	253,652	213,292	40,360
Debt service:				
Principal	1,119	1,119	1,119	-
Interest and other charges	87	87	87	-
	<u>254,858</u>	<u>254,858</u>	<u>214,498</u>	<u>40,360</u>
Excess (deficiency) of revenues over (under) expenditures	423,294	423,294	477,865	54,571
Other financing sources (uses)				
Transfers in	488,992	488,992	488,992	-
Transfers out	(941,555)	(941,555)	(941,555)	-
	<u>(452,563)</u>	<u>(452,563)</u>	<u>(452,563)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(29,269)	(29,269)	25,302	54,571
Fund balances (deficits) at beginning (budgetary basis)	29,269	(40,357)	(40,357)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (69,626)</u>	<u>\$ (15,055)</u>	<u>\$ 54,571</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (15,055)
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (15,055)</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, 2016

	<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	\$ 1,650,005	\$ 1,650,005	\$ 1,645,659	\$ (4,346)
Licenses, permits, fines, fees, etc.	317,519	317,519	342,109	24,590
Interest on investments	400	400	2,620	2,220
Miscellaneous	700	700	-	(700)
	<u>1,968,624</u>	<u>1,968,624</u>	<u>1,990,388</u>	<u>21,764</u>
Expenditures				
Current:				
Home and community services:				
Public works	986,587	986,587	790,203	196,384
Debt service:				
Principal	203,050	203,050	203,050	-
Interest and other charges	122,239	122,240	122,239	1
	<u>1,311,876</u>	<u>1,311,877</u>	<u>1,115,492</u>	<u>196,385</u>
Excess (deficiency) of revenues over (under) expenditures	656,748	656,747	874,896	218,149
Other financing sources (uses)				
Transfers in	2,305,880	2,305,880	2,319,601	13,721
Transfers out	(2,999,369)	(2,999,369)	(2,999,369)	-
	<u>(693,489)</u>	<u>(693,489)</u>	<u>(679,768)</u>	<u>13,721</u>
Net change in fund balances (budgetary basis)	(36,741)	(36,742)	195,128	231,870
Fund balances (deficits) at beginning (budgetary basis)	<u>36,741</u>	<u>154,768</u>	<u>154,768</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 118,026</u>	<u>\$ 349,896</u>	<u>\$ 231,870</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 349,896
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 349,896</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, 2016

	<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	\$ 127,496	\$ 127,496	\$ 127,496	\$ -
Expenditures				
Current:				
Home and community services:				
Public works	169,235	169,235	140,488	28,747
Excess (deficiency) of revenues over (under) expenditures	(41,739)	(41,739)	(12,992)	28,747
Other financing sources (uses)				
Transfers in	28,175	28,175	28,175	-
Transfers out	(13,991)	(13,991)	(13,991)	-
Total other financing sources (uses)	14,184	14,184	14,184	-
Net change in fund balances (budgetary basis)	(27,555)	(27,555)	1,192	28,747
Fund balances (deficits) at beginning (budgetary basis)	27,555	45,332	45,332	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 17,777	\$ 46,524	\$ 28,747

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 46,524
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 46,524

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, 2016

	<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	\$ 109,968	\$ 109,968	\$ 109,968	\$ -
Licenses, permits, fines, fees, etc.	1,019	1,019	1,002	(17)
Interest on investments	20	20	1,332	1,312
	<u>111,007</u>	<u>111,007</u>	<u>112,302</u>	<u>1,295</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	145,066	145,066	122,013	23,053
Debt service:				
Principal	33,291	33,291	33,291	-
Interest and other charges	13,594	13,594	13,594	-
	<u>191,951</u>	<u>191,951</u>	<u>168,898</u>	<u>23,053</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(80,944)	(80,944)	(56,596)	24,348
Other financing sources (uses)				
Transfers in	631,657	631,657	631,657	-
Transfers out	(626,458)	(626,458)	(626,458)	-
	<u>5,199</u>	<u>5,199</u>	<u>5,199</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(75,745)	(75,745)	(51,397)	24,348
Fund balances (deficits) at beginning (budgetary basis)	<u>75,745</u>	<u>167,672</u>	<u>167,672</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 91,927</u>	<u>\$ 116,275</u>	<u>\$ 24,348</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 116,275
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 116,275</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, 2016

	<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	\$ 1,236,151	\$ 1,236,151	\$ 1,235,570	\$ (581)
Licenses, permits, fines, fees, etc.	12,276	12,276	13,132	856
Interest on investments	2	2	825	823
	<u>1,248,429</u>	<u>1,248,429</u>	<u>1,249,527</u>	<u>1,098</u>
Expenditures				
Current:				
Home and community services:				
Public works	239,497	239,497	205,241	34,256
Debt service:				
Principal	49,398	49,398	49,398	-
Interest and other charges	13,112	13,113	13,112	1
	<u>302,007</u>	<u>302,008</u>	<u>267,751</u>	<u>34,257</u>
Excess (deficiency) of revenues over (under) expenditures	946,422	946,421	981,776	35,355
Other financing sources (uses)				
Transfers in	16,425	16,425	16,425	-
Transfers out	(597,455)	(597,455)	(597,455)	-
	<u>(581,030)</u>	<u>(581,030)</u>	<u>(581,030)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	365,392	365,391	400,746	35,355
Fund balances (deficits) at beginning (budgetary basis)	<u>1,087,518</u>	<u>1,115,553</u>	<u>1,115,553</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 1,452,910</u>	<u>\$ 1,480,944</u>	<u>\$ 1,516,299</u>	<u>\$ 35,355</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,516,299
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 1,516,299</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, 2016

	<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	\$ 2,547,192	\$ 2,547,192	\$ 2,544,485	\$ (2,707)
Licenses, permits, fines, fees, etc.	775,086	775,086	770,309	(4,777)
Interest on investments	1	1	350	349
Miscellaneous	2,588	2,588	40	(2,548)
	<u>3,324,867</u>	<u>3,324,867</u>	<u>3,315,184</u>	<u>(9,683)</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	1,245,934	1,245,934	1,118,618	127,316
Debt service:				
Principal	489,350	492,604	492,604	-
Interest and other charges	224,927	221,673	220,206	1,467
	<u>1,960,211</u>	<u>1,960,211</u>	<u>1,831,428</u>	<u>128,783</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	1,364,656	1,364,656	1,483,756	119,100
Other financing sources (uses)				
Transfers in	2,099,360	2,099,360	2,123,019	23,659
Transfers out	(3,535,514)	(3,535,514)	(3,535,514)	-
	<u>(1,436,154)</u>	<u>(1,436,154)</u>	<u>(1,412,495)</u>	<u>23,659</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(71,498)	(71,498)	71,261	142,759
Fund balances (deficits) at beginning (budgetary basis)	71,498	221,970	221,970	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 150,472</u>	<u>\$ 293,231</u>	<u>\$ 142,759</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 293,231
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 293,231</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, 2016

	<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	\$ 172,254	\$ 172,254	\$ 172,661	\$ 407
Licenses, permits, fines, fees, etc.	63,974	63,974	62,685	(1,289)
Interest on investments	-	-	154	154
	<u>236,228</u>	<u>236,228</u>	<u>235,500</u>	<u>(728)</u>
Expenditures				
Current:				
Home and community services:				
Public works	274,680	274,680	197,251	77,429
Excess (deficiency) of revenues over (under) expenditures	(38,452)	(38,452)	38,249	76,701
Other financing sources (uses)				
Transfers in	447,671	447,671	447,671	-
Transfers out	(501,209)	(501,209)	(501,209)	-
	<u>(53,538)</u>	<u>(53,538)</u>	<u>(53,538)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(91,990)	(91,990)	(15,289)	76,701
Fund balances (deficits) at beginning (budgetary basis)	91,990	224,589	224,589	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 132,599</u>	<u>\$ 209,300</u>	<u>\$ 76,701</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 209,300
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 209,300</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, 2016

	<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	\$ 9,263	\$ 9,263	\$ 14,113	\$ 4,850
Licenses, permits, fines, fees, etc.	743,809	743,809	742,413	(1,396)
Interest on investments	-	-	421	421
Miscellaneous	3,800	3,800	3,564	(236)
	<u>756,872</u>	<u>756,872</u>	<u>760,511</u>	<u>3,639</u>
Expenditures				
Current:				
Home and community services:				
Public works	227,157	227,157	190,381	36,776
	<u>227,157</u>	<u>227,157</u>	<u>190,381</u>	<u>36,776</u>
Excess (deficiency) of revenues over (under) expenditures	529,715	529,715	570,130	40,415
Other financing sources (uses)				
Transfers out	(802,575)	(802,575)	(802,575)	-
	<u>(802,575)</u>	<u>(802,575)</u>	<u>(802,575)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(272,860)	(272,860)	(232,445)	40,415
Fund balances (deficits) at beginning (budgetary basis)	4,682,547	4,670,219	4,670,219	-
	<u>4,682,547</u>	<u>4,670,219</u>	<u>4,670,219</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 4,409,687</u>	<u>\$ 4,397,359</u>	<u>\$ 4,437,774</u>	<u>\$ 40,415</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 4,437,774
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 4,437,774</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, 2016

	<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	\$ 111,423	\$ 111,423	\$ 141,008	\$ 29,585
Licenses, permits, fines, fees, etc.	1,194,623	1,194,623	1,146,018	(48,605)
Interest on investments	4	4	1,532	1,528
Miscellaneous	7,900	7,900	3,217	(4,683)
	<u>1,313,950</u>	<u>1,313,950</u>	<u>1,291,775</u>	<u>(22,175)</u>
Expenditures				
Current:				
Home and community services:				
Public works	762,554	762,554	653,135	109,419
Debt service:				
Principal	130,745	130,745	130,745	-
Interest and other charges	75,004	75,004	75,004	-
	<u>968,303</u>	<u>968,303</u>	<u>858,884</u>	<u>109,419</u>
Excess (deficiency) of revenues over (under) expenditures	345,647	345,647	432,891	87,244
Other financing sources (uses)				
Transfers in	1,005,064	1,005,064	1,005,064	-
Transfers out	(1,358,492)	(1,358,492)	(1,358,492)	-
	<u>(353,428)</u>	<u>(353,428)</u>	<u>(353,428)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(7,781)	(7,781)	79,463	87,244
Fund balances (deficits) at beginning (budgetary basis)	7,781	7,807	7,807	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 87,270</u>	<u>\$ 87,244</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 87,270
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 87,270</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, 2016

	<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	\$ 31,076	\$ 31,076	\$ 30,505	\$ (571)
Licenses, permits, fines, fees, etc.	225,827	225,827	225,900	73
Total revenues	<u>256,903</u>	<u>256,903</u>	<u>256,405</u>	<u>(498)</u>
Expenditures				
Current:				
Home and community services:				
Public works	<u>197,035</u>	<u>197,035</u>	<u>111,964</u>	<u>85,071</u>
Excess (deficiency) of revenues over (under) expenditures	59,868	59,868	144,441	84,573
Other financing sources (uses)				
Transfers in	172,980	172,980	172,980	-
Transfers out	<u>(354,698)</u>	<u>(354,698)</u>	<u>(354,698)</u>	<u>-</u>
Total other financing sources (uses)	<u>(181,718)</u>	<u>(181,718)</u>	<u>(181,718)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(121,850)	(121,850)	(37,277)	84,573
Fund balances (deficits) at beginning (budgetary basis)	<u>121,850</u>	<u>181,832</u>	<u>181,832</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 59,982</u>	<u>\$ 144,555</u>	<u>\$ 84,573</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 144,555
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 144,555</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, 2016

