

SUFFOLK COUNTY

NEW YORK



**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019**

JOHN M. KENNEDY, JR.
COMPTROLLER

SUFFOLK COUNTY, NEW YORK

Comprehensive Annual Financial Report

Year ended December 31, 2019

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, 2019

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INTRODUCTORY SECTION

COUNTY OF SUFFOLK



OFFICE OF THE COMPTROLLER

JOHN M. KENNEDY, JR.
Comptroller

August 28, 2020

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, 2019.

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, 2019. This independent auditors' 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 auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Suffolk County was established on November 1, 1683, as one of the ten original counties of what became the State of New York. Suffolk County comprises the eastern two-thirds of Long Island and, with a 2019 population of 1,476,601, 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, all of which are reported separately within Suffolk County's financial statements. Additional information on all three of these legally separate entities can be found in the notes to the financial statements (See Note I.A.).

The annual budget serves as the foundation for Suffolk County's financial planning and control. Prior to September 19, the County Executive submits proposed operating budgets to the County Legislature for the General and Budgeted Special Revenue Funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets. The budgets are legally enacted either by passage of a legislative resolution prior to November 10, or are automatically based on provisions in the County Charter if no resolution is passed by November 10. Total expenditures of each department within the General Fund and 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 109 to 112 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 145.

Local economy

Employment growth in the Nassau-Suffolk region continues to increase. As of December 2019, Suffolk County's labor force was estimated at 778,200. Those employed totaled 748,700. The County's average unemployment rate for 2019 was 3.7%, whereas, a year ago, it was 3.8%. During the past ten years, Suffolk County experienced its lowest unemployment rate in 2019 (3.7%) and its highest unemployment rate in 2012 (7.8%). Suffolk County's unemployment rate is comparable with both regional and national rates. For 2019, Suffolk's rate of 3.7% was equal to the overall U.S. rate and slightly higher than Nassau County's rate of 3.4%. Suffolk's rate was lower than the overall NY State rate of 4.0% and NY City's rate (3.9%). The New York State Department of Labor is projecting a 12.3% increase in employment between 2016 and 2026 for the Long Island Region. This would equate to a projected labor force of approximately 873,919 by 2026 in Suffolk County. The sectors that posted the largest employment gains between December 2018 and December 2019 were construction (up 2.5%), and manufacturing (up 0.6%). However, other sectors experienced job losses during this period. The largest declines in jobs were seen in the leisure and hospitality sector (4.0%), the information sector (2.4%), and transportation, warehousing and utilities (1.5%). Suffolk County's population growth is expected to increase from 2019 through 2030 by approximately 5.2% (from 1,476,601 to 1,554,300).

The number of businesses situated in the County continued to rise modestly over the last 5 years. Based on statistics provided by the US Bureau of Labor Statistics, as of the second quarter of 2019, there were 51,755 business establishments located in the County. This represents a 2.0% 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 900 thousand square feet of new office space constructed in the last 5 years with an additional 2.6 million square feet planned for future construction. According to CB Richard Ellis, Inc., the office vacancy rate in the County was 13.1% in the fourth quarter of 2019. The County's office space market continues to exceed that of northern New Jersey, Westchester, and Fairfield County, Connecticut. The average office space rental rate in the County was \$25.16 per square foot in the fourth quarter of 2019, an increase of 2.1% from the 2018 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 hospital campus, which includes expansion of its emergency, surgical, and obstetrics departments, a new cancer center and the construction of a new Children's Hospital, which opened in 2019. Stony Brook University Hospital has also proposed constructing a new \$305 million hospital on the University's Southampton campus, replacing the current Southampton Hospital. Good Samaritan Hospital, located in Islip, has plans for a \$525 million expansion. Peconic Bay Medical Center in Riverhead will complete their \$67 million expansion this year.

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August 28, 2020

Suffolk County's 282 hotels, motels, and inns provide over 11,900 rooms for lodging. However, approximately twenty percent of these rooms, mainly located in eastern Suffolk County, are seasonal since they are only available for half the year in the warmer months. According to Smith Travel Research, the occupancy rate in Suffolk's hotels in 2019 was 68.7%, which represents an increase over the 2018 figure of 67.7% and was also accompanied by an increase of 7.4% in the room rate.

In addition to the many Suffolk County parks, 26 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 2018. 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, reporting a regional impact of \$120 million. The 2026 U.S. Open will return to Suffolk County. In 2019 the PGA Championship was held at the Black Course at Bethpage State Park and the Ryder Cup is scheduled to be held there in 2024. 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; numerous performing arts theaters; Atlantis Marine World Aquarium; Splish Splash, a large water park; and Adventureland, a traditional amusement park which has been operating since 1962. Another popular tourist stop in Suffolk County are the 51 vineyards, 36 craft breweries, 3 cideries and 4 distilleries which generate approximately \$99 million in tourism spending. A 2017 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 41.2 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 2019 were 4.0% higher than 2018, following increases of 4.5% in 2018 and 3.7% in 2017.

In 2018, 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 7.2% from September 2018 to September 2019. The median selling price of a home in the County was \$410,000 during 2019. County home prices in the fourth quarter of 2019 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.

According to the New York State Education Department, sixty-nine public school districts were located in Suffolk County during the 2018-2019 school year with a budget of \$6.7 billion. For the same school year, enrollment in these districts was 229,988, a 5.8% decrease over the last five years. Public school enrollment is expected to continue to decline by 1.3% 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

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residents 25 and over held a bachelor's degree or higher which compares favorably with the national rate of 33%.

Stony Brook University is the largest university located in the County with 17,100 undergraduate and 8,400 graduate students enrolled for the fall 2019 semester. In 2017 the University began construction on a new \$63 million, 70,000 square foot, student services building and expects it to open in late 2020. Two new residence halls were completed in 2017 which added 759 dorm rooms. Construction on the Universities \$60 million Innovation and Discovery Center and the \$75 million Institute for Discovery and Innovation in Medicine and Engineering is progressing and the two buildings are expected to open in late 2020 and December of 2021, respectively.

Long-term financial planning

As a result of recent novel coronavirus (COVID-19) outbreak, which was subsequently declared a pandemic by the World Health Organization in March of 2020; the New York State Governor ordered all non-essential businesses to be closed. Since the County relies on sales tax for approximately 45% of revenues, the results of the executive order will have a substantial impact on the County and will require the County to employ a number of mitigation strategies.

During these challenging times it has become even more important for the County's Administration to continue 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:

In response to the New York State's stay at home orders the County has implemented several initiatives to allow staff to provide services to taxpayers while working remotely. These technological improvements are not only saving the County and its taxpayer's time and money, but also protecting their health and safety by reducing direct interactions with the public.

- The County's new Citizen Self Service system is fully operational, allowing taxpayers to make payments for delinquent taxes online, through a secure website, using a credit card or online check. Citizen Self Service has allowed the County to collect more than \$7,800,000 since July 2019. A comprehensive analysis is underway in order to build an in-house property tax collection system scheduled to be completed by end of 2022 and replace current 3rd party software realizing a net savings of more than \$500,000 annually.
- The Hotel/Motel tax collections portal is in final testing and will be fully operational during 2020, allowing hotel/motel transactions to be processed on-line.
- The County's Treasury Management software is being enhanced to allow for automated accounting of transactions and will be integrated in to the general ledger of record. A comprehensive liquidity analysis has been completed and we have moved into the implementation phase of restructuring bank accounts and using fee analysis software to maximize banking relationships for greater return on investments.
- As part of the County's ongoing financial management system enhancements, a vendor self-service portal built by County Clerk IT was launched in April of 2020 allowing vendors to self-check the status of payments. The next phase under development is to

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enhance capabilities to accept electronic funds transfer (EFT) allowing for reduction and eventually the elimination of paper checks.

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

During 2019 the County invested \$26.4 million in ongoing construction projects to strengthen and expand the County's roadways for the safety of its residents and visitors. Also during the same period the County completed numerous construction road projects with a total investment of \$55.8 million.

In 2019, the County invested \$12.1 million in land acquisition programs to support the preservation of Suffolk County's open spaces, parks, rich farmland, and water quality. In addition, the County acquired \$5.7 million from purchases, condemnations, and easements pursuant to the Fire Island Inlet to Moriches Inlet (FIMI) Stabilization Project. The FIMI Project, which has allowed the County to acquire title/easement of over 450 properties, through federal funding, is nearing completion. The FIMI Project is addressing coastal erosion caused by Superstorm Sandy and strengthening Fire Island to withstand future storms. Protecting the County's beaches, serves to protect the County's 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, 2018. This was the thirty-sixth 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
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Suffolk County
New York

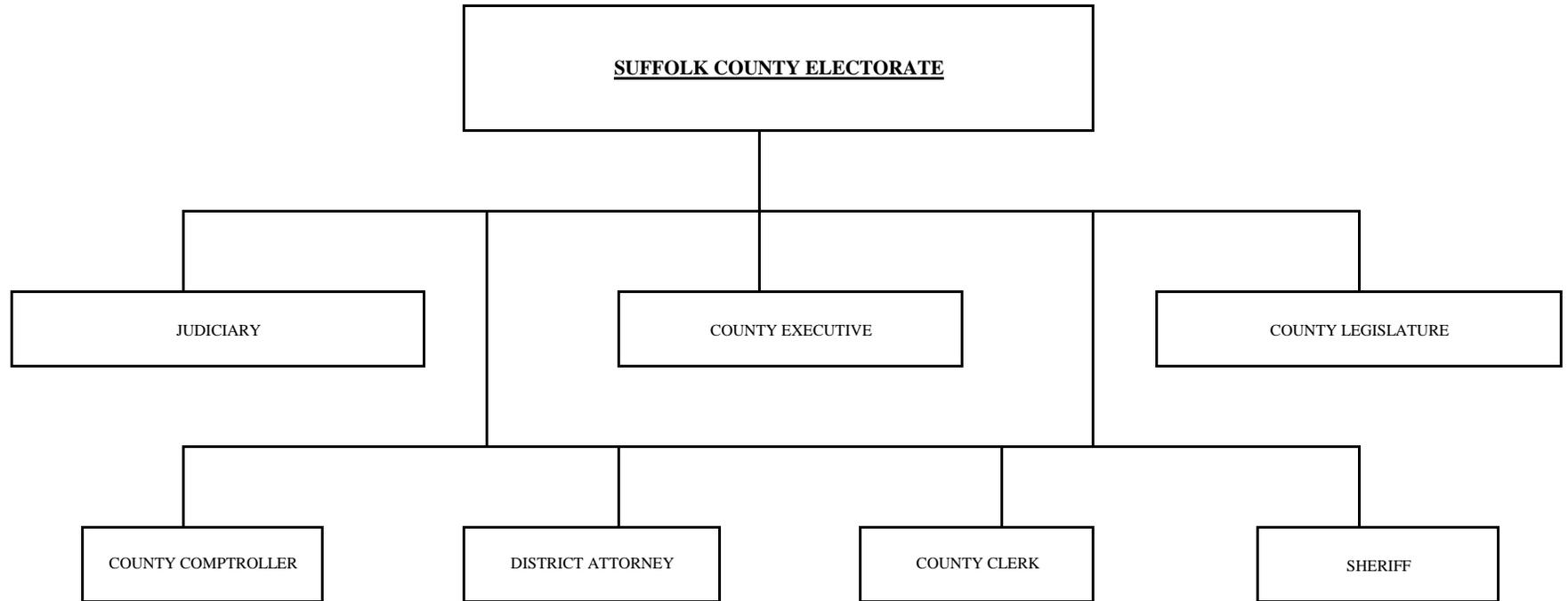
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrell

Executive Director/CEO

SUFFOLK COUNTY ORGANIZATIONAL CHART



SUFFOLK COUNTY, NEW YORK

List of Principal Officials

At December 31, 2019

Suffolk County Legislature

District

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

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, 2019 (with the Suffolk County Community College for the year ended August 31, 2019), 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, and the Suffolk County Industrial Development Agency, which represents 100% of the County's discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors, for which the Suffolk Regional Off-Track Betting Corporation opinion includes an emphasis of matter paragraph related to the possibility of overcharging of construction costs. 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, 2019, 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 discussed in Note IV.B to the financial statements, Subsequent Events, the novel coronavirus (COVID-19) outbreak has resulted in a severe decline in sales tax revenue. The decline in sales tax revenue has caused a material adverse impact on the County's government-wide statement of net position, statement of activities, and cash flows in fiscal 2020. In response to the adverse conditions, the County has secured funding under the Coronavirus Aid, Relief and Economic Security Act ("CARES Act") and is eligible for Federal Emergency Management Agency ("FEMA") Public Assistance reimbursement for expenses that related to COVID-19 emergency protective measures. 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

August 28, 2020

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, 2019. 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 \$5,115,983,161 (deficit). This net position includes \$584,647,249 in restricted net position and is net of a deficit of \$7,796,686,442 in unrestricted net position. Also included as an offset is \$2,096,056,032 reported in net investment in capital assets.
- Suffolk County's total net position increased by \$106,893,231.
- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of \$196,151,201, an increase of \$36,108,835 in comparison with the prior year. The fund balance is classified within the spendable fund balance categories: restricted of \$584,647,249 and an unassigned deficit of \$388,496,048.
- At the end of the current fiscal year, the unassigned fund deficit for the general fund was \$244,229,598.
- Suffolk County's total bonded debt decreased by \$10,349,738 (0.6 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 comprised three components:

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

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

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

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

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

The government-wide financial statements include not only Suffolk County itself (known as the primary government), but also a legally separate community college (Suffolk County Community College), a legally separate off-track betting public benefit corporation (Suffolk Regional Off-Track Betting Corporation) and a legally separate industrial development public benefit corporation (Suffolk County Industrial Development Agency). Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Suffolk Tobacco Asset Securitization Corp. (STASC), Judicial Facilities Agency, Suffolk County Landbank Corp., and the Suffolk County Economic Development Corp. (EDC), although legally separate, function for all practical purposes, as departments of Suffolk County, and therefore, have 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 8 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 47-106 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents the Schedule of Changes in Net OPEB Liability 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 107-188 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 \$5,115,983,161 at the close of the most recent fiscal year.

A summary of the County's net position for 2019 is presented below, together with comparative 2018 information.

