SUFFOLK COUNTY

NEW YORK

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

JOHN M. KENNEDY, JR.
COMPTROLLER

SUFFOLK COUNTY, NEW YORK

Comprehensive Annual Financial Report

Year ended December 31, 2018

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, 2018

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INTRODUCTORY SECTION

COUNTY OF SUFFOLK

OFFICE OF THE COMPTROLLER

JOHN M. KENNEDY, JR.
Comptroller

June 28, 2019

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, 2018.

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, 2018. This independent auditor's report is located at the front of the financial section of this report.

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

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

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Profile of the Government

Suffolk County was established on November 1, 1683, as one of the ten original counties of what became the State of New York. Suffolk County comprises the eastern two-thirds of Long Island and, with a 2018 population of 1,481,093, contains slightly more than one-half the population of Long Island. Suffolk County's western border is approximately 15 miles from the eastern border of the City of New York, and, the County is bordered by Nassau County to the west, Long Island Sound to the north, and the Atlantic Ocean to the south and east. It covers an area of approximately 911 square miles of land.

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

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

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

The annual budget serves as the foundation for Suffolk County's financial planning and control. Prior to September 19, the County Executive submits proposed operating budgets to the County Legislature for the General and Budgeted Special Revenue Funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets. The budgets are legally enacted either by passage of a legislative resolution prior to November 10, or are automatically based on provisions in the County Charter if no resolution is passed by November 10. Total expenditures of each department within the General Fund and 38 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 143.

Local economy

Employment growth in the Nassau-Suffolk region has consistently increased since April of 2010. As of December 2018, Suffolk County's labor force was estimated at 776,500. Those employed totaled 749,900. The County's average unemployment rate for 2018 was 3.9%, whereas, a year ago, it was 4.5%. During the past ten years, Suffolk County experienced its lowest unemployment rate in 2018 (3.9%) and its highest unemployment rate in 2012 (7.8%). Suffolk County's unemployment rate is comparable with both regional and national rates. For 2018, Suffolk's rate of 3.9% was equal to the overall U.S. rate and slightly higher than Nassau County's rate of 3.5%. Suffolk's rate was lower than the overall NY State rate of 4.1% and NY City's rate (4.1%). 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 880,551 by 2024 in Suffolk County. The sectors that posted the largest employment gains between December 2017 and December 2018 were construction (up 12.7%), and education and health services (up 3.8%). However, other sectors experienced job losses during this period. The total number of jobs in the information sector declined by 3.8%, and jobs in the financial sector decreased by 4.0%. Suffolk County's population growth is expected to increase from 2018 through 2030 by approximately 8.2% (from 1,481,093 to 1,602,200).

The number of businesses situated in the County continued to rise modestly through 2018. By the third quarter of 2018, more than 52,000 business establishments were located in the County. This represents an all-time high for the County and a 3.7% 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 an expanding office building market. More than 26 million square feet of non-government office buildings are located in the County. This figure includes 1 million square feet of new office space constructed in the last 5 years with an additional 2.4 million square feet planned for future construction. According to CB Richard Ellis, Inc., the office vacancy rate in the County was 13.5% in the fourth quarter of 2018, a slight 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 $24.63 per square foot in the 4th quarter of 2018, an increase of 5.4% 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, $450 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, which opened in 2019. 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 280 hotels, motels, and inns provide over 11,800 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 2014, there has been an increase of more than 300 lodging rooms in the County. The County has received proposals for additional hotels, which would increase available lodging rooms by over 2,000.

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 the U.S. Open was held at the Shinnecock Hills Golf Club in Southampton and accounted for over 8,000 hotel rooms booked and 200,000 attendees. The 2026 U.S. Open will return to Suffolk County. 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 43,000 jobs and generates over $394 million in local and state taxes.

The County has a substantial retail market. 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, two regional outlet shopping centers as well as 8.9 million square feet of retail space in the County's downtown centers. Increases in retail sales are reflected in the County's sales tax collections. County sales tax collections in 2018 were 4.5% higher than 2017, following increases of 3.7% in 2017 and 1.8% in 2016.

In 2017, 81% of the County's 482,099 households were owner occupied residences. This rate is significantly higher than the 64% of owner-occupied housing in the nation. The County's rate of owner-occupied homes has remained consistent at this high percentage for the last 40 years.

New York State Association of Realtors, reports that home prices increased 16.9% from 2015 to 2018. The median selling price of a home in the County was $380,000 during 2018. County home prices in the fourth quarter of 2018 were 48% 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 2017-2018 school year, the budget of these public school districts amount to $6.6 billion. For the same school year, enrollment in these districts was 234,083, a 5% decrease over the last five years. Public school enrollment is expected to continue to decline by 1.2% 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 as well as numerous technical and professional schools. According to the U.S. Census Bureau, 37% of residents 25 and over held a bachelor's degree or higher which compares favorably with the

national rate of 32%. The County ranks in the top 10% of the nation's counties in percentage of adults with a bachelor's degree or higher.

Stony Brook University is the largest university located in the County with 17,500 undergraduate and 8,700 graduate students enrolled for the fall 2018 semester. In 2017 the University began construction on a new $63 million student services building. Two new residence halls were completed in 2017 which added 759 dorm rooms. In 2018, two new buildings are under construction as part of the University's Research and Technology Park.

Long-term financial planning

The County's Administration continues to pursue and implement initiatives to improve and streamline the County's procedures in order to more efficiently achieve county-wide functions. Initiatives currently being pursued include:

- The implementation of the County's new financial management system which went live in July 2018. The system has improved financial controls and increased transparency. Ongoing system projects will allow vendors to access status information through a vendor portal, as well as improving the ease of tracking long-term construction projects and the related financing. The completion of these enhancements will reduce staff hours and improve services. The County has begun testing the system's Electronic Fund Transfer (EFT) feature which is expected to be operational by mid to late 2019, providing faster payments to participating vendors.
- The enactment of the Tax Cut and Jobs Act of 2017, eliminated the County's ability to advance refund certain outstanding debt as of 12/31/2017. Prior to the elimination of advance refundings, the County was proactive in refinancing all eligible debt for significant savings. In the near term, the County will be exploring opportunities to realize savings through current refundings of certain outstanding debt as early as October 2019.
- The County is working on reforming and modernizing the process for citizens paying delinquent taxes. The new system, Citizen Self Service, will allow taxpayers to make payments for delinquent taxes online, through a secure website, using a credit card or online check. Collection of Hotel/Motel taxes will also updated, allowing the County to receive electronic payments through a self-service platform. These technological improvements will save the County and its taxpayers time and money.

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 ongoing, recurring expenses.

Major initiatives

Maintenance and expansion of Suffolk County's 25 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 $254.7 million during 2018, with $44.2 million expended during 2018.

In 2018, the County invested $18.7 million in land acquisition programs to support the preservation of Suffolk County's open spaces, parks, rich farmland, and water quality. In addition, during 2018, 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. Total costs as of 2018 are approximately $65 million. The FIMI Project will repair damage from Superstorm Sandy and strengthen Fire Island to withstand future storms by building an engineered beach and dune system. 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, 2017. This was the thirty-fifth 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

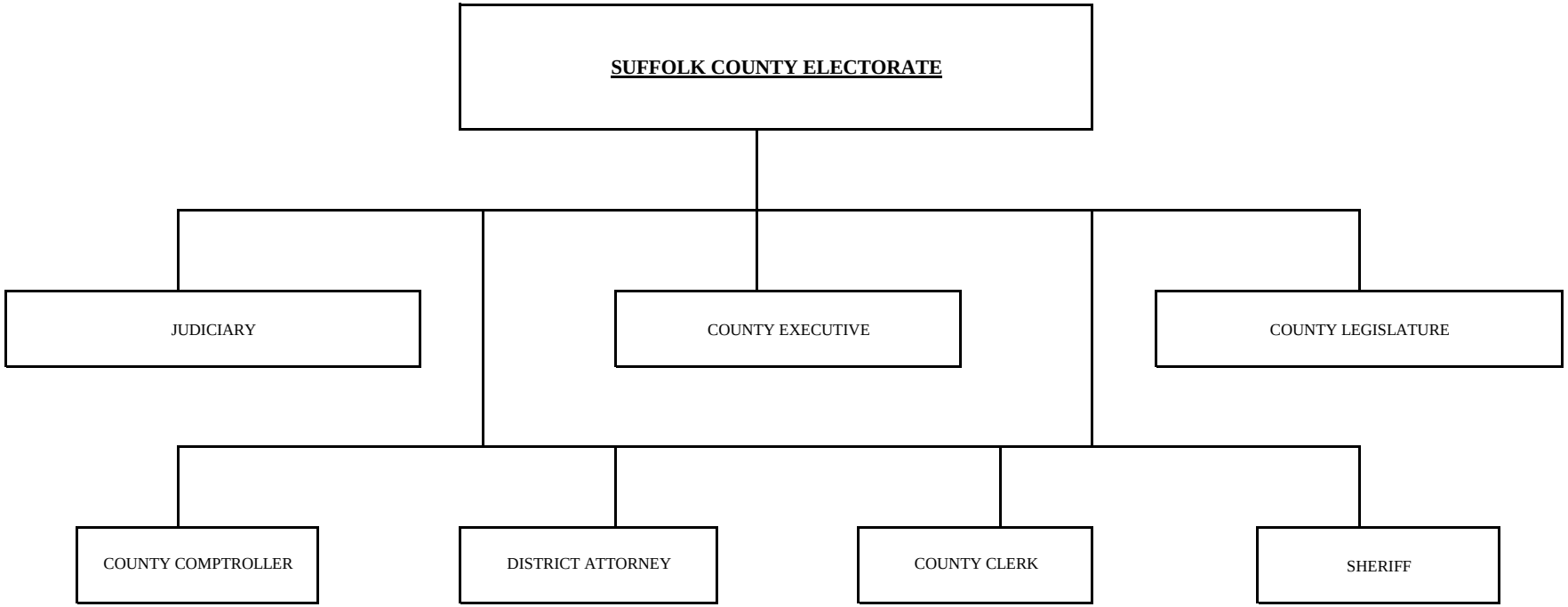
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO

SUFFOLK COUNTY ORGANIZATIONAL CHART



SUFFOLK COUNTY, NEW YORK

List of Principal Officials

At December 31, 2018

Suffolk County Legislature

District	
1st	Al Krupski
2nd	Bridget Fleming
3rd	Rudy A. Sunderman
4th	Tom Muratore
5th	Kara Hahn
6th	Sarah S. Anker
7th	Robert Calarco*
8th	William J. Lindsay III
9th	Monica R. Martinez
10th	Tom Cilmi
11th	Steven J. Flotteron
12th	Leslie Kennedy
13th	Robert Trotta
14th	Kevin J. McCaffrey
15th	DuWayne Gregory**
16th	Susan A. Berland
17th	Tom Donnelly
18th	William Spencer

County Executive	Steven Bellone
County Comptroller	John M. Kennedy, Jr.
County Clerk	Judith A. Pascale
District Attorney	Timothy D. Sini
Sheriff	Errol D. Toulon, Jr.

Notes:
* Deputy Presiding Officer
** Presiding Officer

FINANCIAL SECTION

Deloitte.

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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, 2018 (with the Suffolk County Community College for the year ended August 31, 2018), 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 Community College, the Suffolk Regional Off-Track Betting Corporation, the Suffolk County Industrial Development Agency and the Recreation and Economic Development Corporation of Suffolk County, 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 Regional Off-Track Betting Corporation opinion includes an emphasis of matter paragraph related to the possibility of overcharging of construction costs and the adoption of Governmental Accounting Standards Board Statement ("GASB") Statement No.75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. 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, 2018, 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 2018, the County's component units adopted 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 28, 2019

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, 2018. 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 $5,222,876,392 (deficit). This net position includes $571,303,699 in restricted net position and is net of a deficit of $7,757,109,671 in unrestricted net position. Also included as an offset is $1,962,929,580 reported in net investment in capital assets.
- Suffolk County's total net position increased by $45,603,846.
- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of $160,042,366, a decrease of $69,571,767 in comparison with the prior year. The fund balance is classified within the spendable fund balance categories: restricted of $571,303,699 and an unassigned deficit of $411,261,333.
- At the end of the current fiscal year, the unassigned fund deficit for the general fund was $285,653,839.
- Suffolk County's total bonded debt decreased by $31,729,836 (1.81 percent) during the current fiscal year.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only Suffolk County itself (known as the primary government), but also a legally separate community college (Suffolk County Community College), a legally separate off-track betting public benefit corporation (Suffolk Regional Off-Track Betting Corporation), a legally separate industrial development public benefit corporation (Suffolk County Industrial Development Agency) and a legally separate economic development corporation (Recreation and Economic Development Corporation). 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., 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 56 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 52 non-major governmental funds are combined into a single aggregated presentation. Individual fund data for each of these 52 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 38 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 37 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 105-186 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 $5,222,876,392 at the close of the most recent fiscal year.

A summary of the County's net position for 2018 is presented below, together with comparative 2017 information.

Suffolk County's Net Position

	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Current and other assets	$ 1,602,636,709	$ 1,558,973,402	$ 1,425,613	$ 1,650,412	$ 1,604,062,322	$ 1,560,623,814
Cash with fiscal agents	9,770,535	19,525,330	-	-	9,770,535	19,525,330
Capital assets	3,234,754,125	3,146,676,737	59,877,546	60,824,717	3,294,631,671	3,207,501,454
Total assets	4,847,161,369	4,725,175,469	61,303,159	62,475,129	4,908,464,528	4,787,650,598
Total deferred outflows of resources	777,403,734	715,653,182	615,330	637,696	778,019,064	716,290,878
Total assets and deferred outflows of resources	5,624,565,103	5,440,828,651	61,918,489	63,112,825	5,686,483,592	5,503,941,476
Long term liabilities outstanding	8,147,494,212	8,857,831,466	9,293,530	10,414,208	8,156,787,742	8,868,245,674
Other liabilities	1,438,176,514	1,333,777,100	1,064,153	1,323,871	1,439,240,667	1,335,100,971
Total liabilities	9,585,670,726	10,191,608,566	10,357,683	11,738,079	9,596,028,409	10,203,346,645
Total deferred inflows of resources	1,312,328,658	568,381,962	1,002,917	693,107	1,313,331,575	569,075,069
Total liabilities and deferred inflows of resources	10,897,999,384	10,759,990,528	11,360,600	12,431,186	10,909,359,984	10,772,421,714
Net position:						
Net investment in capital assets	1,909,486,454	1,815,836,084	53,443,126	53,719,789	1,962,929,580	1,869,555,873
Restricted	571,303,699	597,738,269	-	-	571,303,699	597,738,269
Unrestricted	(7,754,224,434)	(7,732,736,230)	(2,885,237)	(3,038,150)	(7,757,109,671)	(7,735,774,380)
Total net position	$ (5,273,434,281)	$ (5,319,161,877)	$ 50,557,889	$ 50,681,639	$ (5,222,876,392)	$ (5,268,480,238)

Net position includes $1,962,929,580 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, $571,303,699, 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 $7,757,109,671 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	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services	$ 382,154,841	$ 375,081,897	$ 3,881,843	$ 3,434,453	$ 386,036,684	$ 378,516,350
Operating grants and contributions	549,008,826	536,201,384	-	-	549,008,826	536,201,384
Capital grants and contributions	66,754,383	76,542,920	48,634	5,010,341	66,803,017	81,553,261
General revenues:						
Property taxes	727,799,908	702,462,132	-	-	727,799,908	702,462,132
Sales and use tax	1,473,533,128	1,409,558,615	-	-	1,473,533,128	1,409,558,615
Other, net	43,923,268	51,674,376	134,831	96,019	44,058,099	51,770,395
Total revenues	3,243,174,354	3,151,521,324	4,065,308	8,540,813	3,247,239,662	3,160,062,137
Expenses:						
General government	410,550,581	407,164,778	-	-	410,550,581	407,164,778
Economic assistance and opportunity	719,749,767	757,996,674	-	-	719,749,767	757,996,674
Health	184,461,550	201,334,405	-	-	184,461,550	201,334,405
Public safety	1,285,329,490	1,403,820,811	-	-	1,285,329,490	1,403,820,811
Culture and recreation	35,427,324	37,423,247	-	-	35,427,324	37,423,247
Education	217,377,566	187,321,905	-	-	217,377,566	187,321,905
Home and community services	104,174,884	105,339,774	-	-	104,174,884	105,339,774
Transportation	176,954,287	158,702,610	-	-	176,954,287	158,702,610
Ball park	-	-	472,439	592,463	472,439	592,463
Gabreski airport	-	-	1,623,786	2,240,686	1,623,786	2,240,686
Interest on long term debt	65,514,142	63,705,016	-	-	65,514,142	63,705,016
Total expenses	3,199,539,591	3,322,809,220	2,096,225	2,833,149	3,201,635,816	3,325,642,369
Change in net position before transfers	43,634,763	(171,287,896)	1,969,083	5,707,664	45,603,846	(165,580,232)
Transfers	2,092,833	1,048,777	(2,092,833)	(1,048,777)	-	-
Change in net position	45,727,596	(170,239,119)	(123,750)	4,658,887	45,603,846	(165,580,232)
Net position - beginning	(5,319,161,877)	(5,148,922,758)	50,681,639	46,022,752	(5,268,480,238)	(5,102,900,006)
Net position - ending	$ (5,273,434,281)	$ (5,319,161,877)	$ 50,557,889	$ 50,681,639	$ (5,222,876,392)	$ (5,268,480,238)

The County's net position increased by $45,603,846 during the current fiscal year. Key elements of the increase are as follows:

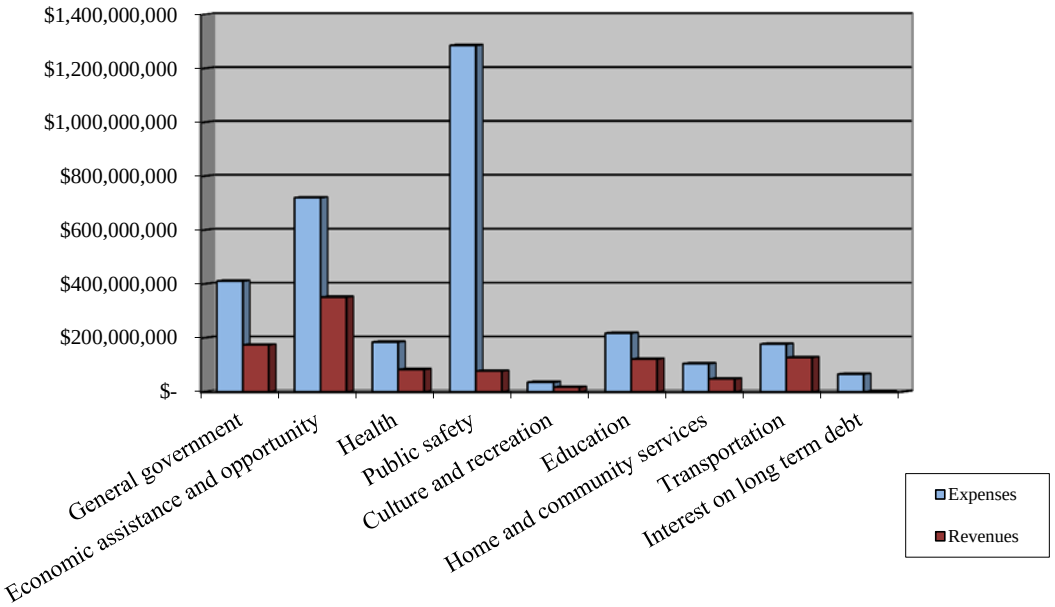
- The current year net effect of the County's OPEB liability and related deferred outflows of resources and deferred inflows of resources, decreased in the amount of $12.2 million.

- A net decrease in the County's bonds payable and related deferred outflows of resources from refundings in the amount of $28.7 million, resulted from the payoff of a five year note issued to fund a public safety contract settlement.

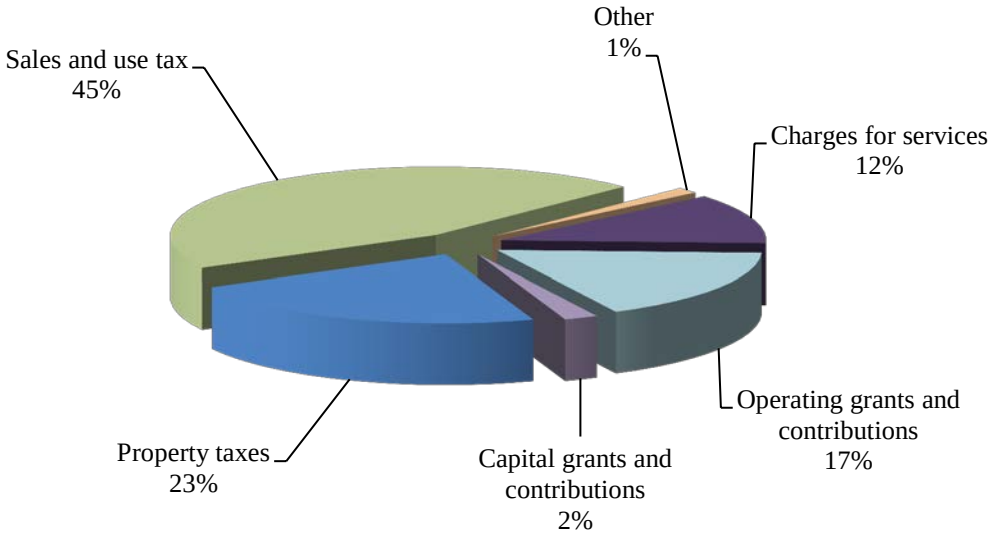
- A decrease in the liability for accumulated vacation and sick leave due to retirements in the amount of $7.5 million.

Governmental activities. Governmental activities increased the County's net position by $45,727,596.

Expenses and Program Revenues - Governmental Activities

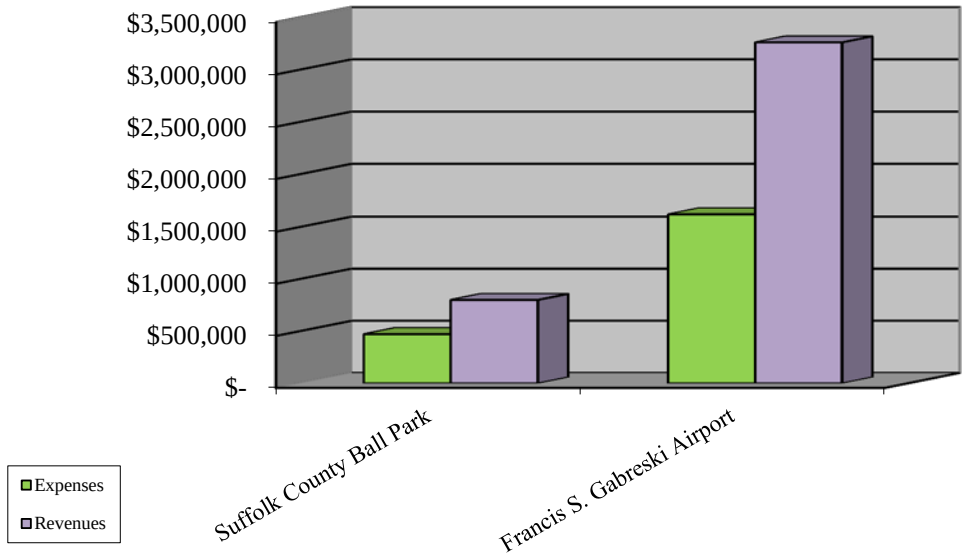


Revenues by Source - Governmental Activities

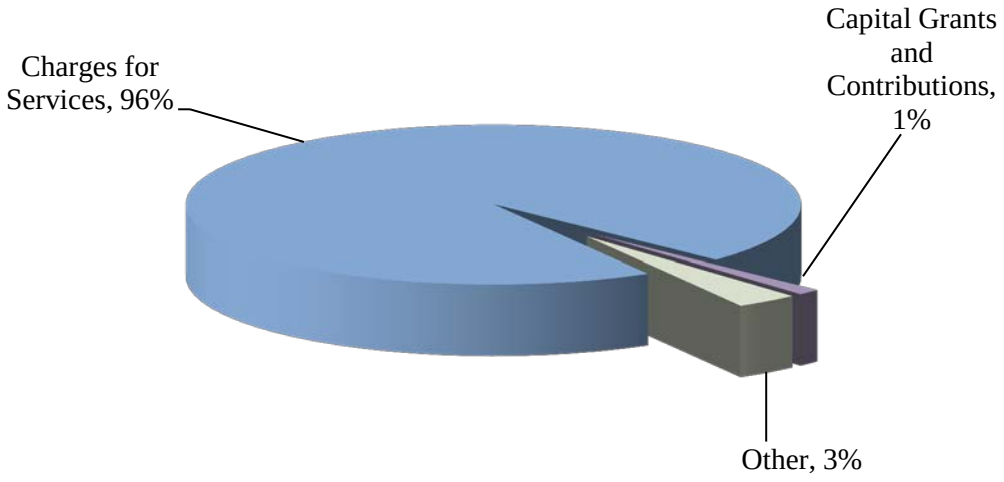


Business-type activities. Business-type activities decreased the County's net position by $123,750.

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 $160,042,366, a decrease of $69,571,767 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, $571,303,699 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 ($254,316,521), (2) Debt service ($199,791,147), (3) Transportation ($33,532,744), (4) Public safety ($28,714,810), and (5) Environmental protection ($18,287,664).

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 $285,653,839. A portion of the general fund balance was restricted for home and community services in the amount of $121,907.

The fund balance of Suffolk County's general fund decreased by $41,302,028. This decrease was largely due to an increase in pension costs, resulting from the County not electing to amortize any of the NYS retirement bill.

The police district fund has a total fund deficit of $99,426,830. The police district total fund balance decreased during the current year by $3,425,020. The decline in fund balance was mainly the result of separation pay for retirees and new recruits hired in 2018.

The capital fund has a total fund balance of $99,807,435. The capital fund total fund balance decreased during the current year by $20,402,167. The decrease in fund balance resulted from increased activity on several large transportation projects that were bonded in the prior year.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a blended component unit of the County and had a fund balance of $199,791,147. The fund balance of STASC decreased by $9,264,863. 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 Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues."

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

Unrestricted net deficits of the Suffolk County Ball Park and Francis S. Gabreski Airport at the end of the year amounted to $647,520 and $2,237,717, respectively. The Suffolk County

Ball Park had a decrease of $910,527 and Francis S. Gabreski Airport had an increase of $1,063,440.

General Fund Budgetary Basis Highlights

Differences between the original and final amended budget for expenditures resulted in a minor decrease of 0.057 percent, ($1.1 million decrease in appropriations).

During the year, revenues did not meet budgetary estimates, resulting in an actual decrease in fund balance. The variance between budgeted and actual fund balance was ($18,000,079). The major variances were attributable to the following:

- A shortfall in Federal Aid in the amount of $15.6 million due to a rate adjustment resulting from a review performed by New York State Office of Temporary & Disability Assistance.

- Revenues from real estate transactions were below budget in the amount of $3 million, as a result of a decrease in home sale and mortgages in 2018.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Suffolk County is currently 3.9 percent, which is a decrease from a rate of 4.5 percent a year ago. The County's rate is below the state's average unemployment rate of 4.1 percent and is equal to the national average rate of 3.9 percent.

- The vacancy rate of office properties located in the County over the past three years is 14.6, 13.3 and 13.5 percent for years 2016, 2017, and 2018 respectively.

- During 2018, inflationary trends in the region were equal to the national indices. Both the annual 2018 NY metro area regional Consumer Price Index (CPI) and the U.S. city annual CPI were 1.9 percent.

All of these factors were considered in preparing the County's budget for the 2019 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, 2018, amounts to $3,294,631,671 (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 2.72 percent (a 2.80 percent increase for governmental activities and a 1.56 percent decrease for business-type activities).

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

- Land was acquired during 2018 pursuant to various land preservation and protection programs at a cost of $18.7 million. In addition, $14.3 million in land purchases, condemnations, and easements were acquired during 2018 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. At 2018 year-end, costs have reached close to $65 million. The FIMI Project will repair damage from Superstorm Sandy and strengthen Fire Island to withstand future storms by building an engineered beach and dune system.

- Various road construction projects to strengthen and expand the County's existing roadways began, continued, and/or completed in 2018. Construction in progress as of the close of the fiscal year reached $86.3 million. A total of $47.5 million was spent in 2018. In addition, $42.8 million was transferred to road infrastructure upon completion of the construction projects during 2018.

- Various sewer system construction projects began or continued in 2018. Construction in progress as of the close of the fiscal year reached $254.7 million and a total of $44.2 million was spent in 2018.

Suffolk County's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	$ 940,048,112	$ 919,389,277	$ 22,092,831	$ 22,092,831	$ 962,140,943	$ 941,482,108
Development rights and easements	274,337,523	261,929,794	-	-	274,337,523	261,929,794
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607
Buildings	618,256,998	632,877,142	10,836,430	10,960,586	629,093,428	643,837,728
Improvements other than buildings	38,510,767	40,347,441	15,848,866	16,520,994	54,359,633	56,868,435
Vehicles and equipment	130,462,581	138,724,527	706,255	764,922	131,168,836	139,489,449
Infrastructure	789,826,687	769,319,668	-	-	789,826,687	769,319,668
Construction in progress	438,703,850	379,481,281	10,393,164	10,485,384	449,097,014	389,966,665
Total	$ 3,234,754,125	$ 3,146,676,737	$ 59,877,546	$ 60,824,717	$ 3,294,631,671	$ 3,207,501,454

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 $1,720,172,505. 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	
	2018	2017	2018	2017	2018	2017
General obligation debt	$ 665,455,467	$ 647,734,869	$ 2,094,150	$ 2,518,215	$ 667,549,617	$ 650,253,084
Advance refunding debt	691,368,384	735,487,626	4,990,790	5,373,820	696,359,174	740,861,446
STASC	298,457,516	300,295,807	-	-	298,457,516	300,295,807
Lease revenue bonds	57,806,198	60,492,004	-	-	57,806,198	60,492,004
Total bonds payable	$ 1,713,087,565	$ 1,744,010,306	$ 7,084,940	$ 7,892,035	$ 1,720,172,505	$ 1,751,902,341

Suffolk County's total bonded debt decreased during the current fiscal year by $31,729,836 (1.81 percent).