	<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	\$ 76,366	\$ 76,366	\$ 87,968	\$ 11,602
Licenses, permits, fines, fees, etc.	1,585,649	1,585,649	1,620,851	35,202
Interest on investments	2	2	5,648	5,646
Miscellaneous	6,700	6,700	7,607	907
	<u>1,668,717</u>	<u>1,668,717</u>	<u>1,722,074</u>	<u>53,357</u>
Total revenues				
Expenditures				
Current:				
General government support:				
Miscellaneous	68,781	68,781	-	68,781
Home and community services:				
Public works	577,797	577,797	462,382	115,415
Debt service:				
Principal	3,322,527	3,322,995	3,322,995	-
Interest and other charges	1,921,420	1,920,953	1,985,519	(64,566)
	<u>5,890,525</u>	<u>5,890,526</u>	<u>5,770,896</u>	<u>119,630</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(4,221,808)	(4,221,809)	(4,048,822)	172,987
Other financing sources (uses)				
Transfers in	4,444,065	4,444,065	4,444,065	-
Transfers out	(100,000)	(100,000)	(100,000)	-
	<u>4,344,065</u>	<u>4,344,065</u>	<u>4,344,065</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	122,257	122,256	295,243	172,987
Fund balances (deficits) at beginning (budgetary basis)	(122,257)	(117,215)	(117,215)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 5,041</u>	<u>\$ 178,028</u>	<u>\$ 172,987</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 178,028
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 178,028</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, 2016

	<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	\$ 3,183	\$ 3,183	\$ 3,429	\$ 246
Licenses, permits, fines, fees, etc.	13,284	13,284	13,364	80
Total revenues	<u>16,467</u>	<u>16,467</u>	<u>16,793</u>	<u>326</u>
Expenditures				
Current:				
Home and community services:				
Public works	<u>39,753</u>	<u>39,753</u>	<u>10,322</u>	<u>29,431</u>
Excess (deficiency) of revenues over (under) expenditures	(23,286)	(23,286)	6,471	29,757
Other financing sources (uses)				
Transfers in	19,083	19,083	19,083	-
Transfers out	<u>(25,757)</u>	<u>(25,757)</u>	<u>(25,757)</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,674)</u>	<u>(6,674)</u>	<u>(6,674)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(29,960)	(29,960)	(203)	29,757
Fund balances (deficits) at beginning (budgetary basis)	<u>29,960</u>	<u>58,133</u>	<u>58,133</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 28,173</u>	<u>\$ 57,930</u>	<u>\$ 29,757</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 57,930
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 57,930</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, 2016

	<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	\$ 75,752	\$ 75,752	\$ 84,436	\$ 8,684
Licenses, permits, fines, fees, etc.	1,046,105	1,046,105	1,054,170	8,065
Interest on investments	-	-	348	348
Miscellaneous	-	-	40	40
	<u>1,121,857</u>	<u>1,121,857</u>	<u>1,138,994</u>	<u>17,137</u>
Expenditures				
Current:				
Home and community services:				
Public works	443,070	443,070	301,256	141,814
Debt service:				
Principal	12,663	12,663	12,663	-
Interest and other charges	6,735	6,736	6,736	-
	<u>462,468</u>	<u>462,469</u>	<u>320,655</u>	<u>141,814</u>
Excess (deficiency) of revenues over (under) expenditures	659,389	659,388	818,339	158,951
Other financing sources (uses)				
Transfers in	158,615	158,615	158,615	-
Transfers out	(943,217)	(943,217)	(943,217)	-
	<u>(784,602)</u>	<u>(784,602)</u>	<u>(784,602)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(125,213)	(125,214)	33,737	158,951
Fund balances (deficits) at beginning (budgetary basis)	<u>125,213</u>	<u>181,431</u>	<u>181,431</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 56,217</u>	<u>\$ 215,168</u>	<u>\$ 158,951</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 215,168
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 215,168</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, 2016

	<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.	\$ 1,541,658	\$ 1,541,658	\$ 899,643	\$ (642,015)
Expenditures				
Current:				
Home and community services:				
Public works	576,601	576,601	462,812	113,789
Debt service:				
Principal	144,247	144,247	144,247	-
Interest and other charges	46,298	46,298	46,298	-
Total expenditures	<u>767,146</u>	<u>767,146</u>	<u>653,357</u>	<u>113,789</u>
Excess (deficiency) of revenues over (under) expenditures	774,512	774,512	246,286	(528,226)
Other financing sources (uses)				
Transfers in	382,255	382,255	382,255	-
Transfers out	<u>(1,565,705)</u>	<u>(1,565,705)</u>	<u>(1,565,705)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,183,450)</u>	<u>(1,183,450)</u>	<u>(1,183,450)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(408,938)	(408,938)	(937,164)	(528,226)
Fund balances (deficits) at beginning (budgetary basis)	<u>408,938</u>	<u>2,337,343</u>	<u>2,337,343</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 1,928,405</u>	<u>\$ 1,400,179</u>	<u>\$ (528,226)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,400,179
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 1,400,179</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, 2016

	<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	\$ 20,462	\$ 20,462	\$ 35,381	\$ 14,919
Licenses, permits, fines, fees, etc.	566,323	566,323	475,899	(90,424)
Interest on investments	-	-	32	32
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	586,785	586,785	511,312	(75,473)
Expenditures				
Current:				
Home and community services:				
Public works	252,355	252,355	122,110	130,245
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	334,430	334,430	389,202	54,772
Other financing sources (uses)				
Transfers in	466,647	466,647	466,647	-
Transfers out	(890,667)	(890,667)	(890,667)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(424,020)	(424,020)	(424,020)	-
Net change in fund balances (budgetary basis)	(89,590)	(89,590)	(34,818)	54,772
Fund balances (deficits) at beginning (budgetary basis)	89,590	173,392	173,392	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 83,802	\$ 138,574	\$ 54,772
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 138,574
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 138,574

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 46,912	\$ 46,912	\$ 47,933	\$ 1,021
Licenses, permits, fines, fees, etc.	90,789	90,789	97,351	6,562
Interest on investments	-	-	1,025	1,025
	<u>137,701</u>	<u>137,701</u>	<u>146,309</u>	<u>8,608</u>
Expenditures				
Current:				
Home and community services:				
Public works	100,776	100,776	41,935	58,841
Debt service:				
Principal	43,841	43,841	43,841	-
Interest and other charges	24,669	24,669	24,669	-
	<u>169,286</u>	<u>169,286</u>	<u>110,445</u>	<u>58,841</u>
Excess (deficiency) of revenues over (under) expenditures	(31,585)	(31,585)	35,864	67,449
Other financing sources (uses)				
Transfers in	44,741	44,741	44,741	-
Transfers out	(35,892)	(35,892)	(35,892)	-
	<u>8,849</u>	<u>8,849</u>	<u>8,849</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(22,736)	(22,736)	44,713	67,449
Fund balances (deficits) at beginning (budgetary basis)	22,736	82,121	82,121	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 59,385</u>	<u>\$ 126,834</u>	<u>\$ 67,449</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 126,834
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 126,834</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #24 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2016

	<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.	\$ 59,095	\$ 59,095	\$ 37,143	(21,952)
Miscellaneous	20	20	-	(20)
Total revenues	<u>59,115</u>	<u>59,115</u>	<u>37,143</u>	<u>(21,972)</u>
Expenditures				
Current:				
Home and community services:				
Public works	<u>134,440</u>	<u>134,440</u>	<u>79,166</u>	<u>55,274</u>
Excess (deficiency) of revenues over (under) expenditures	(75,325)	(75,325)	(42,023)	33,302
Other financing sources (uses)				
Transfers in	173,785	173,785	173,785	-
Transfers out	<u>(98,460)</u>	<u>(98,460)</u>	<u>(98,460)</u>	<u>-</u>
Total other financing sources (uses)	<u>75,325</u>	<u>75,325</u>	<u>75,325</u>	<u>-</u>
Net change in fund balances (budgetary basis)	-	-	33,302	33,302
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>\$ 33,302</u>	<u>\$ 33,302</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 33,302
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 33,302</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 6,015	\$ 6,015	\$ 9,624	\$ 3,609
Licenses, permits, fines, fees, etc.	243,156	243,156	242,292	(864)
Total revenues	<u>249,171</u>	<u>249,171</u>	<u>251,916</u>	<u>2,745</u>
Expenditures				
Current:				
Home and community services:				
Public works	148,040	148,040	57,276	90,764
Excess (deficiency) of revenues over (under) expenditures	101,131	101,131	194,640	93,509
Other financing sources (uses)				
Transfers in	345,536	345,536	345,536	-
Transfers out	(498,466)	(498,466)	(498,466)	-
Total other financing sources (uses)	<u>(152,930)</u>	<u>(152,930)</u>	<u>(152,930)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(51,799)	(51,799)	41,710	93,509
Fund balances (deficits) at beginning (budgetary basis)	51,799	113,322	113,322	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 61,523</u>	<u>\$ 155,032</u>	<u>\$ 93,509</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 155,032
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 155,032</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
New York State aid	\$ 1,186,555	\$ 1,230,466	\$ 1,225,247	\$ (5,219)
Federal aid	9,564,023	9,833,400	8,542,387	(1,291,013)
Licenses, permits, fines, fees, etc.	-	-	1,102	1,102
Miscellaneous	-	-	3,277	3,277
Total revenues	10,750,578	11,063,866	9,772,013	(1,291,853)
Expenditures				
Current:				
Economic assistance and opportunity:				
Labor	8,271,193	7,858,585	6,953,663	904,922
Employee benefits	1,605,955	1,482,001	1,247,520	234,481
Total expenditures	9,877,148	9,340,586	8,201,183	1,139,403
Excess (deficiency) of revenues over (under) expenditures	873,430	1,723,280	1,570,830	(152,450)
Other financing sources (uses)				
Transfers out	(1,756,897)	(1,756,897)	(1,572,476)	184,421
Net change in fund balances (budgetary basis)	(883,467)	(33,617)	(1,646)	31,971
Fund balances (deficits) at beginning (budgetary basis)	883,467	(519,909)	(519,909)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (553,526)</u>	<u>\$ (521,555)</u>	<u>\$ 31,971</u>