	Suffolk County's Net Position					
	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 1,604,039,707	\$ 1,602,636,709	\$ 2,581,146	\$ 1,425,613	\$ 1,606,620,853	\$ 1,604,062,322
Cash with fiscal agents	6,680,355	9,770,535	-	-	6,680,355	9,770,535
Capital assets	3,363,265,466	3,234,754,125	58,605,826	59,877,546	3,421,871,292	3,294,631,671
Total assets	4,973,985,528	4,847,161,369	61,186,972	61,303,159	5,035,172,500	4,908,464,528
Total deferred outflows of resources	1,074,266,753	777,403,734	1,313,248	615,330	1,075,580,001	778,019,064
Total assets and deferred outflows of resources	6,048,252,281	5,624,565,103	62,500,220	61,918,489	6,110,752,501	5,686,483,592
Long term liabilities outstanding	9,122,481,501	8,147,494,212	9,940,486	9,293,530	9,132,421,987	8,156,787,742
Other liabilities	1,395,901,195	1,438,176,514	978,745	1,064,153	1,396,879,940	1,439,240,667
Total liabilities	10,518,382,696	9,585,670,726	10,919,231	10,357,683	10,529,301,927	9,596,028,409
Total deferred inflows of resources	696,838,801	1,312,328,658	594,934	1,002,917	697,433,735	1,313,331,575
Total liabilities and deferred inflows of resources	11,215,221,497	10,897,999,384	11,514,165	11,360,600	11,226,735,662	10,909,359,984
Net position:						
Net investment in capital assets	2,043,231,780	1,909,486,454	52,824,252	53,443,126	2,096,056,032	1,962,929,580
Restricted	584,647,249	571,303,699	-	-	584,647,249	571,303,699
Unrestricted	(7,794,848,245)	(7,754,224,434)	(1,838,197)	(2,885,237)	(7,796,686,442)	(7,757,109,671)
Total net position	\$ (5,166,969,216)	\$ (5,273,434,281)	\$ 50,986,055	\$ 50,557,889	\$ (5,115,983,161)	\$ (5,222,876,392)

Net position includes \$2,096,056,032 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, \$584,647,249 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 \$7,796,686,442 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

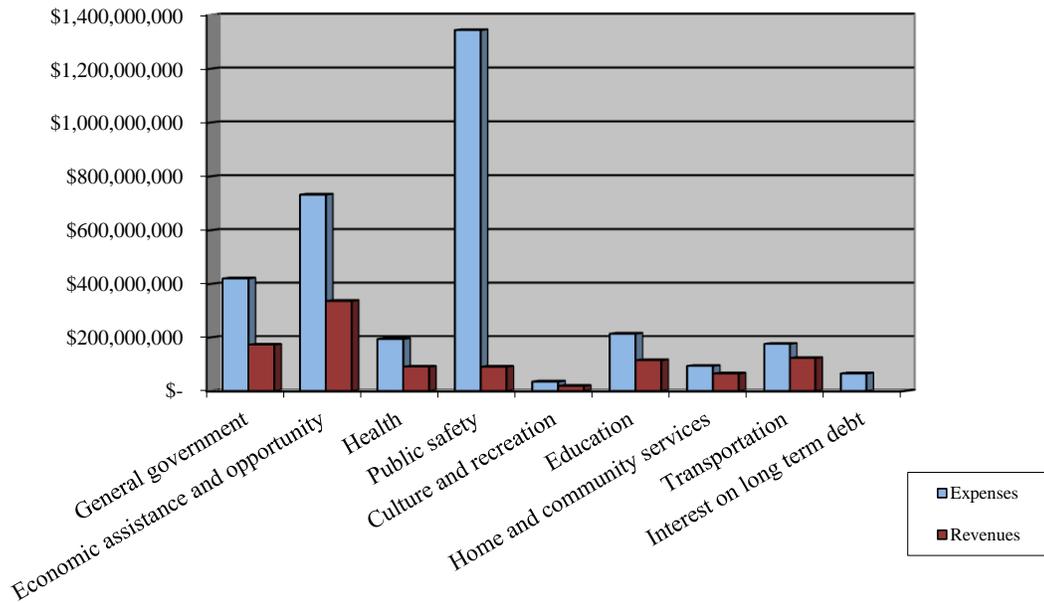
	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 395,488,419	\$ 382,154,841	\$ 3,798,689	\$ 3,881,843	\$ 399,287,108	\$ 386,036,684
Operating grants and contributions	547,385,286	549,008,826	-	-	547,385,286	549,008,826
Capital grants and contributions	70,394,932	66,754,383	139,578	48,634	70,534,510	66,803,017
General revenues:						
Property taxes	754,789,847	727,799,908	-	-	754,789,847	727,799,908
Sales and use tax	1,531,413,321	1,473,533,128	-	-	1,531,413,321	1,473,533,128
Other, net	80,861,354	43,923,268	145,751	134,831	81,007,105	44,058,099
Total revenues	<u>3,380,333,159</u>	<u>3,243,174,354</u>	<u>4,084,018</u>	<u>4,065,308</u>	<u>3,384,417,177</u>	<u>3,247,239,662</u>
Expenses:						
General government	420,698,276	410,550,581	-	-	420,698,276	410,550,581
Economic assistance and opportunity	732,467,546	719,749,767	-	-	732,467,546	719,749,767
Health	194,373,351	184,461,550	-	-	194,373,351	184,461,550
Public safety	1,343,451,617	1,285,329,490	-	-	1,343,451,617	1,285,329,490
Culture and recreation	35,012,016	35,427,324	-	-	35,012,016	35,427,324
Education	213,926,045	217,377,566	-	-	213,926,045	217,377,566
Home and community services	93,448,806	104,174,884	-	-	93,448,806	104,174,884
Transportation	175,858,094	176,954,287	-	-	175,858,094	176,954,287
Ball park	-	-	564,953	472,439	564,953	472,439
Gabreski airport	-	-	2,277,297	1,623,786	2,277,297	1,623,786
Interest on long term debt	65,445,945	65,514,142	-	-	65,445,945	65,514,142
Total expenses	<u>3,274,681,696</u>	<u>3,199,539,591</u>	<u>2,842,250</u>	<u>2,096,225</u>	<u>3,277,523,946</u>	<u>3,201,635,816</u>
Change in net position before transfers	105,651,463	43,634,763	1,241,768	1,969,083	106,893,231	45,603,846
Transfers	813,602	2,092,833	(813,602)	(2,092,833)	-	-
Change in net position	<u>106,465,065</u>	<u>45,727,596</u>	<u>428,166</u>	<u>(123,750)</u>	<u>106,893,231</u>	<u>45,603,846</u>
Net position - beginning	<u>(5,273,434,281)</u>	<u>(5,319,161,877)</u>	<u>50,557,889</u>	<u>50,681,639</u>	<u>(5,222,876,392)</u>	<u>(5,268,480,238)</u>
Net position - ending	<u>\$ (5,166,969,216)</u>	<u>\$ (5,273,434,281)</u>	<u>\$ 50,986,055</u>	<u>\$ 50,557,889</u>	<u>\$ (5,115,983,161)</u>	<u>\$ (5,222,876,392)</u>

The County's net position increased by \$106,893,231 during the current fiscal year. Key elements of the increase are as follows:

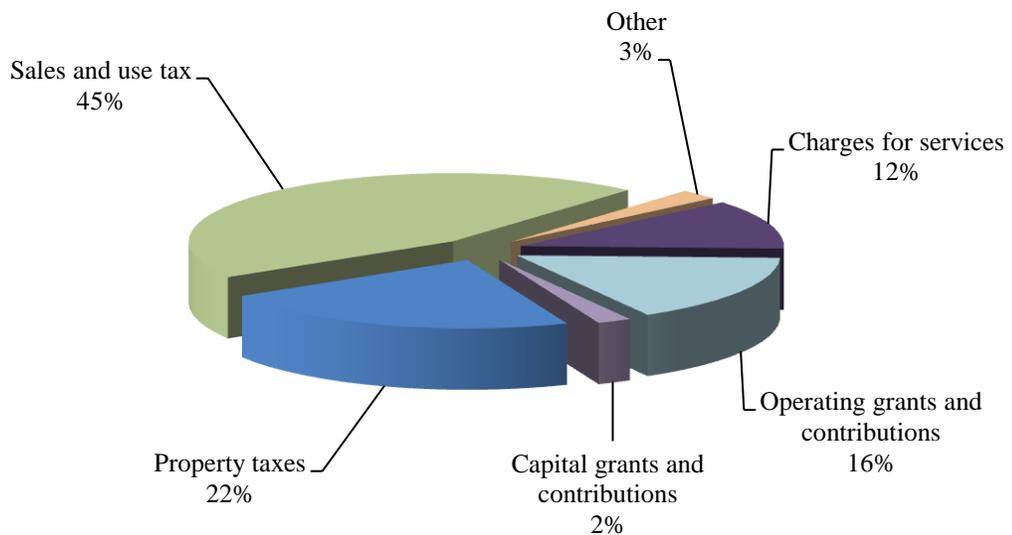
- Increases in property tax collections and sales tax receipts in the amount of \$27 million and \$58 million, respectively.
- A decrease in the liability for accumulated vacation and sick leave due to retirements in the amount of \$11.4 million.
- A net decrease in the County's bonds payable and related deferred outflows of resources from refundings in the amount of \$9.5 million.

Governmental activities. Governmental activities increased the County's net position by \$106,465,065.

Expenses and Program Revenues - Governmental Activities

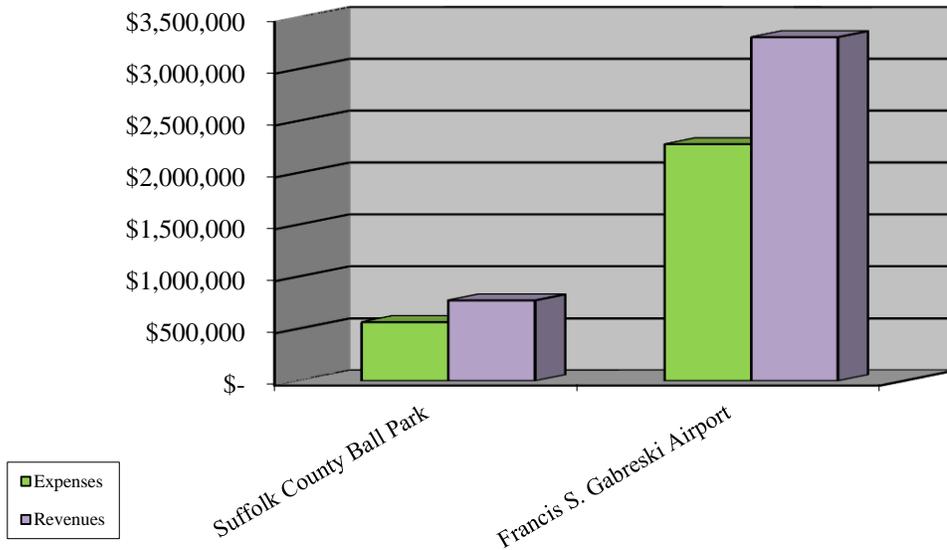


Revenues by Source - Governmental Activities

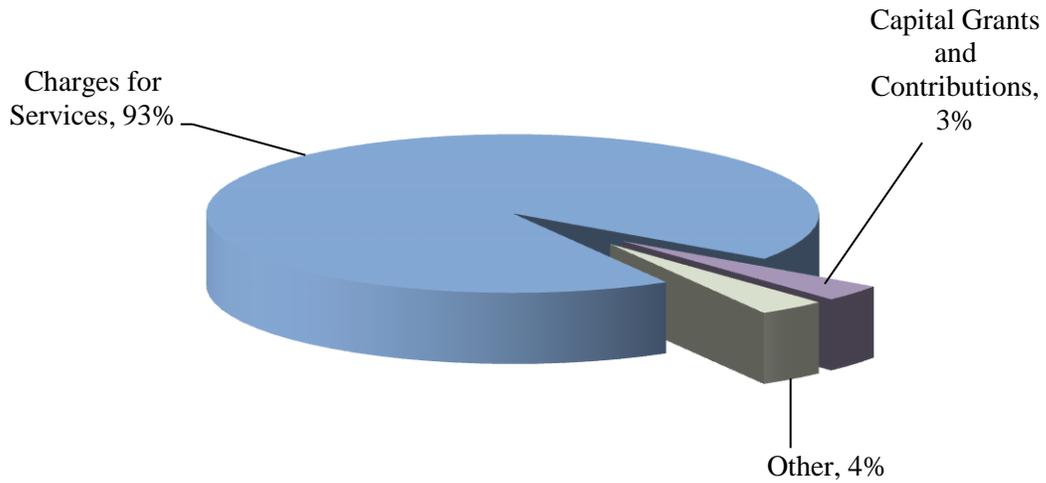


Business-type activities. Business-type activities increased the County's net position by \$428,166.

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 \$196,151,201, an increase of \$36,108,835 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, \$584,647,249 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 (\$261,322,566), (2) Debt service (\$191,565,952), (3) Transportation (\$36,767,549), (4) Public safety (\$29,844,200), and (5) Environmental protection (\$17,323,409).

The general fund is the chief operating fund of Suffolk County. At the end of the current fiscal year, unassigned fund balance of the general fund on a GAAP basis amounted to a deficit totaling \$244,229,598. A portion of the general fund balance was restricted for Home and community services in the amount of \$767,854.

The fund balance of Suffolk County's general fund increased by \$42,070,188. This increase was mainly driven by an increase in sales and use tax receipts resulting from a low unemployment rate, wage growth and consumer spending.

The police district fund has a total fund deficit of \$88,502,103. The police district total fund balance increased during the current year by \$10,924,727. The increase in fund balance was attributable to a reduction in the amount of separation payouts in 2019 over the prior year.

The capital fund has a total fund balance of \$115,516,104. The capital fund total fund balance increased during the current year by \$15,708,669. The increase in fund balance resulted from bond proceeds received for public safety vehicles, and to fund 50 percent of the contractor for a new health center in Patchogue, through the NYS Delivery System Reform Incentive Payment (DSRIP) Program.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a blended component unit of the County which had a fund balance of \$191,565,952. STASC's fund balance decreased \$8,225,195. 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 \$663,579 and \$1,174,618, respectively. The Suffolk County Ball Park had an increase of \$16,059 and Francis S. Gabreski Airport had a increase of \$1,063,099.

General Fund Budgetary Basis Highlights

Differences between the original and final amended budget for expenditures resulted in an increase of 1.51 percent, (\$29.2 million increase in appropriations) and can be briefly summarized as follows:

- \$15.5 million increase in education, primarily relating to additional costs for the County's children with special needs pre-school program.
- \$7.8 million increase in public safety, mainly attributable to increases in Sheriff's Department overtime.
- \$8.2 million increase in general government support, driven by increased interest costs on tax anticipation notes, which was offset in the overall budget by increased bond premium revenues.
- \$2 million decrease in health services resulting from a decline in health costs including methadone clinics, court ordered evaluations, and contract agency costs.

During the year, certain revenues exceeded budgetary estimates and actual expenditures were below estimates, resulting in an actual increase in fund balance. The variance between budgeted and actual fund balance was \$45,905,565. The major variances attributable to this increase were:

- Interest investment revenues increased by \$12 million and miscellaneous revenues increased by \$9.3 million primarily due to premiums on borrowings and reimbursements of prior year expenditures.
- A decline in the Sheriff's Department expenditures of \$6.5 million, resulting from a permanent salary savings.
- A decline in health services expenditures of \$12 million attributed to mental health services which were substantially below projections.
- Actual employee benefit expenditures were below budget in the amount of \$2.7 million for retirement contributions and social security.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Suffolk County is currently 3.7 percent, which is a decrease from a rate of 3.8 percent a year ago. The County's rate is below the state's average unemployment rate of 4 percent and is equal to the national average rate of 3.7 percent.
- The vacancy rate of office properties located in the County over the past three years is 13.3, 13.5 and 13.1 percent for years 2017, 2018, and 2019 respectively.
- During 2019, inflationary trends in the region were below the national indices. The annual 2019 NY metro area regional Consumer Price Index (CPI) was 1.7 percent and the U.S. city annual CPI was 2.3 percent.

All of these factors were considered in preparing the County's budget for the 2020 fiscal year.

Impact of the COVID-19 Pandemic

As a result of the COVID-19 pandemic, it is expected that certain revenues will not be realized as budgeted. The impact of the pandemic on the County's finances and the possible mitigation of those impacts are continually monitored. In order to offset some of the COVID-19 costs, the County has received assistance through the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") in addition to the Families First Coronavirus Response Act and FEMA Public Assistance. In June of 2020, the County issued a Notice of Deficiency resulting in reduced spending and if necessary, the County has additional expenditure reducing and revenue generating solutions that can be considered. Refer to note IV. B., regarding the impact from COVID-19 on the County's finances and services.

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, 2019, amounts to \$3,421,871,292 (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 3.86 percent (a 3.97 percent increase for governmental activities and a 2.12 percent decrease for business-type activities).

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

- Land was acquired during 2019 pursuant to various land preservation and protection programs at a cost of \$12.1 million. In addition, \$5.7 million in land purchases, condemnations, and easements was spent during 2019 pursuant to the Fire Island Inlet to Moriches Inlet (FIMI) Stabilization Project. The FIMI Project is financed by the Federal government to protect the barrier island. Suffolk County has acquired title or obtained easements to over 450 properties. The project is nearing completion with costs reaching \$69.8 million at the end of 2019. The United States Army Corps of Engineers has collaborated with New York State Department of Environmental Conservation and the County, and is currently constructing protective dunes and beach berms along Fire Island's Atlantic coast. The FIMI Project will repair damage from Superstorm Sandy and strengthen Fire Island to withstand future storms with 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 2019. Construction in progress as of the close of the fiscal year reached \$111.8 million. A total of \$26.4 million was spent in 2019. In addition, \$55.8 million was transferred to road infrastructure upon completion of the construction projects during 2019.
- Various sewer system construction projects began and/or continued in 2019. Construction in progress as of the close of the fiscal year reached \$360.9 million and a total of \$98.7 million was spent in 2019.