Suffolk County maintains an "A-" with a stable outlook rating from Standard & Poor's, an "A-" with a negative outlook rating from Fitch and an "Baa1" with a "stable outlook" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 percent of the average full valuation of taxable real estate of the County for the most recent five-year period. The current debt limitation for Suffolk County is $19,332,610,076 which is significantly in excess of Suffolk County's outstanding general obligation debt. The County has $617,415,000 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, 2018

	Primary Government			
	Governmental Activities	**Business - Type Activities**	**Totals**	**Component Units**
Assets				
Current assets:				
Cash and cash equivalents	$ 739,288,462	$ 5,210,175	$ 744,498,637	$ 96,032,952
Investments	11,355,542	-	11,355,542	19,149,860
Property tax receivable, net of allowance for estimated uncollectibles of $ 14,947,628	264,368,167	-	264,368,167	-
Accounts receivable, net	-	-	-	4,786,079
Due from:				
New York State and federal sources:				
Grants and aid	269,305,044	587,828	269,892,872	-
Sales tax	179,779,236	-	179,779,236	-
Other governments	-	-	-	4,858,528
Towns	66,235,522	-	66,235,522	-
Component units	10,599,816	-	10,599,816	-
Internal balances	4,473,788	(4,473,788)	-	-
Other receivables	57,215,790	101,398	57,317,188	4,873,009
Prepaids	15,342	-	15,342	66,607
Total current assets	1,602,636,709	1,425,613	1,604,062,322	129,767,035
Noncurrent assets:				
Restricted:				
Cash with fiscal agents	9,770,535	-	9,770,535	-
Investments	-	-	-	4,541,051
Net pension asset	-	-	-	3,180,073
Capital assets:				
Nondepreciable	1,657,697,092	32,485,995	1,690,183,087	39,226,196
Depreciable, net	1,577,057,033	27,391,551	1,604,448,584	217,300,139
Other	-	-	-	873,453
Total noncurrent assets	3,244,524,660	59,877,546	3,304,402,206	265,120,912
Total assets	4,847,161,369	61,303,159	4,908,464,528	394,887,947
Deferred outflows of resources				
Deferred charge on refundings	39,002,661	304,508	39,307,169	397,341
Deferred outflows - pension - ERS	262,010,706	200,822	262,211,528	18,866,270
Deferred outflows - pension - PFRS	314,450,367	-	314,450,367	-
Deferred outflows - pension - TRS	-	-	-	14,035,241
Deferred outflows - OPEB	161,940,000	110,000	162,050,000	-
Total deferred outflows of resources	777,403,734	615,330	778,019,064	33,298,852
Total assets and deferred outflows of resources	5,624,565,103	61,918,489	5,686,483,592	428,186,799

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2018

	Primary Government			
	Governmental Activities	**Business - Type Activities**	**Totals**	**Component Units**
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	$ 556,307,887	$ 188,264	$ 556,496,151	$ 39,837,109
Contract retainage payable	11,765,797	986	11,766,783	-
Accrued interest payable	12,290,970	-	12,290,970	-
Notes payable	579,403,433	-	579,403,433	-
Due to:				
Other governments	-	-	-	3,170,896
Component units	198,854	-	198,854	-
Unearned tax revenue	-	34,041	34,041	-
Unearned revenue, restricted	37,229,369	-	37,229,369	23,048,444
Current portion of noncurrent liabilities:				
Accumulated vacation and sick leave	25,609,630	-	25,609,630	3,194,556
Estimated liability for claims	49,576,248	-	49,576,248	-
Loans	-	-	-	19,706,935
Prepetition claims	-	-	-	5,019,560
Obligations under capital leases	-	-	-	23,731
Long-term obligations	135,463,657	840,862	136,304,519	7,375,301
Due to NYS retirement system	30,330,669	-	30,330,669	-
Total current liabilities	1,438,176,514	1,064,153	1,439,240,667	101,376,532
Noncurrent liabilities:				
Accumulated vacation and sick leave	470,720,151	-	470,720,151	29,965,220
Estimated liability for claims	570,082,572	-	570,082,572	-
Loans	-	-	-	11,382,969
Prepetition claims	-	-	-	6,396,034
Obligations under capital leases	-	-	-	20,038
Net pension liability	172,742,781	59,452	172,802,233	5,740,942
Long-term obligations	1,577,623,908	6,244,078	1,583,867,986	67,433,898
Due to NYS retirement system	242,354,800	-	242,354,800	-
Obligation for postemployment benefits other than pensions	5,113,970,000	2,990,000	5,116,960,000	399,087,928
Other long-term debt	-	-	-	518,053
Total noncurrent liabilities	8,147,494,212	9,293,530	8,156,787,742	520,545,082
Total liabilities	9,585,670,726	10,357,683	9,596,028,409	621,921,614
Deferred inflows of resources				
Deferred inflows - pension - ERS	240,953,886	192,917	241,146,803	18,804,904
Deferred inflows - pension - PFRS	187,164,772	-	187,164,772	-
Deferred inflows - pension - TRS	-	-	-	4,177,312
Deferred inflows - OPEB	884,210,000	810,000	885,020,000	16,639,888
Deferred amounts on NYS TAP	-	-	-	5,203,237
Total deferred inflows of resources	1,312,328,658	1,002,917	1,313,331,575	44,825,341
Total liabilities and deferred inflows of resources	10,897,999,384	11,360,600	10,909,359,984	666,746,955

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2018

	Primary Government			
	Governmental Activities	**Business - Type Activities**	**Totals**	**Component Units**
Net Position				
Net investment in capital assets	$ 1,909,486,454	$ 53,443,126	$ 1,962,929,580	$ 151,297,919
Restricted for:				
Capital projects	-	-	-	4,541,051
Grants	-	-	-	17,985,445
General government support	13,558,735	-	13,558,735	-
Economic assistance & opportunity	3,122,073	-	3,122,073	-
Public Safety	28,714,810	-	28,714,810	-
Culture and recreation	8,228,404	-	8,228,404	-
Education	10,133,841	-	10,133,841	-
Home and community services	254,316,521	-	254,316,521	-
Transportation	33,532,744	-	33,532,744	-
Debt service	199,791,147	-	199,791,147	-
Environmental protection	18,287,664	-	18,287,664	-
Tourism and recreation	1,617,760	-	1,617,760	-
Section 532.3a surcharge	-	-	-	55,907
Prepetition surcharge	-	-	-	2,224,164
Unrestricted (deficit)	(7,754,224,434)	(2,885,237)	(7,757,109,671)	(411,493,746)
Total net position	$ (5,273,434,281)	$ 50,557,889	$ (5,222,876,392)	$ (235,389,260)

(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, 2018

		Program Revenues			Net (Expenses) Revenue and Changes in Net Position			
					Primary Government			
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-Type Activities**	**Total**	**Component Units**
Primary Government:								
Governmental activities:								
General government support	$ 410,550,581	$ 154,815,143	$ 19,251,073	$ -	$ (236,484,365)	$ -	$ (236,484,365)	$ -
Economic assistance and opportunity	719,749,767	40,070,254	310,976,852	-	(368,702,661)	-	(368,702,661)	-
Health	184,461,550	19,736,009	62,898,397	-	(101,827,144)	-	(101,827,144)	-
Public safety	1,285,329,490	58,262,421	17,809,087	979,268	(1,208,278,714)	-	(1,208,278,714)	-
Culture and recreation	35,427,324	13,209,054	1,748,564	2,196,966	(18,272,740)	-	(18,272,740)	-
Education	217,377,566	15,475,271	95,783,817	10,050,997	(96,067,481)	-	(96,067,481)	-
Home and community services	104,174,884	40,049,424	5,028,445	2,516,441	(56,580,574)	-	(56,580,574)	-
Transportation	176,954,287	40,537,265	35,512,591	51,010,711	(49,893,720)	-	(49,893,720)	-
Interest on long-term debt	65,514,142	-	-	-	(65,514,142)	-	(65,514,142)	-
Total governmental activities	3,199,539,591	382,154,841	549,008,826	66,754,383	(2,201,621,541)	-	(2,201,621,541)	-
Business-type activities:								
Suffolk County Ball Park	472,439	798,857	-	-	-	326,418	326,418	-
Francis S. Gabreski Airport	1,623,786	3,082,986	-	48,634	-	1,507,834	1,507,834	-
Total business-type activities	2,096,225	3,881,843	-	48,634	-	1,834,252	1,834,252	-
Total primary government	$ 3,201,635,816	$ 386,036,684	$ 549,008,826	$ 66,803,017	$ (2,201,621,541)	$ 1,834,252	$ (2,199,787,289)	$ -
Component units:								
Suffolk County Community College	$ 269,715,252	$ 91,757,429	$ 167,948,116	$ -	$ -	$ -	$ -	$ (10,009,707)
Suffolk Regional Off-Track Betting Corp	148,572,735	175,347,253	-	-	-	-	-	26,774,518
Suffolk County Industrial Development	819,882	1,468,462	-	-	-	-	-	648,580
Recreation and Economic Development	126,165	-	-	-	-	-	-	(126,165)
Total Component units	$ 419,234,034	$ 268,573,144	$ 167,948,116	$ -	$ -	$ -	$ -	$ 17,287,226
General Revenues:								
Taxes:								
Real property taxes					$ 727,799,908	$ -	$ 727,799,908	$ -
Sales and use tax					1,473,533,128	-	1,473,533,128	-
Interest on investments					8,499,921	31,543	8,531,464	2,719,224
Miscellaneous					35,423,347	103,288	35,526,635	30,252
Transfers					2,092,833	(2,092,833)	-	-
Total General revenues, special items, and transfers					2,247,349,137	(1,958,002)	2,245,391,135	2,749,476
Change in net position					45,727,596	(123,750)	45,603,846	20,036,702
Net position at beginning of year, as restated (See Note I.D.)					(5,319,161,877)	50,681,639	(5,268,480,238)	(255,425,962)
Net position at end of year					$ (5,273,434,281)	$ 50,557,889	$ (5,222,876,392)	$ (235,389,260)

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

SUFFOLK COUNTY, NEW YORK

Balance Sheet

Governmental Funds

December 31, 2018

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	$ 218,688,828	$ 11,792,308	$ 162,500,345	$ 3,329,852	$ 342,977,129	$ 739,288,462
Investments	-	-	-	11,355,542	-	11,355,542
Property tax receivable, net of allowance for estimated uncollectibles of $ 14,947,628	264,368,167	-	-	-	-	264,368,167
Due from:						
New York State and federal sources:						
Grants and aid	178,355,015	-	57,198,632	-	33,751,397	269,305,044
Sales tax	171,063,108	-	-	-	8,716,128	179,779,236
Towns	66,235,522	-	-	-	-	66,235,522
Other funds	309,498,058	87,988,801	44,213,985	-	390,199,586	831,900,430
Component units	10,599,816	-	-	-	-	10,599,816
Other receivables	42,872,113	285,657	35,236	-	13,978,054	57,171,060
Total assets	1,261,680,627	100,066,766	263,948,198	14,685,394	789,622,294	2,430,003,279
Deferred outflows of resources						
Purchase of future tobacco revenues	-	-	-	185,110,218	-	185,110,218
Total deferred outflows of resources	-	-	-	185,110,218	-	185,110,218
Total assets and deferred outflows of resources	$ 1,261,680,627	$ 100,066,766	$ 263,948,198	$ 199,795,612	$ 789,622,294	$ 2,615,113,497
Liabilities						
Accounts payable and accrued liabilities	$ 344,976,558	$ 98,081,370	$ 52,330,596	$ 4,465	$ 60,914,898	$ 556,307,887
Contract retainage payable	5,919	-	3,374,406	-	8,385,472	11,765,797
Notes payable	548,930,000	-	3,324,028	-	27,149,405	579,403,433
Due to:						
Other funds	184,063,009	95,160,217	101,719,590	-	446,799,034	827,741,850
Component units	198,854	-	-	-	-	198,854
Unearned revenue	33,586,676	11,117	3,392,143	-	239,433	37,229,369
Total liabilities	1,111,761,016	193,252,704	164,140,763	4,465	543,488,242	2,012,647,190
Deferred inflows of resources						
Unavailable revenue - property taxes	249,208,247	-	-	-	-	249,208,247
Unavailable revenue - government receivables	7,833,692	-	-	-	586,993	8,420,685
Sale of future tobacco revenues	178,409,604	6,240,892	-	-	144,513	184,795,009
Total deferred inflows of resources	435,451,543	6,240,892	-	-	731,506	442,423,941
Fund balances (deficits)						
Restricted for:						
General government support	-	-	8,648,429	-	4,910,306	13,558,735
Economic assistance and opportunity	-	-	2,095,348	-	1,026,725	3,122,073
Public safety	-	-	15,807,359	-	12,907,451	28,714,810
Culture and recreation	-	-	8,228,404	-	-	8,228,404
Education	-	-	10,133,841	-	-	10,133,841
Home and community services	121,907	-	22,045,562	-	232,149,052	254,316,521
Transportation	-	-	33,532,744	-	-	33,532,744
Debt service	-	-	-	199,791,147	-	199,791,147
Environmental protection	-	-	-	-	18,287,664	18,287,664
Tourism and recreation	-	-	-	-	1,617,760	1,617,760
Unassigned	(285,653,839)	(99,426,830)	(684,252)	-	(25,496,412)	(411,261,333)
Total fund balances (deficits)	(285,531,932)	(99,426,830)	99,807,435	199,791,147	245,402,546	160,042,366
Total liabilities, deferred inflows of resources, and fund balances	$ 1,261,680,627	$ 100,066,766	$ 263,948,198	$ 199,795,612	$ 789,622,294	$ 2,615,113,497

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, 2018

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		$ 160,042,366
Noncurrent assets reported in governmental activities are not financial resources and therefore, are not reported in the governmental funds.		9,770,535
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		3,234,754,125
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.		777,403,734
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	$ (496,329,781)	
Estimated liability for claims	(619,658,820)	
Net pension liability	(172,742,781)	
Interest payables	(12,290,970)	
Long-term obligations	(1,713,087,565)	
Due to NYS retirement system	(272,685,469)	
Obligation for postemployment benefits other than pensions	(5,113,970,001)	
Total long-term liabilities		(8,400,765,387)
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.		(1,312,328,657)
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.		257,628,932
Certain expenditures are considered prepaid to match expenses with the period to which it relates.		15,342
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		44,729
Net position of governmental activities		$ (5,273,434,281)

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, 2018

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Real property taxes	$ 88,404,877	$ 580,175,514	$ -	$ -	$ 46,088,563	$ 714,668,954
Sales and use tax	1,319,034,293	52,673,170	-	-	101,825,665	1,473,533,128
New York State aid	250,369,886	400,099	28,665,129	-	53,010,227	332,445,341
Federal aid	195,226,836	29,583	34,671,013	-	42,976,434	272,903,866
Licenses, permits, fines, fees, etc.	191,183,912	5,881,977	-	-	129,717,732	326,783,621
Interest on investments	5,065,334	32,701	-	813,682	2,588,204	8,499,921
Miscellaneous	88,329,418	565,386	9,666,713	17,382,719	13,149,437	129,093,673
Total revenues	2,137,614,556	639,758,430	73,002,855	18,196,401	389,356,262	3,257,928,504
Expenditures						
Current:						
General government support	247,081,194	1,287,267	-	82,137	27,188,716	275,639,314
Economic assistance and opportunity	598,536,500	-	-	-	31,170,202	629,706,702
Health	124,290,879	-	-	-	10,556,698	134,847,577
Public safety	341,124,126	400,538,274	-	-	26,021,056	767,683,456
Culture and recreation	15,243,346	-	-	-	6,731,122	21,974,468
Education	217,377,566	-	-	-	-	217,377,566
Home and community services	7,734,532	-	-	-	49,932,423	57,666,955
Transportation	116,659,541	-	-	-	11,670,343	128,329,884
Employee benefits	627,193,972	123,183,396	-	-	18,792,749	769,170,117
Debt service:						
Principal	106,956,949	4,109,193	-	4,235,000	23,845,552	139,146,694
Interest and other charges	32,857,795	885,066	-	16,672,638	12,691,630	63,107,129
Capital outlay	-	-	173,216,531	-	62,280,461	235,496,992
Total expenditures	2,435,056,400	530,003,196	173,216,531	20,989,775	280,880,952	3,440,146,854
Excess (deficiency) of revenues over (under) expenditures	(297,441,844)	109,755,234	(100,213,676)	(2,793,374)	108,475,310	(182,218,350)
Other financing sources (uses)						
General obligation bonds issued	18,819,136	-	64,314,352	-	19,451,124	102,584,612
Premium on serial bonds issued	1,461,937	-	4,996,169	-	1,511,032	7,969,138
Transfers in	255,521,469	39,277,029	13,059,378	-	111,199,542	419,057,418
Transfers out	(19,662,726)	(152,457,283)	(2,558,390)	(6,471,489)	(235,814,697)	(416,964,585)
Total other financing sources (uses)	256,139,816	(113,180,254)	79,811,509	(6,471,489)	(103,652,999)	112,646,583
Net change in fund balances	(41,302,028)	(3,425,020)	(20,402,167)	(9,264,863)	4,822,311	(69,571,767)
Fund balances (deficits) at beginning of year	(244,229,904)	(96,001,810)	120,209,602	209,056,010	240,580,235	229,614,133
Fund balances (deficits) at end of year	$ (285,531,932)	$ (99,426,830)	$ 99,807,435	$ 199,791,147	$ 245,402,546	$ 160,042,366

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, 2018

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	$ (69,571,767)
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 ($191,039,824) exceeded depreciation ($74,626,927) in the current period.	116,412,897
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.	(28,335,509)
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.	16,431,136
Revenues reported in the governmental funds statements and not reported in the statement of activities.	14,295,180
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.	(3,504,341)
Change in net position of governmental activities	$ 45,727,596

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, 2018

	Suffolk County Ball Park	Francis S. Gabreski Airport	Total
Assets			
Current assets:			
Cash and cash equivalents	$ 410,368	$ 4,799,807	$ 5,210,175
Due from New York State and federal sources	461,004	126,824	587,828
Due from other funds	-	3,117,371	3,117,371
Other receivables	45,000	56,398	101,398
Total current assets	916,372	8,100,400	9,016,772
Noncurrent assets:			
Capital assets:			
Nondepreciable	2,092,831	30,393,164	32,485,995
Depreciable, net	9,598,166	17,793,385	27,391,551
Total noncurrent assets	11,690,997	48,186,549	59,877,546
Total assets	12,607,369	56,286,949	68,894,318
Deferred outflows of resources			
Deferred charges on refundings	15,704	288,804	304,508
Deferred outflows - pension - ERS	-	200,822	200,822
Deferred outflows - OPEB	-	110,000	110,000
Total deferred outflows of resources	15,704	599,626	615,330
Total assets and deferred outflows of resources	12,623,073	56,886,575	69,509,648
Liabilities			
Current liabilities:			
Accounts payable	633	187,631	188,264
Contract retainage payable	-	986	986
Due to other funds	1,563,263	5,712,689	7,275,952
Unearned revenue	-	34,041	34,041
Current portion of long-term obligations	158,087	682,775	840,862
Total current liabilities	1,721,983	6,618,122	8,340,105
Noncurrent liabilities:			
Net pension liability	-	59,452	59,452
Long-term obligations	-	6,244,078	6,244,078
Obligation for postemployment benefits other than pensions	-	2,990,000	2,990,000
Total noncurrent liabilities	-	9,293,530	9,293,530
Total liabilities	1,721,983	15,911,652	17,633,635
Deferred inflows of resources			
Deferred inflows - pensions - ERS	-	192,917	192,917
Deferred inflows - OPEB	-	810,000	810,000
Sale of future tobacco revenues	-	315,207	315,207
Total deferred inflows of resources	-	1,318,124	1,318,124
Total liabilities and deferred inflows of resources	1,721,983	17,229,776	18,951,759
Net Position			
Net investment in capital assets	11,548,610	41,894,516	53,443,126
Unrestricted (deficit)	(647,520)	(2,237,717)	(2,885,237)
Total net position	$ 10,901,090	$ 39,656,799	$ 50,557,889

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, 2018

	Suffolk County Ball Park	Francis S. Gabreski Airport	Total
Operating revenues			
Licenses, permits, fines, fees, etc.	$ 798,857	$ 3,082,986	$ 3,881,843
Miscellaneous	-	103,288	103,288
Total operating revenues	798,857	3,186,274	3,985,131
Operating expenses			
Salaries and wages	-	383,526	383,526
Administrative expenses	-	18,862	18,862
Depreciation	457,056	868,537	1,325,593
Miscellaneous	12,545	-	12,545
Employee benefits	-	115,289	115,289
Total operating expenses	469,601	1,386,214	1,855,815
Operating income (loss)	329,256	1,800,060	2,129,316
Nonoperating revenues (expenses)			
Interest on investments	2,992	28,551	31,543
Debt service interest	(2,838)	(237,572)	(240,410)
Total nonoperating revenues (expenses)	154	(209,021)	(208,867)
Income (loss) before contributions and transfers	329,410	1,591,039	1,920,449
Capital contributions - grants	-	48,634	48,634
Transfers in	-	364,397	364,397
Transfers out	(1,559,861)	(897,369)	(2,457,230)
Total other financing sources (uses)	(1,559,861)	(484,338)	(2,044,199)
Change in net position (deficit)	(1,230,451)	1,106,701	(123,750)
Total net position at beginning of year	12,131,541	38,550,098	50,681,639
Total net position at end of year	$ 10,901,090	$ 39,656,799	$ 50,557,889

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, 2018

	Suffolk County Ball Park	Francis S. Gabreski Airport	Totals
Cash flows from operating activities			
Receipts from operations	$ 753,857	$ 3,040,543	$ 3,794,400
Receipts from other revenue	-	103,638	103,638
Payments to suppliers	-	(76,706)	(76,706)
Payments for contractual services	-	(46,611)	(46,611)
Miscellaneous expenses	(25,440)	-	(25,440)
Payments to employees	-	(322,164)	(322,164)
Payments for employee benefits	-	(82,589)	(82,589)
Net cash provided by (used in) operating activities	728,417	2,616,111	3,344,528
Cash flows from noncapital financing activities			
Transfer from other funds	-	930,908	930,908
Transfer to other funds	(622,371)	(3,090,069)	(3,712,440)
Net cash provided by (used in) noncapital financing activities	(622,371)	(2,159,161)	(2,781,532)
Cash flows from capital and related financing activities			
Capital grants	-	2,285,614	2,285,614
Purchase of capital assets	-	(378,422)	(378,422)
Principal paid on capital debt	(129,920)	(603,917)	(733,837)
Interest paid on capital debt	(10,051)	(250,834)	(260,885)
Net cash provided by (used in) capital and related financing activities	(139,971)	1,052,441	912,470
Cash flows from investing activities			
Interest on investments	2,991	28,551	31,542
Net cash provided by (used in) investing activities	2,991	28,551	31,542
Net increase (decrease) in cash and cash equivalents	(30,934)	1,537,942	1,507,008
Cash and cash equivalents at beginning of year	441,302	3,261,865	3,703,167
Cash and cash equivalents at end of year	$ 410,368	$ 4,799,807	$ 5,210,175
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	$ 329,256	$ 1,800,060	$ 2,129,316
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	457,056	868,537	1,325,593
Other increase (decrease)	-	(5,538)	(5,538)
Change in assets and liabilities:			
Receivables, net	(45,000)	(42,093)	(87,093)
Accounts and other payables	(12,895)	(4,855)	(17,750)
Net cash provided by (used in) operating activities	$ 728,417	$ 2,616,111	$ 3,344,528
Schedule of non-cash capital and related financing activities			
Capital grants	$ -	$ (2,236,980)	$ (2,236,980)

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, 2018

	Private-Purpose Trusts	Agency Funds
Assets		
Cash and cash equivalents	$ 355,899	$ 59,661,150
Investments	12,811,827	8,780,280
Other assets	-	15,388,258
Total assets	13,167,726	83,829,688
Liabilities		
Accounts payable and accrued liabilities	-	11,015,761
Agency fund liabilities	-	72,813,927
Trust fund liabilities	13,161,826	-
Total liabilities	13,161,826	83,829,688
Net Position		
Held in trust	$ 5,900	

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, 2018

	Private-Purpose Trusts
Additions	
Investment income:	
Interest	$ 573
Transfer in	1,403,960
Other revenue	122,812
Total additions	1,527,345
Deductions	
Administrative and general expenses	1,526,772
Change in net position	573
Net position at beginning of year	5,327
Net position at end of year	$ 5,900

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, 2018

With Suffolk County Community College as of August 31, 2018

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Recreation and Economic Development Corporation of Suffolk County	Total
Assets					
Current assets:					
Cash and cash equivalents	$ 60,571,931	$ 30,526,411	$ 4,934,607	$ 3	$ 96,032,952
Investments	19,149,860	-	-	-	19,149,860
Accounts receivable	3,081,390	455,283	1,015	-	3,537,688
Students accounts receivable, net	4,786,079	-	-	-	4,786,079
Due from other governments	4,396,158	462,370	-	-	4,858,528
Prepaid expenses	66,607	-	-	-	66,607
Other assets	63,359	1,250,646	21,316	-	1,335,321
Total current assets	92,115,384	32,694,710	4,956,938	3	129,767,035
Noncurrent assets:					
Restricted:					
Investments	4,541,051	-	-	-	4,541,051
Net pension asset	3,180,073	-	-	-	3,180,073
Capital assets:					
Nondepreciable	24,089,323	15,090,207	46,666	-	39,226,196
Depreciable, net	186,853,607	30,445,398	1,134	-	217,300,139
Other	-	873,453	-	-	873,453
Total noncurrent assets	218,664,054	46,409,058	47,800	-	265,120,912
Total assets	310,779,438	79,103,768	5,004,738	3	394,887,947
Deferred outflows of resources					
Deferred outflows of resources - pensions - ERS	14,690,705	3,988,038	187,527	-	18,866,270
Deferred outflows of resources - pensions - TRS	14,035,241	-	-	-	14,035,241
Deferred charges on refundings	397,341	-	-	-	397,341
Total deferred outflows of resources	29,123,287	3,988,038	187,527	-	33,298,852
Total assets and deferred outflows of resources	339,902,725	83,091,806	5,192,265	3	428,186,799

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

Component Units

December 31, 2018

With Suffolk County Community College as of August 31, 2018

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Recreation and Economic Development Corporation of Suffolk County	Total
Liabilities					
Current liabilities:					
Accounts payable and accrued liabilities	$ 22,315,175	$ 13,446,957	$ 60,644	$ 3	$ 35,822,779
Due to other governments	2,887,568	-	283,328	-	3,170,896
Unearned revenue	22,912,704	135,740	-	-	23,048,444
Accumulated vacation and sick leave	3,194,556	-	-	-	3,194,556
Other liabilities	843,434	-	-	-	843,434
Capital lease payable	-	23,731	-	-	23,731
Bonds payable	7,375,301	-	-	-	7,375,301
Loans	-	19,706,935	-	-	19,706,935
Prepetition claims	-	5,019,560	-	-	5,019,560
Total current liabilities	59,528,738	38,332,923	343,972	3	98,205,636
Noncurrent liabilities:					
Accumulated vacation and sick leave	28,779,184	1,023,462	162,574	-	29,965,220
Obligation for postemployment benefits other than pensions	375,996,662	21,697,800	1,393,466	-	399,087,928
Capital lease payable	-	20,038	-	-	20,038
Bonds payable	67,433,898	-	-	-	67,433,898
Net pension liability	4,739,833	961,281	39,828	-	5,740,942
Other long-term debt	-	518,053	-	-	518,053
Loans	-	11,382,969	-	-	11,382,969
Prepetition claims	-	6,396,034	-	-	6,396,034
Total noncurrent liabilities	476,949,577	41,999,637	1,595,868	-	520,545,082
Total liabilities	536,478,315	80,332,560	1,939,840	3	618,750,718
Deferred inflows of resources					
Deferred inflows of resources - pensions - ERS	15,381,407	3,283,964	139,533	-	18,804,904
Deferred inflows of resources - pensions - TRS	4,177,312	-	-	-	4,177,312
Deferred inflows of resources - OPEB	13,903,489	2,736,399	-	-	16,639,888
Deferred amounts on NYS TAP	5,203,237	-	-	-	5,203,237
Total deferred inflows of resources	38,665,445	6,020,363	139,533	-	44,825,341
Total liabiities and deferred inflows of resources	575,143,760	86,352,923	2,079,373	3	663,576,059
Net Position					
Net investment in capital assets	139,135,706	12,114,413	47,800	-	151,297,919
Restricted for capital projects	4,541,051	-	-	-	4,541,051
Restricted for grants	17,985,445	-	-	-	17,985,445
Section 532.3a surcharge	-	55,907	-	-	55,907
Prepetition surcharge	-	2,224,164	-	-	2,224,164
Unrestricted (deficit)	(396,903,237)	(17,655,601)	3,065,092	-	(411,493,746)
Total net position	$ (235,241,035)	$ (3,261,117)	$ 3,112,892	$ -	$ (235,389,260)

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, 2018

With Suffolk County Community College as of August 31, 2018

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Recreation and Economic Development Corporation of Suffolk County	Total
Expenses:					
Program operations	$ 253,073,234	$ 12,299,328	$ 817,926	$ 126,165	$ 266,316,653
Depreciation and amortization	8,098,259	2,097,870	1,956	-	10,198,085
Other expenses	6,786,006	133,771,651	-	-	140,557,657
Total expenses	267,957,499	148,168,849	819,882	126,165	417,072,395
Program revenues:					
Charges for services	91,757,429	175,347,253	1,468,462	-	268,573,144
Operating grants and contributions	167,948,116	-	-	-	167,948,116
Total program revenues	259,705,545	175,347,253	1,468,462	-	436,521,260
Net program revenues (expenses)	(8,251,954)	27,178,404	648,580	(126,165)	19,448,865
General revenues (expenses):					
Interest on investments	2,694,822	-	24,393	9	2,719,224
Interest on long-term debt	(1,757,753)	-	-	-	(1,757,753)
Miscellaneous	-	-	-	30,252	30,252
Settlement of prepetition claims	-	(403,886)	-	-	(403,886)
Total general revenues	937,069	(403,886)	24,393	30,261	587,837
Change in net position	(7,314,885)	26,774,518	672,973	(95,904)	20,036,702
Net position at beginning of year, as restated	(227,926,150)	(30,035,635)	2,439,919	95,904	(255,425,962)
Net position at end of year	$ (235,241,035)	$ (3,261,117)	$ 3,112,892	$ -	$ (235,389,260)

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.

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 special revenue fund of the primary government.

Discretely presented component units

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

Suffolk County Community College (the College) was established in 1959 with Suffolk County as the local sponsor under provisions of Article 126 of the State Education Law. The College provides two-year post-secondary programs pursuant to regulations prescribed by the State University trustees. Suffolk County, as the local sponsor, and the College duly executed a five-year Sponsor Service Agreement on August 21, 2009, 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. Management's analysis of construction costs uncovered overpayments of approximately $5 million. OTB has submitted the analysis to Delaware North Companies and is awaiting their response.

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.

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. The Board of Directors members can be removed at will by the Suffolk County Executive, thereby providing Suffolk County with the ability to impose its will on the REDC.

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

The Recreation and Economic Development Corporation
of Suffolk County
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.

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, 2018 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 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, 2018 was $49,551,832.

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, 2018 was $16,942,139.

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, 2018 was $137,614,982.

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, 2018 was $20,769,550.

