

SUFFOLK COUNTY

NEW YORK



**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017**

JOHN M. KENNEDY, JR.
COMPTROLLER

SUFFOLK COUNTY, NEW YORK

Comprehensive Annual Financial Report

Year ended December 31, 2017

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, 2017

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INTRODUCTORY SECTION

COUNTY OF SUFFOLK



OFFICE OF THE COMPTROLLER

JOHN M. KENNEDY, JR.
Comptroller

June 29, 2018

Taxpayers of Suffolk County
Members of the Legislature
Suffolk County Executive

Suffolk County is required to undergo an annual Single Audit in conformity with Title 2 of the United States Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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, 2017.

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, 2017. 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 2017 population of 1,492,953, 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, and the Suffolk County Industrial Development Agency, all of which are reported separately within Suffolk County's financial statements. Additional information on all three 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 36 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. For the general fund and one major special revenue fund, this comparison is presented on pages 107 to 110 as part of the required supplementary information. For non-major special revenue funds with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 141.

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 April 2017 and April 2018 were transportation, warehousing and utilities (up 5.4%), construction (up 4.1%), leisure and hospitality (up 3.3%), and professional and business services (up 3.0%). However, other sectors experienced job losses during this period. The total number of jobs in the information sector declined by 2.7%; jobs in the financial sector decreased by 2.1%; and, jobs in the manufacturing sector declined by 1.3%. In March 2018, there were 732,100 employed residents in Suffolk County. This is a decrease of 1.6% from the number of residents employed in March 2017, and 2.9% lower than the 2008 employment figures, due to a lower labor force participation rate.

The number of businesses situated in the County continued to rise modestly through 2017. By the third quarter of 2017, 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 24 businesses in the County employ 1,000 or more people.

The County has a substantial office building market. More than 26 million square feet of non-government office buildings are located in the County. This figure includes 2.4 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 13.8% in the first quarter of 2018, an improvement from the same period in 2017. 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 \$23.55 per square foot in the 1st quarter of 2018, an increase of 1.8% from the 2017 figure.

Eleven full service hospitals are located in the County. Several of these hospitals are undergoing major construction projects to expand and modernize their facilities. Stony Brook University Hospital is undergoing a five-year, \$423 million expansion and update of its three-building hospital campus, which includes expansion of its emergency, surgical, and obstetrics departments, and a major expansion to its Children's Hospital scheduled to be completed in 2018. Stony Brook University Hospital has also proposed constructing a new hospital on the University's Southampton campus in conjunction with Southampton Hospital. In 2017, Peconic Bay Medical Center in Riverhead began a \$60 million expansion. A \$60 million cardiac care center at Brookhaven Hospital opened in 2016 and a \$53 million expansion of Huntington Hospital's emergency room opened in 2017.

Suffolk County's 275 hotels, motels, and inns provide over 11,000 rooms for lodging. Approximately twenty percent 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 2008, 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 15 million visitors during 2016. Presently, there are 68 golf courses in the County. In 2018 and 2026, 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. A Study conducted by Tourism Economics through Empire State Development reported that the tourism industry in Suffolk County is responsible for approximately 40,000 jobs and generates over \$352 million in local and state taxes.

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 40.9 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. Increases in retail sales are reflected in the County's modest sales tax collections. County sales tax collections in 2017 were 3.7% higher than 2016, following increases of 1.8% in 2016 and 0.9% in 2015.

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.

In 2017, building permits for 1,112 housing units were issued, which is a 14% increase from 2016. Residential construction in 2017 was valued at \$637 million, up 99% from 2011 and 45% lower than the record high value which was recorded in 2005.

New York State Association of Realtors, reports that home prices increased 4.5% from 2014 to 2016. As of March 2018, the median selling price of a home in the County was \$352,000. County home prices in the fourth quarter of 2017 were 45% 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.

Seventy public school districts are located in Suffolk County. For the 2016-2017 school year, the budget of these public school districts amount to \$6.4 billion. For the same school year, enrollment in these districts was 236,750, a 5% decrease over the last five years. Public school enrollment is expected to continue to decline by 4% during the next three years, based on declining birth rates in the county.

Four four-year colleges and one law school are located within Suffolk County with a total undergraduate enrollment of approximately 31,000 students and a total graduate enrollment of about 11,000 students. St. Joseph's College in Patchogue plans to construct a \$30 million residence hall by 2019. Suffolk County's 2 year Community College services approximately

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June 29, 2018

27,000 students on three campuses.

Stony Brook University is the largest university located in the County with a Fall 2017 enrollment of 17,300 undergraduate and 8,600 graduate students. In 2017 the University began construction on a new \$63 million student services building. Two new residence halls with a total of 759 dorm rooms were completed in 2017.

Based on data from the 2016 American Community Survey, the County has a relatively well-educated population. Among residents age 25 and over, 91% were high school graduates, and 35% held a bachelor's degree or higher. National figures were 88% and 31% respectively. The County ranks in the top 10% of the nation's counties with respect to the percentage of adults that have earned a bachelor's or higher degree.

As of December 2017, Suffolk County's labor force was estimated at 770,600. Those employed totaled 736,100. The County's average unemployment rate for 2017 was 4.5%, whereas, a year ago, it was 4.4%. During the past ten years, Suffolk County experienced its lowest unemployment rate in 2016 (4.4%) and its highest unemployment rate in 2012 (7.8%). Suffolk County's unemployment rate is in line with both regional and national rates. For 2017, Suffolk's rate of 4.5% was slightly higher than the overall U.S. rate of 4.4%, and Nassau County's rate of 4.1%. Suffolk's rate was lower than the overall NY State rate of 4.7% and equal to NY City's rate (4.5%). The New York State Department of Labor is projecting a 13.4% increase in employment between 2014 and 2024 for the Long Island Region. This would equate to a projected labor force of over 873,860 by 2024 in Suffolk County. Suffolk County's population growth is expected to increase from 2017 through 2025 by approximately 5.9% (from 1,492,953 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:

- In 2017 the County refunded \$353.1 million of bonds, which will save an estimated \$11.5 million over the life of the bonds. The H.R. 1, Tax Cuts and Jobs Act, which was enacted on December 22, 2017 essentially eliminates the use of advance refundings for municipalities by making interest on the refunding bonds issued after 2017 taxable. The County has contacted the congressional delegation in an effort to restore advanced refundings as an option for municipalities to provide savings to their taxpayers.
- The implementation of the County's new financial management system is nearing completion. The system which will provide technological efficiencies and increased transparency will be available to users in mid-July of 2018. Additional planned enhancements 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 County departments to streamline functions.

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Members of the Legislature
Suffolk County Executive
June 29, 2018

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 always a top priority for the County. Sewer system improvement costs for projects currently under construction reached \$220.0 million during 2017, with \$28.5 million expended during 2017.

In 2017, the County invested \$1.5 million in land acquisition programs to support the preservation of Suffolk County's open spaces, parks, rich farmland, and water quality. In addition, during 2017, the County acquired land through purchases, condemnations, and easements pursuant to the Fire Island Inlet to Moriches Inlet (FIMI) Stabilization Project. The FIMI Project is a \$207 million project, financed by the federal government to protect the barrier island. Costs for 2017 totaled \$18.7 million. Once easements and titles have been acquired, 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. By addressing coastal erosion, Suffolk County will continue to receive significant revenue from park fees.

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, 2016. This was the thirty-fourth 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.

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,



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**

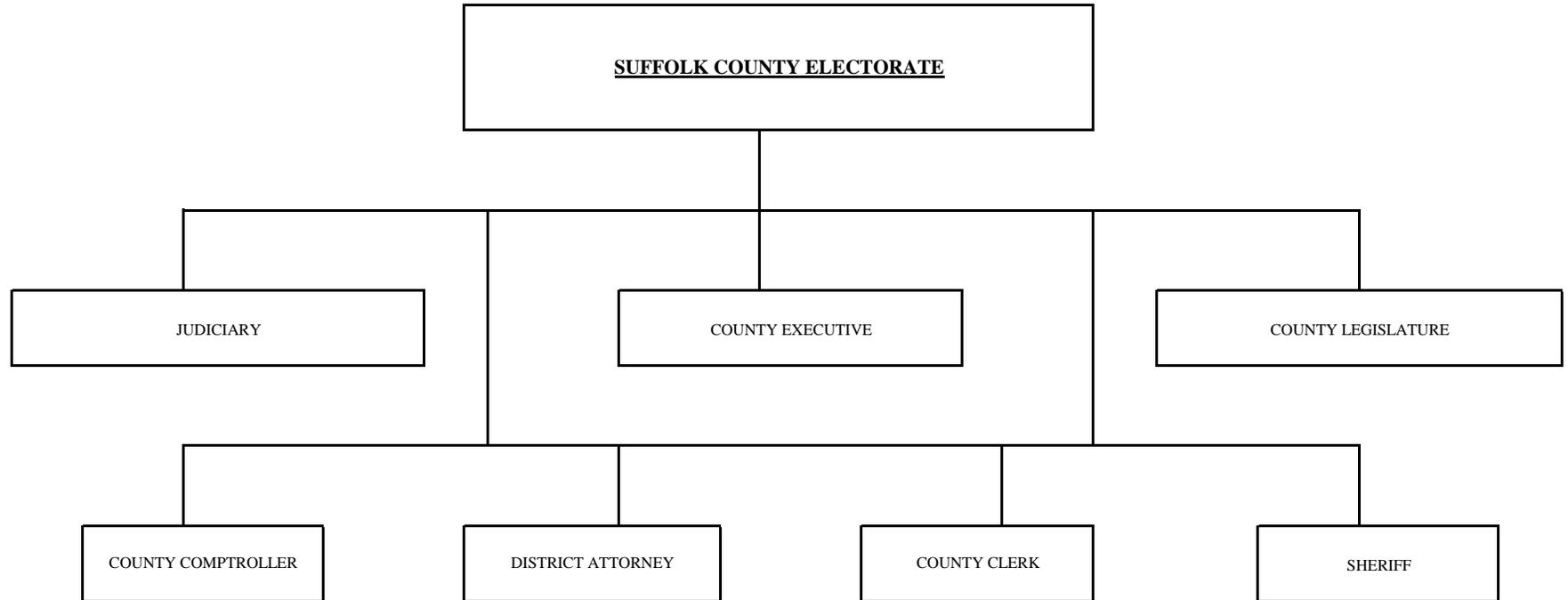
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

SUFFOLK COUNTY ORGANIZATIONAL CHART



SUFFOLK COUNTY, NEW YORK

List of Principal Officials

At December 31, 2017

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
Acting District Attorney	Emily Constant
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, 2017 (with the Suffolk County Community College for the year ended August 31, 2017), 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, 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 reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors, for which the Suffolk County Regional Off-Track Betting Corporation opinion includes an emphasis of matter paragraph related to the possibility of overcharging of construction costs. We also did not audit the financial statements of the Suffolk County Economic Development Corporation, which represents a blended component unit. 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, 2017, 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.

Emphasis of a Matter

As described in Note I to the financial statements, in 2017, Suffolk County adopted Governmental Accounting Standards Board (“GASB”) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* which resulted in restated beginning net position. Our opinion is not modified with respect to this matter.

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 Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Schedule of Changes in Total OPEB and Related Ratios, 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 29, 2018

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, 2017. 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 3-8 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 \$5,268,384,334 (deficit). This net position includes \$597,834,173 in restricted net position and is net of a deficit of \$7,735,774,380 in unrestricted net position. Also included as an offset is \$1,869,555,873 reported in net investment in capital assets.
- Suffolk County's total net position decreased by \$165,629,712, after a restatement of net position in the amount of \$2.8 billion as a result of the implementation of GASB Statement No. 75 and No. 80.
- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of \$229,710,037, a decrease of \$8,708,431 in comparison with the prior year. The fund balance is classified within the spendable fund balance categories: restricted of \$597,834,173 and an unassigned deficit of \$368,124,136.
- At the end of the current fiscal year, the unassigned fund deficit for the general fund was \$244,229,904.
- Suffolk County's total bonded debt increased by \$7,531,253 (0.43 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), and a legally separate industrial development public benefit corporation (Suffolk County Industrial Development Agency). 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), Judicial Facilities Agency, Suffolk County Landbank Corp., Recreation and Economic Development Corp., and the Suffolk County Economic Development Corporation (EDC) 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 55 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 51 non-major governmental funds are combined into a single aggregated presentation. Individual fund data for each of these 51 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 36 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 35 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 47-104 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents the Schedule of Changes in Total OPEB and Related Ratios, 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 105-182 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 \$5,268,384,334 at the close of the most recent fiscal year.

A summary of the County's net position for 2017 is presented below, together with comparative 2016 information.

	Suffolk County's Net Position					
	Governmental Activities		Business-type Activities		Totals	
	2017	2016 *	2017	2016 **	2017	2016 *
Current and other assets	\$ 1,559,155,665	\$ 1,590,536,366	\$ 1,650,412	\$ 2,380,058	\$ 1,560,806,077	\$ 1,592,916,424
Cash with fiscal agents	19,525,330	25,649,191	-	-	19,525,330	25,649,191
Capital assets	3,146,676,737	3,069,316,316	60,824,717	55,936,653	3,207,501,454	3,125,252,969
Total assets	4,725,357,732	4,685,501,873	62,475,129	58,316,711	4,787,832,861	4,743,818,584
Total deferred outflows of resources	715,653,182	795,380,923	637,696	554,522	716,290,878	795,935,445
Total assets and deferred outflows of resources	5,441,010,914	5,480,882,796	63,112,825	58,871,233	5,504,123,739	5,539,754,029
Long term liabilities outstanding	8,857,831,466	9,177,361,887	10,414,208	11,361,511	8,868,245,674	9,188,723,398
Other liabilities	1,333,863,459	1,354,867,692	1,323,871	1,443,411	1,335,187,330	1,356,311,103
Total liabilities	10,191,694,925	10,532,229,579	11,738,079	12,804,922	10,203,433,004	10,545,034,501
Total deferred inflows of resources	568,381,962	97,430,591	693,107	43,559	569,075,069	97,474,150
Total liabilities and deferred inflows of resources	10,760,076,887	10,629,660,170	12,431,186	12,848,481	10,772,508,073	10,642,508,651
Net position:						
Net investment in capital assets	1,815,836,084	1,738,281,001	53,719,789	49,214,866	1,869,555,873	1,787,495,867
Restricted	597,834,173	602,210,477	-	-	597,834,173	602,210,477
Unrestricted	(7,732,736,230)	(7,489,268,852)	(3,038,150)	(3,192,114)	(7,735,774,380)	(7,492,460,966)
Total net position	\$ (5,319,065,973)	\$ (5,148,777,374)	\$ 50,681,639	\$ 46,022,752	\$ (5,268,384,334)	\$ (5,102,754,622)

* As restated for GASB 75 and 80

** As restated for GASB 75

Net position includes \$1,869,555,873 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, \$597,834,173, 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 \$7,735,774,380 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	
	2017	2016 *	2017	2016 **	2017	2016 *
Revenues:						
Program revenues:						
Charges for services	\$ 375,081,897	\$ 324,317,115	\$ 3,434,453	\$ 3,643,065	\$ 378,516,350	\$ 327,960,180
Operating grants and contributions	536,201,384	546,255,665	-	-	536,201,384	546,255,665
Capital grants and contributions	76,542,920	74,332,607	5,010,341	3,258,097	81,553,261	77,590,704
General revenues:						
Property taxes	702,462,132	691,092,015	-	-	702,462,132	691,092,015
Sales and use tax	1,409,558,615	1,352,668,032	-	-	1,409,558,615	1,352,668,032
Other, net	52,019,799	56,777,056	96,019	201,605	52,115,818	56,978,661
Total revenues	<u>3,151,866,747</u>	<u>3,045,442,490</u>	<u>8,540,813</u>	<u>7,102,767</u>	<u>3,160,407,560</u>	<u>3,052,545,257</u>
Expenses:						
General government	407,164,778	724,920,813	-	-	407,164,778	724,920,813
Economic assistance and opportunity	757,996,674	1,098,332,565	-	-	757,996,674	1,098,332,565
Health	201,334,405	367,110,217	-	-	201,334,405	367,110,217
Public safety	1,403,820,811	3,285,699,685	-	-	1,403,820,811	3,285,699,685
Culture and recreation	37,818,150	64,445,117	-	-	37,818,150	64,445,117
Education	187,321,905	182,908,987	-	-	187,321,905	182,908,987
Home and community services	105,339,774	164,323,618	-	-	105,339,774	164,323,618
Transportation	158,702,610	191,328,470	-	-	158,702,610	191,328,470
Ball park	-	-	592,463	509,701	592,463	509,701
Gabreski airport	-	-	2,240,686	3,170,842	2,240,686	3,170,842
Interest on long term debt	63,705,016	66,047,143	-	-	63,705,016	66,047,143
Total expenses	<u>3,323,204,123</u>	<u>6,145,116,615</u>	<u>2,833,149</u>	<u>3,680,543</u>	<u>3,326,037,272</u>	<u>6,148,797,158</u>
Change in net position before transfers	(171,337,376)	(3,099,674,125)	5,707,664	3,422,224	(165,629,712)	(3,096,251,901)
Transfers	1,048,777	956,595	(1,048,777)	(956,595)	-	-
Change in net position	<u>(170,288,599)</u>	<u>(3,098,717,530)</u>	<u>4,658,887</u>	<u>2,465,629</u>	<u>(165,629,712)</u>	<u>(3,096,251,901)</u>
Net position - beginning	<u>(5,148,777,374)</u>	<u>(2,050,059,844)</u>	<u>46,022,752</u>	<u>43,557,123</u>	<u>(5,102,754,622)</u>	<u>(2,006,502,721)</u>
Net position - ending	<u>\$ (5,319,065,973)</u>	<u>\$ (5,148,777,374)</u>	<u>\$ 50,681,639</u>	<u>\$ 46,022,752</u>	<u>\$ (5,268,384,334)</u>	<u>\$ (5,102,754,622)</u>

* As restated for GASB 75 and 80

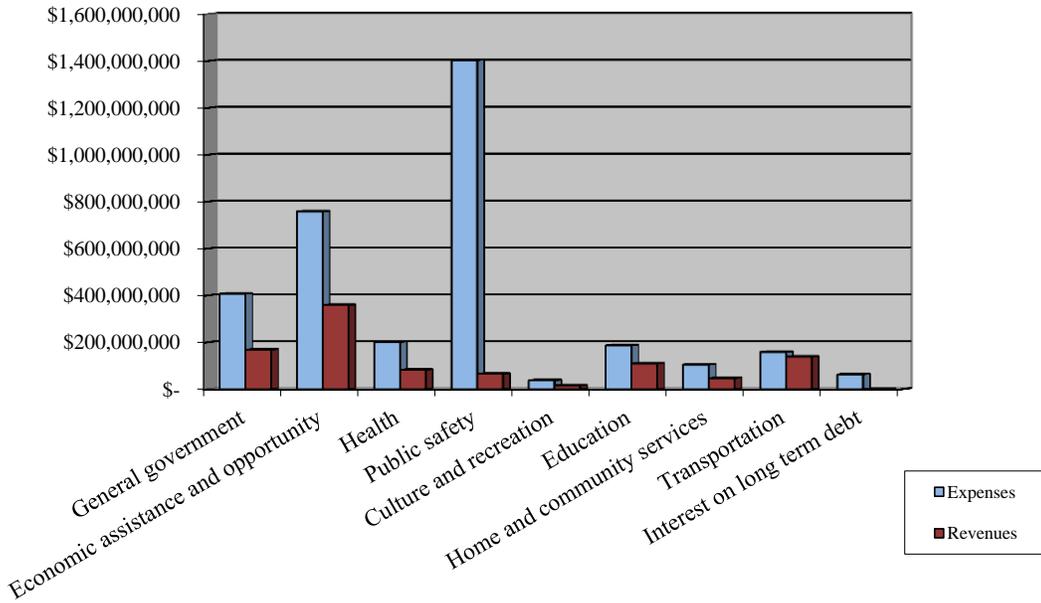
** As restated for GASB 75

The County's net position decreased by \$165,629,712, after a restatement of net position in the amount of \$2.8 billion as a result of the implementation of GASB Statement No 75 and No 80 during the current fiscal year. Key elements of the decrease are as follows:

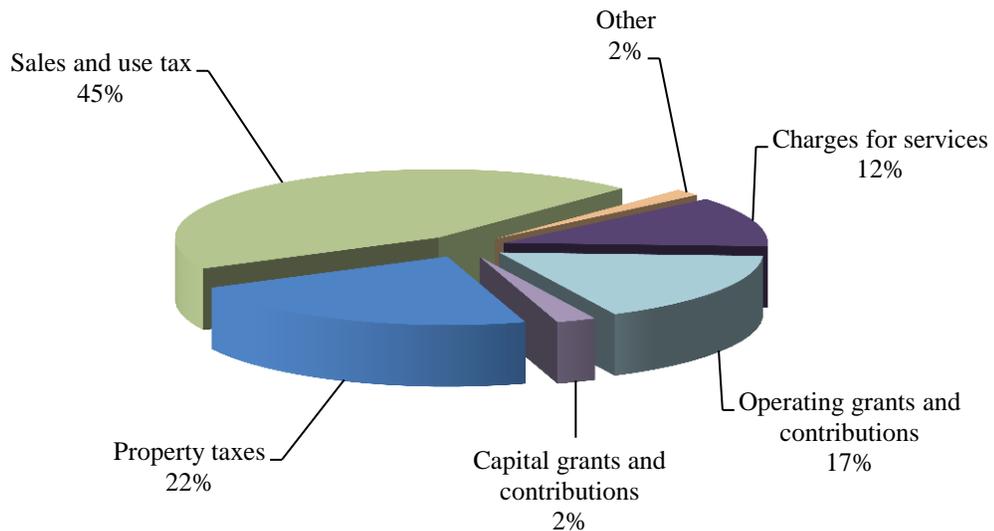
- The current year net effect of the County's OPEB related liability, deferred outflows of resources and deferred inflows of resources, in the amount of \$189.9 million.
- A net increase in the County's bonds payable, in the amount of \$7.5 million, resulting from the issuance of advanced refunding bonds and the reallocation of debt service and premiums on the refunding as well as the EFC debt which was issued to partially defease a note. This transaction resulted in an offsetting decrease in notes payable in the amount of \$36.8 million.
- An increase of \$5 million in the recognition of State Aid as part of a capital project to repair damage from Superstorm Sandy and strengthen Fire Island to withstand future storms by building an engineered beach and dune system.

Governmental activities. Governmental activities decreased the County’s net position by \$170,288,599, after a restatement of net position in the amount of \$2.796 billion as a result of the implementation of GASB Statement No. 75 and No. 80. The key factors of the decrease were the effect of the OPEB related liability, deferred outflows of resources and deferred inflows of resources, in the amount of \$198.7 million, the issuance of advanced refunding bonds and EFC debt to partially defease a note, for a net increase in bonds payable of \$8.1 million, and an offsetting decrease in notes payable in the amount of \$36.8 million.

Expenses and Program Revenues - Governmental Activities

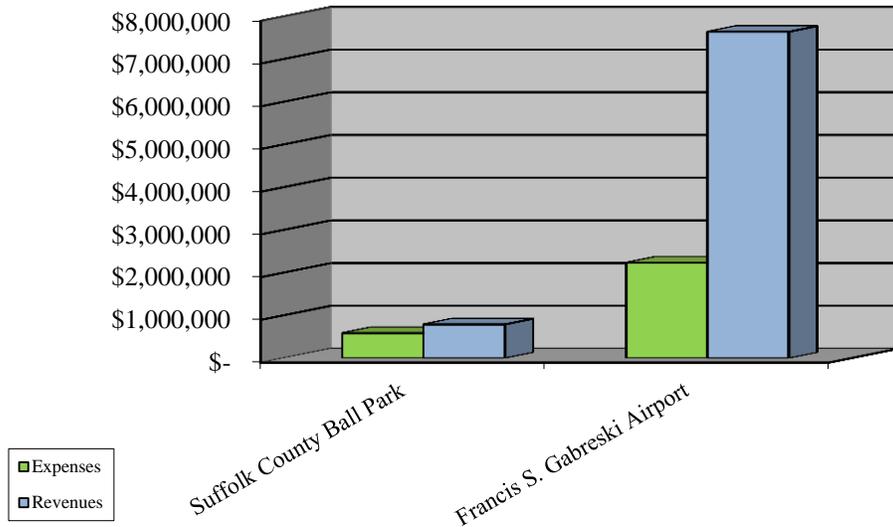


Revenues by Source - Governmental Activities

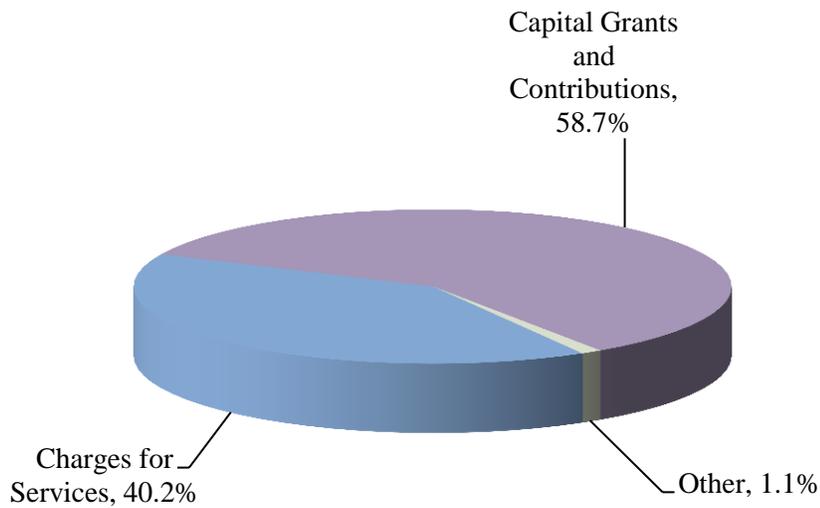


Business-type activities. Business-type activities increased the County’s net position by \$4,658,887 after a restatement of net position in the amount of \$775,512 as a result of the implementation of GASB Statement No. 75. The increase is attributable to an increase in Federal and State capital contributions for renovations and construction projects at Gabreski Airport. In addition, there was a decline in Gabreski Airport expenses compared to 2016.

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 \$229,710,037, a decrease of \$8,708,431 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, \$597,834,173 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 (\$250,953,582), (2) Debt service (\$209,056,010), (3) Public safety (\$31,328,663), (4) Transportation (\$48,329,264), and (5) General government support (\$17,329,324).

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 \$244,229,904. No portion of the general fund balance was restricted.

The fund balance of Suffolk County's general fund decreased by \$18,114,377. This decrease was largely due to increased costs for the County's self-insured health plan and lawsuit settlement payments.

The police district fund has a total fund deficit of \$96,001,810. The police district total fund balance decreased during the current year by \$16,784,971. The decline in fund balance was mainly the result of separation pay for retirees and new recruits hired in 2017.

The capital fund has a total fund balance of \$120,209,602. The capital fund total fund balance decreased during the current year by \$4,639,164. The decrease in fund balance resulted from a reduction in both bond proceeds and funding from the County's Water Protection reserve fund compared to 2016.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a blended component unit of the County and had a fund balance of \$209,056,010. The fund balance of STASC decreased by \$7,902,301. 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 \$263,007 and (\$3,301,157), respectively. The Suffolk County Ball Park had an increase of \$118,344 and Francis S. Gabreski Airport had a decrease of \$739,892.

General Fund Budgetary Basis Highlights

Differences between the original and final amended budget for expenditures were de minimis at a decrease of 0.029 percent, (\$531 thousand decrease in appropriations).

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Suffolk County is currently 4.5 percent, which is an increase from a rate of 4.4 percent a year ago. The County's rate is equal to the state's average unemployment rate and slightly higher than the national average rate of 4.4 percent.
- The vacancy rate of office properties located in the County over the past three years is 17.9, 14.6 and 13.3 percent for years 2015, 2016, and 2017 respectively.
- During 2017, inflationary trends in the region were slightly lower than national indices. The annual 2017 NY metro area regional Consumer Price Index (CPI) was 2.0 whereas the U.S. city annual CPI was 2.1 percent.

All of these factors were considered in preparing the County's budget for the 2018 fiscal year.

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, 2017, amounts to \$3,207,501,454 (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 2.63 percent (a 2.52 percent increase for governmental activities and an 8.74 percent increase for business-type activities).

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

- Land was acquired during 2017 pursuant to various land preservation and protection programs at a cost of \$1.5 million. In addition, land purchases, condemnations, and easements were acquired during 2017 pursuant to the Fire Island Inlet to Moriches Inlet (FIMI) Stabilization Project. The FIMI Project is a \$207 million project, financed by the federal government to protect the barrier island. Suffolk County will acquire title/obtain easements to over 450 properties at an estimated cost of \$68 million. Costs for 2017 totaled \$18.7 million, reaching over \$50 million at year-end. Once easements and titles have been acquired, 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 2017. Construction in progress as of the close of the fiscal year reached \$93.0 million. A total of \$64.5 million was spent in 2017. In

addition, \$15.3 million was transferred to road infrastructure upon completion of the construction projects during 2017.

- Various sewer system construction projects began or continued in 2017. Construction in progress as of the close of the fiscal year reached \$212.0 million and a total of \$28.5 million was spent in 2017.

Suffolk County's Capital Assets (net of depreciation)							
	Governmental activities		Business-type activities		Totals		
	2017	2016	2017	2016	2017	2016	
Land	\$ 919,389,277	\$ 904,265,836	\$ 22,092,831	\$ 22,092,831	\$ 941,482,108	\$ 926,358,667	
Development rights and easements	261,929,794	256,895,592	-	-	261,929,794	256,895,592	
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607	
Buildings	632,877,142	632,073,904	10,960,586	11,442,078	643,837,728	643,515,982	
Improvements other than buildings	40,347,441	36,320,377	16,520,994	17,270,126	56,868,435	53,590,503	
Vehicles and equipment	138,724,527	122,017,669	764,922	726,008	139,489,449	122,743,677	
Infrastructure	769,319,668	775,516,839	-	-	769,319,668	775,516,839	
Construction in progress	379,481,281	337,618,492	10,485,384	4,405,610	389,966,665	342,024,102	
Total	\$ 3,146,676,737	\$ 3,069,316,316	\$ 60,824,717	\$ 55,936,653	\$ 3,207,501,454	\$ 3,125,252,969	

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

Long-term debt. At the end of the current year, Suffolk County had total bonded debt outstanding of \$1,751,902,341. 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		
	2017	2016	2017	2016	2017	2016	
General obligation debt	\$ 647,734,869	\$ 974,248,125	\$ 2,518,215	\$ 5,721,662	\$ 650,253,084	\$ 979,969,787	
Advance refunding debt	735,487,626	398,629,567	5,373,820	2,744,915	740,861,446	401,374,482	
STASC	300,295,807	299,974,009	-	-	300,295,807	299,974,009	
Lease revenue bonds	60,492,004	63,052,810	-	-	60,492,004	63,052,810	
Total bonds payable	\$ 1,744,010,306	\$ 1,735,904,511	\$ 7,892,035	\$ 8,466,577	\$ 1,751,902,341	\$ 1,744,371,088	

Suffolk County's total bonded debt increased during the current fiscal year by \$7,531,253 (0.43 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 \$18,715,809,840 which is significantly in excess of Suffolk County's outstanding general obligation debt. The County has \$548,760,000 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.