Suffolk County's Capital Assets
(net of depreciation)

	Governmental activities		Business-type activities		Totals	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	\$ 952,524,405	\$ 940,048,112	\$ 22,092,831	\$ 22,092,831	\$ 974,617,236	\$ 962,140,943
Development rights and easements	279,759,621	274,337,523	-	-	279,759,621	274,337,523
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607
Buildings	605,284,156	618,256,998	10,347,718	10,836,430	615,631,874	629,093,428
Improvements other than buildings	40,866,458	38,510,767	23,977,951	15,848,866	64,844,409	54,359,633
Vehicles and equipment	146,846,292	130,462,581	591,680	706,255	147,437,972	131,168,836
Infrastructure	832,210,933	789,826,687	-	-	832,210,933	789,826,687
Construction in progress	501,165,994	438,703,850	1,595,646	10,393,164	502,761,640	449,097,014
Total	\$ 3,363,265,466	\$ 3,234,754,125	\$ 58,605,826	\$ 59,877,546	\$ 3,421,871,292	\$ 3,294,631,671

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 \$1,709,822,767. The general obligation bonds are backed by the full faith and credit of the County. STASC series 2008 and 2012 asset-backed bonds issued by the Corporation as well as JFA series 2013 lease revenue bonds are not backed by the full faith and credit of the County.

Suffolk County's Outstanding Debt
Bonds

	Governmental activities		Business-type activities		Totals	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
General obligation debt	\$ 721,331,944	\$ 665,455,467	\$ 1,832,689	\$ 2,094,150	\$ 723,164,633	\$ 667,549,617
Advance refunding debt	627,674,547	691,368,384	4,411,389	4,990,790	632,085,936	696,359,174
STASC	299,586,806	298,457,516	-	-	299,586,806	298,457,516
Lease revenue bonds	54,985,392	57,806,198	-	-	54,985,392	57,806,198
Total bonds payable	\$ 1,703,578,689	\$ 1,713,087,565	\$ 6,244,078	\$ 7,084,940	\$ 1,709,822,767	\$ 1,720,172,505

Suffolk County's total bonded debt decreased during the current fiscal year by \$10,349,738 (0.6 percent).

Suffolk County maintains a BBB+ with a negative outlook rating from Standard & Poor's, a BBB+ with a negative outlook rating from Fitch and a 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 \$20,246,631,023 which is significantly in excess of Suffolk County's outstanding general obligation debt. The County has \$493,648,000 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.

BASIC FINANCIAL STATEMENTS

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Assets				
Current assets:				
Cash and cash equivalents	\$ 657,044,946	\$ 4,847,201	\$ 661,892,147	\$ 99,261,494
Investments	9,235,894	-	9,235,894	19,189,178
Property tax receivable, net of allowance for estimated uncollectibles of \$ 15,465,866	305,473,592	-	305,473,592	-
Accounts receivable, net	-	-	-	5,072,750
Due from:				
New York State and federal sources:				
Grants and aid	295,291,734	503,587	295,795,321	-
Sales tax	165,109,069	-	165,109,069	-
Other governments	-	-	-	4,881,447
Towns	86,890,028	-	86,890,028	-
Component units	12,132,014	-	12,132,014	-
Internal balances	2,830,824	(2,830,824)	-	-
Other receivables	70,001,934	61,182	70,063,116	4,987,588
Prepays	29,672	-	29,672	66,513
Total current assets	1,604,039,707	2,581,146	1,606,620,853	133,458,970
Noncurrent assets:				
Restricted:				
Cash with fiscal agents	6,680,355	-	6,680,355	2,625,737
Net pension asset	-	-	-	4,506,528
Capital assets:				
Nondepreciable	1,738,057,627	23,688,477	1,761,746,104	27,681,057
Depreciable, net	1,625,207,839	34,917,349	1,660,125,188	230,190,563
Other	-	-	-	859,659
Total noncurrent assets	3,369,945,821	58,605,826	3,428,551,647	265,863,544
Total assets	4,973,985,528	61,186,972	5,035,172,500	399,322,514
Deferred outflows of resources				
Deferred charge on refundings	34,907,329	254,127	35,161,456	337,010
Deferred outflows - pension - ERS	154,837,601	109,121	154,946,722	10,701,093
Deferred outflows - pension - PFRS	223,591,823	-	223,591,823	-
Deferred outflows - pension - TRS	-	-	-	12,288,280
Deferred outflows - OPEB	660,930,000	950,000	661,880,000	158,365,508
Total deferred outflows of resources	1,074,266,753	1,313,248	1,075,580,001	181,691,891
Total assets and deferred outflows of resources	6,048,252,281	62,500,220	6,110,752,501	581,014,405

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 523,152,872	\$ 237,772	\$ 523,390,644	\$ 39,565,495
Contract retainage payable	13,894,397	986	13,895,383	-
Accrued interest payable	12,195,017	-	12,195,017	-
Notes payable	576,422,171	-	576,422,171	-
Due to:				
Other governments	-	-	-	4,233,961
Component units	39,333	-	39,333	-
Unearned tax revenue	-	43,808	43,808	-
Unearned revenue, restricted	22,420,130	-	22,420,130	20,810,091
Current portion of noncurrent liabilities:				
Accumulated vacation and sick leave	29,734,836	-	29,734,836	3,314,039
Estimated liability for claims	41,669,938	-	41,669,938	-
Loans	-	-	-	7,607,563
Prepetition claims	-	-	-	5,956,829
Obligations under capital leases	-	-	-	22,988
Long-term obligations	142,683,276	696,179	143,379,455	7,550,769
Due to NYS retirement system	33,689,225	-	33,689,225	-
Total current liabilities	1,395,901,195	978,745	1,396,879,940	89,061,735
Noncurrent liabilities:				
Accumulated vacation and sick leave	455,147,935	-	455,147,935	31,149,703
Estimated liability for claims	587,396,016	-	587,396,016	-
Obligations under capital leases	-	-	-	28,968
Net pension liability	321,351,496	112,587	321,464,083	12,592,254
Long-term obligations	1,560,895,413	5,547,899	1,566,443,312	65,626,049
Due to NYS retirement system	205,860,641	-	205,860,641	-
Net OPEB liability	5,991,830,000	4,280,000	5,996,110,000	606,619,361
Other long-term debt	-	-	-	575,049
Total noncurrent liabilities	9,122,481,501	9,940,486	9,132,421,987	716,591,384
Total liabilities	10,518,382,696	10,919,231	10,529,301,927	805,653,119
Deferred inflows of resources				
Deferred inflows - pension - ERS	56,427,252	54,291	56,481,543	4,542,119
Deferred inflows - pension - PFRS	50,942,192	-	50,942,192	-
Deferred inflows - pension - TRS	-	-	-	6,202,727
Deferred inflows - OPEB	589,469,357	540,643	590,010,000	13,976,721
Deferred amounts on NYS TAP	-	-	-	3,324,005
Total deferred inflows of resources	696,838,801	594,934	697,433,735	28,045,572
Total liabilities and deferred inflows of resources	11,215,221,497	11,514,165	11,226,735,662	833,698,691

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business - Type Activities	Totals	
Net Position				
Net investment in capital assets	\$ 2,043,231,780	\$ 52,824,252	\$ 2,096,056,032	\$ 177,364,910
Restricted for:				
Capital projects	-	-	-	2,625,737
Grants	-	-	-	17,649,374
General government support	13,176,613	-	13,176,613	-
Economic assistance & opportunity	7,298,517	-	7,298,517	-
Health	1,094,847	-	1,094,847	-
Public Safety	29,844,200	-	29,844,200	-
Culture and recreation	8,672,804	-	8,672,804	-
Education	16,732,533	-	16,732,533	-
Home and community services	261,322,566	-	261,322,566	-
Transportation	36,767,549	-	36,767,549	-
Debt service	191,565,952	-	191,565,952	-
Environmental protection	17,323,409	-	17,323,409	-
Tourism and recreation	848,259	-	848,259	-
Section 532.3a surcharge	-	-	-	44,078
Prepetition surcharge	-	-	-	1,904,784
Unrestricted (deficit)	(7,794,848,245)	(1,838,197)	(7,796,686,442)	(452,273,169)
Total net position	<u>\$ (5,166,969,216)</u>	<u>\$ 50,986,055</u>	<u>\$ (5,115,983,161)</u>	<u>\$ (252,684,286)</u>

(Concluded)

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

SUFFOLK COUNTY, NEW YORK
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues				Net (Expenses) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Functions/Programs								
Primary Government:								
Governmental activities:								
General government support	\$ 420,698,276	\$ 153,266,602	\$ 19,920,590	\$ 34,615	\$ (247,476,469)	\$ -	\$ (247,476,469)	\$ -
Economic assistance and opportunity	732,467,546	39,579,297	297,039,832	-	(395,848,417)	-	(395,848,417)	-
Health	194,373,351	21,089,852	69,651,625	-	(103,631,874)	-	(103,631,874)	-
Public safety	1,343,451,617	63,465,498	24,543,194	2,475,897	(1,252,967,028)	-	(1,252,967,028)	-
Culture and recreation	35,012,016	13,900,543	1,960,295	3,105,392	(16,045,786)	-	(16,045,786)	-
Education	213,926,045	21,760,662	87,573,083	5,622,337	(98,969,963)	-	(98,969,963)	-
Home and community services	93,448,806	41,047,280	5,030,466	19,170,399	(28,200,661)	-	(28,200,661)	-
Transportation	175,858,094	41,378,685	41,666,201	39,986,292	(52,826,916)	-	(52,826,916)	-
Interest on long-term debt	65,445,945	-	-	-	(65,445,945)	-	(65,445,945)	-
Total governmental activities	<u>3,274,681,696</u>	<u>395,488,419</u>	<u>547,385,286</u>	<u>70,394,932</u>	<u>(2,261,413,059)</u>	<u>-</u>	<u>(2,261,413,059)</u>	<u>-</u>
Business-type activities:								
Suffolk County Ball Park	564,953	768,844	-	-	-	203,891	203,891	-
Francis S. Gabreski Airport	2,277,297	3,029,845	-	139,578	-	892,126	892,126	-
Total business-type activities	<u>2,842,250</u>	<u>3,798,689</u>	<u>-</u>	<u>139,578</u>	<u>-</u>	<u>1,096,017</u>	<u>1,096,017</u>	<u>-</u>
Total primary government	<u>\$ 3,277,523,946</u>	<u>\$ 399,287,108</u>	<u>\$ 547,385,286</u>	<u>\$ 70,534,510</u>	<u>\$ (2,261,413,059)</u>	<u>\$ 1,096,017</u>	<u>\$ (2,260,317,042)</u>	<u>\$ -</u>
Component units:								
Suffolk County Community College	\$ 302,202,169	\$ 93,268,159	\$ 166,583,594	\$ -	\$ -	\$ -	\$ -	\$ (42,350,416)
Suffolk Regional Off-Track Betting Corp	164,815,025	189,804,532	-	-	-	-	-	24,989,507
Suffolk County Industrial Development	1,255,886	683,551	-	-	-	-	-	(572,335)
Total Component units	<u>\$ 468,273,080</u>	<u>\$ 283,756,242</u>	<u>\$ 166,583,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,933,244)</u>
General Revenues:								
Taxes:								
Real property taxes					\$ 754,789,847	\$ -	\$ 754,789,847	\$ -
Sales and use tax					1,531,413,321	-	1,531,413,321	-
Interest on investments					17,288,229	36,501	17,324,730	638,218
Miscellaneous					63,573,125	109,250	63,682,375	-
Transfers					813,602	(813,602)	-	-
Total General revenues, special items, and transfers					<u>2,367,878,124</u>	<u>(667,851)</u>	<u>2,367,210,273</u>	<u>638,218</u>
Change in net position					<u>106,465,065</u>	<u>428,166</u>	<u>106,893,231</u>	<u>(17,295,026)</u>
Net position at beginning of year as previously reported					<u>(5,273,434,281)</u>	<u>50,557,889</u>	<u>(5,222,876,392)</u>	<u>(235,389,260)</u>
Net position at end of year					<u>\$ (5,166,969,216)</u>	<u>\$ 50,986,055</u>	<u>\$ (5,115,983,161)</u>	<u>\$ (252,684,286)</u>

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

SUFFOLK COUNTY, NEW YORK

Balance Sheet

Governmental Funds

December 31, 2019

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 221,894,543	\$ 91,018	\$ 177,631,734	\$ 3,322,884	\$ 254,104,767	\$ 657,044,946
Investments	-	-	-	9,235,894	-	9,235,894
Property tax receivable, net of allowance for estimated uncollectibles of \$ 15,465,866	305,473,592	-	-	-	-	305,473,592
Due from:						
New York State and federal sources:						
Grants and aid	204,118,854	106,287	52,075,806	-	38,990,787	295,291,734
Sales tax	155,396,771	-	-	-	9,712,298	165,109,069
Towns	86,890,028	-	-	-	-	86,890,028
Other funds	156,196,807	59,566,146	17,695,796	-	378,956,948	612,415,697
Component units	12,132,014	-	-	-	-	12,132,014
Other receivables	56,068,985	380,611	25,935	-	13,490,619	69,966,150
Total assets	<u>1,198,171,594</u>	<u>60,144,062</u>	<u>247,429,271</u>	<u>12,558,778</u>	<u>695,255,419</u>	<u>2,213,559,124</u>
Deferred outflows of resources						
Purchase of future tobacco revenues	-	-	-	179,011,349	-	179,011,349
Total deferred outflows of resources	-	-	-	179,011,349	-	179,011,349
Total assets and deferred outflows of resources	<u>\$ 1,198,171,594</u>	<u>\$ 60,144,062</u>	<u>\$ 247,429,271</u>	<u>\$ 191,570,127</u>	<u>\$ 695,255,419</u>	<u>\$ 2,392,570,473</u>
Liabilities						
Accounts payable and accrued liabilities	\$ 304,991,014	\$ 83,903,753	\$ 70,111,583	\$ 4,175	\$ 64,142,347	\$ 523,152,872
Contract retainage payable	5,919	-	2,565,796	-	11,322,682	13,894,397
Notes payable	472,925,000	-	30,437,650	-	73,059,521	576,422,171
Due to:						
Other funds	199,692,089	58,691,843	28,134,316	-	323,364,987	609,883,235
Component units	39,333	-	-	-	-	39,333
Unearned revenue	20,589,152	-	663,822	-	1,167,156	22,420,130
Total liabilities	<u>998,242,507</u>	<u>142,595,596</u>	<u>131,913,167</u>	<u>4,175</u>	<u>473,056,693</u>	<u>1,745,812,138</u>
Deferred inflows of resources						
Unavailable revenue - property taxes	262,985,134	-	-	-	-	262,985,134
Unavailable revenue - government receivables	7,880,071	-	-	-	1,028,943	8,909,014
Sale of future tobacco revenues	172,525,626	6,050,569	-	-	136,791	178,712,986
Total deferred inflows of resources	<u>443,390,831</u>	<u>6,050,569</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>	<u>450,607,134</u>
Fund balances (deficits)						
Restricted for:						
General government support	-	-	6,483,446	-	6,693,167	13,176,613
Economic assistance and opportunity	-	-	6,559,340	-	739,177	7,298,517
Health	-	-	1,094,847	-	-	1,094,847
Public safety	-	-	16,017,885	-	13,826,315	29,844,200
Culture and recreation	-	-	8,672,804	-	-	8,672,804
Education	-	-	16,732,533	-	-	16,732,533
Home and community services	767,854	-	23,495,285	-	237,059,427	261,322,566
Transportation	-	-	36,459,964	-	307,585	36,767,549
Debt service	-	-	-	191,565,952	-	191,565,952
Environmental protection	-	-	-	-	17,323,409	17,323,409
Tourism and recreation	-	-	-	-	848,259	848,259
Unassigned	(244,229,598)	(88,502,103)	-	-	(55,764,347)	(388,496,048)
Total fund balances (deficits)	<u>(243,461,744)</u>	<u>(88,502,103)</u>	<u>115,516,104</u>	<u>191,565,952</u>	<u>221,032,992</u>	<u>196,151,201</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,198,171,594</u>	<u>\$ 60,144,062</u>	<u>\$ 247,429,271</u>	<u>\$ 191,570,127</u>	<u>\$ 695,255,419</u>	<u>\$ 2,392,570,473</u>