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, 2018 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, 2018 was $159, prior to the reclassification of the environmental trust fund in the amount of $3,654,885, the assessment stabilization reserve fund in the amount of $16,942,139, and the sewer infrastructure program fund in the amount of $20,769,550.

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, 2018 was $14,632,620.

D. Restatement of beginning balances

1. *GASB No. 75 restatement*

The County early implemented GASB 75 in 2017, however, the County's component units implemented in 2018. Therefore, the effect of the implementation of GASB Statement No. 75 on the component units is a restatement of the 2018 beginning net position to retroactively report the beginning balances for the other than pension benefits (OPEB) liability as follows:

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency
Net position as of December 31, 2017, as previously reported	$ (164,295,739)	$ (25,092,146)	$ 3,288,329
Composition of OPEB Restatement:			
Total OPEB liabilities, beginning of year, as previously reported	314,161,000	18,152,613	896,165
Total OPEB liabilities, beginning of year, as restated	377,791,411	23,096,102	1,744,575
Total restatement for OPEB	(63,630,411)	(4,943,489)	(848,410)
Net position as of December 31, 2017, as restated	$ (227,926,150)	$ (30,035,635)	$ 2,439,919

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

1. *Deposits and investments*

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

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

The County's investment policies are governed by New York State statute. In addition, the County has written investment policies and guidelines 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, 2018 and 2017 were approximately 96.6 and 96.5 percent respectively, of the tax levy for County purposes. The County recognizes property tax revenue realized from payments actually received against the current year's levy and prior years' levies previously recorded as deferred 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 2018:

Levy date	December 1, 2017
Tax bills mailed	December 1, 2017
Property taxes recorded	January 1, 2018
First installment payment due	January 10, 2018
Second installment payment due	May 31, 2018
Taxes become overdue	June 1, 2018
Lien date	December 1, 2018

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):

Asset	Threshold
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:

Assets	Years
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, government receivables 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.

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. The general fund is the only fund that reports a positive unassigned fund balance. 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, 2018 are as follows:

Major Funds	
Capital fund	$ 187,517,445
Nonmajor Funds	
Capital Sewer fund	$ 12,603,811
Capital Southwest Sewer fund	$ 207,626,392

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 the County's year ending December 31, 2019. 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 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 a 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.

In April 2018, the GASB issued Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements." This statement clarifies which liabilities a government must disclose related to debt and requires additional disclosure information be presented. The requirements of this Statement are effective for the County's year ending December 31, 2019. The County has not completed the process of evaluating the impact of this Statement.

In June 2018, the GASB issued Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period." This statement simplifies the accounting for interest costs incurred before the end of a construction period, thereby improving comparability of capital assets for both governmental activities and business-type activities. The County is required to adopt Statement No. 89 for its 2020 financial statements. The County does not expect this statement to have a material impact on the County's financial statements.

In August 2018, the GASB issued Statement No. 90, "Majority Equity Interests – an amendment of GASB Statement No. 14 and No. 61." This statement defines a majority interest and specifies when a legally separate entity, meeting the criteria, should be reported as an investment and how that investment should be valued. The requirements for this statement are effective for the County's year ending December 31, 2019. The County has not completed the process of evaluating the impact of this Statement.

G. Adoption of New Accounting Standards

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 County adopted Statement No. 85 for its 2018 financial statements. Implementation did not have a material effect on the County's financial statements.

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 adopted Statement No. 86 in 2018 although it did not have a material impact on the financial statements.

II. Stewardship, compliance, and accountability

A. Budgetary information

Annual budgets are adopted on a budgetary basis for all governmental funds except certain nonmajor special revenue funds, 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.

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 #4	Sewer District #26
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
Water Quality Protection Reserve Fund	New York State Assets Forfeiture
Assets Forfeiture - Probation	DWI Asset Seizure

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

(i) Prior to September 19, the County Executive submits proposed operating budgets to the County Legislature for the general and budgeted special revenue funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them.

(ii) Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets.

(iii) The budgets are legally enacted either by (a) passage of a legislative resolution prior to November 10 or (b) automatically based on provisions in the County Charter if no resolution is passed by November 10.

(iv) Total expenditures of each department within the general and special revenue funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budgetary control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: $100,000 or ten percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. During 2018, General Fund appropriations were reduced by $1,075,307. No supplemental appropriations were needed.

B. Excess of expenditures over appropriations

For the year ended December 31, 2018, expenditures exceeded appropriations for the following category of expenditures within each of the respective funds:

General Fund:		
· General government support:		
Board of elections	$	41,289
Law		565,206
Public administrator		12,570
Miscellaneous		48,398
· Health:		
Medical examiner	$	76,131
· Public safety:		
Fire, rescue, and emergency services	$	194,159
Police		11,357,589
Sheriff		2,340,075
· Culture and recreation:		
Parks	$	639,961
· Education:		
Health services	$	23,771,392

(Continued)

Police District:		
· General government support:		
Miscellaneous	$	25,126
· Public safety:		
Police	$	11,413,954
Grants Management:		
· Public safety:		
Sheriff	$	4,149
Public Safety Communications System E-911:		
· Public safety:		
Fire, rescue, and emergency services	$	9,297
County Road:		
· Transportation:		
Public works	$	507,827
· Employee benefits		12,992
District Court		
· Transfers out	$	5,290,553
Suffolk County Water Protection:		
· Health	$	191,153
· Employee benefits		8,814
· Transfers out		88,194

C. Deficit fund equity

The following funds have deficit fund equity balances at December 31, 2018:

General Fund	$285,531,932
Special Revenue Funds:	
· Police District	$ 99,426,830
· Grants Management	2,535,848
· Tax Certiorari	821,415
· County Road	1,388,355
· MTA Payroll Tax	2,838,394
· District Court	9,572,162
· Traffic Violations Bureau	224,266
· Sewer District #6	94,969
· Sewer District #16	71,148
· Workforce Investment Revenue	1,029,232
· Community Development	2,326,760
· Medicaid Compliance	2,285,236

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

III. Detailed notes on all funds

A. Deposits and investments

At year end, Suffolk County's bank balance in all financial institutions was $839,355,973. 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. The County's investment policy does not address investments within the Agency funds.

As of December 31, 2018, the County had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (years)
Bond Mutual Funds	$ 6,239,963	7.01

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 it 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), a cooperative investment program, reported as an external investment pool. NYCLASS measures all investments at fair value and the fair value of the County's position in the investment pool is equal to the value of the investment pool shares. The investment advisor for NYCLASS is Public Trust Advisors, LLC, a SEC 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 $8,780,280 is as follows:

Collateralized bank deposits	11%
Repurchase agreements	16%
Treasury securities	73%

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, 2018, STASC deposits balances with a financial institution were $3,329,852. Of these balances, $250,000 was insured by the Federal Deposit Insurance Corporation, $3,072,051 consisted of an uncollateralized temporary investment in the Dreyfus Treasury & Agency Cash Management Fund, and $7,801 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 $11,355,542 at December 31, 2018, is due to mature on June 1, 2048, and earns interest at 4.614 percent annually. The Repurchase Agreement is fully collateralized by debt obligations having fair values that range from 100 percent to 102 percent of the deposited amount held by a custodial bank.

Vanderbilt Private-Purpose Trust

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

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

	Level 1	Level 2	Level 3	Total
Fixed income:				
Corporate bonds	$ -	$ 6,038,281	$ -	$ 6,038,281
Government bonds	-	201,682	-	201,682
Equities:				
Corporate stocks	6,087,656	-	-	6,087,656
U.S. equities	484,208	-	-	484,208
	$ 6,571,864	$ 6,239,963	$ -	$ 12,811,827

Component Units

At August 31, 2018, Suffolk County Community College's investment balances were as follows:

	Level 1	Level 2	Level 3	Total
Fixed income:				
Corporate bonds	$ -	$ 4,981,385	$ -	$ 4,981,385
Non-convertible preferred stocks	-	814,420	-	814,420
Equities:				
Corporate stocks	8,161,304	-	-	8,161,304
Mutual funds	4,202,640	-	-	4,202,640
Exchange traded funds	990,111	-	-	990,111
	$ 13,354,055	$ 5,795,805	$ -	$ 19,149,860

B. Receivables

Receivables at December 31, 2018 were as follows:

	Governmental Funds				
	General	Police District	Capital	Other Governmental	Total Governmental Receivables
Receivables:					
Property Tax	$ 279,315,795	$ -	$ -	$ -	$ 279,315,795
Sales Tax	171,063,108	-	-	8,716,128	179,779,236
Intergovernmental accounts	244,590,537	-	57,198,632	33,751,397	335,540,566
Other receivables	42,872,113	285,657	35,236	13,978,054	57,171,060
Total receivables	737,841,553	285,657	57,233,868	56,445,579	851,806,657
Allowance for doubtful accounts	(14,947,628)	-	-	-	(14,947,628)
Receivables, net	$ 722,893,925	$ 285,657	$ 57,233,868	$ 56,445,579	$ 836,859,029

	Enterprise Funds		
	Suffolk County Ball Park	Francis S. Gabreski Airport	Total Enterprise Receivables
Receivables:			
Intergovernmental accounts	$ 461,004	$ 126,824	$ 587,828
Other receivables	45,000	56,398	101,398
Receivables, net	$ 506,004	$ 183,222	$ 689,226

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)	$ 249,208,247	$ -
New York State Department of Health:		
Mental health and alcohol advances for County programs (general fund)	-	20,345,256
Federal and State government receivables (general fund)	7,833,692	-
Federal and State government receivables (grants fund)	586,993	-
Stop DWI (general fund)	-	456
Stop DWI (police district fund)	-	121
Abandoned vehicle auction advances (general fund)	-	21,806
Abandoned vehicle auction advances (police district fund)	-	10,996
NYS ILS Hurrell-Harring caseload relief grant advances (general fund)	-	3,028,745
NYS office of indigent legal services advances (general fund)	-	389,413
Federal and State Aid advances (general fund)	-	9,801,000
Federal and State Aid advances (capital fund)	-	3,392,143
Federal and State Aid advances (grant fund)	-	10,000
Sale of future tobacco revenues (general fund)	178,409,604	-
Sale of future tobacco revenues (police district fund)	6,240,892	-
Sale of future tobacco revenues (public safety fund)	144,513	-
Suffolk County Landbank Corporation (Landbank fund)	-	229,433
Total deferred inflows/unearned revenue for governmental funds	$ 442,423,941	$ 37,229,369

C. Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 919,389,277	$ 20,658,835	$ -	$ 940,048,112
Development rights and easements	261,929,794	12,407,729	-	274,337,523
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	379,481,281	117,688,341	(58,465,772)	438,703,850
Total capital assets, not being depreciated	1,565,407,959	150,754,905	(58,465,772)	1,657,697,092
Capital assets, being depreciated:				
Buildings	1,073,568,681	4,202,198	-	1,077,770,879
Improvements other than buildings	72,807,558	725,902	-	73,533,460
Vehicles and equipment	377,078,868	20,484,569	(19,045,913)	378,517,524
Infrastructure	1,326,512,172	46,910,404	(69,160)	1,373,353,416
Total capital assets, being depreciated	2,849,967,279	72,323,073	(19,115,073)	2,903,175,279
Less accumulated depreciation for:				
Buildings	(440,691,539)	(18,822,342)	-	(459,513,881)
Improvements other than buildings	(32,460,117)	(2,562,576)	-	(35,022,693)
Vehicles and equipment	(238,354,341)	(26,838,624)	17,138,022	(248,054,943)
Infrastructure	(557,192,504)	(26,403,385)	69,160	(583,526,729)
Total accumulated depreciation	(1,268,698,501)	(74,626,927)	17,207,182	(1,326,118,246)
Total capital assets, being depreciated, net	1,581,268,778	(2,303,854)	(1,907,891)	1,577,057,033
Governmental activities capital assets, net	$ 3,146,676,737	$ 148,451,051	$ (60,373,663)	$ 3,234,754,125

(Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 22,092,831	$ -	$ -	$ 22,092,831
Construction in progress	10,485,384	268,726	(360,946)	10,393,164
Total capital assets, not being depreciated	32,578,215	268,726	(360,946)	32,485,995
Capital assets, being depreciated:				
Buildings	19,349,702	360,946	-	19,710,648
Improvements other than buildings	21,392,431	78,308	-	21,470,739
Vehicles and equipment	1,280,535	31,388	-	1,311,923
Total capital assets, being depreciated	42,022,668	470,642	-	42,493,310
Less accumulated depreciation for:				
Buildings	(8,389,116)	(485,102)	-	(8,874,218)
Improvements other than buildings	(4,871,437)	(750,436)	-	(5,621,873)
Vehicles and equipment	(515,613)	(90,055)	-	(605,668)
Total accumulated depreciation	(13,776,166)	(1,325,593)	-	(15,101,759)
Total capital assets, being depreciated, net	28,246,502	(854,951)	-	27,391,551
Business-type activities capital assets, net	$ 60,824,717	$ (586,225)	$ (360,946)	$ 59,877,546

Depreciation expense and amortization for the year ended December 31, 2018 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	$ 20,205,079
Economic assistance and opportunity	82,771
Health	1,462,374
Public safety	15,871,742
Culture and recreation	3,453,624
Home and community services	12,026,195
Transportation	21,525,142
Total depreciation expense-governmental activities	$ 74,626,927
Business-type activities:	
Suffolk County Ball Park	$ 457,056
Francis S. Gabreski Airport	868,537
Total depreciation expense-business-type activities	$ 1,325,593

Construction commitments

The County has a number of active construction project commitments at December 31, 2018. Active projects for which amounts spent as of December 31, 2018 exceed $10,000,000 include 34 projects. The total spent as of December 31, 2018 for these projects amounts to

approximately $1.7 billion. Remaining commitments for these projects amount to approximately $281 million.

Discretely presented component units

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 4,948,118	$ -	$ -	$ 4,948,118
Construction in progress	4,838,049	15,336,140	(1,032,984)	19,141,205
Total capital assets, not being depreciated	9,786,167	15,336,140	(1,032,984)	24,089,323
Capital assets, being depreciated:				
Buildings and improvements	266,477,988	6,547,363	-	273,025,351
Vehicles and equipment	31,771,812	1,041,077	(559,901)	32,252,988
Infrastructure	19,904,601	1,466,493	-	21,371,094
Total capital assets, being depreciated	318,154,401	9,054,933	(559,901)	326,649,433
Less accumulated depreciation for:				
Buildings and improvements	(103,723,848)	(5,820,752)	-	(109,544,600)
Vehicles and equipment	(23,867,528)	(1,687,378)	465,670	(25,089,236)
Infrastructure	(4,427,888)	(734,102)	-	(5,161,990)
Total accumulated depreciation	(132,019,264)	(8,242,232)	465,670	(139,795,826)
Total capital assets, being depreciated, net	186,135,137	812,701	(94,231)	186,853,607
College capital assets, net	$195,921,304	$16,148,841	$ (1,127,215)	$210,942,930

Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 11,243,538	-	$ -	$ 11,243,538
Construction in progress	3,735,392	123,027	(11,750)	3,846,669
Total capital assets, not being depreciated	14,978,930	123,027	(11,750)	15,090,207
Capital assets, being depreciated:				
Building & leasehold improvements	30,414,624	496,915	(346,681)	30,564,858
Vehicles and equipment	5,073,806	1,511,968	(147,221)	6,438,553
Total capital assets, being depreciated	35,488,430	2,008,883	(493,902)	37,003,411
Less accumulated depreciation:	(4,572,389)	(2,059,561)	73,937	(6,558,013)
Total capital assets, being depreciated, net	30,916,041	(50,678)	(419,965)	30,445,398
OTB capital assets, net	$ 45,894,971	$ 72,349	$ (431,715)	$ 45,535,605

Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Construction in progress	$ -	$ 46,666	$ -	$ 46,666
Total capital assets, not being depreciated	-	46,666	-	46,666
Capital assets, being depreciated:				
Vehicles and equipment	$ 59,855	$ -	$ -	$ 59,855
Total capital assets, being depreciated	59,855	-	-	59,855
Less accumulated depreciation for:				
Vehicles and equipment	(56,765)	(1,956)	-	(58,721)
Total accumulated depreciation	(56,765)	(1,956)	-	(58,721)
Total capital assets, being depreciated, net	3,090	(1,956)	-	1,134
IDA capital assets, net	$ 3,090	$ 44,710	$ -	$ 47,800

D. Payables and accrued liabilities

Payables and accrued liabilities at December 31, 2018, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	$ 2,056,062	$ 125,037,617	$ 84,182,538	$ 133,700,341	$ 344,976,558
Police district	-	93,370,514	1,316,580	3,394,276	98,081,370
Capital	-	-	7,480,228	44,850,368	52,330,596
STASC	4,465	-	-	-	4,465
Other governmental	58,747	10,763,493	26,813,584	23,279,074	60,914,898
Total governmental activities	$ 2,119,274	$ 229,171,624	$ 119,792,930	$ 205,224,059	$ 556,307,887
Business-type activities:					
Suffolk County Ball Park	$ -	$ -	$ 633	$ -	$ 633
Francis S. Gabreski Airport	-	66,569	100,805	20,257	187,631
Total business-type activities	$ -	$ 66,569	$ 101,438	$ 20,257	$ 188,264

E. Interfund balances and transfers

The composition of interfund balances as of December 31, 2018 is as follows:

Due to general fund from:	
Police	$ 68,593,682
Capital	80,413,281
Nonmajor government funds	155,679,497
Francis S. Gabreski Airport	3,248,335
Suffolk County Ball Park	1,563,263
Total due to general fund from other funds	$ 309,498,058
Due to police fund from:	
General fund	$ 42,518,798
Capital fund	13,515
Nonmajor government funds	45,456,488
Total due to police fund from other funds	$ 87,988,801
Due to capital fund from:	
General fund	$ 3,495,198
Police fund	13,515
Nonmajor government funds	40,621,563
Francis S. Gabreski Airport	83,709
Total due to capital fund from other funds	$ 44,213,985

(Continued)

Due to nonmajor governmental funds from:	
General fund	$ 137,667,930
Police fund	26,553,020
Capital fund	18,557,470
Nonmajor governmental funds	205,040,521
Francis S. Gabreski Airport	2,380,645
Total due to nonmajor governmental funds from other funds	$ 390,199,586
Due to Francis S. Gabreski Airport from:	
General fund	$ 381,083
Capital fund	2,735,324
Nonmajor governmental funds	964
Total due to airport from other funds	$ 3,117,371

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, 2018 were as follows:

Transfers to general fund from:	
Police fund	$ 143,930,959
Capital fund	2,388,851
STASC	6,291,161
Nonmajor governmental funds	100,749,430
Suffolk County Ball Park	1,559,861
Francis S. Gabreski Airport	601,207
Total transfers to general fund	$ 255,521,469
Transfers to police fund from:	
STASC	$ 159,330
Nonmajor governmental funds	39,117,699
Total transfers to police fund	$ 39,277,029
Transfers to capital fund from:	
General fund	$ 2,015,500
Nonmajor governmental funds	11,043,878
Total transfers to capital fund	$ 13,059,378
Transfers to nonmajor governmental funds from:	
General fund	$ 17,297,226
Police fund	8,526,324
Capital fund	169,539
STASC	6,601
Nonmajor governmental funds	84,903,690
Francis S. Gabreski Airport	296,162
Total transfers to nonmajor governmental funds	$ 111,199,542
Transfers to Francis S. Gabreski Airport from:	
General fund	$ 350,000
STASC	14,397
Total transfers to Francis S. Gabreski Airport	$ 364,397

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, 2018:

Years Ending December 31	Amount
2019	$ 19,347,181
2020	18,770,489
2021	18,401,945
2022	17,654,952
2023	16,102,386
2024-2028	36,995,309
2029-2033	9,404,879
Thereafter	1,582,569
Total	$ 138,259,710

Rent expenditures for the year ended December 31, 2018 approximated $20,857,430.

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 $3,414,401,881. During the year, general obligation bonds totaling $110,553,750 were issued.

General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as 15 to 20 year serial bonds with varying

amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Amount
Governmental activities	0.34 - 5.0%	$ 665,455,467
Governmental activities-refunding	2.00 - 5.0%	691,368,384
Business-type activities	2.00 - 5.0%	2,094,150
Business-type activities-refunding	2.00 - 5.0%	4,990,790
		$ 1,363,908,791

Additionally, $7,084,940 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	Governmental Activities		Business-type Activities	
December 31	Principal	Interest	Principal	Interest
2019	$ 123,994,915	$ 47,058,936	$ 758,554	$ 250,527
2020	121,905,959	41,482,943	628,223	221,942
2021	115,132,713	36,896,042	608,264	196,992
2022	116,740,025	32,464,815	632,242	172,196
2023	120,404,699	27,919,037	654,814	146,715
2024-2028	529,847,110	73,696,920	2,821,042	352,565
2029-2033	112,258,896	12,072,192	373,319	28,754
2034-2038	23,209,135	2,761,547	17,455	305
2039-2043	14,900,000	856,349	-	-
2044-2046	1,235,000	26,349	-	-
	1,279,628,452	$ 275,235,130	6,493,913	$ 1,369,996
Plus: Unamortized premium	77,195,399		591,027	
	$ 1,356,823,851		$ 7,084,940	

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 $178,213,827. During the year, general obligation bonds totaling $14,622,398 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 $74,809,199 at August 31, 2018 and such serial bonds were issued with interest rates that ranged from 2.0 percent to 5.0 percent.

Annual principal and interest requirements to service all College debt outstanding as of August 31, 2018 are as follows:

	General Obligations	Interest	Total
Year ending August 31:			
2019	$ 7,375,301	$ 2,444,591	$ 9,819,892
2020	7,254,909	2,177,314	9,432,223
2021	6,912,505	1,926,724	8,839,229
2022	6,703,875	1,696,418	8,400,293
2023	6,891,294	1,475,783	8,367,077
2024-2028	28,559,765	4,243,896	32,803,661
2029-2033	9,362,908	926,116	10,289,024
2034-2038	793,410	27,769	821,179
	73,853,967	$ 14,918,611	$ 88,772,578
Plus: Unamortized premium	955,232		
	$ 74,809,199		

Advance refundings

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, 2018, $137,445,000 of bonds outstanding is considered defeased.

STASC Tobacco Settlement Asset-Backed Bonds

Tobacco Settlement Asset-Backed Bonds issued in 2008 (Series 2008 Bonds) and 2012 (Series 2012 Bonds) for the purchase of future rights to TSRs are secured by a pledge of revenues to be derived from TSR receipts after the deduction of the amounts necessary to pay all operating charges. Principal and interest paid on these bonds in 2018 totaled $20,907,638. 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 2018 amounted to $13,037,040, or 72.9 percent of total principal and interest payments made on the 2008 Series Bonds during the year. The STASC withdrew $4,165,994 from the 2008 Liquidity Reserve Account to pay a portion of the interest payment on the Bonds due on December 1, 2018.

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 2018 amounted to $4,345,680. This amount, including interest earned on the account, was used to pay 2012 bond principal and interest of $3,025,163, $1,344,024 was transferred to the residual trust, and $1,900 was used to pay the 2012 trustee fees.

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

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

Bonds outstanding at December 31, 2018, are as follows:

Description	Original Date Issued	Original Amount	Interest Rate	Maturity Date	Amount Outstanding
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	30,155,549
2012B	03/29/12	34,635,000	4.000 - 5.000%	6/1/16-6/1/37	31,715,000
Premiums					531,147
Unamortized discounts					(2,529,180)
				Total	$ 298,457,516

The following table summarizes the STASC's estimated future debt service requirements as of December 31, 2018 based on future projected TSRs:

	Principal	Interest	Total Principal and Interest
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	1,635,000	16,244,863	17,879,863
2024-2028	42,795,000	79,036,009	121,831,009
2029-2033	8,430,000	68,666,575	77,096,575
2034-2038	6,770,000	66,538,506	73,308,506
2039-2043	-	65,823,719	65,823,719
2044-2048	183,341,863	345,790,567	529,132,430
	$ 249,051,863	$ 707,807,291	$ 956,859,154

JFA Lease Revenue Bonds

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

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

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

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:

Year	Amount
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, 2018 consisted of Lease Revenue Serial Bonds, Series 2013, and Lease Revenue Term Bonds, Series 2013 in the amount of $29,680,000 and $27,445,000 respectively and are reported net of bond premiums of $681,198. 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, 2018:

Year	Principal	Interest Rate	Interest	Total Debt Service
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	3,275,000	3.750%	2,133,919	5,408,919
2024-2028	18,530,000	4.000 to 5.000%	8,498,812	27,028,812
2029-2033	23,410,000	5.000%	3,625,750	27,035,750
	57,125,000		$ 23,976,631	$ 81,101,631
Plus: Unamortized premium	681,198			
	$ 57,806,198			

Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2018 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	$ 647,734,869	$ 110,553,750	$ 92,833,152	$ 665,455,467	$ 67,616,812
Advanced refunding debt	653,611,527	-	39,438,542	614,172,985	56,378,102
Plus premium	81,876,099	-	4,680,700	77,195,399	7,315,735
STASC bonds	253,286,863	-	4,235,000	249,051,863	1,450,000
Plus accreted interest	49,128,548	2,275,138	-	51,403,686	-
Plus premium	559,988	-	28,841	531,147	28,841
Less unamortized deferred discount	2,679,592	-	150,412	2,529,180	146,639
Lease revenue bonds	59,765,000	-	2,640,000	57,125,000	2,775,000
Plus premium	727,004	-	45,806	681,198	45,806
Total bonds payable	1,744,010,306	112,828,888	143,751,629	1,713,087,565	135,463,657
Accumulated vacation and sick leave	503,855,277	29,110,185	36,635,681	496,329,781	25,609,630
Estimated liability for claims	597,976,064	69,627,008	47,944,252	619,658,820	49,576,248
Other postemployment benefits other than pensions	5,571,790,000	380,589,997	838,409,997	5,113,970,000	-
Capital leases	82,082	-	82,082	-	-
Net pension liability	407,473,514	317,215,969	551,946,702	172,742,781	-
Due to NYS retirement system	269,903,214	32,086,087	29,303,832	272,685,469	30,330,669
Governmental activities Long-term liabilities	$ 9,095,090,457	$ 941,458,134	$ 1,648,074,175	$ 8,388,474,416	$ 240,980,204
Business-type activities					
Bonds payable:					
Francis S. Gabreski Airport	$ 7,582,778	$ -	$ 655,925	$ 6,926,853	$ 682,775
Suffolk County Ball Park	309,257	-	151,170	158,087	158,087
Total bonds payable	7,892,035	-	807,095	7,084,940	840,862
Other postemployment benefits other than pensions	3,160,000	300,003	470,003	2,990,000	-
Net pension liability	169,268	126,116	235,932	59,452	-
Business-type activities Long-term liabilities	$ 11,221,303	$ 426,119	$ 1,513,030	$ 10,134,392	$ 840,862

(Continued)

Component units	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
County general obligation bonds (Comm. College)	$ 70,819,847	$ 14,660,563	$ 10,671,211	$ 74,809,199	$ 7,375,301
Total bonds payable	70,819,847	14,660,563	10,671,211	74,809,199	7,375,301
Accumulated vacation and sick leave	32,358,137	2,577,289	1,775,650	33,159,776	3,194,556
Other postemployment benefits other than pensions	402,632,088 *	30,270,064	33,814,224	399,087,928	-
Capital lease	89,842	-	46,073	43,769	23,731
Net pension liability	15,484,383	-	9,743,441	5,740,942	-
Due to NYS Retirement System	106,843	-	106,843	-	-
Loans	50,341,118	-	19,251,214	31,089,904	19,706,935
Prepetition claims	11,650,842	403,885	639,133	11,415,594	5,019,560
Other long-term debt	487,597	30,456	-	518,053	-
Component units Long-term liabilities	$ 583,970,697	$ 47,942,257	$ 76,047,789	$ 555,865,165	$ 35,320,083

* As restated for GASB 75

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, 2018 was as follows:

	Beginning Balance	Issued	Redeemed	Ending Balance
Tax anticipation notes	$ 410,000,000	$ 403,930,000	$ 410,000,000	$ 403,930,000
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	20,518,876	18,687,593	8,733,036	30,473,433
Governmental activities short-term debt	$ 575,518,876	$ 567,617,593	$ 563,733,036	$ 579,403,433

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 2018 in anticipation of 2018 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 coverages for each of the past three fiscal years.

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

	Year ended 12/31/2017	Year ended 12/31/2018
Unpaid claims, beginning of fiscal year	$ 610,947,375	$ 597,976,064
Incurred claims (including IBNRs)	50,350,980	52,547,214
Changes in the estimate for claims of prior years	(12,108,715)	17,079,794
Claim payments	(51,213,576)	(47,944,252)
Unpaid claims, end of fiscal year	$ 597,976,064	$ 619,658,820

B. Subsequent events

On April 9, 2019, 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 2.75 percent and mature on March 20, 2020.

On June 27, 2019, Suffolk County issued $54,125,000 Public Improvement Serial Bonds and $13,000,000 federally taxable Bond Anticipation Notes (BAN). The proceeds will be used to

provide additional original or original project financing for numerous public improvement projects. The interest rates range from 1.31 percent to 2.46 percent and 2.75 percent to 2.80 percent on the bonds and BAN, respectively. Bonds mature in varying amounts on April 1 of years 2020 through 2033 and the BAN matures on June 26, 2020.

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 2018). 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, 2018, the following employees were covered by the benefit terms:

Active Employees	9,030
Retired Employees	10,372
	19,402

Total OPEB Liability

The County's total OPEB liability of $5.1 billion was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

Actuarial assumptions: The total OPEB liability in the December 31, 2018 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	4.10%

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
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, 2018	3.44%
Yield as of December 31, 2018	4.10%

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.

The actuarial assumptions used in the December 31, 2018 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 @ 1/1/2018	$ 5,574.95
Changes for the year:	
Service cost	185.32
Interest	195.57
Changes in assumptions	(551.11)
Difference between expected and actual experience	(135.67)
Benefit payments	(152.10)
Net Changes	(457.99)
Balance @ 12/31/2018	$ 5,116.96

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 (3.10 percent) or 1-percentage-point higher (5.10 percent) than the current discount rate (in millions):

	1% Decrease (3.10%)	Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB liability	$ 5,987.53	$ 5,116.96	$ 4,425.56

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 (7.5 percent decreasing to 3.5 percent) or 1-percentage point higher (9.5 percent decreasing to 5.5 percent) than the current healthcare cost trend rates (in millions):

	1% Decrease (7.5% decreasing to 3.5%)	Healthcare Cost Trend Rates(8.5% decreasing to 4.5%)	1% Increase (9.5% decreasing to 5.5%)
Total OPEB liability	$ 4,331.44	$ 5,116.96	$ 6,123.82

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

For the year ended December 31, 2018, the County recognized OPEB expense of $139.90 million. At December 31, 2018, 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	$ -	$ 471.69
Changes in assumptions	162.05	413.33
Total	$ 162.05	$ 885.02

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
2019	$ (240.99)
2020	(240.99)
2021	(240.99)
2022	-
2023	-
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.