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, 2017

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Assets				
Current assets:				
Cash and cash equivalents	\$ 729,611,853	\$ 3,703,167	\$ 733,315,020	\$ 100,952,318
Investments	15,520,172	-	15,520,172	17,520,755
Property tax receivable, net of allowance for estimated uncollectibles of \$ 14,698,414	249,898,435	-	249,898,435	-
Accounts receivable, net	-	-	-	4,962,774
Due from:				
New York State and federal sources:				
Programs of assistance	109,931,127	-	109,931,127	-
Grants-in-aid	142,882,681	2,824,809	145,707,490	-
Sales tax	159,318,263	-	159,318,263	-
Other	-	-	-	5,914,386
Towns	78,860,776	-	78,860,776	-
Component units	7,618,061	-	7,618,061	-
Internal balances	4,930,274	(4,930,274)	-	-
Other receivables	60,567,784	52,710	60,620,494	5,136,355
Prepays	16,239	-	16,239	30,727
Total current assets	<u>1,559,155,665</u>	<u>1,650,412</u>	<u>1,560,806,077</u>	<u>134,517,315</u>
Noncurrent assets:				
Restricted:				
Cash with fiscal agents	19,525,330	-	19,525,330	-
Investments	-	-	-	4,861,373
Net pension asset	-	-	-	1,324,495
Capital assets:				
Nondepreciable	1,565,407,959	32,578,215	1,597,986,174	24,765,097
Depreciable, net	1,581,268,778	28,246,502	1,609,515,280	217,054,268
Other	-	-	-	914,694
Total noncurrent assets	<u>3,166,202,067</u>	<u>60,824,717</u>	<u>3,227,026,784</u>	<u>248,919,927</u>
Total assets	<u>4,725,357,732</u>	<u>62,475,129</u>	<u>4,787,832,861</u>	<u>383,437,242</u>
Deferred outflows of resources				
Deferred charge on refundings	42,002,063	343,808	42,345,871	235,349
Deferred outflows - pension - ERS	194,533,208	153,888	194,687,096	13,826,982
Deferred outflows - pension - PFRS	263,187,911	-	263,187,911	-
Deferred outflows - pension - TRS	-	-	-	15,195,829
Deferred outflows - OPEB	215,930,000	140,000	216,070,000	-
Total deferred outflows of resources	<u>715,653,182</u>	<u>637,696</u>	<u>716,290,878</u>	<u>29,258,160</u>
Total assets and deferred outflows of resources	<u>5,441,010,914</u>	<u>63,112,825</u>	<u>5,504,123,739</u>	<u>412,695,402</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2017

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 459,544,293	\$ 242,105	\$ 459,786,398	\$ 47,950,980
Contract retainage payable	9,492,733	252,335	9,745,068	-
Accrued interest payable	10,553,562	-	10,553,562	-
Notes payable	575,518,875	-	575,518,875	-
Due to:				
Component units	641,267	-	641,267	-
Primary government	-	-	-	1,979,606
Unearned tax revenue	-	22,336	22,336	-
Unearned revenue, restricted	40,853,738	-	40,853,738	21,341,602
Current portion of noncurrent liabilities:				
Accumulated vacation and sick leave	21,355,194	-	21,355,194	3,136,638
Estimated liability for claims	45,301,606	-	45,301,606	-
Loans	-	-	-	20,621,232
Obligations under capital leases	82,082	-	82,082	46,073
Long-term obligations	143,751,628	807,095	144,558,723	6,492,609
Due to NYS retirement system	26,768,481	-	26,768,481	106,843
Total current liabilities	<u>1,333,863,459</u>	<u>1,323,871</u>	<u>1,335,187,330</u>	<u>101,675,583</u>
Noncurrent liabilities:				
Accumulated vacation and sick leave	482,500,083	-	482,500,083	29,221,499
Estimated liability for claims	552,674,458	-	552,674,458	-
Loans	-	-	-	29,719,886
Prepetition claims	-	-	-	11,650,842
Obligations under capital leases	-	-	-	43,769
Net pension liability	407,473,514	169,268	407,642,782	15,484,383
Long-term obligations	1,600,258,678	7,084,940	1,607,343,618	64,327,238
Due to NYS retirement system	243,134,733	-	243,134,733	-
Obligation for postemployment benefits other than pensions	5,571,790,000	3,160,000	5,574,950,000	333,209,778
Other long-term debt	-	-	-	487,597
Total noncurrent liabilities	<u>8,857,831,466</u>	<u>10,414,208</u>	<u>8,868,245,674</u>	<u>484,144,992</u>
Total liabilities	<u>10,191,694,925</u>	<u>11,738,079</u>	<u>10,203,433,004</u>	<u>585,820,575</u>
Deferred inflows of resources				
Deferred inflows - pension - ERS	41,351,283	33,107	41,384,390	3,054,380
Deferred inflows - pension - PFRS	34,440,679	-	34,440,679	-
Deferred inflows - pension - TRS	-	-	-	3,778,363
Deferred inflows - OPEB	492,590,000	660,000	493,250,000	-
Deferred amounts on NYS TAP	-	-	-	6,141,640
Total deferred inflows of resources	<u>568,381,962</u>	<u>693,107</u>	<u>569,075,069</u>	<u>12,974,383</u>
Total liabilities and deferred inflows of resources	<u>10,760,076,887</u>	<u>12,431,186</u>	<u>10,772,508,073</u>	<u>598,794,958</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2017

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Net Position				
Net investment in capital assets	\$ 1,815,836,084	\$ 53,719,789	\$ 1,869,555,873	\$ 131,672,023
Restricted for:				
Capital projects	-	-	-	4,861,373
Grants	-	-	-	16,411,867
General government support	17,329,324	-	17,329,324	-
Economic assistance & opportunity	3,551,308	-	3,551,308	-
Health	198,796	-	198,796	-
Public Safety	31,328,663	-	31,328,663	-
Culture and recreation	6,700,337	-	6,700,337	-
Education	9,740,638	-	9,740,638	-
Home and community services	250,953,582	-	250,953,582	-
Transportation	48,329,264	-	48,329,264	-
Debt service	209,056,010	-	209,056,010	-
Environmental protection	18,250,569	-	18,250,569	-
Tourism and recreation	2,395,682	-	2,395,682	-
Section 532.3a surcharge	-	-	-	49,567
Unrestricted (deficit)	(7,732,736,230)	(3,038,150)	(7,735,774,380)	(339,094,386)
Total net position	<u>\$ (5,319,065,973)</u>	<u>\$ 50,681,639</u>	<u>\$ (5,268,384,334)</u>	<u>\$ (186,099,556)</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, 2017

	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	\$ 407,164,778	\$ 156,592,069	\$ 12,013,559	\$ -	\$ (238,559,150)	\$ -	\$ (238,559,150)	\$ -
Economic assistance and opportunity	757,996,674	39,677,015	319,461,649	-	(398,858,010)	-	(398,858,010)	-
Health	201,334,405	19,081,464	63,575,072	-	(118,677,869)	-	(118,677,869)	-
Public safety	1,403,820,811	46,412,556	17,827,552	1,450,702	(1,338,130,001)	-	(1,338,130,001)	-
Culture and recreation	37,818,150	13,240,361	1,713,122	1,131,830	(21,732,837)	-	(21,732,837)	-
Education	187,321,905	19,098,655	80,007,325	10,747,595	(77,468,330)	-	(77,468,330)	-
Home and community services	105,339,774	40,429,744	5,908,960	700,268	(58,300,802)	-	(58,300,802)	-
Transportation	158,702,610	40,550,033	35,694,145	62,512,525	(19,945,907)	-	(19,945,907)	-
Interest on long-term debt	63,705,016	-	-	-	(63,705,016)	-	(63,705,016)	-
Total governmental activities	<u>3,323,204,123</u>	<u>375,081,897</u>	<u>536,201,384</u>	<u>76,542,920</u>	<u>(2,335,377,922)</u>	<u>-</u>	<u>(2,335,377,922)</u>	<u>-</u>
Business-type activities:								
Suffolk County Ball Park	592,463	796,430	-	-	-	203,967	203,967	-
Francis S. Gabreski Airport	2,240,686	2,638,023	-	5,010,341	-	5,407,678	5,407,678	-
Total business-type activities	<u>2,833,149</u>	<u>3,434,453</u>	<u>-</u>	<u>5,010,341</u>	<u>-</u>	<u>5,611,645</u>	<u>5,611,645</u>	<u>-</u>
Total primary government	<u>\$ 3,326,037,272</u>	<u>\$ 378,516,350</u>	<u>\$ 536,201,384</u>	<u>\$ 81,553,261</u>	<u>\$ (2,335,377,922)</u>	<u>\$ 5,611,645</u>	<u>\$ (2,329,766,277)</u>	<u>\$ -</u>
Component units:								
Suffolk County Community College	\$ 267,771,353	\$ 95,602,740	\$ 163,895,819	\$ -	\$ -	\$ -	\$ -	\$ (8,272,794)
Suffolk Regional Off-Track Betting Corp	9,861,743	22,485,921	-	-	-	-	-	12,624,178
Suffolk County Industrial Development	1,297,826	732,426	-	-	-	-	-	(565,400)
Total Component units	<u>\$ 278,930,922</u>	<u>\$ 118,821,087</u>	<u>\$ 163,895,819</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,785,984</u>
General Revenues:								
Taxes:								
Real property taxes					\$ 702,462,132	\$ -	\$ 702,462,132	\$ -
Sales and use tax					1,409,558,615	-	1,409,558,615	-
Interest on investments					4,335,489	8,286	4,343,775	2,183,475
Miscellaneous					47,684,310	87,733	47,772,043	-
Transfers					1,048,777	(1,048,777)	-	-
Total General revenues, special items, and transfers					<u>2,165,089,323</u>	<u>(952,758)</u>	<u>2,164,136,565</u>	<u>2,183,475</u>
Change in net position					<u>(170,288,599)</u>	<u>4,658,887</u>	<u>(165,629,712)</u>	<u>5,969,459</u>
Net position at beginning of year, as restated (See Note I.D.)					<u>(5,148,777,374)</u>	<u>46,022,752</u>	<u>(5,102,754,622)</u>	<u>(192,069,015)</u>
Net position at end of year					<u>\$ (5,319,065,973)</u>	<u>\$ 50,681,639</u>	<u>\$ (5,268,384,334)</u>	<u>\$ (186,099,556)</u>

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

SUFFOLK COUNTY, NEW YORK

Balance Sheet

Governmental Funds

December 31, 2017

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 254,432,588	\$ 32,930	\$ 135,716,291	\$ 3,303,884	\$ 336,126,160	\$ 729,611,853
Investments	-	-	-	15,520,172	-	15,520,172
Property tax receivable, net of allowance for estimated uncollectibles of \$ 14,698,414	249,898,435	-	-	-	-	249,898,435
Due from:						
New York State and federal sources:						
Programs of assistance	98,165,751	-	-	-	11,765,376	109,931,127
Grants-in-aid	71,092,552	32,335	53,829,080	-	17,928,714	142,882,681
Sales tax	150,605,487	-	-	-	8,712,776	159,318,263
Towns	78,860,776	-	-	-	-	78,860,776
Other funds	359,525,297	170,683,620	46,054,398	-	362,793,002	939,056,317
Component units	7,618,061	-	-	-	-	7,618,061
Other receivables	49,294,222	256,893	86,227	-	10,870,767	60,508,109
Total assets	<u>1,319,493,169</u>	<u>171,005,778</u>	<u>235,685,996</u>	<u>18,824,056</u>	<u>748,196,795</u>	<u>2,493,205,794</u>
Deferred outflows of resources						
Purchase of future tobacco revenues	-	-	-	190,237,684	-	190,237,684
Total deferred outflows of resources	-	-	-	<u>190,237,684</u>	-	<u>190,237,684</u>
Total assets and deferred outflows of resources	<u>\$ 1,319,493,169</u>	<u>\$ 171,005,778</u>	<u>\$ 235,685,996</u>	<u>\$ 209,061,740</u>	<u>\$ 748,196,795</u>	<u>\$ 2,683,443,478</u>
Liabilities						
Accounts payable and accrued liabilities	\$ 287,746,197	\$ 86,721,595	\$ 46,947,967	\$ 5,730	\$ 38,122,804	\$ 459,544,293
Contract retainage payable	5,919	-	2,834,533	-	6,652,281	9,492,733
Notes payable	562,884,226	-	2,931,849	-	9,702,800	575,518,875
Due to:						
Other funds	262,970,859	173,885,650	44,773,053	-	452,826,084	934,455,646
Component units	641,267	-	-	-	-	641,267
Unearned revenue	22,799,052	121	17,988,992	-	65,573	40,853,738
Total liabilities	<u>1,137,047,520</u>	<u>260,607,366</u>	<u>115,476,394</u>	<u>5,730</u>	<u>507,369,542</u>	<u>2,020,506,552</u>
Deferred inflows of resources						
Unavailable revenue - property taxes	236,077,293	-	-	-	-	236,077,293
Unavailable revenue - government receivables	7,241,514	-	-	-	-	7,241,514
Sale of future tobacco revenues	183,356,746	6,400,222	-	-	151,114	189,908,082
Total deferred inflows of resources	<u>426,675,553</u>	<u>6,400,222</u>	<u>-</u>	<u>-</u>	<u>151,114</u>	<u>433,226,889</u>
Fund balances (deficits)						
Restricted for:						
General government support	-	-	10,358,186	-	6,971,138	17,329,324
Economic assistance and opportunity	-	-	2,470,733	-	1,080,575	3,551,308
Health	-	-	198,470	-	326	198,796
Public safety	-	-	17,926,745	-	13,401,918	31,328,663
Culture and recreation	-	-	6,604,433	-	95,904	6,700,337
Education	-	-	9,740,638	-	-	9,740,638
Home and community services	-	-	24,581,133	-	226,372,449	250,953,582
Transportation	-	-	48,329,264	-	-	48,329,264
Debt service	-	-	-	209,056,010	-	209,056,010
Environmental protection	-	-	-	-	18,250,569	18,250,569
Tourism and recreation	-	-	-	-	2,395,682	2,395,682
Unassigned	(244,229,904)	(96,001,810)	-	-	(27,892,422)	(368,124,136)
Total fund balances (deficits)	<u>(244,229,904)</u>	<u>(96,001,810)</u>	<u>120,209,602</u>	<u>209,056,010</u>	<u>240,676,139</u>	<u>229,710,037</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,319,493,169</u>	<u>\$ 171,005,778</u>	<u>\$ 235,685,996</u>	<u>\$ 209,061,740</u>	<u>\$ 748,196,795</u>	<u>\$ 2,683,443,478</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, 2017

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		\$ 229,710,037
Noncurrent assets reported in governmental activities are not financial resources and therefore, are not reported in the governmental funds.		19,525,330
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		3,146,676,737
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.		715,653,182
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	\$ (503,855,277)	
Estimated liability for claims	(597,976,064)	
Net pension liability	(407,473,514)	
Obligations under capital leases-long term	(82,082)	
Interest payables	(10,553,562)	
Long-term obligations	(1,744,010,306)	
Due to NYS retirement system	(269,903,214)	
Obligation for postemployment benefits other than pensions	<u>(5,571,790,000)</u>	
Total long-term liabilities		(9,105,644,019)
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.		(568,381,962)
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.		243,318,807
Certain expenditures are considered prepaid to match expenses with the period to which it relates.		16,239
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		59,676
Net position of governmental activities		<u><u>\$ (5,319,065,973)</u></u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Real property taxes	\$ 87,991,833	\$ 548,925,562	\$ -	\$ -	\$ 56,337,051	\$ 693,254,446
Sales and use tax	1,260,114,840	52,626,056	-	-	96,817,719	1,409,558,615
New York State aid	231,486,586	254,896	25,169,570	-	45,994,905	302,905,957
Federal aid	210,679,281	325,317	50,817,218	-	42,750,243	304,572,059
Licenses, permits, fines, fees, etc.	200,578,709	5,548,433	-	-	132,009,901	338,137,043
Interest on investments	2,151,109	10,592	-	803,577	1,370,211	4,335,489
Miscellaneous	83,400,689	1,002,771	11,823,749	16,052,165	9,741,477	122,020,851
Total revenues	<u>2,076,403,047</u>	<u>608,693,627</u>	<u>87,810,537</u>	<u>16,855,742</u>	<u>385,021,507</u>	<u>3,174,784,460</u>
Expenditures						
Current:						
General government support	245,095,831	1,242,211	-	89,048	29,862,256	276,289,346
Economic assistance and opportunity	607,243,485	-	-	-	30,641,582	637,885,067
Health	125,716,304	-	-	-	8,933,627	134,649,931
Public safety	327,689,304	392,461,481	-	-	27,360,497	747,511,282
Culture and recreation	15,196,333	-	-	-	6,692,807	21,889,140
Education	187,321,905	-	-	-	-	187,321,905
Home and community services	7,400,604	-	-	-	50,146,609	57,547,213
Transportation	112,417,623	-	-	-	10,803,708	123,221,331
Employee benefits	597,598,960	115,399,662	-	-	18,013,129	731,011,751
Debt service:						
Principal	109,145,152	7,221,858	-	1,910,000	23,394,535	141,671,545
Interest and other charges	33,269,536	1,013,953	-	16,813,838	12,470,727	63,568,054
Capital outlay	-	-	166,537,729	-	28,561,895	195,099,624
Total expenditures	<u>2,368,095,037</u>	<u>517,339,165</u>	<u>166,537,729</u>	<u>18,812,886</u>	<u>246,881,372</u>	<u>3,317,666,189</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(291,691,990)</u>	<u>91,354,462</u>	<u>(78,727,192)</u>	<u>(1,957,144)</u>	<u>138,140,135</u>	<u>(142,881,729)</u>
Other financing sources (uses)						
Refunding bonds issued	340,229,875	-	-	-	-	340,229,875
Premium on refunding bonds issued	39,957,924	-	-	-	-	39,957,924
Payments to refunding bond escrow agent	(380,187,799)	-	-	-	-	(380,187,799)
General obligation bonds issued	12,827,315	-	68,330,392	-	49,577,332	130,735,039
Premium on serial bonds issued	125,614	-	784,929	-	545,468	1,456,011
Transfers in	268,473,765	39,658,768	8,709,540	-	114,042,831	430,884,904
Transfers out	(7,849,081)	(147,798,201)	(3,736,833)	(5,945,157)	(264,506,855)	(429,836,127)
Total other financing sources (uses)	<u>273,577,613</u>	<u>(108,139,433)</u>	<u>74,088,028</u>	<u>(5,945,157)</u>	<u>(100,341,224)</u>	<u>133,239,827</u>
Net change in fund balances	(18,114,377)	(16,784,971)	(4,639,164)	(7,902,301)	37,798,911	(9,641,902)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	(226,115,527)	(79,216,839)	124,848,766	216,958,311	202,877,228	239,351,939
Fund balances (deficits) at end of year	<u>\$ (244,229,904)</u>	<u>\$ (96,001,810)</u>	<u>\$ 120,209,602</u>	<u>\$ 209,056,010</u>	<u>\$ 240,676,139</u>	<u>\$ 229,710,037</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, 2017

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	\$ (9,641,902)
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 (\$22,355,176) exceeded depreciation (\$1,670,371) in the current period.	101,172,930
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.	(23,812,509)
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.	267,977
Revenues reported in the governmental funds statements and not reported in the statement of activities.	5,469,885
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.	(243,744,980)
Change in net position of governmental activities	<u><u>\$ (170,288,599)</u></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, 2017

	<u>Suffolk County Ball Park</u>	<u>Francis S. Gabreski Airport</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 441,302	\$ 3,261,865	\$ 3,703,167
Due from New York State and federal sources	461,004	2,363,805	2,824,809
Due from other funds	-	831,111	831,111
Other receivables	-	52,710	52,710
Total current assets	<u>902,306</u>	<u>6,509,491</u>	<u>7,411,797</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable	2,092,831	30,485,384	32,578,215
Depreciable, net	10,055,222	18,191,280	28,246,502
Total noncurrent assets	<u>12,148,053</u>	<u>48,676,664</u>	<u>60,824,717</u>
Total assets	<u>13,050,359</u>	<u>55,186,155</u>	<u>68,236,514</u>
Deferred outflows of resources			
Deferred charges on refundings	29,739	314,069	343,808
Deferred outflows - pension - ERS	-	153,888	153,888
Deferred outflows - OPEB	-	140,000	140,000
Total deferred outflows of resources	<u>29,739</u>	<u>607,957</u>	<u>637,696</u>
Total assets and deferred outflows of resources	<u>13,080,098</u>	<u>55,794,112</u>	<u>68,874,210</u>
Liabilities			
Current liabilities:			
Accounts payable	13,527	228,578	242,105
Contract retainage payable	-	252,335	252,335
Due to other funds	625,773	4,806,008	5,431,781
Unearned revenue	-	22,336	22,336
Current portion of long-term obligations	151,170	655,925	807,095
Total current liabilities	<u>790,470</u>	<u>5,965,182</u>	<u>6,755,652</u>
Noncurrent liabilities:			
Net pension liability	-	169,268	169,268
Long-term obligations	158,087	6,926,853	7,084,940
Obligation for postemployment benefits other than pensions	-	3,160,000	3,160,000
Total noncurrent liabilities	<u>158,087</u>	<u>10,256,121</u>	<u>10,414,208</u>
Total liabilities	<u>948,557</u>	<u>16,221,303</u>	<u>17,169,860</u>
Deferred inflows of resources			
Deferred inflows - pensions - ERS	-	33,107	33,107
Deferred inflows - OPEB	-	660,000	660,000
Sale of future tobacco revenues	-	329,604	329,604
Total deferred inflows of resources	<u>-</u>	<u>1,022,711</u>	<u>1,022,711</u>
Total liabilities and deferred inflows of resources	<u>948,557</u>	<u>17,244,014</u>	<u>18,192,571</u>
Net Position			
Net investment in capital assets	11,868,534	41,851,255	53,719,789
Unrestricted (deficit)	263,007	(3,301,157)	(3,038,150)
Total net position	<u>\$ 12,131,541</u>	<u>\$ 38,550,098</u>	<u>\$ 50,681,639</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, 2017

	<u>Suffolk County Ball Park</u>	<u>Francis S. Gabreski Airport</u>	<u>Total</u>
Operating revenues			
Licenses, permits, fines, fees, etc.	\$ 796,430	\$ 2,638,023	\$ 3,434,453
Miscellaneous	-	87,733	87,733
Total operating revenues	<u>796,430</u>	<u>2,725,756</u>	<u>3,522,186</u>
Operating expenses			
Salaries and wages	-	517,220	517,220
Administrative expenses	-	367,607	367,607
Depreciation	457,056	857,565	1,314,621
Miscellaneous	120,697	-	120,697
Employee benefits	-	270,708	270,708
Debt service interest	14,710	227,586	242,296
Total operating expenses	<u>592,463</u>	<u>2,240,686</u>	<u>2,833,149</u>
Operating income (loss)	<u>203,967</u>	<u>485,070</u>	<u>689,037</u>
Nonoperating revenues (expenses)			
Interest on investments	625	7,661	8,286
Total nonoperating revenues (expenses)	<u>625</u>	<u>7,661</u>	<u>8,286</u>
Income (loss) before contributions and transfers	204,592	492,731	697,323
Capital contributions - grants	-	5,010,341	5,010,341
Transfers in	-	13,056	13,056
Transfers out	<u>(285,868)</u>	<u>(775,965)</u>	<u>(1,061,833)</u>
Total other financing sources (uses)	<u>(285,868)</u>	<u>4,247,432</u>	<u>3,961,564</u>
Change in net position (deficit)	(81,276)	4,740,163	4,658,887
Total net position at beginning of year, as restated	<u>12,212,817</u>	<u>33,809,935</u>	<u>46,022,752</u>
Total net position at end of year	<u>\$ 12,131,541</u>	<u>\$ 38,550,098</u>	<u>\$ 50,681,639</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, 2017

	Suffolk County Ball Park	Francis S. Gabreski Airport	Totals
Cash flows from operating activities			
Receipts from operations	\$ 796,430	\$ 2,649,903	\$ 3,446,333
Receipts from other revenue	-	199,852	199,852
Payments to suppliers	-	(353,579)	(353,579)
Payments for contractual services	-	(117,271)	(117,271)
Miscellaneous expenses	(113,080)	-	(113,080)
Payments to employees	-	(482,210)	(482,210)
Payments for employee benefits	-	(204,824)	(204,824)
	<hr/>	<hr/>	<hr/>
Net cash provided by (used in) operating activities	683,350	1,691,871	2,375,221
Cash flows from noncapital financing activities			
Bad debt recovery	-	-	-
Transfer from other funds	-	5,903,809	5,903,809
Transfer to other funds	11,826	(2,974,954)	(2,963,128)
	<hr/>	<hr/>	<hr/>
Net cash provided by (used in) noncapital financing activities	11,826	2,928,855	2,940,681
Cash flows from capital and related financing activities			
Capital grants	-	2,703,418	2,703,418
Purchase of capital assets	-	(6,038,245)	(6,038,245)
Principal paid on capital debt	(253,667)	(604,916)	(858,583)
Interest paid on capital debt	(14,710)	(241,639)	(256,349)
	<hr/>	<hr/>	<hr/>
Net cash provided by (used in) capital and related financing activities	(268,377)	(4,181,382)	(4,449,759)
Cash flows from investing activities			
Interest on investments	625	7,903	8,528
	<hr/>	<hr/>	<hr/>
Net cash provided by (used in) investing activities	625	7,903	8,528
	<hr/>	<hr/>	<hr/>
Net increase (decrease) in cash and cash equivalents	427,424	447,247	874,671
Cash and cash equivalents at beginning of year	13,878	2,814,618	2,828,496
	<hr/>	<hr/>	<hr/>
Cash and cash equivalents at end of year	\$ 441,302	\$ 3,261,865	\$ 3,703,167
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 203,967	\$ 485,070	\$ 689,037
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	457,056	857,565	1,314,621
Other increase (decrease)	14,710	40,230	54,940
Change in assets and liabilities:			
Receivables, net	-	107,551	107,551
Accounts and other payables	7,617	185,007	192,624
	<hr/>	<hr/>	<hr/>
Net cash provided by (used in) operating activities	\$ 683,350	\$ 1,675,423	\$ 2,358,773
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Schedule of non-cash capital and related financing activities			
Capital grants	\$ -	\$ 2,285,479	\$ 2,285,479

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, 2017

	<u>Private-Purpose Trusts</u>	<u>Agency Funds</u>
Assets		
Cash and cash equivalents	\$ 416,794	\$ 62,328,327
Investments	13,598,049	4,066,938
Other assets	-	8,111,959
Total assets	<u>14,014,843</u>	<u>74,507,224</u>
Liabilities		
Accounts payable and accrued liabilities	-	1,998,730
Agency fund liabilities	-	72,508,494
Trust fund liabilities	14,009,516	-
Total liabilities	<u>14,009,516</u>	<u>74,507,224</u>
Net Position		
Held in trust	<u>\$ 5,327</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, 2017

	Private-Purpose Trusts
Additions	
Investment income:	
Interest	\$ 247
Transfer in	2,481,519
Other revenue	273,945
	2,755,711
Total additions	2,755,711
Deductions	
Administrative and general expenses	2,755,464
	247
Change in net position	247
Net position at beginning of year	5,080
	5,327
Net position at end of year	\$ 5,327

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, 2017

With Suffolk County Community College as of August 31, 2017

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 71,655,944	\$ 19,018,967	\$ 10,277,407	\$ 100,952,318
Investments	17,520,755	-	-	17,520,755
Accounts receivable	2,768,025	1,022,886	-	3,790,911
Students accounts receivable, net	4,962,774	-	-	4,962,774
Due from other governments	5,173,628	740,758	-	5,914,386
Prepaid expenses	30,727	-	-	30,727
Other assets	66,041	1,244,854	34,549	1,345,444
Total current assets	<u>102,177,894</u>	<u>22,027,465</u>	<u>10,311,956</u>	<u>134,517,315</u>
Noncurrent assets:				
Restricted:				
Investments	4,861,373	-	-	4,861,373
Net pension asset	1,324,495	-	-	1,324,495
Capital assets:				
Nondepreciable	9,786,167	14,978,930	-	24,765,097
Depreciable, net	186,135,137	30,916,041	3,090	217,054,268
Other	-	914,694	-	914,694
Total noncurrent assets	<u>202,107,172</u>	<u>46,809,665</u>	<u>3,090</u>	<u>248,919,927</u>
Total assets	<u>304,285,066</u>	<u>68,837,130</u>	<u>10,315,046</u>	<u>383,437,242</u>
Deferred outflows of resources				
Deferred outflows of resources - pensions - ERS	11,524,632	2,150,735	151,615	13,826,982
Deferred outflows of resources - pensions - TRS	15,195,829	-	-	15,195,829
Deferred charges on refundings	235,349	-	-	235,349
Total deferred outflows of resources	<u>26,955,810</u>	<u>2,150,735</u>	<u>151,615</u>	<u>29,258,160</u>
Total assets and deferred outflows of resources	<u>331,240,876</u>	<u>70,987,865</u>	<u>10,466,661</u>	<u>412,695,402</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

Component Units

December 31, 2017

With Suffolk County Community College as of August 31, 2017

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Total
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 29,398,175	\$ 11,928,263	\$ 20,736	\$ 41,347,174
Due to primary government	1,979,606	-	-	1,979,606
Due to other governments	-	-	5,925,825	5,925,825
Due to NYS retirement system	-	106,843	-	106,843
Unearned revenue	21,281,145	60,457	-	21,341,602
Accumulated vacation and sick leave	3,136,638	-	-	3,136,638
Other liabilities	648,660	-	29,321	677,981
Capital lease payable	-	46,073	-	46,073
Bonds payable	6,492,609	-	-	6,492,609
Loans	-	20,621,232	-	20,621,232
Total current liabilities	<u>62,936,833</u>	<u>32,762,868</u>	<u>5,975,882</u>	<u>101,675,583</u>
Noncurrent liabilities:				
Accumulated vacation and sick leave	28,260,114	810,720	150,665	29,221,499
Obligation for postemployment benefits other than pensions	314,161,000	18,152,613	896,165	333,209,778
Capital lease payable	-	43,769	-	43,769
Bonds payable	64,327,238	-	-	64,327,238
Net pension liability	13,329,836	2,034,937	119,610	15,484,383
Other long-term debt	-	487,597	-	487,597
Loans	-	29,719,886	-	29,719,886
Prepetition Claims	-	11,650,842	-	11,650,842
Total noncurrent liabilities	<u>420,078,188</u>	<u>62,900,364</u>	<u>1,166,440</u>	<u>484,144,992</u>
Total liabilities	<u>483,015,021</u>	<u>95,663,232</u>	<u>7,142,322</u>	<u>585,820,575</u>
Deferred inflows of resources				
Deferred inflows of resources - pensions - ERS	2,601,591	416,779	36,010	3,054,380
Deferred inflows of resources - pensions - TRS	3,778,363	-	-	3,778,363
Deferred amounts on NYS TAP	6,141,640	-	-	6,141,640
Total deferred inflows of resources	<u>12,521,594</u>	<u>416,779</u>	<u>36,010</u>	<u>12,974,383</u>
Total liabilities and deferred inflows of resources	<u>495,536,615</u>	<u>96,080,011</u>	<u>7,178,332</u>	<u>598,794,958</u>
Net Position				
Net investment in capital assets	126,132,414	5,536,519	3,090	131,672,023
Restricted for capital projects	4,861,373	-	-	4,861,373
Restricted for grants	16,411,867	-	-	16,411,867
Section 532.3a surcharge	-	49,567	-	49,567
Unrestricted (deficit)	(311,701,393)	(30,678,232)	3,285,239	(339,094,386)
Total net position	<u>\$ (164,295,739)</u>	<u>\$ (25,092,146)</u>	<u>\$ 3,288,329</u>	<u>\$ (186,099,556)</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, 2017

With Suffolk County Community College as of August 31, 2017

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Total
Expenses:				
Program operations	\$ 252,189,884	\$ 11,602,107	\$ 1,296,558	\$ 265,088,549
Depreciation and amortization	7,737,606	1,734,957	1,268	9,473,831
Other expenses	5,669,168	(3,475,321)	-	2,193,847
Total expenses	<u>265,596,658</u>	<u>9,861,743</u>	<u>1,297,826</u>	<u>276,756,227</u>
Program revenues:				
Charges for services	95,602,740	22,485,921	732,426	118,821,087
Operating grants and contributions	163,895,819	-	-	163,895,819
Total program revenues	<u>259,498,559</u>	<u>22,485,921</u>	<u>732,426</u>	<u>282,716,906</u>
Net program revenues (expenses)	<u>(6,098,099)</u>	<u>12,624,178</u>	<u>(565,400)</u>	<u>5,960,679</u>
General revenues (expenses):				
Interest on investments	2,166,526	-	16,949	2,183,475
Interest on long-term debt	(2,174,695)	-	-	(2,174,695)
Total general revenues	<u>(8,169)</u>	<u>-</u>	<u>16,949</u>	<u>8,780</u>
Change in net position	(6,106,268)	12,624,178	(548,451)	5,969,459
Net position at beginning of year	(158,189,471)	(37,716,324)	3,836,780	(192,069,015)
Net position at end of year	<u>\$ (164,295,739)</u>	<u>\$ (25,092,146)</u>	<u>\$ 3,288,329</u>	<u>\$ (186,099,556)</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 (MSA) 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 for the exclusive benefit of Suffolk County, therefore, under GASB Statement No. 61, REDC is reported as a special revenue fund of the primary government.

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 County is the sole corporate member of this not-for-profit corporation and under the provisions of GASB Statement No. 80, is reported as a blended component unit.

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
Notes to the Financial Statements
December 31, 2017

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, which was extended on April 11, 2014 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 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 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 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, effective 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. During 2016 and 2017, OTB capitalized costs totaling approximately \$31.2 million for the development of a gaming facility. OTB is disputing certain capitalized costs and cannot estimate the overstatement of charges. If OTB is successful it will result in a reduction of capitalized costs and debt.

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.

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

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 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.

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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, 2017 was \$0.

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

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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, 2017 was \$49,452,142.

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

The assessment stabilization reserve fund provides funding to the County's sewer district funds for stabilization of sewer rates and fees in addition to infrastructure and capital improvements within the sewer districts. Local Law No. 35-1999 required sewer districts to increase rates by a minimum of 3 percent before funds could be transferred from 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, 2017 was \$4,115,298.