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

SUFFOLK COUNTY, NEW YORK
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
December 31, 2019

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		\$ 196,151,201
Noncurrent assets reported in governmental activities are not financial resources and therefore, are not reported in the governmental funds.		6,680,355
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		3,363,265,466
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.		1,074,266,753
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	\$ (484,882,771)	
Estimated liability for claims	(629,065,954)	
Net pension liability	(321,351,496)	
Interest payables	(12,195,017)	
Long-term obligations	(1,703,578,689)	
Due to NYS retirement system	(239,549,866)	
Obligation for postemployment benefits other than pensions	<u>(5,991,830,000)</u>	
Total long-term liabilities		(9,382,453,793)
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.		(696,838,801)
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.		271,894,148
Certain expenditures are considered prepaid to match expenses with the period to which it relates.		29,672
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		35,783
Net position of governmental activities		<u>\$ (5,166,969,216)</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Real property taxes	\$ 91,881,346	\$ 600,069,207	\$ -	\$ -	\$ 49,062,407	\$ 741,012,960
Sales and use tax	1,397,537,496	28,619,734	-	-	105,256,091	1,531,413,321
New York State aid	259,408,680	349,066	16,465,462	-	73,502,378	349,725,586
Federal aid	173,385,044	12,688	35,963,316	-	46,093,170	255,454,218
Licenses, permits, fines, fees, etc.	198,917,418	4,460,216	-	-	137,143,299	340,520,933
Interest on investments	13,670,095	54,309	-	670,430	2,893,395	17,288,229
Miscellaneous	106,780,601	1,039,708	12,022,737	16,469,688	6,496,576	142,809,310
Total revenues	<u>2,241,580,680</u>	<u>634,604,928</u>	<u>64,451,515</u>	<u>17,140,118</u>	<u>420,447,316</u>	<u>3,378,224,557</u>
Expenditures						
Current:						
General government support	248,388,904	1,205,498	-	95,793	33,390,881	283,081,076
Economic assistance and opportunity	603,944,223	-	-	-	34,327,401	638,271,624
Health	113,620,176	-	-	-	13,361,415	126,981,591
Public safety	337,718,375	387,088,770	-	-	28,458,724	753,265,869
Culture and recreation	15,664,634	-	-	-	6,978,935	22,643,569
Education	213,926,045	-	-	-	-	213,926,045
Home and community services	7,192,126	-	-	-	50,705,951	57,898,077
Transportation	119,764,813	-	-	-	9,345,163	129,109,976
Employee benefits	649,632,246	124,611,289	-	-	19,440,680	793,684,215
Debt service:						
Principal	99,485,648	2,712,119	-	1,450,000	24,572,147	128,219,914
Interest and other charges	34,944,469	1,024,415	-	16,537,588	13,722,345	66,228,817
Capital outlay	-	-	164,530,375	-	88,581,465	253,111,840
Total expenditures	<u>2,444,281,659</u>	<u>516,642,091</u>	<u>164,530,375</u>	<u>18,083,381</u>	<u>322,885,107</u>	<u>3,466,422,613</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(202,700,979)</u>	<u>117,962,837</u>	<u>(100,078,860)</u>	<u>(943,263)</u>	<u>97,562,209</u>	<u>(88,198,056)</u>
Other financing sources (uses)						
General obligation bonds issued	5,477,260	-	96,240,195	-	10,145,117	111,862,572
Premium on serial bonds issued	509,740	-	9,889,238	-	1,231,739	11,630,717
Transfers in	256,564,442	40,226,964	13,495,237	-	88,936,110	399,222,753
Transfers out	(17,780,275)	(147,265,074)	(3,837,141)	(7,281,932)	(222,244,729)	(398,409,151)
Total other financing sources (uses)	<u>244,771,167</u>	<u>(107,038,110)</u>	<u>115,787,529</u>	<u>(7,281,932)</u>	<u>(121,931,763)</u>	<u>124,306,891</u>
Net change in fund balances	42,070,188	10,924,727	15,708,669	(8,225,195)	(24,369,554)	36,108,835
Fund balances (deficits) at beginning of year	<u>(285,531,932)</u>	<u>(99,426,830)</u>	<u>99,807,435</u>	<u>199,791,147</u>	<u>245,402,546</u>	<u>160,042,366</u>
Fund balances (deficits) at end of year	<u>\$ (243,461,744)</u>	<u>\$ (88,502,103)</u>	<u>\$ 115,516,104</u>	<u>\$ 191,565,952</u>	<u>\$ 221,032,992</u>	<u>\$ 196,151,201</u>

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

SUFFOLK COUNTY, NEW YORK
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2019

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	\$ 36,108,835
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 (\$218,978,124) exceeded depreciation (\$77,106,298) in the current period.	141,871,826
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.	(13,360,485)
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.	2,419,317
Revenues reported in the governmental funds statements and not reported in the statement of activities.	14,256,270
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.	(74,830,698)
Change in net position of governmental activities	\$ 106,465,065

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, 2019

	<u>Suffolk County Ball Park</u>	<u>Francis S. Gabreski Airport</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 364,809	\$ 4,482,392	\$ 4,847,201
Due from New York State and federal sources	461,004	42,583	503,587
Due from other funds	-	3,420,874	3,420,874
Other receivables	-	61,182	61,182
Total current assets	<u>825,813</u>	<u>8,007,031</u>	<u>8,832,844</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable	2,092,831	21,595,646	23,688,477
Depreciable, net	9,141,110	25,776,239	34,917,349
Total noncurrent assets	<u>11,233,941</u>	<u>47,371,885</u>	<u>58,605,826</u>
Total assets	<u>12,059,754</u>	<u>55,378,916</u>	<u>67,438,670</u>
Deferred outflows of resources			
Deferred charges on refundings	-	254,127	254,127
Deferred outflows - pension - ERS	-	109,121	109,121
Deferred outflows - OPEB	-	950,000	950,000
Total deferred outflows of resources	<u>-</u>	<u>1,313,248</u>	<u>1,313,248</u>
Total assets and deferred outflows of resources	<u>12,059,754</u>	<u>56,692,164</u>	<u>68,751,918</u>
Liabilities			
Current liabilities:			
Accounts payable	6,272	231,500	237,772
Contract retainage payable	-	986	986
Due to other funds	1,483,123	4,470,210	5,953,333
Unearned revenue	-	43,808	43,808
Current portion of long-term obligations	-	696,179	696,179
Total current liabilities	<u>1,489,395</u>	<u>5,442,683</u>	<u>6,932,078</u>
Noncurrent liabilities:			
Net pension liability	-	112,587	112,587
Long-term obligations	-	5,547,899	5,547,899
Net OPEB liability	-	4,280,000	4,280,000
Total noncurrent liabilities	<u>-</u>	<u>9,940,486</u>	<u>9,940,486</u>
Total liabilities	<u>1,489,395</u>	<u>15,383,169</u>	<u>16,872,564</u>
Deferred inflows of resources			
Deferred inflows - pensions - ERS	-	54,291	54,291
Deferred inflows - OPEB	-	540,643	540,643
Sale of future tobacco revenues	-	298,365	298,365
Total deferred inflows of resources	<u>-</u>	<u>893,299</u>	<u>893,299</u>
Total liabilities and deferred inflows of resources	<u>1,489,395</u>	<u>16,276,468</u>	<u>17,765,863</u>
Net Position			
Net investment in capital assets	11,233,938	41,590,314	52,824,252
Unrestricted (deficit)	(663,579)	(1,174,618)	(1,838,197)
Total net position	<u>\$ 10,570,359</u>	<u>\$ 40,415,696</u>	<u>\$ 50,986,055</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Revenues, Expenses, and Changes in Net Position
Enterprise Funds
For the Year Ended December 31, 2019

	Suffolk County Ball Park	Francis S. Gabreski Airport	Total
Operating revenues			
Licenses, permits, fines, fees, etc.	\$ 768,844	\$ 3,029,833	\$ 3,798,677
Miscellaneous	-	109,262	109,262
Total operating revenues	<u>768,844</u>	<u>3,139,095</u>	<u>3,907,939</u>
Operating expenses			
Salaries and wages	-	464,548	464,548
Administrative expenses	-	277,986	277,986
Depreciation	457,056	1,025,936	1,482,992
Employee benefits	-	287,342	287,342
Miscellaneous	107,897	-	107,897
Total operating expenses	<u>564,953</u>	<u>2,055,812</u>	<u>2,620,765</u>
Operating income (loss)	<u>203,891</u>	<u>1,083,283</u>	<u>1,287,174</u>
Nonoperating revenues (expenses)			
Interest on investments	5,237	31,264	36,501
Debt service interest	-	(221,485)	(221,485)
Total nonoperating revenues (expenses)	<u>5,237</u>	<u>(190,221)</u>	<u>(184,984)</u>
Income (loss) before contributions and transfers	209,128	893,062	1,102,190
Capital contributions - grants	-	139,578	139,578
Transfers in	-	431,842	431,842
Transfers out	(539,859)	(705,585)	(1,245,444)
Total other financing sources (uses)	<u>(539,859)</u>	<u>(134,165)</u>	<u>(674,024)</u>
Change in net position (deficit)	(330,731)	758,897	428,166
Total net position at beginning of year	<u>10,901,090</u>	<u>39,656,799</u>	<u>50,557,889</u>
Total net position at end of year	<u>\$ 10,570,359</u>	<u>\$ 40,415,696</u>	<u>\$ 50,986,055</u>

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

SUFFOLK COUNTY, NEW YORK
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2019

	Suffolk County Ball Park	Francis S. Gabreski Airport	Totals
Cash flows from operating activities			
Receipts from operations	\$ 813,844	\$ 2,995,250	\$ 3,809,094
Receipts from other revenue	-	110,300	110,300
Payments to suppliers	-	(50,051)	(50,051)
Payments for contractual services	-	(18,342)	(18,342)
Miscellaneous expenses	(105,144)	-	(105,144)
Payments to employees	-	(439,153)	(439,153)
Payments for employee benefits	-	(8,979)	(8,979)
	<u>708,700</u>	<u>2,589,025</u>	<u>3,297,725</u>
Net cash provided by (used in) operating activities			
	<u>708,700</u>	<u>2,589,025</u>	<u>3,297,725</u>
Cash flows from noncapital financing activities			
Transfer from other funds	-	853,135	853,135
Transfer to other funds	(619,999)	(2,933,337)	(3,553,336)
	<u>(619,999)</u>	<u>(2,080,202)</u>	<u>(2,700,201)</u>
Net cash provided by (used in) noncapital financing activities			
	<u>(619,999)</u>	<u>(2,080,202)</u>	<u>(2,700,201)</u>
Cash flows from capital and related financing activities			
Capital grants	-	223,819	223,819
Purchase of capital assets	-	(211,272)	(211,272)
Principal paid on capital debt	(136,096)	(622,458)	(758,554)
Interest paid on capital debt	(3,402)	(247,125)	(250,527)
	<u>(139,498)</u>	<u>(857,036)</u>	<u>(996,534)</u>
Net cash provided by (used in) capital and related financing activities			
	<u>(139,498)</u>	<u>(857,036)</u>	<u>(996,534)</u>
Cash flows from investing activities			
Interest on investments	5,238	31,266	36,504
	<u>5,238</u>	<u>31,266</u>	<u>36,504</u>
Net cash provided by (used in) investing activities			
	<u>5,238</u>	<u>31,266</u>	<u>36,504</u>
Net increase (decrease) in cash and cash equivalents			
	(45,559)	(316,947)	(362,506)
Cash and cash equivalents at beginning of year	410,368	4,799,339	5,209,707
Cash and cash equivalents at end of year	<u>\$ 364,809</u>	<u>\$ 4,482,392</u>	<u>\$ 4,847,201</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 203,892	\$ 1,083,282	\$ 1,287,174
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	457,056	1,025,936	1,482,992
Other increase (decrease)	-	(180,778)	(180,778)
Change in assets and liabilities:			
Receivables, net	45,000	(33,545)	11,455
Accounts and other payables	2,752	694,130	696,882
	<u>\$ 708,700</u>	<u>\$ 2,589,025</u>	<u>\$ 3,297,725</u>
Net cash provided by (used in) operating activities			
	<u>\$ 708,700</u>	<u>\$ 2,589,025</u>	<u>\$ 3,297,725</u>
Schedule of non-cash capital and related financing activities			
Capital grants	\$ -	\$ (84,241)	\$ (84,241)

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, 2019

	Private-Purpose Trusts	Agency Funds
Assets		
Cash and cash equivalents	\$ 321,446	\$ 94,982,350
Investments	14,830,080	16,198,943
Other assets	-	15,938,525
Total assets	15,151,526	127,119,818
Liabilities		
Accounts payable and accrued liabilities	-	13,905,316
Agency fund liabilities	-	113,214,502
Trust fund liabilities	15,144,707	-
Total liabilities	15,144,707	127,119,818
Net Position		
Held in trust	\$ 6,819	

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, 2019

	Private-Purpose Trusts
Additions	
Investment income:	
Interest	\$ 919
Transfer in	3,164,283
Other revenue	302,803
Total additions	3,468,005
Deductions	
Administrative and general expenses	3,467,086
Change in net position	919
Net position at beginning of year	5,900
Net position at end of year	\$ 6,819

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, 2019

With Suffolk County Community College as of August 31, 2019

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 63,916,226	\$ 30,980,961	\$ 4,364,307	\$ 99,261,494
Investments	19,189,178	-	-	19,189,178
Accounts receivable	2,253,321	580,543	1,500	2,835,364
Students accounts receivable, net	5,072,750	-	-	5,072,750
Due from other governments	4,627,169	254,278	-	4,881,447
Prepaid expenses	66,513	-	-	66,513
Other assets	56,560	2,060,265	35,399	2,152,224
Total current assets	<u>95,181,717</u>	<u>33,876,047</u>	<u>4,401,206</u>	<u>133,458,970</u>
Noncurrent assets:				
Restricted:				
Cash with fiscal agents	2,625,737	-	-	2,625,737
Net pension asset	4,506,528	-	-	4,506,528
Capital assets:				
Nondepreciable	11,681,341	15,999,716	-	27,681,057
Depreciable, net	201,756,358	28,368,856	65,349	230,190,563
Other	-	859,659	-	859,659
Total noncurrent assets	<u>220,569,964</u>	<u>45,228,231</u>	<u>65,349</u>	<u>265,863,544</u>
Total assets	<u>315,751,681</u>	<u>79,104,278</u>	<u>4,466,555</u>	<u>399,322,514</u>
Deferred outflows of resources				
Deferred outflows - pensions - ERS	7,495,052	3,074,835	131,206	10,701,093
Deferred outflows - pensions - TRS	12,288,280	-	-	12,288,280
Deferred outflows - OPEB	156,884,848	1,480,660	-	158,365,508
Deferred charges on refundings	337,010	-	-	337,010
Total deferred outflows of resources	<u>177,005,190</u>	<u>4,555,495</u>	<u>131,206</u>	<u>181,691,891</u>
Total assets and deferred outflows of resources	<u>492,756,871</u>	<u>83,659,773</u>	<u>4,597,761</u>	<u>581,014,405</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Statement of Net Position