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 retiree 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):

	ERS		PFRS
	Primary Government	Component Units	Primary Government
2018	$ 115,871	$ 7,558	$ 114,106
2017	100,005	6,729	101,979
2016	92,748	7,195	92,987

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.

- 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 $272,685,469.

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

At December 31, 2018, the County reported a liability for its proportionate share of the net pension liability as follows (in thousands):

	ERS	PFRS	Total
Primary Government	$ 74,314	$ 98,488	$ 172,802
Component Units	5,741	-	5,741

The net pension liability was measured as of March 31, 2018, 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, 2018, the County's proportion was 2.44 percent and 9.74 percent for ERS and PFRS respectively.

For the year ended December 31, 2018, the County recognized pension expense of $89,575,372 and $106,193,879 for the primary government for ERS and PFRS, respectively. For the year ended August 31, 2018, the College recognized pension expense of $5,680,183 for ERS. At December 31, 2018, the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources (in thousands):

	Deferred Outflows of Resources			
	ERS		PFRS	
	Primary Government	Component Units*	Primary Government	Total Primary Government
Differences between expected and actual experience	$ 26,511	$ 2,048	$ 40,537	$ 67,048
Changes of assumptions	49,260	3,789	74,623	123,883
Net difference between projected and actual earnings pension plan investments	108,275	8,338	79,715	187,990
Changes in proportion and differences between contributions and proportionate share of contributions	7,314	1,049	43,407	50,721
Contributions subsequent to the measurement date	70,852	3,642	76,168	147,020
Total deferred outflows of resources	$ 262,212	$ 18,866	$ 314,450	$ 576,662

	Deferred Inflows of Resources			
	ERS		PFRS	
	Primary Government	Component Units*	Primary Government	Total Primary Government
Differences between expected and actual experience	$ 21,896	$ 1,692	$ 26,171	$ 48,067
Net difference between projected and actual earnings on pension plan investments	213,052	$ 16,459	160,541	373,593
Changes in proportion and differences between contributions and proportionate share of contributions	6,199	654	453	6,652
	$ 241,147	$ 18,805	$ 187,165	$ 428,312

* The College is reported as of August 31, 2018

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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (in thousands):

	ERS		PFRS	
	Primary Government	Component Units	Primary Government	Total Primary Government
Year ended December 31:				
2019	$ 15,124	$ 1,288	$ 32,278	$ 47,402
2020	10,814	946	30,027	40,841
2021	(52,401)	(4,001)	(11,039)	(63,440)
2022	(23,666)	(1,813)	(7,703)	(31,369)
2023	-	-	7,552	7,552

Actuarial Assumptions

The total pension liability at March 31, 2018 was determined by using an actuarial valuation as of April 1, 2017, with update procedures used to roll forward the total pension liability to March 31, 2018. 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, 2017 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, 2018 are summarized below:

Asset class	Long-Term expected real rate of return
Domestic equity	4.55%
International equity	6.35%
Private equity	7.50%
Real estate	5.55%
Absolute return strategies	3.75%
Opportunistic portfolio	5.68%
Real assets	5.29%
Bonds and mortgages	1.31%
Cash	-0.25%
Inflation-indexed bonds	1.25%

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 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 (in thousands):

	1 percent Decrease (6 percent)	Current Assumption (7 percent)	1 percent Increase (8 percent)
ERS proportionate share	$ 596,241	$ 78,802	$ (358,930)
PFRS proportionate share	482,423	98,489	(223,543)

Pension plan fiduciary net position

The components of the current-year net pension liability of the County as of March 31, 2018, were as follows (in thousands):

ERS	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
Total pension liability	$ 183,400,590	$ 4,477,976	2.441637%
Plan net position	(180,173,145)	(4,399,174)	2.441637%
Net pension liability	$ 3,227,445	$ 78,802	2.441637%
Ratio of plan net position to the total pension liability	98.2%	98.2%	
PFRS			
Total pension liability	$ 32,914,423	$ 3,207,194	9.744037%
Plan net position	(31,903,666)	(3,108,705)	9.744037%
Net pension liability	$ 1,010,757	$ 98,489	9.744037%
Ratio of plan net position to the total pension liability	96.9%	96.9%	

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 (In Thousands)
Employer Contributions	
2018	$ 2,441
2017	3,236
2016	4,629

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

At August 31, 2018, the College reported $3,180,073 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2018. 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.

For the year ended August 31, 2018, the College recognized pension expense of $2,441,247. At August 31 2018 the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,376	$ 430
Changes of assumptions	11,116	-
Net difference between projected and actual earnings on pension plan investments	-	3,530
Changes in proportion and differences between the College's contributions and proportionate share of contributions	75	217
Contributions subsequent to the measurement date	468	-
	$ 14,035	$ 4,177

Deferred outflows of resources, in the amount of $467,888, 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, 2018.

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

Plan's Year Ended June 30:		
2019	$	3,161
2020		2,137
2021		201
2022		2,130
2023		1,440
Thereafter		321
	$	9,390

Actuarial Assumptions

The total pension liability at the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total pension liability to June 30, 2018. 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. These actuarial valuations used the following actuarial assumptions:

Inflation	2.25 percent
Actuarial cost method	Entry Age Normal
Projected Salary Increases	Rates of increase differ based on service. They have been calculated based upon recent NYSTRS member experience.

Service	Rate
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, 2017 and 2016 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, 2018 (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset class	Target allocations in %	Long-term expected real rate of return in %
Domestic equity	33.0%	5.8%
International equity	16.0%	7.3%
Global equities	4.0%	6.7%
Real estate equities	11.0%	4.9%
Private equities	8.0%	8.9%
Domestic fixed income securities	16.0%	1.3%
Global fixed income securities	2.0%	0.9%
Private debt	1.0%	6.8%
Real estate debt	7.0%	2.8%
High-yield fixed income securities	1.0%	3.5%
Short-term	1.0%	0.3%
	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.

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

The following presents 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 (in thousands):

	1 percent Decrease (6.25 percent)	Current Assumption (7.25 percent)	1 percent Increase (8.25 percent)
Proportionate share of net pension liability (asset)	$ 21,848	$ (3,180)	$ (24,146)

Pension Plan Fiduciary Net Position

The components of the current-year net pension (asset) of the employers as of June 30, 2018, were as follows (in thousands):

	Pension Plan's Fiduciary Net Position
Total pension liability	$ 118,107,253
Net position	(119,915,517)
Net pension liability (asset)	$ (1,808,264)
Fiduciary net position as a percentage of total pension liability	101.5%

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 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 (In Thousands)
Employer Contributions	
2018	$ 5,038
2017	5,071
2016	5,147

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 2018, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	$	12,100,108
Suffolk County Detectives		74,815
Suffolk County Police Benevolent Association Benefit Fund		5,198,973
Suffolk County Police Benevolent Association Legal Fund		100
Suffolk County Superior Officers Association Benefit Fund		983,582
Suffolk County Superior Officers Association		128,852
Total	$	18,486,430

G. Tax abatements

The County is subject to tax abatements that are granted by the Suffolk County Industrial Development Agency (SCIDA) and four separate town Industrial Development Agencies. Article 18-A of the New York State Municipal Law, "New York State Industrial Development Agency Act." was enacted to provide for the creation of Industrial Development Agencies (IDAs) to facilitate economic development in specific localities, and delineate their powers and status as public benefit corporations. The legislation establishes the powers of New York State IDAs, including the authority to grant tax abatements and 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, 2018 no individual agreements exceeded the threshold of $7,348,034.

Abatement agreements of the town IDAs resulted in a revenue impact to the County for the year ended 12/31/2018 as follows:

Tax abatement program	Gross tax reduction	Payments in lieu of taxes	Net revenue reduction
Town of Babylon IDA:			
Property tax	3,923,467	2,198,353	1,725,114
Sales tax	1,960,698		1,960,698
Town of Brookhaven IDA:			
Property tax	3,363,952	2,363,446	1,000,506
Sales tax	2,245,542		2,245,542
Town of Islip IDA:			
Property tax	3,878,372	2,103,033	1,775,339
Sales tax	1,547,477		1,547,477
Town of Riverhead IDA:			
Property tax	42,194	18,129	24,065
Sales tax	281,756		281,756

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

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

For the year ending December 31, 2018 Suffolk County's tax revenues were affected by SCIDA issued abatements as follows:

Tax abatement program	Gross tax reduction	Payments in lieu of taxes	Net revenue reduction
Suffolk County IDA:			
Property tax	3,288,814	2,308,757	980,057
Sales tax	1,724,564	-	1,724,564

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 101,587,038	$ 101,587,038	$ 88,404,877	$ (13,182,161)
Sales and use tax	1,299,086,026	1,299,086,026	1,319,034,293	19,948,267
New York State aid	236,192,753	239,678,764	250,369,886	10,691,122
Federal aid	225,319,626	225,655,921	195,226,836	(30,429,085)
Licenses, permits, fines, fees, etc.	194,184,122	194,184,122	183,235,605	(10,948,517)
Interest on investments	1,179,094	1,179,094	4,855,907	3,676,813
Miscellaneous	12,742,469	12,769,937	12,097,236	(672,701)
Total revenues	2,070,291,128	2,074,140,902	2,053,224,640	(20,916,262)
Expenditures				
Current:				
General government support:				
Audit and control	10,145,699	10,040,699	9,556,645	484,054
Board of elections	15,446,707	15,896,707	15,937,996	(41,289)
Civil service	5,168,542	5,098,542	4,904,166	194,376
County clerk	7,968,242	7,918,242	7,656,591	261,651
County ethics commission	314,858	314,858	274,667	40,191
County executive	5,064,250	5,064,250	4,796,855	267,395
District attorney	38,460,098	38,460,098	38,291,005	169,093
Law	11,683,670	11,356,507	11,921,713	(565,206)
Legal aid society	12,653,649	12,653,649	11,653,836	999,813
Legislative	10,396,026	10,256,026	10,204,055	51,971
Public administrator	495,669	495,669	508,239	(12,570)
Public works	69,519,840	69,346,537	68,150,135	1,196,402
Real property	1,240,992	1,240,992	1,232,489	8,503
Miscellaneous	11,525,856	12,697,818	12,746,216	(48,398)
Total general government support	200,084,098	200,840,594	197,834,608	3,005,986
Economic assistance and opportunity:				
County executive	14,835,543	14,835,543	13,895,799	939,744
Economic development and planning	4,789,934	4,016,934	3,824,890	192,044
Labor	7,663,002	7,663,002	7,472,693	190,309
Probation	6,049,823	6,049,823	5,560,649	489,174
Social services	584,525,712	584,294,712	567,782,469	16,512,243
Total economic assistance and opportunity	617,864,014	616,860,014	598,536,500	18,323,514

(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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Health:				
Health services	121,078,734	121,078,734	113,547,496	7,531,238
Medical examiner	10,667,252	10,667,252	10,743,383	(76,131)
Total health	131,745,986	131,745,986	124,290,879	7,455,107
Public safety:				
Fire rescue and emergency service	7,851,665	7,851,665	8,045,824	(194,159)
Police	107,964,045	107,964,045	119,321,634	(11,357,589)
Probation	31,777,964	31,777,964	31,231,548	546,416
Public works	60,000	43,560	43,560	-
Sheriff	180,141,485	180,141,485	182,481,560	(2,340,075)
Total public safety	327,795,159	327,778,719	341,124,126	(13,345,407)
Culture and recreation:				
County executive	6,094,955	6,094,955	5,761,934	333,021
Parks	8,842,105	8,841,451	9,481,412	(639,961)
Total culture and recreation	14,937,060	14,936,406	15,243,346	(306,940)
Education:				
Health services	130,200,345	130,200,345	153,971,737	(23,771,392)
Miscellaneous	63,287,781	63,405,829	63,405,829	-
Total education	193,488,126	193,606,174	217,377,566	(23,771,392)
Home and community services:				
County executive	578,887	578,887	574,296	4,591
Economic development and planning	3,711,286	3,654,286	3,618,237	36,049
Health services	169,977	169,977	169,977	-
Law	327,477	297,162	295,998	1,164
Public works	337,000	337,000	175,656	161,344
Soil and water conservation	307,647	307,647	296,681	10,966
Total home and community services	5,432,274	5,344,959	5,130,845	214,114
Transportation:				
Public works	104,848,091	105,165,834	105,158,304	7,530
Employee benefits	152,018,705	152,018,705	150,388,607	1,630,098
Debt service - principal	99,587,250	98,428,065	98,115,065	313,000
Debt service - interest	30,532,538	30,532,538	30,457,538	75,000
Total debt service	130,119,788	128,960,603	128,572,603	388,000
Total expenditures	1,878,333,301	1,877,257,994	1,883,657,384	(6,399,390)

(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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	**Final**	**Actual Amounts**	**Positive (Negative)**
Excess (deficiency) of revenues over (under) expenditures	191,957,827	196,882,908	169,567,256	(27,315,652)
Other financing sources (uses)				
Transfers in	72,450,229	72,450,229	75,629,900	3,179,671
Transfers out	(286,566,111)	(285,979,860)	(279,843,958)	6,135,902
Total other financing sources (uses)	(214,115,882)	(213,529,631)	(204,214,058)	9,315,573
Net change in fund balances (budgetary basis)	(22,158,055)	(16,646,723)	(34,646,802)	(18,000,079)
Fund balances (deficits) at beginning of year (budgetary basis)	22,158,055	(9,628,074)	(9,628,074)	-
Fund balances (deficits) at end of year (budgetary basis)	$ -	$ (26,274,797)	$ (44,274,876)	$ (18,000,079)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (44,274,876)
Plus: General Fund Components:	
Town village code enforcement (GAAP basis)	104
Interdepartment operation & service (GAAP basis)	(2,580,636)
Self insurance fund (GAAP basis)	(3,504,686)
Employee medical health plan (GAAP basis)	(12,770,138)
Building sanitation administration (GAAP basis)	121,709
Tax stabilization reserve (GAAP basis)	49,551,832
Less: accrued pension expense	(95,463,330)
Less: accounting for sale of future revenues to STASC	(176,611,911)
Fund balance at end of year (GAAP basis)	$ (285,531,932)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 576,229,186	$ 576,229,186	$ 580,175,514	$ 3,946,328
Sales and use tax	52,673,170	52,673,170	52,673,170	-
New York State aid	200,000	208,000	400,099	192,099
Federal aid	-	8,000	29,583	21,583
Licenses, permits, fines, fees, etc.	6,141,954	6,141,954	5,881,977	(259,977)
Interest on investments	7,696	7,696	32,701	25,005
Miscellaneous	1,617,850	1,667,959	565,386	(1,102,573)
Total revenues	636,869,856	636,935,965	639,758,430	2,822,465
Expenditures				
Current:				
General government support:				
Miscellaneous	1,262,141	1,262,141	1,287,267	(25,126)
Public safety:				
Police	389,124,320	389,124,320	400,538,274	(11,413,954)
Employee benefits	118,354,483	118,354,483	117,947,408	407,075
Debt Service:				
Principal	4,571,147	4,571,147	4,109,193	461,954
Interest and other charges	1,024,055	1,024,055	885,066	138,989
Total expenditures	514,336,146	514,336,146	524,767,208	(10,431,062)
Excess (deficiency) of revenues over (under) expenditures	122,533,710	122,599,819	114,991,222	(7,608,597)
Other financing sources (uses)				
Transfers in	47,777,894	47,777,894	39,117,699	(8,660,195)
Transfers out	(162,602,487)	(162,602,487)	(152,457,283)	10,145,204
Total other financing sources (uses)	(114,824,593)	(114,824,593)	(113,339,584)	1,485,009
Net change in fund balances (budgetary basis)	7,709,117	7,775,226	1,651,638	(6,123,588)
Fund balances (deficits) at beginning of year (budgetary basis)	(7,709,117)	(21,989,722)	(21,989,722)	-
Fund balances (deficits) at end of year (budgetary basis)	$ -	$ (14,214,496)	$ (20,338,084)	$ (6,123,588)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (20,338,084)
Less: accrued pension expense	(72,847,851)
Less: accounting for sale of future revenues to STASC	(6,240,895)
Fund balance at end of year (GAAP basis)	$ (99,426,830)

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 2009 through 2018
(amounts in millions)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB liability										
Service cost	$ 185.32	$ 183.23	**	**	**	**	**	**	**	**
Interest	195.57	218.13	**	**	**	**	**	**	**	**
Changes of assumptions	(551.11)	270.09	**	**	**	**	**	**	**	**
Differences between expected and actual experience	(135.67)	(616.56)	**	**	**	**	**	**	**	**
Benefit payments	(152.10)	(133.22)	**	**	**	**	**	**	**	**
Net change in total OPEB liability	(457.99)	(78.33)	**	**	**	**	**	**	**	**
Total OPEB liability- beginning	5,574.95	5,653.28	$ 4,878.97	$ 5,149.47	**	**	**	**	**	**
Total OPEB liability- ending	5,116.96	5,574.95	5,653.28	4,878.97	$ 5,149.47	**	**	**	**	**
Covered payroll	964.46	936.37	898.77	872.59	854.54	**	**	**	**	**
Total OPEB liability as a percentage of covered payroll	531%	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:

2018	4.10%
2017	3.44%
2016	3.78%
2015	**
2014	**
2013	**
2012	**
2011	**
2010	**
2009	**

** 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 2009 through 2018
(amounts in thousands)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
County's proportion of the net pension liability (asset) for ERS	2.44%	2.39%	2.42%	2.64%	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for PFRS	9.74%	9.46%	9.61%	9.32%	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for ERS	$ 78,802	$ 224,912	$ 389,083	$ 89,118	**	**	**	**	**	**
County's proportion of the net pension liability (asset) for PFRS	$ 98,489	$ 196,061	$ 284,578	$ 25,668	**	**	**	**	**	**
County's covered payroll for ERS	$ 602,376	$ 594,725	$ 456,831	$ 512,041	**	**	**	**	**	**
County's covered payroll for PFRS	$ 424,585	$ 422,944	$ 511,901	$ 368,729	**	**	**	**	**	**
County's proportionate share of the net pension liability (assets) as a percentage of its covered payroll for ERS	13.08%	37.82%	85.17%	17.40%	**	**	**	**	**	**
County's proportionate share of the net pension liability (assets) as a percentage of its covered payroll for PFRS	23.20%	46.36%	55.59%	6.96%	**	**	**	**	**	**
Plan fiduciary net position as a percentage of the total pension liability for ERS	98.24%	94.70%	90.70%	97.90%	**	**	**	**	**	**
Plan fiduciary net position as a percentage of the total pension liability for PFRS	96.93%	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 2009 through 2018*
(amounts in thousands)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	$ 229,977	$ 201,984	$ 185,734	$ 177,725	$ 178,873	$ 150,047	$ 132,439	$ 125,333	$ 108,388	$ 95,949
Contributions in relation to the contractually required contribution	229,977	201,984	185,734	177,725	178,873	150,047	132,439	125,333	108,388	95,949
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
County's covered payroll	1,026,961	1,017,669	968,732	880,770	**	**	**	**	**	**
Contributions as a percentage of covered payroll	22%	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 2018. Therefore, no budget to actual schedule is presented.

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

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

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

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

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

* No activity is budgeted for fiscal 2018. Therefore, no budget to actual schedule is presented.

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 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 2018. 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, 2018

	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	$ 311,933	$ 463	$ 864,044	$ 207,379	$ 799,544	$ 871	$ 2,184,234
Due from:							
New York State and federal sources:							
Grants and aid	13,788,897	-	-	813,079	-	-	14,601,976
Sales tax	-	-	-	-	-	-	-
Other funds	5,845,417	-	20,351,599	4,214,352	8,572	-	30,419,940
Other receivables	955,141	-	1,719,150	2,162,973	1,785	-	4,839,049
Total assets	$ 20,901,388	$ 463	$ 22,934,793	$ 7,397,783	$ 809,901	$ 871	$ 52,045,199
Liabilities							
Accounts payable and accrued liabilities	$ 4,020,852	$ -	$ 2,823,768	$ 2,130,261	$ -	$ -	$ 8,974,881
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to other funds	18,819,391	821,878	19,882,920	6,655,877	-	2,839,265	49,019,331
Unearned revenue	10,000	-	-	-	-	-	10,000
Total liabilities	22,850,243	821,878	22,706,688	8,786,138	-	2,839,265	58,004,212
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	-	-	144,513	-	-	-	144,513
Total deferred inflows of resources	586,993	-	144,513	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	-	-	-	-	-	-	-
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	-	-	83,592	-	-	-	83,592
Home and community services	-	-	-	-	809,901	-	809,901
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	-	-
Unassigned	(2,535,848)	(821,415)	-	(1,388,355)	-	(2,838,394)	(7,584,012)
Total fund balances (deficits)	(2,535,848)	(821,415)	83,592	(1,388,355)	809,901	(2,838,394)	(6,690,519)
Total liabilities, deferred inflows of resources, and fund balances	$ 20,901,388	$ 463	$ 22,934,793	$ 7,397,783	$ 809,901	$ 871	$ 52,045,199

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds						
	Subtotals from page 121	**District Court**	**Judicial Facilities Agency**	**Traffic Violations Bureau**	**Suffolk County Landbank Corporation**	**Hotel Motel Tax Culture and History**	**Subtotals to page 123**
Assets							
Cash and cash equivalents	$ 2,184,234	$ 238,076	$ 838,570	$ 32,999,396	$ 1,921,374	$ 7,960,585	$ 46,142,235
Due from:							
New York State and federal sources:							
Grants and aid	14,601,976	3,005,734	-	-	-	1,426	17,609,136
Sales tax	-	-	-	-	-	-	-
Other funds	30,419,940	-	-	2,997,404	-	24,140	33,441,484
Other receivables	4,839,049	36,055	-	7,979,194	-	317	12,854,615
Total assets	$ 52,045,199	$ 3,279,865	$ 838,570	$ 43,975,994	$ 1,921,374	$ 7,986,468	$ 110,047,470
Liabilities							
Accounts payable and accrued liabilities	$ 8,974,881	$ -	$ -	$ 5,815,964	$ 93,627	$ 1,754,787	$ 16,639,259
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to other funds	49,019,331	12,852,027	61,190	38,384,296	-	4,613,921	104,930,765
Unearned revenue	10,000	-	-	-	229,433	-	239,433
Total liabilities	58,004,212	12,852,027	61,190	44,200,260	323,060	6,368,708	121,809,457
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	-	-	777,380	-	-	-	777,380
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	83,592	-	-	-	-	-	83,592
Home and community services	809,901	-	-	-	1,598,314	-	2,408,215
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	1,617,760	1,617,760
Unassigned	(7,584,012)	(9,572,162)	-	(224,266)	-	-	(17,380,440)
Total fund balances (deficits)	(6,690,519)	(9,572,162)	777,380	(224,266)	1,598,314	1,617,760	(12,493,493)
Total liabilities, deferred inflows of resources, and fund balances	$ 52,045,199	$ 3,279,865	$ 838,570	$ 43,975,994	$ 1,921,374	$ 7,986,468	$ 110,047,470

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds						
	Subtotals from page 122	**Sewer District #1**	**Sewer District #2**	**Sewer District #3**	**Sewer District #4**	**Sewer District #5**	**Subtotals to page 124**
Assets							
Cash and cash equivalents	$ 46,142,235	$ 342,171	$ 186,124	$ 118,294,412	$ 358,861	$ 12,407	$ 165,336,210
Due from:							
New York State and federal sources:							
Grants and aid	17,609,136	-	-	29,336	-	-	17,638,472
Sales tax	-	-	-	-	-	-	-
Other funds	33,441,484	6,186,192	1,667,183	123,133,342	-	2,497,911	166,926,112
Other receivables	12,854,615	90	346	464,982	-	-	13,320,033
Total assets	$ 110,047,470	$ 6,528,453	$ 1,853,653	$ 241,922,072	$ 358,861	$ 2,510,318	$ 363,220,827
Liabilities							
Accounts payable and accrued liabilities	$ 16,639,259	$ 56,100	$ 16,519	$ 6,356,014	$ 121,738	$ 50,299	$ 23,239,929
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to other funds	104,930,765	5,963,638	1,783,427	95,652,890	29,177	2,254,989	210,614,886
Unearned revenue	239,433	-	-	-	-	-	239,433
Total liabilities	121,809,457	6,019,738	1,799,946	102,008,904	150,915	2,305,288	234,094,248
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	777,380	-	-	-	-	-	777,380
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	83,592	-	-	-	-	-	83,592
Home and community services	2,408,215	508,715	53,707	142,221,795	207,946	205,030	145,605,408
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,617,760	-	-	-	-	-	1,617,760
Unassigned	(17,380,440)	-	-	(2,308,627)	-	-	(19,689,067)
Total fund balances (deficits)	(12,493,493)	508,715	53,707	139,913,168	207,946	205,030	128,395,073
Total liabilities, deferred inflows of resources, and fund balances	$ 110,047,470	$ 6,528,453	$ 1,853,653	$ 241,922,072	$ 358,861	$ 2,510,318	$ 363,220,827

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds						
	Subtotals from page 123	**Sewer District #6**	**Sewer District #7**	**Sewer District #8**	**Sewer District #9**	**Sewer District #10**	**Subtotals to page 125**
Assets							
Cash and cash equivalents	$ 165,336,210	$ 643,643	$ 39,044	$ -	$ 40,776	$ -	$ 166,059,673
Due from:							
New York State and federal sources:							
Grants and aid	17,638,472	2,224	3,211	-	-	19,917	17,663,824
Sales tax	-	-	-	-	-	-	-
Other funds	166,926,112	1,943,495	10,727,176	771,997	2,355,949	2,071,960	184,796,689
Other receivables	13,320,033	104	-	-	-	-	13,320,137
Total assets	$ 363,220,827	$ 2,589,466	$ 10,769,431	$ 771,997	$ 2,396,725	$ 2,091,877	$ 381,840,323
Liabilities							
Accounts payable and accrued liabilities	$ 23,239,929	$ 19,789	$ 120,046	$ 35,407	$ 7,241	$ 18,009	$ 23,440,421
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to other funds	210,614,886	2,664,646	10,182,244	692,379	2,240,000	559,537	226,953,692
Unearned revenue	239,433	-	-	-	-	-	239,433
Total liabilities	234,094,248	2,684,435	10,302,290	727,786	2,247,241	577,546	250,633,546
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	777,380	-	-	-	-	-	777,380
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	83,592	-	-	-	-	-	83,592
Home and community services	145,605,408	-	467,141	44,211	149,484	1,514,331	147,780,575
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,617,760	-	-	-	-	-	1,617,760
Unassigned	(19,689,067)	(94,969)	-	-	-	-	(19,784,036)
Total fund balances (deficits)	128,395,073	(94,969)	467,141	44,211	149,484	1,514,331	130,475,271
Total liabilities, deferred inflows of resources, and fund balances	$ 363,220,827	$ 2,589,466	$ 10,769,431	$ 771,997	$ 2,396,725	$ 2,091,877	$ 381,840,323

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds						
	Subtotals from page 124	**Sewer District #11**	**Sewer District #12**	**Sewer District #13**	**Sewer District #14**	**Sewer District #15**	**Subtotals to page 126**
Assets							
Cash and cash equivalents	$ 166,059,673	$ 462,146	$ 474,920	$ 94,477	$ 68,457	$ 1,850	$ 167,161,523
Due from:							
New York State and federal sources:							
Grants and aid	17,663,824	5,601	14	-	796	-	17,670,235
Sales tax	-	-	-	-	-	-	-
Other funds	184,796,689	13,339,931	1,289,946	4,354,869	5,324,412	842,948	209,948,795
Other receivables	13,320,137	1,378	-	-	2,478	273	13,324,266
Total assets	$ 381,840,323	$ 13,809,056	$ 1,764,880	$ 4,449,346	$ 5,396,143	$ 845,071	$ 408,104,819
Liabilities							
Accounts payable and accrued liabilities	$ 23,440,421	$ 173,040	$ 15,072	$ 21,765	$ 67,150	$ 12,647	$ 23,730,095
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to other funds	226,953,692	13,211,476	1,567,500	18,089	5,152,141	658,993	247,561,891
Unearned revenue	239,433	-	-	-	-	-	239,433
Total liabilities	250,633,546	13,384,516	1,582,572	39,854	5,219,291	671,640	271,531,419
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	777,380	-	-	-	-	-	777,380
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	83,592	-	-	-	-	-	83,592
Home and community services	147,780,575	424,540	182,308	4,409,492	176,852	173,431	153,147,198
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,617,760	-	-	-	-	-	1,617,760
Unassigned	(19,784,036)	-	-	-	-	-	(19,784,036)
Total fund balances (deficits)	130,475,271	424,540	182,308	4,409,492	176,852	173,431	135,841,894
Total liabilities, deferred inflows of resources, and fund balances	$ 381,840,323	$ 13,809,056	$ 1,764,880	$ 4,449,346	$ 5,396,143	$ 845,071	$ 408,104,819

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds						
	Subtotals from page 125	**Sewer District #16**	**Sewer District #18**	**Sewer District #19**	**Sewer District #20**	**Sewer District #21**	**Subtotals to page 127**
Assets							
Cash and cash equivalents	$ 167,161,523	$ -	$ 251,816	$ 2,952	$ 968,453	$ 88,658	$ 168,473,402
Due from:							
New York State and federal sources:							
Grants and aid	17,670,235	-	-	-	-	-	17,670,235
Sales tax	-	-	-	-	-	-	-
Other funds	209,948,795	815,388	18,660,319	159,590	2,155,690	7,181,768	238,921,550
Other receivables	13,324,266	-	2,000	60	508	511,677	13,838,511
Total assets	$ 408,104,819	$ 815,388	$ 18,914,135	$ 162,602	$ 3,124,651	$ 7,782,103	$ 438,903,698
Liabilities							
Accounts payable and accrued liabilities	$ 23,730,095	$ 4,398	$ 68,078	$ 66	$ 29,139	$ 27,642	$ 23,859,418
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to other funds	247,561,891	882,138	18,566,863	50,000	2,629,005	7,643,855	277,333,752
Unearned revenue	239,433	-	-	-	-	-	239,433
Total liabilities	271,531,419	886,536	18,634,941	50,066	2,658,144	7,671,497	301,432,603
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	777,380	-	-	-	-	-	777,380
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	83,592	-	-	-	-	-	83,592
Home and community services	153,147,198	-	279,194	112,536	466,507	110,606	154,116,041
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,617,760	-	-	-	-	-	1,617,760
Unassigned	(19,784,036)	(71,148)	-	-	-	-	(19,855,184)
Total fund balances (deficits)	135,841,894	(71,148)	279,194	112,536	466,507	110,606	136,739,589
Total liabilities, deferred inflows of resources, and fund balances	$ 408,104,819	$ 815,388	$ 18,914,135	$ 162,602	$ 3,124,651	$ 7,782,103	$ 438,903,698