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 government fund. The balance in the southwest assessment stabilization reserve fund at December 31, 2017 was \$146,454,553.

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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, 2017 was \$19,613,128.

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, 2017 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, 2017 was \$155, prior to the reclassification of the environmental trust fund in the amount of \$3,604,762, the assessment stabilization reserve fund in the amount of \$4,115,298, and the sewer infrastructure program fund in the amount of \$19,613,128.

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, 2017 was \$14,645,652.

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D. Restatement of beginning balances

1. GASB No. 80 restatement

The effect of the implementation of GASB Statement No. 80 is a restatement of the 2017 beginning fund of the non-major governmental funds in order to reclassify the Economic Development Corporation from a discretely presented component unit to a blended component unit as follows:

	Economic Development Corp.	Non-Major Governmental Funds
Net position as of December 31, 2016, as previously reported	\$ -	\$ 201,943,757
Composition of Restatement:		
Economic Development beginning fund balance as reported in the Component Units Statement	933,471	933,471
Net position as of December 31, 2016, as restated	\$ 933,471	\$ 202,877,228

2. GASB No. 75 restatement

The effect of the implementation of GASB Statement No. 75 is a restatement of the 2017 beginning net position to retroactively report the beginning balances for the other than pension benefits (OPEB) liability as follows:

	Governmental Activities	Business-type Activities
Net position as of December 31, 2016, as previously reported	\$ (2,354,136,357)	\$ 46,798,264
Economic Development Corp. restatement (Note I.D.1)	933,471	
Composition of OPEB Restatement:		
Total OPEB liabilities, beginning of year, as previously reported	2,854,160,000	2,770,000
Total OPEB liabilities, beginning of year, as restated	5,649,734,488	3,545,512
Total restatement for OPEB	(2,795,574,488)	(775,512)
Net position as of December 31, 2016, as restated	\$ (5,148,777,374)	\$ 46,022,752

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

1. Deposits and investments

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

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

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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 an entity 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.

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, 2017 and 2016 were approximately 96.5 and 96.4 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 2017:

Levy date	December 1, 2016
Tax bills mailed	December 1, 2016
Property taxes recorded	January 1, 2017
First installment payment due	January 10, 2017
Second installment payment due	May 31, 2017
Taxes become overdue	June 1, 2017
Lien date	December 1, 2017

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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.

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 acquisition 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.

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 four items that qualify for reporting in this category. The first is reported in the balance sheet and the other three are presented on the enterprise funds and government-wide statements of net position. The first 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 second item is a deferred charge on refunding. 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 third item is related to the County's pension plans. Additional information about the County's deferred inflows of resources relating to pension plans is provided in note IV.E. The fourth item is related to the County's obligation for postemployment benefits other than pensions. Information relating to this deferred inflow can be found in note IV.D.

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 revenues from the sale of future tobacco settlement proceeds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County also reports deferred inflows related to pension and OPEB plans in this category in the government-wide statement of net position. Additional information is available on these deferred inflows in note IV.E. and IV.D., respectively.

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.

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.

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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, 2017 are as follows:

Major Funds

Capital fund	\$ 169,783,542
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Non-Major Funds

Capital Sewer fund	\$ 17,130,415
Capital Southwest Sewer fund	\$ 27,982,650

F. New Accounting Pronouncements

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

In 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.

In January 2017, the GASB issued Statement No. 84, "Fiduciary Activities." This Statement establishes criteria for state and local governments in identifying fiduciary activities and how they should be reported. The County is required to adopt Statement No. 84 for its 2019 financial statements. The County is evaluating the effect that adoption of this Statement will have on the financial statements.

In March 2017, the GASB issued Statement No. 85, "Omnibus 2017." This statement addresses practice issues that were identified during implementations, such as, blending component units, goodwill, fair value measurement and postemployment benefits. The requirements of this Statement are effective for the County's year ending December 31, 2018. The County has not completed the process of evaluating the impact of this Statement.

In May 2017, the GASB issued Statement No. 86, "Certain Debt Extinguishment Issues." The objective of this statement is to improve consistency in accounting and reporting as well as disclosures for in-substance defeasance of debt. The County is required to implement this Statement in its 2018 financial statements. The County is evaluating the effect that the adoption of GASB Statement No. 86 will have on the financial statements.

In June 2017, the GASB issued Statement No. 87, "Leases." This Statement improves the usefulness of governmental financial statements by establishing a single model for lease accounting which is based on the concept that lease is a financing of the right to use an underlying asset. The requirements of this Statement are effective for the County's year ending December 31, 2020. The County is evaluating the effect that implementing this Statement will have on the financial statements.

G. Adoption of New Accounting Standards

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 has early implemented Statement No. 75 for its 2017 financial statements. See note I.D.2 for more information.

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 implemented this Statement in its 2017 financial statements. See note I.A. and I.D.1 for more information.

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 County is not currently participating in any split-interest agreements.

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 adopted this Statement for its 2017 financial statements. See note IV.D. for more information.

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, blended component units (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.

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Governmental funds with legally adopted annual budget include:

General Fund	Sewer District #10
Police District	Sewer District #11
Grants Management	Sewer District #12
Tax Certiorari	Sewer District #13
Public Safety Communications System E-911	Sewer District #14
County Road	Sewer District #15
Handicapped Parking Education	Sewer District #16
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 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

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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 2017, General Fund appropriations were reduced by \$531,122. No supplemental appropriations were needed.

B. Excess of expenditures over appropriations

For the year ended December 31, 2017, expenditures exceeded appropriations for the following category of expenditures within each of the respective funds:

General Fund:	
· General government support:	
Civil service	\$ 29,880
District attorney	1,588,762
Public administrator	6,287
Real property	13,469
· Health:	
Medical examiner	\$ 261,020
· Public safety:	
Fire rescue and emergency service	\$ 79,366
Police	11,585,936
Sheriff	12,812,570
· Culture and recreation:	
Parks	\$ 194,441
· Education:	
Health services	\$ 1,268,226
· Home and community services:	
County executive	\$ 74,062
Police District:	
· Public safety:	
Police	\$ 29,562,936
Grants Management:	
· General government support:	
Legal aid society	\$ 4,639
· Employee benefits	154,397
· Transfers out	2,417,817
Public Safety Communications System E-911:	
· Public safety:	
Fire rescue and emergency service	\$ 3,069
County Road:	
· Transportation:	
Public works	\$ 1,004,700
· Transfers out	197,150
District Court	
· Transfers out	\$ 3,108,221
Sewer District #3	
· Debt service:	
Interest and other charges	\$ 4,816
· Transfers out	14,725
Suffolk County Water Protection:	
· Public works	\$ 71,892
· Transfers out	1,727,202

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C. Deficit fund equity

The following funds have deficit fund equity balances at December 31, 2017:

General Fund	\$ 244,229,904
Special Revenue Funds:	
• Police District	\$ 96,001,810
• Grants Management	4,192,543
• Tax Certiorari	1,032,123
• Public Safety Communications System E-911	1,897,926
• County Road	8,172,364
• District Court	5,716,189
• Traffic Violations Bureau	230,421
• Sewer District #16	66,690
• Sewer District #21	852,296
• Workforce Investment Revenue	987,524
• Community Development	2,170,329
• Medicaid Compliance	2,559,869

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 \$777,557,144. 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.

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.

Investments in External Investment Pools

The County is a participant in the New York Cooperative Liquid Asset Securities System (NYCLASS), an external investment pool. The County reports its investment in the pool at fair value. The investment advisor for NYCLASS is Public Trust Advisors, LLC, a SEC

SUFFOLK COUNTY
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registered investment advisor. The pool was established under a municipal cooperation agreement made pursuant to New York General Municipal Law and enables participants to invest in short-term, highly liquid investments that yield favorable returns. NYCLASS is rated ‘AAAm’ by Standard and Poor’s Global, who also monitors the portfolio weekly. The composition of the County’s Agency fund investment in the external investment pools in the amount of \$4,066,938 is as follows:

Collateralized bank deposits	25%
Repurchase agreements	26%
Treasury bills	31%
Treasury note/bond	18%

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, 2017, STASC deposits balances with a financial institution were \$3,303,884. Of these balances, \$250,000 was insured by the Federal Deposit Insurance Corporation, \$3,044,531 consisted of an uncollateralized temporary investment in the Dreyfus Treasury & Agency Cash Management Fund, and \$9,353 was uncollateralized. 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.

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 \$15,520,172 at December 31, 2017, 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.

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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	\$ -	\$ 5,813,693	\$ -	\$ 5,813,693
Government bonds	-	151,884	-	151,884
Equities:				
Corporate stocks	7,252,551	-	-	7,252,551
U.S. equities	379,921	-	-	379,921
	<u>\$ 7,632,472</u>	<u>\$ 5,965,577</u>	<u>\$ -</u>	<u>\$ 13,598,049</u>

Component Units

At August 31, 2017, 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	\$ -	\$ 4,017,838	\$ -	\$ 4,017,838
Non-convertible preferred stocks	-	1,357,285	-	1,357,285
Equities:				
Corporate stocks	9,430,334	-	-	9,430,334
Mutual funds	2,425,986	-	-	2,425,986
Exchange traded funds	289,312	-	-	289,312
	<u>\$ 12,145,632</u>	<u>\$ 5,375,123</u>	<u>\$ -</u>	<u>\$ 17,520,755</u>

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B. Receivables

Receivables at December 31, 2017 were as follows:

	Governmental Funds				Total Governmental Receivables
	General	Police District	Capital	Other Governmental	
Receivables:					
Property Tax	\$ 264,596,849	\$ -	\$ -	\$ -	\$ 264,596,849
Sales Tax	150,605,487	-	-	8,712,776	159,318,263
Intergovernmental accounts	248,119,079	32,335	53,829,080	29,694,090	331,674,584
Other receivables	49,294,222	256,893	86,227	10,870,767	60,508,109
Total receivables	<u>712,615,637</u>	<u>289,228</u>	<u>53,915,307</u>	<u>49,277,633</u>	<u>816,097,805</u>
Allowance for doubtful accounts	(14,698,414)	-	-	-	(14,698,414)
Receivables, net	<u>\$ 697,917,223</u>	<u>\$ 289,228</u>	<u>\$ 53,915,307</u>	<u>\$ 49,277,633</u>	<u>\$ 801,399,391</u>

	Enterprise Funds			Total Enterprise Receivables
	Suffolk County Ball Park	Francis S. Gabreski Airport		
Receivables:				
Intergovernmental accounts	\$ 461,004	\$ 2,363,805	\$	2,824,809
Other receivables	-	52,710	-	52,710
Receivables, net	<u>\$ 461,004</u>	<u>\$ 2,416,515</u>	<u>\$</u>	<u>2,877,519</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)	\$ 236,077,293	\$ -
New York State Department of Health:		
Mental health and alcohol advances for County programs (general fund)	-	18,029,791
Federal and State government receivables (general fund)	7,241,514	-
Stop DWI (police district fund)	-	179
Abandoned vehicle auction advances (general fund)	-	21,806
NYS ILS Hurrell-Harring caseload relief grant advances (general fund)	-	4,083,094
NYS ILS regional immigration assist. center grant advances (general fund)	-	26,367
NYS office of indigent legal services advances (general fund)	-	637,937
Federal and State Aid advances (capital fund)	-	17,950,389
Restricted borrowing - interest (capital)	-	38,602
Sale of future tobacco revenues (STASC fund)	189,908,082	-
Suffolk County Landbank Corporation (Landbank fund)	-	65,573
Total deferred inflows/unearned revenue for governmental funds	<u>\$ 433,226,889</u>	<u>\$ 40,853,738</u>

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C. Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 904,265,836	\$ 15,123,441	\$ -	\$ 919,389,277
Development rights and easements	256,895,592	5,034,202	-	261,929,794
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	337,618,492	84,030,662	(42,167,873)	379,481,281
Total capital assets, not being depreciated	1,503,387,527	104,188,305	(42,167,873)	1,565,407,959
Capital assets, being depreciated:				
Buildings	1,053,947,128	19,621,553	-	1,073,568,681
Improvements other than buildings	66,387,218	6,420,340	-	72,807,558
Vehicles and equipment	354,986,478	44,013,887	(21,921,497)	377,078,868
Infrastructure	1,306,952,943	19,559,229	-	1,326,512,172
Total capital assets, being depreciated	2,782,273,767	89,615,009	(21,921,497)	2,849,967,279
Less accumulated depreciation for:				
Buildings	(421,873,224)	(18,818,315)	-	(440,691,539)
Improvements other than buildings	(30,066,841)	(2,393,276)	-	(32,460,117)
Vehicles and equipment	(232,968,809)	(25,993,172)	20,607,640	(238,354,341)
Infrastructure	(531,436,104)	(25,756,400)	-	(557,192,504)
Total accumulated depreciation	(1,216,344,978)	(72,961,163)	20,607,640	(1,268,698,501)
Total capital assets, being depreciated, net	1,565,928,789	16,653,846	(1,313,857)	1,581,268,778
Governmental activities capital assets, net	<u>\$ 3,069,316,316</u>	<u>\$ 120,842,151</u>	<u>\$ (43,481,730)</u>	<u>\$ 3,146,676,737</u>

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SUFFOLK COUNTY
Notes to the Financial Statements
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	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 22,092,831	\$ -	\$ -	\$ 22,092,831
Construction in progress	4,405,610	6,079,774	-	10,485,384
Total capital assets, not being depreciated	26,498,441	6,079,774	-	32,578,215
Capital assets, being depreciated:				
Buildings	19,349,702	-	-	19,349,702
Improvements other than buildings	21,392,431	-	-	21,392,431
Vehicles and equipment	1,157,624	122,911	-	1,280,535
Total capital assets, being depreciated	41,899,757	122,911	-	42,022,668
Less accumulated depreciation for:				
Buildings	(7,907,623)	(481,493)	-	(8,389,116)
Improvements other than buildings	(4,122,305)	(749,132)	-	(4,871,437)
Vehicles and equipment	(431,617)	(83,996)	-	(515,613)
Total accumulated depreciation	(12,461,545)	(1,314,621)	-	(13,776,166)
Total capital assets, being depreciated, net	29,438,212	(1,191,710)	-	28,246,502
Business-type activities capital assets, net	<u>\$ 55,936,653</u>	<u>\$ 4,888,064</u>	<u>\$ -</u>	<u>\$ 60,824,717</u>

Depreciation expense and amortization for the year ended December 31, 2017 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	\$ 20,500,327
Economic assistance and opportunity	91,307
Health	1,514,752
Public safety	15,775,855
Culture and recreation	3,138,181
Home and community services	11,849,798
Transportation	20,090,943
Total depreciation expense-governmental activities	<u>\$ 72,961,163</u>
Business-type activities:	
Suffolk County Ball Park	\$ 457,056
Francis S. Gabreski Airport	857,565
Total depreciation expense-business-type activities	<u>\$ 1,314,621</u>

Construction commitments

The County has a number of active construction project commitments at December 31, 2017. Active projects for which amounts spent as of December 31, 2017 exceed \$10,000,000 include 32 projects. The total spent as of December 31, 2017 for these projects amounts to approximately \$1.2 billion. Remaining commitments for these projects amount to approximately \$451.7 million.

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Notes to the Financial Statements
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Discretely presented component units

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 4,948,118	\$ -	\$ -	\$ 4,948,118
Construction in progress	25,375,873	3,151,568	(23,689,392)	4,838,049
Total capital assets, not being depreciated	30,323,991	3,151,568	(23,689,392)	9,786,167
Capital assets, being depreciated:				
Buildings and improvements	234,757,405	35,028,264	(3,307,681)	266,477,988
Vehicles and equipment	29,758,839	2,163,287	(150,314)	31,771,812
Infrastructure	10,904,531	9,000,070	-	19,904,601
Total capital assets, being depreciated	275,420,775	46,191,621	(3,457,995)	318,154,401
Less accumulated depreciation for:				
Buildings and improvements	(97,983,934)	(5,739,914)	-	(103,723,848)
Vehicles and equipment	(22,378,800)	(1,648,754)	160,026	(23,867,528)
Infrastructure	(3,937,578)	(490,310)	-	(4,427,888)
Total accumulated depreciation	(124,300,312)	(7,878,978)	160,026	(132,019,264)
Total capital assets, being depreciated, net	151,120,463	38,312,643	(3,297,969)	186,135,137
College capital assets, net	<u>\$181,444,454</u>	<u>\$41,464,211</u>	<u>\$ (26,987,361)</u>	<u>\$195,921,304</u>

Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 11,243,538	\$ -	\$ -	\$ 11,243,538
Construction in progress	14,527,538	100,680	(10,892,826)	3,735,392
Total capital assets, not being depreciated	25,771,076	100,680	(10,892,826)	14,978,930
Capital assets, being depreciated:				
Building & leasehold improvements	1,539,092	28,882,409	(6,877)	30,414,624
Vehicles and equipment	2,938,149	2,804,023	(668,366)	5,073,806
Total capital assets, being depreciated	4,477,241	31,686,432	(675,243)	35,488,430
Less accumulated depreciation:	(3,534,211)	(1,734,957)	696,779	(4,572,389)
Total capital assets, being depreciated, net	943,030	29,951,475	21,536	30,916,041
OTB capital assets, net	<u>\$ 26,714,106</u>	<u>\$ 30,052,155</u>	<u>\$ (10,871,290)</u>	<u>\$ 45,894,971</u>

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Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Vehicles and equipment	\$ 57,829	\$ 2,026	\$ -	\$ 59,855
Total capital assets, being depreciated	57,829	2,026	-	59,855
Less accumulated depreciation for:				
Vehicles and equipment	(55,497)	(1,268)	-	(56,765)
Total accumulated depreciation	(55,497)	(1,268)	-	(56,765)
Total capital assets, being depreciated, net	2,332	758	-	3,090
IDA capital assets, net	\$ 2,332	\$ 758	\$ -	\$ 3,090

D. Payables and accrued liabilities

Payables and accrued liabilities at December 31, 2017, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	\$ 2,023,957	\$ 111,683,826	\$ 85,617,766	\$ 88,420,648	\$ 287,746,197
Police district	-	85,114,227	1,393,406	213,962	86,721,595
Capital	-	-	36,096,228	10,851,739	46,947,967
STASC	5,730	-	-	-	5,730
Other governmental	59,262	10,867,223	20,040,180	7,156,139	38,122,804
Total governmental activities	\$ 2,088,949	\$ 207,665,276	\$ 143,147,580	\$ 106,642,488	\$ 459,544,293
Business-type activities:					
Suffolk County Ball Park	\$ -	\$ -	\$ 13,527	\$ -	\$ 13,527
Francis S. Gabreski Airport	-	72,898	114,879	40,801	228,578
Total business-type activities	\$ -	\$ 72,898	\$ 128,406	\$ 40,801	\$ 242,105

E. Interfund balances and transfers

The composition of interfund balances as of December 31, 2017 is as follows:

Due to general fund from:	
Police fund	\$ 164,476,634
Capital fund	40,637,004
Nonmajor governmental funds	149,973,870
Francis S. Gabreski Airport	3,812,016
Suffolk County Ball Park	625,773
Total due to general fund from other funds	\$ 359,525,297

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Due to police fund from:	
General fund	\$ 134,007,353
Capital fund	215,168
Nonmajor government funds	36,461,099
Total due to police fund from other funds	<u>\$ 170,683,620</u>
Due to capital fund from:	
General fund	\$ 5,615,681
Police fund	13,515
Nonmajor government funds	40,425,202
Total due to capital fund from other funds	<u>\$ 46,054,398</u>
Due to nonmajor governmental funds from:	
General fund	\$ 123,253,325
Police fund	9,395,501
Capital fund	3,185,233
Nonmajor governmental funds	225,964,951
Francis S. Gabreski Airport	993,992
Total due to nonmajor governmental funds from other funds	<u>\$ 362,793,002</u>
Due to Francis S. Gabreski Airport from:	
General fund	\$ 94,500
Capital fund	735,648
Nonmajor governmental funds	963
Total due to airport from other funds	<u>\$ 831,111</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, 2017 were as follows:

Transfers to general fund from:	
Police fund	\$ 139,533,180
Capital fund	3,358,846
STASC	5,781,152
Nonmajor governmental funds	119,282,269
Suffolk County Ball Park	285,868
Francis S. Gabreski Airport	232,450
Total transfers to general fund	<u>\$ 268,473,765</u>
Transfers to police fund from:	
Capital fund	\$ 192,768
STASC	144,965
Nonmajor governmental funds	39,321,035
Total transfers to police fund	<u>\$ 39,658,768</u>
Transfers to capital fund from:	
General fund	\$ 1,000,000
Nonmajor governmental funds	7,709,540
Total transfers to capital fund	<u>\$ 8,709,540</u>

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Transfers to nonmajor governmental funds from:	
General fund	\$ 6,849,081
Police fund	8,265,021
Capital fund	185,219
STASC	5,984
Nonmajor governmental funds	98,194,011
Francis S. Gabreski Airport	543,515
Total transfers to nonmajor governmental funds	<u>\$ 114,042,831</u>
Transfers to Francis S. Gabreski Airport from:	
STASC	\$ 13,056
Total transfers to Francis S. Gabreski Airport	<u>\$ 13,056</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, 2017:

<u>Years Ending</u> <u>December 31</u>	<u>Amount</u>
2018	\$ 18,644,279
2019	17,967,308
2020	17,624,026
2021	17,169,053
2022	16,605,039
2023-2027	43,098,395
2028-2032	12,323,599
Thereafter	4,026,665
Total	<u>\$ 147,458,364</u>

Rent expenditures for the year ended December 31, 2017 approximated \$23,041,668.

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Capital Leases

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

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

<u>Years Ending December 31</u>	<u>Seventh Precinct</u>
2018	<u>\$ 82,150</u>
Total minimum lease payments	82,150
Less: Imputed interest	<u>68</u>
Present value of future minimum lease payments	<u><u>\$ 82,082</u></u>

Assets acquired from the aforementioned capital lease are recorded on the County's financial statements in the amount of \$4,392,000 which represents net book value as of December 31, 2017.

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 \$3,282,210,831. During the year, general obligation bonds totaling \$132,191,050 were issued.

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

Purpose	Interest Rates	Amount
Governmental activities	0.50 - 9.0%	\$ 647,734,869
Governmental activities-refunding	2.75 - 6.0%	735,487,626
Business-type activities	2.50 - 5.5%	2,518,215
Business-type activities-refunding	3.00 - 5.0%	5,373,820
		<u>\$ 1,391,114,530</u>

Additionally, \$7,892,035 of general obligation bonds under business-type activities above relates to the Ball Park and Gabreski Airport and has been accounted for in the respective enterprise funds.

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

Year Ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2018	\$ 132,271,695	\$ 44,155,973	\$ 747,319	\$ 260,887
2019	115,909,611	41,369,852	758,554	250,527
2020	113,400,701	37,037,118	628,223	221,942
2021	106,270,340	32,881,629	608,264	196,992
2022	107,699,880	28,894,946	632,242	172,196
2023-2027	534,814,642	83,262,510	3,145,711	474,927
2028-2032	144,750,471	13,779,257	664,728	51,763
2033-2037	26,854,056	3,026,248	56,191	1,649
2038-2042	16,935,000	1,166,819	-	-
2043-2046	2,440,000	78,406	-	-
	<u>1,301,346,396</u>	<u>\$ 285,652,758</u>	<u>7,241,232</u>	<u>\$ 1,630,883</u>
Plus: Unamortized premium	81,876,099		650,803	
	<u>\$ 1,383,222,495</u>		<u>\$ 7,892,035</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 \$162,065,370. During the year, general obligation bonds totaling \$16,148,457 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 \$70,819,847 at August 31, 2017 and such serial bonds were issued with interest rates that ranged from 2.0 percent to 5.0 percent.

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Notes to the Financial Statements
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Annual principal and interest requirements to service all College debt outstanding as of August 31, 2017 are as follows:

Year ending August 31:	General		Total
	Obligations	Interest	
2018	\$ 6,492,609	\$ 2,220,814	\$ 8,713,423
2019	6,444,544	1,988,488	8,433,032
2020	6,292,374	1,749,464	8,041,838
2021	5,894,039	1,544,233	7,438,272
2022	5,680,229	1,361,887	7,042,116
2023-2027	25,681,375	4,358,362	30,039,737
2028-2032	11,557,857	1,264,857	12,822,714
2033-2037	1,859,753	94,390	1,954,143
	<u>69,902,780</u>	<u>\$ 14,582,495</u>	<u>\$ 84,485,275</u>
Plus: Unamortized premium	917,067		
	<u>\$ 70,819,847</u>		

Advance refundings

On April 25, 2017 and December 28, 2017 the County issued \$353,055,000 in general obligation refunding bonds (of which \$10,027,105 pertains to Suffolk County Community College, a discrete component unit) with an average interest rate of 4.47 percent to advance refund \$374,129,466 (of which \$10,533,770 pertains to Suffolk County Community College) of outstanding general obligation bonds with an average interest rate of 3.76 percent. The net proceeds of \$391,312,472.03 (after payment of \$3,051,498.37 in underwriting fees, insurance and other issuance costs) were used to purchase State and Local Government Series securities in the total amount of \$391,311,298.08. Those securities, in addition to a cash deposit in the amount of \$1,173.95, 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 \$16,632,245.44 (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 2029, 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 \$14,595,881.40 and to obtain an economic gain (difference between present values of the old and new debt service payments) of \$11,529,138.03.

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, 2017, \$93,635,000 of bonds outstanding is considered defeased.

SUFFOLK COUNTY
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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 2017 totaled \$18,723,838. 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 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 2017 amounted to \$12,039,124, or 75.3 percent of total principal and interest payments made on the 2008 Series Bonds during the year. The STASC withdrew \$3,248,907 from the 2008 Liquidity Reserve Account to pay a portion of the interest payment on the Bonds due on December 1, 2017.

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 2017 amounted to \$4,013,041. This amount, including \$1,628 of interest earned on the account, was used to pay 2012 bond principal and interest of \$2,729,863, \$1,283,306 was transferred to the residual trust, and \$1,500 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.

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Bonds outstanding at December 31, 2017, 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	\$ 2,820,000
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	27,880,411
2012B	03/29/12	34,635,000	4.000 - 5.000%	6/1/16-6/1/37	33,130,000
Premiums					559,988
Unamortized discounts					(2,679,592)
Total					<u><u>\$ 300,295,807</u></u>

The following table summarizes the STASC's estimated future debt service requirements as of December 31, 2017 based on future projected TSRs:

	Principal	Interest	Total Principal and Interest
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	1,590,000	16,317,538	17,907,538
2023-2027	8,685,000	80,377,675	89,062,675
2028-2032	42,510,000	70,005,897	112,515,897
2033-2037	8,435,000	66,937,637	75,372,637
2038-2042	-	65,823,719	65,823,719
2043-2047	107,671,781	67,452,285	175,124,066
2048	75,670,082	291,503,028	367,173,110
	<u><u>\$ 253,286,863</u></u>	<u><u>\$ 724,479,931</u></u>	<u><u>\$ 977,766,794</u></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

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principal amount of Series 2013 bonds to be redeemed, plus accrued interest, if any, to the redemption date.

The Series 2013 bonds maturing on November 1, 2033 are subject to mandatory redemption prior to maturity, in part, on each November 1 of the years and in the respective principal amounts set forth below, at the redemption price equal to 100 percent of the principal amount thereof being redeemed plus accrued interest to the redemption date, from mandatory sinking fund installments which are required to be made in amounts sufficient to redeem on 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, 2017 consisted of Lease Revenue Serial Bonds, Series 2013, and Lease Revenue Term Bonds, Series 2013 in the amount of \$32,320,000 and \$27,445,000 respectively and are reported net of bond premiums of \$727,004. 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, 2017:

<u>Year</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt Service</u>
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	3,160,000	3.500%	2,244,518	5,404,518
2023-2027	17,770,000	3.750 to 5.000%	9,260,481	27,030,481
2028-2032	22,295,000	5.000%	4,740,500	27,035,500
2033	5,150,000	5.000%	257,500	5,407,500
	<u>59,765,000</u>		<u>\$ 26,740,925</u>	<u>\$ 86,505,925</u>
Plus: Unamortized premium	<u>727,004</u>			
	<u>\$ 60,492,004</u>			

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Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2017 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	\$ 974,248,125	\$ 132,191,052	\$ 458,704,308	\$ 647,734,869	\$ 92,833,152
Advanced refunding debt	352,493,165	340,229,875	39,111,513	653,611,527	39,438,542
Plus premium	46,136,402	39,957,924	4,218,227	81,876,099	4,680,700
STASC bonds	255,196,863	-	1,910,000	253,286,863	4,235,000
Plus accreted interest	47,023,604	2,104,944	-	49,128,548	-
Plus premium	588,828	-	28,840	559,988	28,841
Less unamortized deferred discount	2,835,286	-	155,694	2,679,592	150,413
Lease revenue bonds	62,280,000	-	2,515,000	59,765,000	2,640,000
Plus premium	772,810	-	45,806	727,004	45,806
Total bonds payable	<u>1,735,904,511</u>	<u>514,483,795</u>	<u>506,378,000</u>	<u>1,744,010,306</u>	<u>143,751,628</u>
Accumulated vacation and sick leave	499,191,303	35,007,929	30,343,955	503,855,277	21,355,194
Estimated liability for claims	610,947,375	38,242,265	51,213,576	597,976,064	45,301,606
Other postemployment benefits other than pensions	2,854,160,000	2,850,770,000	133,140,000	5,571,790,000	-
Capital leases	568,872	-	486,790	82,082	82,082
Net pension liability	650,912,489	263,146,986	506,585,961	407,473,514	-
Due to NYS retirement system	260,510,684	35,234,699	25,842,169	269,903,214	26,768,481
Governmental activities Long-term liabilities	<u>\$ 6,612,195,234</u>	<u>\$ 3,736,885,674</u>	<u>\$ 1,253,990,451</u>	<u>\$ 9,095,090,457</u>	<u>\$ 237,258,991</u>
Business-type activities					
Bonds payable:					
Francis S. Gabreski Airport	\$ 7,658,342	\$ 3,595,430	\$ 3,670,994	\$ 7,582,778	\$ 655,925
Suffolk County Ball Park	808,235	-	498,978	309,257	151,170
Total bonds payable	<u>8,466,577</u>	<u>3,595,430</u>	<u>4,169,972</u>	<u>7,892,035</u>	<u>807,095</u>
Other postemployment benefits other than pensions	2,770,000	470,000	80,000	3,160,000	-
Net pension liability	293,304	105,205	229,241	169,268	-
Business-type activities Long-term liabilities	<u>\$ 11,529,881</u>	<u>\$ 4,170,635</u>	<u>\$ 4,479,213</u>	<u>\$ 11,221,303</u>	<u>\$ 807,095</u>

(Continued)

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Component units	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
County general obligation bonds (Comm. College)	\$ 67,068,378	\$ 16,347,059	\$ 12,595,590	\$ 70,819,847	\$ 6,492,609
Total bonds payable	67,068,378	16,347,059	12,595,590	70,819,847	6,492,609
Accumulated vacation and sick leave	32,421,030	132,444	195,337	32,358,137	3,136,638
Other postemployment benefits other than pensions	314,931,627	49,312,186	31,034,035	333,209,778	-
Capital lease	130,130	19,657	59,945	89,842	46,073
Net pension liability	28,373,593	17,493	12,906,703	15,484,383	-
Due to NYS Retirement System	912,203	-	805,360	106,843	106,843
Loans	29,362,693	30,995,388	10,016,963	50,341,118	20,621,232
Prepetition claims	13,187,568	-	1,536,726	11,650,842	-
Other long-term debt	1,008,585	1,923,785	2,444,773	487,597	-
Component units Long-term liabilities	<u>\$ 487,395,807</u>	<u>\$ 98,748,012</u>	<u>\$ 71,595,432</u>	<u>\$ 514,548,387</u>	<u>\$ 30,403,395</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, 2017 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	45,000,000	45,000,000	45,000,000	45,000,000
Public improvement bond anticipation notes	57,309,622	21,603,244	58,393,990	20,518,876
Governmental activities short-term debt	<u>\$ 612,309,622</u>	<u>\$ 576,603,244</u>	<u>\$ 613,393,990</u>	<u>\$ 575,518,876</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 2017 in anticipation of 2017 Federal and State aid revenue receipts.

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

IV. Other information

A. Risk management

The County is exposed to various risks related to torts, medical malpractice, errors and omissions, and the theft of, damage to, and destruction of assets. 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 12/31/2016	Year ended 12/31/2017
Unpaid claims, beginning of fiscal year	\$ 636,238,270	\$ 610,947,375
Incurred claims (including IBNRs)	49,443,786	50,350,980
Changes in the estimate for claims of prior years	(35,153,076)	(12,108,715)
Claim payments	(39,581,605)	(51,213,576)
Unpaid claims, end of fiscal year	\$ 610,947,375	\$ 597,976,064

B. Subsequent events

On April 10, 2018, 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 percent to 3 percent and mature on March 21, 2019.