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (521,555)
Less: accrued pension expense	(570,971)
Fund balance at end of year (GAAP basis)	<u>\$ (1,092,526)</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
New York State aid	\$ 16,539,771	\$ 17,339,771	\$ 18,147,637	\$ 807,866
Federal aid	17,029,807	16,853,907	20,017,593	3,163,686
Interest on investments	460	460	297	(163)
Miscellaneous	1,117	1,117	-	(1,117)
	<u>33,571,155</u>	<u>34,195,255</u>	<u>38,165,527</u>	<u>3,970,272</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Social services	24,500,417	23,413,688	21,798,426	1,615,262
Employee Benefits	5,735,559	5,826,073	5,755,725	70,348
	<u>30,235,976</u>	<u>29,239,761</u>	<u>27,554,151</u>	<u>1,685,610</u>
Excess (deficiency) of revenues over (under) expenditures	3,335,179	4,955,494	10,611,376	5,655,882
Other financing sources (uses)				
Transfers out	(8,265,744)	(10,584,917)	(10,245,956)	338,961
Net change in fund balances (budgetary basis)	(4,930,565)	(5,629,423)	365,420	5,994,843
Fund balances (deficits) at beginning (budgetary basis)	1,145,589	(2)	(2)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ (3,784,976)</u>	<u>\$ (5,629,425)</u>	<u>\$ 365,418</u>	<u>\$ 5,994,843</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 365,418
Less: accrued pension expense	(2,744,789)
Fund balance at end of year (GAAP basis)	<u>\$ (2,379,371)</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
Revenues				
Sales and use tax	\$ 77,178,969	\$ 77,178,969	\$ 76,108,859	\$ (1,070,110)
New York State aid	382,213	382,213	385,821	3,608
Federal aid	-	-	159,134	159,134
Interest on investments	166,689	166,689	48,749	(117,940)
Miscellaneous	-	-	28,165	28,165
	77,727,871	77,727,871	76,730,728	(997,143)
Expenditures				
Current:				
General government support:				
Miscellaneous	15,836	15,836	15,787	49
Public works	999,881	999,881	917,377	82,504
Health	1,249,062	1,249,062	1,320,737	(71,675)
Culture and recreation:				
Parks	2,531,689	2,531,689	2,468,292	63,397
Home and community services:				
Economic development and planning	1,652,889	1,652,889	1,645,638	7,251
Employee benefits	1,143,365	1,143,365	1,101,152	42,213
Debt Service:				
Principal	9,997,830	9,997,830	9,997,830	-
Interest and other charges	6,187,316	6,187,316	6,082,866	104,450
	23,777,868	23,777,868	23,549,679	228,189
Excess (deficiency) of revenues over (under) expenditures	53,950,003	53,950,003	53,181,049	(768,954)
Other financing sources (uses)				
Transfers in	-	-	1,458,921	1,458,921
Transfers out	(60,784,707)	(60,784,707)	(60,059,657)	725,050
	(60,784,707)	(60,784,707)	(58,600,736)	2,183,971
Net change in fund balances (budgetary basis)	(6,834,704)	(6,834,704)	(5,419,687)	1,415,017
Fund balances (deficits) at beginning (budgetary basis)	34,512,551	18,437,830	18,437,830	-
Fund balances (deficits) at ending (budgetary basis)	\$ 27,677,847	\$ 11,603,126	\$ 13,018,143	\$ 1,415,017

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 13,018,143
Less: accrued pension expense	(557,213)
Fund balance at end of year (GAAP basis)	\$ 12,460,930

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Net Position
Private-Purpose Trusts
December 31, 2016

	D White Private- Purpose Trust	Vanderbilt Private- Purpose Trust	Totals
Assets			
Cash and cash equivalents	\$ 54,761	\$ 355,463	\$ 410,224
Investments	-	11,983,195	11,983,195
Total assets	<u>54,761</u>	<u>12,338,658</u>	<u>12,393,419</u>
Liabilities			
Trust fund liabilities	<u>50,000</u>	<u>12,338,339</u>	<u>12,388,339</u>
Total liabilities	<u>50,000</u>	<u>12,338,339</u>	<u>12,388,339</u>
Net Position			
Held in trust	<u>\$ 4,761</u>	<u>\$ 319</u>	<u>\$ 5,080</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Net Position
Private-Purpose Trusts
For the Year Ended December 31, 2016

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
Additions			
Investment income:			
Interest	\$ 164	\$ -	\$ 164
Transfer in	-	1,366,694	1,366,694
Other revenue	-	315,865	315,865
	<u>164</u>	<u>1,682,559</u>	<u>1,682,723</u>
Total additions			
	<u>164</u>	<u>1,682,559</u>	<u>1,682,723</u>
Deductions			
Administrative and general expenses	-	1,682,559	1,682,559
	<u>-</u>	<u>1,682,559</u>	<u>1,682,559</u>
Change in net position	164	-	164
Net position at beginning of year	4,597	319	4,916
	<u>4,597</u>	<u>319</u>	<u>4,916</u>
Net position at end of year	<u>\$ 4,761</u>	<u>\$ 319</u>	<u>\$ 5,080</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2016

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Subtotals to page 177
Assets							
Cash and cash equivalents	\$ 374,153	\$ 29,780,316	\$ 7,750,542	\$ 11,396,418	\$ 24	\$ 3,331	\$ 49,304,784
Investments	-	2,922,400	-	-	-	-	2,922,400
Other assets	1,000	7,539	-	6,599,366	9,330,669	-	15,938,574
Total assets	<u>\$ 375,153</u>	<u>\$ 32,710,255</u>	<u>\$ 7,750,542</u>	<u>\$ 17,995,784</u>	<u>\$ 9,330,693</u>	<u>\$ 3,331</u>	<u>\$ 68,165,758</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 375,153	\$ 1,408,109	\$ 2,833	\$ -	\$ -	\$ -	\$ 1,786,095
Agency fund liabilities	-	31,302,146	7,747,709	17,995,784	9,330,693	3,331	66,379,663
Total liabilities	<u>\$ 375,153</u>	<u>\$ 32,710,255</u>	<u>\$ 7,750,542</u>	<u>\$ 17,995,784</u>	<u>\$ 9,330,693</u>	<u>\$ 3,331</u>	<u>\$ 68,165,758</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2016

	<u>Subtotals from page 176</u>	<u>Social Services Agency Fund</u>	<u>Payroll Account Agency Fund</u>	<u>Court and Trust Agency Fund</u>	<u>Total Agency Funds</u>
Assets					
Cash and cash equivalents	\$ 49,304,784	\$ 993,766	\$ 81,028	\$ 5,680,909	\$ 56,060,487
Investments	2,922,400	-	-	-	2,922,400
Other assets	15,938,574	-	-	-	15,938,574
Total assets	<u>\$ 68,165,758</u>	<u>\$ 993,766</u>	<u>\$ 81,028</u>	<u>\$ 5,680,909</u>	<u>\$ 74,921,461</u>
Liabilities					
Accounts payable and accrued liabilities	\$ 1,786,095	\$ 148	\$ -	\$ 74,649	\$ 1,860,892
Agency fund liabilities	66,379,663	993,618	81,028	5,606,260	73,060,569
Total liabilities	<u>\$ 68,165,758</u>	<u>\$ 993,766</u>	<u>\$ 81,028</u>	<u>\$ 5,680,909</u>	<u>\$ 74,921,461</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Subtotals to page 179
Assets							
Balance at January 1, 2016	\$ 301,489	\$ 25,682,530	\$ 7,592,214	\$ 16,883,552	\$ 9,243,900	\$ 3,321	\$ 59,707,006
Additions							
Cash	435,253	95,923,183	22,286,745	133,882,718	187,508,645	3,331	440,039,875
Investments	-	7,847,400	-	-	-	-	7,847,400
Other assets	1,000	408,739	-	6,599,366	9,330,668	-	16,339,773
Deductions							
Cash	362,589	85,144,630	22,128,417	132,997,136	187,508,628	3,321	428,144,721
Investments	-	11,601,535	-	-	-	-	11,601,535
Other assets	-	405,432	-	6,372,716	9,243,892	-	16,022,040
Balance at December 31, 2016	<u>\$ 375,153</u>	<u>\$ 32,710,255</u>	<u>\$ 7,750,542</u>	<u>\$ 17,995,784</u>	<u>\$ 9,330,693</u>	<u>\$ 3,331</u>	<u>\$ 68,165,758</u>
Liabilities							
Balance at January 1, 2016	\$ 301,489	\$ 25,682,530	\$ 7,592,214	\$ 16,883,552	\$ 9,243,900	\$ 3,321	\$ 59,707,006
Additions							
Accounts payable	157,414	32,808,353	7,014,363	61,243,150	93,826,926	-	195,050,206
Agency fund liabilities	-	44,845,452	14,903,409	129,971,249	196,984,537	10	386,704,657
Deductions							
Accounts payable	83,750	32,906,690	7,011,531	61,243,150	93,826,926	-	195,072,047
Agency fund liabilities	-	37,719,390	14,747,913	128,859,017	196,897,744	-	378,224,064
Balance at December 31, 2016	<u>\$ 375,153</u>	<u>\$ 32,710,255</u>	<u>\$ 7,750,542</u>	<u>\$ 17,995,784</u>	<u>\$ 9,330,693</u>	<u>\$ 3,331</u>	<u>\$ 68,165,758</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	<u>Subtotals from page 178</u>	<u>Social Services Agency Fund</u>	<u>Payroll Account Agency Fund</u>	<u>Court and Trust Agency Fund</u>	<u>Total Agency Funds</u>
Assets					
Balance at January 1, 2016	\$ 59,707,006	\$ 976,080	\$ 68,182	\$ 5,020,167	\$ 65,771,435
Additions					
Cash	440,039,875	2,701,870	1,087,290,652	7,646,247	1,537,678,644
Investments	7,847,400	-	-	-	7,847,400
Other assets	16,339,773	-	-	-	16,339,773
Deductions					
Cash	428,144,721	2,684,184	1,087,277,806	6,975,114	1,525,081,825
Investments	11,601,535	-	-	-	11,601,535
Other assets	16,022,040	-	-	10,391	16,032,431
Balance at December 31, 2016	<u>\$ 68,165,758</u>	<u>\$ 993,766</u>	<u>\$ 81,028</u>	<u>\$ 5,680,909</u>	<u>\$ 74,921,461</u>
Liabilities					
Balance at January 1, 2016	\$ 59,707,006	\$ 976,080	\$ 68,182	\$ 5,020,167	\$ 65,771,435
Additions					
Accounts payable	195,050,206	1,244	-	74,649	195,126,099
Agency fund liabilities	386,704,657	1,725,865	1,087,248,816	2,561,821	1,478,241,159
Deductions					
Accounts payable	195,072,047	1,096	-	2,063	195,075,206
Agency fund liabilities	378,224,064	1,708,327	1,087,235,970	1,973,665	1,469,142,026
Balance at December 31, 2016	<u>\$ 68,165,758</u>	<u>\$ 993,766</u>	<u>\$ 81,028</u>	<u>\$ 5,680,909</u>	<u>\$ 74,921,461</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>	182
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>	187
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>	193
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>	196
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>	198