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds						
	Subtotals from page 126	**Sewer District #22**	**Sewer District #23**	**Sewer District #24**	**Sewer District #26**	**Sewer District #28**	**Subtotals to page 128**
Assets							
Cash and cash equivalents	$ 168,473,402	$ 158,447	$ 39,575	$ 100,989	$ 258,813	$ 115,442	$ 169,146,668
Due from:							
New York State and federal sources:							
Grants and aid	17,670,235	365	-	-	-	-	17,670,600
Sales tax	-	-	-	-	-	-	-
Other funds	238,921,550	1,362,200	519,219	1,013,462	-	345,536	242,161,967
Other receivables	13,838,511	483	-	100	-	195	13,839,289
Total assets	$ 438,903,698	$ 1,521,495	$ 558,794	$ 1,114,551	$ 258,813	$ 461,173	$ 442,818,524
Liabilities							
Accounts payable and accrued liabilities	$ 23,859,418	$ 3,980	$ 3,398	$ 7,992	$ 79,455	$ 10,720	$ 23,964,963
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to other funds	277,333,752	1,222,183	453,146	945,080	10,477	371,624	280,336,262
Unearned revenue	239,433	-	-	-	-	-	239,433
Total liabilities	301,432,603	1,226,163	456,544	953,072	89,932	382,344	304,540,658
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	777,380	-	-	-	-	-	777,380
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	83,592	-	-	-	-	-	83,592
Home and community services	154,116,041	295,332	102,250	161,479	168,881	78,829	154,922,812
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,617,760	-	-	-	-	-	1,617,760
Unassigned	(19,855,184)	-	-	-	-	-	(19,855,184)
Total fund balances (deficits)	136,739,589	295,332	102,250	161,479	168,881	78,829	137,546,360
Total liabilities, deferred inflows of resources, and fund balances	$ 438,903,698	$ 1,521,495	$ 558,794	$ 1,114,551	$ 258,813	$ 461,173	$ 442,818,524

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds						
	Subtotals from page 127	**Workforce Investment Revenue**	**Community Development**	**Home Investment Partnership**	**Emergency Shelter Grant**	**Medicaid Compliance**	**Subtotals to page 129**
Assets							
Cash and cash equivalents	$ 169,146,668	$ 343,752	$ 834,395	$ -	$ 58,856	$ 743,995	$ 171,127,666
Due from:							
New York State and federal sources:							
Grants and aid	17,670,600	1,394,529	743,121	-	25,459	12,520,347	32,354,056
Sales tax	-	-	-	-	-	-	-
Other funds	242,161,967	908,969	1,027,247	1,231,435	15,985	13,529,578	258,875,181
Other receivables	13,839,289	9,623	-	-	-	-	13,848,912
Total assets	$ 442,818,524	$ 2,656,873	$ 2,604,763	$ 1,231,435	$ 100,300	$ 26,793,920	$ 476,205,815
Liabilities							
Accounts payable and accrued liabilities	$ 23,964,963	$ 1,025,469	$ 1,413,233	$ 121,222	$ 44,962	$ 3,395,996	$ 29,965,845
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to other funds	280,336,262	2,660,636	3,518,290	1,110,213	55,338	25,683,160	313,363,899
Unearned revenue	239,433	-	-	-	-	-	239,433
Total liabilities	304,540,658	3,686,105	4,931,523	1,231,435	100,300	29,079,156	343,569,177
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	777,380	-	-	-	-	-	777,380
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	83,592	-	-	-	-	-	83,592
Home and community services	154,922,812	-	-	-	-	-	154,922,812
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	1,617,760	-	-	-	-	-	1,617,760
Unassigned	(19,855,184)	(1,029,232)	(2,326,760)	-	-	(2,285,236)	(25,496,412)
Total fund balances (deficits)	137,546,360	(1,029,232)	(2,326,760)	-	-	(2,285,236)	131,905,132
Total liabilities, deferred inflows of resources, and fund balances	$ 442,818,524	$ 2,656,873	$ 2,604,763	$ 1,231,435	$ 100,300	$ 26,793,920	$ 476,205,815

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds						
	Subtotals from page 128	**Water Quality Protection Reserve**	**Suffolk County Water Protection**	**Assets Forfeiture Probation**	**Assets Forfeiture Sheriff**	**Assets Forfeiture Police**	**Subotals to page 130**
Assets							
Cash and cash equivalents	$ 171,127,666	$ 86,985,229	$ 42,987,801	$ 12,153	$ 4,638,556	$ 6,707,223	$ 312,458,628
Due from:							
New York State and federal sources:							
Grants and aid	32,354,056	-	397,341	-	-	-	32,751,397
Sales tax	-	-	8,716,128	-	-	-	8,716,128
Other funds	258,875,181	25,070,907	11,195,691	-	53,109	659,168	295,854,056
Other receivables	13,848,912	-	-	-	-	-	13,848,912
Total assets	$ 476,205,815	$ 112,056,136	$ 63,296,961	$ 12,153	$ 4,691,665	$ 7,366,391	$ 663,629,121
Liabilities							
Accounts payable and accrued liabilities	$ 29,965,845	$ 135,268	$ 1,550,478	$ -	$ 95,961	$ 231,374	$ 31,978,926
Contract retainage payable	-	844,920	-	-	-	-	844,920
Notes payable	-	-	-	-	-	-	-
Due to other funds	313,363,899	69,709,215	47,113,863	-	44,880	763,828	430,995,685
Unearned revenue	239,433	-	-	-	-	-	239,433
Total liabilities	343,569,177	70,689,403	48,664,341	-	140,841	995,202	464,058,964
Deferred inflows of resources							
Unavailable revenue - government receivables	586,993	-	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	-	731,506
Fund balances (deficits)							
Restricted for:							
General government support	777,380	-	-	-	-	-	777,380
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	83,592	-	-	12,153	4,550,824	6,371,189	11,017,758
Home and community services	154,922,812	37,711,689	-	-	-	-	192,634,501
Environmental protection	-	3,655,044	14,632,620	-	-	-	18,287,664
Tourism and recreation	1,617,760	-	-	-	-	-	1,617,760
Unassigned	(25,496,412)	-	-	-	-	-	(25,496,412)
Total fund balances (deficits)	131,905,132	41,366,733	14,632,620	12,153	4,550,824	6,371,189	198,838,651
Total liabilities, deferred inflows of resources, and fund balances	$ 476,205,815	$ 112,056,136	$ 63,296,961	$ 12,153	$ 4,691,665	$ 7,366,391	$ 663,629,121

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

	Special Revenue Funds					
	Subtotals from page 129	**Assets Forfeiture DA**	**NYS Assets Forfeiture**	**DWI Asset Seizure**	**Suffolk County Economic Development Corporation**	**Subotals to page 131**
Assets						
Cash and cash equivalents	$ 312,458,628	$ 2,714,116	$ 2,168,935	$ 2,106,136	$ 1,046,391	$ 320,494,206
Due from:						
New York State and federal sources:						
Grants and aid	32,751,397	-	-	-	-	32,751,397
Sales tax	8,716,128	-	-	-	-	8,716,128
Other funds	295,854,056	674,789	498	6,193	-	296,535,536
Other receivables	13,848,912	-	8,891	21,630	35,000	13,914,433
Total assets	$ 663,629,121	$ 3,388,905	$ 2,178,324	$ 2,133,959	$ 1,081,391	$ 672,411,700
Liabilities						
Accounts payable and accrued liabilities	$ 31,978,926	$ 173,704	$ 16,057	$ 13,104	$ 54,666	$ 32,236,457
Contract retainage payable	844,920	-	-	-	-	844,920
Notes payable	-	-	-	-	-	-
Due to other funds	430,995,685	57,940	1,193,881	223,883	-	432,471,389
Unearned revenue	239,433	-	-	-	-	239,433
Total liabilities	464,058,964	231,644	1,209,938	236,987	54,666	465,792,199
Deferred inflows of resources						
Unavailable revenue - government receivables	586,993	-	-	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	-	-	144,513
Total deferred inflows of resources	731,506	-	-	-	-	731,506
Fund balances (deficits)						
Restricted for:						
General government support	777,380	3,157,261	968,386	7,279	-	4,910,306
Economic assistance & opportunity	-	-	-	-	1,026,725	1,026,725
Public safety	11,017,758	-	-	1,889,693	-	12,907,451
Home and community services	192,634,501	-	-	-	-	192,634,501
Environmental protection	18,287,664	-	-	-	-	18,287,664
Tourism and recreation	1,617,760	-	-	-	-	1,617,760
Unassigned	(25,496,412)	-	-	-	-	(25,496,412)
Total fund balances (deficits)	198,838,651	3,157,261	968,386	1,896,972	1,026,725	205,887,995
Total liabilities, deferred inflows of resources, and fund balances	$ 663,629,121	$ 3,388,905	$ 2,178,324	$ 2,133,959	$ 1,081,391	$ 672,411,700

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2018

		Capital Projects Funds		
	Subtotals from page 130	**Capital Sewer**	**Capital Southwest Sewer**	**Total Nonmajor Governmental Funds**
Assets				
Cash and cash equivalents	$ 320,494,206	$ 6,927,577	$ 15,555,346	$ 342,977,129
Due from:				
New York State and federal sources:				
Grants and aid	32,751,397	1,000,000	-	33,751,397
Sales tax	8,716,128	-	-	8,716,128
Other funds	296,535,536	13,662,426	80,001,624	390,199,586
Other receivables	13,914,433	16,692	46,929	13,978,054
Total assets	$ 672,411,700	$ 21,606,695	$ 95,603,899	$ 789,622,294
Liabilities				
Accounts payable and accrued liabilities	$ 32,236,457	$ 3,705,295	$ 24,973,146	$ 60,914,898
Contract retainage payable	844,920	1,138,658	6,401,894	8,385,472
Notes payable	-	-	27,149,405	27,149,405
Due to other funds	432,471,389	1,700,160	12,627,485	446,799,034
Unearned revenue	239,433	-	-	239,433
Total liabilities	465,792,199	6,544,113	71,151,930	543,488,242
Deferred inflows of resources				
Unavailable revenue - government receivables	586,993	-	-	586,993
Sale of future tobacco revenues	144,513	-	-	144,513
Total deferred inflows of resources	731,506	-	-	731,506
Fund balances (deficits)				
Restricted for:				
General government support	4,910,306	-	-	4,910,306
Economic assistance & opportunity	1,026,725	-	-	1,026,725
Public safety	12,907,451	-	-	12,907,451
Home and community services	192,634,501	15,062,582	24,451,969	232,149,052
Environmental protection	18,287,664	-	-	18,287,664
Tourism and recreation	1,617,760	-	-	1,617,760
Unassigned	(25,496,412)	-	-	(25,496,412)
Total fund balances (deficits)	205,887,995	15,062,582	24,451,969	245,402,546
Total liabilities, deferred inflows of resources, and fund balances	$ 672,411,700	$ 21,606,695	$ 95,603,899	$ 789,622,294

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Grants Management	**Tax Certiorari**	**Public Safety Communications System E-911**	**County Road**	**Handicapped Parking Education**	**MTA Payroll Tax**	**Subtotals to page 133**
Revenues							
Real property taxes	$ -	$ -	$ -	$ -	$ -	$ 34,242	$ 34,242
Sales and use tax	-	-	7,894,632	-	-	-	7,894,632
New York State aid	20,207,959	-	8,961	6,870,154	-	-	27,087,074
Federal aid	14,876,304	-	3,856	-	-	-	14,880,160
Licenses, permits, fines, fees, etc.	-	-	-	30,956,024	20,060	-	30,976,084
Interest on investments	-	4	1,455	762	8,220	9	10,450
Miscellaneous	100,051	-	733	232,363	-	-	333,147
Total revenues	35,184,314	4	7,909,637	38,059,303	28,280	34,251	81,215,789
Expenditures							
Current:							
General government support	10,200,122	-	-	-	-	-	10,200,122
Economic assistance & opportunity	1,754,132	-	-	-	-	-	1,754,132
Health	9,216,466	-	-	-	-	-	9,216,466
Public safety	8,395,946	-	14,318,156	-	-	-	22,714,102
Culture and recreation	12,406	-	-	-	-	-	12,406
Home and community services	139,396	-	-	-	-	-	139,396
Transportation	-	-	-	11,670,343	-	-	11,670,343
Employee benefits	2,056,511	-	2,674,914	1,534,139	-	-	6,265,564
Debt service:							
Principal	-	-	211,081	-	-	-	211,081
Interest and other charges	-	-	92,569	-	-	-	92,569
Capital outlay	-	-	-	-	-	-	-
Total expenditures	31,774,979	-	17,296,720	13,204,482	-	-	62,276,181
Excess (deficiency) of revenues over (under) expenditures	3,409,335	4	(9,387,083)	24,854,821	28,280	34,251	18,939,608
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	-	210,704	15,017,732	775,000	-	-	16,003,436
Transfers out	(1,752,640)	-	(3,649,131)	(18,845,812)	-	(2,876,652)	(27,124,235)
Total other financing sources (uses)	(1,752,640)	210,704	11,368,601	(18,070,812)	-	(2,876,652)	(11,120,799)
Net changes in fund balances	1,656,695	210,708	1,981,518	6,784,009	28,280	(2,842,401)	7,818,809
Fund balances (deficits) at beginning, as previously reported	(4,192,543)	(1,032,123)	(1,897,926)	(8,172,364)	781,621	4,007	(14,509,328)
Fund balances (deficits) at end of year	$ (2,535,848)	$ (821,415)	$ 83,592	$ (1,388,355)	$ 809,901	$ (2,838,394)	$ (6,690,519)

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Subtotals from page 132	**District Court**	**Judicial Facilities Agency**	**Traffic Violations Bureau**	**Suffolk County Landbank Corporation**	**Hotel Motel Tax Culture and History**	**Subtotals to page 134**
Revenues							
Real property taxes	$ 34,242	$ 6,701,065	$ -	$ -	$ -	$ -	$ 6,735,307
Sales and use tax	7,894,632	-	-	-	-	11,512,715	19,407,347
New York State aid	27,087,074	4,087,881	-	-	704,678	-	31,879,633
Federal aid	14,880,160	-	-	-	-	-	14,880,160
Licenses, permits, fines, fees, etc.	30,976,084	529,103	5,499,962	50,708,292	-	-	87,713,441
Interest on investments	10,450	1,352	27,204	1,165,328	29,452	56,691	1,290,477
Miscellaneous	333,147	-	-	-	1,808,409	287,086	2,428,642
Total revenues	81,215,789	11,319,401	5,527,166	51,873,620	2,542,539	11,856,492	164,335,007
Expenditures							
Current:							
General government support	10,200,122	-	47,458	12,376,211	-	-	22,623,791
Economic assistance & opportunity	1,754,132	-	-	-	-	3,544,897	5,299,029
Health	9,216,466	-	-	-	-	-	9,216,466
Public safety	22,714,102	-	-	-	-	-	22,714,102
Culture and recreation	12,406	-	-	-	-	4,049,144	4,061,550
Home and community services	139,396	-	-	-	1,386,856	-	1,526,252
Transportation	11,670,343	-	-	-	-	-	11,670,343
Employee benefits	6,265,564	-	-	534,727	-	284,252	7,084,543
Debt service:							
Principal	211,081	172,289	2,640,000	107,452	-	-	3,130,822
Interest and other charges	92,569	63,119	2,764,294	72,014	-	-	2,991,996
Capital outlay	-	-	-	-	-	-	-
Total expenditures	62,276,181	235,408	5,451,752	13,090,404	1,386,856	7,878,293	90,318,894
Excess (deficiency) of revenues over (under) expenditures	18,939,608	11,083,993	75,414	38,783,216	1,155,683	3,978,199	74,016,113
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	16,003,436	-	-	-	-	-	16,003,436
Transfers out	(27,124,235)	(14,939,966)	(102,446)	(38,777,061)	(496,871)	(4,756,121)	(86,196,700)
Total other financing sources (uses)	(11,120,799)	(14,939,966)	(102,446)	(38,777,061)	(496,871)	(4,756,121)	(70,193,264)
Net changes in fund balances	7,818,809	(3,855,973)	(27,032)	6,155	658,812	(777,922)	3,822,849
Fund balances (deficits) at beginning, as previously reported	(14,509,328)	(5,716,189)	804,412	(230,421)	939,502	2,395,682	(16,316,342)
Fund balances (deficits) at end of year	$ (6,690,519)	$ (9,572,162)	$ 777,380	$ (224,266)	$ 1,598,314	$ 1,617,760	$ (12,493,493)

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Subtotals from page 133	**Sewer District #1**	**Sewer District #2**	**Sewer District #3**	**Sewer District #4**	**Sewer District #5**	**Subtotals to page 135**
Revenues							
Real property taxes	$ 6,735,307	$ 938,479	$ 72,635	$ 30,738,240	$ -	$ 909,306	$ 39,393,967
Sales and use tax	19,407,347	-	-	-	-	-	19,407,347
New York State aid	31,879,633	-	-	-	-	-	31,879,633
Federal aid	14,880,160	-	-	-	-	-	14,880,160
Licenses, permits, fines, fees, etc.	87,713,441	133,656	686,912	27,024,644	354,096	-	115,912,749
Interest on investments	1,290,477	4,588	220	472,142	566	5,291	1,773,284
Miscellaneous	2,428,642	5,046	20	913,051	-	-	3,346,759
Total revenues	164,335,007	1,081,769	759,787	59,148,077	354,662	914,597	226,593,899
Expenditures							
Current:							
General government support	22,623,791	-	-	159,350	-	-	22,783,141
Economic assistance & opportunity	5,299,029	-	-	-	-	-	5,299,029
Health	9,216,466	-	-	-	-	-	9,216,466
Public safety	22,714,102	-	-	-	-	-	22,714,102
Culture and recreation	4,061,550	-	-	-	-	-	4,061,550
Home and community services	1,526,252	437,186	130,374	35,940,646	146,716	245,182	38,426,356
Transportation	11,670,343	-	-	-	-	-	11,670,343
Employee benefits	7,084,543	-	-	4,313,561	-	-	11,398,104
Debt service:							
Principal	3,130,822	49,279	-	5,251,552	-	167,878	8,599,531
Interest and other charges	2,991,996	13,349	-	2,103,253	-	78,732	5,187,330
Capital outlay	-	-	-	-	-	-	-
Total expenditures	90,318,894	499,814	130,374	47,768,362	146,716	491,792	139,355,952
Excess (deficiency) of revenues over (under) expenditures	74,016,113	581,955	629,413	11,379,715	207,946	422,805	87,237,947
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	16,003,436	2,104,004	356,825	18,607,718	-	557,787	37,629,770
Transfers out	(86,196,700)	(2,635,105)	(975,365)	(38,250,607)	-	(964,792)	(129,022,569)
Total other financing sources (uses)	(70,193,264)	(531,101)	(618,540)	(19,642,889)	-	(407,005)	(91,392,799)
Net changes in fund balances	3,822,849	50,854	10,873	(8,263,174)	207,946	15,800	(4,154,852)
Fund balances (deficits) at beginning, as previously reported	(16,316,342)	457,861	42,834	148,176,342	-	189,230	132,549,925
Fund balances (deficits) at end of year	$ (12,493,493)	$ 508,715	$ 53,707	$ 139,913,168	$ 207,946	$ 205,030	$ 128,395,073

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Subtotals from page 134	**Sewer District #6**	**Sewer District #7**	**Sewer District #8**	**Sewer District #9**	**Sewer District #10**	**Subtotals to page 136**
Revenues							
Real property taxes	$ 39,393,967	$ 25,065	$ 1,747,862	$ 135,260	$ 116,665	$ 1,311,251	$ 42,730,070
Sales and use tax	19,407,347	-	-	-	-	-	19,407,347
New York State aid	31,879,633	-	-	-	-	-	31,879,633
Federal aid	14,880,160	-	-	-	-	-	14,880,160
Licenses, permits, fines, fees, etc.	115,912,749	496,951	375,331	-	1,056	9,976	116,796,063
Interest on investments	1,773,284	728	15,412	-	2,628	1,689	1,793,741
Miscellaneous	3,346,759	-	-	-	-	-	3,346,759
Total revenues	226,593,899	522,744	2,138,605	135,260	120,349	1,322,916	230,833,773
Expenditures							
Current:							
General government support	22,783,141	-	-	-	-	-	22,783,141
Economic assistance & opportunity	5,299,029	-	-	-	-	-	5,299,029
Health	9,216,466	-	-	-	-	-	9,216,466
Public safety	22,714,102	-	-	-	-	-	22,714,102
Culture and recreation	4,061,550	-	-	-	-	-	4,061,550
Home and community services	38,426,356	215,516	756,103	144,388	72,992	117,735	39,733,090
Transportation	11,670,343	-	-	-	-	-	11,670,343
Employee benefits	11,398,104	-	-	-	-	-	11,398,104
Debt service:							
Principal	8,599,531	-	215,064	-	34,031	47,560	8,896,186
Interest and other charges	5,187,330	-	113,177	-	14,603	9,381	5,324,491
Capital outlay	-	-	-	-	-	-	-
Total expenditures	139,355,952	215,516	1,084,344	144,388	121,626	174,676	141,096,502
Excess (deficiency) of revenues over (under) expenditures	87,237,947	307,228	1,054,261	(9,128)	(1,277)	1,148,240	89,737,271
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	37,629,770	586,753	194,883	25,307	919,834	17,447	39,373,994
Transfers out	(129,022,569)	(997,650)	(1,149,744)	(9,888)	(865,444)	(1,162,485)	(133,207,780)
Total other financing sources (uses)	(91,392,799)	(410,897)	(954,861)	15,419	54,390	(1,145,038)	(93,833,786)
Net changes in fund balances	(4,154,852)	(103,669)	99,400	6,291	53,113	3,202	(4,096,515)
Fund balances (deficits) at beginning, as previously reported	132,549,925	8,700	367,741	37,920	96,371	1,511,129	134,571,786
Fund balances (deficits) at end of year	$ 128,395,073	$ (94,969)	$ 467,141	$ 44,211	$ 149,484	$ 1,514,331	$ 130,475,271

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Subtotals from page 135	**Sewer District #11**	**Sewer District #12**	**Sewer District #13**	**Sewer District #14**	**Sewer District #15**	**Subtotals to page 137**
Revenues							
Real property taxes	$ 42,730,070	$ 2,700,666	$ 183,107	$ 7,765	$ 144,001	$ 33,004	$ 45,798,613
Sales and use tax	19,407,347	-	-	-	-	-	19,407,347
New York State aid	31,879,633	-	-	-	-	-	31,879,633
Federal aid	14,880,160	-	-	-	-	-	14,880,160
Licenses, permits, fines, fees, etc.	116,796,063	864,651	57,251	673,456	1,197,529	239,877	119,828,827
Interest on investments	1,793,741	2,609	1,380	2,995	8,835	1,136	1,810,696
Miscellaneous	3,346,759	60	-	-	6,113	-	3,352,932
Total revenues	230,833,773	3,567,986	241,738	684,216	1,356,478	274,017	236,958,208
Expenditures							
Current:							
General government support	22,783,141	-	-	-	-	-	22,783,141
Economic assistance & opportunity	5,299,029	-	-	-	-	-	5,299,029
Health	9,216,466	-	-	-	-	-	9,216,466
Public safety	22,714,102	-	-	-	-	-	22,714,102
Culture and recreation	4,061,550	-	-	-	-	-	4,061,550
Home and community services	39,733,090	1,163,236	154,112	210,592	640,437	87,415	41,988,882
Transportation	11,670,343	-	-	-	-	-	11,670,343
Employee benefits	11,398,104	-	-	-	-	-	11,398,104
Debt service:							
Principal	8,896,186	578,917	-	13,955	171,589	5,582	9,666,229
Interest and other charges	5,324,491	215,844	-	5,199	80,499	2,079	5,628,112
Capital outlay	-	-	-	-	-	-	-
Total expenditures	141,096,502	1,957,997	154,112	229,746	892,525	95,076	144,425,958
Excess (deficiency) of revenues over (under) expenditures	89,737,271	1,609,989	87,626	454,470	463,953	178,941	92,532,250
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	39,373,994	-	305,968	53,164	1,046,335	552,747	41,332,208
Transfers out	(133,207,780)	(1,567,788)	(362,024)	-	(1,476,622)	(701,909)	(137,316,123)
Total other financing sources (uses)	(93,833,786)	(1,567,788)	(56,056)	53,164	(430,287)	(149,162)	(95,983,915)
Net changes in fund balances	(4,096,515)	42,201	31,570	507,634	33,666	29,779	(3,451,665)
Fund balances (deficits) at beginning, as previously reported	134,571,786	382,339	150,738	3,901,858	143,186	143,652	139,293,559
Fund balances (deficits) at end of year	$ 130,475,271	$ 424,540	$ 182,308	$ 4,409,492	$ 176,852	$ 173,431	$ 135,841,894

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Subtotals from page 136	**Sewer District #16**	**Sewer District #18**	**Sewer District #19**	**Sewer District #20**	**Sewer District #21**	**Subtotals to page 138**
Revenues							
Real property taxes	$ 45,798,613	$ -	$ 91,864	$ 3,701	$ 85,884	$ -	$ 45,980,062
Sales and use tax	19,407,347	-	-	-	-	-	19,407,347
New York State aid	31,879,633	-	-	-	-	-	31,879,633
Federal aid	14,880,160	-	-	-	-	-	14,880,160
Licenses, permits, fines, fees, etc.	119,828,827	18,706	1,810,948	13,624	1,129,814	1,626,239	124,428,158
Interest on investments	1,810,696	-	9,293	-	4,682	-	1,824,671
Miscellaneous	3,352,932	-	39,217	-	51	-	3,392,200
Total revenues	236,958,208	18,706	1,951,322	17,325	1,220,431	1,626,239	241,792,231
Expenditures							
Current:							
General government support	22,783,141	-	64,796	-	-	-	22,847,937
Economic assistance & opportunity	5,299,029	-	-	-	-	-	5,299,029
Health	9,216,466	-	-	-	-	-	9,216,466
Public safety	22,714,102	-	-	-	-	-	22,714,102
Culture and recreation	4,061,550	-	-	-	-	-	4,061,550
Home and community services	41,988,882	146,569	481,027	22,428	197,108	301,955	43,137,969
Transportation	11,670,343	-	-	-	-	-	11,670,343
Employee benefits	11,398,104	-	-	-	-	-	11,398,104
Debt service:							
Principal	9,666,229	-	3,440,259	-	26,991	147,275	13,280,754
Interest and other charges	5,628,112	-	1,725,459	-	11,170	36,863	7,401,604
Capital outlay	-	-	-	-	-	-	-
Total expenditures	144,425,958	146,569	5,711,541	22,428	235,269	486,093	151,027,858
Excess (deficiency) of revenues over (under) expenditures	92,532,250	(127,863)	(3,760,219)	(5,103)	985,162	1,140,146	90,764,373
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	41,332,208	930,094	5,463,558	69,395	-	1,005,257	48,800,512
Transfers out	(137,316,123)	(806,689)	(1,825,313)	(20,533)	(842,251)	(1,182,501)	(141,993,410)
Total other financing sources (uses)	(95,983,915)	123,405	3,638,245	48,862	(842,251)	(177,244)	(93,192,898)
Net changes in fund balances	(3,451,665)	(4,458)	(121,974)	43,759	142,911	962,902	(2,428,525)
Fund balances (deficits) at beginning, as previously reported	139,293,559	(66,690)	401,168	68,777	323,596	(852,296)	139,168,114
Fund balances (deficits) at end of year	$ 135,841,894	$ (71,148)	$ 279,194	$ 112,536	$ 466,507	$ 110,606	$ 136,739,589

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Subtotals from page 137	**Sewer District #22**	**Sewer District #23**	**Sewer District #24**	**Sewer District #26**	**Sewer District #28**	**Subtotals to page 139**
Revenues							
Real property taxes	$ 45,980,062	$ 55,635	$ 43,554	$ -	$ -	$ 9,312	$ 46,088,563
Sales and use tax	19,407,347	-	-	-	-	-	19,407,347
New York State aid	31,879,633	-	-	-	-	-	31,879,633
Federal aid	14,880,160	-	-	-	-	-	14,880,160
Licenses, permits, fines, fees, etc.	124,428,158	393,671	109,927	132,061	319,234	252,131	125,635,182
Interest on investments	1,824,671	241	2,962	-	-	-	1,827,874
Miscellaneous	3,392,200	-	-	-	20	-	3,392,220
Total revenues	241,792,231	449,547	156,443	132,061	319,254	261,443	243,110,979
Expenditures							
Current:							
General government support	22,847,937	-	-	-	-	-	22,847,937
Economic assistance & opportunity	5,299,029	-	-	-	-	-	5,299,029
Health	9,216,466	-	-	-	-	-	9,216,466
Public safety	22,714,102	-	-	-	-	-	22,714,102
Culture and recreation	4,061,550	-	-	-	-	-	4,061,550
Home and community services	43,137,969	121,462	42,742	111,862	150,373	77,447	43,641,855
Transportation	11,670,343	-	-	-	-	-	11,670,343
Employee benefits	11,398,104	-	-	-	-	-	11,398,104
Debt service:							
Principal	13,280,754	-	45,096	-	-	-	13,325,850
Interest and other charges	7,401,604	-	22,130	-	-	-	7,423,734
Capital outlay	-	-	-	-	-	-	-
Total expenditures	151,027,858	121,462	109,968	111,862	150,373	77,447	151,598,970
Excess (deficiency) of revenues over (under) expenditures	90,764,373	328,085	46,475	20,199	168,881	183,996	91,512,009
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	48,800,512	395,763	450,760	296,162	-	60,452	50,003,649
Transfers out	(141,993,410)	(524,943)	(492,776)	(254,112)	-	(254,331)	(143,519,572)
Total other financing sources (uses)	(93,192,898)	(129,180)	(42,016)	42,050	-	(193,879)	(93,515,923)
Net changes in fund balances	(2,428,525)	198,905	4,459	62,249	168,881	(9,883)	(2,003,914)
Fund balances (deficits) at beginning, as previously reported	139,168,114	96,427	97,791	99,230	-	88,712	139,550,274
Fund balances (deficits) at end of year	$ 136,739,589	$ 295,332	$ 102,250	$ 161,479	$ 168,881	$ 78,829	$ 137,546,360