On June 14, 2018, Suffolk County issued \$49,030,000 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 1.75 percent to 3.375 percent. Bonds mature in varying amounts on June 1 of years 2019 through 2038.

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 a plan of 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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided: The County provides health care coverage for retirees and their dependents. The County reimburses eligible employees and spouses for the monthly Part B premium (\$314.70 per month for 2017). Eligible spouses who already receive Part B reimbursement from another employer are not eligible for the County's reimbursement. The County contributes 100 percent of the cost of retirees' healthcare benefit on a pay-as-you-go basis.

Employees covered by benefit terms: At December 31, 2017, the following employees were covered by the benefit terms:

Active Employees	9,126
Retired Employees	10,221
	<u>19,347</u>

Total OPEB Liability

The County's total OPEB liability of \$5.6 billion was measured as of December 31, 2017, and was determined by an actuarial valuation as of that date.

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Actuarial assumptions: The total OPEB liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Discount rate	3.44%

Payroll growth		
Years of service	General	Public Safety
0	8.00%	27.00%
5	4.50%	7.50%
10	3.80%	4.10%
15	3.30%	3.60%
18+	3.00%	3.30%

Healthcare cost trend rates			
Fiscal	Medical/RX		Medicare
Year-end	Pre-65	Post-65	Part B
2018	9.00%	8.00%	3.00%
2019	8.50%	7.50%	3.50%
2020	8.00%	7.00%	4.00%
2021	7.50%	6.50%	4.50%
2022	7.00%	6.00%	4.50%
2023	6.50%	5.50%	4.50%
2024	6.00%	5.00%	4.50%
2025	5.50%	4.50%	4.50%
2026	5.00%	4.50%	4.50%
2027+	4.50%	4.50%	4.50%

The discount rate was based on Bond Buyer's 20-year general obligation municipal bond index.

	Bond Buyer Go 20-Year Bond Municipal Bond Index
Yield as of January 1, 2017	3.78%
Yield as of December 31, 2017	3.44%

Mortality rates were based on the RPH-2017 Total Dataset Mortality Table fully generational, Scale MP-2017, excluding disabled retirees. Disabled retiree mortality rates were based on Disabled Mortality Table fully generational, Scale MP-2017.

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The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period January 1, 2015 – December 31, 2015.

Changes in the Total OPEB liability (in millions)	Total OPEB Liability
Balance @ 1/1/2017	<u>\$ 5,653.28</u>
Changes for the year:	
Service cost	183.23
Interest	218.13
Changes in assumptions	270.09
Difference between expected and actual experience	(616.56)
Benefit payments	<u>(133.22)</u>
Net Changes	<u>(78.33)</u>
Balance @ 12/31/2017	<u><u>\$ 5,574.95</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.44 percent) or 1-percentage-point higher (4.44 percent) than the current discount rate (in millions):

	1% Decrease (2.44%)	Discount Rate (3.44%)	1% Increase (4.44%)
Total OPEB liability	\$ 6,589.34	\$ 5,574.95	\$ 4,776.93

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (8.0 percent decreasing to 3.5 percent) or 1-percentage point higher (10.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rates (in millions):

	1% Decrease (8.00% decreasing to 3.5%)	Healthcare Cost Trend Rates (9.00% decreasing to 4.5%)	1% Increase (10.0% decreasing to 5.5%)
Total OPEB liability	\$ 4,714.37	\$ 5,574.95	\$ 6,685.10

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OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2017, the County recognized OPEB expense of \$332.07 million. At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in millions):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 493.25
Changes in assumptions	216.07	-
Total	\$ 216.07	\$ 493.25

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (in millions):

Fiscal Year End	Balance
2018	\$ (69.29)
2019	(69.29)
2020	(69.29)
2021	(69.31)
2022	-
Thereafter	-

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.

Disability Retirement Benefits

Disability retirement benefits are available to ERS and PFRS members unable to perform their job duties because of permanent physical or mental incapacity. There are three general types of disability benefits: ordinary, performance of duty, and accidental disability benefits. Eligibility, benefit amounts, and other rules such as any offsets of other benefits depend on a member's tier, years of service, and plan.

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
Notes to the Financial Statements
December 31, 2017

Post-Retirement Benefit Increases

A cost-of-living adjustment is provided annually to: (i) all retirees who have attained age 62 and have been retired for five years; (ii) all retirees who have attained age 55 and have been retired for ten years; (iii) all disability retirees, 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	
	<u>Government</u>	<u>Units</u>	<u>Government</u>	
2017	\$ 100,005	\$ 6,729	\$ 101,979	
2016	92,748	7,195	92,987	
2015	94,012	7,940	83,713	

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.

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- 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 \$269,903,214.

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

At December 31, 2017, the County reported a liability for its proportionate share of the net pension liability as follows (in thousands):

	ERS	PFRS	Total
Primary Government	\$ 211,582	\$ 196,061	\$ 407,643
Component Units	15,485	-	15,485

The net pension liability was measured as of March 31, 2017, 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, 2017, the County’s proportion was 2.39 percent and 9.46 percent for ERS and PFRS respectively.

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December 31, 2017

For the year ended December 31, 2017, the County recognized pension expense of \$118,439,482 and \$123,163,627 for the primary government for ERS and PFRS, respectively. For the year ended August 31, 2017, the College recognized pension expense of \$7,499,855 for ERS. At December 31, 2017, 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		Total Primary
	Primary	Component	Primary	Government	
	Government	Units*	Government	Government	Government
Differences between expected and actual experience	\$ 5,321	\$ 388	\$ 25,720		\$ 31,041
Changes of assumptions	72,445	5,290	96,591		169,036
Net difference between projected and actual earnings pension plan investments	42,705	3,093	29,281		71,986
Changes in proportion and differences between contributions and proportionate share of contributions	2,818	484	33,188		36,006
Contributions subsequent to the measurement date	71,398	4,573	78,408		149,806
Total deferred outflows of resources	\$ 194,687	\$ 13,828	\$ 263,188		\$ 457,875

	Deferred Inflows of Resources				
	ERS		PFRS		Total Primary
	Primary	Component	Primary	Government	
	Government	Units*	Government	Government	Government
Differences between expected and actual experience	\$ 32,202	\$ 2,351	\$ 33,875		\$ 66,077
Changes in proportion and differences between contributions and proportionate share of contributions	9,183	704	566		9,749
	\$ 41,385	\$ 3,055	\$ 34,441		\$ 75,826

* The College is reported as of August 31, 2017

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, 2017. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows (in thousands):

	ERS		PFRS		Total Primary
	Primary	Component	Primary	Government	
	Government	Units	Government	Government	
Year ended December 31:					
2018	\$ 37,893	\$ 2,853	\$ 46,716		\$ 84,609
2019	37,893	2,853	46,716		84,609
2020	33,672	2,535	44,530		78,202
2021	-	(2,041)	4,615		4,615

Actuarial Assumptions

The total pension liability at March 31, 2017 was determined by using an actuarial valuation as of April 1, 2016, with update procedures used to roll forward the total pension liability to March 31, 2017. 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, 2017 are summarized below:

Asset class	Long-Term expected real rate of return
Domestic equity	4.55%
International equity	6.35%
Private equity	7.75%
Real estate	5.80%
Absolute return strategies	4.00%
Opportunistic portfolio	5.89%
Real assets	5.54%
Bonds and mortgages	1.31%
Cash	-0.25%
Inflation-indexed bonds	1.50%

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
December 31, 2017

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	\$ 718,325	\$ 224,912	\$ (192,267)
PFRS proportionate share	555,820	196,061	(105,690)

Pension plan fiduciary net position

The components of the current-year net pension liability of the County as of March 31, 2017, 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	\$ 177,400,586	\$ 4,246,338	2.393644%
Plan net position	(168,004,363)	(4,021,426)	2.393644%
Net pension liability	\$ 9,396,223	\$ 224,912	2.393644%
Ratio of plan net position to the total pension liability	94.7%	94.7%	
<u>PFRS</u>			
Total pension liability	\$ 31,670,483	\$ 2,995,839	9.459404%
Plan net position	(29,597,831)	(2,799,778)	9.459404%
Net pension liability	\$ 2,072,652	\$ 196,061	9.459404%
Ratio of plan net position to the total pension liability	93.5%	93.5%	

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:

	TRS
	<u>(In Thousands)</u>
Employer Contributions	
2017	\$ 3,236
2016	4,629
2015	4,157

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

At August 31, 2017, the College reported \$1,324,495 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2017. The College's proportion of the net pension asset 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, 2017, the College's proportion was 0.174253 percent, which was an increase from its proportionate share of 0.175411 at August 31, 2016.

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For the year ended August 31, 2017, the College recognized pension expense of \$3,329,150. At August 31 2017 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	\$ -	\$ 516,405
Changes of assumptions	1,089,734	-
Net difference between projected and actual earnings on pension plan investments	13,476,995	3,119,569
Changes in proportion and differences between the College's contributions and proportionate share of contributions	89,719	142,389
Contributions subsequent to the measurement date	539,381	-
	\$ 15,195,829	\$ 3,778,363

Deferred outflows of resources, in the amount of \$539,381, 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, 2017.

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:	
2018	\$ 305,715
2019	3,564,811
2020	2,550,811
2021	632,645
2022	2,543,388
Thereafter	1,280,715
	\$ 10,878,085

Actuarial Assumptions

The total pension liability at the June 30, 2017 measurement date was determined by an actuarial valuation as of June 30, 2016, with update procedures used to roll forward the total pension liability to June 30, 2017. 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. These actuarial valuations used the following actuarial assumptions:

Inflation	3.00 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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<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	7.25 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 MP2014.

The actuarial assumptions used in the June 30, 2016 and 2015 valuations were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2014.

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, 2017 (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset class</u>	Target allocations in %	Long-term expected real rate of return in %
Domestic equity	35.0%	5.9%
International equity	18.0%	7.4%
Real estate	11.0%	4.3%
Alternative investments	8.0%	9.0%
Domestic fixed income securities	16.0%	1.6%
Global fixed income securities	2.0%	1.3%
High-yield fixed income securities	1.0%	3.9%
Mortgages	8.0%	2.8%
Short-term	1.0%	0.6%
	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.25 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 required 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 7.25 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 (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1 percent Decrease (6.25 percent)	Current Assumption (7.25 percent)	1 percent Increase (8.25 percent)
Proportionate share of net pension liability (asset)	\$ 22,817,127	\$ (1,324,495)	\$ (21,541,906)

Pension Plan Fiduciary Net Position

The components of the current-year net pension (asset) of the employers as of June 30, 2017, 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	\$ 114,708,261,032	\$ 199,882,586	0.174253%
Net position	(115,468,360,316)	(201,207,081)	0.174253%
Net pension liability (asset)	\$ (760,099,284)	\$ (1,324,495)	0.174253%
Fiduciary net position as a percentage of total pension liability	100.7%	100.7%	

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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December 31, 2017

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)
2017	\$ 5,071
2016	5,147
2015	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 2017, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	\$ 7,748,099
Detectives Association	74,815
Suffolk County Police Benevolent Association Benefit Fund	5,139,993
Suffolk County Police Benevolent Association Legal Fund	100
Suffolk County Superior Officers Association Benefit Fund	974,377
Suffolk County Superior Officers Association	128,852
Total	\$ 14,066,236

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

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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 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, 2017 no individual agreements exceeded the threshold of \$7,609,341.

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	3,378,591	1,986,802	1,391,789
Sales tax	857,952		857,952
Town of Brookhaven IDA:			
Property tax	3,278,760	2,152,647	1,126,113
Sales tax	2,195,851		2,195,851
Town of Islip IDA:			
Property tax	2,476,338	1,336,437	1,139,901
Sales tax	717,012		717,012
Town of Riverhead IDA:			
Property tax	38,016	14,648	23,368
Sales tax	477,971		477,971

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.

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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.

For the year ending December 31, 2017 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	2,962,906	2,511,039	451,867
Sales tax	2,590,260	-	2,590,260

REQUIRED SUPPLEMENTARY INFORMATION

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 101,795,038	\$ 101,795,038	\$ 87,991,833	\$ (13,803,205)
Sales and use tax	1,237,325,054	1,237,325,054	1,260,114,840	22,789,786
New York State aid	241,218,687	242,027,729	231,486,586	(10,541,143)
Federal aid	217,936,276	218,123,466	210,679,281	(7,444,185)
Licenses, permits, fines, fees, etc.	153,395,661	153,411,649	193,921,793	40,510,144
Interest on investments	699,343	699,343	2,063,354	1,364,011
Miscellaneous	48,828,650	48,839,250	12,961,773	(35,877,477)
Total revenues	<u>2,001,198,709</u>	<u>2,002,221,529</u>	<u>1,999,219,460</u>	<u>(3,002,069)</u>
Expenditures				
Current:				
General government support:				
Audit and control	10,056,677	9,751,547	9,367,247	384,300
Board of elections	14,709,785	14,709,785	13,921,491	788,294
Civil service	4,842,779	4,842,779	4,872,659	(29,880)
County clerk	7,774,463	7,674,463	7,565,097	109,366
County ethics commission	319,223	319,223	302,649	16,574
County executive	5,360,551	4,891,599	4,715,661	175,938
District attorney	37,174,317	37,174,317	38,763,079	(1,588,762)
Law	10,961,836	11,084,849	11,084,456	393
Legal aid society	12,512,247	12,502,675	12,456,877	45,798
Legislative	10,573,270	10,167,971	10,133,442	34,529
Public administrator	480,846	480,846	487,133	(6,287)
Public works	66,862,896	67,734,441	67,621,253	113,188
Real property	1,191,141	1,191,141	1,204,610	(13,469)
Miscellaneous	16,373,085	11,420,154	11,389,217	30,937
Total general government support	<u>199,193,116</u>	<u>193,945,790</u>	<u>193,884,871</u>	<u>60,919</u>
Economic assistance and opportunity:				
County executive	14,900,520	14,840,105	14,256,792	583,313
Economic development and planning	4,674,813	4,443,103	4,209,976	233,127
Labor	7,753,004	7,753,004	7,527,945	225,059
Probation	3,435,924	6,441,605	6,394,110	47,495
Social services	589,202,891	580,695,666	574,854,662	5,841,004
Total economic assistance and opportunity	<u>619,967,152</u>	<u>614,173,483</u>	<u>607,243,485</u>	<u>6,929,998</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, 2017

	<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	118,486,817	118,015,958	114,920,534	3,095,424
Medical examiner	10,537,713	10,534,750	10,795,770	(261,020)
Total health	<u>129,024,530</u>	<u>128,550,708</u>	<u>125,716,304</u>	<u>2,834,404</u>
Public safety:				
Fire rescue and emergency service	7,823,373	7,823,373	7,902,739	(79,366)
Police	100,218,189	101,214,952	112,800,888	(11,585,936)
Probation	30,483,647	31,594,677	31,234,826	359,851
Public works	60,000	44,420	59	44,361
Sheriff	159,526,438	162,938,222	175,750,792	(12,812,570)
Total public safety	<u>298,111,647</u>	<u>303,615,644</u>	<u>327,689,304</u>	<u>(24,073,660)</u>
Culture and recreation:				
County executive	6,153,824	6,153,824	5,837,666	316,158
Parks	8,395,761	9,164,226	9,358,667	(194,441)
Total culture and recreation	<u>14,549,585</u>	<u>15,318,050</u>	<u>15,196,333</u>	<u>121,717</u>
Education:				
Health services	123,375,111	124,615,290	125,883,516	(1,268,226)
Miscellaneous	60,521,308	61,438,389	61,438,389	-
Total education	<u>183,896,419</u>	<u>186,053,679</u>	<u>187,321,905</u>	<u>(1,268,226)</u>
Home and community services:				
County executive	476,827	476,827	550,889	(74,062)
Economic development and planning	3,920,014	3,920,014	3,464,875	455,139
Health services	169,977	169,977	169,977	-
Law	289,756	291,556	288,772	2,784
Public works	475,713	197,053	178,309	18,744
Soil and water conservation	325,094	325,094	297,578	27,516
Total home and community services	<u>5,657,381</u>	<u>5,380,521</u>	<u>4,950,400</u>	<u>430,121</u>
Transportation:				
Public works	100,901,620	102,221,662	102,047,094	174,568
Employee benefits	139,348,729	140,858,334	140,350,922	507,412
Debt service - principal	99,196,480	100,491,512	100,491,512	-
Debt service - interest	32,380,761	31,086,915	31,086,914	1
Total debt service	<u>131,577,241</u>	<u>131,578,427</u>	<u>131,578,426</u>	<u>1</u>
Total expenditures	<u>1,822,227,420</u>	<u>1,821,696,298</u>	<u>1,835,979,044</u>	<u>(14,282,746)</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, 2017

	<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	178,971,289	180,525,231	163,240,416	(17,284,815)
Other financing sources (uses)				
Refunding bonds issued	-	-	340,229,875	340,229,875
Premium on refunding bonds issued	-	-	39,957,924	39,957,924
Payments to refunding bond escrow agent	-	-	(380,187,799)	(380,187,799)
Serial bonds issued	-	1,200,000	1,188,363	(11,637)
Premium on serial bonds issued	-	-	11,637	11,637
Transfers in	70,385,456	87,885,456	92,623,280	4,737,824
Transfers out	(262,652,266)	(262,430,281)	(255,888,335)	6,541,946
Total other financing sources (uses)	<u>(192,266,810)</u>	<u>(173,344,825)</u>	<u>(162,065,055)</u>	<u>11,279,770</u>
Net change in fund balances (budgetary basis)	(13,295,521)	7,180,406	1,175,361	(6,005,045)
Fund balances (deficits) at beginning of year (budgetary basis)	<u>13,295,521</u>	<u>(10,803,435)</u>	<u>(10,803,435)</u>	<u>-</u>
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ (3,623,029)</u>	<u>\$ (9,628,074)</u>	<u>\$ (6,005,045)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (9,628,074)
Plus: General Fund Components:	
Town village code enforcement (GAAP basis)	103
Interdepartment operation & service (GAAP basis)	(2,200,068)
Self insurance fund (GAAP basis)	(10,188,838)
Employee medical health plan (GAAP basis)	(13,505,953)
Building sanitation administration (GAAP basis)	(177,513)
Tax stabilization reserve (GAAP basis)	49,452,142
Less: accrued pension expense	(76,504,765)
Less: accounting for sale of future revenues to STASC	(181,476,938)
Fund balance at end of year (GAAP basis)	<u>\$ (244,229,904)</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, 2017

	<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	\$ 549,678,671	\$ 549,678,671	\$ 548,925,562	\$ (753,109)
Sales and use tax	39,897,687	39,897,687	52,626,056	12,728,369
New York State aid	200,000	200,000	254,896	54,896
Federal aid	-	966	325,317	324,351
Licenses, permits, fines, fees, etc.	4,513,811	4,513,811	5,548,433	1,034,622
Interest on investments	7,696	7,696	10,592	2,896
Miscellaneous	1,264,725	1,264,725	1,002,771	(261,954)
Total revenues	595,562,590	595,563,556	608,693,627	13,130,071
Expenditures				
Current:				
General government support:				
Miscellaneous	1,251,487	1,251,487	1,242,211	9,276
Public safety:				
Police	362,904,141	362,898,545	392,461,481	(29,562,936)
Employee benefits	111,035,172	111,035,172	109,883,286	1,151,886
Debt Service:				
Principal	7,085,909	7,221,858	7,221,858	-
Interest and other charges	1,144,306	1,013,953	1,013,953	-
Total expenditures	483,421,015	483,421,015	511,822,789	(28,401,774)
Excess (deficiency) of revenues over (under) expenditures	112,141,575	112,142,541	96,870,838	(15,271,703)
Other financing sources (uses)				
Transfers in	45,968,060	45,968,060	39,513,803	(6,454,257)
Transfers out	(151,157,816)	(151,157,816)	(147,798,201)	3,359,615
Total other financing sources (uses)	(105,189,756)	(105,189,756)	(108,284,398)	(3,094,642)
Net change in fund balances (budgetary basis)	6,951,819	6,952,785	(11,413,560)	(18,366,345)
Fund balances (deficits) at beginning of year (budgetary basis)	(6,951,819)	(10,576,162)	(10,576,162)	-
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ (3,623,377)</u>	<u>\$ (21,989,722)</u>	<u>\$ (18,366,345)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (21,989,722)
Less: accrued pension expense	(67,611,863)
Less: accounting for sale of future revenues to STASC	(6,400,225)
Fund balance at end of year (GAAP basis)	<u>\$ (96,001,810)</u>

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

SUFFOLK COUNTY, NEW YORK

Schedule of Changes in Total OPEB and Related Ratios

For Fiscal Year 2008 through 2017
(amounts in millions)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total OPEB liability										
Service cost	\$ 183.23	**	**	**	**	**	**	**	**	**
Interest	218.13	**	**	**	**	**	**	**	**	**
Changes of assumptions	270.09	**	**	**	**	**	**	**	**	**
Differences between expected and actual experience	(616.56)	**	**	**	**	**	**	**	**	**
Benefit payments	(133.22)	**	**	**	**	**	**	**	**	**
Net change in total OPEB liability	(78.33)	**	**	**	**	**	**	**	**	**
Total OPEB liability- beginning	5,653.28	\$ 4,878.97	\$ 5,149.47	**	**	**	**	**	**	**
Total OPEB liability- ending	5,574.95	5,653.28	4,878.97	\$ 5,149.47	**	**	**	**	**	**
Covered employee payroll	936.37	898.77	872.59	854.54	**	**	**	**	**	**
Total OPEB liability as a percentage of covered employee payroll	595%	629%	559%	603%	**	**	**	**	**	**

Notes to schedule:

Changes of assumptions. Changes of assumptions reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2017	3.44%
2016	3.78%
2015	**
2014	**
2013	**
2012	**
2011	**
2010	**
2009	**
2008	**

** Information is not available for this time period

SUFFOLK COUNTY, NEW YORK

Schedule of Proportionate Share of the Net Pension Liability

New York State and Local Retirement Systems Pension Plan

For Fiscal Years 2008 through 2017
(amounts in thousands)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County's proportion of the net pension liability (asset) for ERS	2.39%	2.42%	2.64%	**	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for PFRS	9.46%	9.61%	9.32%	**	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for ERS	\$ 224,912	\$ 389,083	\$ 89,118	**	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for PFRS	\$ 196,061	\$ 284,578	\$ 25,668	**	**	**	**	**	**	**
County's covered employee payroll for ERS	\$ 594,725	\$ 456,831	\$ 512,041	**	**	**	**	**	**	**
County's covered employee payroll for PFRS	\$ 422,944	\$ 511,901	\$ 368,729	**	**	**	**	**	**	**
County's proportionate share of the net pension liability (assets) as a percentage of its covered employee payroll for ERS	37.82%	85.17%	17.40%	**	**	**	**	**	**	**
County's proportionate share of the net pension liability (assets) as a percentage of its covered employee payroll for PFRS	46.36%	55.59%	6.96%	**	**	**	**	**	**	**
Plan fiduciary net position as a percentage of the total pension liability for ERS	94.70%	90.70%	97.90%	**	**	**	**	**	**	**
Plan fiduciary net position as a percentage of the total pension liability for PFRS	93.46%	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 2008 through 2017*
(amounts in thousands)

	<u>2017</u>	<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>
Contractually required contribution	\$ 201,984	\$ 185,734	\$ 177,725	\$ 178,873	\$ 150,047	\$ 132,439	\$ 125,333	\$ 108,388	\$ 95,949	\$ 106,922
Contributions in relation to the contractually required contribution	201,984	185,734	177,725	178,873	150,047	132,439	125,333	108,388	95,949	106,922
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
County's covered employee payroll	1,017,669	968,732	880,770	**	**	**	**	**	**	**
Contributions as a percentage of covered employee payroll	20%	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 Grants Management fund was established in 2017 to manage grant funding. The fund will account for grant funds and related expenditures as they are accepted and appropriated by legislative resolution.

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.

* No activity is budgeted for fiscal 2017. Therefore, no budget to actual schedule is presented.

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

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

The 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.

* No activity is budgeted for fiscal 2017. Therefore, no budget to actual schedule is presented.

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

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

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

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.

The Suffolk Economic Development Corporation* was established 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.

* No activity is budgeted for fiscal 2017. Therefore, no budget to actual schedule is presented.

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Capital Project Funds

Capital Project 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, 2017

Special Revenue Funds

	Grants Management	Tax Certiorari	Public Safety Communications System E-911	County Road	Handicapped Parking Education	MTA Payroll Tax	Subtotals to page 122
Assets							
Cash and cash equivalents	\$ 196,800	\$ 459	\$ 497,393	\$ 10,948	\$ 776,449	\$ 862	\$ 1,482,911
Due from:							
New York State and federal sources:							
Programs of assistance	16,795	-	-	-	-	-	16,795
Grants-in-aid	12,525,163	-	-	1,081,108	-	-	13,606,271
Sales tax	-	-	-	-	-	-	-
Other funds	3,971,575	-	9,735,367	9,476,050	3,882	1,086,678	24,273,552
Other receivables	51,853	-	844,454	2,153,963	1,290	-	3,051,560
Total assets	<u>\$ 16,762,186</u>	<u>\$ 459</u>	<u>\$ 11,077,214</u>	<u>\$ 12,722,069</u>	<u>\$ 781,621</u>	<u>\$ 1,087,540</u>	<u>\$ 42,431,089</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 3,818,597	\$ -	\$ 2,246,296	\$ 2,609,981	\$ -	\$ -	\$ 8,674,874
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	17,136,132	1,032,582	10,577,730	18,284,452	-	1,083,533	48,114,429
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>20,954,729</u>	<u>1,032,582</u>	<u>12,824,026</u>	<u>20,894,433</u>	<u>-</u>	<u>1,083,533</u>	<u>56,789,303</u>
Deferred inflows of resources							
Sale of future tobacco revenues	-	-	151,114	-	-	-	151,114
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	-	-	-	-	-	4,007	4,007
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	-	-	-	-	13,822
Culture and recreation	-	-	-	-	-	-	-
Home and community services	-	-	-	-	781,621	-	781,621
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	-	-
Unassigned	(4,206,691)	(1,032,123)	(1,897,926)	(8,172,364)	-	-	(15,309,104)
Total fund balances (deficits)	<u>(4,192,543)</u>	<u>(1,032,123)</u>	<u>(1,897,926)</u>	<u>(8,172,364)</u>	<u>781,621</u>	<u>4,007</u>	<u>(14,509,328)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,762,186</u>	<u>\$ 459</u>	<u>\$ 11,077,214</u>	<u>\$ 12,722,069</u>	<u>\$ 781,621</u>	<u>\$ 1,087,540</u>	<u>\$ 42,431,089</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

Special Revenue Funds

	Subtotals from page 121	District Court	Judicial Facilities Agency	Traffic Violations Bureau	Suffolk County Landbank Corporation	Recreation and Economic Development Corporation of Suffolk County	Subtotals to page 123
Assets							
Cash and cash equivalents	\$ 1,482,911	\$ 58,324	\$ 850,899	\$ 30,889,759	\$ 1,038,766	\$ 12,871	\$ 34,333,530
Due from:							
New York State and federal sources:							
Programs of assistance	16,795	-	-	-	-	-	16,795
Grants-in-aid	13,606,271	1,908,275	-	-	-	-	15,514,546
Sales tax	-	-	-	-	-	-	-
Other funds	24,273,552	-	-	431,613	-	-	24,705,165
Other receivables	3,051,560	45,232	-	6,966,132	24,936	169,392	10,257,252
Total assets	<u>\$ 42,431,089</u>	<u>\$ 2,011,831</u>	<u>\$ 850,899</u>	<u>\$ 38,287,504</u>	<u>\$ 1,063,702</u>	<u>\$ 182,263</u>	<u>\$ 84,827,288</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 8,674,874	\$ -	\$ -	\$ 5,832,619	\$ 58,627	\$ 86,359	\$ 14,652,479
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	48,114,429	7,728,020	46,487	32,685,306	-	-	88,574,242
Unearned revenue	-	-	-	-	65,573	-	65,573
Total liabilities	<u>56,789,303</u>	<u>7,728,020</u>	<u>46,487</u>	<u>38,517,925</u>	<u>124,200</u>	<u>86,359</u>	<u>103,292,294</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	4,007	-	804,412	-	-	-	808,419
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	-	-	-	-	13,822
Culture and recreation	-	-	-	-	-	95,904	95,904
Home and community services	781,621	-	-	-	939,502	-	1,721,123
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	-	-
Unassigned	(15,309,104)	(5,716,189)	-	(230,421)	-	-	(21,255,714)
Total fund balances (deficits)	<u>(14,509,328)</u>	<u>(5,716,189)</u>	<u>804,412</u>	<u>(230,421)</u>	<u>939,502</u>	<u>95,904</u>	<u>(18,616,120)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 42,431,089</u>	<u>\$ 2,011,831</u>	<u>\$ 850,899</u>	<u>\$ 38,287,504</u>	<u>\$ 1,063,702</u>	<u>\$ 182,263</u>	<u>\$ 84,827,288</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

Special Revenue Funds

	Subtotals from page 122	Hotel Motel Tax Culture and History	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #5	Subtotals to page 124
Assets							
Cash and cash equivalents	\$ 34,333,530	\$ 4,481,460	\$ 7	\$ 64,119	\$ 117,905,742	\$ -	\$ 156,784,858
Due from:							
New York State and federal sources:							
Programs of assistance	16,795	-	-	-	-	-	16,795
Grants-in-aid	15,514,546	1,426	-	-	29,336	-	15,545,308
Sales tax	-	-	-	-	-	-	-
Other funds	24,705,165	96,325	8,832,774	2,866,129	141,675,479	3,642,270	181,818,142
Other receivables	10,257,252	306,720	-	-	75,851	-	10,639,823
Total assets	<u>\$ 84,827,288</u>	<u>\$ 4,885,931</u>	<u>\$ 8,832,781</u>	<u>\$ 2,930,248</u>	<u>\$ 259,686,408</u>	<u>\$ 3,642,270</u>	<u>\$ 364,804,926</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 14,652,479	\$ 1,519,719	\$ 66,330	\$ 19,045	\$ 5,378,024	\$ 80,816	\$ 21,716,413
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	88,574,242	970,530	8,308,590	2,868,369	106,132,042	3,372,224	210,225,997
Unearned revenue	65,573	-	-	-	-	-	65,573
Total liabilities	<u>103,292,294</u>	<u>2,490,249</u>	<u>8,374,920</u>	<u>2,887,414</u>	<u>111,510,066</u>	<u>3,453,040</u>	<u>232,007,983</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	808,419	-	-	-	-	-	808,419
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	-	-	-	-	13,822
Culture and recreation	95,904	-	-	-	-	-	95,904
Home and community services	1,721,123	-	457,861	42,834	148,176,342	189,230	150,587,390
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	2,395,682	-	-	-	-	2,395,682
Unassigned	(21,255,714)	-	-	-	-	-	(21,255,714)
Total fund balances (deficits)	<u>(18,616,120)</u>	<u>2,395,682</u>	<u>457,861</u>	<u>42,834</u>	<u>148,176,342</u>	<u>189,230</u>	<u>132,645,829</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 84,827,288</u>	<u>\$ 4,885,931</u>	<u>\$ 8,832,781</u>	<u>\$ 2,930,248</u>	<u>\$ 259,686,408</u>	<u>\$ 3,642,270</u>	<u>\$ 364,804,926</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

Special Revenue Funds

	<u>Subtotals from page 123</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 125</u>
Assets							
Cash and cash equivalents	\$ 156,784,858	\$ 31,522	\$ -	\$ -	\$ 522	\$ 2,518	\$ 156,819,420
Due from:							
New York State and federal sources:							
Programs of assistance	16,795	-	-	-	-	-	16,795
Grants-in-aid	15,545,308	2,224	3,211	-	-	20,089	15,570,832
Sales tax	-	-	-	-	-	-	-
Other funds	181,818,142	3,463,152	11,999,606	650,385	2,032,909	6,579,342	206,543,536
Other receivables	10,639,823	-	-	-	-	-	10,639,823
Total assets	<u>\$ 364,804,926</u>	<u>\$ 3,496,898</u>	<u>\$ 12,002,817</u>	<u>\$ 650,385</u>	<u>\$ 2,033,431</u>	<u>\$ 6,601,949</u>	<u>\$ 389,590,406</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 21,716,413	\$ 6,929	\$ 101,283	\$ 35,108	\$ 8,817	\$ 10,877	\$ 21,879,427
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	210,225,997	3,481,269	11,533,793	577,357	1,928,243	5,079,943	232,826,602
Unearned revenue	65,573	-	-	-	-	-	65,573
Total liabilities	<u>232,007,983</u>	<u>3,488,198</u>	<u>11,635,076</u>	<u>612,465</u>	<u>1,937,060</u>	<u>5,090,820</u>	<u>254,771,602</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	808,419	-	-	-	-	-	808,419
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	-	-	-	-	13,822
Culture and recreation	95,904	-	-	-	-	-	95,904
Home and community services	150,587,390	8,700	367,741	37,920	96,371	1,511,129	152,609,251
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	2,395,682	-	-	-	-	-	2,395,682
Unassigned	(21,255,714)	-	-	-	-	-	(21,255,714)
Total fund balances (deficits)	<u>132,645,829</u>	<u>8,700</u>	<u>367,741</u>	<u>37,920</u>	<u>96,371</u>	<u>1,511,129</u>	<u>134,667,690</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 364,804,926</u>	<u>\$ 3,496,898</u>	<u>\$ 12,002,817</u>	<u>\$ 650,385</u>	<u>\$ 2,033,431</u>	<u>\$ 6,601,949</u>	<u>\$ 389,590,406</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