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

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012*</u>	<u>2013</u>	<u>2014**</u>	<u>2015</u>	<u>2016</u>
Governmental activities										
Net investment in capital assets	\$ 1,078,418,826	\$ 1,187,734,215	\$ 1,220,947,584	\$ 1,319,589,476	\$ 1,374,169,740	\$ 1,332,062,107	\$ 1,503,032,198	\$ 1,579,036,425	\$ 1,650,290,885	\$ 1,738,281,001
Restricted	109,150,725	119,206,095	33,932,420	31,598,908	500,887,004	472,998,065	462,727,570	471,571,049	464,196,690	602,210,477
Unrestricted	(665,198,789)	(1,075,513,583)	(1,418,356,190)	(1,848,875,396)	(2,722,458,592)	(3,033,441,756)	(3,370,733,716)	(3,808,855,268)	(4,165,749,329)	(4,694,627,835)
Total governmental activities net position	<u>\$ 522,370,762</u>	<u>\$ 231,426,727</u>	<u>\$ (163,476,186)</u>	<u>\$ (497,687,012)</u>	<u>\$ (847,401,848)</u>	<u>\$ (1,228,381,584)</u>	<u>\$ (1,404,973,948)</u>	<u>\$ (1,758,247,794)</u>	<u>\$ (2,051,261,754)</u>	<u>\$ (2,354,136,357)</u>
Business-type activities										
Net investment in capital assets	\$ 34,918,679	\$ 35,526,744	\$ 37,784,500	\$ 47,527,563	\$ 48,096,862	\$ 49,488,148	\$ 46,797,929	\$ 46,433,984	\$ 45,654,968	\$ 49,214,866
Restricted	2,364,924	771,432	-	-	-	-	-	-	-	-
Unrestricted	(8,440,255)	(10,713,610)	(29,564,867)	(44,361,077)	(50,303,668)	(60,920,104)	(4,603,067)	(1,324,866)	(2,097,845)	(2,416,602)
Total business-type activities net position	<u>\$ 28,843,348</u>	<u>\$ 25,584,566</u>	<u>\$ 8,219,633</u>	<u>\$ 3,166,486</u>	<u>\$ (2,206,806)</u>	<u>\$ (11,431,956)</u>	<u>\$ 42,194,862</u>	<u>\$ 45,109,118</u>	<u>\$ 43,557,123</u>	<u>\$ 46,798,264</u>
Primary Government										
Net investment in capital assets	\$ 1,113,337,505	\$ 1,223,260,959	\$ 1,258,732,084	\$ 1,367,117,039	\$ 1,422,266,602	\$ 1,381,550,255	\$ 1,549,830,127	\$ 1,625,470,409	\$ 1,695,945,853	\$ 1,787,495,867
Restricted	111,515,649	119,977,527	33,932,420	31,598,908	500,887,004	472,998,065	462,727,570	471,571,049	464,196,690	602,210,477
Unrestricted	(673,639,044)	(1,086,227,193)	(1,447,921,057)	(1,893,236,473)	(2,772,762,260)	(3,094,361,860)	(3,375,336,783)	(3,810,180,134)	(4,167,847,174)	(4,697,044,437)
Total primary government net position	<u>\$ 551,214,110</u>	<u>\$ 257,011,293</u>	<u>\$ (155,256,553)</u>	<u>\$ (494,520,526)</u>	<u>\$ (849,608,654)</u>	<u>\$ (1,239,813,540)</u>	<u>\$ (1,362,779,086)</u>	<u>\$ (1,713,138,676)</u>	<u>\$ (2,007,704,631)</u>	<u>\$ (2,307,338,093)</u>

* As restated for GASB 65

** As restated for GASB 68

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012*</u>	<u>2013</u>	<u>2014**</u>	<u>2015</u>	<u>2016</u>
Expenses										
Governmental activities:										
General government support	\$ 266,044,275	\$ 356,042,292	\$ 399,039,811	\$ 417,906,611	\$ 377,718,452	\$ 396,417,746	\$ 257,684,485	\$ 427,833,253	\$ 423,649,285	\$ 388,333,645
Economic assistance and opportunity	644,283,169	672,657,450	658,206,201	673,057,500	743,587,751	755,506,395	775,432,592	796,746,577	773,796,524	792,498,069
Health	233,623,220	236,028,750	238,910,829	237,064,203	233,752,880	224,766,983	222,041,117	216,992,432	195,037,231	199,655,305
Public safety	1,070,057,358	1,075,941,533	1,086,799,273	1,112,612,068	1,159,846,934	1,180,521,367	1,233,514,068	1,286,035,880	1,277,556,133	1,420,212,829
Culture and recreation	48,352,112	40,962,087	40,905,622	40,458,312	41,536,539	36,979,177	38,589,173	40,441,594	34,066,225	35,930,257
Education	213,599,457	218,326,714	215,779,142	208,098,023	207,990,520	197,641,831	179,615,133	174,812,588	176,244,321	182,908,987
Home and community services	109,949,143	111,552,055	105,733,334	118,364,351	116,706,621	102,137,678	103,907,713	102,905,674	95,532,222	98,068,503
Transportation	124,651,693	138,259,270	144,050,016	142,108,191	148,492,495	147,735,971	157,877,940	149,033,058	160,562,574	165,609,185
Interest on long-term debt	35,045,173	43,242,061	55,854,436	62,216,700	66,678,059	71,911,583	69,180,057	70,491,060	70,462,120	66,047,143
Total governmental activities expenses	<u>2,745,605,600</u>	<u>2,893,012,212</u>	<u>2,945,278,664</u>	<u>3,011,885,959</u>	<u>3,096,310,251</u>	<u>3,113,618,731</u>	<u>3,037,842,278</u>	<u>3,265,292,116</u>	<u>3,206,906,635</u>	<u>3,349,263,923</u>
Business-type activities:										
John J. Foley Skilled Nursing Facility	46,063,747	45,171,633	33,406,454	33,796,079	32,530,670	33,021,914	15,852,897	2,254,283	6,443	-
Suffolk Health Plan	40,678,932	35,598,824	836,351	-	523	-	-	-	-	-
Suffolk County Ball Park	798,131	716,056	685,948	698,499	600,949	851,491	864,693	577,665	569,335	509,701
Francis S. Gabreski Airport	1,574,786	1,396,725	2,017,991	3,762,241	1,865,313	2,287,842	2,676,990	2,915,619	1,931,604	2,395,330
Total business-type activities expenses	<u>89,115,596</u>	<u>82,883,238</u>	<u>36,946,744</u>	<u>38,256,819</u>	<u>34,997,455</u>	<u>36,161,247</u>	<u>19,394,580</u>	<u>5,747,567</u>	<u>2,507,382</u>	<u>2,905,031</u>
Total primary government expenses	<u>\$ 2,834,721,196</u>	<u>\$ 2,975,895,450</u>	<u>\$ 2,982,225,408</u>	<u>\$ 3,050,142,778</u>	<u>\$ 3,131,307,706</u>	<u>\$ 3,149,779,978</u>	<u>\$ 3,057,236,858</u>	<u>\$ 3,271,039,683</u>	<u>\$ 3,209,414,017</u>	<u>\$ 3,352,168,954</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government support	\$ 45,988,959	\$ 34,730,047	\$ 39,657,878	\$ 41,408,393	\$ 58,644,705	\$ 54,262,859	\$ 81,348,715	\$ 101,883,251	\$ 101,312,582	\$ 13,501,616
Economic assistance and opportunity	25,111,820	24,532,961	26,356,209	25,013,865	32,587,000	29,716,569	35,982,867	34,371,970	36,598,139	37,122,621
Health	25,956,556	27,515,181	29,317,792	29,401,644	28,995,761	26,410,454	28,355,714	26,522,798	19,040,633	19,182,577
Public safety	25,972,372	23,136,830	30,511,316	31,553,533	30,045,251	30,783,473	39,800,450	33,148,749	38,101,055	42,512,907
Culture and recreation	9,975,132	9,849,027	10,724,136	9,873,738	10,585,393	11,386,664	10,384,769	11,272,062	11,758,358	11,499,821
Education	3,958,800	4,075,842	3,850,824	3,143,326	2,398,361	12,961,310	12,070,229	15,382,321	16,330,341	15,650,246
Home and community services	36,933,089	37,776,868	40,698,918	36,269,303	38,077,109	37,040,424	62,283,221	36,676,283	36,913,576	37,538,479
Transportation	17,377,904	18,001,694	18,775,085	19,516,841	18,315,796	19,094,322	20,237,377	20,806,468	21,098,748	30,300,023
Interest on long-term debt	5,007,142	4,801,199	4,591,257	4,377,316	4,160,363	-	-	-	-	-
Operating grants and contributions	513,547,542	538,173,269	570,409,347	574,128,659	593,543,874	558,074,757	564,849,534	546,968,181	528,822,137	546,255,665
Capital grants and contributions	23,997,626	29,058,511	24,971,937	71,665,294	61,997,193	44,615,925	44,581,352	55,509,137	30,696,047	74,332,607
Total governmental activities program revenues	<u>733,826,942</u>	<u>751,651,429</u>	<u>799,864,699</u>	<u>846,351,912</u>	<u>879,350,806</u>	<u>824,346,757</u>	<u>899,894,228</u>	<u>882,541,220</u>	<u>840,671,616</u>	<u>827,896,562</u>
Business-type activities:										
Charges for services:										
John J. Foley Skilled Nursing Facility	25,351,499	29,688,126	25,892,271	30,514,681	24,033,145	21,244,889	8,681,774	145,682	912,134	-
Suffolk Health Plan	40,287,925	42,961,703	151,471	33,826	-	2,196	-	-	-	-
Suffolk County Ball Park	947,226	918,749	903,052	658,049	927,339	754,075	837,816	783,364	788,237	816,616
Francis S. Gabreski Airport	886,795	2,148,364	918,253	983,642	1,122,011	1,103,013	2,060,587	2,181,872	2,015,554	2,826,449
Operating grants and contributions	8,427,134	18,754,637	-	-	9,452,802	4,782,160	8,219,668	1,898,025	36,155	-
Capital grants and contributions	-	-	-	8,611,912	3,254,568	1,558,668	16,369,538	691,644	91,219	3,258,097
Total business-type activities program revenues	<u>75,900,579</u>	<u>94,471,579</u>	<u>27,865,047</u>	<u>40,802,110</u>	<u>38,789,865</u>	<u>29,445,001</u>	<u>36,169,383</u>	<u>5,700,587</u>	<u>3,843,299</u>	<u>6,901,162</u>
Total primary government program revenues	<u>\$ 809,727,521</u>	<u>\$ 846,123,008</u>	<u>\$ 827,729,746</u>	<u>\$ 887,154,022</u>	<u>\$ 918,140,671</u>	<u>\$ 853,791,758</u>	<u>\$ 936,063,611</u>	<u>\$ 888,241,807</u>	<u>\$ 844,514,915</u>	<u>\$ 834,797,724</u>

(Continued)