Component Units

December 31, 2019

With Suffolk County Community College as of August 31, 2019

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Total
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 23,823,007	\$ 14,718,506	\$ 38,262	\$ 38,579,775
Due to other governments	3,950,633	-	283,328	4,233,961
Unearned revenue	20,795,092	14,999	-	20,810,091
Accumulated vacation and sick leave	3,314,039	-	-	3,314,039
Other liabilities	985,720	-	-	985,720
Capital lease payable	-	22,988	-	22,988
Bonds payable	7,550,769	-	-	7,550,769
Loans	-	7,607,563	-	7,607,563
Prepetition claims	-	5,956,829	-	5,956,829
Total current liabilities	60,419,260	28,320,885	321,590	89,061,735
Noncurrent liabilities:				
Accumulated vacation and sick leave	29,860,321	1,114,299	175,083	31,149,703
Net OPEB liability	579,399,626	25,811,588	1,408,147	606,619,361
Capital lease payable	-	28,968	-	28,968
Bonds payable	65,626,049	-	-	65,626,049
Net pension liability	9,867,836	2,638,150	86,268	12,592,254
Other long-term debt	-	575,049	-	575,049
Total noncurrent liabilities	684,753,832	30,168,054	1,669,498	716,591,384
Total liabilities	745,173,092	58,488,939	1,991,088	805,653,119
Deferred inflows of resources				
Deferred inflows - pensions - ERS	3,454,271	1,051,964	35,884	4,542,119
Deferred inflows - pensions - TRS	6,202,727	-	-	6,202,727
Deferred inflows - OPEB	11,586,241	2,390,480	-	13,976,721
Deferred amounts on NYS TAP	3,324,005	-	-	3,324,005
Total deferred inflows of resources	24,567,244	3,442,444	35,884	28,045,572
Total liabilities and deferred inflows of resources	769,740,336	61,931,383	2,026,972	833,698,691
Net Position				
Net investment in capital assets	142,760,859	34,538,702	65,349	177,364,910
Restricted for capital projects	2,625,737	-	-	2,625,737
Restricted for grants	17,649,374	-	-	17,649,374
Section 532.3a surcharge	-	44,078	-	44,078
Prepetition surcharge	-	1,904,784	-	1,904,784
Unrestricted (deficit)	(440,019,435)	(14,759,174)	2,505,440	(452,273,169)
Total net position	\$ (276,983,465)	\$ 21,728,390	\$ 2,570,789	\$ (252,684,286)

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, 2019

With Suffolk County Community College as of August 31, 2019

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Total
Expenses:				
Program operations	\$ 286,114,277	\$ 11,930,073	\$ 1,248,331	\$ 299,292,681
Depreciation and amortization	9,466,869	2,275,113	7,555	11,749,537
Other expenses	4,501,747	150,584,839	-	155,086,586
Total expenses	<u>300,082,893</u>	<u>164,790,025</u>	<u>1,255,886</u>	<u>466,128,804</u>
Program revenues:				
Charges for services	93,268,159	189,804,532	683,551	283,756,242
Operating grants and contributions	166,583,594	-	-	166,583,594
Total program revenues	<u>259,851,753</u>	<u>189,804,532</u>	<u>683,551</u>	<u>450,339,836</u>
Net program revenues (expenses)	<u>(40,231,140)</u>	<u>25,014,507</u>	<u>(572,335)</u>	<u>(15,788,968)</u>
General revenues (expenses):				
Interest on investments	607,986	-	30,232	638,218
Interest on long-term debt	(2,119,276)	-	-	(2,119,276)
Settlement of prepetition claims	-	(25,000)	-	(25,000)
Total general revenues	<u>(1,511,290)</u>	<u>(25,000)</u>	<u>30,232</u>	<u>(1,506,058)</u>
Change in net position	(41,742,430)	24,989,507	(542,103)	(17,295,026)
Net position at beginning of year	(235,241,035)	(3,261,117)	3,112,892	(235,389,260)
Net position at end of year	<u>\$ (276,983,465)</u>	<u>\$ 21,728,390</u>	<u>\$ 2,570,789</u>	<u>\$ (252,684,286)</u>

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

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I. Summary of significant accounting policies

A. Reporting entity

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

Blended component units

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

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

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2019

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. EDC 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.

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

Suffolk Tobacco Asset Securitization Corporation
H. Lee Dennison Building
Post Office Box 6100
Hauppauge, NY 11788

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

Suffolk County Landbank Corporation
H. Lee Dennison Building
Post Office Box 6100
Hauppauge, NY 11788

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2019

Suffolk County Economic Development Corporation
100 Veterans Memorial Highway – 11th Floor
Hauppauge, NY 11788

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. On October 7, 2019, OTB commenced a lawsuit alleging a breach of contract and other irregularities against Delaware North Companies regarding their operation of Jake's 58. A trial is scheduled to commence July 13, 2020.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2019

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

Complete financial statements for each of the discretely presented 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 Corporation
425 Oser Avenue, Suite 2
Hauppauge, NY 11788

Suffolk County Industrial Development Agency
100 Veterans Memorial Highway – 3rd Floor
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 non-fiduciary 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.

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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 non-operating 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 non-operating 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

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reporting purposes, the general capital reserve fund is reported within the general fund. The balance in the general capital reserve fund at December 31, 2019 was \$2,531,667.

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, 2019 was \$49,774,655.

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

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

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

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protection reserve fund, a nonmajor governmental fund. The balance in the assessment stabilization reserve fund at December 31, 2019 was \$33,166,071.

The southwest assessment stabilization reserve fund was established in 2000, through adoption of the County's operation budget, to stabilize rates within the southwest sewer district (sewer district #3). For financial reporting purposes, the southwest assessment stabilization reserve fund is reported within the sewer district #3 fund; a nonmajor governmental fund. The balance in the southwest assessment stabilization reserve fund at December 31, 2019 was \$135,278,333.

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, 2019 was \$19,155,104.

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, 2019 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, 2019 was \$422, prior to the reclassification of the environmental trust fund in the amount of \$1,741,122, the assessment stabilization reserve fund in the amount of \$33,166,071, and the sewer infrastructure program fund in the amount of \$19,155,104.

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, 2019 was \$15,581,865.

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

1. Deposits and investments

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

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

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

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

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

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

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

- Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that 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, 2019 and 2018 were approximately 96.5 and 96.6 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.

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The following is a summary of the County's property tax calendar for 2019:

Levy date	December 1, 2018
Tax bills mailed	December 1, 2018
Property taxes recorded	January 1, 2019
First installment payment due	January 10, 2019
Second installment payment due	May 31, 2019
Taxes become overdue	June 1, 2019
Lien date	December 1, 2019

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 held by fiscal agents.

5. *Capital assets*

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

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

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets for business-type activities is included as part of the capitalized value of the assets constructed.

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

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

6. *Compensated absences*

Under terms of multiple union contracts, County employees accumulate earned but unused vacation and sick pay benefits. In the event of termination, employees are reimbursed for accumulated vacation time up to the equivalent of 90 working days for Suffolk County Association of Municipal Employees (SCAME), Probation Officers, Deputy Sheriffs, and Correction Officers and 120 working days for Patrolmen’s Benevolent Association (PBA), Superior Officers Association (SOA), and Detective 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 and Probation, Deputy and Correction Officer employees and up to a total of 300 days paid for 600 days accumulated for PBA, SOA and Detective 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 outflows of resources relating to pension plans is provided in note IV.E. The fourth item is related to the County's obligation for other post-employment benefits (OPEB) other than pensions. Information relating to this deferred outflow 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.

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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

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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, 2019 are as follows:

Major Funds

Capital fund	\$ 209,976,835
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Nonmajor Funds

Capital Sewer fund	\$ 9,190,272
Capital Southwest Sewer fund	\$ 144,825,698

E. New Accounting Pronouncements

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

In 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, 2020, as amended by GASB Statement No. 95. 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 2020 financial statements, based on the postponement provided in GASB Statement No. 95. 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, 2022, as adopted under GASB Statement No. 95. 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, 2020, as adopted under GASB Statement No. 95. 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 2021 financial statements, based on the postponement provided in GASB Statement No. 95. 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, 2020, as amended by GASB Statement No. 95. The County has not completed the process of evaluating the impact of this Statement.

In May 2019, the GASB issued Statement No. 91, “Conduit Debt Obligations.” The County is required to adopt this statement for its 2022 financial statements. This Statement addresses accounting and financial reporting by issuers of conduit debt obligations. The County does not expect this statement to have a material impact on the County’s financial statements.

F. Adoption of New Accounting Standards

In May 2020, the GASB issued Statement No. 95, “Postponement of the Effective Dates of Certain Authoritative Guidance.” This statement provides temporary relief for governments as a result of the COVID-19 pandemic by postponing the effective dates of certain provisions in statements and implementation guides. The County adopted Statement No. 95 for its 2019 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.

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Governmental funds with legally adopted annual budget include:

General Fund	Sewer District #10
Police District	Sewer District #11
Grants Management	Sewer District #12
Tax Certiorari	Sewer District #13
Public Safety Communications System E-911	Sewer District #14
County Road	Sewer District #15
Handicapped Parking Education	Sewer District #16
MTA Payroll Tax	Sewer District #18
District Court	Sewer District #19
Traffic Violations Bureau	Sewer District #20
Hotel/Motel Tax Culture and History	Sewer District #21
Sewer District #1	Sewer District #22
Sewer District #2	Sewer District #23
Sewer District #3	Sewer District #24
Sewer District #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,

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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 2019, General Fund supplementary appropriations were authorized and aggregated approximately \$29,171,700.

B. Excess of expenditures over appropriations

For the year ended December 31, 2019, expenditures exceeded appropriations for the following category of expenditures within each of the respective funds:

General Fund:		
· General government support:		
Law	\$	297,585
Miscellaneous		30,770
· Economic assistance and opportunity:		
Probation	\$	3,431,613
· Public safety:		
Police	\$	3,400,164
· Culture and recreation:		
Parks	\$	178,823
· Home and community services:		
Soil and water conservation	\$	60,468
Police District:		
· Public safety:		
Police	\$	3,131,724
Grants Management:		
· Economic assistance and opportunity:		
Economic development and planning	\$	3,024
· Transfers out		193,288
Public Safety Communications System E-911:		
· Public safety:		
Fire, rescue, and emergency services	\$	6,917
· Employee benefits		619
· Transfers out		12,617
County Road:		
· Transfers out	\$	4,061,445
District Court		
· Transfers out	\$	8,319,803
Traffic Violations Bureau:		
· General government support:		
Traffic violations bureau	\$	960,855
· Employee benefits	\$	7,070
Hotel/Motel Tax Culture and History:		
· Culture and recreation:		
Parks	\$	5,110
Suffolk County Water Protection:		
· General government support:		
Public works	\$	61,551
· Health	\$	11,383
· Culture and recreation:		
Parks	\$	72,765
· Employee benefits		18,425
· Transfers out		109,528

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C. Deficit fund equity

The following funds have deficit fund equity balances at December 31, 2019:

General Fund	\$ 243,461,744
Special Revenue Funds:	
• Police District	\$ 88,502,103
• Grants Management	2,607,234
• Tax Certiorari	610,703
• District Court	11,900,214
• Sewer District #16	42,094
• Sewer District #21	1,047,022
• Sewer District #26	217,908
• Workforce Investment Revenue	1,259,825
• Community Development	2,446,538
• Medicaid Compliance	2,149,172
Capital Project Funds:	
• Capital Southwest Sewer	\$ 32,228,147

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 \$791,515,562. 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.

SUFFOLK COUNTY
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As of December 31, 2019, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (years)</u>
Bond Mutual Funds	\$ 6,551,331	7.31

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 \$16,198,943 is as follows:

Collateralized bank deposits	7%
Repurchase agreements	15%
Treasury securities	78%

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, 2019, STASC deposits balances with a financial institution were \$3,322,884. Of these balances, \$243,168 was insured by the Federal Deposit Insurance Corporation and \$3,079,716 consisted of an uncollateralized temporary investment in the Dreyfus Treasury & Agency Cash Management Fund. The entire amount of the 2012 Liquidity Reserve Account is 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

SUFFOLK COUNTY
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Agreement dated August 21, 2008. STASC's share of investments in this repurchase agreement was \$9,235,894 at December 31, 2019, is due to mature on June 1, 2048, and earns interest at 4.614 percent annually. The Repurchase Agreement is fully collateralized by debt obligations having fair values that range from 100 percent to 102 percent of the deposited amount held by a custodial bank.

Vanderbilt Private-Purpose Trust

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

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Fixed income:				
Corporate bonds	\$ -	\$ 6,332,074	\$ -	\$ 6,332,074
Government bonds	-	219,257	-	219,257
Equities:				
Corporate stocks	7,645,380	-	-	7,645,380
U.S. equities	633,369	-	-	633,369
	<u>\$ 8,278,749</u>	<u>\$ 6,551,331</u>	<u>\$ -</u>	<u>\$ 14,830,080</u>

Component Units

At August 31, 2019, Suffolk County Community College's investment balances were as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Fixed income:				
Corporate bonds	\$ -	\$ 5,899,299	\$ -	\$ 5,899,299
Non-convertible preferred stocks	-	1,428,042	-	1,428,042
Equities:				
Corporate stocks	6,258,573	-	-	6,258,573
Mutual funds	5,300,696	-	-	5,300,696
Exchange traded funds	302,568	-	-	302,568
	<u>\$ 11,861,837</u>	<u>\$ 7,327,341</u>	<u>\$ -</u>	<u>\$ 19,189,178</u>

SUFFOLK COUNTY
Notes to the Financial Statements
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B. Receivables

Receivables at December 31, 2019 were as follows:

	Governmental Funds				Total Governmental Receivables
	General	Police District	Capital	Other Governmental	
Receivables:					
Property Tax	\$ 320,939,458	\$ -	\$ -	\$ -	\$ 320,939,458
Sales Tax	155,396,771	-	-	9,712,298	165,109,069
Intergovernmental accounts	291,008,882	106,287	52,075,806	38,990,787	382,181,762
Other receivables	56,068,985	380,611	25,935	13,490,619	69,966,150
Total receivables	823,414,096	486,898	52,101,741	62,193,704	938,196,439
Allowance for doubtful accounts	(15,465,866)	-	-	-	(15,465,866)
Receivables, net	<u>\$ 807,948,230</u>	<u>\$ 486,898</u>	<u>\$ 52,101,741</u>	<u>\$ 62,193,704</u>	<u>\$ 922,730,573</u>

	Enterprise Funds		
	Suffolk County Ball Park	Francis S. Gabreski Airport	Total Enterprise Receivables
Receivables:			
Intergovernmental accounts	\$ 461,004	\$ 42,583	\$ 503,587
Other receivables	-	61,182	61,182
Receivables, net	<u>\$ 461,004</u>	<u>\$ 103,765</u>	<u>\$ 564,769</u>

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

SUFFOLK COUNTY
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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)	\$ 262,985,134	\$ -
New York State Department of Health:		
Mental health advances for County programs (general fund)	-	16,694,978
Children's consolidated waiver program advances (medicaid compliance fund)	-	25,121
Federal and State government receivables (general fund)	7,880,071	-
Federal and State government receivables (grants fund)	1,028,943	-
Stop DWI (general fund)	-	456
NYS ILS Hurrell-Harring caseload relief grant advances (general fund)	-	2,141,835
NYS ILS Hurrell-Harring caseload relief grant advances (grant fund)	-	603,549
NYS ILS Hurrell-Harring quality improvements grant advances (grant fund)	-	261,441
NYS office of indigent legal services advances (general fund)	-	226,291
NYS office of indigent legal services advances (grant fund)	-	6,327
NYS office of the aging advances (general fund)	-	757,718
NYS office of children and family services advances (general fund)	-	452,829
Federal and State Aid advances (general fund)	-	315,045
Federal and State Aid advances (capital fund)	-	663,822
Federal and State Aid advances (grant fund)	-	96,041
Sale of future tobacco revenues (general fund)	172,525,626	-
Sale of future tobacco revenues (police district fund)	6,050,569	-
Sale of future tobacco revenues (public safety fund)	136,791	-
Suffolk County Landbank Corporation (Landbank fund)	-	174,677
Total deferred inflows/unearned revenue for governmental funds	\$ 450,607,134	\$ 22,420,130

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Notes to the Financial Statements
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C. Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 940,048,112	\$ 12,476,293	\$ -	\$ 952,524,405
Development rights and easements	274,337,523	5,422,098	-	279,759,621
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	438,703,850	154,650,014	(92,187,870)	501,165,994
Total capital assets, not being depreciated	1,657,697,092	172,548,405	(92,187,870)	1,738,057,627
Capital assets, being depreciated:				
Buildings	1,077,770,879	5,874,563	-	1,083,645,442
Improvements other than buildings	73,533,460	4,913,285	-	78,446,745
Vehicles and equipment	378,517,524	45,929,985	(9,015,714)	415,431,795
Infrastructure	1,373,353,416	69,777,167	-	1,443,130,583
Total capital assets, being depreciated	2,903,175,279	126,495,000	(9,015,714)	3,020,654,565
Less accumulated depreciation for:				
Buildings	(459,513,881)	(18,847,405)	-	(478,361,286)
Improvements other than buildings	(35,022,693)	(2,557,594)	-	(37,580,287)
Vehicles and equipment	(248,054,943)	(28,308,378)	7,777,818	(268,585,503)
Infrastructure	(583,526,729)	(27,392,921)	-	(610,919,650)
Total accumulated depreciation	(1,326,118,246)	(77,106,298)	7,777,818	(1,395,446,726)
Total capital assets, being depreciated, net	1,577,057,033	49,388,702	(1,237,896)	1,625,207,839
Governmental activities capital assets, net	\$ 3,234,754,125	\$ 221,937,107	\$ (93,425,766)	\$ 3,363,265,466