Special Revenue Funds

	<u>Subtotals from page 124</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 126</u>
Assets							
Cash and cash equivalents	\$ 156,819,420	\$ 441,710	\$ -	\$ 256,338	\$ 539,951	\$ 188,943	\$ 158,246,362
Due from:							
New York State and federal sources:							
Programs of assistance	16,795	-	-	-	-	-	16,795
Grants-in-aid	15,570,832	5,601	14	-	796	-	15,577,243
Sales tax	-	-	-	-	-	-	-
Other funds	206,543,536	16,190,868	2,469,596	5,269,615	7,854,192	2,014,333	240,342,140
Other receivables	10,639,823	-	-	-	-	-	10,639,823
Total assets	<u>\$ 389,590,406</u>	<u>\$ 16,638,179</u>	<u>\$ 2,469,610</u>	<u>\$ 5,525,953</u>	<u>\$ 8,394,939</u>	<u>\$ 2,203,276</u>	<u>\$ 424,822,363</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 21,879,427	\$ 147,385	\$ 16,060	\$ 21,179	\$ 50,689	\$ 12,436	\$ 22,127,176
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	232,826,602	16,108,455	2,302,812	1,602,916	8,201,064	2,047,188	263,089,037
Unearned revenue	65,573	-	-	-	-	-	65,573
Total liabilities	<u>254,771,602</u>	<u>16,255,840</u>	<u>2,318,872</u>	<u>1,624,095</u>	<u>8,251,753</u>	<u>2,059,624</u>	<u>285,281,786</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	808,419	-	-	-	-	-	808,419
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	-	-	-	-	13,822
Culture and recreation	95,904	-	-	-	-	-	95,904
Home and community services	152,609,251	382,339	150,738	3,901,858	143,186	143,652	157,331,024
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	2,395,682	-	-	-	-	-	2,395,682
Unassigned	(21,255,714)	-	-	-	-	-	(21,255,714)
Total fund balances (deficits)	<u>134,667,690</u>	<u>382,339</u>	<u>150,738</u>	<u>3,901,858</u>	<u>143,186</u>	<u>143,652</u>	<u>139,389,463</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 389,590,406</u>	<u>\$ 16,638,179</u>	<u>\$ 2,469,610</u>	<u>\$ 5,525,953</u>	<u>\$ 8,394,939</u>	<u>\$ 2,203,276</u>	<u>\$ 424,822,363</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

Special Revenue Funds

	<u>Subtotals from page 125</u>	<u>Sewer District #16</u>	<u>Sewer District #18</u>	<u>Sewer District #19</u>	<u>Sewer District #20</u>	<u>Sewer District #21</u>	<u>Subtotals to page 127</u>
Assets							
Cash and cash equivalents	\$ 158,246,362	\$ -	\$ 99,206	\$ 137,332	\$ 808,967	\$ 19,866	\$ 159,311,733
Due from:							
New York State and federal sources:							
Programs of assistance	16,795	-	-	-	-	-	16,795
Grants-in-aid	15,577,243	-	-	-	-	-	15,577,243
Sales tax	-	-	-	-	-	-	-
Other funds	240,342,140	-	19,243,891	135,300	3,776,133	9,952,377	273,449,841
Other receivables	10,639,823	-	500	-	-	-	10,640,323
Total assets	<u>\$ 424,822,363</u>	<u>\$ -</u>	<u>\$ 19,343,597</u>	<u>\$ 272,632</u>	<u>\$ 4,585,100</u>	<u>\$ 9,972,243</u>	<u>\$ 458,995,935</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 22,127,176	\$ 5,455	\$ 86,436	\$ 29,343	\$ 35,434	\$ 61,774	\$ 22,345,618
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	263,089,037	61,235	18,855,993	174,512	4,226,070	10,762,765	297,169,612
Unearned revenue	65,573	-	-	-	-	-	65,573
Total liabilities	<u>285,281,786</u>	<u>66,690</u>	<u>18,942,429</u>	<u>203,855</u>	<u>4,261,504</u>	<u>10,824,539</u>	<u>319,580,803</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	808,419	-	-	-	-	-	808,419
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	-	-	-	-	13,822
Culture and recreation	95,904	-	-	-	-	-	95,904
Home and community services	157,331,024	-	401,168	68,777	323,596	-	158,124,565
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	2,395,682	-	-	-	-	-	2,395,682
Unassigned	(21,255,714)	(66,690)	-	-	-	(852,296)	(22,174,700)
Total fund balances (deficits)	<u>139,389,463</u>	<u>(66,690)</u>	<u>401,168</u>	<u>68,777</u>	<u>323,596</u>	<u>(852,296)</u>	<u>139,264,018</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 424,822,363</u>	<u>\$ -</u>	<u>\$ 19,343,597</u>	<u>\$ 272,632</u>	<u>\$ 4,585,100</u>	<u>\$ 9,972,243</u>	<u>\$ 458,995,935</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

Special Revenue Funds

	<u>Subtotals from page 126</u>	<u>Sewer District #22</u>	<u>Sewer District #23</u>	<u>Sewer District #24</u>	<u>Sewer District #28</u>	<u>Workforce Investment Revenue</u>	<u>Subtotals to page 128</u>
Assets							
Cash and cash equivalents	\$ 159,311,733	\$ 1,424,857	\$ 1,138,900	\$ 18,518	\$ 885,160	\$ 329,596	\$ 163,108,764
Due from:							
New York State and federal sources:							
Programs of assistance	16,795	-	-	-	-	-	16,795
Grants-in-aid	15,577,243	365	-	-	-	1,488,238	17,065,846
Sales tax	-	-	-	-	-	-	-
Other funds	273,449,841	2,712,855	110,238	717,300	936,944	774,357	278,701,535
Other receivables	10,640,323	-	-	83	-	-	10,640,406
Total assets	<u>\$ 458,995,935</u>	<u>\$ 4,138,077</u>	<u>\$ 1,249,138</u>	<u>\$ 735,901</u>	<u>\$ 1,822,104</u>	<u>\$ 2,592,191</u>	<u>\$ 469,533,346</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 22,345,618	\$ 21,410	\$ 1,263	\$ 2,891	\$ 33,727	\$ 1,006,937	\$ 23,411,846
Contract retainage payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Due to other funds	297,169,612	4,020,240	1,150,084	633,780	1,699,665	2,572,778	307,246,159
Unearned revenue	65,573	-	-	-	-	-	65,573
Total liabilities	<u>319,580,803</u>	<u>4,041,650</u>	<u>1,151,347</u>	<u>636,671</u>	<u>1,733,392</u>	<u>3,579,715</u>	<u>330,723,578</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	808,419	-	-	-	-	-	808,419
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	-	-	-	-	13,822
Culture and recreation	95,904	-	-	-	-	-	95,904
Home and community services	158,124,565	96,427	97,791	99,230	88,712	-	158,506,725
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	2,395,682	-	-	-	-	-	2,395,682
Unassigned	(22,174,700)	-	-	-	-	(987,524)	(23,162,224)
Total fund balances (deficits)	<u>139,264,018</u>	<u>96,427</u>	<u>97,791</u>	<u>99,230</u>	<u>88,712</u>	<u>(987,524)</u>	<u>138,658,654</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 458,995,935</u>	<u>\$ 4,138,077</u>	<u>\$ 1,249,138</u>	<u>\$ 735,901</u>	<u>\$ 1,822,104</u>	<u>\$ 2,592,191</u>	<u>\$ 469,533,346</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

Special Revenue Funds

	Subtotals from page 127	Community Development	Home Investment Partnership	Emergency Shelter Grant	Medicaid Compliance	Water Quality Protection Reserve	Subtotals to page 129
Assets							
Cash and cash equivalents	\$ 163,108,764	\$ 413,937	\$ -	\$ 46,700	\$ 91	\$ 72,859,777	\$ 236,429,269
Due from:							
New York State and federal sources:							
Programs of assistance	16,795	-	-	-	11,748,581	-	11,765,376
Grants-in-aid	17,065,846	444,534	-	6,358	-	-	17,516,738
Sales tax	-	-	-	-	-	-	-
Other funds	278,701,535	1,014,396	1,128,115	11,804	10,645,449	10,102,248	301,603,547
Other receivables	10,640,406	-	-	-	-	-	10,640,406
Total assets	<u>\$ 469,533,346</u>	<u>\$ 1,872,867</u>	<u>\$ 1,128,115</u>	<u>\$ 64,862</u>	<u>\$ 22,394,121</u>	<u>\$ 82,962,025</u>	<u>\$ 577,955,336</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 23,411,846	\$ 715,613	\$ 127,398	\$ 20,396	\$ 3,471,961	\$ 635,491	\$ 28,382,705
Contract retainage payable	-	-	-	-	-	1,173,786	1,173,786
Notes Payable	-	-	-	-	-	-	-
Due to other funds	307,246,159	3,327,583	1,000,717	44,466	21,482,029	53,819,405	386,920,359
Unearned revenue	65,573	-	-	-	-	-	65,573
Total liabilities	<u>330,723,578</u>	<u>4,043,196</u>	<u>1,128,115</u>	<u>64,862</u>	<u>24,953,990</u>	<u>55,628,682</u>	<u>416,542,423</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	808,419	-	-	-	-	-	808,419
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	-	-	-	-	13,822
Culture and recreation	95,904	-	-	-	-	-	95,904
Home and community services	158,506,725	-	-	-	-	23,728,426	182,235,151
Environmental protection	-	-	-	-	-	3,604,917	3,604,917
Tourism and recreation	2,395,682	-	-	-	-	-	2,395,682
Unassigned	(23,162,224)	(2,170,329)	-	-	(2,559,869)	-	(27,892,422)
Total fund balances (deficits)	<u>138,658,654</u>	<u>(2,170,329)</u>	<u>-</u>	<u>-</u>	<u>(2,559,869)</u>	<u>27,333,343</u>	<u>161,261,799</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 469,533,346</u>	<u>\$ 1,872,867</u>	<u>\$ 1,128,115</u>	<u>\$ 64,862</u>	<u>\$ 22,394,121</u>	<u>\$ 82,962,025</u>	<u>\$ 577,955,336</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

Special Revenue Funds

	Subtotals from page 128	Suffolk County Water Protection	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Assets Forfeiture DA	Subtotals to page 130
Assets							
Cash and cash equivalents	\$ 236,429,269	\$ 60,310,872	\$ 11,875	\$ 4,856,849	\$ 6,685,353	\$ 6,392,713	\$ 314,686,931
Due from:							
New York State and federal sources:							
Programs of assistance	11,765,376	-	-	-	-	-	11,765,376
Grants-in-aid	17,516,738	411,976	-	-	-	-	17,928,714
Sales tax	-	8,712,776	-	-	-	-	8,712,776
Other funds	301,603,547	2,389,248	-	-	1,612,486	241,865	305,847,146
Other receivables	10,640,406	-	-	-	-	-	10,640,406
Total assets	<u>\$ 577,955,336</u>	<u>\$ 71,824,872</u>	<u>\$ 11,875</u>	<u>\$ 4,856,849</u>	<u>\$ 8,297,839</u>	<u>\$ 6,634,578</u>	<u>\$ 669,581,349</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 28,382,705	\$ 1,202,201	\$ -	\$ 126,828	\$ 304,558	\$ 116,386	\$ 30,132,678
Contract retainage payable	1,173,786	-	-	-	-	-	1,173,786
Notes Payable	-	-	-	-	-	-	-
Due to other funds	386,920,359	55,977,019	-	44,880	814,453	2,445,950	446,202,661
Unearned revenue	65,573	-	-	-	-	-	65,573
Total liabilities	<u>416,542,423</u>	<u>57,179,220</u>	<u>-</u>	<u>171,708</u>	<u>1,119,011</u>	<u>2,562,336</u>	<u>477,574,698</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	808,419	-	-	-	-	4,072,242	4,880,661
Economic assistance & opportunity	-	-	-	-	-	-	-
Health	326	-	-	-	-	-	326
Public safety	13,822	-	11,875	4,685,141	7,178,828	-	11,889,666
Culture and recreation	95,904	-	-	-	-	-	95,904
Home and community services	182,235,151	-	-	-	-	-	182,235,151
Environmental protection	3,604,917	14,645,652	-	-	-	-	18,250,569
Tourism and recreation	2,395,682	-	-	-	-	-	2,395,682
Unassigned	(27,892,422)	-	-	-	-	-	(27,892,422)
Total fund balances (deficits)	<u>161,261,799</u>	<u>14,645,652</u>	<u>11,875</u>	<u>4,685,141</u>	<u>7,178,828</u>	<u>4,072,242</u>	<u>191,855,537</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 577,955,336</u>	<u>\$ 71,824,872</u>	<u>\$ 11,875</u>	<u>\$ 4,856,849</u>	<u>\$ 8,297,839</u>	<u>\$ 6,634,578</u>	<u>\$ 669,581,349</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2017

	Special Revenue Funds			Capital Projects Funds			
	Subtotals from page 129	NYS Assets Forfeiture	DWI Asset Seizure	Suffolk County Economic Development Corporation	Capital Sewer	Capital Southwest Sewer	Total Nonmajor Governmental Funds
Assets							
Cash and cash equivalents	\$ 314,686,931	\$ 2,177,914	\$ 1,853,341	\$ 1,125,644	\$ 7,598,042	\$ 8,684,288	\$ 336,126,160
Due from:							
New York State and federal sources:							
Programs of assistance	11,765,376	-	-	-	-	-	11,765,376
Grants-in-aid	17,928,714	-	-	-	-	-	17,928,714
Sales tax	8,712,776	-	-	-	-	-	8,712,776
Other funds	305,847,146	28,381	6,193	-	9,836,282	47,075,000	362,793,002
Other receivables	10,640,406	2,240	164,500	-	16,692	46,929	10,870,767
Total assets	<u>\$ 669,581,349</u>	<u>\$ 2,208,535</u>	<u>\$ 2,024,034</u>	<u>\$ 1,125,644</u>	<u>\$ 17,451,016</u>	<u>\$ 55,806,217</u>	<u>\$ 748,196,795</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 30,132,678	\$ -	\$ 234,883	\$ 45,069	\$ 4,680,273	\$ 3,029,901	\$ 38,122,804
Contract retainage payable	1,173,786	-	-	-	819,431	4,659,064	6,652,281
Notes Payable	-	-	-	-	-	9,702,800	9,702,800
Due to other funds	446,202,661	141,831	253,126	-	1,646,569	4,581,897	452,826,084
Unearned revenue	65,573	-	-	-	-	-	65,573
Total liabilities	<u>477,574,698</u>	<u>141,831</u>	<u>488,009</u>	<u>45,069</u>	<u>7,146,273</u>	<u>21,973,662</u>	<u>507,369,542</u>
Deferred inflows of resources							
Sale of future tobacco revenues	151,114	-	-	-	-	-	151,114
Total deferred inflows of resources	<u>151,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,114</u>
Fund balances (deficits)							
Restricted for:							
General government support	4,880,661	2,066,704	23,773	-	-	-	6,971,138
Economic assistance & opportunity	-	-	-	1,080,575	-	-	1,080,575
Health	326	-	-	-	-	-	326
Public safety	11,889,666	-	1,512,252	-	-	-	13,401,918
Culture and recreation	95,904	-	-	-	-	-	95,904
Home and community services	182,235,151	-	-	-	10,304,743	33,832,555	226,372,449
Environmental protection	18,250,569	-	-	-	-	-	18,250,569
Tourism and recreation	2,395,682	-	-	-	-	-	2,395,682
Unassigned	(27,892,422)	-	-	-	-	-	(27,892,422)
Total fund balances (deficits)	<u>191,855,537</u>	<u>2,066,704</u>	<u>1,536,025</u>	<u>1,080,575</u>	<u>10,304,743</u>	<u>33,832,555</u>	<u>240,676,139</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 669,581,349</u>	<u>\$ 2,208,535</u>	<u>\$ 2,024,034</u>	<u>\$ 1,125,644</u>	<u>\$ 17,451,016</u>	<u>\$ 55,806,217</u>	<u>\$ 748,196,795</u>

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2017

Special Revenue Funds

	Grants Management	Tax Certiorari	Public Safety Communications System E-911	County Road	Handicapped Parking Education	MTA Payroll Tax	Subtotals to page 132
Revenues							
Real property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,877,354	\$ 2,877,354
Sales and use tax	-	-	6,843,386	-	-	-	6,843,386
New York State aid	15,665,211	-	-	6,080,065	-	-	21,745,276
Federal aid	13,776,151	-	24,956	-	-	-	13,801,107
Licenses, permits, fines, fees, etc.	-	-	-	30,824,670	21,836	-	30,846,506
Interest on investments	502	2	1,443	183	2,880	4	5,014
Miscellaneous	34,946	-	-	39,224	-	-	74,170
Total revenues	<u>29,476,810</u>	<u>2</u>	<u>6,869,785</u>	<u>36,944,142</u>	<u>24,716</u>	<u>2,877,358</u>	<u>76,192,813</u>
Expenditures							
Current:							
General government support	10,955,866	-	-	-	-	-	10,955,866
Economic assistance & opportunity	920,747	-	-	-	-	-	920,747
Health	7,627,608	-	-	-	-	-	7,627,608
Public safety	8,007,336	-	14,030,599	-	-	-	22,037,935
Culture and recreation	18,437	-	-	-	-	-	18,437
Home and community services	1,814,674	-	-	-	-	-	1,814,674
Transportation	-	-	-	10,803,708	-	-	10,803,708
Employee benefits	1,130,546	-	2,705,038	1,531,961	-	-	5,367,545
Debt service:							
Principal	-	1,211,035	213,263	-	-	-	1,424,298
Interest and other charges	-	31,790	96,068	-	-	-	127,858
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>30,475,214</u>	<u>1,242,825</u>	<u>17,044,968</u>	<u>12,335,669</u>	<u>-</u>	<u>-</u>	<u>61,098,676</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(998,404)</u>	<u>(1,242,823)</u>	<u>(10,175,183)</u>	<u>24,608,473</u>	<u>24,716</u>	<u>2,877,358</u>	<u>15,094,137</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	-	210,704	14,557,077	-	-	-	14,767,781
Transfers out	(3,194,139)	-	(3,520,023)	(24,890,285)	-	(2,876,652)	(34,481,099)
Total other financing sources (uses)	<u>(3,194,139)</u>	<u>210,704</u>	<u>11,037,054</u>	<u>(24,890,285)</u>	<u>-</u>	<u>(2,876,652)</u>	<u>(19,713,318)</u>
Net changes in fund balances	<u>(4,192,543)</u>	<u>(1,032,119)</u>	<u>861,871</u>	<u>(281,812)</u>	<u>24,716</u>	<u>706</u>	<u>(4,619,181)</u>
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	-	(4)	(2,759,797)	(7,890,552)	756,905	3,301	(9,890,147)
Fund balances (deficits) at end of year	<u>\$ (4,192,543)</u>	<u>\$ (1,032,123)</u>	<u>\$ (1,897,926)</u>	<u>\$ (8,172,364)</u>	<u>\$ 781,621</u>	<u>\$ 4,007</u>	<u>\$ (14,509,328)</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2017

Special Revenue Funds

	Subtotals from page 131	District Court	Judicial Facilities Agency	Traffic Violations Bureau	Suffolk County Landbank Corporation	Recreation and Economic Development Corporation of Suffolk County	Subtotals to page 133
Revenues							
Real property taxes	\$ 2,877,354	\$ 6,620,169	\$ -	\$ -	\$ -	\$ -	\$ 9,497,523
Sales and use tax	6,843,386	-	-	-	-	-	6,843,386
New York State aid	21,745,276	4,262,754	-	-	946,923	-	26,954,953
Federal aid	13,801,107	-	-	-	-	-	13,801,107
Licenses, permits, fines, fees, etc.	30,846,506	579,752	5,497,926	50,504,134	-	-	87,428,318
Interest on investments	5,014	299	13,712	531,717	1,167	21	551,930
Miscellaneous	74,170	-	-	15	1,637,365	345,402	2,056,952
Total revenues	<u>76,192,813</u>	<u>11,462,974</u>	<u>5,511,638</u>	<u>51,035,866</u>	<u>2,585,455</u>	<u>345,423</u>	<u>147,134,169</u>
Expenditures							
Current:							
General government support	10,955,866	-	50,242	11,576,043	-	-	22,582,151
Economic assistance & opportunity	920,747	-	-	-	-	-	920,747
Health	7,627,608	-	-	-	-	-	7,627,608
Public safety	22,037,935	-	-	-	-	-	22,037,935
Culture and recreation	18,437	-	-	-	-	394,903	413,340
Home and community services	1,814,674	-	-	-	1,947,117	-	3,761,791
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	5,367,545	-	-	523,136	-	-	5,890,681
Debt service:							
Principal	1,424,298	192,273	2,560,806	106,200	-	-	4,283,577
Interest and other charges	127,858	67,991	2,844,238	75,334	-	-	3,115,421
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>61,098,676</u>	<u>260,264</u>	<u>5,455,286</u>	<u>12,280,713</u>	<u>1,947,117</u>	<u>394,903</u>	<u>81,436,959</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,094,137</u>	<u>11,202,710</u>	<u>56,352</u>	<u>38,755,153</u>	<u>638,338</u>	<u>(49,480)</u>	<u>65,697,210</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	14,767,781	-	-	14,006	-	-	14,781,787
Transfers out	(34,481,099)	(12,574,461)	(48,977)	(38,772,568)	-	-	(85,877,105)
Total other financing sources (uses)	<u>(19,713,318)</u>	<u>(12,574,461)</u>	<u>(48,977)</u>	<u>(38,758,562)</u>	<u>-</u>	<u>-</u>	<u>(71,095,318)</u>
Net changes in fund balances	(4,619,181)	(1,371,751)	7,375	(3,409)	638,338	(49,480)	(5,398,108)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	(9,890,147)	(4,344,438)	797,037	(227,012)	301,164	145,384	(13,218,012)
Fund balances (deficits) at end of year	<u>\$ (14,509,328)</u>	<u>\$ (5,716,189)</u>	<u>\$ 804,412</u>	<u>\$ (230,421)</u>	<u>\$ 939,502</u>	<u>\$ 95,904</u>	<u>\$ (18,616,120)</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2017

Special Revenue Funds

	Subtotals from page 132	Hotel Motel Tax Culture and History	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #5	Subtotals to page 134
Revenues							
Real property taxes	\$ 9,497,523	\$ -	\$ 928,069	\$ 82,969	\$ 38,204,126	\$ 882,821	\$ 49,595,508
Sales and use tax	6,843,386	10,772,906	-	-	-	-	17,616,292
New York State aid	26,954,953	-	-	-	-	-	26,954,953
Federal aid	13,801,107	-	-	-	-	-	13,801,107
Licenses, permits, fines, fees, etc.	87,428,318	-	136,763	687,195	25,441,572	-	113,693,848
Interest on investments	551,930	69,498	1,304	43	263,930	4,255	890,960
Miscellaneous	2,056,952	452,354	2,695	-	1,054,589	-	3,566,590
Total revenues	<u>147,134,169</u>	<u>11,294,758</u>	<u>1,068,831</u>	<u>770,207</u>	<u>64,964,217</u>	<u>887,076</u>	<u>226,119,258</u>
Expenditures							
Current:							
General government support	22,582,151	-	-	-	56,507	-	22,638,658
Economic assistance & opportunity	920,747	3,338,369	-	-	-	-	4,259,116
Health	7,627,608	-	-	-	-	-	7,627,608
Public safety	22,037,935	-	-	-	-	-	22,037,935
Culture and recreation	413,340	3,804,652	-	-	-	-	4,217,992
Home and community services	3,761,791	-	419,587	132,861	35,473,512	266,139	40,053,890
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	5,890,681	258,494	-	-	4,287,268	-	10,436,443
Debt service:							
Principal	4,283,577	-	49,833	-	3,379,905	168,387	7,881,702
Interest and other charges	3,115,421	-	15,246	-	1,868,759	81,159	5,080,585
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>81,436,959</u>	<u>7,401,515</u>	<u>484,666</u>	<u>132,861</u>	<u>45,065,951</u>	<u>515,685</u>	<u>135,037,637</u>
Excess (deficiency) of revenues over (under) expenditures	<u>65,697,210</u>	<u>3,893,243</u>	<u>584,165</u>	<u>637,346</u>	<u>19,898,266</u>	<u>371,391</u>	<u>91,081,621</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	14,781,787	-	2,226,487	79,187	19,542,368	168,231	36,798,060
Transfers out	(85,877,105)	(3,828,563)	(2,752,846)	(778,062)	(49,102,398)	(578,947)	(142,917,921)
Total other financing sources (uses)	<u>(71,095,318)</u>	<u>(3,828,563)</u>	<u>(526,359)</u>	<u>(698,875)</u>	<u>(29,560,030)</u>	<u>(410,716)</u>	<u>(106,119,861)</u>
Net changes in fund balances	(5,398,108)	64,680	57,806	(61,529)	(9,661,764)	(39,325)	(15,038,240)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	(13,218,012)	2,331,002	400,055	104,363	157,838,106	228,555	147,684,069
Fund balances (deficits) at end of year	<u>\$ (18,616,120)</u>	<u>\$ 2,395,682</u>	<u>\$ 457,861</u>	<u>\$ 42,834</u>	<u>\$ 148,176,342</u>	<u>\$ 189,230</u>	<u>\$ 132,645,829</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2017

Special Revenue Funds

	Subtotals from page 133	Sewer District #6	Sewer District #7	Sewer District #8	Sewer District #9	Sewer District #10	Subtotals to page 135
Revenues							
Real property taxes	\$ 49,595,508	\$ 136,710	\$ 1,692,874	\$ 131,322	\$ 113,267	\$ 1,272,940	\$ 52,942,621
Sales and use tax	17,616,292	-	-	-	-	-	17,616,292
New York State aid	26,954,953	-	-	-	-	-	26,954,953
Federal aid	13,801,107	-	-	-	-	-	13,801,107
Licenses, permits, fines, fees, etc.	113,693,848	399,523	348,026	-	893	13,742	114,456,032
Interest on investments	890,960	159	4,020	-	1,077	699	896,915
Miscellaneous	3,566,590	-	-	-	-	-	3,566,590
Total revenues	<u>226,119,258</u>	<u>536,392</u>	<u>2,044,920</u>	<u>131,322</u>	<u>115,237</u>	<u>1,287,381</u>	<u>230,234,510</u>
Expenditures							
Current:							
General government support	22,638,658	-	-	-	-	-	22,638,658
Economic assistance & opportunity	4,259,116	-	-	-	-	-	4,259,116
Health	7,627,608	-	-	-	-	-	7,627,608
Public safety	22,037,935	-	-	-	-	-	22,037,935
Culture and recreation	4,217,992	-	-	-	-	-	4,217,992
Home and community services	40,053,890	204,789	697,293	148,154	73,944	168,921	41,346,991
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	10,436,443	-	-	-	-	-	10,436,443
Debt service:							
Principal	7,881,702	1,091	214,816	-	33,602	49,263	8,180,474
Interest and other charges	5,080,585	29	106,665	-	12,804	11,307	5,211,390
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>135,037,637</u>	<u>205,909</u>	<u>1,018,774</u>	<u>148,154</u>	<u>120,350</u>	<u>229,491</u>	<u>136,760,315</u>
Excess (deficiency) of revenues over (under) expenditures	<u>91,081,621</u>	<u>330,483</u>	<u>1,026,146</u>	<u>(16,832)</u>	<u>(5,113)</u>	<u>1,057,890</u>	<u>93,474,195</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	36,798,060	589,227	2,041,437	12,836	389,703	16,936	39,848,199
Transfers out	(142,917,921)	(895,955)	(3,049,738)	(4,608)	(404,494)	(1,079,996)	(148,352,712)
Total other financing sources (uses)	<u>(106,119,861)</u>	<u>(306,728)</u>	<u>(1,008,301)</u>	<u>8,228</u>	<u>(14,791)</u>	<u>(1,063,060)</u>	<u>(108,504,513)</u>
Net changes in fund balances	(15,038,240)	23,755	17,845	(8,604)	(19,904)	(5,170)	(15,030,318)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	147,684,069	(15,055)	349,896	46,524	116,275	1,516,299	149,698,008
Fund balances (deficits) at end of year	<u>\$ 132,645,829</u>	<u>\$ 8,700</u>	<u>\$ 367,741</u>	<u>\$ 37,920</u>	<u>\$ 96,371</u>	<u>\$ 1,511,129</u>	<u>\$ 134,667,690</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2017

Special Revenue Funds

	Subtotals from page 134	Sewer District #11	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Subtotals to page 136
Revenues							
Real property taxes	\$ 52,942,621	\$ 2,628,680	\$ 177,825	\$ 8,304	\$ 148,605	\$ 34,179	\$ 55,940,214
Sales and use tax	17,616,292	-	-	-	-	-	17,616,292
New York State aid	26,954,953	-	-	-	-	-	26,954,953
Federal aid	13,801,107	-	-	-	-	-	13,801,107
Licenses, permits, fines, fees, etc.	114,456,032	836,223	64,510	188,409	1,183,645	232,270	116,961,089
Interest on investments	896,915	649	240	1,037	3,501	397	902,739
Miscellaneous	3,566,590	-	-	6,375	5,247	-	3,578,212
Total revenues	<u>230,234,510</u>	<u>3,465,552</u>	<u>242,575</u>	<u>204,125</u>	<u>1,340,998</u>	<u>266,846</u>	<u>235,754,606</u>
Expenditures							
Current:							
General government support	22,638,658	-	-	-	-	-	22,638,658
Economic assistance & opportunity	4,259,116	-	-	-	-	-	4,259,116
Health	7,627,608	-	-	-	-	-	7,627,608
Public safety	22,037,935	-	-	-	-	-	22,037,935
Culture and recreation	4,217,992	-	-	-	-	-	4,217,992
Home and community services	41,346,991	1,028,185	144,486	174,036	642,235	65,852	43,401,785
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	10,436,443	-	-	-	-	-	10,436,443
Debt service:							
Principal	8,180,474	556,782	-	11,421	140,045	4,568	8,893,290
Interest and other charges	5,211,390	182,662	-	8,035	62,509	3,214	5,467,810
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>136,760,315</u>	<u>1,767,629</u>	<u>144,486</u>	<u>193,492</u>	<u>844,789</u>	<u>73,634</u>	<u>139,784,345</u>
Excess (deficiency) of revenues over (under) expenditures	<u>93,474,195</u>	<u>1,697,923</u>	<u>98,089</u>	<u>10,633</u>	<u>496,209</u>	<u>193,212</u>	<u>95,970,261</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	39,848,199	690,036	197,517	-	808,305	220,242	41,764,299
Transfers out	(148,352,712)	(2,298,851)	(354,168)	(546,549)	(1,248,598)	(414,357)	(153,215,235)
Total other financing sources (uses)	<u>(108,504,513)</u>	<u>(1,608,815)</u>	<u>(156,651)</u>	<u>(546,549)</u>	<u>(440,293)</u>	<u>(194,115)</u>	<u>(111,450,936)</u>
Net changes in fund balances	(15,030,318)	89,108	(58,562)	(535,916)	55,916	(903)	(15,480,675)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	149,698,008	293,231	209,300	4,437,774	87,270	144,555	154,870,138
Fund balances (deficits) at end of year	<u>\$ 134,667,690</u>	<u>\$ 382,339</u>	<u>\$ 150,738</u>	<u>\$ 3,901,858</u>	<u>\$ 143,186</u>	<u>\$ 143,652</u>	<u>\$ 139,389,463</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2017