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012*</u>	<u>2013</u>	<u>2014**</u>	<u>2015</u>	<u>2016</u>
Net (Expense) Revenue										
Governmental activities	\$ (2,011,778,658)	\$ (2,141,360,783)	\$ (2,145,413,965)	\$ (2,165,534,047)	\$ (2,216,959,445)	\$ (2,289,271,974)	\$ (2,137,948,050)	\$ (2,382,750,896)	\$ (2,366,235,019)	\$ (2,404,367,361)
Business-type activities	<u>(13,215,017)</u>	<u>11,588,341</u>	<u>(9,081,697)</u>	<u>2,516,291</u>	<u>3,792,410</u>	<u>(6,716,246)</u>	<u>16,774,803</u>	<u>(46,980)</u>	<u>1,335,917</u>	<u>3,996,131</u>
Total primary government net expense	<u>\$ (2,024,993,675)</u>	<u>\$ (2,129,772,442)</u>	<u>\$ (2,154,495,662)</u>	<u>\$ (2,163,017,756)</u>	<u>\$ (2,213,167,035)</u>	<u>\$ (2,295,988,220)</u>	<u>\$ (2,121,173,247)</u>	<u>\$ (2,382,797,876)</u>	<u>\$ (2,364,899,102)</u>	<u>\$ (2,400,371,230)</u>
in Net Position										
Governmental activities:										
Taxes:										
Real property taxes	\$ 574,848,568	\$ 594,613,826	\$ 603,184,381	\$ 620,621,616	\$ 625,428,362	\$ 638,470,669	\$ 657,848,237	\$ 671,896,463	\$ 691,698,981	\$ 691,092,015
Sales and use taxes	1,182,946,104	1,169,096,220	1,070,282,537	1,149,509,891	1,180,808,321	1,217,074,425	1,298,083,810	1,317,106,569	1,328,634,123	1,352,668,032
Interest on investments	25,528,764	26,681,168	19,955,025	17,535,504	6,583,645	3,904,579	5,363,327	4,752,842	3,525,660	2,523,235
Miscellaneous	48,027,509	44,378,173	47,990,618	35,061,930	43,593,135	45,978,935	36,776,705	38,476,306	45,161,825	54,252,881
Transfers	<u>(1,331,905)</u>	<u>15,647,361</u>	<u>9,098,491</u>	<u>8,594,280</u>	<u>10,831,146</u>	<u>2,863,630</u>	<u>(36,716,393)</u>	<u>(2,755,130)</u>	<u>4,200,470</u>	<u>956,595</u>
Total governmental activities	<u>1,830,019,040</u>	<u>1,850,416,748</u>	<u>1,750,511,052</u>	<u>1,831,323,221</u>	<u>1,867,244,609</u>	<u>1,908,292,238</u>	<u>1,961,355,686</u>	<u>2,029,477,050</u>	<u>2,073,221,059</u>	<u>2,101,492,758</u>
Business-type activities:										
Interest on investments	659,322	382,222	55,674	44,445	17,802	11,886	23,288	17,655	13,860	7,772
Miscellaneous	655,027	447,016	788,581	980,397	1,647,642	342,840	112,334	188,451	1,298,698	193,833
Transfers	<u>1,331,905</u>	<u>(15,647,361)</u>	<u>(9,098,491)</u>	<u>(8,594,280)</u>	<u>(10,831,146)</u>	<u>(2,863,630)</u>	<u>36,716,393</u>	<u>2,755,130</u>	<u>(4,200,470)</u>	<u>(956,595)</u>
Total business-type activities	<u>2,646,254</u>	<u>(14,818,123)</u>	<u>(8,254,236)</u>	<u>(7,569,438)</u>	<u>(9,165,702)</u>	<u>(2,508,904)</u>	<u>36,852,015</u>	<u>2,961,236</u>	<u>(2,887,912)</u>	<u>(754,990)</u>
Total primary government	<u>\$ 1,832,665,294</u>	<u>\$ 1,835,598,625</u>	<u>\$ 1,742,256,816</u>	<u>\$ 1,823,753,783</u>	<u>\$ 1,858,078,907</u>	<u>\$ 1,905,783,334</u>	<u>\$ 1,998,207,701</u>	<u>\$ 2,032,438,286</u>	<u>\$ 2,070,333,147</u>	<u>\$ 2,100,737,768</u>
Change in Net Position										
Governmental activities	\$ (181,759,618)	\$ (290,944,035)	\$ (394,902,913)	\$ (334,210,826)	\$ (349,714,836)	\$ (380,979,736)	\$ (176,592,364)	\$ (353,273,846)	\$ (293,013,960)	\$ (302,874,603)
Business-type activities	<u>(10,568,763)</u>	<u>(3,229,782)</u>	<u>(17,335,933)</u>	<u>(5,053,147)</u>	<u>(5,373,292)</u>	<u>(9,225,150)</u>	<u>53,626,818</u>	<u>2,914,256</u>	<u>(1,551,995)</u>	<u>3,241,141</u>
Total primary government	<u>\$ (192,328,381)</u>	<u>\$ (294,173,817)</u>	<u>\$ (412,238,846)</u>	<u>\$ (339,263,973)</u>	<u>\$ (355,088,128)</u>	<u>\$ (390,204,886)</u>	<u>\$ (122,965,546)</u>	<u>\$ (350,359,590)</u>	<u>\$ (294,565,955)</u>	<u>\$ (299,633,462)</u>

* As restated for GASB 65

** As restated for GASB 68

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010*</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund										
Reserved	\$ 19,291,411	\$ 12,729,624	\$ 19,306,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	121,270,563	29,331,140	(48,793,854)	-	-	-	-	-	-	-
Nonspendable	-	-	-	29,246,245	33,878,477	40,924,800	50,065,158	42,628,949	40,666,489	-
Restricted	-	-	-	95,985,824	64,602,477	35,583,680	155	195,022	-	69,382
Unassigned	-	-	-	(166,717,302)	(265,230,197)	(401,710,506)	(243,884,995)	(255,683,799)	(291,828,713)	(226,184,909)
Total general fund	<u>\$ 140,561,974</u>	<u>\$ 42,060,764</u>	<u>\$ (29,487,821)</u>	<u>\$ (41,485,233)</u>	<u>\$ (166,749,243)</u>	<u>\$ (325,202,026)</u>	<u>\$ (193,819,682)</u>	<u>\$ (212,859,828)</u>	<u>\$ (251,162,224)</u>	<u>\$ (226,115,527)</u>
All Other Governmental Funds										
Reserved	\$ 153,296,589	\$ 140,158,655	\$ 296,907,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	174,905,811	404,240,541	415,309,898	-	-	-	-	-	-	-
Capital project funds	57,100,979	51,705,480	(52,415,421)	-	-	-	-	-	-	-
Nonspendable	-	-	-	198,444,313	192,979,247	221,912,564	216,565,983	210,578,650	205,335,062	-
Restricted	-	-	-	374,458,896	436,284,527	432,603,664	453,083,049	471,376,027	464,196,690	602,141,095
Unassigned	-	-	-	(50,582,312)	(61,368,805)	(66,685,700)	(72,242,226)	(75,569,317)	(96,148,522)	(137,607,100)
Total all other governmental funds	<u>\$ 385,303,379</u>	<u>\$ 596,104,676</u>	<u>\$ 659,801,522</u>	<u>\$ 522,320,897</u>	<u>\$ 567,894,969</u>	<u>\$ 587,830,528</u>	<u>\$ 597,406,806</u>	<u>\$ 606,385,360</u>	<u>\$ 573,383,230</u>	<u>\$ 464,533,995</u>

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

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Revenues										
Real property taxes	\$ 556,874,956	\$ 573,026,766	\$ 581,047,983	\$ 604,123,986	\$ 615,649,489	\$ 614,118,935	\$ 654,375,416	\$ 663,413,331	\$ 701,630,731	\$ 676,586,851
Sales and use taxes	1,182,946,104	1,169,096,220	1,070,282,537	1,149,509,891	1,180,808,321	1,217,074,425	1,298,083,810	1,317,106,569	1,328,634,123	1,352,668,032
New York State aid	317,173,203	325,005,750	312,827,934	283,286,767	300,470,998	285,851,534	286,500,686	305,796,726	283,935,987	331,480,645
Federal aid	199,426,916	221,002,423	259,340,161	335,531,470	332,737,462	293,093,228	300,080,389	283,858,875	273,858,045	282,212,539
Licenses, permits, fines, fees etc.	189,436,865	183,556,604	197,145,880	187,585,844	218,616,978	213,000,214	264,921,860	254,606,065	250,739,291	288,628,759
Interest on investments	25,528,764	26,681,168	19,955,025	17,535,504	6,583,645	3,904,579	5,363,327	4,752,842	3,525,660	2,523,235
Miscellaneous	75,204,835	71,412,880	84,953,541	82,014,951	75,070,848	85,835,795	107,815,763	104,109,450	96,029,294	135,152,170
Total revenues	2,546,591,643	2,569,781,811	2,525,553,061	2,659,588,413	2,729,937,741	2,712,878,710	2,917,141,251	2,933,643,858	2,938,353,131	3,069,252,231
Expenditures										
General government	217,315,836	230,402,335	219,346,373	225,648,176	229,719,002	226,603,138	251,653,048	250,103,814	256,247,282	259,792,731
Economic assistance and opportunity	549,408,205	579,915,765	557,620,198	577,428,651	635,960,180	644,338,859	642,688,634	655,588,544	651,108,760	650,517,546
Health	166,909,002	171,242,875	172,661,015	174,694,590	162,286,362	152,585,905	145,518,061	143,526,375	135,095,593	132,805,340
Public safety	595,562,643	616,513,258	609,207,834	652,033,429	647,109,219	673,450,243	633,286,939	643,211,942	682,072,974	725,579,250
Culture and recreation	27,371,191	28,042,847	25,767,421	25,945,413	24,561,662	21,722,722	22,547,724	22,262,009	20,397,496	21,082,145
Education	213,599,457	218,326,714	215,779,142	208,098,023	207,990,520	197,641,831	179,615,133	174,812,588	176,244,321	182,908,987
Home and community services	99,521,586	104,140,851	78,079,691	72,498,908	67,551,610	58,996,452	59,773,791	59,187,191	57,461,058	56,695,479
Transportation	98,340,723	103,542,637	100,730,417	104,605,617	109,405,289	107,793,445	112,858,132	117,076,485	118,459,368	120,117,926
Employee benefits	456,933,242	461,265,643	461,546,434	489,856,929	533,983,615	562,236,643	589,175,147	627,541,459	644,135,633	672,908,146
Debt service										
Principal	81,788,106	83,289,287	76,557,220	96,064,595	101,391,705	101,073,685	106,709,894	114,843,774	127,631,310	144,224,688
Interest	34,721,182	41,504,735	46,845,479	53,164,295	55,181,664	58,773,353	67,854,196	69,426,587	68,774,308	67,161,635
Capital outlay	228,624,216	220,751,021	274,071,317	337,818,400	218,265,681	202,058,248	186,692,237	180,689,003	168,994,705	212,711,549
Total expenditures	2,770,095,389	2,858,937,968	2,838,212,541	3,017,857,026	2,993,406,509	3,007,274,524	2,998,372,936	3,058,269,771	3,106,622,808	3,246,505,422
Excess of revenues over (under) expenditures	(223,503,746)	(289,156,157)	(312,659,480)	(358,268,613)	(263,468,768)	(294,395,814)	(81,231,685)	(124,625,913)	(168,269,677)	(177,253,191)
Other Financing Sources (Uses)										
General obligation bonds issued	155,927,493	389,223,359	294,407,223	199,850,040	171,468,638	112,672,579	146,963,079	115,459,881	103,051,912	92,471,685
Refunding bonds issued	-	19,129,284	15,435,000	-	-	82,763,747	-	66,158,890	167,618,831	82,203,573
Premium on refunding bonds issued	-	717,833	1,236,573	-	-	8,663,596	-	6,260,357	23,879,911	12,093,553
Payments to refunding bond escrow agent	-	(19,847,117)	(16,671,573)	-	-	(91,427,343)	-	(72,419,247)	(192,703,580)	(94,297,126)
JFA bonds issued	-	-	-	-	-	-	69,080,000	-	-	-
STASC bonds issued	-	-	-	-	-	38,375,000	-	-	-	-
Discounts on obligations	-	(4,136,636)	-	346,256	-	-	-	-	-	-
Premium on serial bonds issued	171,564	46,752	1,302,027	-	1,479,046	1,241,559	2,237,495	1,859,570	2,417,607	22,377
JFA premium on serial bonds issued	-	-	-	-	-	-	916,126	-	-	-
STASC Premium on serial bonds issued	-	-	-	-	-	725,822	-	-	-	-
Transfers in	500,454,535	530,818,418	505,806,935	476,527,883	357,324,693	372,381,494	394,804,105	389,051,325	382,913,209	481,654,627
Transfers out	(501,786,440)	(514,495,649)	(496,708,444)	(467,933,603)	(346,493,547)	(369,517,864)	(391,810,498)	(391,806,455)	(390,212,739)	(480,698,036)
Transfers from discretely presented component units	-	-	-	-	-	-	-	-	-	-
Transfers to discretely presented component units	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	154,767,152	401,456,244	304,807,741	208,790,576	183,778,830	155,878,590	222,190,307	114,564,321	96,965,151	93,450,653
Net change in fund balances	\$ (68,736,594)	\$ 112,300,087	\$ (7,851,739)	\$ (149,478,037)	\$ (79,689,938)	\$ (138,517,224)	\$ 140,958,622	\$ (10,061,592)	\$ (71,304,526)	\$ (83,802,538)
Debt services as a percentage of noncapital expenditures	4.5%	4.7%	4.7%	5.3%	5.9%	5.7%	6.2%	6.5%	6.7%	6.5%