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Subtotals from page 138	**Workforce Investment Revenue**	**Community Development**	**Home Investment Partnership**	**Emergency Shelter Grant**	**Medicaid Compliance**	**Subtotals to page 140**
Revenues							
Real property taxes	$ 46,088,563	$ -	$ -	$ -	$ -	$ -	$ 46,088,563
Sales and use tax	19,407,347	-	-	-	-	-	19,407,347
New York State aid	31,879,633	1,504,016	-	-	-	17,325,542	50,709,191
Federal aid	14,880,160	6,221,354	3,000,216	838,621	212,186	17,554,141	42,706,678
Licenses, permits, fines, fees, etc.	125,635,182	-	-	-	-	-	125,635,182
Interest on investments	1,827,874	-	-	-	-	1,574	1,829,448
Miscellaneous	3,392,220	2,372	-	-	-	-	3,394,592
Total revenues	243,110,979	7,727,742	3,000,216	838,621	212,186	34,881,257	289,771,001
Expenditures							
Current:							
General government support	22,847,937	-	-	-	-	-	22,847,937
Economic assistance & opportunity	5,299,029	5,420,395	-	-	-	19,443,635	30,163,059
Health	9,216,466	-	-	-	-	-	9,216,466
Public safety	22,714,102	-	-	-	-	-	22,714,102
Culture and recreation	4,061,550	-	-	-	-	-	4,061,550
Home and community services	43,641,855	-	3,074,972	656,762	201,314	-	47,574,903
Transportation	11,670,343	-	-	-	-	-	11,670,343
Employee benefits	11,398,104	998,128	91,275	-	-	5,090,177	17,577,684
Debt service:							
Principal	13,325,850	-	-	-	-	-	13,325,850
Interest and other charges	7,423,734	-	-	-	-	-	7,423,734
Capital outlay	-	-	-	-	-	-	-
Total expenditures	151,598,970	6,418,523	3,166,247	656,762	201,314	24,533,812	186,575,628
Excess (deficiency) of revenues over (under) expenditures	91,512,009	1,309,219	(166,031)	181,859	10,872	10,347,445	103,195,373
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	50,003,649	-	192,732	-	-	-	50,196,381
Transfers out	(143,519,572)	(1,350,927)	(183,132)	(181,859)	(10,872)	(10,072,812)	(155,319,174)
Total other financing sources (uses)	(93,515,923)	(1,350,927)	9,600	(181,859)	(10,872)	(10,072,812)	(105,122,793)
Net changes in fund balances	(2,003,914)	(41,708)	(156,431)	-	-	274,633	(1,927,420)
Fund balances (deficits) at beginning, as previously reported	139,550,274	(987,524)	(2,170,329)	-	-	(2,559,869)	133,832,552
Fund balances (deficits) at end of year	$ 137,546,360	$ (1,029,232)	$ (2,326,760)	$ -	$ -	$ (2,285,236)	$ 131,905,132

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds						
	Subtotals from page 139	**Water Quality Protection Reserve**	**Suffolk County Water Protection**	**Assets Forfeiture Probation**	**Assets Forfeiture Sheriff**	**Assets Forfeiture Police**	**Subtotals to page 141**
Revenues							
Real property taxes	$ 46,088,563	$ -	$ -	$ -	$ -	$ -	$ 46,088,563
Sales and use tax	19,407,347	-	82,418,318	-	-	-	101,825,665
New York State aid	50,709,191	-	373,260	-	-	-	51,082,451
Federal aid	42,706,678	-	299	-	-	-	42,706,977
Licenses, permits, fines, fees, etc.	125,635,182	-	-	274	471,315	1,552,089	127,658,860
Interest on investments	1,829,448	474,834	192,226	4	1,476	25,314	2,523,302
Miscellaneous	3,394,592	-	50	-	-	-	3,394,642
Total revenues	289,771,001	474,834	82,984,153	278	472,791	1,577,403	375,280,460
Expenditures							
Current:							
General government support	22,847,937	1,019	904,688	-	-	-	23,753,644
Economic assistance & opportunity	30,163,059	927,043	-	-	-	-	31,090,102
Health	9,216,466	-	1,340,232	-	-	-	10,556,698
Public safety	22,714,102	-	-	-	607,108	2,385,042	25,706,252
Culture and recreation	4,061,550	-	2,669,572	-	-	-	6,731,122
Home and community services	47,574,903	511,278	1,846,242	-	-	-	49,932,423
Transportation	11,670,343	-	-	-	-	-	11,670,343
Employee benefits	17,577,684	-	1,215,065	-	-	-	18,792,749
Debt service:							
Principal	13,325,850	-	10,519,702	-	-	-	23,845,552
Interest and other charges	7,423,734	-	5,267,896	-	-	-	12,691,630
Capital outlay	-	-	-	-	-	-	-
Total expenditures	186,575,628	1,439,340	23,763,397	-	607,108	2,385,042	214,770,515
Excess (deficiency) of revenues over (under) expenditures	103,195,373	(964,506)	59,220,756	278	(134,317)	(807,639)	160,509,945
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	50,196,381	36,083,622	169,539	-	-	-	86,449,542
Transfers out	(155,319,174)	(21,085,726)	(59,403,327)	-	-	-	(235,808,227)
Total other financing sources (uses)	(105,122,793)	14,997,896	(59,233,788)	-	-	-	(149,358,685)
Net changes in fund balances	(1,927,420)	14,033,390	(13,032)	278	(134,317)	(807,639)	11,151,260
Fund balances (deficits) at beginning, as previously reported	133,832,552	27,333,343	14,645,652	11,875	4,685,141	7,178,828	187,687,391
Fund balances (deficits) at end of year	$ 131,905,132	$ 41,366,733	$ 14,632,620	$ 12,153	$ 4,550,824	$ 6,371,189	$ 198,838,651

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

	Special Revenue Funds					
	Subtotals from page 140	**Assets Forfeiture DA**	**NYS Assets Forfeiture**	**DWI Asset Seizure**	**Suffolk County Economic Development Corporation**	**Subtotals to page 142**
Revenues						
Real property taxes	$ 46,088,563	$ -	$ -	$ -	$ -	$ 46,088,563
Sales and use tax	101,825,665	-	-	-	-	101,825,665
New York State aid	51,082,451	-	-	-	-	51,082,451
Federal aid	42,706,977	-	-	-	-	42,706,977
Licenses, permits, fines, fees, etc.	127,658,860	1,260,978	84,320	691,724	21,850	129,717,732
Interest on investments	2,523,302	39,497	-	21,005	4,400	2,588,204
Miscellaneous	3,394,642	-	-	-	-	3,394,642
Total revenues	375,280,460	1,300,475	84,320	712,729	26,250	377,404,234
Expenditures						
Current:						
General government support	23,753,644	2,215,456	1,182,638	36,978	-	27,188,716
Economic assistance & opportunity	31,090,102	-	-	-	80,100	31,170,202
Health	10,556,698	-	-	-	-	10,556,698
Public safety	25,706,252	-	-	314,804	-	26,021,056
Culture and recreation	6,731,122	-	-	-	-	6,731,122
Home and community services	49,932,423	-	-	-	-	49,932,423
Transportation	11,670,343	-	-	-	-	11,670,343
Employee benefits	18,792,749	-	-	-	-	18,792,749
Debt service:						
Principal	23,845,552	-	-	-	-	23,845,552
Interest and other charges	12,691,630	-	-	-	-	12,691,630
Capital outlay	-	-	-	-	-	-
Total expenditures	214,770,515	2,215,456	1,182,638	351,782	80,100	218,600,491
Excess (deficiency) of revenues over (under) expenditures	160,509,945	(914,981)	(1,098,318)	360,947	(53,850)	158,803,743
Other financing sources (uses)						
General obligation bonds issued	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-
Transfers in	86,449,542	-	-	-	-	86,449,542
Transfers out	(235,808,227)	-	-	-	-	(235,808,227)
Total other financing sources (uses)	(149,358,685)	-	-	-	-	(149,358,685)
Net changes in fund balances	11,151,260	(914,981)	(1,098,318)	360,947	(53,850)	9,445,058
Fund balances (deficits) at beginning, as previously reported	187,687,391	4,072,242	2,066,704	1,536,025	1,080,575	196,442,937
Fund balances (deficits) at end of year	$ 198,838,651	$ 3,157,261	$ 968,386	$ 1,896,972	$ 1,026,725	$ 205,887,995

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SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2018

		Capital Projects Funds		
	Subtotals from page 141	**Capital Sewer**	**Capital Southwest Sewer**	**Total Nonmajor Governmental Funds**
Revenues				
Real property taxes	$ 46,088,563	$ -	$ -	$ 46,088,563
Sales and use tax	101,825,665	-	-	101,825,665
New York State aid	51,082,451	1,000,000	927,776	53,010,227
Federal aid	42,706,977	-	269,457	42,976,434
Licenses, permits, fines, fees, etc.	129,717,732	-	-	129,717,732
Interest on investments	2,588,204	-	-	2,588,204
Miscellaneous	3,394,642	9,754,795	-	13,149,437
Total revenues	377,404,234	10,754,795	1,197,233	389,356,262
Expenditures				
Current:				
General government support	27,188,716	-	-	27,188,716
Economic assistance & opportunity	31,170,202	-	-	31,170,202
Health	10,556,698	-	-	10,556,698
Public safety	26,021,056	-	-	26,021,056
Culture and recreation	6,731,122	-	-	6,731,122
Home and community services	49,932,423	-	-	49,932,423
Transportation	11,670,343	-	-	11,670,343
Employee benefits	18,792,749	-	-	18,792,749
Debt service:				
Principal	23,845,552	-	-	23,845,552
Interest and other charges	12,691,630	-	-	12,691,630
Capital outlay	-	12,002,642	50,277,819	62,280,461
Total expenditures	218,600,491	12,002,642	50,277,819	280,880,952
Excess (deficiency) of revenues over (under) expenditures	158,803,743	(1,247,847)	(49,080,586)	108,475,310
Other financing sources (uses)				
General obligation bonds issued	-	4,094,111	15,357,013	19,451,124
Premium on serial bonds issued	-	318,045	1,192,987	1,511,032
Transfers in	86,449,542	1,600,000	23,150,000	111,199,542
Transfers out	(235,808,227)	(6,470)	-	(235,814,697)
Total other financing sources (uses)	(149,358,685)	6,005,686	39,700,000	(103,652,999)
Net changes in fund balances	9,445,058	4,757,839	(9,380,586)	4,822,311
Fund balances (deficits) at beginning, as previously reported	196,442,937	10,304,743	33,832,555	240,580,235
Fund balances (deficits) at end of year	$ 205,887,995	$ 15,062,582	$ 24,451,969	$ 245,402,546

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
New York State aid	$ 57,148,855	$ 23,579,587	$ 20,207,959	$ (3,371,628)
Federal aid	17,567,852	14,678,444	14,876,304	197,860
Miscellaneous	-	5,000	100,051	95,051
Total revenues	74,716,707	38,263,031	35,184,314	(3,078,717)
Expenditures				
Current:				
General government support:				
Board of elections	431,088	34,940	34,940	-
County clerk	49,222	49,222	-	49,222
District attorney	3,630,516	2,880,947	2,812,760	68,187
Information technology services	399,013	233,614	233,611	3
Law	10,310,569	1,873,311	1,379,317	493,994
Legal aid society	35,971,116	7,397,735	5,739,494	1,658,241
Traffic violations bureau	13,193	-	-	-
Total general government support	50,804,717	12,469,769	10,200,122	2,269,647
Economic assistance and opportunity:				
Economic development and planning	73,630	13,630	12,610	1,020
Labor	687,942	624,522	573,153	51,369
Social services	1,863,112	1,196,828	1,168,369	28,459
Total economic assistance and opportunity	2,624,684	1,834,980	1,754,132	80,848
Health:				
Health services	31,309,478	9,835,859	8,351,208	1,484,651
Medical examiner	1,336,072	868,667	865,258	3,409
Total health	32,645,550	10,704,526	9,216,466	1,488,060
Public safety:				
Fire rescue and emergency service	8,126,903	2,887,200	2,672,340	214,860
Medical examiner	4,957	4,957	-	4,957
Police	10,290,561	5,047,436	4,333,266	714,170
Probation	2,787,514	1,153,229	908,116	245,113
Sheriff	965,573	478,075	482,224	(4,149)
Total public safety	22,175,508	9,570,897	8,395,946	1,174,951
Culture and recreation:				
Parks	251,400	16,056	12,406	3,650
Total culture and recreation	251,400	16,056	12,406	3,650
Home and community services:				
Economic development and planning	1,068,577	187,317	127,499	59,818
Soil and water conservation	320,696	16,000	11,897	4,103
Total home and community services	1,389,273	203,317	139,396	63,921
Employee benefits	3,657,998	2,261,270	2,056,511	204,759
Total expenditures	113,549,130	37,060,815	31,774,979	5,285,836

(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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	**Final**	**Actual Amounts**	**Positive (Negative)**
Excess (deficiency) of revenues over (under) expenditures	(38,832,423)	1,202,216	3,409,335	2,207,119
Other financing sources (uses)				
Transfers out	(2,775,851)	(2,382,467)	(1,752,640)	629,827
Total other financing sources (uses)	(2,775,851)	(2,382,467)	(1,752,640)	629,827
Net change in fund balances (budgetary basis)	(41,608,274)	(1,180,251)	1,656,695	2,836,946
Fund balances (deficits) at beginning of year (budgetary basis)	41,608,274	(4,192,543)	(4,192,543)	4,192,543
Fund balances (deficits) at end of year (budgetary basis)	$ -	$ (5,372,794)	$ (2,535,848)	$ 7,029,489

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (2,535,848)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ (2,535,848)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Interest on investments	$ -	$ -	$ 4	$ 4
Other financing sources (uses)				
Transfers in	210,704	210,704	210,704	-
Net change in fund balances (budgetary basis)	210,704	210,704	210,708	4
Fund balances (deficits) at beginning (budgetary basis)	(1,032,125)	(1,032,123)	(1,032,123)	-
Fund balances (deficits) at ending (budgetary basis)	$ (821,421)	$ (821,419)	$ (821,415)	$ 4

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (821,415)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ (821,415)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Sales and use tax	$ 8,194,638	$ 8,194,638	$ 7,894,632	$ (300,006)
New York State aid	-	-	8,961	8,961
Federal aid	-	-	3,856	3,856
Interest on investments	-	-	1,455	1,455
Miscellaneous	500	1,233	733	(500)
Total revenues	8,195,138	8,195,871	7,909,637	(286,234)
Expenditures				
Current:				
Public safety:				
Fire rescue and emergency service	107,746	107,746	117,043	(9,297)
Police	14,735,303	14,735,303	14,201,113	534,190
Employee benefits	2,776,948	2,776,948	2,756,031	20,917
Debt service:				
Principal	206,497	211,081	211,081	-
Interest and other charges	103,911	99,327	92,569	6,758
Total expenditures	17,930,405	17,930,405	17,377,837	552,568
Excess (deficiency) of revenues over (under) expenditures	(9,735,267)	(9,734,534)	(9,468,200)	266,334
Other financing sources (uses)				
Transfers in	15,011,131	15,011,131	15,011,131	-
Transfers out	(4,041,091)	(4,041,091)	(3,649,131)	391,960
Total other financing sources (uses)	10,970,040	10,970,040	11,362,000	391,960
Net change in fund balances (budgetary basis)	1,234,773	1,235,506	1,893,800	658,294
Fund balances (deficits) at beginning (budgetary basis)	(1,234,773)	(404,527)	(404,527)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 830,979	$ 1,489,273	$ 658,294

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 1,489,273
Less: accrued pension expense	(1,261,168)
Less: accounting for sale of future revenues to STASC	(144,513)
Fund balance at end of year (GAAP basis)	$ 83,592

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
New York State aid	$ 6,080,065	$ 6,080,065	$ 6,870,154	$ 790,089
Licenses, permits, fines, fees, etc.	30,801,000	30,801,000	30,956,024	155,024
Interest on investments	310	310	762	452
Miscellaneous	22,000	225,506	232,363	6,857
Total revenues	36,903,375	37,106,881	38,059,303	952,422
Expenditures				
Current:				
Transportation:				
Public works	10,394,016	11,162,516	11,670,343	(507,827)
Employee benefits	1,540,980	1,547,480	1,560,472	(12,992)
Total expenditures	11,934,996	12,709,996	13,230,815	(520,819)
Excess (deficiency) of revenues over (under) expenditures	24,968,379	24,396,885	24,828,488	431,603
Other financing sources (uses)				
Transfers in	-	775,000	775,000	-
Transfers out	(19,058,170)	(19,058,170)	(18,845,812)	212,358
Total other financing sources (uses)	(19,058,170)	(18,283,170)	(18,070,812)	212,358
Net change in fund balances (budgetary basis)	5,910,209	6,113,715	6,757,676	643,961
Fund balances (deficits) at beginning (budgetary basis)	(5,910,209)	(7,508,362)	(7,508,362)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (1,394,647)	$ (750,686)	$ 643,961

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (750,686)
Less: accrued pension expense	(637,669)
Fund balance at end of year (GAAP basis)	$ (1,388,355)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 50,000	$ 50,000	$ 20,060	$ (29,940)
Interest on investments	2,033	2,033	8,220	6,187
Total revenues	52,033	52,033	28,280	(23,753)
Expenditures				
Current:				
Home and community services:				
County executive	25,000	25,000	-	25,000
Net change in fund balances (budgetary basis)	27,033	27,033	28,280	1,247
Fund balances (deficits) at beginning (budgetary basis)	798,938	781,621	781,621	-
Fund balances (deficits) at ending (budgetary basis)	$ 825,971	$ 808,654	$ 809,901	$ 1,247

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 809,901
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 809,901

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 2,874,203	$ 2,874,203	$ 34,242	$ (2,839,961)
Interest on investments	-	-	9	9
Total revenues	2,874,203	2,874,203	34,251	(2,839,952)
Other financing sources (uses)				
Transfers out	(2,876,652)	(2,876,652)	(2,876,652)	-
Net change in fund balances (budgetary basis)	(2,449)	(2,449)	(2,842,401)	(2,839,952)
Fund balances (deficits) at beginning (budgetary basis)	2,449	4,007	4,007	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 1,558	$ (2,838,394)	$ (2,839,952)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (2,838,394)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ (2,838,394)

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 6,652,479	$ 6,652,479	$ 6,701,065	$ 48,586
New York State aid	4,517,036	4,517,036	4,087,881	(429,155)
Licenses, permits, fines, fees, etc.	805,000	805,000	529,103	(275,897)
Interest on investments	3,752	3,752	1,352	(2,400)
Total revenues	11,978,267	11,978,267	11,319,401	(658,866)
Expenditures				
Current:				
Debt service:				
Principal	172,179	172,289	172,289	-
Interest and other charges	64,004	63,894	63,119	775
Total expenditures	236,183	236,183	235,408	775
Excess (deficiency) of revenues over (under) expenditures	11,742,084	11,742,084	11,083,993	(658,091)
Other financing sources (uses)				
Transfers out	(9,649,413)	(9,649,413)	(14,939,966)	(5,290,553)
Net change in fund balances (budgetary basis)	2,092,671	2,092,671	(3,855,973)	(5,948,644)
Fund balances (deficits) at beginning (budgetary basis)	(2,092,671)	(5,716,189)	(5,716,189)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (3,623,518)	$ (9,572,162)	$ (5,948,644)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (9,572,162)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ (9,572,162)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 60,068,300	$ 60,068,300	$ 50,708,292	$ (9,360,008)
Interest on investments	455,000	455,000	1,165,328	710,328
Total revenues	60,523,300	60,523,300	51,873,620	(8,649,680)
Expenditures				
Current:				
General government support:				
Traffic violations bureau	13,377,439	13,377,439	12,376,211	1,001,228
Employee benefits	559,894	559,894	536,528	23,366
Debt service:				
Principal	107,452	107,452	107,452	-
Interest and other charges	72,014	72,014	72,014	-
Total expenditures	14,116,799	14,116,799	13,092,205	1,024,594
Excess (deficiency) of revenues over (under) expenditures	46,406,501	46,406,501	38,781,415	(7,625,086)
Other financing sources (uses)				
Transfers out	(47,530,353)	(47,530,353)	(38,777,061)	8,753,292
Net change in fund balances (budgetary basis)	(1,123,852)	(1,123,852)	4,354	1,128,206
Fund balances (deficits) at beginning (budgetary basis)	1,123,852	5,192	5,192	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (1,118,660)	$ 9,546	$ 1,128,206

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 9,546
Less: accrued pension expense	(233,812)
Fund balance at end of year (GAAP basis)	$ (224,266)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Sales and use tax	$ 10,931,813	$ 10,931,813	$ 11,512,715	$ 580,902
Interest on investments	94,916	94,916	56,691	(38,225)
Miscellaneous	303,604	303,604	287,086	(16,518)
Total revenues	11,330,333	11,330,333	11,856,492	526,159
Expenditures				
Current:				
Economic assistance and opportunity:				
Economic development and planning	3,673,235	3,670,421	3,544,897	125,524
Culture and recreation:				
Parks	4,292,020	4,281,416	4,049,144	232,272
Employee benefits	310,285	303,785	292,320	11,465
Total expenditures	8,275,540	8,255,622	7,886,361	369,261
Excess (deficiency) of revenues over (under) expenditures	3,054,793	3,074,711	3,970,131	895,420
Other financing sources (uses)				
Transfers out	(4,782,814)	(4,802,732)	(4,756,121)	46,611
Total other financing sources (uses)	(4,782,814)	(4,802,732)	(4,756,121)	46,611
Net change in fund balances (budgetary basis)	(1,728,021)	(1,728,021)	(785,990)	942,031
Fund balances (deficits) at beginning (budgetary basis)	1,728,021	2,524,198	2,524,198	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 796,177	$ 1,738,208	$ 942,031

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 1,738,208
Less: accrued pension expense	(120,448)
Fund balance at end of year (GAAP basis)	$ 1,617,760

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 939,094	$ 939,094	$ 938,479	$ (615)
Licenses, permits, fines, fees, etc.	131,488	131,488	133,656	2,168
Interest on investments	34	34	4,588	4,554
Miscellaneous	1,000	1,000	5,046	4,046
Total revenues	1,071,616	1,071,616	1,081,769	10,153
Expenditures				
Current:				
Home and community services:				
Public works	677,918	677,918	437,186	240,732
Debt service:				
Principal	49,279	49,279	49,279	-
Interest and other charges	13,382	13,382	13,349	33
Total expenditures	740,579	740,579	499,814	240,765
Excess (deficiency) of revenues over (under) expenditures	331,037	331,037	581,955	250,918
Other financing sources (uses)				
Transfers in	2,104,004	2,104,004	2,104,004	-
Transfers out	(2,635,105)	(2,635,105)	(2,635,105)	-
Total other financing sources (uses)	(531,101)	(531,101)	(531,101)	-
Net change in fund balances (budgetary basis)	(200,064)	(200,064)	50,854	250,918
Fund balances (deficits) at beginning (budgetary basis)	200,064	457,861	457,861	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 257,797	$ 508,715	$ 250,918

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 508,715
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 508,715

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 74,011	$ 74,011	$ 72,635	$ (1,376)
Licenses, permits, fines, fees, etc.	723,616	723,616	686,912	(36,704)
Interest on investments	-	-	220	220
Miscellaneous	-	-	20	20
Total revenues	797,627	797,627	759,787	(37,840)
Expenditures				
Current:				
Home and community services:				
Public works	195,115	195,115	130,374	64,741
Excess (deficiency) of revenues over (under) expenditures	602,512	602,512	629,413	26,901
Other financing sources (uses)				
Transfers in	356,825	356,825	356,825	-
Transfers out	(975,365)	(975,365)	(975,365)	-
Total other financing sources (uses)	(618,540)	(618,540)	(618,540)	-
Net change in fund balances (budgetary basis)	(16,028)	(16,028)	10,873	26,901
Fund balances (deficits) at beginning (budgetary basis)	16,028	42,834	42,834	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 26,806	$ 53,707	$ 26,901

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 53,707
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 53,707

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 30,579,744	$ 30,579,744	$ 30,738,240	$ 158,496
Licenses, permits, fines, fees, etc.	28,978,407	28,978,407	26,981,367	(1,997,040)
Interest on investments	33,010	33,010	68,105	35,095
Miscellaneous	503,250	503,250	696,007	192,757
Total revenues	60,094,411	60,094,411	58,483,719	(1,610,692)
Expenditures				
Current:				
General government support:				
Miscellaneous	150,886	150,886	126,236	24,650
Home and community services:				
Public works	27,602,410	27,602,410	23,140,228	4,462,182
Employee benefits	1,908,966	1,908,966	1,841,723	67,243
Debt service:				
Principal	5,362,359	5,362,359	5,204,204	158,155
Interest and other charges	2,587,596	2,587,596	2,100,166	487,430
Total expenditures	37,612,217	37,612,217	32,412,557	5,199,660
Excess (deficiency) of revenues over (under) expenditures	22,482,194	22,482,194	26,071,162	3,588,968
Other financing sources (uses)				
Transfers in	22,752	22,752	22,752	-
Transfers out	(22,505,264)	(22,505,264)	(22,401,806)	103,458
Total other financing sources (uses)	(22,482,512)	(22,482,512)	(22,379,054)	103,458
Net change in fund balances (budgetary basis)	(318)	(318)	3,692,108	3,692,426
Fund balances (deficits) at beginning (budgetary basis)	318	1,750,760	1,750,760	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 1,750,442	$ 5,442,868	$ 3,692,426

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 5,442,868
Plus: transfer of fund balance (GAAP basis) from sewer maintenance & operation	(2,308,627)
Plus: transfer of fund balance (GAAP basis) from southwest assessment stabilization	137,614,982
Less: accrued pension expense	(836,055)
Fund balance at end of year (GAAP basis)	$ 139,913,168

SUFFOLK COUNTY, NEW YORK

Sewer District #4 - Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual (Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 376,143	$ 376,143	$ 354,096	(22,047)
Interest on investments	-	-	566	566
Miscellaneous	20	20	-	(20)
Total revenues	376,163	376,163	354,662	(21,501)
Expenditures				
Current:				
Home and community services:				
Public works	313,413	315,413	146,716	168,697
Net change in fund balances (budgetary basis)	62,750	60,750	207,946	147,196
Fund balances (deficits) at beginning (budgetary basis)	38,241	-	-	-
Fund balances (deficits) at ending (budgetary basis)	$ 100,991	$ 60,750	$ 207,946	$ 147,196

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 207,946
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 207,946

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 909,306	$ 909,306	$ 909,306	$ -
Interest on investments	125	125	5,291	5,166
Total revenues	909,431	909,431	914,597	5,166
Expenditures				
Current:				
Home and community services:				
Public works	355,409	355,409	245,182	110,227
Debt service:				
Principal	167,728	167,878	167,878	-
Interest and other charges	79,486	79,336	78,732	604
Total expenditures	602,623	602,623	491,792	110,831
Excess (deficiency) of revenues over (under) expenditures	306,808	306,808	422,805	115,997
Other financing sources (uses)				
Transfers in	557,787	557,787	557,787	-
Transfers out	(964,792)	(964,792)	(964,792)	-
Total other financing sources (uses)	(407,005)	(407,005)	(407,005)	-
Net change in fund balances (budgetary basis)	(100,197)	(100,197)	15,800	115,997
Fund balances (deficits) at beginning (budgetary basis)	100,197	189,230	189,230	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 89,033	$ 205,030	$ 115,997

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 205,030
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 205,030

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 104,221	$ 104,221	$ 25,065	$ (79,156)
Licenses, permits, fines, fees, etc.	514,359	514,359	496,951	(17,408)
Interest on investments	3,000	3,000	728	(2,272)
Total revenues	621,580	621,580	522,744	(98,836)
Expenditures				
Current:				
Home and community services:				
Public works	274,052	274,052	215,516	58,536
Excess (deficiency) of revenues over (under) expenditures	347,528	347,528	307,228	(40,300)
Other financing sources (uses)				
Transfers in	586,753	586,753	586,753	-
Transfers out	(997,650)	(997,650)	(997,650)	-
Total other financing sources (uses)	(410,897)	(410,897)	(410,897)	-
Net change in fund balances (budgetary basis)	(63,369)	(63,369)	(103,669)	(40,300)
Fund balances (deficits) at beginning (budgetary basis)	63,369	8,700	8,700	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (54,669)	$ (94,969)	$ (40,300)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (94,969)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ (94,969)

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 1,744,455	$ 1,744,455	$ 1,747,862	$ 3,407
Licenses, permits, fines, fees, etc.	379,912	379,912	375,331	(4,581)
Interest on investments	400	400	15,412	15,012
Total revenues	2,124,767	2,124,767	2,138,605	13,838
Expenditures				
Current:				
Home and community services:				
Public works	989,445	980,318	756,103	224,215
Debt service:				
Principal	214,903	215,064	215,064	-
Interest and other charges	104,051	113,178	113,177	1
Total expenditures	1,308,399	1,308,560	1,084,344	224,216
Excess (deficiency) of revenues over (under) expenditures	816,368	816,207	1,054,261	238,054
Other financing sources (uses)				
Transfers in	188,413	188,413	194,883	6,470
Transfers out	(1,149,744)	(1,149,744)	(1,149,744)	-
Total other financing sources (uses)	(961,331)	(961,331)	(954,861)	6,470
Net change in fund balances (budgetary basis)	(144,963)	(145,124)	99,400	244,524
Fund balances (deficits) at beginning (budgetary basis)	144,963	367,741	367,741	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 222,617	$ 467,141	$ 244,524

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 467,141
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 467,141

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 135,261	$ 135,261	$ 135,260	$ (1)
Expenditures				
Current:				
Home and community services:				
Public works	171,427	171,427	144,388	27,039
Excess (deficiency) of revenues over (under) expenditures	(36,166)	(36,166)	(9,128)	27,038
Other financing sources (uses)				
Transfers in	25,307	25,307	25,307	-
Transfers out	(9,888)	(9,888)	(9,888)	-
Total other financing sources (uses)	15,419	15,419	15,419	-
Net change in fund balances (budgetary basis)	(20,747)	(20,747)	6,291	27,038
Fund balances (deficits) at beginning (budgetary basis)	20,747	37,920	37,920	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 17,173	$ 44,211	$ 27,038

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 44,211
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 44,211

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 116,665	$ 116,665	$ 116,665	$ -
Licenses, permits, fines, fees, etc.	1,082	1,082	1,056	(26)
Interest on investments	20	20	2,628	2,608
Total revenues	117,767	117,767	120,349	2,582
Expenditures				
Current:				
Home and community services:				
Public works	150,467	148,453	72,992	75,461
Debt service:				
Principal	34,031	34,031	34,031	-
Interest and other charges	12,007	14,603	14,603	-
Total expenditures	196,505	197,087	121,626	75,461
Excess (deficiency) of revenues over (under) expenditures	(78,738)	(79,320)	(1,277)	78,043
Other financing sources (uses)				
Transfers in	919,834	919,834	919,834	-
Transfers out	(865,444)	(865,444)	(865,444)	-
Total other financing sources (uses)	54,390	54,390	54,390	-
Net change in fund balances (budgetary basis)	(24,348)	(24,930)	53,113	78,043
Fund balances (deficits) at beginning (budgetary basis)	24,348	96,371	96,371	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 71,441	$ 149,484	$ 78,043

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 149,484
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 149,484