(Continued)

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2019

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 22,092,831	\$ -	\$ -	\$ 22,092,831
Construction in progress	10,393,164	320,831	(9,118,349)	1,595,646
Total capital assets, not being depreciated	32,485,995	320,831	(9,118,349)	23,688,477
Capital assets, being depreciated:				
Buildings	19,710,648	-	-	19,710,648
Improvements other than buildings	21,470,739	9,031,349	-	30,502,088
Vehicles and equipment	1,311,923	-	(22,559)	1,289,364
Total capital assets, being depreciated	42,493,310	9,031,349	(22,559)	51,502,100
Less accumulated depreciation for:				
Buildings	(8,874,218)	(488,712)	-	(9,362,930)
Improvements other than buildings	(5,621,873)	(902,264)	-	(6,524,137)
Vehicles and equipment	(605,668)	(92,016)	-	(697,684)
Total accumulated depreciation	(15,101,759)	(1,482,992)	-	(16,584,751)
Total capital assets, being depreciated, net	27,391,551	7,548,357	(22,559)	34,917,349
Business-type activities capital assets, net	<u>\$ 59,877,546</u>	<u>\$ 7,869,188</u>	<u>\$ (9,140,908)</u>	<u>\$ 58,605,826</u>

Depreciation expense and amortization for the year ended December 31, 2019 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	\$ 19,626,841
Economic assistance and opportunity	69,942
Health	1,444,482
Public safety	15,821,964
Culture and recreation	3,638,228
Home and community services	12,133,210
Transportation	24,371,631
Total depreciation expense-governmental activities	<u>\$ 77,106,298</u>
Business-type activities:	
Suffolk County Ball Park	\$ 457,056
Francis S. Gabreski Airport	1,025,936
Total depreciation expense-business-type activities	<u>\$ 1,482,992</u>

SUFFOLK COUNTY
Notes to the Financial Statements
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Construction commitments

The County has a number of active construction project commitments at December 31, 2019. Active projects for which amounts spent as of December 31, 2019 exceed \$10,000,000 include 39 projects. The total spent as of December 31, 2019 for these projects amounts to approximately \$1.5 billion. Remaining commitments for these projects amount to approximately \$282 million.

Discretely presented component units

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 4,948,118	\$ -	\$ -	\$ 4,948,118
Construction in progress	19,141,205	5,373,302	(17,781,284)	6,733,223
Total capital assets, not being depreciated	24,089,323	5,373,302	(17,781,284)	11,681,341
Capital assets, being depreciated:				
Buildings and improvements	273,025,351	24,149,218	-	297,174,569
Vehicles and equipment	32,252,988	344,176	(95,639)	32,501,525
Infrastructure	21,371,094	635,474	-	22,006,568
Total capital assets, being depreciated	326,649,433	25,128,868	(95,639)	351,682,662
Less accumulated depreciation for:				
Buildings and improvements	(109,544,600)	(7,651,587)	-	(117,196,187)
Vehicles and equipment	(25,089,236)	(1,445,396)	94,210	(26,440,422)
Infrastructure	(5,161,990)	(1,127,705)	-	(6,289,695)
Total accumulated depreciation	(139,795,826)	(10,224,688)	94,210	(149,926,304)
Total capital assets, being depreciated, net	186,853,607	14,904,180	(1,429)	201,756,358
College capital assets, net	<u>\$210,942,930</u>	<u>\$20,277,482</u>	<u>\$ (17,782,713)</u>	<u>\$213,437,699</u>

SUFFOLK COUNTY
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Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 11,243,538	\$ -	\$ -	\$ 11,243,538
Construction in progress	3,846,669	909,509	-	4,756,178
Total capital assets, not being depreciated	15,090,207	909,509	-	15,999,716
Capital assets, being depreciated:				
Building & leasehold improvements	30,564,858	192,946	(367,125)	30,390,679
Vehicles and equipment	6,438,553	497,165	(239,920)	6,695,798
Total capital assets, being depreciated	37,003,411	690,111	(607,045)	37,086,477
Less accumulated depreciation:	(6,558,013)	(2,275,114)	115,506	(8,717,621)
Total capital assets, being depreciated, net	30,445,398	(1,585,003)	(491,539)	28,368,856
OTB capital assets, net	<u>\$ 45,535,605</u>	<u>\$ (675,494)</u>	<u>\$ (491,539)</u>	<u>\$ 44,368,572</u>

Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2019 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	1,770	(9,548)	52,077
Intangible assets	-	70,000	-	70,000
Total capital assets, being depreciated	59,855	71,770	(9,548)	122,077
Less accumulated depreciation for:				
Vehicles and equipment	(58,721)	(555)	9,548	(49,728)
Intangible assets	-	(7,000)	-	(7,000)
Total accumulated depreciation	(58,721)	(7,555)	9,548	(56,728)
Total capital assets, being depreciated, net	1,134	64,215	-	65,349
IDA capital assets, net	<u>\$ 47,800</u>	<u>\$ 64,215</u>	<u>\$ (46,666)</u>	<u>\$ 65,349</u>

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D. Payables and accrued liabilities

Payables and accrued liabilities at December 31, 2019, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	\$ 2,120,894	\$ 106,930,199	\$ 4,510,970	\$ 191,428,951	\$ 304,991,014
Police district	-	83,372,688	11,258	519,807	83,903,753
Capital	-	-	1,573,804	68,537,779	70,111,583
STASC	4,175	-	-	-	4,175
Other governmental	59,262	8,461,409	2,540,523	53,081,153	64,142,347
Total governmental activities	<u>\$ 2,184,331</u>	<u>\$ 198,764,296</u>	<u>\$ 8,636,555</u>	<u>\$ 313,567,690</u>	<u>\$ 523,152,872</u>
Business-type activities:					
Suffolk County Ball Park	\$ -	\$ -	\$ -	\$ 6,272	\$ 6,272
Francis S. Gabreski Airport	-	47,049	2,939	181,512	231,500
Total business-type activities	<u>\$ -</u>	<u>\$ 47,049</u>	<u>\$ 2,939</u>	<u>\$ 187,784</u>	<u>\$ 237,772</u>

E. Interfund balances and transfers

The composition of interfund balances as of December 31, 2019 is as follows:

Due to general fund from:	
Police	\$ 25,378,312
Capital	3,271,064
Nonmajor government funds	122,689,541
Francis S. Gabreski Airport	3,374,767
Suffolk County Ball Park	1,483,123
Total due to general fund from other funds	<u>\$ 156,196,807</u>
Due to police fund from:	
General fund	\$ 36,568,620
Capital fund	14,213
Nonmajor government funds	22,983,313
Total due to police fund from other funds	<u>\$ 59,566,146</u>
Due to capital fund from:	
General fund	\$ 5,134,405
Nonmajor government funds	12,556,438
Francis S. Gabreski Airport	4,953
Total due to capital fund from other funds	<u>\$ 17,695,796</u>

(Continued)

SUFFOLK COUNTY
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Due to nonmajor governmental funds from:	
General fund	\$ 157,216,129
Police fund	33,313,531
Capital fund	22,218,512
Nonmajor governmental funds	165,118,285
Francis S. Gabreski Airport	1,090,491
Total due to nonmajor governmental funds from other funds	<u>\$ 378,956,948</u>
Due to Francis S. Gabreski Airport from:	
General fund	\$ 772,935
Capital fund	2,630,527
Nonmajor governmental funds	17,412
Total due to airport from other funds	<u>\$ 3,420,874</u>

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

Individual fund transfers for the year ended December 31, 2019 were as follows:

Transfers to general fund from:	
Police fund	\$ 139,799,397
Capital fund	3,563,822
STASC	7,067,045
Nonmajor governmental funds	104,888,734
Suffolk County Ball Park	539,859
Francis S. Gabreski Airport	705,585
Total transfers to general fund	<u>\$ 256,564,442</u>
Transfers to police fund from:	
Capital fund	\$ 14,213
STASC	190,323
Nonmajor governmental funds	40,022,428
Total transfers to police fund	<u>\$ 40,226,964</u>
Transfers to capital fund from:	
General fund	\$ 907,000
Nonmajor governmental funds	12,588,237
Total transfers to capital fund	<u>\$ 13,495,237</u>
Transfers to nonmajor governmental funds from:	
General fund	\$ 16,458,275
Police fund	7,465,677
Capital fund	259,106
STASC	7,722
Nonmajor governmental funds	64,745,330
Total transfers to nonmajor governmental funds	<u>\$ 88,936,110</u>
Transfers to Francis S. Gabreski Airport from:	
General fund	\$ 415,000
STASC	16,842
Total transfers to Francis S. Gabreski Airport	<u>\$ 431,842</u>

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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, 2019:

Years Ending December 31	Amount
2020	\$ 19,116,537
2021	19,413,367
2022	18,365,470
2023	16,931,451
2024	14,638,907
2025-2029	45,643,857
2030-2034	24,903,471
Thereafter	18,417,123
Total	\$ 177,430,183

Rent expenditures for the year ended December 31, 2019 approximated \$24,027,955.

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 \$3,524,955,631. During the year, general obligation bonds totaling \$123,493,289 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

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

Purpose	Interest Rates	Amount
Governmental activities	0.34 - 5.00%	\$ 721,331,944
Governmental activities-refunding	2.00 - 5.00%	627,674,547
Business-type activities	2.00 - 4.25%	1,832,689
Business-type activities-refunding	2.00 - 5.00%	4,411,389
		<u>\$ 1,355,250,569</u>

Additionally, \$6,244,078 of general obligation bonds under business-type activities above relates to the Ball Park and Gabreski Airport and has been accounted for in the respective enterprise funds.

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

Year Ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2020	\$ 129,970,541	\$ 47,125,674	\$ 628,223	\$ 221,942
2021	123,976,878	41,557,497	608,264	196,992
2022	125,832,695	36,680,560	632,242	172,196
2023	127,510,060	31,739,399	654,814	146,714
2024	122,475,544	26,963,477	653,789	120,576
2025-2029	493,481,749	66,720,348	2,371,330	245,892
2030-2034	124,269,360	12,261,688	186,697	15,157
2035-2039	18,790,000	2,294,179	-	-
2040-2044	12,820,000	582,691	-	-
	<u>1,279,126,827</u>	<u>\$ 265,925,513</u>	<u>5,735,359</u>	<u>\$ 1,119,469</u>
Plus: Unamortized premium	69,879,664		508,719	
	<u>\$ 1,349,006,491</u>		<u>\$ 6,244,078</u>	

Component Units

Suffolk County Community College

General obligation bonds are issued by the County to finance a portion of Suffolk County Community College's construction projects. The original amount of general obligation bonds issued in prior years was \$192,836,225. During the year, general obligation bonds totaling \$5,887,961 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 \$73,176,818 at August 31, 2019 and such serial bonds were issued with interest rates that ranged from 2.0 percent to 5.0 percent.

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Annual principal and interest requirements to service all College debt outstanding as of August 31, 2019 are as follows:

Year ending August 31:	General Obligations	Interest	Total
2020	\$ 7,550,769	\$ 2,444,591	\$ 9,995,360
2021	7,261,508	2,175,331	9,436,839
2022	7,066,686	1,927,478	8,994,164
2023	7,268,613	1,688,596	8,957,209
2024	6,466,402	1,238,751	7,705,153
2025-2029	27,958,409	3,968,101	31,926,510
2030-2034	8,794,240	788,199	9,582,439
	<u>72,366,627</u>	<u>\$ 14,231,047</u>	<u>\$ 86,597,674</u>
Plus: Unamortized premium	810,191		
	<u>\$ 73,176,818</u>		

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, 2019, \$201,099,466 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 2019 totaled \$17,987,588. 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 2019 amounted to \$12,352,266, or 82.4 percent of total principal and interest payments made on the 2008 Series Bonds during the year. The STASC withdrew \$2,119,648 from the 2008 Liquidity Reserve Account to pay a portion of the interest payment on the Bonds due on December 1, 2019.

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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 2019 amounted to \$4,117,422. This amount, including interest earned on the account, was used to pay 2012 bond principal and interest of \$2,995,613, \$1,183,063 was transferred to the residual trust, and \$1,500 was used to pay the 2012 trustee fees.

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

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

Bonds outstanding at December 31, 2019, 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	32,617,041
2012B	03/29/12	34,635,000	4.000 - 5.000%	6/1/16-6/1/37	30,265,000
Premiums					502,306
Unamortized discounts					(2,382,541)
				Total	<u>\$ 299,586,806</u>

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The following table summarizes the STASC's estimated future debt service requirements as of December 31, 2019 based on future projected TSRs:

	Principal	Interest	Total Principal and Interest
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	1,695,000	16,161,613	17,856,613
2025-2029	42,820,000	76,777,228	119,597,228
2030-2034	8,380,000	68,240,075	76,620,075
2035-2039	5,100,000	66,226,918	71,326,918
2040-2044	107,671,781	95,733,415	203,405,196
2045-2048	75,670,082	302,716,127	378,386,209
	<u>\$ 247,601,863</u>	<u>\$ 691,269,703</u>	<u>\$ 938,871,566</u>

JFA Lease Revenue Bonds

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

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

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

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

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

JFA's bonds outstanding at December 31, 2019 consisted of Lease Revenue Serial Bonds, Series 2013, and Lease Revenue Term Bonds, Series 2013 in the amount of \$26,905,000 and \$27,445,000 respectively and are reported net of bond premiums of \$635,392. 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, 2019:

<u>Year</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt Service</u>
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	3,395,000	4.000%	2,011,106	5,406,106
2025-2029	19,370,000	4.250 to 5.000%	7,658,206	27,028,206
2030-2033	19,175,000	5.000%	2,455,250	21,630,250
	<u>54,350,000</u>		<u>\$ 21,344,337</u>	<u>\$ 75,694,337</u>
Plus: Unamortized premium	635,392			
	<u>\$ 54,985,392</u>			

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Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2019 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	\$ 665,455,467	\$ 123,493,289	\$ 67,616,812	\$ 721,331,944	\$ 62,000,849
Advanced refunding debt	614,172,985	-	56,378,102	557,794,883	67,969,691
Plus premium	77,195,399	-	7,315,735	69,879,664	8,374,728
STASC bonds	249,051,863	-	1,450,000	247,601,863	1,495,000
Plus accreted interest	51,403,686	2,461,492	-	53,865,178	-
Plus premium	531,147	-	28,841	502,306	28,841
Less unamortized deferred discount	2,529,180	-	146,639	2,382,541	146,639
Lease revenue bonds	57,125,000	-	2,775,000	54,350,000	2,915,000
Plus premium	681,198	-	45,806	635,392	45,806
Total bonds payable	<u>1,713,087,565</u>	<u>125,954,781</u>	<u>135,463,657</u>	<u>1,703,578,689</u>	<u>142,683,276</u>
Accumulated vacation and sick leave	496,329,781	23,494,912	34,941,922	484,882,771	29,734,836
Estimated liability for claims	619,658,820	44,838,379	35,431,245	629,065,954	41,669,938
Net OPEB liability	5,113,970,000	1,059,450,643	181,590,643	5,991,830,000	-
Net pension liability	172,742,781	545,234,047	396,625,332	321,351,496	-
Due to NYS retirement system	272,685,469	-	33,135,603	239,549,866	33,689,225
Governmental activities Long-term liabilities	<u>\$ 8,388,474,416</u>	<u>\$ 1,798,972,762</u>	<u>\$ 817,188,402</u>	<u>\$ 9,370,258,776</u>	<u>\$ 247,777,275</u>
Business-type activities					
Bonds payable:					
Francis S. Gabreski Airport	\$ 6,926,853	\$ -	\$ 682,775	\$ 6,244,078	\$ 696,179
Suffolk County Ball Park	158,087	-	158,087	-	-
Total bonds payable	<u>7,084,940</u>	<u>-</u>	<u>840,862</u>	<u>6,244,078</u>	<u>696,179</u>
Net OPEB liability	2,990,000	1,399,357	109,357	4,280,000	-
Net pension liability	59,452	194,958	141,823	112,587	-
Business-type activities Long-term liabilities	<u>\$ 10,134,392</u>	<u>\$ 1,594,315</u>	<u>\$ 1,092,042</u>	<u>\$ 10,636,665</u>	<u>\$ 696,179</u>