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

Fiscal Year Ended December 31,	Residential Property	Commercial Property	Agricultural Property	Industrial Property	Other	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Estimated Actual Value
2007	\$ 49,841,266	\$ 2,705,688	\$ 219,117	\$ 217,272	\$ 5,893,289	*	\$ 58,876,632	2.09	\$ 285,772,247	20.60%
2008	51,293,501	2,748,239	310,508	211,694	5,672,106	*	60,236,048	2.01	314,559,119	19.15%
2009	53,330,214	3,597,966	285,649	219,491	5,544,224	*	62,977,544	2.10	308,781,409	20.40%
2010	54,941,171	3,597,445	278,920	218,593	5,560,214	*	64,596,343	2.32	290,986,637	22.20%
2011	56,315,411	3,620,638	287,704	223,763	5,637,765	*	66,085,281	2.59	269,410,757	24.53%
2012	56,409,951	3,512,000	204,058	206,739	5,392,176	*	65,724,924	2.73	264,451,933	24.85%
2013	55,769,689	3,517,555	197,233	203,145	5,285,671	*	64,973,293	2.85	256,642,566	25.32%
2014	55,779,795	3,538,515	196,644	193,137	5,084,077	*	64,792,168	2.87	254,605,437	25.45%
2015	56,612,616	3,533,161	218,665	182,810	5,010,701	*	65,557,953	3.00	255,389,963	25.67%
2016	62,093,271	3,538,200	197,875	183,130	5,043,534	*	71,056,009	2.87	266,561,908	26.66%

* Information is not available

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

Sources: Official Operating Statement
New York State Office of Real Property

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
DIRECT										
County direct rates										
General	0.18	0.16	0.17	0.17	0.19	0.19	0.19	0.19	0.19	0.18
Suffolk Community College	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Police District	1.50	1.40	1.44	1.58	1.70	1.78	1.89	1.94	1.98	1.96
Sewer District	0.18	0.16	0.17	0.19	0.21	0.22	0.23	0.24	0.24	0.21
New York State MTA Tax*	*	*	*	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Other Items	0.21	0.27	0.30	0.35	0.46	0.51	0.51	0.47	0.56	0.49
Total direct rates	2.09	2.01	2.10	2.32	2.59	2.73	2.85	2.87	3.00	2.87
OVERLAPPING										
Town rates										
Babylon	0.36	0.33	0.35	0.38	0.39	0.39	0.42	0.46	0.45	0.44
Brookhaven	0.81	0.75	0.79	0.84	0.91	0.93	0.94	0.97	0.98	0.96
East Hampton	0.16	0.15	0.19	0.21	0.19	0.20	0.21	0.22	0.22	0.22
Huntington	0.47	0.43	0.46	0.49	0.53	0.56	0.58	0.59	0.61	0.59
Islip	0.46	0.42	0.45	0.48	0.52	0.55	0.61	0.62	0.63	0.61
Riverhead	0.16	0.16	0.17	0.19	0.21	0.21	0.22	0.23	0.23	0.23
Shelter Island	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03
Smithtown	0.30	0.28	0.30	0.31	0.34	0.34	0.37	0.38	0.39	0.38
Southampton	0.22	0.21	0.23	0.26	0.28	0.29	0.30	0.31	0.32	0.31
Southold	0.11	0.11	0.11	0.13	0.14	0.15	0.15	0.17	0.16	0.16
Total town rates	3.07	2.86	3.07	3.31	3.54	3.65	3.83	3.98	4.02	3.93
School district rates	10.13	9.67	10.30	11.22	12.40	13.26	14.02	14.59	14.84	14.48
Total direct and overlapping rates	15.29	14.54	15.47	16.85	18.53	19.64	20.70	21.44	21.86	21.28

* 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	2016			2007		
	2016 Estimated Actual Valuation (1)	Rank	Percentage of Total County Estimated Actual Valuation	2007 Estimated Actual Valuation (2)	Rank	Percentage of Total County Estimated Actual Valuation
Marketspan	\$ 5,708,536,136	1	2.14%	\$ 2,642,170,312	2	0.85%
Long Island Power Authority	2,736,014,650	2	1.03%	5,326,655,997	1	1.71%
Keyspan	1,488,271,744	3	0.56%	2,136,750,147	3	0.69%
Long Island Lighting Co.	1,163,481,384	4	0.44%	1,532,535,704	4	0.49%
Verizon	439,870,142	5	0.17%	1,202,960,626	5	0.39%
Westland South Shore	282,684,818	6	0.11%	319,777,154	6	0.10%
Blue Turtles Inc	248,727,800	7	0.09%	198,906,800	10	0.06%
The Retail Property Trust	232,558,140	8	0.09%	256,250,000	7	0.08%
PSEG Long Island	230,227,189	9	0.09%			
Avalon Bay Communities	187,783,669	10	0.07%			
Macy's East				241,426,184	8	0.08%
Reckson FS Limited Partnership				201,408,125	9	0.06%
Total	<u>\$ 12,718,155,672</u> (3)		<u>4.77%</u>	<u>\$ 14,058,841,049</u> (4)		<u>4.51%</u>

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

(1) Assessment rolls established in 2015 for levy and collection of taxes during 2016 fiscal year.

(2) Assessment rolls established in 2006 for levy and collection of taxes during 2007 fiscal year.

(3) Represents approximately 4.77% of the total estimated taxable full valuation of the County for 2016.

(4) Represents approximately 4.51% of the total estimated taxable full valuation of the County for 2007.

Source: Official Operating Statement

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	Collections in Subsequent Years	Amount	Percentage of Levy
2007	\$4,366,774,587	\$4,194,811,015	96.1%	\$170,454,445	\$4,365,265,460	100.0%
2008	4,571,080,251	4,382,955,457	95.9%	186,471,099	4,569,426,556	100.0%
2009	4,780,023,954	4,567,004,933	95.5%	211,163,924	4,778,168,857	100.0%
2010	4,902,486,890	4,692,527,988	95.7%	208,104,383	4,900,632,370	100.0%
2011	4,992,036,571	4,787,411,093	95.9%	202,526,003	4,989,937,096	100.0%
2012	5,193,592,985	4,992,409,638	96.1%	198,257,635	5,190,667,273	99.9%
2013	5,313,660,727	5,114,529,453	96.3%	189,602,099	5,304,131,552	99.8%
2014	5,456,663,274	5,252,022,814	96.2%	182,042,182	5,434,064,996	99.6%
2015	5,583,355,782	5,368,638,504	96.2%	171,622,763	5,540,261,267	99.2%
2016	5,672,890,746	5,471,406,263	96.4%	118,491,798	5,589,898,061	98.5%

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.

Sources: Official Operating Statement

Accounting Services Division of the Suffolk County Comptroller's Office

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

<u>Category</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013**</u>	<u>2014*</u>	<u>2015*</u>	<u>2016*</u>
Utilities (excluding residential energy)	\$ 681,650	\$ 678,371	\$ 698,918	\$ 596,585	\$ 614,627	\$ 607,000	\$ 544,464	*	*	*
Construction	502,547	488,290	474,411	416,752	441,949	491,359	491,211	*	*	*
Manufacturing	647,237	644,858	612,393	530,681	900,618	913,201	889,437	*	*	*
Wholesale trade	1,961,726	1,883,049	1,800,728	1,573,837	1,229,488	1,304,272	1,392,889	*	*	*
Retail trade	12,217,416	11,710,775	11,018,021	10,557,061	11,950,091	11,989,412	12,068,483	*	*	*
Information	1,337,444	1,354,275	1,370,753	1,332,504	1,084,831	1,077,737	1,074,632	*	*	*
Professional, scientific, and technical	376,774	383,331	360,996	299,667	425,938	454,920	469,958	*	*	*
Administrative/support services	662,313	786,891	832,275	815,390	850,644	880,009	874,634	*	*	*
Health care	17,997	20,150	23,497	26,606	26,141	23,284	27,071	*	*	*
Arts, entertainment, and recreation	383,815	377,677	332,880	321,478	340,824	348,057	377,213	*	*	*
Accommodation and food services	1,947,536	2,093,967	2,172,328	2,170,724	2,285,233	2,434,616	2,585,018	*	*	*
Other services	646,347	670,104	665,767	624,402	859,356	905,546	876,081	*	*	*
Agric., mining, trans., fire, educ., and gov't	925,111	972,836	858,134	771,341	838,286	852,130	831,053	*	*	*
Unclassified by industry	242,006	209,562	182,518	83,412	16,305	11,232	21,489	*	*	*
Total	\$ 22,549,919	\$ 22,274,136	\$ 21,403,619	\$ 20,120,440	\$ 21,864,331	\$ 22,292,775	\$ 22,523,633			
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%

* Information is not available

** Preliminary

Source: New York State Department of Taxation and Finance

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

<u>Fiscal Year Ended February</u>	<u>County Direct Rate</u>	<u>NYS Rate</u>	<u>MTA Rate</u>
2007	4.25%	4.00%	0.38%
2008	4.25%	4.00%	0.38%
2009	4.25%	4.00%	0.38%
2010	4.25%	4.00%	0.38%
2011	4.25%	4.00%	0.38%
2012	4.25%	4.00%	0.38%
2013	4.25%	4.00%	0.38%
2014	4.25%	4.00%	0.38%
2015	4.25%	4.00%	0.38%
2016	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	Lease Revenue Bonds	Capital Lease	General Obligation Bonds	Capital Lease			
2007	\$ 842,451,183	\$ -	\$ -	\$ 129,658,675	\$ 30,604,470	\$ -	\$ 1,002,714,328	1.39%	\$ 666.28
2008	915,366,644	233,151,863	-	92,432,013	28,064,024	-	1,269,014,544	1.66%	841.19
2009	1,135,873,674	231,271,863	-	3,717,141	27,105,824	-	1,397,968,502	1.89%	924.95
2010	1,241,655,376	229,621,863	-	3,293,897	26,720,295	-	1,501,291,431	2.01%	1,005.32
2011	1,314,611,355	228,221,863	-	2,862,111	24,883,972	-	1,570,579,301	2.00%	1,047.88
2012	1,330,868,009	302,384,013	-	2,421,608	22,364,281	-	1,658,037,911	2.00%	1,105.89
2013	1,370,159,991	302,718,163	69,990,228	1,972,213	9,679,238	-	1,754,519,833	2.06%	1,169.88
2014	1,374,943,361	303,022,560	67,824,422	1,479,314	9,126,178	-	1,756,395,835	2.06%	1,168.62
2015	1,347,753,589	303,298,818	65,493,616	1,046,031	8,457,733	-	1,726,049,787	1.93%	1,149.48
2016	1,326,741,291	299,974,009	63,052,810	568,872	813,971	-	1,691,150,953	*	1,133.04

* Information is not yet available

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

SUFFOLK COUNTY, NEW YORK
Pledged-Revenue Coverage
Last Nine Years

Tobacco Settlement Asset-Backed Bonds

Fiscal Year	Revenue	Expenses	Revenue	Debt Service		Coverage
				Principal	Interest	
2008	\$ -	\$ 2,062	\$ (2,062)	\$ -	\$ 1,759,297	0.00
2009	7,728,928	97,431	7,631,497	1,880,000	6,282,944	0.93
2010	6,984,561	86,820	6,897,741	1,650,000	6,196,256	0.88
2011	6,621,937	106,773	6,515,164	1,400,000	6,131,510	0.87
2012	6,753,167	84,194	6,668,973	1,540,000	7,245,715	0.76
2013	16,888,150	91,339	16,796,811	1,330,000	17,242,234	0.90
2014	16,574,011	95,756	16,478,255	1,485,000	17,204,766	0.88
2015	16,389,726	95,896	16,293,830	1,650,000	17,153,730	0.87
2016	25,920,836	87,366	25,833,470	5,395,000	16,990,390	1.15

Judicial Facilities Agency Lease-Revenue Bonds

Fiscal Year	Lease Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2013	\$ -	\$ 29,349	\$ (29,349)	\$ -	\$ -	0.00
2014	5,212,976	58,821	5,154,155	2,165,806	3,047,163	0.99
2015	5,496,594	52,336	5,444,258	2,330,806	3,078,238	1.01
2016	5,494,971	52,833	5,442,138	2,440,806	2,963,988	1.01

Note: Tobacco Settlement Asset-Backed Bonds Series 2008 and 2012 issued in 2008 and 2012 for the purchase of future rights to Tobacco Settlement Revenues (TSR) are secured by a pledge of revenues to be derived from TSR receipts after the deduction of the amount necessary to pay all operating charges. The County did not have any pledged-revenue borrowings prior to 2008.