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 1,311,228	$ 1,311,228	$ 1,311,251	$ 23
Licenses, permits, fines, fees, etc.	11,178	11,178	9,976	(1,202)
Interest on investments	2	2	1,689	1,687
Total revenues	1,322,408	1,322,408	1,322,916	508
Expenditures				
Current:				
Home and community services:				
Public works	250,029	250,029	117,735	132,294
Debt service:				
Principal	47,560	47,560	47,560	-
Interest and other charges	9,381	9,381	9,381	-
Total expenditures	306,970	306,970	174,676	132,294
Excess (deficiency) of revenues over (under) expenditures	1,015,438	1,015,438	1,148,240	132,802
Other financing sources (uses)				
Transfers in	17,447	17,447	17,447	-
Transfers out	(1,162,485)	(1,162,485)	(1,162,485)	-
Total other financing sources (uses)	(1,145,038)	(1,145,038)	(1,145,038)	-
Net change in fund balances (budgetary basis)	(129,600)	(129,600)	3,202	132,802
Fund balances (deficits) at beginning (budgetary basis)	1,477,944	1,511,129	1,511,129	-
Fund balances (deficits) at ending (budgetary basis)	$ 1,348,344	$ 1,381,529	$ 1,514,331	$ 132,802

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 1,514,331
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 1,514,331

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 2,702,917	$ 2,702,917	$ 2,700,666	$ (2,251)
Licenses, permits, fines, fees, etc.	829,701	829,701	864,651	34,950
Interest on investments	1	1	2,609	2,608
Miscellaneous	2,411	2,411	60	(2,351)
Total revenues	3,535,030	3,535,030	3,567,986	32,956
Expenditures				
Current:				
Home and community services:				
Public works	1,348,332	1,348,332	1,163,236	185,096
Debt service:				
Principal	578,917	578,917	578,917	-
Interest and other charges	219,775	216,906	215,844	1,062
Total expenditures	2,147,024	2,144,155	1,957,997	186,158
Excess (deficiency) of revenues over (under) expenditures	1,388,006	1,390,875	1,609,989	219,114
Other financing sources (uses)				
Transfers out	(1,567,788)	(1,567,788)	(1,567,788)	-
Net change in fund balances (budgetary basis)	(179,782)	(176,913)	42,201	219,114
Fund balances (deficits) at beginning (budgetary basis)	179,782	382,339	382,339	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 205,426	$ 424,540	$ 219,114

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 424,540
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 424,540

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 183,177	$ 183,177	$ 183,107	$ (70)
Licenses, permits, fines, fees, etc.	66,368	66,368	57,251	(9,117)
Interest on investments	-	-	1,380	1,380
Total revenues	249,545	249,545	241,738	(7,807)
Expenditures				
Current:				
Home and community services:				
Public works	249,481	249,481	154,112	95,369
Excess (deficiency) of revenues over (under) expenditures	64	64	87,626	87,562
Other financing sources (uses)				
Transfers in	305,968	305,968	305,968	-
Transfers out	(362,024)	(362,024)	(362,024)	-
Total other financing sources (uses)	(56,056)	(56,056)	(56,056)	-
Net change in fund balances (budgetary basis)	(55,992)	(55,992)	31,570	87,562
Fund balances (deficits) at beginning (budgetary basis)	55,992	150,738	150,738	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 94,746	$ 182,308	$ 87,562

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 182,308
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 182,308

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 9,831	$ 9,831	$ 7,765	$ (2,066)
Licenses, permits, fines, fees, etc.	781,322	781,322	673,456	(107,866)
Interest on investments	-	-	2,995	2,995
Miscellaneous	4,800	4,800	-	(4,800)
Total revenues	795,953	795,953	684,216	(111,737)
Expenditures				
Current:				
Home and community services:				
Public works	245,498	245,498	210,592	34,906
Debt service:				
Principal	13,955	13,955	13,955	-
Interest and other charges	5,199	5,199	5,199	-
Total expenditures	264,652	264,652	229,746	34,906
Excess (deficiency) of revenues over (under) expenditures	531,301	531,301	454,470	(76,831)
Other financing sources (uses)				
Transfers in	53,164	53,164	53,164	-
Net change in fund balances (budgetary basis)	584,465	584,465	507,634	(76,831)
Fund balances (deficits) at beginning (budgetary basis)	4,425,016	3,901,858	3,901,858	-
Fund balances (deficits) at ending (budgetary basis)	$ 5,009,481	$ 4,486,323	$ 4,409,492	$ (76,831)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 4,409,492
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 4,409,492

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 118,449	$ 118,449	$ 144,001	$ 25,552
Licenses, permits, fines, fees, etc.	1,271,452	1,271,452	1,197,529	(73,923)
Interest on investments	4	4	8,835	8,831
Miscellaneous	11,400	11,400	6,113	(5,287)
Total revenues	1,401,305	1,401,305	1,356,478	(44,827)
Expenditures				
Current:				
Home and community services:				
Public works	803,146	802,126	640,437	161,689
Debt service:				
Principal	171,463	171,589	171,589	-
Interest and other charges	79,480	80,500	80,499	1
Total expenditures	1,054,089	1,054,215	892,525	161,690
Excess (deficiency) of revenues over (under) expenditures	347,216	347,090	463,953	116,863
Other financing sources (uses)				
Transfers in	1,046,335	1,046,335	1,046,335	-
Transfers out	(1,476,622)	(1,476,622)	(1,476,622)	-
Total other financing sources (uses)	(430,287)	(430,287)	(430,287)	-
Net change in fund balances (budgetary basis)	(83,071)	(83,197)	33,666	116,863
Fund balances (deficits) at beginning (budgetary basis)	83,071	143,186	143,186	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 59,989	$ 176,852	$ 116,863

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 176,852
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 176,852

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 32,997	$ 32,997	$ 33,004	$ 7
Licenses, permits, fines, fees, etc.	240,127	240,127	239,877	(250)
Interest on investments	-	-	1,136	1,136
Total revenues	273,124	273,124	274,017	893
Expenditures				
Current:				
Home and community services:				
Public works	163,237	163,237	87,415	75,822
Debit service:				
Principal	5,582	5,582	5,582	-
Interest and other charges	2,080	2,080	2,079	1
Total expenditures	170,899	170,899	95,076	75,823
Excess (deficiency) of revenues over (under) expenditures	102,225	102,225	178,941	76,716
Other financing sources (uses)				
Transfers in	552,747	552,747	552,747	-
Transfers out	(701,909)	(701,909)	(701,909)	-
Total other financing sources (uses)	(149,162)	(149,162)	(149,162)	-
Net change in fund balances (budgetary basis)	(46,937)	(46,937)	29,779	76,716
Fund balances (deficits) at beginning (budgetary basis)	46,937	143,652	143,652	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 96,715	$ 173,431	$ 76,716

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 173,431
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 173,431

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 124,900	$ 124,900	$ 18,706	$ (106,194)
Expenditures				
Current:				
Home and community services:				
Public works	173,305	173,305	146,569	26,736
Excess (deficiency) of revenues over (under) expenditures	(48,405)	(48,405)	(127,863)	(79,458)
Other financing sources (uses)				
Transfers in	930,094	930,094	930,094	-
Transfers out	(806,689)	(806,689)	(806,689)	-
Total other financing sources (uses)	123,405	123,405	123,405	-
Net change in fund balances (budgetary basis)	75,000	75,000	(4,458)	(79,458)
Fund balances (deficits) at beginning (budgetary basis)	(75,000)	(66,690)	(66,690)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 8,310	$ (71,148)	$ (79,458)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (71,148)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ (71,148)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 86,396	$ 86,396	$ 91,864	$ 5,468
Licenses, permits, fines, fees, etc.	1,772,733	1,772,733	1,810,948	38,215
Interest on investments	2	2	9,293	9,291
Miscellaneous	11,410	11,410	39,217	27,807
Total revenues	1,870,541	1,870,541	1,951,322	80,781
Expenditures				
Current:				
General government support:				
Miscellaneous	64,796	64,796	64,796	-
Home and community services:				
Public works	595,482	595,482	481,027	114,455
Debt service:				
Principal	3,439,604	3,440,259	3,440,259	-
Interest and other charges	1,733,561	1,732,906	1,725,459	7,447
Total expenditures	5,833,443	5,833,443	5,711,541	121,902
Excess (deficiency) of revenues over (under) expenditures	(3,962,902)	(3,962,902)	(3,760,219)	202,683
Other financing sources (uses)				
Transfers in	5,463,558	5,463,558	5,463,558	-
Transfers out	(1,825,313)	(1,825,313)	(1,825,313)	-
Total other financing sources (uses)	3,638,245	3,638,245	3,638,245	-
Net change in fund balances (budgetary basis)	(324,657)	(324,657)	(121,974)	202,683
Fund balances (deficits) at beginning (budgetary basis)	324,657	401,168	401,168	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 76,511	$ 279,194	$ 202,683

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 279,194
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 279,194

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 3,387	$ 3,387	$ 3,701	$ 314
Licenses, permits, fines, fees, etc.	14,156	14,156	13,624	(532)
Total revenues	17,543	17,543	17,325	(218)
Expenditures				
Current:				
Home and community services:				
Public works	85,744	85,744	22,428	63,316
Excess (deficiency) of revenues over (under) expenditures	(68,201)	(68,201)	(5,103)	63,098
Other financing sources (uses)				
Transfers in	69,395	69,395	69,395	-
Transfers out	(20,533)	(20,533)	(20,533)	-
Total other financing sources (uses)	48,862	48,862	48,862	-
Net change in fund balances (budgetary basis)	(19,339)	(19,339)	43,759	63,098
Fund balances (deficits) at beginning (budgetary basis)	19,339	68,777	68,777	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 49,438	$ 112,536	$ 63,098

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 112,536
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 112,536

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 80,442	$ 80,442	$ 85,884	$ 5,442
Licenses, permits, fines, fees, etc.	1,110,732	1,110,732	1,129,814	19,082
Interest on investments	-	-	4,682	4,682
Miscellaneous	-	-	51	51
Total revenues	1,191,174	1,191,174	1,220,431	29,257
Expenditures				
Current:				
Home and community services:				
Public works	432,077	432,077	197,108	234,969
Debt service:				
Principal	26,991	26,991	26,991	-
Interest and other charges	11,170	11,170	11,170	-
Total expenditures	470,238	470,238	235,269	234,969
Excess (deficiency) of revenues over (under) expenditures	720,936	720,936	985,162	264,226
Other financing sources (uses)				
Transfers out	(842,251)	(842,251)	(842,251)	-
Total other financing sources (uses)	(842,251)	(842,251)	(842,251)	-
Net change in fund balances (budgetary basis)	(121,315)	(121,315)	142,911	264,226
Fund balances (deficits) at beginning (budgetary basis)	121,315	323,596	323,596	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 202,281	$ 466,507	$ 264,226

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 466,507
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 466,507

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 1,944,499	$ 1,944,499	$ 1,626,239	$ (318,260)
Expenditures				
Current:				
Home and community services:				
Public works	580,694	580,693	301,955	278,738
Debt service:				
Principal	147,275	147,275	147,275	-
Interest and other charges	36,863	36,864	36,863	1
Total expenditures	764,832	764,832	486,093	278,739
Excess (deficiency) of revenues over (under) expenditures	1,179,667	1,179,667	1,140,146	(39,521)
Other financing sources (uses)				
Transfers in	1,005,257	1,005,257	1,005,257	-
Transfers out	(1,182,501)	(1,182,501)	(1,182,501)	-
Total other financing sources (uses)	(177,244)	(177,244)	(177,244)	-
Net change in fund balances (budgetary basis)	1,002,423	1,002,423	962,902	(39,521)
Fund balances (deficits) at beginning (budgetary basis)	(1,002,423)	(852,296)	(852,296)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 150,127	$ 110,606	$ (39,521)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 110,606
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 110,606

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 33,563	$ 33,563	$ 55,635	$ 22,072
Licenses, permits, fines, fees, etc.	296,424	296,424	393,671	97,247
Interest on investments	-	-	241	241
Total revenues	329,987	329,987	449,547	119,560
Expenditures				
Current:				
Home and community services:				
Public works	223,080	223,080	121,462	101,618
Excess (deficiency) of revenues over (under) expenditures	106,907	106,907	328,085	221,178
Other financing sources (uses)				
Transfers in	395,763	395,763	395,763	-
Transfers out	(524,943)	(524,943)	(524,943)	-
Total other financing sources (uses)	(129,180)	(129,180)	(129,180)	-
Net change in fund balances (budgetary basis)	(22,273)	(22,273)	198,905	221,178
Fund balances (deficits) at beginning (budgetary basis)	22,273	96,427	96,427	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 74,154	$ 295,332	$ 221,178

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 295,332
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 295,332

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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
Revenues				
Real property taxes	$ 49,809	$ 49,809	$ 43,554	$ (6,255)
Licenses, permits, fines, fees, etc.	96,843	96,843	109,927	13,084
Interest on investments	-	-	2,962	2,962
Total revenues	146,652	146,652	156,443	9,791
Expenditures				
Current:				
Home and community services:				
Public works	81,717	81,717	42,742	38,975
Debt service:				
Principal	45,096	45,096	45,096	-
Interest and other charges	22,140	22,140	22,130	10
Total expenditures	148,953	148,953	109,968	38,985
Excess (deficiency) of revenues over (under) expenditures	(2,301)	(2,301)	46,475	48,776
Other financing sources (uses)				
Transfers in	450,760	450,760	450,760	-
Transfers out	(492,776)	(492,776)	(492,776)	-
Total other financing sources (uses)	(42,016)	(42,016)	(42,016)	-
Net change in fund balances (budgetary basis)	(44,317)	(44,317)	4,459	48,776
Fund balances (deficits) at beginning (budgetary basis)	44,317	97,791	97,791	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 53,474	$ 102,250	$ 48,776

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 102,250
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 102,250

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 49,202	$ 49,202	$ 132,061	$ 82,859
Expenditures				
Current:				
Home and community services:				
Public works	142,819	142,819	111,862	30,957
Excess (deficiency) of revenues over (under) expenditures	(93,617)	(93,617)	20,199	113,816
Other financing sources (uses)				
Transfers in	296,162	296,162	296,162	-
Transfers out	(254,112)	(254,112)	(254,112)	-
Total other financing sources (uses)	42,050	42,050	42,050	-
Net change in fund balances (budgetary basis)	(51,567)	(51,567)	62,249	113,816
Fund balances (deficits) at beginning (budgetary basis)	51,567	99,230	99,230	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 47,663	$ 161,479	$ 113,816

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 161,479
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 161,479

SUFFOLK COUNTY, NEW YORK

Sewer District #26 - Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual (Budgetary Basis)

For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 685,000	$ 685,000	$ 319,234	$ (365,766)
Miscellaneous	-	-	20	20
Total revenues	685,000	685,000	319,254	(365,746)
Expenditures				
Current:				
Home and community services:				
Public works	250,000	250,000	150,373	99,627
Net change in fund balances (budgetary basis)	435,000	435,000	168,881	(266,119)
Fund balances (deficits) at beginning (budgetary basis)	-	-	-	-
Fund balances (deficits) at ending (budgetary basis)	$ 435,000	$ 435,000	$ 168,881	$ (266,119)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 168,881
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 168,881

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 10,218	$ 10,218	$ 9,312	$ (906)
Licenses, permits, fines, fees, etc.	254,553	254,553	252,131	(2,422)
Total revenues	264,771	264,771	261,443	(3,328)
Expenditures				
Current:				
Home and community services:				
Public works	128,037	128,037	77,447	50,590
Excess (deficiency) of revenues over (under) expenditures	136,734	136,734	183,996	47,262
Other financing sources (uses)				
Transfers in	60,452	60,452	60,452	-
Transfers out	(254,331)	(254,331)	(254,331)	-
Total other financing sources (uses)	(193,879)	(193,879)	(193,879)	-
Net change in fund balances (budgetary basis)	(57,145)	(57,145)	(9,883)	47,262
Fund balances (deficits) at beginning (budgetary basis)	57,145	88,712	88,712	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 31,567	$ 78,829	$ 47,262

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 78,829
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 78,829

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
New York State aid	$ 1,328,661	$ 1,514,138	$ 1,504,016	$ (10,122)
Federal aid	7,677,930	7,677,930	6,221,354	(1,456,576)
Miscellaneous	-	-	2,372	2,372
Total revenues	9,006,591	9,192,068	7,727,742	(1,464,326)
Expenditures				
Current:				
Economic assistance and opportunity:				
Labor	6,373,157	6,371,654	5,420,395	951,259
Employee benefits	1,096,053	1,097,556	991,893	105,663
Total expenditures	7,469,210	7,469,210	6,412,288	1,056,922
Excess (deficiency) of revenues over (under) expenditures	1,537,381	1,722,858	1,315,454	(407,404)
Other financing sources (uses)				
Transfers out	(1,722,858)	(1,722,858)	(1,350,927)	371,931
Total other financing sources (uses)	(1,722,858)	(1,722,858)	(1,350,927)	371,931
Net change in fund balances (budgetary basis)	(185,477)	-	(35,473)	(35,473)
Fund balances (deficits) at beginning (budgetary basis)	185,477	(543,436)	(543,436)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (543,436)	$ (578,909)	$ (35,473)

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (578,909)
Less: accrued pension expense	(450,323)
Fund balance at end of year (GAAP basis)	$ (1,029,232)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
New York State aid	$ 18,448,400	$ 18,448,400	$ 17,325,542	$ (1,122,858)
Federal aid	20,848,616	20,848,616	17,554,141	(3,294,475)
Interest on investments	460	460	1,574	1,114
Miscellaneous	1,117	1,117	-	(1,117)
Total revenues	39,298,593	39,298,593	34,881,257	(4,417,336)
Expenditures				
Current:				
Economic assistance and opportunity:				
Social services	22,152,979	22,149,845	19,443,635	2,706,210
Employee Benefits	5,421,644	5,424,778	5,272,738	152,040
Total expenditures	27,574,623	27,574,623	24,716,373	2,858,250
Excess (deficiency) of revenues over (under) expenditures	11,723,970	11,723,970	10,164,884	(1,559,086)
Other financing sources (uses)				
Transfers out	(11,823,169)	(11,823,169)	(10,072,812)	1,750,357
Total other financing sources (uses)	(11,823,169)	(11,823,169)	(10,072,812)	1,750,357
Net change in fund balances (budgetary basis)	(99,199)	(99,199)	92,072	191,271
Fund balances (deficits) at beginning (budgetary basis)	99,199	3,323	3,323	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (95,876)	$ 95,395	$ 191,271

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 95,395
Less: accrued pension expense	(2,380,631)
Fund balance at end of year (GAAP basis)	$ (2,285,236)

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, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Sales and use tax	$ 82,093,373	$ 82,093,373	$ 82,418,318	$ 324,945
New York State aid	338,850	338,850	373,260	34,410
Federal aid	-	-	299	299
Interest on investments	100,000	100,000	192,226	92,226
Miscellaneous	-	-	50	50
Total revenues	82,532,223	82,532,223	82,984,153	451,930
Expenditures				
Current:				
General government support:				
Miscellaneous	17,153	17,153	16,874	279
Public works	964,131	958,996	887,814	71,182
Health	1,149,079	1,149,079	1,340,232	(191,153)
Culture and recreation:				
Parks	2,722,464	2,722,464	2,669,572	52,892
Home and community services:				
Economic development and planning	1,908,746	1,908,746	1,846,242	62,504
Employee benefits	1,210,674	1,210,674	1,219,488	(8,814)
Debt Service:				
Principal	10,476,993	10,519,702	10,519,702	-
Interest and other charges	5,505,979	5,463,270	5,267,896	195,374
Total expenditures	23,955,219	23,950,084	23,767,820	182,264
Excess (deficiency) of revenues over (under) expenditures	58,577,004	58,582,139	59,216,333	634,194
Other financing sources (uses)				
Transfers in	-	-	169,539	169,539
Transfers out	(59,309,998)	(59,315,133)	(59,403,327)	(88,194)
Total other financing sources (uses)	(59,309,998)	(59,315,133)	(59,233,788)	81,345
Net change in fund balances (budgetary basis)	(732,994)	(732,994)	(17,455)	715,539
Fund balances (deficits) at beginning (budgetary basis)	33,920,266	15,223,977	15,223,977	-
Fund balances (deficits) at ending (budgetary basis)	$ 33,187,272	$ 14,490,983	$ 15,206,522	$ 715,539

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 15,206,522
Less: accrued pension expense	(573,902)
Fund balance at end of year (GAAP basis)	$ 14,632,620

SUFFOLK COUNTY, NEW YORK

Combining Statement of Fiduciary Net Position

Private-Purpose Trusts

December 31, 2018

	D White Private-Purpose Trust	Vanderbilt Private-Purpose Trust	Totals
Assets			
Cash and cash equivalents	$ 55,581	$ 300,318	$ 355,899
Investments	-	12,811,827	12,811,827
Total assets	55,581	13,112,145	13,167,726
Liabilities			
Trust fund liabilities	50,000	13,111,826	13,161,826
Total liabilities	50,000	13,111,826	13,161,826
Net Position			
Held in trust	$ 5,581	$ 319	$ 5,900

SUFFOLK COUNTY, NEW YORK

Combining Statement of Changes in Fiduciary Net Position

Private-Purpose Trusts

For the Year Ended December 31, 2018

	D White Private-Purpose Trust	Vanderbilt Private-Purpose Trust	Totals
Additions			
Investment income:			
Interest	$ 573	$ -	$ 573
Transfer in	-	1,403,960	1,403,960
Other revenue	-	122,812	122,812
Total additions	573	1,526,772	1,527,345
Deductions			
Administrative and general expenses	-	1,526,772	1,526,772
Change in net position	573	-	573
Net position at beginning of year	5,008	319	5,327
Net position at end of year	$ 5,581	$ 319	$ 5,900

SUFFOLK COUNTY, NEW YORK

Combining Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2018

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Subtotals to page 184
Assets							
Cash and cash equivalents	$ 467,651	$ 28,898,132	$ 5,848,787	$ 12,565,270	$ 15	$ 3,381	$ 47,783,236
Investments	-	8,780,280	-	-	-	-	8,780,280
Other assets	4,700	227,034	525,450	5,735,829	8,688,959	-	15,181,972
Total assets	$ 472,351	$ 37,905,446	$ 6,374,237	$ 18,301,099	$ 8,688,974	$ 3,381	$ 71,745,488
Liabilities							
Accounts payable and accrued liabilities	$ 472,351	$ 1,579,732	$ 200,055	$ -	$ 8,688,974	$ -	$ 10,941,112
Agency fund liabilities	-	36,325,714	6,174,182	18,301,099	-	3,381	60,804,376
Total liabilities	$ 472,351	$ 37,905,446	$ 6,374,237	$ 18,301,099	$ 8,688,974	$ 3,381	$ 71,745,488

(Continued)

SUFFOLK COUNTY, NEW YORK

Combining Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2018

	Subtotals from page 183	Social Services Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Total Agency Funds
Assets					
Cash and cash equivalents	$ 47,783,236	$ 1,287,711	$ 158,766	$ 10,431,437	$ 59,661,150
Investments	8,780,280	-	-	-	8,780,280
Other assets	15,181,972	-	342	205,944	15,388,258
Total assets	$ 71,745,488	$ 1,287,711	$ 159,108	$ 10,637,381	$ 83,829,688
Liabilities					
Accounts payable and accrued liabilities	$ 10,941,112	$ -	$ -	$ 74,649	$ 11,015,761
Agency fund liabilities	60,804,376	1,287,711	159,108	10,562,732	72,813,927
Total liabilities	$ 71,745,488	$ 1,287,711	$ 159,108	$ 10,637,381	$ 83,829,688

SUFFOLK COUNTY, NEW YORK

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2018

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Subtotals to page 186
Assets							
Balance at January 1, 2018	$ 406,607	$ 31,485,488	$ 6,773,820	$ 11,215,407	$ 17,022,377	$ 3,346	$ 66,907,045
Additions							
Cash	529,634	85,149,621	22,341,505	141,309,031	214,947,040	3,893	464,280,724
Investments	-	9,289,795	-	-	-	-	9,289,795
Other assets	4,700	263,867	525,450	5,735,829	8,688,959	-	15,218,805
Deductions							
Cash	467,890	83,644,287	23,266,538	139,959,168	223,884,437	3,858	471,226,178
Investments	-	4,576,453	-	-	-	-	4,576,453
Other assets	700	62,585	-	-	8,084,965	-	8,148,250
Balance at December 31, 2018	$ 472,351	$ 37,905,446	$ 6,374,237	$ 18,301,099	$ 8,688,974	$ 3,381	$ 71,745,488
Liabilities							
Balance at January 1, 2018	$ 406,607	$ 31,485,488	$ 6,773,820	$ 11,215,407	$ 17,022,377	$ 3,346	$ 66,907,045
Additions							
Accounts payable	144,327	27,404,167	7,725,166	64,367,194	116,041,966	-	215,682,820
Agency fund liabilities	-	51,672,946	15,061,448	135,829,453	214,457,558	547	417,021,952
Deductions							
Accounts payable	78,583	27,320,247	7,546,737	64,367,194	107,352,992	-	206,665,753
Agency fund liabilities	-	45,336,908	15,639,460	128,743,761	231,479,935	512	421,200,576
Balance at December 31, 2018	$ 472,351	$ 37,905,446	$ 6,374,237	$ 18,301,099	$ 8,688,974	$ 3,381	$ 71,745,488

(Continued)

SUFFOLK COUNTY, NEW YORK

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2018

	Subtotals from page 185	Social Services Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Total Agency Funds
Assets					
Balance at January 1, 2018	$ 66,907,045	$ 1,121,737	$ 87,973	$ 6,390,469	$ 74,507,224
Additions					
Cash	464,280,724	3,109,184	1,206,830,372	12,351,796	1,686,572,076
Investments	9,289,795	-	-	-	9,289,795
Other assets	15,218,805	-	343	205,944	15,425,092
Deductions					
Cash	471,226,178	2,942,668	1,206,759,580	8,310,828	1,689,239,254
Investments	4,576,453	-	-	-	4,576,453
Other assets	8,148,250	542	-	-	8,148,792
Balance at December 31, 2018	$ 71,745,488	$ 1,287,711	$ 159,108	$ 10,637,381	$ 83,829,688
Liabilities					
Balance at January 1, 2018	$ 66,907,045	$ 1,121,737	$ 87,973	$ 6,390,469	$ 74,507,224
Additions					
Accounts payable	215,682,820	921	14,703,953	-	230,387,694
Agency fund liabilities	417,021,952	1,988,026	1,189,931,514	6,167,271	1,615,108,763
Deductions					
Accounts payable	206,665,753	958	14,703,953	-	221,370,664
Agency fund liabilities	421,200,576	1,822,015	1,189,860,379	1,920,359	1,614,803,329
Balance at December 31, 2018	$ 71,745,488	$ 1,287,711	$ 159,108	$ 10,637,381	$ 83,829,688

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.

Contents **Page**

Financial Trends 188

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 193

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

Debt Capacity 199

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.

Demographic and Economic Information 202

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.

Operating Information 204

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.