Special Revenue Funds

	Subtotals from page 135	Sewer District #16	Sewer District #18	Sewer District #19	Sewer District #20	Sewer District #21	Subtotals to page 137
Revenues							
Real property taxes	\$ 55,940,214	\$ -	\$ 219,176	\$ 3,155	\$ 81,858	\$ -	\$ 56,244,403
Sales and use tax	17,616,292	-	-	-	-	-	17,616,292
New York State aid	26,954,953	-	-	-	-	-	26,954,953
Federal aid	13,801,107	-	-	-	-	-	13,801,107
Licenses, permits, fines, fees, etc.	116,961,089	22,354	1,864,787	14,157	1,083,749	1,735,318	121,681,454
Interest on investments	902,739	-	7,951	-	1,565	-	912,255
Miscellaneous	3,578,212	-	39,345	-	60	-	3,617,617
Total revenues	<u>235,754,606</u>	<u>22,354</u>	<u>2,131,259</u>	<u>17,312</u>	<u>1,167,232</u>	<u>1,735,318</u>	<u>240,828,081</u>
Expenditures							
Current:							
General government support	22,638,658	-	66,734	-	-	-	22,705,392
Economic assistance & opportunity	4,259,116	-	-	-	-	-	4,259,116
Health	7,627,608	-	-	-	-	-	7,627,608
Public safety	22,037,935	-	-	-	-	-	22,037,935
Culture and recreation	4,217,992	-	-	-	-	-	4,217,992
Home and community services	43,401,785	115,849	474,717	35,731	234,464	217,370	44,479,916
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	10,436,443	-	-	-	-	-	10,436,443
Debt service:							
Principal	8,893,290	-	3,391,564	-	24,246	143,854	12,452,954
Interest and other charges	5,467,810	-	1,813,233	-	14,391	40,944	7,336,378
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>139,784,345</u>	<u>115,849</u>	<u>5,746,248</u>	<u>35,731</u>	<u>273,101</u>	<u>402,168</u>	<u>146,357,442</u>
Excess (deficiency) of revenues over (under) expenditures	<u>95,970,261</u>	<u>(93,495)</u>	<u>(3,614,989)</u>	<u>(18,419)</u>	<u>894,131</u>	<u>1,333,150</u>	<u>94,470,639</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	41,764,299	26,805	5,475,772	68,786	-	503,424	47,839,086
Transfers out	(153,215,235)	-	(1,637,643)	(39,520)	(785,703)	(4,089,049)	(159,767,150)
Total other financing sources (uses)	<u>(111,450,936)</u>	<u>26,805</u>	<u>3,838,129</u>	<u>29,266</u>	<u>(785,703)</u>	<u>(3,585,625)</u>	<u>(111,928,064)</u>
Net changes in fund balances	(15,480,675)	(66,690)	223,140	10,847	108,428	(2,252,475)	(17,457,425)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	154,870,138	-	178,028	57,930	215,168	1,400,179	156,721,443
Fund balances (deficits) at end of year	<u>\$ 139,389,463</u>	<u>\$ (66,690)</u>	<u>\$ 401,168</u>	<u>\$ 68,777</u>	<u>\$ 323,596</u>	<u>\$ (852,296)</u>	<u>\$ 139,264,018</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2017

Special Revenue Funds

	Subtotals from page 136	Sewer District #22	Sewer District #23	Sewer District #24	Sewer District #28	Workforce Investment Revenue	Subtotals to page 138
Revenues							
Real property taxes	\$ 56,244,403	\$ 37,942	\$ 45,613	\$ -	\$ 9,093	\$ -	\$ 56,337,051
Sales and use tax	17,616,292	-	-	-	-	-	17,616,292
New York State aid	26,954,953	-	-	-	-	1,373,454	28,328,407
Federal aid	13,801,107	-	-	-	-	7,130,093	20,931,200
Licenses, permits, fines, fees, etc.	121,681,454	335,692	104,586	46,274	251,533	-	122,419,539
Interest on investments	912,255	44	1,515	-	-	-	913,814
Miscellaneous	3,617,617	-	-	-	-	-	3,617,617
Total revenues	<u>240,828,081</u>	<u>373,678</u>	<u>151,714</u>	<u>46,274</u>	<u>260,626</u>	<u>8,503,547</u>	<u>250,163,920</u>
Expenditures							
Current:							
General government support	22,705,392	-	-	-	-	-	22,705,392
Economic assistance & opportunity	4,259,116	-	-	-	-	5,956,934	10,216,050
Health	7,627,608	-	-	-	-	-	7,627,608
Public safety	22,037,935	-	-	-	-	-	22,037,935
Culture and recreation	4,217,992	-	-	-	-	-	4,217,992
Home and community services	44,479,916	130,503	38,464	85,109	98,284	-	44,832,276
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	10,436,443	-	-	-	-	995,211	11,431,654
Debt service:							
Principal	12,452,954	-	44,391	-	-	-	12,497,345
Interest and other charges	7,336,378	-	23,432	-	-	-	7,359,810
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>146,357,442</u>	<u>130,503</u>	<u>106,287</u>	<u>85,109</u>	<u>98,284</u>	<u>6,952,145</u>	<u>153,729,770</u>
Excess (deficiency) of revenues over (under) expenditures	<u>94,470,639</u>	<u>243,175</u>	<u>45,427</u>	<u>(38,835)</u>	<u>162,342</u>	<u>1,551,402</u>	<u>96,434,150</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	47,839,086	325,500	61,543	543,515	-	-	48,769,644
Transfers out	(159,767,150)	(610,822)	(136,013)	(438,752)	(228,662)	(1,446,400)	(162,627,799)
Total other financing sources (uses)	<u>(111,928,064)</u>	<u>(285,322)</u>	<u>(74,470)</u>	<u>104,763</u>	<u>(228,662)</u>	<u>(1,446,400)</u>	<u>(113,858,155)</u>
Net changes in fund balances	(17,457,425)	(42,147)	(29,043)	65,928	(66,320)	105,002	(17,424,005)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	156,721,443	138,574	126,834	33,302	155,032	(1,092,526)	156,082,659
Fund balances (deficits) at end of year	<u>\$ 139,264,018</u>	<u>\$ 96,427</u>	<u>\$ 97,791</u>	<u>\$ 99,230</u>	<u>\$ 88,712</u>	<u>\$ (987,524)</u>	<u>\$ 138,658,654</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2017

Special Revenue Funds

	Subtotals from page 137	Community Development	Home Investment Partnership	Emergency Shelter Grant	Medicaid Compliance	Water Quality Protection Reserve	Subtotals to page 139
Revenues							
Real property taxes	\$ 56,337,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,337,051
Sales and use tax	17,616,292	-	-	-	-	-	17,616,292
New York State aid	28,328,407	-	-	-	16,857,191	-	45,185,598
Federal aid	20,931,200	2,163,129	749,885	199,336	18,706,503	-	42,750,053
Licenses, permits, fines, fees, etc.	122,419,539	-	-	-	-	-	122,419,539
Interest on investments	913,814	-	-	-	634	305,177	1,219,625
Miscellaneous	3,617,617	-	-	-	-	-	3,617,617
Total revenues	<u>250,163,920</u>	<u>2,163,129</u>	<u>749,885</u>	<u>199,336</u>	<u>35,564,328</u>	<u>305,177</u>	<u>289,145,775</u>
Expenditures							
Current:							
General government support	22,705,392	-	-	-	-	1,227,774	23,933,166
Economic assistance & opportunity	10,216,050	-	-	-	20,148,321	210,925	30,575,296
Health	7,627,608	-	-	-	-	-	7,627,608
Public safety	22,037,935	-	-	-	-	-	22,037,935
Culture and recreation	4,217,992	-	-	-	-	-	4,217,992
Home and community services	44,832,276	2,397,177	575,280	192,927	-	511,278	48,508,938
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	11,431,654	100,685	-	-	5,321,477	-	16,853,816
Debt service:							
Principal	12,497,345	-	-	-	-	-	12,497,345
Interest and other charges	7,359,810	-	-	-	-	-	7,359,810
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>153,729,770</u>	<u>2,497,862</u>	<u>575,280</u>	<u>192,927</u>	<u>25,469,798</u>	<u>1,949,977</u>	<u>184,415,614</u>
Excess (deficiency) of revenues over (under) expenditures	<u>96,434,150</u>	<u>(334,733)</u>	<u>174,605</u>	<u>6,409</u>	<u>10,094,530</u>	<u>(1,644,800)</u>	<u>104,730,161</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	48,769,644	181,014	-	-	-	25,070,960	74,021,618
Transfers out	(162,627,799)	(175,396)	(174,605)	(6,409)	(10,275,028)	(35,603,344)	(208,862,581)
Total other financing sources (uses)	<u>(113,858,155)</u>	<u>5,618</u>	<u>(174,605)</u>	<u>(6,409)</u>	<u>(10,275,028)</u>	<u>(10,532,384)</u>	<u>(134,840,963)</u>
Net changes in fund balances	(17,424,005)	(329,115)	-	-	(180,498)	(12,177,184)	(30,110,802)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	156,082,659	(1,841,214)	-	-	(2,379,371)	39,510,527	191,372,601
Fund balances (deficits) at end of year	<u>\$ 138,658,654</u>	<u>\$ (2,170,329)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,559,869)</u>	<u>\$ 27,333,343</u>	<u>\$ 161,261,799</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2017

Special Revenue Funds

	Subtotals from page 138	Suffolk County Water Protection	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Assets Forfeiture DA	Subtotals to page 140
Revenues							
Real property taxes	\$ 56,337,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,337,051
Sales and use tax	17,616,292	79,201,427	-	-	-	-	96,817,719
New York State aid	45,185,598	373,711	-	-	-	-	45,559,309
Federal aid	42,750,053	190	-	-	-	-	42,750,243
Licenses, permits, fines, fees, etc.	122,419,539	-	1,782	795,485	1,796,432	2,213,318	127,226,556
Interest on investments	1,219,625	77,290	7	1,569	24,495	37,572	1,360,558
Miscellaneous	3,617,617	-	-	-	-	-	3,617,617
Total revenues	<u>289,145,775</u>	<u>79,652,618</u>	<u>1,789</u>	<u>797,054</u>	<u>1,820,927</u>	<u>2,250,890</u>	<u>373,669,053</u>
Expenditures							
Current:							
General government support	23,933,166	911,321	-	-	-	3,437,987	28,282,474
Economic assistance & opportunity	30,575,296	-	-	-	-	-	30,575,296
Health	7,627,608	1,306,019	-	-	-	-	8,933,627
Public safety	22,037,935	-	15,613	1,044,733	3,475,860	-	26,574,141
Culture and recreation	4,217,992	2,474,815	-	-	-	-	6,692,807
Home and community services	48,508,938	1,637,671	-	-	-	-	50,146,609
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	16,853,816	1,159,313	-	-	-	-	18,013,129
Debt service:							
Principal	12,497,345	10,897,190	-	-	-	-	23,394,535
Interest and other charges	7,359,810	5,110,917	-	-	-	-	12,470,727
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>184,415,614</u>	<u>23,497,246</u>	<u>15,613</u>	<u>1,044,733</u>	<u>3,475,860</u>	<u>3,437,987</u>	<u>215,887,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>104,730,161</u>	<u>56,155,372</u>	<u>(13,824)</u>	<u>(247,679)</u>	<u>(1,654,933)</u>	<u>(1,187,097)</u>	<u>157,782,000</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	74,021,618	171,213	-	-	1,500,000	-	75,692,831
Transfers out	(208,862,581)	(54,141,863)	-	-	-	(1,500,000)	(264,504,444)
Total other financing sources (uses)	<u>(134,840,963)</u>	<u>(53,970,650)</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>(1,500,000)</u>	<u>(188,811,613)</u>
Net changes in fund balances	(30,110,802)	2,184,722	(13,824)	(247,679)	(154,933)	(2,687,097)	(31,029,613)
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	191,372,601	12,460,930	25,699	4,932,820	7,333,761	6,759,339	222,885,150
Fund balances (deficits) at end of year	<u>\$ 161,261,799</u>	<u>\$ 14,645,652</u>	<u>\$ 11,875</u>	<u>\$ 4,685,141</u>	<u>\$ 7,178,828</u>	<u>\$ 4,072,242</u>	<u>\$ 191,855,537</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2017

	<u>Special Revenue Funds</u>			<u>Capital Projects Funds</u>			
	<u>Subtotals from page 139</u>	<u>NYS Assets Forfeiture</u>	<u>DWI Asset Seizure</u>	<u>Suffolk County Economic Development Corporation</u>	<u>Capital Sewer</u>	<u>Capital Southwest Sewer</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues							
Real property taxes	\$ 56,337,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,337,051
Sales and use tax	96,817,719	-	-	-	-	-	96,817,719
New York State aid	45,559,309	-	-	-	-	435,596	45,994,905
Federal aid	42,750,243	-	-	-	-	-	42,750,243
Licenses, permits, fines, fees, etc.	127,226,556	-	782,903	212,208	-	3,788,234	132,009,901
Interest on investments	1,360,558	-	8,471	1,182	-	-	1,370,211
Miscellaneous	3,617,617	-	-	-	6,123,860	-	9,741,477
Total revenues	<u>373,669,053</u>	<u>-</u>	<u>791,374</u>	<u>213,390</u>	<u>6,123,860</u>	<u>4,223,830</u>	<u>385,021,507</u>
Expenditures							
Current:							
General government support	28,282,474	1,539,602	40,180	-	-	-	29,862,256
Economic assistance & opportunity	30,575,296	-	-	66,286	-	-	30,641,582
Health	8,933,627	-	-	-	-	-	8,933,627
Public safety	26,574,141	-	786,356	-	-	-	27,360,497
Culture and recreation	6,692,807	-	-	-	-	-	6,692,807
Home and community services	50,146,609	-	-	-	-	-	50,146,609
Transportation	10,803,708	-	-	-	-	-	10,803,708
Employee benefits	18,013,129	-	-	-	-	-	18,013,129
Debt service:							
Principal	23,394,535	-	-	-	-	-	23,394,535
Interest and other charges	12,470,727	-	-	-	-	-	12,470,727
Capital outlay	-	-	-	-	11,306,112	17,255,783	28,561,895
Total expenditures	<u>215,887,053</u>	<u>1,539,602</u>	<u>826,536</u>	<u>66,286</u>	<u>11,306,112</u>	<u>17,255,783</u>	<u>246,881,372</u>
Excess (deficiency) of revenues over (under) expenditures	<u>157,782,000</u>	<u>(1,539,602)</u>	<u>(35,162)</u>	<u>147,104</u>	<u>(5,182,252)</u>	<u>(13,031,953)</u>	<u>138,140,135</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	1,815,254	47,762,078	49,577,332
Premium on serial bonds issued	-	-	-	-	77,746	467,722	545,468
Transfers in	75,692,831	-	-	-	1,875,000	36,475,000	114,042,831
Transfers out	(264,504,444)	-	-	-	(2,411)	-	(264,506,855)
Total other financing sources (uses)	<u>(188,811,613)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,765,589</u>	<u>84,704,800</u>	<u>(100,341,224)</u>
Net changes in fund balances	<u>(31,029,613)</u>	<u>(1,539,602)</u>	<u>(35,162)</u>	<u>147,104</u>	<u>(1,416,663)</u>	<u>71,672,847</u>	<u>37,798,911</u>
Fund balances (deficits) at beginning of year as restated (See Note I.D.1)	222,885,150	3,606,306	1,571,187	933,471	11,721,406	(37,840,292)	202,877,228
Fund balances (deficits) at end of year	<u>\$ 191,855,537</u>	<u>\$ 2,066,704</u>	<u>\$ 1,536,025</u>	<u>\$ 1,080,575</u>	<u>\$ 10,304,743</u>	<u>\$ 33,832,555</u>	<u>\$ 240,676,139</u>

SUFFOLK COUNTY, NEW YORK
Grants Management - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2017

	<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				
New York State aid	\$ 24,595,089	\$ 17,779,721	\$ 15,665,211	\$ (2,114,510)
Federal aid	18,132,086	17,745,397	13,776,151	(3,969,246)
Interest on investments	-	-	502	502
Miscellaneous	142,500	184,000	34,946	(149,054)
Total revenues	<u>42,869,675</u>	<u>35,709,118</u>	<u>29,476,810</u>	<u>(6,232,308)</u>
Expenditures				
Current:				
General government support:				
Board of elections	450,278	19,190	19,190	-
County clerk	195,626	146,404	146,404	-
District attorney	3,549,602	2,837,808	2,648,814	188,994
Information technology services	50,003	24,995	24,995	-
Law	10,191,733	1,546,900	1,546,900	-
Legal aid society	38,618,685	6,564,924	6,569,563	(4,639)
Total general government support	<u>53,055,927</u>	<u>11,140,221</u>	<u>10,955,866</u>	<u>184,355</u>
Economic assistance and opportunity:				
Economic development and planning				
planning	49,087	35,457	35,457	-
Labor	559,929	189,889	167,550	22,339
Social services	1,385,946	746,953	717,740	29,213
Total economic assistance and opportunity	<u>1,994,962</u>	<u>972,299</u>	<u>920,747</u>	<u>51,552</u>
Health:				
Health services	20,043,712	8,404,332	6,762,924	1,641,408
Medical examiner	1,376,212	878,790	864,684	14,106
Total health	<u>21,419,924</u>	<u>9,283,122</u>	<u>7,627,608</u>	<u>1,655,514</u>
Public safety:				
Fire rescue and emergency service	7,434,426	2,229,286	2,228,131	1,155
Medical examiner	5,000	43	43	-
Police	10,301,324	4,463,847	4,215,583	248,264
Probation	2,605,254	1,458,602	1,229,060	229,542
Sheriff	874,179	347,739	334,519	13,220
Total public safety	<u>21,220,183</u>	<u>8,499,517</u>	<u>8,007,336</u>	<u>492,181</u>
Culture and recreation:				
County executive	10,000	10,000	6,437	3,563
Parks	250,000	12,000	12,000	-
Total culture and recreation	<u>260,000</u>	<u>22,000</u>	<u>18,437</u>	<u>3,563</u>
Home and community services:				
Economic development and planning				
planning	877,207	558,630	314,674	243,956
Public works	1,500,000	1,500,000	1,500,000	-
Soil and water conservation	318,696	-	-	-
Total home and community services	<u>2,695,903</u>	<u>2,058,630</u>	<u>1,814,674</u>	<u>243,956</u>
Employee benefits	<u>2,561,288</u>	<u>976,149</u>	<u>1,130,546</u>	<u>(154,397)</u>
Total expenditures	<u>103,208,187</u>	<u>32,951,938</u>	<u>30,475,214</u>	<u>2,476,724</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Grants Management - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over (under) expenditures	(60,338,512)	2,757,180	(98,404)	(3,755,584)
Other financing sources (uses)				
Transfers out	(1,663,389)	(776,322)	(3,194,139)	(2,417,817)
Total other financing sources (uses)	(1,663,389)	(776,322)	(3,194,139)	(2,417,817)
Net change in fund balances (budgetary basis)	(62,001,901)	1,980,858	(4,192,543)	(6,173,401)
Fund balances (deficits) at beginning of year (budgetary basis)	62,001,901	-	-	-
Fund balances (deficits) at end of year (budgetary basis)	\$ -	\$ 1,980,858	\$ (4,192,543)	\$ (6,173,401)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (4,192,543)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ (4,192,543)

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, 2017

	<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	1,211,035	1,211,035	1,211,035	-
Interest and other charges	31,790	31,790	31,790	-
Total expenditures	1,242,825	1,242,825	1,242,825	-
Excess (deficiency) of revenues over (under) expenditures	(1,242,825)	(1,242,825)	(1,242,823)	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)	(1,032,121)	(1,032,121)	(1,032,119)	2
Fund balances (deficits) at beginning (budgetary basis)	(6)	(4)	(4)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ (1,032,127)</u>	<u>\$ (1,032,125)</u>	<u>\$ (1,032,123)</u>	<u>\$ 2</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (1,032,123)
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (1,032,123)</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, 2017

	<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	\$ 7,319,195	\$ 7,319,195	\$ 6,843,386	\$ (475,809)
Federal aid	-	-	24,956	24,956
Interest on investments	-	-	1,443	1,443
Miscellaneous	500	500	-	(500)
	<u>7,319,695</u>	<u>7,319,695</u>	<u>6,869,785</u>	<u>(449,910)</u>
Total revenues				
Expenditures				
Current:				
Public safety:				
Fire rescue and emergency service	105,250	105,250	108,319	(3,069)
Police	15,185,538	15,185,538	13,922,280	1,263,258
Employee benefits	2,653,664	2,653,664	2,607,883	45,781
Debt service:				
Principal	208,460	213,263	213,263	-
Interest and other charges	105,502	100,700	96,068	4,632
	<u>18,258,414</u>	<u>18,258,415</u>	<u>16,947,813</u>	<u>1,310,602</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(10,938,719)	(10,938,720)	(10,078,028)	860,692
Other financing sources (uses)				
Transfers in	14,551,091	14,551,091	14,551,092	1
Transfers out	(3,612,372)	(3,600,622)	(3,520,023)	80,599
	<u>10,938,719</u>	<u>10,950,469</u>	<u>11,031,069</u>	<u>80,600</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	-	11,749	953,041	941,292
Fund balances (deficits) at beginning (budgetary basis)	-	(1,357,568)	(1,357,568)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (1,345,819)</u>	<u>\$ (404,527)</u>	<u>\$ 941,292</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (404,527)
Less: accrued pension expense	(1,342,285)
Less: accounting for sale of future revenues to STASC	(151,114)
Fund balance at end of year (GAAP basis)	<u>\$ (1,897,926)</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, 2017

	<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				
New York State aid	\$ 6,779,789	\$ 6,779,789	\$ 6,080,065	\$ (699,724)
Licenses, permits, fines, fees, etc.	29,213,691	29,213,691	30,824,670	1,610,979
Interest on investments	310	310	183	(127)
Miscellaneous	22,000	22,000	39,224	17,224
Total revenues	36,015,790	36,015,790	36,944,142	928,352
Expenditures				
Current:				
Transportation:				
Public works	9,776,275	9,799,008	10,803,708	(1,004,700)
Employee benefits	1,575,241	1,575,508	1,521,481	54,027
Total expenditures	11,351,516	11,374,516	12,325,189	(950,673)
Excess (deficiency) of revenues over (under) expenditures	24,664,274	24,641,274	24,618,953	(22,321)
Other financing sources (uses)				
Transfers in	-	23,000	-	(23,000)
Transfers out	(24,693,135)	(24,693,135)	(24,890,285)	(197,150)
Total other financing sources (uses)	(24,693,135)	(24,670,135)	(24,890,285)	(220,150)
Net change in fund balances (budgetary basis)	(28,861)	(28,861)	(271,332)	(242,471)
Fund balances (deficits) at beginning (budgetary basis)	28,861	(7,237,030)	(7,237,030)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (7,265,891)</u>	<u>\$ (7,508,362)</u>	<u>\$ (242,471)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (7,508,362)
Less: accrued pension expense	(664,002)
Fund balance at end of year (GAAP basis)	<u>\$ (8,172,364)</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, 2017

	<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.	\$ 50,000	\$ 50,000	\$ 21,836	\$ (28,164)
Interest on investments	2,033	2,033	2,880	847
	<u>52,033</u>	<u>52,033</u>	<u>24,716</u>	<u>(27,317)</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
County executive	500,000	500,000	-	500,000
	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Net change in fund balances (budgetary basis)	(447,967)	(447,967)	24,716	472,683
Fund balances (deficits) at beginning (budgetary basis)	782,608	756,905	756,905	-
	<u>782,608</u>	<u>756,905</u>	<u>756,905</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	\$ 334,641	\$ 308,938	\$ 781,621	\$ 472,683
	<u>\$ 334,641</u>	<u>\$ 308,938</u>	<u>\$ 781,621</u>	<u>\$ 472,683</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 781,621
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 781,621</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, 2017

	<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	\$ 2,877,354	\$ 1,555
Interest on investments	-	-	4	4
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	2,875,799	2,875,799	2,877,358	1,559
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses)				
Transfers out	(2,876,652)	(2,876,652)	(2,876,652)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	(853)	(853)	706	1,559
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at beginning (budgetary basis)	853	3,301	3,301	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 2,448</u>	<u>\$ 4,007</u>	<u>\$ 1,559</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 4,007
Less: accrued pension expense	<hr/> -
Fund balance at end of year (GAAP basis)	<u>\$ 4,007</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, 2017

	<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	\$ 6,652,479	\$ 6,652,479	\$ 6,620,169	\$ (32,310)
New York State aid	4,517,036	4,517,036	4,262,754	(254,282)
Licenses, permits, fines, fees, etc.	1,092,317	1,092,317	579,752	(512,565)
Interest on investments	3,752	3,752	299	(3,453)
	<u>12,265,584</u>	<u>12,265,584</u>	<u>11,462,974</u>	<u>(802,610)</u>
Expenditures				
Current:				
Debt service:				
Principal	195,491	195,491	192,273	3,218
Interest and other charges	73,023	73,023	67,991	5,032
	<u>268,514</u>	<u>268,514</u>	<u>260,264</u>	<u>8,250</u>
Excess (deficiency) of revenues over (under) expenditures	11,997,070	11,997,070	11,202,710	(794,360)
Other financing sources (uses)				
Transfers out	(9,466,240)	(9,466,240)	(12,574,461)	(3,108,221)
Net change in fund balances (budgetary basis)	2,530,830	2,530,830	(1,371,751)	(3,902,581)
Fund balances (deficits) at beginning (budgetary basis)	(2,530,830)	(4,344,438)	(4,344,438)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (1,813,608)</u>	<u>\$ (5,716,189)</u>	<u>\$ (3,902,581)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (5,716,189)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ (5,716,189)</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, 2017

	<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				
Licenses, permits, fines, fees, etc.	\$ 56,033,000	\$ 56,033,000	\$ 50,504,134	\$ (5,528,866)
Interest on investments	180,000	180,000	531,717	351,717
Miscellaneous	2,000,000	2,000,000	15	(1,999,985)
	<u>58,213,000</u>	<u>58,213,000</u>	<u>51,035,866</u>	<u>(7,177,134)</u>
Expenditures				
Current:				
General government support:				
Law	67,679	67,679	5,104	62,575
Public works	-	250,000	-	250,000
Traffic violations bureau	11,999,729	11,749,729	11,570,939	178,790
Employee benefits	533,398	533,398	514,535	18,863
Debt service:				
Principal	106,200	106,200	106,200	-
Interest and other charges	75,334	75,334	75,334	-
	<u>12,782,340</u>	<u>12,782,340</u>	<u>12,272,112</u>	<u>510,228</u>
Excess (deficiency) of revenues over (under) expenditures	45,430,660	45,430,660	38,763,754	(6,666,906)
Other financing sources (uses)				
Transfers in	-	-	14,006	14,006
Transfers out	(45,430,660)	(45,430,660)	(38,772,568)	6,658,092
Net change in fund balances (budgetary basis)	-	-	5,192	5,192
Fund balances (deficits) at beginning (budgetary basis)	-	-	-	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,192</u>	<u>\$ 5,192</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 5,192
Less: accrued pension expense	(235,613)
Fund balance at end of year (GAAP basis)	<u>\$ (230,421)</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, 2017

	<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	\$ 10,616,041	\$ 10,616,041	\$ 10,772,906	\$ 156,865
Interest on investments	17,783	17,783	69,498	51,715
Miscellaneous	-	-	452,354	452,354
	<u>10,633,824</u>	<u>10,633,824</u>	<u>11,294,758</u>	<u>660,934</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Economic development and planning	3,410,649	3,405,290	3,338,369	66,921
Culture and recreation:				
Parks	3,858,554	3,858,109	3,804,652	53,457
Employee benefits	234,912	231,852	226,286	5,566
	<u>7,504,115</u>	<u>7,495,251</u>	<u>7,369,307</u>	<u>125,944</u>
Excess (deficiency) of revenues over (under) expenditures	3,129,709	3,138,573	3,925,451	786,878
Other financing sources (uses)				
Transfers out	(3,836,266)	(3,845,130)	(3,828,563)	16,567
Net change in fund balances (budgetary basis)	(706,557)	(706,557)	96,888	803,445
Fund balances (deficits) at beginning (budgetary basis)	<u>706,557</u>	<u>2,427,310</u>	<u>2,427,310</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 1,720,753</u>	<u>\$ 2,524,198</u>	<u>\$ 803,445</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 2,524,198
Less: accrued pension expense	<u>(128,516)</u>
Fund balance at end of year (GAAP basis)	<u>\$ 2,395,682</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, 2017

	<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	\$ 911,890	\$ 911,890	\$ 928,069	\$ 16,179
Licenses, permits, fines, fees, etc.	127,457	127,457	136,763	9,306
Interest on investments	34	34	1,304	1,270
Miscellaneous	1,000	1,000	2,695	1,695
	<u>1,040,381</u>	<u>1,040,381</u>	<u>1,068,831</u>	<u>28,450</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	677,918	677,918	419,587	258,331
Debt service:				
Principal	47,722	49,833	49,833	-
Interest and other charges	17,562	15,451	15,246	205
	<u>743,202</u>	<u>743,202</u>	<u>484,666</u>	<u>258,536</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	297,179	297,179	584,165	286,986
Other financing sources (uses)				
Transfers in	2,226,487	2,226,487	2,226,487	-
Transfers out	(2,752,846)	(2,752,846)	(2,752,846)	-
	<u>(526,359)</u>	<u>(526,359)</u>	<u>(526,359)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(229,180)	(229,180)	57,806	286,986
Fund balances (deficits) at beginning (budgetary basis)	229,180	400,055	400,055	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 170,875</u>	<u>\$ 457,861</u>	<u>\$ 286,986</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 457,861
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 457,861</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, 2017

	<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	\$ 71,805	\$ 71,805	\$ 82,969	\$ 11,164
Licenses, permits, fines, fees, etc.	702,567	702,567	687,195	(15,372)
Interest on investments	-	-	43	43
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	774,372	774,372	770,207	(4,165)
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Current:				
Home and community services:				
Public works	180,887	180,887	132,861	48,026
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	593,485	593,485	637,346	43,861
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses)				
Transfers in	79,187	79,187	79,187	-
Transfers out	(778,062)	(778,062)	(778,062)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	(105,390)	(105,390)	(61,529)	43,861
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at beginning (budgetary basis)	105,390	104,363	104,363	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ (1,027)	\$ 42,834	\$ 43,861
	<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)	\$ 42,834
Less: accrued pension expense	<hr/> -
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 42,834

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, 2017

	<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	\$ 37,600,983	\$ 37,600,983	\$ 38,204,126	\$ 603,143
Licenses, permits, fines, fees, etc.	28,376,935	28,376,935	25,441,572	(2,935,363)
Interest on investments	33,010	33,010	48,283	15,273
Miscellaneous	503,250	503,250	821,581	318,331
	<u>66,514,178</u>	<u>66,514,178</u>	<u>64,515,562</u>	<u>(1,998,616)</u>
Expenditures				
Current:				
General government support:				
Miscellaneous	48,116	24,452	23,327	1,125
Home and community services:				
Public works	27,435,154	27,435,154	23,225,584	4,209,570
Employee benefits	1,829,073	1,829,073	1,823,177	5,896
Debt service:				
Principal	4,080,191	4,144,181	3,325,681	818,500
Interest and other charges	1,899,539	1,859,213	1,864,029	(4,816)
	<u>35,292,073</u>	<u>35,292,073</u>	<u>30,261,798</u>	<u>5,030,275</u>
Excess (deficiency) of revenues over (under) expenditures	31,222,105	31,222,105	34,253,764	3,031,659
Other financing sources (uses)				
Transfers in	22,752	22,752	22,752	-
Transfers out	(41,254,937)	(41,254,937)	(41,269,662)	(14,725)
	<u>(41,232,185)</u>	<u>(41,232,185)</u>	<u>(41,246,910)</u>	<u>(14,725)</u>
Net change in fund balances (budgetary basis)	(10,010,080)	(10,010,080)	(6,993,146)	3,016,934
Fund balances (deficits) at beginning (budgetary basis)	10,010,080	8,743,906	8,743,906	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (1,266,174)</u>	<u>\$ 1,750,760</u>	<u>\$ 3,016,934</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,750,760
Plus: transfer of fund balance (GAAP basis) from sewer maintenance & operation	842,086
Plus: transfer of fund balance (GAAP basis) from southwest assessment stabilization	146,454,553
Less: accrued pension expense	(871,057)
Fund balance at end of year (GAAP basis)	<u>\$ 148,176,342</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, 2017

	<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	\$ 882,821	\$ 882,821	\$ 882,821	\$ -
Interest on investments	125	125	4,255	4,130
Total revenues	882,946	882,946	887,076	4,130
Expenditures				
Current:				
Home and community services:				
Public works	351,042	351,037	266,139	84,898
Debt service:				
Principal	165,396	168,387	168,387	-
Interest and other charges	84,145	81,159	81,159	-
Total expenditures	600,583	600,583	515,685	84,898
Excess (deficiency) of revenues over (under) expenditures	282,363	282,363	371,391	89,028
Other financing sources (uses)				
Transfers in	168,231	168,231	168,231	-
Transfers out	(578,947)	(578,947)	(578,947)	-
Total other financing sources (uses)	(410,716)	(410,716)	(410,716)	-
Net change in fund balances (budgetary basis)	(128,353)	(128,353)	(39,325)	89,028
Fund balances (deficits) at beginning (budgetary basis)	128,353	228,555	228,555	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 100,202	\$ 189,230	\$ 89,028