(Continued)

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Component units	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
County general obligation bonds (Comm. College)	\$ 74,809,199	\$ 5,887,961	\$ 7,520,342	\$ 73,176,818	\$ 7,550,769
Total bonds payable	74,809,199	5,887,961	7,520,342	73,176,818	7,550,769
Accumulated vacation and sick leave	33,159,776	2,464,220	1,160,254	34,463,742	3,314,039
Net OPEB liability	399,087,928	221,609,376	14,077,943	606,619,361	-
Capital lease	43,769	38,479	30,292	51,956	22,988
Net pension liability	5,740,942	6,851,312	-	12,592,254	-
Loans	31,089,904	-	23,482,341	7,607,563	7,607,563
Prepetition claims	11,415,594	25,000	5,483,765	5,956,829	5,956,829
Other long-term debt	518,053	56,996	-	575,049	-
Component units Long-term liabilities	<u>\$ 555,865,165</u>	<u>\$ 236,933,344</u>	<u>\$ 51,754,937</u>	<u>\$ 741,043,572</u>	<u>\$ 24,452,188</u>

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

H. Short-term debt

Short-term debt activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Issued	Redeemed	Ending Balance
Tax anticipation notes	\$ 403,930,000	\$ 327,925,000	\$ 403,930,000	\$ 327,925,000
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	30,473,433	74,172,738	1,149,000	103,497,171
Governmental activities short-term debt	<u>\$ 579,403,433</u>	<u>\$ 547,097,738</u>	<u>\$ 550,079,000</u>	<u>\$ 576,422,171</u>

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

Revenue anticipation notes were issued during 2019 in anticipation of 2019 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 re-evaluated 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 12/31/2018	Year ended 12/31/2019
Unpaid claims, beginning of fiscal year	\$ 597,976,064	\$ 619,658,820
Incurred claims (including IBNRs)	52,547,214	53,449,378
Changes in the estimate for claims of prior years	17,079,794	(8,610,999)
Claim payments	(47,944,252)	(35,431,245)
Unpaid claims, end of fiscal year	<u>\$ 619,658,820</u>	<u>\$ 629,065,954</u>

B. Subsequent events

On January 3, 2020, the County closed on \$79,480,000 Tax Anticipation Notes (TAN). The TAN was issued in anticipation of Property Tax receipts. The interest rate on the TAN is 2.50 percent and matures on August 20, 2020.

On April 9, 2020, the County issued \$104,170,000 Revenue Anticipation Notes (RAN) and \$30,000,000 Bond Anticipation Notes (BAN). 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 BAN proceeds will be used to provide additional original or original project financing for numerous public improvement projects. The interest rates were 5.00 percent on the RAN and BAN. The RAN and BAN mature March 19, 2021 and November 13, 2020, respectively.

On June 25, 2020, the County issued \$13,000,000 federally taxable Bond Anticipation Notes (BAN). The proceeds will be used to provide additional original or original project financing for public improvement projects. The interest rate on the BAN is 1.55 percent and matures on November 5, 2020.

Assessment of the Impact from the COVID-19 Pandemic

On March 12, 2020, the World Health Organization declared the current novel coronavirus ("COVID-19") outbreak to be a pandemic in the face of the global spread of the virus. On March 22, 2020 all non-essential businesses statewide closed when Governor Cuomo announced the "New York State on PAUSE" executive order, a 10-point policy to assure uniform safety for everyone. New York State on PAUSE restrictions remained in place for Long Island through May 26, 2020. Starting May 27, 2020, the Long Island Region entered Phase 1 of reopening. The Phase 2 reopening was June 10, 2020; Phase 3 reopening was June 24, 2020; and Phase 4 reopening started July 8, 2020.

The COVID-19 pandemic has dramatically altered the behavior of businesses and people in a manner that is having negative effects on global and local economies. In addition, stock markets in the U.S. and globally, have seen significant volatility attributed to concerns over COVID-19, and capital markets remain disrupted. These adverse impacts have intensified and continue to evolve daily, globally, nationally, and particularly within the State and Suffolk County, which has been one of the most severely impacted regions in the United States, with a high number of confirmed cases of infection and regrettably a large number of fatalities from COVID-19.

- The initial impact of social distancing and Governor Cuomo's New York State on PAUSE Executive Order resulted in a severe decline in sales tax revenue. Starting the week of March 9, 2020, Suffolk County experienced dramatic declines in revenues. The steep fall in revenue reflects the initial impact of social distancing and subsequent State governmental orders limiting non-essential activities caused by the COVID-19 pandemic. As compared to 2019 results through mid-August, sales tax revenue for that same time period in 2020 has declined 11.6 percent. Suffolk County management projects the full financial impact on all revenue from the COVID-19

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crisis to Suffolk County to range from \$600 million to \$900 million cumulatively during 2020 and 2021.

- On March 27, 2020, section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) was signed into law. The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments. On April 22, 2020, Suffolk County received through Federal agency formula funding approximately \$257.8 million. Funding is provided at a 100 percent Federal share, with no local match required, and is available to support operating, capital and other expenses generally eligible under those programs and incurred beginning on January 20, 2020, to prevent, prepare for, and respond to the COVID-19 pandemic, including operating service for essential workers, such as medical personnel and first responders. In addition to the \$257.8 million, the County also accepted \$26.6 million from Section 5307 CARES Act funding by the FTA to support public bus transit operations.
- In April of 2020, under Section 13(3) of the Federal Reserve Act, the Federal Reserve created a Municipal Liquidity Facility (the “Facility”) to purchase state and local municipal debt using funds appropriated under the CARES Act. In response to the novel coronavirus, the Federal Reserve established the Facility to help state and local governments better manage cash flow pressures in order to serve households and businesses within their communities. The Facility will purchase up to \$500 billion of short term notes directly from U.S. states (including the District of Columbia), U.S. counties and U.S. cities meeting certain enumerated criteria. The County of Suffolk meets the criteria necessary, and is eligible to issue a maximum of \$541.4 million directly to the Federal Reserve Bank of New York. The Facility’s immediate purpose was to enhance liquidity in the primary municipal securities markets which experienced a contraction onset by the pandemic and thus it will cease operations on December 31, 2020. Although Suffolk County maintains access to the primary municipal market, it is unknown at this time if it will participate in the Facility.
- The passage of the Families First Coronavirus Response Act, provided an enhanced Federal Medical Assistance Percentage (eFMAP) funding which reduces the County’s required Medicaid contribution which is estimated to be worth \$22.8 million for Suffolk County.
- Suffolk County is also eligible for FEMA Public Assistance reimbursement in addition to the CARES Act funding. FEMA will provide at least 75 percent reimbursement for expenses that relate to COVID-19 for emergency protective measures to save lives and to protect public health and safety, such as sanitizing Suffolk County facilities and the distribution of personal protective equipment (PPE).
- The County has also made an additional request to Congress urging Congressional action to provide additional Federal grant assistance to offset the operating budget impact of the COVID-19 crisis.

- On June 22, 2020, the County Executive issued a Notice of Deficiency. This has resulted in reduced spending for supplies, equipment, contracts and the backfilling of vacant positions.
- If the negative impact of the COVID-19 crisis continues the County has many expenditure reducing and revenue generating solutions that may be considered.

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 for all of its employees through a single employer defined benefit healthcare plan. Other post-employment benefits (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 2019). 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, 2019, the following employees were covered by the benefit terms:

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Active Employees	8,997
Retired Employees	<u>10,700</u>
	<u><u>19,697</u></u>

Net OPEB Liability

The County's net OPEB liability of \$6.0 billion was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

Actuarial assumptions: The net OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Discount rate	3.26%

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 Year-end	Medical/RX		Medicare Part B
	Pre-65	Post-65	
2020	8.00%	7.00%	3.00%
2021	7.50%	6.50%	3.50%
2022	7.00%	6.00%	4.00%
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 and the S&P Municipal Bond 20-year high grade rate index

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	Bond Buyer Go 20-Year Bond Municipal Bond Index	S&P Municipal Bond 20- Year High Grade Rate Index
Yield as of January 1, 2019	4.10%	
Yield as of December 31, 2019		3.26%

Mortality rates were based on the following:

- General employees: SOA Pub-2010 General Total Dataset Headcount-weighted Mortality fully generational, Scale MP-2019
- Public safety employees: SOA Pub-2010 Public Safety Total Dataset Headcount-weighted Mortality Table fully generational, Scale MP-2019
- Surviving spouses: SOA Pub-2010 Continuing Survivor Total Dataset Headcount-weighted Mortality Table fully generational, Scale MP-2019
- Disabled retirees: SOA Pub-2010 Disabled retiree Headcount-weighted Mortality Table fully generational, Scale MP-2019 (public safety disability table for public safety employees and non-public safety disability table for general employees)

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period January 1, 2015 – December 31, 2015.

Changes in Net OPEB liability (in millions)	Net OPEB liability
Balance @ 1/1/2019	\$ 5,116.96
Changes for the year:	
Service cost	156.02
Interest	212.51
Changes in assumptions	558.34
Difference between expected and actual experience	133.98
Benefit payments	(181.70)
Net Changes	879.15
Balance @ 12/31/2019	\$ 5,996.11

Sensitivity of the net OPEB liability to changes in the discount rate: The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26 percent) or 1-percentage-point higher (4.26 percent) than the current discount rate (in millions):

	1% Decrease (2.26%)	Discount Rate (3.26%)	1% Increase (4.26%)
Net OPEB liability	\$ 7,071.05	\$ 5,996.11	\$ 5,149.79

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Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (7.0 percent decreasing to 3.5 percent) or 1-percentage point higher (9.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rates (in millions):

	1% Decrease (7.0% decreasing to 3.5%)	Healthcare Cost Trend Rates(8.0% decreasing to 4.5%)	1% Increase (9.0% decreasing to 5.5%)
Net OPEB liability	\$ 5,085.85	\$ 5,996.11	\$ 7,168.01

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

For the year ended December 31, 2019, the County recognized OPEB expense of \$266.01 million. At December 31, 2019, 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	\$ 107.18	\$ 314.46
Changes in assumptions	554.70	275.55
Total	\$ 661.88	\$ 590.01

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
2020	\$ (102.52)
2021	(102.52)
2022	138.47
2023	138.44
2024	-
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.

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2019

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):

	<u>ERS</u>		<u>PFRS</u>
	Primary Government	Component Units	Primary Government
2019	\$ 123,705	\$ 8,133	\$ 117,564
2018	115,871	7,558	114,106
2017	100,005	6,729	101,979

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 \$239,549,866.

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

At December 31, 2019, the County reported a liability for its proportionate share of the net pension liability as follows (in thousands):

	ERS	PFRS	Total
Primary Government	\$ 160,836	\$ 160,628	\$ 321,464
Component Units	12,592	-	12,592

The net pension liability was measured as of March 31, 2019, 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.

SUFFOLK COUNTY
Notes to the Financial Statements
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At December 31, 2019, the County's proportion was 2.45 percent and 9.58 percent for ERS and PFRS respectively.

For the year ended December 31, 2019, the County recognized pension expense of \$105,230,633 and \$120,080,793 for the primary government for ERS and PFRS, respectively. For the year ended August 31, 2019, the College recognized pension expense

of \$6,474,427 for ERS. OTB and IDA recognized pension expense for ERS of \$1,905,425 and \$67,843, respectively, for the year ended December 31, 2019. At December 31, 2019, the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources (in thousands):

	Deferred Outflows of Resources				
	ERS		PFRS		Total Primary
	Primary	Component	Primary	Government	
	Government	Units*	Government	Government	
Differences between expected and actual experience	\$ 31,783	\$ 2,480	\$ 39,021	\$ 70,804	
Changes of assumptions	40,608	3,165	58,360	98,968	
Changes in proportion and differences between contributions and proportionate share of contributions	10,017	1,354	48,295	58,312	
Contributions subsequent to the measurement date	72,539	3,702	77,916	150,455	
Total deferred outflows of resources	<u>\$ 154,947</u>	<u>\$ 10,701</u>	<u>\$ 223,592</u>	<u>\$ 378,539</u>	

	Deferred Inflows of Resources				
	ERS		PFRS		Total Primary
	Primary	Component	Primary	Government	
	Government	Units*	Government	Government	
Differences between expected and actual experience	\$ 10,877	\$ 845	\$ 17,149	\$ 28,026	
Net difference between projected and actual earnings on pension plan investments	41,359	3,232	32,170	73,529	
Changes in proportion and differences between contributions and proportionate share of contributions	4,246	465	1,623	5,869	
	<u>\$ 56,482</u>	<u>\$ 4,542</u>	<u>\$ 50,942</u>	<u>\$ 107,424</u>	

* The College is reported as of August 31, 2019

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

SUFFOLK COUNTY
Notes to the Financial Statements
December 31, 2019

of the net pension liability in the year ended December 31, 2020. 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		Total Primary Government
	Primary Government	Component Units	Primary Government		
Year ended December 31:					
2020	\$ 33,358	\$ 2,775	\$ 46,974	\$ 80,332	
2021	(29,281)	(2,175)	6,579	(22,702)	
2022	(798)	29	9,805	9,007	
2023	22,649	1,827	24,749	47,398	
2024	-	-	6,626	6,626	

Actuarial Assumptions

The total pension liability at March 31, 2019 was determined by using an actuarial valuation as of April 1, 2018, with update procedures used to roll forward the total pension liability to March 31, 2019. The actuarial valuation used the following actuarial assumptions:

	ERS	PFRS
Inflation	2.5%	2.5%
Salary Increases	4.2%	5.0%
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, 2018 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

SUFFOLK COUNTY
Notes to the Financial Statements
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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, 2019 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	\$ 760,676	\$ 173,429	\$ (318,841)
PFRS proportionate share	580,484	160,628	(190,001)

SUFFOLK COUNTY
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Pension plan fiduciary net position

The components of the current-year net pension liability of the County as of March 31, 2019, were as follows (in thousands):

<u>ERS</u>	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	\$ 189,803,429	\$ 4,645,862	2.447723%
Plan net position	(182,718,124)	(4,472,433)	2.447723%
Net pension liability	<u>\$ 7,085,305</u>	<u>\$ 173,429</u>	2.447723%
Ratio of plan net position to the total pension liability	96.3%	96.3%	
<u>PFRS</u>			
Total pension liability	\$ 34,128,100	\$ 3,268,761	9.577916%
Plan net position	(32,451,037)	(3,108,133)	9.577916%
Net pension liability	<u>\$ 1,677,063</u>	<u>\$ 160,628</u>	9.577916%
Ratio of plan net position to the total pension liability	95.1%	95.1%	

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.

SUFFOLK COUNTY
Notes to the Financial Statements
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Employer contributions of the plan are as follows:

	TRS
Employer Contributions	(In Thousands)
2019	\$ 5,569
2018	2,441
2017	3,236

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

At August 31, 2019, the College reported \$4,506,528 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2019. 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, 2019, the College recognized pension expense of \$5,568,830. At August 31 2019 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	\$ 3,054	\$ 335
Changes of assumptions	8,514	2,076
Net difference between projected and actual earnings on pension plan investments	-	3,614
Changes in proportion and differences between the College's contributions and proportionate share of contributions	208	178
Contributions subsequent to the measurement date	512	-
	\$ 12,288	\$ 6,203

Deferred outflows of resources, in the amount of \$512,476, 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, 2020. Other amounts reported as deferred

SUFFOLK COUNTY
Notes to the Financial Statements
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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:			
2020	\$	2,034	
2021		125	
2022		2,027	
2023		1,347	
2024		163	
Thereafter		(123)	
	\$	<u>5,573</u>	

Actuarial Assumptions

The total pension liability at the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018, with update procedures used to roll forward the total pension liability to June 30, 2019. 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. These actuarial valuations used the following actuarial assumptions:

Inflation	2.20 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.										
	<table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;"><u>Service</u></th> <th style="text-align: center;"><u>Rate</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">4.72%</td> </tr> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">3.46%</td> </tr> <tr> <td style="text-align: center;">25</td> <td style="text-align: center;">2.37%</td> </tr> <tr> <td style="text-align: center;">35</td> <td style="text-align: center;">1.90%</td> </tr> </tbody> </table>	<u>Service</u>	<u>Rate</u>	5	4.72%	15	3.46%	25	2.37%	35	1.90%
<u>Service</u>	<u>Rate</u>										
5	4.72%										
15	3.46%										
25	2.37%										
35	1.90%										
Projected COLAs	1.3 percent compounded annually										
Investment Rate of Return	7.10 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, 2018 and 2017 valuations were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2014.