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)

	2009	2010	2011	2012*	2013	2014**	2015	2016	2017***	2018
Governmental activities										
Net investment in capital assets	$ 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	$ 1,909,486,454
Restricted	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	571,303,699
Unrestricted	(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)	(7,754,224,434)
Total governmental activities net position	$ (163,476,186)	$ (497,687,012)	$ (847,401,848)	$ (1,228,381,584)	$ (1,404,973,948)	$ (1,758,247,794)	$ (2,051,261,754)	$ (2,354,136,357)	$ (5,319,065,973)	$ (5,273,434,281)
Business-type activities										
Net investment in capital assets	$ 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	$ 53,443,126
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	(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)	(2,885,237)
Total business-type activities net position	$ 8,219,633	$ 3,166,486	$ (2,206,806)	$ (11,431,956)	$ 42,194,862	$ 45,109,118	$ 43,557,123	$ 46,798,264	$ 50,681,639	$ 50,557,889
Primary Government										
Net investment in capital assets	$ 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	$ 1,962,929,580
Restricted	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	571,303,699
Unrestricted	(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)	(7,757,109,671)
Total primary government net position	$ (155,256,553)	$ (494,520,526)	$ (849,608,654)	$ (1,239,813,540)	$ (1,362,779,086)	$ (1,713,138,676)	$ (2,007,704,631)	$ (2,307,338,093)	$ (5,268,384,334)	$ (5,222,876,392)

* 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)

	2009	2010	2011	2012*	2013	2014**	2015	2016	2017***	2018
Expenses										
Governmental activities:										
General government support	$ 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	$ 410,550,581
Economic assistance and opportunity	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	719,749,767
Health	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	184,461,550
Public safety	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	1,285,329,490
Culture and recreation	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	35,427,324
Education	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	217,377,566
Home and community services	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	104,174,884
Transportation	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	176,954,287
Interest on long-term debt	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	65,514,142
Total governmental activities expenses	2,945,278,664	3,011,885,959	3,096,310,251	3,113,618,731	3,037,842,278	3,265,292,116	3,206,906,635	3,349,263,923	3,323,204,123	3,199,539,591
Business-type activities:										
John J. Foley Skilled Nursing Facility	33,406,454	33,796,079	32,530,670	33,021,914	15,852,897	2,254,283	6,443	-	-	-
Suffolk Health Plan	836,351	-	523	-	-	-	-	-	-	-
Suffolk County Ball Park	685,948	698,499	600,949	851,491	864,693	577,665	569,335	509,701	592,463	472,439
Francis S. Gabreski Airport	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	1,623,786
Total business-type activities expenses	36,946,744	38,256,819	34,997,455	36,161,247	19,394,580	5,747,567	2,507,382	2,905,031	2,833,149	2,096,225
Total primary government expenses	$ 2,982,225,408	$ 3,050,142,778	$ 3,131,307,706	$ 3,149,779,978	$ 3,057,236,858	$ 3,271,039,683	$ 3,209,414,017	$ 3,352,168,954	$ 3,326,037,272	$ 3,201,635,816
Program Revenues										
Governmental activities:										
Charges for services:										
General government support	$ 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	$ 154,815,143
Economic assistance and opportunity	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	40,070,254
Health	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	19,736,009
Public safety	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	58,262,421
Culture and recreation	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	13,209,054
Education	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	15,475,271
Home and community services	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	40,049,424
Transportation	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	40,537,265
Interest on long-term debt	4,591,257	4,377,316	4,160,363	-	-	-	-	-	-	-
Operating grants and contributions	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	549,008,826
Capital grants and contributions	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	66,754,383
Total governmental activities program revenues	799,864,699	846,351,912	879,350,806	824,346,757	899,894,228	882,541,220	840,671,616	827,896,562	987,826,201	997,918,050
Business-type activities:										
Charges for services:										
John J. Foley Skilled Nursing Facility	25,892,271	30,514,681	24,033,145	21,244,889	8,681,774	145,682	912,134	-	-	-
Suffolk Health Plan	151,471	33,826	-	2,196	-	-	-	-	-	-
Suffolk County Ball Park	903,052	658,049	927,339	754,075	837,816	783,364	788,237	816,616	796,430	798,857
Francis S. Gabreski Airport	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	3,082,986
Operating grants and contributions	-	-	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	48,634
Total business-type activities program revenues	27,865,047	40,802,110	38,789,865	29,445,001	36,169,383	5,700,587	3,843,299	6,901,162	8,444,794	3,930,477
Total primary government program revenues	$ 827,729,746	$ 887,154,022	$ 918,140,671	$ 853,791,758	$ 936,063,611	$ 888,241,807	$ 844,514,915	$ 834,797,724	$ 996,270,995	$ 1,001,848,527

(Continued)

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

	2009	2010	2011	2012*	2013	2014**	2015	2016	2017***	2018
Net (Expense) Revenue										
Governmental activities	$ (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)	$ (2,201,621,541)
Business-type activities	(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	1,834,252
Total primary government net expense	$ (2,154,495,662)	$ (2,163,017,756)	$ (2,213,167,035)	$ (2,295,988,220)	$ (2,121,173,247)	$ (2,382,797,876)	$ (2,364,899,102)	$ (2,400,371,230)	$ (2,329,766,277)	$ (2,199,787,289)
General Revenues										
Governmental activities:										
Taxes:										
Real property taxes	$ 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	$ 727,799,908
Sales and use taxes	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	1,473,533,128
Interest on investments	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	8,499,921
Miscellaneous	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	35,423,347
Transfers	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	2,092,833
Total governmental activities	1,750,511,052	1,831,323,221	1,867,244,609	1,908,292,238	1,961,355,686	2,029,477,050	2,073,221,059	2,101,492,758	2,165,089,323	2,247,349,137
Business-type activities:										
Interest on investments	55,674	44,445	17,802	11,886	23,288	17,655	13,860	7,772	8,286	31,543
Miscellaneous	788,581	980,397	1,647,642	342,840	112,334	188,451	1,298,698	193,833	87,733	103,288
Transfers	(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)	(2,092,833)
Total business-type activities	(8,254,236)	(7,569,438)	(9,165,702)	(2,508,904)	36,852,015	2,961,236	(2,887,912)	(754,990)	(952,758)	(1,958,002)
Total primary government	$ 1,742,256,816	$ 1,823,753,783	$ 1,858,078,907	$ 1,905,783,334	$ 1,998,207,701	$ 2,032,438,286	$ 2,070,333,147	$ 2,100,737,768	$ 2,164,136,565	$ 2,245,391,135
Change in Net Position										
Governmental activities	$ (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)	$ 45,727,596
Business-type activities	(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	(123,750)
Total primary government	$ (412,238,846)	$ (339,263,973)	$ (355,088,128)	$ (390,204,886)	$ (122,965,546)	$ (350,359,590)	$ (294,565,955)	$ (299,633,462)	$ (165,629,712)	$ 45,603,846

* 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)

	2009	2010*	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	$ 19,306,033	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	(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	-	121,907
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)	(285,653,839)
Total general fund	$ (29,487,821)	$ (41,485,233)	$ (166,749,243)	$ (325,202,026)	$ (193,819,682)	$ (212,859,828)	$ (251,162,224)	$ (226,115,527)	$ (244,229,904)	$ (285,531,932)
All Other Governmental Funds										
Reserved	$ 296,907,045	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved, reported in:					-	-	-	-	-	-
Special revenue funds	415,309,898	-	-	-	-	-	-	-	-	-
Capital project funds	(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	571,181,792
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)	(125,607,494)
Total all other governmental funds	$ 659,801,522	$ 522,320,897	$ 567,894,969	$ 587,830,528	$ 597,406,806	$ 606,385,360	$ 573,383,230	$ 464,533,995	$ 474,539,941	$ 445,574,298

* 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)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Real property taxes	$ 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	$ 714,668,954
Sales and use taxes	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	1,473,533,128
New York State aid	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	332,445,341
Federal aid	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	272,903,866
Licenses, permits, fines, fees etc.	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	326,783,621
Interest on investments	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	8,499,921
Miscellaneous	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	129,093,673
Total revenues	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	3,257,928,504
Expenditures										
General government	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	275,639,314
Economic assistance and opportunity	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	629,706,702
Health	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	134,847,577
Public safety	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	767,683,456
Culture and recreation	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	21,974,468
Education	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	217,377,566
Home and community services	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	57,666,955
Transportation	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	128,329,884
Employee benefits	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	769,170,117
Debt service										
Principal	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	139,146,694
Interest and other charges	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	63,107,129
Capital outlay	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	235,496,992
Total expenditures	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	3,440,146,854
Excess of revenues over (under) expenditures	(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)	(182,218,350)
Other Financing Sources (Uses)										
General obligation bonds issued	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	102,584,612
Refunding bonds issued	15,435,000	-	-	82,763,747	-	66,158,890	167,618,831	82,203,573	340,229,875	-
Premium on refunding bonds issued	1,236,573	-	-	8,663,596	-	6,260,357	23,879,911	12,093,553	39,957,924	-
Payments to refunding bond escrow agent	(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	-	346,256	-	-	-	-	-	-	-	-
Premium on serial bonds issued	1,302,027	-	1,479,046	1,241,559	2,237,495	1,859,570	2,417,607	22,377	1,456,011	7,969,138
JFA premium on serial bonds issued	-	-	-	-	916,126	-	-	-	-	-
STASC Premium on serial bonds issued	-	-	-	725,822	-	-	-	-	-	-
Transfers in	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	419,057,418
Transfers out	(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)	(416,964,585)
Total other financing sources (uses)	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	112,646,583
Net change in fund balances	$ (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)	$ (69,571,767)
Debt services as a percentage of noncapital expenditures	4.7%	5.3%	5.9%	5.7%	6.2%	6.5%	6.7%	6.9%	6.5%	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
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%
2018	68,666,559	3,544,955	194,400	180,516	4,964,967	*	77,551,397	2.58	285,017,348	27.21%

* 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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
DIRECT										
County direct rates										
General	0.17	0.17	0.19	0.19	0.19	0.19	0.19	0.18	0.18	0.17
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	1.44	1.58	1.70	1.78	1.89	1.94	1.98	1.96	1.97	2.00
Sewer District	0.17	0.19	0.21	0.22	0.23	0.24	0.24	0.21	0.15	0.12
New York State MTA Tax*	*	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Other Items	0.30	0.35	0.46	0.51	0.51	0.47	0.56	0.49	0.43	0.26
Total direct rates	2.10	2.32	2.59	2.73	2.85	2.87	3.00	2.87	2.76	2.58
OVERLAPPING										
Town rates										
Babylon	0.35	0.38	0.39	0.39	0.42	0.46	0.45	0.44	0.43	0.43
Brookhaven	0.79	0.84	0.91	0.93	0.94	0.97	0.98	0.96	0.95	0.95
East Hampton	0.19	0.21	0.19	0.20	0.21	0.22	0.22	0.22	0.22	0.22
Huntington	0.46	0.49	0.53	0.56	0.58	0.59	0.61	0.59	0.59	0.58
Islip	0.45	0.48	0.52	0.55	0.61	0.62	0.63	0.61	0.62	0.62
Riverhead	0.17	0.19	0.21	0.21	0.22	0.23	0.23	0.23	0.23	0.23
Shelter Island	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Smithtown	0.30	0.31	0.34	0.34	0.37	0.38	0.39	0.38	0.37	0.36
Southampton	0.23	0.26	0.28	0.29	0.30	0.31	0.32	0.31	0.31	0.31
Southold	0.11	0.13	0.14	0.15	0.15	0.17	0.16	0.16	0.16	0.16
Total town rates	3.07	3.31	3.54	3.65	3.83	3.98	4.02	3.93	3.91	3.89
School district rates	10.30	11.22	12.40	13.26	14.02	14.59	14.84	14.48	14.21	14.04
Total direct and overlapping rates	15.47	16.85	18.53	19.64	20.70	21.44	21.86	21.28	20.88	20.51

* 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

	2018			2009		
Taxpayer	**2017 Estimated Actual Valuation (1)**	**Rank**	**Percentage of Total County Estimated Actual Valuation**	**2008 Estimated Actual Valuation (2)**	**Rank**	**Percentage of Total County Estimated Actual Valuation**
Marketspan	$ 5,793,097,459	1	2.03%	$ 2,682,328,790	2	0.87%
Long Island Power Authority	2,608,291,073	2	0.91%	6,735,099,990	1	2.18%
Keyspan	1,453,489,011	3	0.51%	2,195,382,298	3	0.71%
Long Island Lighting Co.	1,076,098,526	4	0.38%	1,392,259,569	4	0.45%
Verizon	446,720,063	5	0.16%	1,128,508,604	5	0.37%
Westland South Shore	249,681,518	6	0.09%	354,275,934	6	0.11%
Blue Turtles Inc.	248,684,000	7	0.09%	218,906,800	9	0.07%
The Retail Property Trust	238,095,238	8	0.08%	269,736,842	7	0.09%
PSEG Long Island	230,142,189	9	0.08%			
Avalon Bay Communities	191,161,230	10	0.07%			
Macy's East				251,108,082	8	0.08%
Home Properties				204,937,759	10	0.07%
Total	$ 12,535,460,307 (3)		4.40%	$ 15,432,544,668 (4)		5.00%

Note: Information was obtained from the assessor's offices of the respective towns located within the County.
(1) Assessment rolls established in 2017 for levy and collection of taxes during 2018 fiscal year.
(2) Assessment rolls established in 2008 for levy and collection of taxes during 2009 fiscal year.
(3) Represents approximately 4.40% of the total estimated taxable full valuation of the County for 2018.
(4) Represents approximately 5.00% of the total estimated taxable full valuation of the County for 2009.

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		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	$ 4,780,023,954	$ 4,567,004,933	95.5%	$ 211,541,439	$ 4,778,546,372	99.9%
2010	4,902,486,890	4,692,527,988	95.7%	208,495,170	4,901,023,158	99.9%
2011	4,992,036,571	4,787,411,093	95.9%	202,945,353	4,990,356,446	99.9%
2012	5,193,592,985	4,992,409,638	96.1%	199,287,629	5,191,697,267	99.9%
2013	5,313,660,727	5,114,529,453	96.3%	197,069,992	5,311,599,445	99.9%
2014	5,456,663,274	5,252,022,814	96.2%	201,223,657	5,453,246,471	99.9%
2015	5,583,355,782	5,368,638,504	96.2%	201,846,958	5,570,485,462	99.8%
2016	5,672,890,746	5,471,406,263	96.4%	174,089,160	5,645,495,423	99.5%
2017	5,750,371,597	5,546,728,455	96.5%	157,378,037	5,704,106,492	99.2%
2018	5,846,146,986	5,648,320,127	96.6%	111,473,800	5,759,793,927	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

Category	2009	2010	2011	2012	2013	2014	2015	2016	2017***	2018*
Utilities (excluding residential energy)	$ 698,918	$ 596,585	$ 614,627	$ 607,000	$ 544,464	$ 2,070,024	$ 1,999,939	$ 1,831,975	$ 1,941,855	$ 1,554,018
Construction	474,411	416,752	441,949	491,359	491,211	569,710	584,032	639,062	696,576	575,641
Manufacturing	612,393	530,681	900,618	913,201	889,437	1,006,311	1,038,109	985,031	1,095,030	857,015
Wholesale Trade	1,800,728	1,573,837	1,229,488	1,304,272	1,392,889	1,740,949	1,712,410	1,731,761	1,860,660	1,572,901
Retail Trade	11,018,021	10,557,061	11,950,091	11,989,412	12,068,483	17,303,400	17,484,859	17,266,705	18,079,321	14,299,908
Information	1,370,753	1,332,504	1,084,831	1,077,737	1,074,632	1,276,760	1,326,468	1,300,139	1,265,123	937,321
Professional, Scientific, and Technical	360,996	299,667	425,938	454,920	469,958	543,710	595,104	616,793	686,216	541,275
Administrative/Support Services	832,275	815,390	850,644	880,009	874,634	936,522	935,823	1,028,519	1,144,756	966,262
Health Care and Social Assistance**	23,497	26,606	26,141	23,284	27,071	24,772	23,102	22,591	33,530	22,381
Arts, Entertainment, and Recreation	332,880	321,478	340,824	348,057	377,213	411,981	429,409	481,968	475,285	344,996
Accommodation and Food Services	2,172,328	2,170,724	2,285,233	2,434,616	2,585,018	2,723,415	2,924,562	3,123,242	3,404,554	2,867,321
Other Services	665,767	624,402	859,356	905,546	876,081	977,655	999,167	1,036,520	1,100,598	904,623
Agric., Mining, Trans., FIRE, Educ., and Gov't	858,134	771,341	838,286	852,130	831,053	908,282	881,562	891,686	1,452,462	1,180,510
Unclassified by Industry	182,518	83,412	16,305	11,232	21,489	33,916	28,997	17,911	23,978	28,123
Total	$ 21,403,619	$ 20,120,440	$ 21,864,331	$ 22,292,775	$ 22,523,633	$ 30,527,409	$ 30,963,543	$ 30,973,903	$ 33,259,944	$ 26,652,296
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 only the first three quarters available.
** 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
***2017 Preliminary-Revised
Source: New York State Department of Taxation and Finance

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

Fiscal Year Ended February	County Direct Rate	NYS Rate	MTA Rate
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%
2018	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

	Governmental Activities				Business-Type Activities				
Fiscal Year	General Obligation Bonds	Asset-Backed Bonds	Lease Revenue Bonds	Capital Lease	General Obligation Bonds	Capital Lease	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
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	1.82%	1,137.92
2017	1,383,222,495	300,295,807	60,492,004	82,082	7,892,035	-	1,751,984,423	1.79%	1,173.50
2018	1,356,823,851	298,457,516	57,806,198	-	7,084,940	-	1,720,172,505	*	1,161.42

* 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	Tobacco Settlement Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2018	16,038,695	82,137	15,956,558	4,235,000	16,672,638	0.76

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
2018	5,499,962	47,458	5,452,504	2,640,000	2,718,488	1.02

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Net General bonded debt outstanding General Obligation Bonds **(1)**	$ 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	$ 1,360,231,681
Percentage of estimated actual property value **(2)**	0.38%	0.44%	0.50%	0.51%	0.54%	0.54%	0.53%	0.52%	0.50%	0.48%
Per capita **(3)**	769.48	849.35	893.70	899.64	920.05	920.89	903.19	925.47	924.08	918.40
Less: Indebtedness excluded by local finance law **(4)**	18,864,533	31,132,618	28,603,197	25,042,474	23,579,300	21,515,870	16,168,523	10,911,855	2,137,607	1,137,099
Total net debt applicable to debt limit	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	1,359,094,582
Legal debt limit **(5)**	20,312,491,421	20,572,872,599	20,274,773,728	19,463,980,747	18,704,386,341	18,207,009,197	18,230,793,892	18,318,562,898	18,715,809,840	19,332,610,076
Legal debt margin **(6)**	$ 19,168,376,456	$ 19,335,629,545	$ 18,963,881,598	$ 18,140,220,832	$ 17,348,126,407	$ 16,844,455,527	$ 16,890,751,093	$ 16,948,130,484	$ 17,338,338,669	$ 17,973,515,494
Total net debt applicable to the debt limit as a percentage of the debt limit	5.63%	6.01%	6.47%	6.80%	7.25%	7.48%	7.35%	7.48%	7.36%	7.03%

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 then 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 *(thousands of dollars)*	Per Capita Income (2)	Public School Enrollment K-12 (3)	Unemployment Percentage Rate (4)
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	93,407,691	62,508	242,388	4.4%
2017	1,492,953	98,174,178	65,758	239,701	4.5%
2018	1,481,093	*	*	235,528	3.9%

* 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
2018 and 2009

	2018			2009		
Employment Sector (1)	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total Employment**
Local Government	72,964	1	11.04%	76,985	1	12.83%
Food Services and Drinking Places	49,294	2	7.46%	34,790	2	5.80%
Professional, and Technical Services	38,765	3	5.86%	34,718	3	5.78%
Administrative and Support Services	38,362	4	5.80%	29,716	5	4.95%
Ambulatory Health Care Services	37,892	5	5.73%	31,657	4	5.27%
Specialty Trade Contractors	33,090	6	5.01%	25,622	6	4.27%
Merchant Wholesalers, Durable Goods	22,263	7	3.37%	19,215	7	3.20%
Nursing and Residential Care Facilities	21,424	8	3.24%	17,743	10	2.96%
Hospitals	20,331	9	3.08%	18,476	9	3.08%
Food and Beverage Stores	16,865	10	2.55%	18,915	8	3.15%
Total	351,250		53.14%	307,837		51.29%

Note: 2018 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

	Full-time Equivalent Employees as of December 31									
Function/Program	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
General Government Support										
Board of Elections	122	123	128	135	127	126	121	134	128	127
Civil Service	103	101	97	230	176	187	191	205	230	177
County Clerk	150	149	129	113	121	123	124	122	123	122
County Comptroller	83	76	71	71	67	64	67	121	117	117
District Attorney	387	384	390	381	375	373	386	383	374	389
County Executive	58	56	54	53	52	60	65	62	60	61
County Legislature	133	132	128	129	126	132	131	127	128	140
Suffolk County Ethics Board	0	0	2	2	2	2	2	2	4	3
Public Administrator	5	5	5	5	6	5	5	6	6	6
Law	105	101	103	95	119	116	106	110	110	111
Public Works	385	379	371	343	326	327	316	304	312	299
Real Property Tax Service	31	26	24	25	24	21	21	20	19	20
County Treasurer	55	51	50	54	50	50	52	*****	*****	*****
Information Technology Service	78	82	81	73	101	102	102	103	100	97
Traffic Violations Agency	****	****	****	****	38	49	49	78	68	79
Public Safety										
Fire, Rescue, and Emergency Services	81	77	75	78	81	81	87	92	90	88
Police	3,648	3,715	3,675	3,555	3,522	3,540	3,467	3,543	3,598	3,623
Probation	406	391	383	362	345	349	346	343	344	327
Sheriff	1,219	1,306	1,328	1,312	1,379	1,338	1,328	1,317	1,334	1,326
Health										
Health Services	1,406	1,373	1,274	1,175	869	769	741	700	693	687
Medical Examiners Office	****	****	****	****	99	100	101	102	104	109
Transportation										
Economic Development & Planning	**	**	**	7	6	5	8	8	6	6
Economic Development	7	8	7	**	**	**	**	**	**	**
Public Works	170	163	155	139	129	129	127	133	143	140
Economic Assistance & Opportunity										
County Executive	110	108	106	83	76	77	78	76	70	73
Economic Development & Planning	12	12	12	16	15	21	27	26	27	24
Labor, Licensing, and Consumer Affairs	***	***	***	897	779	708	702	693	697	750
Labor	1,174	729	770	***	***	***	***	***	***	***
Social Services	1,780	1,804	1,837	1,896	1,853	1,791	1,720	1,660	1,610	1,571
Culture and Recreation										
County Executive	6	5	5	3	3	3	4	5	5	5
Parks	207	199	196	361	352	329	387	401	423	433
Home and Community Services										
County Executive	16	14	12	10	10	11	9	11	11	10
Economic Development & Planning	**	**	**	75	69	57	56	53	51	50
Economic Development	8	9	10	**	**	**	**	**	**	**
Planning	24	24	24	**	**	**	**	**	**	**
Law	7	7	5	4	4	5	5	5	4	4
Environment	60	55	53	**	**	**	**	**	**	**
Public Works	320	312	300	284	273	283	292	284	281	286
Soil and Water Conservation District	6	6	5	5	5	5	5	6	5	6
Total	12,362	11,982	11,865	11,971	11,579	11,338	11,228	11,235	11,275	11,266

** 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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government support										
County Clerk										
Deeds recorded	35,017	35,729	33,622	34,534	33,622	43,509	44,242	47,488	49,328	50,503
Mortgages recorded	122,273	124,518	127,930	133,739	127,930	111,335	107,819	109,405	114,300	103,965
Passports issued**	608	553	445	245	0	0	0	0	0	0
Business certificates issued: DBA's	12,227	17,398	16,053	14,389	4,557	4,272	4,048	3,807	3,621	3,365
Court actions indexed: Civil and criminal	240,871	251,082	236,067	239,168	250,840	223,889	229,679	232,193	200,836	161,659
District Attorney										
Criminal intake	55,368	53,581	46,500	46,395	47,136	48,852	49,033	45,509	46,413	39,274
Indictments	2,085	2,172	4,012	3,050	3,014	2,787	3,103	2,700	2,802	2,686
Felony hearings	258	198	348	313	391	406	375	352	370	549
Felony trials	62	63	49	38	49	53	52	68	51	56
Felony pleas	2,832	2,942	2,829	2,865	4,461	3,286	3,139	3,093	2,866	2,900
Misdemeanor trials	169	198	155	149	149	126	140	145	126	123
Misdemeanor hearings	188	375	361	324	425	436	540	547	563	417
Misdemeanor dispositions	36,496	44,141	57,553	60,433	40,838	35,217	39,601	37,425	34,576	34,101
Public Works										
Building projects	17	13	21	20	51	62	52	45	21	47
Acreage treated-Larvicide-Vector	31,781	22,732	20,934	18,595	10,934	17,097	12,166	21,006	25,052	19,846
Acreage treated-Adult mosquitoes-Vector	28,480	54,507	16,000	24,747	9,600	8,356	13,184	116,757	36,800	17,884
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	15,320	16,387	15,364	15,389	16,156	16,905	17,518	18,713	17,400	17,064
Complaints	1,386	1,265	1,440	1,305	1,426	1,462	1,164	1,079	908	966
Violations	215	453	315	459	674	1,276	1,498	1,250	1,275	1,688
Administrative hearings	83	71	389	653	392	694	543	581	380	511
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP ***	13,585	11,313	7,652	2,642	0	0	0	0	0	0
Nutritional assistance meals	656,390	651,342	640,973	613,870	628,031	608,956	630,256	647,969	639,183	656,132
Respite program participants	3,121	2,866	2,279	2,619	2,388	1,433	1,361	1,371	1,443	1,371
Veterans Affairs:										
Counseling services	24,999	25,100	27,891	19,281	22,056	27,835	24,307	22,807	23,947	46,783
Department of Social Services										
Public assistance caseloads	7,021	8,535	8,975	8,930	8,154	8,619	7,851	7,231	6,641	5,989
Food stamp caseloads	36,526	44,038	52,590	59,816	63,532	70,282	70,094	64,220	58,983	53,801
Adult protective services caseloads	543	528	497	583	479	532	502	426	391	341
Child protective/preventive caseloads	1,523	1,544	1,519	1,303	1,401	1,327	1,452	1,886	1,884	1,678
Foster care children in care	750	699	630	649	721	724	673	598	603	533
Child care subsidy cases	3,635	4,605	5,981	3,829	4,767	4,950	5,565	4,819	4,431	4,457
Medicaid caseloads	97,169	106,065	114,315	124,357	131,773	116,533	104,606	94,450	86,790	64,501
Homeless caseloads (by family)	309	358	502	466	480	565	564	553	534	525
Child support caseloads	54,208	53,352	54,202	54,729	53,090	50,655	49,329	48,639	48,198	46,341

(Continued)

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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Health										
Children with Disabilities:										
Early intervention	5,889	7,177	5,719	5,496	5,297	5,360	6,459	5,578	4,089	6,326
Preschool	7,395	6,137	7,295	6,910	6,649	6,478	6,599	6,693	7,005	6,962
Public Health Nursing:										
Influenza vaccine	8,733	3,242	2,147	752	134	0	0	0	0	0
Pneumococcal vaccine	187	109	31	0	0	0	0	0	0	0
Hepatitis B vaccine	14	7	0	0	0	0	1	0	0	0
MMR vaccine	*	*	*	*	*	*	231	184	167	185
Hepatitis A vaccine	*	*	*	*	*	*	4	50	19	5
Hepatitis A IG vaccine	*	*	*	*	*	*	2	71	12	7
Rabies vaccine	*	*	*	*	*	*	21	3	0	0
Enforcing Public Health Law:										
Food service establishment field visits	10,116	9,534	11,340	10,327	6,427	6,950	6,171	6,459	6,151	6,485
Temporary residence facility field visits	1,566	1,324	1,013	1,092	643	845	630	864	835	999
General sanitation field visits	5,048	5,428	4,899	4,691	4,737	4,063	3,630	4,095	4,735	3,923
X-ray machines inspected	1,011	1,143	976	1,111	1,040	938	971	1,040	807	793
Patient Care:										
Home health aide	2,341	2,192	2,097	1,506	621	0	0	0	0	0
Certified home health agency	8,987	8,345	7,704	4,164	4,304	4,807	4,789	6,632	4,894	3,788
Long term home health care	1,659	941	612	256	158	0	0	0	0	0
Health centers primary visits ****	265,942	259,101	237,374	183,485	153,254	120,582	59,059	0	0	0
Women's health programs ****	68,598	64,277	58,902	47,967	35,609	33,783	12,297	0	0	0
Jail medical programs	26,410	25,451	26,613	16,426	15,134	14,183	14,989	13,974	15,016	13,764
Tuberculosis control patient visits	9,098	7,761	6,461	5,778	4,854	5,035	3,203	6,038	6,404	8,203
Environmental Quality Tests:										
Water samples tested	71,515	66,401	65,305	59,945	62,086	61,241	71,022	71,028	75,344	71,966
Wastewater management: Construction applications	4,915	5,034	3,064	4,480	3,220	2,968	1,094	2,877	3,072	2,669
Industrial waste inspections	1,496	1,279	1,348	1,185	1,375	5,230	5,857	5,477	4,853	4,736
Hazardous waste: Tanks tested	428	145	104	50	44	68	57	74	402	219
Hazardous waste: Tanks removed	929	1,009	340	490	519	432	471	481	424	225
Sewage treatment plant inspections	724	793	764	634	493	498	511	493	798	796
Emergency Medical Care Division:										
EMS responses	123,742	117,508	122,203	124,418	124,159	129,384	141,975	146,172	151,339	*
Medical control interventions	22,660	22,763	21,297	20,245	19,904	20,101	20,040	19,948	20,560	*
Culture and recreation										
Permits issued	42,773	42,624	43,261	46,320	49,204	53,200	40,978	41,467	42,465	43,802
Camping visitors	95,944	92,087	92,473	83,174	73,462	79,400	116,571	93,835	88,198	93,320
Beach attendance	467,327	526,918	519,442	520,002	118,631	446,397	522,221	470,736	368,938	387,058
Golf rounds played	188,759	196,037	179,775	184,411	165,444	164,914	164,823	160,500	142,396	125,891

(Continued)

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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	25,749	33,207	33,000	35,228	30,721	32,303	35,980	39,006	40,218	41,926
EMS alarms	105,009	117,508	122,000	124,418	126,904	129,384	141,975	146,472	151,338	152,585
Automatic fire alarm	544,485	786,665	865,331	*	*	1,303,711	1,239,315	1,460,918	1,542,628	1,372,529
Emergency +	385	300	330	540	640	9,517	7,106	5,658	4,621	20,328
Training sessions conducted	7,550	7,506	6,816	5,687	6,055	6,125	5,026	4,989	5,036	5,793
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	8,544	10,147	26,057	28,844	42,331	53,257	50,298	60,292	55,802	60,988
Highways - Department-wide (Accidents, arrests, tickets)	205,720	209,164	244,346	250,636	245,597	237,450	233,921	251,417	264,070	271,627
Search and rescues-Marine Bureau	3,341	1,700	3,489	4,843	4,281	4,061	4,365	3,662	4,006	3,850
Aviation (Total flights)	1,824	2,064	1,940	1,947	1,987	1,959	1,901	1,765	1,587	1,264
Canine (Searches, trades, apprehensions)	2,039	1,799	1,866	1,928	1,674	1,382	1,699	1,756	1,466	1,088
Probation										
Investigations:										
Criminal court assignments	7,176	5,564	5,551	15,654	14,482	13,358	12,920	12,406	13,008	11,297
Family court assignments	564	643	267	12,765	12,703	11,562	11,317	10,928	11,698	8,265
Supervision:										
Criminal court cases	17,655	16,120	15,640	15,378	15,484	14,321	12,208	10,695	10,640	10,503
Family court cases	2,196	772	641	571	543	445	414	383	377	352
Home and community services										
Handicapped Services:										
Hotline calls/ Technical assistance	19,176	10,861	15,965	12,758	13,383	11,331	14,331	19,311	21,806	23,094
Para-transit eligibility I.D. issued	4,170	3,738	4,097	4,019	4,300	3,962	4,397	4,397	4,694	4,634
Office for Women:										
Conferences/seminars	7	7	4	9	10	18	23	25	25	21
Transportation										
Bridges & highway projects	34	26	29	28	26	40	51	47	79	5
Demolition/securing	0	0	0	0	1	1	0	0	0	2
Relocations	209	145	142	150	137	81	25	33	33	41

* 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.
\+ For 2018 the Emergency Calls number includes Utility and Police requests for assistance captured in CAD.
Sources: Various County departments

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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Health										
Health Centers (units)	4	4	4	4	4	4	4	4	4	4
Vehicles (units)	161	156	160	140	132	128	143	145	145	**
Public safety										
Defibrillators (units)	24	24	24	24	24	24	20	20	21	23
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)	536	531	533	523	494	434	511	493	546	**
Boats (units)	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)	173	173	172	171	171	173	187	188	187	**
Boats (units)	2	3	3	3	5	6	6	6	8	**
Fire, rescue, and emergency services										
Vehicles (units)	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	50,000	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)	12	12	12	12	11	11	11	11	11	11
Equestrian facilities (units)	2	2	2	2	2	2	2	3	3	3
Lifeguard protected beaches (units)	4	4	4	4	3	3	3	3	3	3
Park buildings (units)	320	320	320	320	322	322	321	321	321	321
Marked vehicles (units)	21	20	19	18	21	21	*	*	*	*
Home and community services										
Sewer districts (units)	22	22	22	22	22	24	24	24	25	26
Sewer buildings (units)	102	103	104	104	105	106	103	134	134	113
Sewer pumping stations (units)	79	80	82	82	84	86	87	87	87	93
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)	124	134	140	147	148	149	161	164	194	**
Transportation										
Roads maintained (units)	87	87	87	87	89	89	89	89	89	**
Roadways maintained (miles)	418	418	418	417	432	432	434	434	434	434
Lanes maintained (miles)	1,224	1,222	1,213	1,211	1,241	1,241	1,248	1,248	2,041	2,041
Fuel sites (units)	30	30	30	30	23	21	20	23	20	20
Paratransit vehicles (units)	107	138	129	149	178	154	180	193	191	198
Transit vehicles (units)	164	236	163	160	160	157	157	157	171	151
Bridges maintained (units)	67	67	67	67	71	71	64	64	64	72
Road maintenance vehicles (units)	144	143	140	137	171	147	173	166	145	**
Snow removal vehicles (units)	117	120	123	140	145	135	167	216	213	**

* Parks vehicles were absorbed into Police vehicles in 2014.
** Information is not available for this time period.
Note: No capital asset indicators are available for the general government support or economic assistance and opportunity function/program.

Sources: Various County departments