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 189,230
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 189,230</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, 2017

	<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	\$ 101,186	\$ 101,186	\$ 136,710	\$ 35,524
Licenses, permits, fines, fees, etc.	503,112	503,112	399,523	(103,589)
Interest on investments	3,000	3,000	159	(2,841)
	<u>607,298</u>	<u>607,298</u>	<u>536,392</u>	<u>(70,906)</u>
Expenditures				
Current:				
Home and community services:				
Public works	253,652	253,652	204,789	48,863
Debt service:				
Principal	1,091	1,091	1,091	-
Interest and other charges	29	29	29	-
	<u>254,772</u>	<u>254,772</u>	<u>205,909</u>	<u>48,863</u>
Excess (deficiency) of revenues over (under) expenditures	352,526	352,526	330,483	(22,043)
Other financing sources (uses)				
Transfers in	589,227	589,227	589,227	-
Transfers out	(895,955)	(895,955)	(895,955)	-
	<u>(306,728)</u>	<u>(306,728)</u>	<u>(306,728)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	45,798	45,798	23,755	(22,043)
Fund balances (deficits) at beginning (budgetary basis)	<u>(45,798)</u>	<u>(15,055)</u>	<u>(15,055)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 30,743</u>	<u>\$ 8,700</u>	<u>\$ (22,043)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 8,700
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 8,700</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, 2017

	<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	\$ 1,693,660	\$ 1,693,660	\$ 1,692,874	\$ (786)
Licenses, permits, fines, fees, etc.	369,284	369,284	348,026	(21,258)
Interest on investments	400	400	4,020	3,620
Miscellaneous	250	250	-	(250)
	<u>2,063,594</u>	<u>2,063,594</u>	<u>2,044,920</u>	<u>(18,674)</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	938,937	938,932	697,293	241,639
Debt service:				
Principal	211,595	214,816	214,816	-
Interest and other charges	109,882	106,666	106,665	1
	<u>1,260,414</u>	<u>1,260,414</u>	<u>1,018,774</u>	<u>241,640</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	803,180	803,180	1,026,146	222,966
Other financing sources (uses)				
Transfers in	2,041,437	2,041,437	2,041,437	-
Transfers out	(3,049,738)	(3,049,738)	(3,049,738)	-
	<u>(1,008,301)</u>	<u>(1,008,301)</u>	<u>(1,008,301)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(205,121)	(205,121)	17,845	222,966
Fund balances (deficits) at beginning (budgetary basis)	<u>205,121</u>	<u>349,896</u>	<u>349,896</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 144,775</u>	<u>\$ 367,741</u>	<u>\$ 222,966</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 367,741
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 367,741</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, 2017

	<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	\$ 131,321	\$ 131,321	\$ 131,322	\$ 1
Expenditures				
Current:				
Home and community services:				
Public works	165,326	165,326	148,154	17,172
Excess (deficiency) of revenues over (under) expenditures	(34,005)	(34,005)	(16,832)	17,173
Other financing sources (uses)				
Transfers in	12,836	12,836	12,836	-
Transfers out	(4,608)	(4,608)	(4,608)	-
Total other financing sources (uses)	8,228	8,228	8,228	-
Net change in fund balances (budgetary basis)	(25,777)	(25,777)	(8,604)	17,173
Fund balances (deficits) at beginning (budgetary basis)	25,777	46,524	46,524	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 20,747	\$ 37,920	\$ 17,173

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 37,920
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 37,920

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 113,267	\$ 113,267	\$ 113,267	\$ -
Licenses, permits, fines, fees, etc.	1,050	1,050	893	(157)
Interest on investments	20	20	1,077	1,057
	<u>114,337</u>	<u>114,337</u>	<u>115,237</u>	<u>900</u>
Total revenues	<u>114,337</u>	<u>114,337</u>	<u>115,237</u>	<u>900</u>
Expenditures				
Current:				
Home and community services:				
Public works	145,066	145,066	73,944	71,122
Debt service:				
Principal	33,602	33,602	33,602	-
Interest and other charges	12,805	12,805	12,804	1
	<u>191,473</u>	<u>191,473</u>	<u>120,350</u>	<u>71,123</u>
Total expenditures	<u>191,473</u>	<u>191,473</u>	<u>120,350</u>	<u>71,123</u>
Excess (deficiency) of revenues over (under) expenditures	(77,136)	(77,136)	(5,113)	72,023
Other financing sources (uses)				
Transfers in	389,703	389,703	389,703	-
Transfers out	(404,494)	(404,494)	(404,494)	-
	<u>(14,791)</u>	<u>(14,791)</u>	<u>(14,791)</u>	<u>-</u>
Total other financing sources (uses)	<u>(14,791)</u>	<u>(14,791)</u>	<u>(14,791)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(91,927)	(91,927)	(19,904)	72,023
Fund balances (deficits) at beginning (budgetary basis)	<u>91,927</u>	<u>116,275</u>	<u>116,275</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 24,348</u>	<u>\$ 96,371</u>	<u>\$ 72,023</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 96,371
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 96,371</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, 2017

	<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	\$ 1,273,064	\$ 1,273,064	\$ 1,272,940	\$ (124)
Licenses, permits, fines, fees, etc.	11,178	11,178	13,742	2,564
Interest on investments	2	2	699	697
	<u>1,284,244</u>	<u>1,284,244</u>	<u>1,287,381</u>	<u>3,137</u>
Expenditures				
Current:				
Home and community services:				
Public works	238,036	238,036	168,921	69,115
Debt service:				
Principal	49,263	49,263	49,263	-
Interest and other charges	11,307	11,307	11,307	-
	<u>298,606</u>	<u>298,606</u>	<u>229,491</u>	<u>69,115</u>
Excess (deficiency) of revenues over (under) expenditures	985,638	985,638	1,057,890	72,252
Other financing sources (uses)				
Transfers in	16,936	16,936	16,936	-
Transfers out	(1,079,996)	(1,079,996)	(1,079,996)	-
	<u>(1,063,060)</u>	<u>(1,063,060)</u>	<u>(1,063,060)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(77,422)	(77,422)	(5,170)	72,252
Fund balances (deficits) at beginning (budgetary basis)	<u>1,359,511</u>	<u>1,516,299</u>	<u>1,516,299</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 1,282,089</u>	<u>\$ 1,438,877</u>	<u>\$ 1,511,129</u>	<u>\$ 72,252</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,511,129
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 1,511,129</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, 2017

	<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	\$ 2,623,810	\$ 2,623,810	\$ 2,628,680	\$ 4,870
Licenses, permits, fines, fees, etc.	802,140	802,140	836,223	34,083
Interest on investments	1	1	649	648
Miscellaneous	2,411	2,411	-	(2,411)
	<u>3,428,362</u>	<u>3,428,362</u>	<u>3,465,552</u>	<u>37,190</u>
Expenditures				
Current:				
Home and community services:				
Public works	1,240,934	1,240,934	1,028,185	212,749
Debt service:				
Principal	521,253	556,782	556,782	-
Interest and other charges	222,021	186,492	182,662	3,830
	<u>1,984,208</u>	<u>1,984,208</u>	<u>1,767,629</u>	<u>216,579</u>
Excess (deficiency) of revenues over (under) expenditures	1,444,154	1,444,154	1,697,923	253,769
Other financing sources (uses)				
Transfers in	687,625	687,625	690,036	2,411
Transfers out	(2,298,851)	(2,298,851)	(2,298,851)	-
	<u>(1,611,226)</u>	<u>(1,611,226)</u>	<u>(1,608,815)</u>	<u>2,411</u>
Net change in fund balances (budgetary basis)	(167,072)	(167,072)	89,108	256,180
Fund balances (deficits) at beginning (budgetary basis)	167,072	293,231	293,231	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 126,159</u>	<u>\$ 382,339</u>	<u>\$ 256,180</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 382,339
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 382,339</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, 2017

	<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	\$ 177,841	\$ 177,841	\$ 177,825	\$ (16)
Licenses, permits, fines, fees, etc.	64,499	64,499	64,510	11
Interest on investments	-	-	240	240
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	242,340	242,340	242,575	235
Expenditures				
Current:				
Home and community services:				
Public works	242,418	242,418	144,486	97,932
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(78)	(78)	98,089	98,167
Other financing sources (uses)				
Transfers in	197,517	197,517	197,517	-
Transfers out	(354,168)	(354,168)	(354,168)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(156,651)	(156,651)	(156,651)	-
Net change in fund balances (budgetary basis)	(156,729)	(156,729)	(58,562)	98,167
Fund balances (deficits) at beginning (budgetary basis)	156,729	209,300	209,300	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 52,571	\$ 150,738	\$ 98,167
	<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)	\$ 150,738
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 150,738

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, 2017

	<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	\$ 9,544	\$ 9,544	\$ 8,304	\$ (1,240)
Licenses, permits, fines, fees, etc.	759,484	759,484	188,409	(571,075)
Interest on investments	-	-	1,037	1,037
Miscellaneous	4,800	4,800	6,375	1,575
	<u>773,828</u>	<u>773,828</u>	<u>204,125</u>	<u>(569,703)</u>
Expenditures				
Current:				
Home and community services:				
Public works	222,157	222,157	174,036	48,121
Debt service:				
Principal	11,421	11,421	11,421	-
Interest and other charges	8,035	8,035	8,035	-
	<u>241,613</u>	<u>241,613</u>	<u>193,492</u>	<u>48,121</u>
Excess (deficiency) of revenues over (under) expenditures	532,215	532,215	10,633	(521,582)
Other financing sources (uses)				
Transfers out	(546,549)	(546,549)	(546,549)	-
Net change in fund balances (budgetary basis)	(14,334)	(14,334)	(535,916)	(521,582)
Fund balances (deficits) at beginning (budgetary basis)	4,401,419	4,437,774	4,437,774	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 4,387,085</u>	<u>\$ 4,423,440</u>	<u>\$ 3,901,858</u>	<u>\$ (521,582)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,901,858
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 3,901,858</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, 2017

	<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	\$ 113,785	\$ 113,785	\$ 148,605	\$ 34,820
Licenses, permits, fines, fees, etc.	1,229,648	1,229,648	1,183,645	(46,003)
Interest on investments	4	4	3,501	3,497
Miscellaneous	11,400	11,400	5,247	(6,153)
	<u>1,354,837</u>	<u>1,354,837</u>	<u>1,340,998</u>	<u>(13,839)</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	755,954	755,954	642,235	113,719
Debt service:				
Principal	137,523	140,045	140,045	-
Interest and other charges	65,066	62,544	62,509	35
	<u>958,543</u>	<u>958,543</u>	<u>844,789</u>	<u>113,754</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	396,294	396,294	496,209	99,915
Other financing sources (uses)				
Transfers in	808,305	808,305	808,305	-
Transfers out	(1,248,598)	(1,248,598)	(1,248,598)	-
	<u>(440,293)</u>	<u>(440,293)</u>	<u>(440,293)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(43,999)	(43,999)	55,916	99,915
Fund balances (deficits) at beginning (budgetary basis)	43,999	87,270	87,270	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 43,271</u>	<u>\$ 143,186</u>	<u>\$ 99,915</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 143,186
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 143,186</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, 2017

	<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	\$ 32,036	\$ 32,036	\$ 34,179	\$ 2,143
Licenses, permits, fines, fees, etc.	233,334	233,334	232,270	(1,064)
Interest on investments	-	-	397	397
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	265,370	265,370	266,846	1,476
Expenditures				
Current:				
Home and community services:				
Public works	163,235	163,235	65,852	97,383
Debit service:				
Principal	4,568	4,568	4,568	-
Interest and other charges	3,214	3,214	3,214	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	171,017	171,017	73,634	97,383
Excess (deficiency) of revenues over (under) expenditures	94,353	94,353	193,212	98,859
Other financing sources (uses)				
Transfers in	220,242	220,242	220,242	-
Transfers out	(414,357)	(414,357)	(414,357)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(194,115)	(194,115)	(194,115)	-
Net change in fund balances (budgetary basis)	(99,762)	(99,762)	(903)	98,859
Fund balances (deficits) at beginning (budgetary basis)	99,762	144,555	144,555	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 44,793</u>	<u>\$ 143,652</u>	<u>\$ 98,859</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 143,652
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 143,652</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #16 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2017

	<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.	\$ 124,900	\$ 124,900	\$ 22,354	\$ (102,546)
Total revenues	<u>124,900</u>	<u>124,900</u>	<u>22,354</u>	<u>(102,546)</u>
Expenditures				
Current:				
Home and community services:				
Public works	<u>151,705</u>	<u>151,705</u>	<u>115,849</u>	<u>35,856</u>
Excess (deficiency) of revenues over (under) expenditures	(26,805)	(26,805)	(93,495)	(66,690)
Other financing sources (uses)				
Transfers in	<u>26,805</u>	<u>26,805</u>	<u>26,805</u>	<u>-</u>
Total other financing sources (uses)	<u>26,805</u>	<u>26,805</u>	<u>26,805</u>	<u>-</u>
Net change in fund balances (budgetary basis)	-	-	(66,690)	(66,690)
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>\$ (66,690)</u>	<u>\$ (66,690)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (66,690)
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (66,690)</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, 2017

	<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	\$ 83,879	\$ 83,879	\$ 219,176	\$ 135,297
Licenses, permits, fines, fees, etc.	1,719,168	1,719,168	1,864,787	145,619
Interest on investments	2	2	7,951	7,949
Miscellaneous	11,410	11,410	39,345	27,935
	<u>1,814,459</u>	<u>1,814,459</u>	<u>2,131,259</u>	<u>316,800</u>
Expenditures				
Current:				
General government support:				
Miscellaneous	66,734	66,734	66,734	-
Home and community services:				
Public works	540,480	540,480	474,717	65,763
Debt service:				
Principal	3,389,470	3,391,564	3,391,564	-
Interest and other charges	1,816,476	1,814,382	1,813,233	1,149
	<u>5,813,160</u>	<u>5,813,160</u>	<u>5,746,248</u>	<u>66,912</u>
Excess (deficiency) of revenues over (under) expenditures	(3,998,701)	(3,998,701)	(3,614,989)	383,712
Other financing sources (uses)				
Transfers in	5,475,772	5,475,772	5,475,772	-
Transfers out	(1,637,643)	(1,637,643)	(1,637,643)	-
	<u>3,838,129</u>	<u>3,838,129</u>	<u>3,838,129</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(160,572)	(160,572)	223,140	383,712
Fund balances (deficits) at beginning (budgetary basis)	160,572	178,028	178,028	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 17,456</u>	<u>\$ 401,168</u>	<u>\$ 383,712</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 401,168
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 401,168</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, 2017

	<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	\$ 3,285	\$ 3,285	\$ 3,155	\$ (130)
Licenses, permits, fines, fees, etc.	13,741	13,741	14,157	416
Total revenues	<u>17,026</u>	<u>17,026</u>	<u>17,312</u>	<u>286</u>
Expenditures				
Current:				
Home and community services:				
Public works	<u>84,753</u>	<u>84,753</u>	<u>35,731</u>	<u>49,022</u>
Excess (deficiency) of revenues over (under) expenditures	(67,727)	(67,727)	(18,419)	49,308
Other financing sources (uses)				
Transfers in	68,786	68,786	68,786	-
Transfers out	<u>(39,520)</u>	<u>(39,520)</u>	<u>(39,520)</u>	<u>-</u>
Total other financing sources (uses)	<u>29,266</u>	<u>29,266</u>	<u>29,266</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(38,461)	(38,461)	10,847	49,308
Fund balances (deficits) at beginning (budgetary basis)	<u>38,461</u>	<u>57,930</u>	<u>57,930</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 19,469</u>	<u>\$ 68,777</u>	<u>\$ 49,308</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 68,777
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 68,777</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, 2017

	<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	\$ 78,097	\$ 78,097	\$ 81,858	\$ 3,761
Licenses, permits, fines, fees, etc.	1,077,450	1,077,450	1,083,749	6,299
Interest on investments	-	-	1,565	1,565
Miscellaneous	-	-	60	60
Total revenues	1,155,547	1,155,547	1,167,232	11,685
Expenditures				
Current:				
Home and community services:				
Public works	432,077	432,077	234,464	197,613
Debt service:				
Principal	24,246	24,246	24,246	-
Interest and other charges	14,391	14,391	14,391	-
Total expenditures	470,714	470,714	273,101	197,613
Excess (deficiency) of revenues over (under) expenditures	684,833	684,833	894,131	209,298
Other financing sources (uses)				
Transfers out	(785,703)	(785,703)	(785,703)	-
Total other financing sources (uses)	(785,703)	(785,703)	(785,703)	-
Net change in fund balances (budgetary basis)	(100,870)	(100,870)	108,428	209,298
Fund balances (deficits) at beginning (budgetary basis)	100,870	215,168	215,168	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 114,298	\$ 323,596	\$ 209,298

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 323,596
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 323,596</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, 2017

	<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.	\$ 1,944,499	\$ 1,944,499	\$ 1,735,318	\$ (209,181)
Expenditures				
Current:				
Home and community services:				
Public works	576,676	576,676	217,370	359,306
Debt service:				
Principal	143,854	143,854	143,854	-
Interest and other charges	40,945	40,945	40,944	1
Total expenditures	<u>761,475</u>	<u>761,475</u>	<u>402,168</u>	<u>359,307</u>
Excess (deficiency) of revenues over (under) expenditures	1,183,024	1,183,024	1,333,150	150,126
Other financing sources (uses)				
Transfers in	503,424	503,424	503,424	-
Transfers out	<u>(4,089,049)</u>	<u>(4,089,049)</u>	<u>(4,089,049)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,585,625)</u>	<u>(3,585,625)</u>	<u>(3,585,625)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(2,402,601)	(2,402,601)	(2,252,475)	150,126
Fund balances (deficits) at beginning (budgetary basis)	<u>2,402,601</u>	<u>1,400,179</u>	<u>1,400,179</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (1,002,422)</u>	<u>\$ (852,296)</u>	<u>\$ 150,126</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (852,296)
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (852,296)</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, 2017

	<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	\$ 32,024	\$ 32,024	\$ 37,942	\$ 5,918
Licenses, permits, fines, fees, etc.	288,002	288,002	335,692	47,690
Interest on investments	-	-	44	44
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	320,026	320,026	373,678	53,652
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Current:				
Home and community services:				
Public works	220,337	220,337	130,503	89,834
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	99,689	99,689	243,175	143,486
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses)				
Transfers in	325,500	325,500	325,500	-
Transfers out	(610,822)	(610,822)	(610,822)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(285,322)	(285,322)	(285,322)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	(185,633)	(185,633)	(42,147)	143,486
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at beginning (budgetary basis)	185,633	138,574	138,574	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ (47,059)	\$ 96,427	\$ 143,486
	<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)	\$ 96,427
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 96,427

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, 2017

	<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	\$ 48,314	\$ 48,314	\$ 45,613	\$ (2,701)
Licenses, permits, fines, fees, etc.	94,020	94,020	104,586	10,566
Interest on investments	-	-	1,515	1,515
	<u>142,334</u>	<u>142,334</u>	<u>151,714</u>	<u>9,380</u>
Expenditures				
Current:				
Home and community services:				
Public works	79,856	79,856	38,464	41,392
Debt service:				
Principal	44,391	44,391	44,391	-
Interest and other charges	23,433	23,433	23,432	1
	<u>147,680</u>	<u>147,680</u>	<u>106,287</u>	<u>41,393</u>
Excess (deficiency) of revenues over (under) expenditures	(5,346)	(5,346)	45,427	50,773
Other financing sources (uses)				
Transfers in	61,543	61,543	61,543	-
Transfers out	(136,013)	(136,013)	(136,013)	-
	<u>(74,470)</u>	<u>(74,470)</u>	<u>(74,470)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(79,816)	(79,816)	(29,043)	50,773
Fund balances (deficits) at beginning (budgetary basis)	79,816	126,834	126,834	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 47,018</u>	<u>\$ 97,791</u>	<u>\$ 50,773</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 97,791
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 97,791</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, 2017

	<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.	\$ 47,852	\$ 47,852	\$ 46,274	\$ (1,578)
Expenditures				
Current:				
Home and community services:				
Public works	134,440	134,440	85,109	49,331
Excess (deficiency) of revenues over (under) expenditures	(86,588)	(86,588)	(38,835)	47,753
Other financing sources (uses)				
Transfers in	543,515	543,515	543,515	-
Transfers out	(438,752)	(438,752)	(438,752)	-
Total other financing sources (uses)	104,763	104,763	104,763	-
Net change in fund balances (budgetary basis)	18,175	18,175	65,928	47,753
Fund balances (deficits) at beginning (budgetary basis)	(18,175)	33,302	33,302	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 51,477	\$ 99,230	\$ 47,753

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 99,230
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 99,230

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, 2017

	<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	\$ 9,921	\$ 9,921	\$ 9,093	\$ (828)
Licenses, permits, fines, fees, etc.	247,378	247,378	251,533	4,155
Total revenues	<u>257,299</u>	<u>257,299</u>	<u>260,626</u>	<u>3,327</u>
Expenditures				
Current:				
Home and community services:				
Public works	128,040	128,040	98,284	29,756
Excess (deficiency) of revenues over (under) expenditures	129,259	129,259	162,342	33,083
Other financing sources (uses)				
Transfers out	(228,662)	(228,662)	(228,662)	-
Total other financing sources (uses)	<u>(228,662)</u>	<u>(228,662)</u>	<u>(228,662)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(99,403)	(99,403)	(66,320)	33,083
Fund balances (deficits) at beginning (budgetary basis)	99,403	155,032	155,032	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 55,629</u>	<u>\$ 88,712</u>	<u>\$ 33,083</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 88,712
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 88,712</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
New York State aid	\$ 1,230,466	\$ 1,454,045	\$ 1,373,454	\$ (80,591)
Federal aid	8,542,604	8,694,835	7,130,093	(1,564,742)
Total revenues	<u>9,773,070</u>	<u>10,148,880</u>	<u>8,503,547</u>	<u>(1,645,333)</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Labor	7,119,246	7,108,320	5,956,934	1,151,386
Employee benefits	1,377,162	1,388,088	1,122,094	265,994
Total expenditures	<u>8,496,408</u>	<u>8,496,408</u>	<u>7,079,028</u>	<u>1,417,380</u>
Excess (deficiency) of revenues over (under) expenditures	1,276,662	1,652,472	1,424,519	(227,953)
Other financing sources (uses)				
Transfers out	<u>(1,524,883)</u>	<u>(1,524,883)</u>	<u>(1,446,400)</u>	<u>78,483</u>
Net change in fund balances (budgetary basis)	(248,221)	127,589	(21,881)	(149,470)
Fund balances (deficits) at beginning (budgetary basis)	<u>248,221</u>	<u>(521,555)</u>	<u>(521,555)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (393,966)</u>	<u>\$ (543,436)</u>	<u>\$ (149,470)</u>

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (543,436)
Less: accrued pension expense	(444,088)
Fund balance at end of year (GAAP basis)	<u>\$ (987,524)</u>

SUFFOLK COUNTY, NEW YORK
Medicaid Compliance - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2017

	<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	\$ 18,951,982	\$ 18,951,982	\$ 16,857,191	\$ (2,094,791)
Federal aid	20,080,416	20,080,416	18,706,503	(1,373,913)
Interest on investments	460	460	634	174
Miscellaneous	1,117	1,117	-	(1,117)
	<u>39,033,975</u>	<u>39,033,975</u>	<u>35,564,328</u>	<u>(3,469,647)</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Social services	22,201,035	22,149,081	20,148,321	2,000,760
Employee Benefits	5,749,558	5,749,558	5,503,074	246,484
	<u>27,950,593</u>	<u>27,898,639</u>	<u>25,651,395</u>	<u>2,247,244</u>
Excess (deficiency) of revenues over (under) expenditures	11,083,382	11,135,336	9,912,933	(1,222,403)
Other financing sources (uses)				
Transfers out	(11,095,272)	(11,095,272)	(10,275,028)	820,244
Net change in fund balances (budgetary basis)	(11,890)	40,064	(362,095)	(402,159)
Fund balances (deficits) at beginning (budgetary basis)	11,890	365,418	365,418	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 405,482</u>	<u>\$ 3,323</u>	<u>\$ (402,159)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 3,323
Less: accrued pension expense	(2,563,192)
Fund balance at end of year (GAAP basis)	<u>\$ (2,559,869)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
Revenues				
Sales and use tax	\$ 76,138,921	\$ 76,138,921	\$ 79,201,427	\$ 3,062,506
New York State aid	369,008	369,008	373,711	4,703
Federal aid	-	-	190	190
Interest on investments	166,689	166,689	77,290	(89,399)
Total revenues	76,674,618	76,674,618	79,652,618	2,978,000
Expenditures				
Current:				
General government support:				
Miscellaneous	16,088	16,088	15,692	396
Public works	823,737	823,737	895,629	(71,892)
Health	1,281,279	1,281,279	1,306,019	(24,740)
Culture and recreation:				
Parks	2,700,061	2,700,061	2,474,815	225,246
Home and community services:				
Economic development and planning	1,688,060	1,688,060	1,637,671	50,389
Employee benefits	1,161,575	1,161,575	1,138,201	23,374
Debt Service:				
Principal	10,285,304	10,897,190	10,897,190	-
Interest and other charges	5,771,952	5,160,066	5,110,917	49,149
Total expenditures	23,728,056	23,728,056	23,476,134	251,922
Excess (deficiency) of revenues over (under) expenditures	52,946,562	52,946,562	56,176,484	3,229,922
Other financing sources (uses)				
Transfers in	-	-	171,213	171,213
Transfers out	(52,414,661)	(52,414,661)	(54,141,863)	(1,727,202)
Total other financing sources (uses)	(52,414,661)	(52,414,661)	(53,970,650)	(1,555,989)
Net change in fund balances (budgetary basis)	531,901	531,901	2,205,834	1,673,933
Fund balances (deficits) at beginning (budgetary basis)	28,490,869	13,018,143	13,018,143	-
Fund balances (deficits) at ending (budgetary basis)	\$ 29,022,770	\$ 13,550,044	\$ 15,223,977	\$ 1,673,933

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 15,223,977
Less: accrued pension expense	(578,325)
Fund balance at end of year (GAAP basis)	\$ 14,645,652

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Net Position
Private-Purpose Trusts
December 31, 2017

	D White Private- Purpose Trust	Vanderbilt Private- Purpose Trust	Totals
Assets			
Cash and cash equivalents	\$ 55,008	\$ 361,786	\$ 416,794
Investments	-	13,598,049	13,598,049
Total assets	<u>55,008</u>	<u>13,959,835</u>	<u>14,014,843</u>
Liabilities			
Trust fund liabilities	<u>50,000</u>	<u>13,959,516</u>	<u>14,009,516</u>
Total liabilities	<u>50,000</u>	<u>13,959,516</u>	<u>14,009,516</u>
Net Position			
Held in trust	<u>\$ 5,008</u>	<u>\$ 319</u>	<u>\$ 5,327</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Net Position
Private-Purpose Trusts
For the Year Ended December 31, 2017

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
Additions			
Investment income:			
Interest	\$ 247	\$ -	\$ 247
Transfer in	-	2,481,519	2,481,519
Other revenue	-	273,945	273,945
	<u>247</u>	<u>2,755,464</u>	<u>2,755,711</u>
Total additions			
	<u>247</u>	<u>2,755,464</u>	<u>2,755,711</u>
Deductions			
Administrative and general expenses	-	2,755,464	2,755,464
	<u>-</u>	<u>2,755,464</u>	<u>2,755,464</u>
Change in net position	247	-	247
Net position at beginning of year	4,761	319	5,080
	<u>4,761</u>	<u>319</u>	<u>5,080</u>
Net position at end of year	<u>\$ 5,008</u>	<u>\$ 319</u>	<u>\$ 5,327</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2017

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Subtotals to page 180
Assets							
Cash and cash equivalents	\$ 405,907	\$ 27,392,798	\$ 6,773,820	\$ 11,215,407	\$ 8,937,412	\$ 3,346	\$ 54,728,690
Investments	-	4,066,938	-	-	-	-	4,066,938
Other assets	700	25,752	-	-	8,084,965	-	8,111,417
Total assets	<u>\$ 406,607</u>	<u>\$ 31,485,488</u>	<u>\$ 6,773,820</u>	<u>\$ 11,215,407</u>	<u>\$ 17,022,377</u>	<u>\$ 3,346</u>	<u>\$ 66,907,045</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 406,607	\$ 1,495,811	\$ 21,626	\$ -	\$ -	\$ -	\$ 1,924,044
Agency fund liabilities	-	29,989,677	6,752,194	11,215,407	17,022,377	3,346	64,983,001
Total liabilities	<u>\$ 406,607</u>	<u>\$ 31,485,488</u>	<u>\$ 6,773,820</u>	<u>\$ 11,215,407</u>	<u>\$ 17,022,377</u>	<u>\$ 3,346</u>	<u>\$ 66,907,045</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2017

	<u>Subtotals from page 179</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	\$ 54,728,690	\$ 1,121,195	\$ 87,973	\$ 6,390,469	\$ 62,328,327
Investments	4,066,938	-	-	-	4,066,938
Other assets	8,111,417	542	-	-	8,111,959
Total assets	<u>\$ 66,907,045</u>	<u>\$ 1,121,737</u>	<u>\$ 87,973</u>	<u>\$ 6,390,469</u>	<u>\$ 74,507,224</u>
Liabilities					
Accounts payable and accrued liabilities	\$ 1,924,044	\$ 37	\$ -	\$ 74,649	\$ 1,998,730
Agency fund liabilities	64,983,001	1,121,700	87,973	6,315,820	72,508,494
Total liabilities	<u>\$ 66,907,045</u>	<u>\$ 1,121,737</u>	<u>\$ 87,973</u>	<u>\$ 6,390,469</u>	<u>\$ 74,507,224</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Subtotals to page 182
Assets							
Balance at January 1, 2017	\$ 375,153	\$ 32,710,255	\$ 7,750,542	\$ 17,995,784	\$ 9,330,693	\$ 3,331	\$ 68,165,758
Additions							
Cash	584,458	67,933,947	25,316,644	148,399,799	208,066,607	3,346	450,304,801
Investments	-	4,066,938	-	-	-	-	4,066,938
Other assets	700	47,991	163,855	-	8,084,965	-	8,297,511
Deductions							
Cash	552,704	70,321,465	26,293,366	148,580,810	199,129,219	3,331	444,880,895
Investments	-	2,922,400	-	-	-	-	2,922,400
Other assets	1,000	29,778	163,855	6,599,366	9,330,669	-	16,124,668
Balance at December 31, 2017	<u>\$ 406,607</u>	<u>\$ 31,485,488</u>	<u>\$ 6,773,820</u>	<u>\$ 11,215,407</u>	<u>\$ 17,022,377</u>	<u>\$ 3,346</u>	<u>\$ 66,907,045</u>
Liabilities							
Balance at January 1, 2017	\$ 375,153	\$ 32,710,255	\$ 7,750,542	\$ 17,995,784	\$ 9,330,693	\$ 3,331	\$ 68,165,758
Additions							
Accounts payable	309,222	21,779,837	10,134,050	68,592,196	101,013,609	-	201,828,914
Agency fund liabilities	-	46,349,404	15,332,516	137,003,381	203,387,565	15	402,072,881
Deductions							
Accounts payable	277,768	21,692,134	10,115,257	68,592,196	101,013,608	-	201,690,963
Agency fund liabilities	-	47,661,874	16,328,031	143,783,758	195,695,882	-	403,469,545
Balance at December 31, 2017	<u>\$ 406,607</u>	<u>\$ 31,485,488</u>	<u>\$ 6,773,820</u>	<u>\$ 11,215,407</u>	<u>\$ 17,022,377</u>	<u>\$ 3,346</u>	<u>\$ 66,907,045</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	<u>Subtotals from page 181</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, 2017	\$ 68,165,758	\$ 993,766	\$ 81,028	\$ 5,680,909	\$ 74,921,461
Additions					
Cash	450,304,801	2,831,954	1,121,610,082	8,749,778	1,583,496,615
Investments	4,066,938	-	-	-	4,066,938
Other assets	8,297,511	2,049	-	-	8,299,560
Deductions					
Cash	444,880,895	2,704,525	1,121,603,137	8,040,218	1,577,228,775
Investments	2,922,400	-	-	-	2,922,400
Other assets	16,124,668	1,507	-	-	16,126,175
Balance at December 31, 2017	<u>\$ 66,907,045</u>	<u>\$ 1,121,737</u>	<u>\$ 87,973</u>	<u>\$ 6,390,469</u>	<u>\$ 74,507,224</u>
Liabilities					
Balance at January 1, 2017	\$ 68,165,758	\$ 993,766	\$ 81,028	\$ 5,680,909	\$ 74,921,461
Additions					
Accounts payable	201,828,914	38,910	559	637	201,869,020
Agency fund liabilities	402,072,881	1,799,092	1,129,289,942	3,068,232	1,536,230,147
Deductions					
Accounts payable	201,690,963	39,020	559	637	201,731,179
Agency fund liabilities	403,469,545	1,671,011	1,129,282,997	2,358,672	1,536,782,225
Balance at December 31, 2017	<u>\$ 66,907,045</u>	<u>\$ 1,121,737</u>	<u>\$ 87,973</u>	<u>\$ 6,390,469</u>	<u>\$ 74,507,224</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>	184
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>	189
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>	195
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>	198
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>	200