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General bonded debt outstanding										
General Obligation Bonds (1)	\$ 873,055,653	\$ 943,430,668	\$ 1,162,979,498	\$ 1,268,375,672	\$ 1,339,495,327	\$ 1,348,802,389	\$ 1,379,839,234	\$ 1,384,069,540	\$ 1,356,211,322	\$ 1,381,344,269
Percentage of estimated actual property value (2)	0.28%	0.30%	0.38%	0.44%	0.50%	0.51%	0.54%	0.54%	0.53%	0.52%
Per capita (3)	580.12	625.37	769.48	849.35	893.70	899.64	920.05	920.89	903.19	925.47
Less: Indebtedness excluded by local finance law (4)	<u>27,081,737</u>	<u>18,000,469</u>	<u>18,864,533</u>	<u>31,132,618</u>	<u>28,603,197</u>	<u>25,042,474</u>	<u>23,579,300</u>	<u>21,515,870</u>	<u>16,168,523</u>	<u>10,911,855</u>
Total net debt applicable to debt limit	845,973,916	925,430,199	1,144,114,965	1,237,243,054	1,310,892,130	1,323,759,915	1,356,259,934	1,362,553,670	1,340,042,799	1,370,432,414
Legal debt limit (5)	<u>16,263,684,624</u>	<u>17,673,667,839</u>	<u>20,312,491,421</u>	<u>20,572,872,599</u>	<u>20,274,773,728</u>	<u>19,463,980,747</u>	<u>18,704,386,341</u>	<u>18,207,009,197</u>	<u>18,230,793,892</u>	<u>18,318,562,898</u>
Legal debt margin (6)	<u>\$ 15,417,710,708</u>	<u>\$ 16,748,237,640</u>	<u>\$ 19,168,376,456</u>	<u>\$ 19,335,629,545</u>	<u>\$ 18,963,881,598</u>	<u>\$ 18,140,220,832</u>	<u>\$ 17,348,126,407</u>	<u>\$ 16,844,455,527</u>	<u>\$ 16,890,751,093</u>	<u>\$ 16,948,130,484</u>
Total net debt applicable to the debt limit as a percentage of the debt limit	5.20%	5.24%	5.63%	6.01%	6.47%	6.80%	7.25%	7.48%	7.35%	7.48%

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

(1) For the purpose of this table, general obligation bonds do not include the Suffolk County Community College, a component unit of the County. These bonds represent a direct obligation of and a pledge of the full faith and credit of the County.

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

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

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

(5) State finance statutes limit the County's outstanding general obligation debt to no more than 7% of the assessed value of property. A portion of property taxes, based on the assessed value, is attributable to the Suffolk County Community College.

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

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

Year	Population (1)	Personal Income <i>(thousands of dollars)</i>	Per Capita Income (2)	Public School Enrollment K-12 (3)	Unemployment Percentage Rate (4)
2007	1,504,947	\$71,994,006	\$47,624	256,122	3.9%
2008	1,508,602	76,306,771	50,420	254,609	5.0%
2009	1,511,392	73,936,591	48,691	253,601	7.3%
2010	1,493,350	74,709,915	49,994	252,218	7.7%
2011	1,498,816	78,462,991	52,350	249,462	7.6%
2012	1,499,273	82,791,540	55,221	245,201	7.8%
2013	1,499,738	85,395,431	56,940	249,457	6.5%
2014	1,502,968	85,255,167	56,725	241,753	5.4%
2015	1,501,587	89,320,692	59,484	244,080	4.7%
2016	1,492,583	*	*	242,398	4.3%

* Information is not available

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.

Public School Enrollment K-12 and the Unemployment Percentage Rate are preliminary and are subject to change.

- Sources:**
- (1) The information was obtained from the United States Census Bureau.
 - (2) The information was obtained from the United States Department of Commerce, Bureau of Economic Analysis.
 - (3) The information was obtained from the New York State Department of Education.
 - (4) The unemployment rates were obtained from the New York State Department of Labor.

SUFFOLK COUNTY, NEW YORK
Principal Employment Sectors
First 3 Quarters of 2016 and 2007

<u>Employment Sector (1)</u>	<u>2016</u>			<u>2007</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Local Government	70,181	1	10.84%	73,120	1	11.84%
Food Services and Drinking Places	46,344	2	7.16%	34,462	3	5.58%
Professional, Scientific, and Technical Services	38,876	3	6.01%	35,582	2	5.76%
Administrative and Support Services	37,463	4	5.79%	33,095	5	5.36%
Ambulatory Health Care Services	37,324	5	5.77%	30,202	4	4.89%
Specialty Trade Contractors	31,936	6	4.93%	28,151	6	4.56%
Nursing and Residential Care Facilities	19,420	7	3.00%	16,035	7	2.60%
Hospitals	19,223	8	2.97%	17,577	10	2.85%
Merchant Wholesalers, Durable Goods	18,783	9	2.76%	20,520	8	3.32%
Food and Beverage Stores	17,875	10	2.90%	18,474	9	2.99%
Total	<u>337,425</u>		<u>52.13%</u>	<u>307,218</u>		<u>49.76%</u>

Note: The first 3 quarters were compared because 4th quarter data for 2016 was unavailable.

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

Source: New York State Department of Labor

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

Function/Program	Full-time Equivalent Employees as of December 31									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government Support										
Board of Elections	122	121	122	123	128	135	127	126	121	134
Civil Service	104	103	103	101	97	230	176	187	191	205
County Clerk	151	166	150	149	129	113	121	123	124	122
County Comptroller	86	87	83	76	71	71	67	64	67	121
District Attorney	387	389	387	384	390	381	375	373	386	383
County Executive	63	59	58	56	54	53	52	60	65	62
County Legislature	136	141	133	132	128	129	126	132	131	127
Suffolk County Ethics Board	0	0	0	0	2	2	2	2	2	2
Public Administrator	5	5	5	5	5	5	6	5	5	6
Law	101	105	105	101	103	95	119	116	106	110
Public Works	403	399	385	379	371	343	326	327	316	304
Real Property Tax Service	36	33	31	26	24	25	24	21	21	20
County Treasurer	53	54	55	51	50	54	50	50	52	*****
Information Technology Service	76	78	78	82	81	73	101	102	102	103
Traffic Violations Agency	****	****	****	****	****	****	38	49	49	78
Public Safety										
Fire, Rescue, and Emergency Services	79	82	81	77	75	78	81	81	87	92
Police	3,770	3,735	3,648	3,715	3,675	3,555	3,522	3,540	3,467	3,543
Probation	438	424	406	391	383	362	345	349	346	343
Sheriff	1,203	1,244	1,219	1,306	1,328	1,312	1,379	1,338	1,328	1,317
Health										
Health Services	1,508	1,432	1,406	1,373	1,274	1,175	869	769	741	700
Medical Examiners Office	****	****	****	****	****	****	99	100	101	102
Transportation										
Economic Development & Planning	**	**	**	**	**	7	6	5	8	8
Economic Development	7	7	7	8	7	0	0	0	0	0
Public Works	186	176	170	163	155	139	129	129	127	133
Economic Assistance & Opportunity										
County Executive	127	114	110	108	106	83	76	77	78	76
Economic Development & Planning	11	12	12	12	12	16	15	21	27	26
Labor, Licensing, and Consumer Affairs	***	***	***	***	***	897	779	708	702	693
Labor	862	991	1,174	729	770	0	0	0	0	0
Social Services	1,607	1,663	1,780	1,804	1,837	1,896	1,853	1,791	1,720	1,660
Culture and Recreation										
County Executive	9	8	6	5	5	3	3	3	4	5
Parks	215	214	207	199	196	361	352	329	387	401
Home and Community Services										
County Executive	18	17	16	14	12	10	10	11	9	11
Economic Development & Planning	**	**	**	**	**	75	69	57	56	53
Economic Development	7	9	8	9	10	0	0	0	0	0
Planning	27	25	24	24	24	0	0	0	0	0
Law	7	8	7	7	5	4	4	5	5	5
Environment	57	60	60	55	53	0	0	0	0	0
Public Works	334	324	320	312	300	284	273	283	292	284
Soil and Water Conservation District	6	6	6	6	5	5	5	5	5	6
Total	12,201	12,291	12,362	11,982	11,865	11,971	11,579	11,338	11,228	11,235

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

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

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

***** In 2016, County Treasurer merged with County Comptroller.

Source: Payroll Division of the Suffolk County Comptroller's Office

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General government support										
County Clerk										
Deeds recorded	50,150	40,855	35,017	35,729	33,622	34,534	33,622	43,509	44,242	47,488
Mortgages recorded	209,293	125,105	122,273	124,518	127,930	133,739	127,930	111,335	107,819	109,405
Passports issued**	1,109	715	608	553	445	245	0	0	0	0
Business certificates issued: DBA's	1,335	13,783	12,227	17,398	16,053	14,389	4,557	4,272	4,048	3,807
Court actions indexed: Civil and criminal	248,600	165,009	240,871	251,082	236,067	239,168	250,840	223,889	229,679	232,193
District Attorney										
Criminal intake	53,785	56,231	55,368	53,581	46,500	46,395	47,136	48,852	49,033	45,509
Indictments	2,311	2,196	2,085	2,172	4,012	3,050	3,014	2,787	3,103	2,700
Felony hearings	207	231	258	198	348	313	391	406	375	352
Felony trials	59	70	62	63	49	38	49	53	52	68
Felony pleas	3,301	3,308	2,832	2,942	2,829	2,865	4,461	3,286	3,139	3,093
Misdemeanor trials	157	165	169	198	155	149	149	126	140	145
Misdemeanor hearings	172	299	188	375	361	324	425	436	540	547
Misdemeanor dispositions	40,741	39,107	36,496	44,141	57,553	60,433	40,838	35,217	39,601	37,425
Public Works										
Building projects	21	22	17	13	21	20	51	62	52	45
Acreage treated-Larvicide-Vector	22,884	20,895	31,781	22,732	20,934	18,595	10,934	17,097	12,166	21,006
Acreage treated-Adult mosquitoes-Vector	23,477	38,933	28,480	54,507	16,000	24,747	9,600	8,356	13,184	116,757
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	16,787	16,808	15,320	16,387	15,364	15,389	16,156	16,905	17,518	18,713
Complaints	2,214	1,830	1,386	1,265	1,440	1,305	1,426	1,462	1,164	1,079
Violations	916	1,003	215	453	315	459	674	1,276	1,498	1,250
Administrative hearings	753	850	83	71	389	653	392	694	543	581
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP ***	16,598	14,212	13,585	11,313	7,652	2,642	0	0	0	0
Nutritional assistance meals	636,028	657,042	656,390	651,342	640,973	613,870	628,031	608,956	630,256	647,969
Respite program participants	2,083	3,299	3,121	2,866	2,279	2,619	2,388	1,433	1,361	1,371
Veterans Affairs:										
Counseling services	20,900	22,113	24,999	25,100	27,891	19,281	22,056	27,835	24,307	22,807
Department of Social Services										
Public assistance caseloads	5,553	5,742	7,021	8,535	8,975	8,930	8,154	8,619	7,851	7,231
Food stamp caseloads	20,095	22,835	36,526	44,038	52,590	59,816	63,532	70,282	70,094	64,220
Adult protective services caseloads	368	575	543	528	497	583	479	532	502	426
Child protective/preventive caseloads	1,384	1,305	1,523	1,544	1,519	1,303	1,401	1,327	1,452	1,886
Foster care children in care	784	785	750	699	630	649	721	724	673	599
Child care subsidy cases	4,031	2,422	3,635	4,605	5,981	3,829	4,767	4,950	5,565	4,809
Medicaid caseloads	75,596	79,991	97,169	106,065	114,315	124,357	131,773	116,533	104,606	94,450
Homeless caseloads (by family)	448	270	309	358	502	466	480	565	564	553
Child support caseloads	50,812	51,590	54,208	53,352	54,202	54,729	53,090	50,655	49,329	48,639

(Continued)

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Health										
Children with Disabilities:										
Early intervention	5,905	5,839	5,889	7,177	5,719	5,496	5,297	5,360	6,459	5,578
Preschool	7,364	7,586	7,395	6,137	7,295	6,910	6,649	6,478	6,599	6,693
Public Health Nursing:										
Influenza vaccine	4,777	4,532	8,733	3,242	2,147	752	134	0	0	0
Pneumococcal vaccine	268	212	187	109	31	0	0	0	0	0
Hepatitis B vaccine	6	14	14	7	0	0	0	0	1	0
MMR vaccine	*	*	*	*	*	*	*	*	231	184
Hepatitis A vaccine	*	*	*	*	*	*	*	*	4	50
Hepatitis A IG vaccine	*	*	*	*	*	*	*	*	2	71
Rabies vaccine	*	*	*	*	*	*	*	*	21	3
Enforcing Public Health Law:										
Food service establishment field visits	12,938	13,106	10,116	9,534	11,340	10,327	6,427	6,950	6,171	6,459
Temporary residence facility field visits	3,598	1,641	1,566	1,324	1,013	1,092	643	845	630	864
General sanitation field visits	6,844	6,694	5,048	5,428	4,899	4,691	4,737	4,063	3,630	4,095
X-ray machines inspected	1,215	975	1,011	1,143	976	1,111	1,040	938	971	1,040
Patient Care:										
Home health aide	*	880	2,341	2,192	2,097	1,506	621	0	0	0
Certified home health agency	*	12,772	8,987	8,345	7,704	4,164	4,304	4,807	4,789	6,632
Long term home health care	*	5,605	1,659	941	612	256	158	0	0	0
Health centers primary visits ****	230,102	253,470	265,942	259,101	237,374	183,485	153,254	120,582	59,059	0
Women's health programs ****	69,026	67,263	68,598	64,277	58,902	47,967	35,609	33,783	12,297	0
Jail medical programs	26,141	25,400	26,410	25,451	26,613	16,426	15,134	14,183	14,989	13,974
Tuberculosis control patient visits	9,819	9,654	9,098	7,761	6,461	5,778	4,854	5,035	3,203	6,038
Environmental Quality Tests:										
Water samples tested	44,623	52,795	71,515	66,401	65,305	59,945	62,086	61,241	71,022	71,028
Wastewater management: Construction applications	5,149	3,581	4,915	5,034	3,064	4,480	3,220	2,968	1,094	2,877
Industrial waste inspections	1,909	1,340	1,496	1,279	1,348	1,185	1,375	5,230	5,857	5,477
Hazardous waste: Tanks tested	1,843	1,510	428	145	104	50	44	68	57	74
Hazardous waste: Tanks removed	1,151	806	929	1,009	340	490	519	432	471	481
Sewage treatment plant inspections	699	736	724	793	764	634	493	498	511	493
Emergency Medical Care Division:										
EMS responses	118,918	122,622	123,742	117,508	122,203	124,418	124,159	129,384	141,975	146,172
Medical control interventions	21,787	23,135	22,660	22,763	21,297	20,245	19,904	20,101	20,040	19,948
Culture and recreation										
Permits issued	78,156	47,820	42,773	42,624	43,261	46,320	49,204	53,200	40,978	41,467
Camping visitors	118,837	76,906	95,944	92,087	92,473	83,174	73,462	79,400	116,571	93,835
Beach attendance	484,400	477,887	467,327	526,918	519,442	520,002	118,631	446,397	522,221	470,736
Golf rounds played	193,466	202,208	188,759	196,037	179,775	184,411	165,444	164,914	164,823	160,500

(Continued)

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	48,912	32,385	25,749	33,207	33,000	35,228	30,721	32,303	35,980	39,006
EMS alarms	132,558	122,622	105,009	117,508	122,000	124,418	126,904	129,384	141,975	146,472
Automatic fire alarm	422,614	360,192	544,485	786,665	865,331	*	*	1,303,711	1,239,315	1,460,918
Emergency	391	436	385	300	330	540	640	9,517	7,106	5,658
Training sessions conducted	8,115	2,961	7,550	7,506	6,816	5,687	6,055	6,125	5,026	4,989
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	59,175	38,663	8,544	10,147	26,057	28,844	42,331	53,257	50,298	60,292
Highways - Department-wide (Accidents, arrests, tickets)	305,307	236,124	205,720	209,164	244,346	250,636	245,597	237,450	233,921	251,417
Search and rescues-Marine Bureau	5,205	4,222	3,341	1,700	3,489	4,843	4,281	4,061	4,365	3,662
Aviation (Total flights)	1,755	1,711	1,824	2,064	1,940	1,947	1,987	1,959	1,901	1,765
Canine (Searches, trades, apprehensions)	1,835	1,805	2,039	1,799	1,866	1,928	1,674	1,382	1,699	1,756
Probation										
Investigations:										
Criminal court assignments	7,722	7,734	7,176	5,564	5,551	15,654	14,482	13,358	12,920	12,406
Family court assignments	617	586	564	643	267	12,765	12,703	11,562	11,317	10,928
Supervision:										
Criminal court cases	16,889	17,480	17,655	16,120	15,640	15,378	15,484	14,321	12,208	10,695
Family court cases	2,771	2,073	2,196	772	641	571	543	445	414	383
Home and community services										
Handicapped Services:										
Hotline calls/ Technical assistance	14,022	17,786	19,176	10,861	15,965	12,758	13,383	11,331	14,331	19,311
Para-transit eligibility I.D. issued	4,147	4,488	4,170	3,738	4,097	4,019	4,300	3,962	4,397	4,397
Office for Women:										
Conferences/seminars	8	13	7	7	4	9	10	18	23	25
Transportation										
Bridges & highway projects	22	29	34	26	29	28	26	40	51	47
Demolition/securing	0	0	0	0	0	0	1	1	0	0
Relocations	196	242	209	145	142	150	137	81	25	33

* Information not available for this time period.

** Effective 7/1/12, The County Clerk no longer processes passports.

*** Office of the Aging no longer does EPIC reimbursements.

**** The following Health Centers transitioned and the County no longer runs them:

 Amityville closed 06/06/14

 Patchogue and Shirley closed 11/03/14

 Wyandanch closed 09/15/14

 Brentwood closed 08/14/15

 Riverhead closed 11/02/15

 The Family Planning Clinics closed when the Health Centers closed.

Sources: Various County departments

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

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Health										
Health Centers (units)	4	4	4	4	4	4	4	4	4	4
Vehicles (units)	160	159	161	156	160	140	132	128	143	145
Public safety										
Defibrillators (units)	72	24	24	24	24	24	24	24	20	20
Police										
Precincts (units)	7	7	7	7	7	7	7	7	7	7
Marine bureau (units)	1	1	1	1	1	1	1	1	1	1
Helicopter facility (units)	1	1	1	1	1	1	1	1	1	1
Marked vehicles (units)	540	533	536	531	533	523	494	434	511	493
Boats (units)	18	18	19	19	18	18	18	16	14	14
Helicopters (units)	4	4	4	4	4	4	4	4	4	4
Sheriff										
Security/Correctional facilities (units)	2	2	2	2	2	2	2	2	2	2
Marked vehicles (units)	175	174	173	173	172	171	171	173	187	188
Boats (units)	1	2	2	3	3	3	5	6	6	6
Fire, rescue, and emergency services										
Vehicles (units)	21	21	22	22	22	22	25	27	28	29
Culture and recreation										
Parkland maintained (acres)	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	50,000	50,000
Major parks (units)	14	14	14	14	14	14	14	14	14	14
Golf courses (units)	4	4	4	4	4	4	4	4	4	4
Marinas (units)	4	4	4	4	4	4	4	4	4	4
Camping facilities (units)	7	7	12	12	12	12	11	11	11	11
Equestrian facilities (units)	4	2	2	2	2	2	2	2	2	3
Lifeguard protected beaches (units)	4	4	4	4	4	4	3	3	3	3
Park buildings (units)	320	320	320	320	320	320	322	322	321	321
Marked vehicles (units)	20	21	21	20	19	18	21	21	*	*
Home and community services										
Sewer districts (units)	21	22	22	22	22	22	22	24	24	24
Sewer buildings (units)	93	100	102	103	104	104	105	106	103	134
Sewer pumping stations (units)	75	77	79	80	82	82	84	86	87	87
Sewer piping (miles)	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Sewer service vehicles (units)	107	121	124	134	140	147	148	149	161	164
Transportation										
Roads maintained (units)	87	87	87	87	87	87	89	89	89	89
Roadways maintained (miles)	424	423	418	418	418	417	432	432	434	434
Lanes maintained (miles)	1,237	1,236	1,224	1,222	1,213	1,211	1,241	1,241	1,248	1,248
Fuel sites (units)	28	28	30	30	30	30	23	21	20	23
Paratransit Vehicles (units)	115	135	107	138	129	149	178	154	180	193
Transit Vehicles (units)	162	166	164	236	163	160	160	157	157	157
Bridges maintained (units)	67	67	67	67	67	67	71	71	64	64
Road maintenance vehicles (units)	121	132	144	143	140	137	171	147	173	166
Snow removal vehicles (units)	96	108	117	120	123	140	145	135	167	216

* Parks vehicles were absorbed into Police vehicles in 2014.

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

Sources: Various County departments