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>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>	<u>2017***</u>
Governmental activities										
Net investment in capital assets	\$ 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	\$ 1,815,836,084
Restricted	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	597,834,173
Unrestricted	(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)	(7,732,736,230)
Total governmental activities net position	<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>	<u>\$ (5,319,065,973)</u>
Business-type activities										
Net investment in capital assets	\$ 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	\$ 53,719,789
Restricted	771,432	-	-	-	-	-	-	-	-	-
Unrestricted	(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)	(3,038,150)
Total business-type activities net position	<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>	<u>\$ 50,681,639</u>
Primary Government										
Net investment in capital assets	\$ 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	\$ 1,869,555,873
Restricted	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	597,834,173
Unrestricted	(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)	(7,735,774,380)
Total primary government net position	<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>	<u>\$ (5,268,384,334)</u>

* As restated for GASB 65

** As restated for GASB 68

*** As restated for GASB 75

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

	<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>	<u>2017***</u>
Expenses										
Governmental activities:										
General government support	\$ 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	\$ 407,164,778
Economic assistance and opportunity	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	757,996,674
Health	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	201,334,405
Public safety	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	1,403,820,811
Culture and recreation	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	37,818,150
Education	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	187,321,905
Home and community services	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	105,339,774
Transportation	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	158,702,610
Interest on long-term debt	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	63,705,016
Total governmental activities expenses	<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>	<u>3,323,204,123</u>
Business-type activities:										
John J. Foley Skilled Nursing Facility	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	35,598,824	836,351	-	523	-	-	-	-	-	-
Suffolk County Ball Park	716,056	685,948	698,499	600,949	851,491	864,693	577,665	569,335	509,701	592,463
Francis S. Gabreski Airport	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	2,240,686
Total business-type activities expenses	<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>	<u>2,833,149</u>
Total primary government expenses	<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>	<u>\$ 3,326,037,272</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government support	\$ 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	\$ 156,592,069
Economic assistance and opportunity	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	39,677,015
Health	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	19,081,464
Public safety	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	46,412,556
Culture and recreation	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	13,240,361
Education	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	19,098,655
Home and community services	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	40,429,744
Transportation	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	40,550,033
Interest on long-term debt	4,801,199	4,591,257	4,377,316	4,160,363	-	-	-	-	-	-
Operating grants and contributions	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	536,201,384
Capital grants and contributions	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	76,542,920
Total governmental activities program revenues	<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>	<u>987,826,201</u>
Business-type activities:										
Charges for services:										
John J. Foley Skilled Nursing Facility	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	42,961,703	151,471	33,826	-	2,196	-	-	-	-	-
Suffolk County Ball Park	918,749	903,052	658,049	927,339	754,075	837,816	783,364	788,237	816,616	796,430
Francis S. Gabreski Airport	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	2,638,023
Operating grants and contributions	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	5,010,341
Total business-type activities program revenues	<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>	<u>8,444,794</u>
Total primary government program revenues	<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>	<u>\$ 996,270,995</u>

(Continued)

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

	<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>	<u>2017***</u>
Net (Expense) Revenue										
Governmental activities	\$ (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)	\$ (2,335,377,922)
Business-type activities	11,588,341	(9,081,697)	2,516,291	3,792,410	(6,716,246)	16,774,803	(46,980)	1,335,917	3,996,131	5,611,645
Total primary government net expense	<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>	<u>\$ (2,329,766,277)</u>
General Revenues										
Governmental activities:										
Taxes:										
Real property taxes	\$ 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	\$ 702,462,132
Sales and use taxes	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	1,409,558,615
Interest on investments	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	4,335,489
Miscellaneous	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	47,684,310
Transfers	15,647,361	9,098,491	8,594,280	10,831,146	2,863,630	(36,716,393)	(2,755,130)	4,200,470	956,595	1,048,777
Total governmental activities	<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>	<u>2,165,089,323</u>
Business-type activities:										
Interest on investments	382,222	55,674	44,445	17,802	11,886	23,288	17,655	13,860	7,772	8,286
Miscellaneous	447,016	788,581	980,397	1,647,642	342,840	112,334	188,451	1,298,698	193,833	87,733
Transfers	(15,647,361)	(9,098,491)	(8,594,280)	(10,831,146)	(2,863,630)	36,716,393	2,755,130	(4,200,470)	(956,595)	(1,048,777)
Total business-type activities	<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>	<u>(952,758)</u>
Total primary government	<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>	<u>\$ 2,164,136,565</u>
Change in Net Position										
Governmental activities	\$ (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)	\$ (170,288,599)
Business-type activities	(3,229,782)	(17,335,933)	(5,053,147)	(5,373,292)	(9,225,150)	53,626,818	2,914,256	(1,551,995)	3,241,141	4,658,887
Total primary government	<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>	<u>\$ (165,629,712)</u>

* As restated for GASB 65

** As restated for GASB 68

*** As restated for GASB 75

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

	<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>	<u>2017</u>
General Fund										
Reserved	\$ 12,729,624	\$ 19,306,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	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)	(244,229,904)
Total general fund	<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>	<u>\$ (244,229,904)</u>
All Other Governmental Funds										
Reserved	\$ 140,158,655	\$ 296,907,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	404,240,541	415,309,898	-	-	-	-	-	-	-	-
Capital project funds	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	597,834,173
Unassigned	-	-	(50,582,312)	(61,368,805)	(66,685,700)	(72,242,226)	(75,569,317)	(96,148,522)	(137,607,100)	(123,294,232)
Total all other governmental funds	<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>	<u>\$ 474,539,941</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>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>	<u>2017</u>
Revenues										
Real property taxes	\$ 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	\$ 693,254,446
Sales and use taxes	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	1,409,558,615
New York State aid	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	302,905,957
Federal aid	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	304,572,059
Licenses, permits, fines, fees etc.	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	338,137,043
Interest on investments	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	4,335,489
Miscellaneous	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	122,020,851
Total revenues	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	3,174,784,460
Expenditures										
General government	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	276,289,346
Economic assistance and opportunity	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	637,885,067
Health	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	134,649,931
Public safety	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	747,511,282
Culture and recreation	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	21,889,140
Education	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	187,321,905
Home and community services	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	57,547,213
Transportation	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	123,221,331
Employee benefits	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	731,011,751
Debt service										
Principal	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	141,671,545
Interest	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	63,568,054
Capital outlay	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	195,099,624
Total expenditures	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	3,317,666,189
Excess of revenues over (under) expenditures	(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)	(142,881,729)
Other Financing Sources (Uses)										
General obligation bonds issued	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	130,735,039
Refunding bonds issued	19,129,284	15,435,000	-	-	82,763,747	-	66,158,890	167,618,831	82,203,573	340,229,875
Premium on refunding bonds issued	717,833	1,236,573	-	-	8,663,596	-	6,260,357	23,879,911	12,093,553	39,957,924
Payments to refunding bond escrow agent	(19,847,117)	(16,671,573)	-	-	(91,427,343)	-	(72,419,247)	(192,703,580)	(94,297,126)	(380,187,799)
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	46,752	1,302,027	-	1,479,046	1,241,559	2,237,495	1,859,570	2,417,607	22,377	1,456,011
JFA premium on serial bonds issued	-	-	-	-	-	916,126	-	-	-	-
STASC Premium on serial bonds issued	-	-	-	-	725,822	-	-	-	-	-
Transfers in	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	430,884,904
Transfers out	(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)	(429,836,127)
Total other financing sources (uses)	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	133,239,827
Net change in fund balances	\$ 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)	\$ (9,641,902)
Debt services as a percentage of noncapital expenditures	4.7%	4.7%	5.3%	5.9%	5.7%	6.2%	6.5%	6.7%	6.9%	6.2%

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
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%
2017	65,251,630	3,537,139	195,198	178,322	5,038,553	*	74,200,842	2.76	275,268,904	26.96%

* 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>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>	<u>2017</u>
DIRECT										
County direct rates										
General	0.16	0.17	0.17	0.19	0.19	0.19	0.19	0.19	0.18	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	1.40	1.44	1.58	1.70	1.78	1.89	1.94	1.98	1.96	1.97
Sewer District	0.16	0.17	0.19	0.21	0.22	0.23	0.24	0.24	0.21	0.15
New York State MTA Tax*	*	*	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Other Items	0.27	0.30	0.35	0.46	0.51	0.51	0.47	0.56	0.49	0.43
Total direct rates	2.01	2.10	2.32	2.59	2.73	2.85	2.87	3.00	2.87	2.76
OVERLAPPING										
Town rates										
Babylon	0.33	0.35	0.38	0.39	0.39	0.42	0.46	0.45	0.44	0.43
Brookhaven	0.75	0.79	0.84	0.91	0.93	0.94	0.97	0.98	0.96	0.95
East Hampton	0.15	0.19	0.21	0.19	0.20	0.21	0.22	0.22	0.22	0.22
Huntington	0.43	0.46	0.49	0.53	0.56	0.58	0.59	0.61	0.59	0.59
Islip	0.42	0.45	0.48	0.52	0.55	0.61	0.62	0.63	0.61	0.62
Riverhead	0.16	0.17	0.19	0.21	0.21	0.22	0.23	0.23	0.23	0.23
Shelter Island	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Smithtown	0.28	0.30	0.31	0.34	0.34	0.37	0.38	0.39	0.38	0.37
Southampton	0.21	0.23	0.26	0.28	0.29	0.30	0.31	0.32	0.31	0.31
Southold	0.11	0.11	0.13	0.14	0.15	0.15	0.17	0.16	0.16	0.16
Total town rates	2.86	3.07	3.31	3.54	3.65	3.83	3.98	4.02	3.93	3.91
School district rates	9.67	10.30	11.22	12.40	13.26	14.02	14.59	14.84	14.48	14.21
Total direct and overlapping rates	14.54	15.47	16.85	18.53	19.64	20.70	21.44	21.86	21.28	20.88

* 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	2017			2008		
	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	2.07%	\$ 2,887,289,621	2	0.93%
Long Island Power Authority	2,736,014,650	2	0.99%	5,348,675,421	1	1.71%
Keyspan	1,488,271,744	3	0.54%	2,301,380,985	3	0.74%
Long Island Lighting Co.	1,163,481,384	4	0.42%	1,442,217,876	4	0.46%
Verizon	439,870,142	5	0.16%	1,287,974,227	5	0.41%
Westland South Shore	282,684,818	6	0.10%	354,275,934	6	0.11%
Blue Turtles Inc	248,727,800	7	0.09%	221,869,857	8	0.07%
The Retail Property Trust	232,558,140	8	0.08%			
PSEG Long Island	230,227,189	9	0.08%			
Avalon Bay Communities	187,783,669	10	0.07%			
Macy's East				261,869,857	7	0.08%
Home Properties				208,697,095	9	0.07%
CA Inc				195,235,477	10	0.06%
Total	\$ 12,718,155,672 (3)		4.62%	\$ 14,509,486,350 (4)		4.65%

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

(1) Assessment rolls established in 2016 for levy and collection of taxes during 2017 fiscal year.

(2) Assessment rolls established in 2007 for levy and collection of taxes during 2008 fiscal year.

(3) Represents approximately 4.62% of the total estimated taxable full valuation of the County for 2017.

(4) Represents approximately 4.51% of the total estimated taxable full valuation of the County for 2008.

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
2008	\$ 4,571,080,251	\$ 4,382,955,457	95.9%	\$ 186,664,727	\$ 4,569,620,184	99.9%
2009	4,780,023,954	4,567,004,933	95.5%	211,405,340	4,778,410,273	99.9%
2010	4,902,486,890	4,692,527,988	95.7%	208,348,384	4,900,876,372	99.9%
2011	4,992,036,571	4,787,411,093	95.9%	202,844,042	4,990,255,135	99.9%
2012	5,193,592,985	4,992,409,638	96.1%	199,147,504	5,191,557,142	99.9%
2013	5,313,660,727	5,114,529,453	96.3%	195,882,320	5,310,411,773	99.9%
2014	5,456,663,274	5,252,022,814	96.2%	194,471,510	5,446,494,324	99.8%
2015	5,583,355,782	5,368,638,504	96.2%	189,081,446	5,557,719,950	99.5%
2016	5,672,890,746	5,471,406,263	96.4%	156,336,424	5,627,742,687	99.2%
2017	5,750,371,597	5,546,728,455	96.5%	119,194,920	5,665,923,375	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>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>	<u>2017*</u>
Utilities (excluding residential energy)	\$ 678,371	\$ 698,918	\$ 596,585	\$ 614,627	\$ 607,000	\$ 544,464	\$ 2,070,024	\$ 1,999,939	\$ 1,831,975	\$ 1,838,206
Construction	488,290	474,411	416,752	441,949	491,359	491,211	569,710	584,032	639,062	641,884
Manufacturing	644,858	612,393	530,681	900,618	913,201	889,437	1,006,311	1,038,109	985,031	1,045,476
Wholesale Trade	1,883,049	1,800,728	1,573,837	1,229,488	1,304,272	1,392,889	1,740,949	1,712,410	1,731,761	1,795,639
Retail Trade	11,710,775	11,018,021	10,557,061	11,950,091	11,989,412	12,068,483	17,303,400	17,484,859	17,266,705	17,506,879
Information	1,354,275	1,370,753	1,332,504	1,084,831	1,077,737	1,074,632	1,276,760	1,326,468	1,300,139	1,286,393
Professional, Scientific, and Technical	383,331	360,996	299,667	425,938	454,920	469,958	543,710	595,104	616,793	655,484
Administrative/Support Services	786,891	832,275	815,390	850,644	880,009	874,634	936,522	935,823	1,028,519	1,063,216
Health Care and Social Assistance**	20,150	23,497	26,606	26,141	23,284	27,071	24,772	23,102	22,591	26,272
Arts, Entertainment, and Recreation	377,677	332,880	321,478	340,824	348,057	377,213	411,981	429,409	481,968	451,334
Accommodation and Food Services	2,093,967	2,172,328	2,170,724	2,285,233	2,434,616	2,585,018	2,723,415	2,924,562	3,123,242	3,291,839
Other Services	670,104	665,767	624,402	859,356	905,546	876,081	977,655	999,167	1,036,520	1,058,951
Agric., Mining, Trans., FIRE, Educ., and Gov't	972,836	858,134	771,341	838,286	852,130	831,053	908,282	881,562	891,686	954,098
Unclassified by Industry	209,562	182,518	83,412	16,305	11,232	21,489	33,916	28,997	17,911	22,184
Total	\$ 22,274,136	\$ 21,403,619	\$ 20,120,440	\$ 21,864,331	\$ 22,292,775	\$ 22,523,633	\$ 30,527,409	\$ 30,963,543	\$ 30,973,903	\$ 31,637,856
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%

*Preliminary

** As of 2014 the following Categories have been revised as follows:

Health Care includes Social Assistance

Agric., Mining, Trans, etc includes Agriculture, Mining, Transportation and Warehousing, FIRE-Finance & Insurance and Real Estate, Rental & Leasing, Educational Services, and Government

Administrative/Support Services includes Administrative and Support and Waste Management and Remediation Services

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>
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%
2017	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			
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	8,103,971	-	1,698,440,953	1.87%	1,137.92
2017	1,301,346,395	300,295,807	60,492,004	75,972	7,241,231	-	1,669,451,409	*	1,118.22

* 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 Ten 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
2017	14,768,859	89,048	14,679,811	1,910,000	16,813,838	0.78

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
2017	5,497,926	50,242	5,447,684	2,560,806	2,844,238	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>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>	<u>2017</u>
General bonded debt outstanding										
General Obligation Bonds (1)	\$ 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	\$ 1,379,608,778
Percentage of estimated actual property value (2)	0.30%	0.38%	0.44%	0.50%	0.51%	0.54%	0.54%	0.53%	0.52%	0.50%
Per capita (3)	625.37	769.48	849.35	893.70	899.64	920.05	920.89	903.19	925.47	924.08
Less: Indebtedness excluded by local finance law (4)	<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>	<u>2,137,607</u>
Total net debt applicable to debt limit	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	1,377,471,171
Legal debt limit (5)	<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>	<u>18,715,809,840</u>
Legal debt margin (6)	<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>	<u>\$ 17,338,338,669</u>
Total net debt applicable to the debt limit as a percentage of the debt limit	5.24%	5.63%	6.01%	6.47%	6.80%	7.25%	7.48%	7.35%	7.48%	7.36%

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)
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	89,295,964	59,614	244,080	4.7%
2016	1,492,583	90,832,402	59,856	242,388	4.4%
2017	1,492,953	*	*	239,759	4.5%

* 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
2017 and 2008

<u>Employment Sector (1)</u>	<u>2017</u>			<u>2008</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	72,270	1	11.00%	76,674	1	12.32%
Food Services and Drinking Places	48,281	2	7.35%	34,934	3	5.61%
Professional, Scientific, and Technical Services	39,282	3	5.98%	35,865	2	5.76%
Administrative and Support Services	37,222	4	5.66%	33,633	4	5.40%
Ambulatory Health Care Services	37,180	5	5.66%	31,440	5	5.05%
Specialty Trade Contractors	32,841	6	5.00%	28,706	6	4.61%
Nursing and Residential Care Facilities	20,915	7	3.18%	16,945	10	2.72%
Hospitals	20,193	8	3.07%	18,175	9	2.92%
Merchant Wholesalers, Durable Goods	20,151	9	2.61%	20,654	7	3.32%
Food and Beverage Stores	17,184	10	3.07%	18,837	8	3.03%
Total	<u>345,519</u>		<u>52.57%</u>	<u>315,863</u>		<u>50.74%</u>

Note: 2017 numbers are preliminary and subject to change.

(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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government Support										
Board of Elections	121	122	123	128	135	127	126	121	134	128
Civil Service	103	103	101	97	230	176	187	191	205	230
County Clerk	166	150	149	129	113	121	123	124	122	123
County Comptroller	87	83	76	71	71	67	64	67	121	117
District Attorney	389	387	384	390	381	375	373	386	383	374
County Executive	59	58	56	54	53	52	60	65	62	60
County Legislature	141	133	132	128	129	126	132	131	127	128
Suffolk County Ethics Board	0	0	0	2	2	2	2	2	2	4
Public Administrator	5	5	5	5	5	6	5	5	6	6
Law	105	105	101	103	95	119	116	106	110	110
Public Works	399	385	379	371	343	326	327	316	304	312
Real Property Tax Service	33	31	26	24	25	24	21	21	20	19
County Treasurer	54	55	51	50	54	50	50	52	*****	*****
Information Technology Service	78	78	82	81	73	101	102	102	103	100
Traffic Violations Agency	****	****	****	****	****	38	49	49	78	68
Public Safety										
Fire, Rescue, and Emergency Services	82	81	77	75	78	81	81	87	92	90
Police	3,735	3,648	3,715	3,675	3,555	3,522	3,540	3,467	3,543	3,598
Probation	424	406	391	383	362	345	349	346	343	344
Sheriff	1,244	1,219	1,306	1,328	1,312	1,379	1,338	1,328	1,317	1,334
Health										
Health Services	1,432	1,406	1,373	1,274	1,175	869	769	741	700	693
Medical Examiners Office	****	****	****	****	****	99	100	101	102	104
Transportation										
Economic Development & Planning	**	**	**	**	7	6	5	8	8	6
Economic Development	7	7	8	7	0	0	0	0	0	0
Public Works	176	170	163	155	139	129	129	127	133	143
Economic Assistance & Opportunity										
County Executive	114	110	108	106	83	76	77	78	76	70
Economic Development & Planning	12	12	12	12	16	15	21	27	26	27
Labor, Licensing, and Consumer Affairs	***	***	***	***	897	779	708	702	693	697
Labor	991	1,174	729	770	0	0	0	0	0	0
Social Services	1,663	1,780	1,804	1,837	1,896	1,853	1,791	1,720	1,660	1,610
Culture and Recreation										
County Executive	8	6	5	5	3	3	3	4	5	5
Parks	214	207	199	196	361	352	329	387	401	423
Home and Community Services										
County Executive	17	16	14	12	10	10	11	9	11	11
Economic Development & Planning	**	**	**	**	75	69	57	56	53	51
Economic Development	9	8	9	10	0	0	0	0	0	0
Planning	25	24	24	24	0	0	0	0	0	0
Law	8	7	7	5	4	4	5	5	5	4
Environment	60	60	55	53	0	0	0	0	0	0
Public Works	324	320	312	300	284	273	283	292	284	281
Soil and Water Conservation District	6	6	6	5	5	5	5	5	6	5
Total	12,291	12,362	11,982	11,865	11,971	11,579	11,338	11,228	11,235	11,275

** 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>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>	<u>2017</u>
General government support										
County Clerk										
Deeds recorded	40,855	35,017	35,729	33,622	34,534	33,622	43,509	44,242	47,488	49,328
Mortgages recorded	125,105	122,273	124,518	127,930	133,739	127,930	111,335	107,819	109,405	114,300
Passports issued**	715	608	553	445	245	0	0	0	0	0
Business certificates issued: DBA's	13,783	12,227	17,398	16,053	14,389	4,557	4,272	4,048	3,807	3,621
Court actions indexed: Civil and criminal	165,009	240,871	251,082	236,067	239,168	250,840	223,889	229,679	232,193	200,836
District Attorney										
Criminal intake	56,231	55,368	53,581	46,500	46,395	47,136	48,852	49,033	45,509	46,413
Indictments	2,196	2,085	2,172	4,012	3,050	3,014	2,787	3,103	2,700	2,802
Felony hearings	231	258	198	348	313	391	406	375	352	370
Felony trials	70	62	63	49	38	49	53	52	68	51
Felony pleas	3,308	2,832	2,942	2,829	2,865	4,461	3,286	3,139	3,093	2,866
Misdemeanor trials	165	169	198	155	149	149	126	140	145	126
Misdemeanor hearings	299	188	375	361	324	425	436	540	547	563
Misdemeanor dispositions	39,107	36,496	44,141	57,553	60,433	40,838	35,217	39,601	37,425	34,576
Public Works										
Building projects	22	17	13	21	20	51	62	52	45	21
Acreage treated-Larvicide-Vector	20,895	31,781	22,732	20,934	18,595	10,934	17,097	12,166	21,006	25,052
Acreage treated-Adult mosquitoes-Vector	38,933	28,480	54,507	16,000	24,747	9,600	8,356	13,184	116,757	36,800
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	16,808	15,320	16,387	15,364	15,389	16,156	16,905	17,518	18,713	17,400
Complaints	1,830	1,386	1,265	1,440	1,305	1,426	1,462	1,164	1,079	908
Violations	1,003	215	453	315	459	674	1,276	1,498	1,250	1,275
Administrative hearings	850	83	71	389	653	392	694	543	581	380
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP ***	14,212	13,585	11,313	7,652	2,642	0	0	0	0	0
Nutritional assistance meals	657,042	656,390	651,342	640,973	613,870	628,031	608,956	630,256	647,969	639,183
Respite program participants	3,299	3,121	2,866	2,279	2,619	2,388	1,433	1,361	1,371	1,443
Veterans Affairs:										
Counseling services	22,113	24,999	25,100	27,891	19,281	22,056	27,835	24,307	22,807	23,947
Department of Social Services										
Public assistance caseloads	5,742	7,021	8,535	8,975	8,930	8,154	8,619	7,851	7,231	6,641
Food stamp caseloads	22,835	36,526	44,038	52,590	59,816	63,532	70,282	70,094	64,220	58,983
Adult protective services caseloads	575	543	528	497	583	479	532	502	426	391
Child protective/preventive caseloads	1,305	1,523	1,544	1,519	1,303	1,401	1,327	1,452	1,886	1,884
Foster care children in care *****	785	750	699	630	649	721	724	673	589	594
Child care subsidy cases *****	2,422	3,635	4,605	5,981	3,829	4,767	4,950	5,565	4,819	4,428
Medicaid caseloads	79,991	97,169	106,065	114,315	124,357	131,773	116,533	104,606	94,450	86,790
Homeless caseloads (by family)	270	309	358	502	466	480	565	564	553	534
Child support caseloads	51,590	54,208	53,352	54,202	54,729	53,090	50,655	49,329	48,639	48,198

(Continued)

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

<u>Function/Program</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>	<u>2017</u>
Health										
Children with Disabilities:										
Early intervention	5,839	5,889	7,177	5,719	5,496	5,297	5,360	6,459	5,578	4,089
Preschool	7,586	7,395	6,137	7,295	6,910	6,649	6,478	6,599	6,693	7,005
Public Health Nursing:										
Influenza vaccine	4,532	8,733	3,242	2,147	752	134	0	0	0	0
Pneumococcal vaccine	212	187	109	31	0	0	0	0	0	0
Hepatitis B vaccine	14	14	7	0	0	0	0	1	0	0
MMR vaccine	*	*	*	*	*	*	*	231	184	167
Hepatitis A vaccine	*	*	*	*	*	*	*	4	50	19
Hepatitis A IG vaccine	*	*	*	*	*	*	*	2	71	12
Rabies vaccine	*	*	*	*	*	*	*	21	3	0
Enforcing Public Health Law:										
Food service establishment field visits	13,106	10,116	9,534	11,340	10,327	6,427	6,950	6,171	6,459	6,151
Temporary residence facility field visits	1,641	1,566	1,324	1,013	1,092	643	845	630	864	835
General sanitation field visits	6,694	5,048	5,428	4,899	4,691	4,737	4,063	3,630	4,095	4,735
X-ray machines inspected	975	1,011	1,143	976	1,111	1,040	938	971	1,040	807
Patient Care:										
Home health aide	880	2,341	2,192	2,097	1,506	621	0	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	4,894
Long term home health care	5,605	1,659	941	612	256	158	0	0	0	0
Health centers primary visits ****	253,470	265,942	259,101	237,374	183,485	153,254	120,582	59,059	0	0
Women's health programs ****	67,263	68,598	64,277	58,902	47,967	35,609	33,783	12,297	0	0
Jail medical programs	25,400	26,410	25,451	26,613	16,426	15,134	14,183	14,989	13,974	15,016
Tuberculosis control patient visits	9,654	9,098	7,761	6,461	5,778	4,854	5,035	3,203	6,038	6,404
Environmental Quality Tests:										
Water samples tested	52,795	71,515	66,401	65,305	59,945	62,086	61,241	71,022	71,028	75,344
Wastewater management: Construction applications	3,581	4,915	5,034	3,064	4,480	3,220	2,968	1,094	2,877	3,072
Industrial waste inspections	1,340	1,496	1,279	1,348	1,185	1,375	5,230	5,857	5,477	4,853
Hazardous waste: Tanks tested	1,510	428	145	104	50	44	68	57	74	402
Hazardous waste: Tanks removed	806	929	1,009	340	490	519	432	471	481	424
Sewage treatment plant inspections	736	724	793	764	634	493	498	511	493	798
Emergency Medical Care Division:										
EMS responses	122,622	123,742	117,508	122,203	124,418	124,159	129,384	141,975	146,172	151,339
Medical control interventions	23,135	22,660	22,763	21,297	20,245	19,904	20,101	20,040	19,948	20,560
Culture and recreation										
Permits issued	47,820	42,773	42,624	43,261	46,320	49,204	53,200	40,978	41,467	42,465
Camping visitors	76,906	95,944	92,087	92,473	83,174	73,462	79,400	116,571	93,835	88,198
Beach attendance	477,887	467,327	526,918	519,442	520,002	118,631	446,397	522,221	470,736	368,938
Golf rounds played	202,208	188,759	196,037	179,775	184,411	165,444	164,914	164,823	160,500	142,396

(Continued)

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

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	32,385	25,749	33,207	33,000	35,228	30,721	32,303	35,980	39,006	40,218
EMS alarms	122,622	105,009	117,508	122,000	124,418	126,904	129,384	141,975	146,472	151,338
Automatic fire alarm	360,192	544,485	786,665	865,331	*	*	1,303,711	1,239,315	1,460,918	1,542,628
Emergency	436	385	300	330	540	640	9,517	7,106	5,658	4,621
Training sessions conducted	2,961	7,550	7,506	6,816	5,687	6,055	6,125	5,026	4,989	5,036
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	38,663	8,544	10,147	26,057	28,844	42,331	53,257	50,298	60,292	55,802
Highways - Department-wide (Accidents, arrests, tickets)	236,124	205,720	209,164	244,346	250,636	245,597	237,450	233,921	251,417	264,070
Search and rescues-Marine Bureau	4,222	3,341	1,700	3,489	4,843	4,281	4,061	4,365	3,662	4,006
Aviation (Total flights)	1,711	1,824	2,064	1,940	1,947	1,987	1,959	1,901	1,765	1,587
Canine (Searches, trades, apprehensions)	1,805	2,039	1,799	1,866	1,928	1,674	1,382	1,699	1,756	1,466
Probation										
Investigations:										
Criminal court assignments	7,734	7,176	5,564	5,551	15,654	14,482	13,358	12,920	12,406	13,008
Family court assignments	586	564	643	267	12,765	12,703	11,562	11,317	10,928	11,698
Supervision:										
Criminal court cases	17,480	17,655	16,120	15,640	15,378	15,484	14,321	12,208	10,695	10,640
Family court cases	2,073	2,196	772	641	571	543	445	414	383	377
Home and community services										
Handicapped Services:										
Hotline calls/ Technical assistance	17,786	19,176	10,861	15,965	12,758	13,383	11,331	14,331	19,311	21,806
Para-transit eligibility I.D. issued	4,488	4,170	3,738	4,097	4,019	4,300	3,962	4,397	4,397	4,694
Office for Women:										
Conferences/seminars	13	7	7	4	9	10	18	23	25	25
Transportation										
Bridges & highway projects	29	34	26	29	28	26	40	51	47	79
Demolition/securing	0	0	0	0	0	1	1	0	0	0
Relocations	242	209	145	142	150	137	81	25	33	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.

***** Foster care children in care 2016 adjusted from 599 to 598, Child care subsidy cases 2016 adjusted from 4,809 to 4,819.

Sources: Various County departments

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

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Health										
Health Centers (units)	4	4	4	4	4	4	4	4	4	4
Vehicles (units)	159	161	156	160	140	132	128	143	145	145
Public safety										
Defibrillators (units)	24	24	24	24	24	24	24	20	20	21
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)	533	536	531	533	523	494	434	511	493	546
Boats (units)	18	19	19	18	18	18	16	14	14	16
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)	174	173	173	172	171	171	173	187	188	187
Boats (units)	2	2	3	3	3	5	6	6	6	8
Fire, rescue, and emergency services										
Vehicles (units)	21	22	22	22	22	25	27	28	29	27
Culture and recreation										
Parkland maintained (acres)	46,000	46,000	46,000	46,000	46,000	46,000	46,000	50,000	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	12	12	12	12	11	11	11	11	11
Equestrian facilities (units)	2	2	2	2	2	2	2	2	3	3
Lifeguard protected beaches (units)	4	4	4	4	4	3	3	3	3	3
Park buildings (units)	320	320	320	320	320	322	322	321	321	321
Marked vehicles (units)	21	21	20	19	18	21	21	*	*	*
Home and community services										
Sewer districts (units)	22	22	22	22	22	22	24	24	24	25
Sewer buildings (units)	100	102	103	104	104	105	106	103	134	134
Sewer pumping stations (units)	77	79	80	82	82	84	86	87	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)	121	124	134	140	147	148	149	161	164	194
Transportation										
Roads maintained (units)	87	87	87	87	87	89	89	89	89	89
Roadways maintained (miles)	423	418	418	418	417	432	432	434	434	434
Lanes maintained (miles)	1,236	1,224	1,222	1,213	1,211	1,241	1,241	1,248	1,248	2,401
Fuel sites (units)	28	30	30	30	30	23	21	20	23	20
Paratransit Vehicles (units)	135	107	138	129	149	178	154	180	193	191
Transit Vehicles (units)	166	164	236	163	160	160	157	157	157	171
Bridges maintained (units)	67	67	67	67	67	71	71	64	64	64
Road maintenance vehicles (units)	132	144	143	140	137	171	147	173	166	145
Snow removal vehicles (units)	108	117	120	123	140	145	135	167	216	213

* 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