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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, 2019 (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset class</u>	Target allocations in %	Long-term expected real rate of return in %
Domestic equity	33.0%	6.3%
International equity	16.0%	7.8%
Global equities	4.0%	7.2%
Real estate equities	11.0%	4.6%
Private equities	8.0%	9.9%
Domestic fixed income securities	16.0%	1.3%
Global bonds	2.0%	0.9%
High-yield bonds	1.0%	3.6%
Private debt	1.0%	6.5%
Real estate debt	7.0%	2.9%
Cash equivalents	1.0%	0.3%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.10 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 7.10 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 (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate (in thousands):

	Decrease (6.10 percent)	Assumption (7.10 percent)	Increase (8.10 percent)
Proportionate share of net pension liability (asset)	\$ 20,342	\$ (4,507)	\$ (25,352)

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Pension Plan Fiduciary Net Position

The components of the current-year net pension (asset) of the employers as of June 30, 2019, were as follows (in thousands):

	Pension Plan's Fiduciary Net Position
Total pension liability	\$ 119,879,474
Net position	(122,477,481)
Net pension liability (asset)	\$ (2,598,007)
Fiduciary net position as a percentage of total pension liability	102.2%

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
Employer Contributions	(In Thousands)
2019	\$ 5,107
2018	5,038
2017	5,071

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

SUFFOLK COUNTY
Notes to the Financial Statements
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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 2019, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	\$ 8,506,661
Suffolk County Detectives	74,815
Suffolk County Police Benevolent Association Benefit Fund	5,118,184
Suffolk County Police Benevolent Association Legal Fund	100
Suffolk County Superior Officers Association Benefit Fund	986,018
Suffolk County Superior Officers Association	128,852
Total	<u>\$ 14,814,630</u>

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, 2019 no individual agreements exceeded the threshold of \$7,473,814.

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Abatement agreements of the town IDAs resulted in a revenue impact to the County for the year ended 12/31/2019 as follows:

<u>Tax abatement program</u>	<u>Gross tax reduction</u>	<u>Payments in lieu of taxes</u>	<u>Net revenue reduction</u>
Town of Babylon IDA:			
Property tax	\$ 4,240,177	\$ 2,402,597	\$ 1,837,580
Sales tax	1,179,096	-	1,179,096
Town of Brookhaven IDA:			
Property tax	4,258,409	2,419,142	1,839,267
Sales tax	3,641,891	-	3,641,891
Town of Islip IDA:			
Property tax	3,727,749	2,044,707	1,683,042
Sales tax	1,334,233	-	1,334,233
Town of Riverhead IDA:			
Property tax	743,972	42,772	701,200
Sales tax	3,277,123	-	3,277,123

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, 2019 Suffolk County's tax revenues were affected by SCIDA issued abatements as follows:

<u>Tax abatement program</u>	<u>Gross tax reduction</u>	<u>Payments in lieu of taxes</u>	<u>Net revenue reduction</u>
Suffolk County IDA:			
Property tax	\$ 3,743,780	\$ 2,527,267	\$ 1,216,513
Sales tax	1,664,252	-	1,664,252

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 101,719,806	\$ 101,719,806	\$ 91,881,346	\$ (9,838,460)
Sales and use tax	1,396,687,748	1,396,687,748	1,397,537,496	849,748
New York State aid	251,983,115	256,004,979	259,408,680	3,403,701
Federal aid	209,362,138	210,241,020	173,385,044	(36,855,976)
Licenses, permits, fines, fees, etc.	196,870,168	196,870,168	185,884,777	(10,985,391)
Interest on investments	1,351,592	1,351,592	13,345,953	11,994,361
Miscellaneous	10,463,936	10,499,517	19,802,356	9,302,839
Total revenues	<u>2,168,438,503</u>	<u>2,173,374,830</u>	<u>2,141,245,652</u>	<u>(32,129,178)</u>
Expenditures				
Current:				
General government support:				
Audit and control	10,137,990	9,790,941	9,605,208	185,733
Board of elections	14,824,933	14,824,933	13,386,096	1,438,837
Civil service	5,773,594	5,904,300	5,726,884	177,416
County clerk	8,205,064	8,205,064	7,653,756	551,308
County ethics commission	330,286	330,286	215,047	115,239
County executive	5,442,916	5,442,916	5,143,338	299,578
District attorney	38,458,254	38,227,783	37,925,490	302,293
Law	11,717,519	13,965,617	14,263,202	(297,585)
Legal aid society	12,199,825	12,199,825	11,522,562	677,263
Legislative	10,636,605	10,887,712	10,451,837	435,875
Public administrator	487,958	487,958	449,081	38,877
Public works	69,570,514	70,023,266	69,307,301	715,965
Real property	1,361,492	1,361,492	1,277,144	84,348
Miscellaneous	14,692,192	20,360,028	20,390,798	(30,770)
Total general government support	<u>203,839,142</u>	<u>212,012,121</u>	<u>207,317,744</u>	<u>4,694,377</u>
Economic assistance and opportunity:				
County executive	17,001,913	17,001,913	15,066,361	1,935,552
Economic development and planning	5,205,355	4,853,255	3,779,822	1,073,433
Labor	7,717,267	7,717,267	7,679,668	37,599
Probation	5,949,823	6,382,804	9,814,417	(3,431,613)
Social services	601,858,127	600,455,518	567,603,955	32,851,563
Total economic assistance and opportunity	<u>637,732,485</u>	<u>636,410,757</u>	<u>603,944,223</u>	<u>32,466,534</u>
				(Continued)

SUFFOLK COUNTY, NEW YORK
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u> <u>Positive (Negative)</u>
Health:				
Health services	116,865,132	114,654,410	102,889,903	11,764,507
Medical examiner	10,810,727	11,002,709	10,730,273	272,436
Total health	<u>127,675,859</u>	<u>125,657,119</u>	<u>113,620,176</u>	<u>12,036,943</u>
Public safety:				
Fire rescue and emergency service	7,908,882	8,103,882	7,941,328	162,554
Police	116,820,224	117,079,499	120,479,663	(3,400,164)
Probation	33,774,927	33,644,345	30,886,337	2,758,008
Public works	60,000	60,000	57,660	2,340
Sheriff	177,360,212	184,817,888	178,353,387	6,464,501
Total public safety	<u>335,924,245</u>	<u>343,705,614</u>	<u>337,718,375</u>	<u>5,987,239</u>
Culture and recreation:				
County executive	6,127,992	6,183,045	5,835,816	347,229
Parks	8,698,524	9,649,995	9,828,818	(178,823)
Total culture and recreation	<u>14,826,516</u>	<u>15,833,040</u>	<u>15,664,634</u>	<u>168,406</u>
Education:				
Health services	133,769,231	149,389,562	149,237,286	152,276
Miscellaneous	65,202,540	65,125,540	64,688,759	436,781
Total education	<u>198,971,771</u>	<u>214,515,102</u>	<u>213,926,045</u>	<u>589,057</u>
Home and community services:				
County executive	582,450	582,450	580,569	1,881
Economic development and planning	3,580,648	3,582,748	3,446,309	136,439
Health services	169,977	169,977	169,977	-
Law	302,879	309,767	305,220	4,547
Public works	326,890	326,890	(154,706)	481,596
Soil and water conservation	293,792	293,792	354,260	(60,468)
Total home and community services	<u>5,256,636</u>	<u>5,265,624</u>	<u>4,701,629</u>	<u>563,995</u>
Transportation:				
Public works	109,606,018	109,582,661	108,696,657	886,004
Employee benefits	177,463,916	177,406,063	174,662,606	2,743,457
Debt service - principal	88,880,300	88,461,538	88,393,149	68,389
Debt service - interest	31,013,153	31,512,102	31,512,102	-
Total debt service	<u>119,893,453</u>	<u>119,973,640</u>	<u>119,905,251</u>	<u>68,389</u>
Total expenditures	<u>1,931,190,041</u>	<u>1,960,361,741</u>	<u>1,900,157,340</u>	<u>60,204,401</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over (under) expenditures	237,248,462	213,013,089	241,088,312	28,075,223
Other financing sources (uses)				
Transfers in	90,066,255	90,556,650	104,230,641	13,673,991
Transfers out	(334,598,578)	(305,025,878)	(300,869,527)	4,156,351
Total other financing sources (uses)	(244,532,323)	(214,469,228)	(196,638,886)	17,830,342
Net change in fund balances (budgetary basis)	(7,283,861)	(1,456,139)	44,449,426	45,905,565
Fund balances (deficits) at beginning of year (budgetary basis)	7,283,861	(44,274,876)	(44,274,876)	-
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ (45,731,015)</u>	<u>\$ 174,550</u>	<u>\$ 45,905,565</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 174,550
Plus: General Fund Components:	
Town village code enforcement (GAAP basis)	3
Interdepartment operation & service (GAAP basis)	(2,211,206)
Self insurance fund (GAAP basis)	(4,995,790)
Employee medical health plan (GAAP basis)	(22,053,466)
Suffolk county fair elections matching fund (GAAP basis)	1,000,000
Building sanitation administration (GAAP basis)	767,854
General capital reserve fund (GAAP basis)	2,531,667
Tax stabilization reserve (GAAP basis)	49,774,655
Less: accrued pension expense	(97,626,021)
Less: accounting for sale of future revenues to STASC	(170,823,990)
Fund balance at end of year (GAAP basis)	<u>\$ (243,461,744)</u>

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

SUFFOLK COUNTY, NEW YORK
Police District - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Real property taxes	\$ 601,189,681	\$ 601,189,681	\$ 600,069,207	\$ (1,120,474)
Sales and use tax	28,619,734	28,619,734	28,619,734	-
New York State aid	200,000	202,000	349,066	147,066
Federal aid	-	8,000	12,688	4,688
Licenses, permits, fines, fees, etc.	6,478,949	6,478,949	4,460,216	(2,018,733)
Interest on investments	20,000	20,000	54,309	34,309
Miscellaneous	1,652,850	1,660,350	1,039,708	(620,642)
Total revenues	638,161,214	638,178,714	634,604,928	(3,573,786)
Expenditures				
Current:				
General government support:				
Miscellaneous	1,222,236	1,222,236	1,205,498	16,738
Public safety:				
Police	383,957,046	383,957,046	387,088,770	(3,131,724)
Employee benefits	124,238,730	124,203,690	123,270,953	932,737
Debt Service:				
Principal	2,793,593	2,712,119	2,712,119	-
Interest and other charges	910,901	1,024,415	1,024,415	-
Total expenditures	513,122,506	513,119,506	515,301,755	(2,182,249)
Excess (deficiency) of revenues over (under) expenditures	125,038,708	125,059,208	119,303,173	(5,756,035)
Other financing sources (uses)				
Transfers in	42,296,563	42,296,563	40,036,641	(2,259,922)
Transfers out	(150,607,899)	(150,607,899)	(147,265,074)	3,342,825
Total other financing sources (uses)	(108,311,336)	(108,311,336)	(107,228,433)	1,082,903
Net change in fund balances (budgetary basis)	16,727,372	16,747,872	12,074,740	(4,673,132)
Fund balances (deficits) at beginning of year (budgetary basis)	(16,727,372)	(20,338,084)	(20,338,084)	-
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ (3,590,212)</u>	<u>\$ (8,263,344)</u>	<u>\$ (4,673,132)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (8,263,344)
Less: accrued pension expense	(74,188,187)
Less: accounting for sale of future revenues to STASC	(6,050,572)
Fund balance at end of year (GAAP basis)	<u>\$ (88,502,103)</u>

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

SUFFOLK COUNTY, NEW YORK

Schedule of Changes in Net OPEB Liability and Related Ratios

For Fiscal Year 2010 through 2019
(amounts in millions)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Net OPEB liability										
Service cost	\$ 156.02	\$ 185.32	\$ 183.23	**	**	**	**	**	**	**
Interest	212.51	195.57	218.13	**	**	**	**	**	**	**
Changes of assumptions	558.34	(551.11)	270.09	**	**	**	**	**	**	**
Differences between expected and actual experience	133.98	(135.67)	(616.56)	**	**	**	**	**	**	**
Benefit payments	(181.70)	(152.10)	(133.22)	**	**	**	**	**	**	**
Net change in Net OPEB liability	879.15	(457.99)	(78.33)	**	**	**	**	**	**	**
Net OPEB liability- beginning	5,116.96	5,574.95	5,653.28	\$ 4,878.97	\$5,149.47	**	**	**	**	**
Net OPEB liability- ending	5,996.11	5,116.96	5,574.95	5,653.28	4,878.97	\$5,149.47	**	**	**	**
Covered payroll	901.30	964.46	936.37	898.77	872.59	854.54	**	**	**	**
Net OPEB liability as a percentage of covered payroll	665%	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:

2019	3.26%
2018	4.10%
2017	3.44%
2016	3.78%
2015	**
2014	**
2013	**
2012	**
2011	**
2010	**

** 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 2010 through 2019
(amounts in thousands)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County's proportion of the net pension liability (asset) for ERS	2.45%	2.44%	2.39%	2.42%	2.64%	**	**	**	**	**
County's proportion of the net pension liability (asset) for PFRS	9.58%	9.74%	9.46%	9.61%	9.32%	**	**	**	**	**
County's proportion of the net pension liability (asset) for ERS	\$ 173,429	\$ 78,802	\$ 224,912	\$ 389,083	\$ 89,118	**	**	**	**	**
County's proportion of the net pension liability (asset) for PFRS	\$ 160,628	\$ 98,489	\$ 196,061	\$ 284,578	\$ 25,668	**	**	**	**	**
County's covered payroll for ERS	\$ 609,350	\$ 602,376	\$ 594,725	\$ 456,831	\$ 512,041	**	**	**	**	**
County's covered payroll for PFRS	\$ 430,297	\$ 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	28.46%	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	37.33%	23.20%	46.36%	55.59%	6.96%	**	**	**	**	**
Plan fiduciary net position as a percentage of the total pension liability for ERS	96.27%	98.24%	94.70%	90.70%	97.90%	**	**	**	**	**
Plan fiduciary net position as a percentage of the total pension liability for PFRS	95.09%	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 2010 through 2019*
(amounts in thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Contractually required contribution	\$ 241,269	\$ 229,977	\$ 201,984	\$ 185,734	\$ 177,725	\$ 178,873	\$ 150,047	\$ 132,439	\$ 125,333	\$ 108,388
Contributions in relation to the contractually required contribution	\$ 241,269	\$ 229,977	\$ 201,984	\$ 185,734	\$ 177,725	\$ 178,873	\$ 150,047	\$ 132,439	\$ 125,333	\$ 108,388
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 1,021,800	\$ 1,015,546	\$ 1,021,880	\$ 1,000,945	\$ 904,748	**	**	**	**	**
Contributions as a percentage of covered payroll	24%	23%	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 2019. Therefore, no budget to actual schedule is presented.

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

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

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

The 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 2019. Therefore, no budget to actual schedule is presented.

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

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

The 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 2019. 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, 2019

Special Revenue Funds

	<u>Grants Management</u>	<u>Tax Certiorari</u>	<u>Public Safety Communications System E-911</u>	<u>County Road</u>	<u>Handicapped Parking Education</u>	<u>MTA Payroll Tax</u>	<u>Subtotals to page 124</u>
Assets							
Cash and cash equivalents	\$ 12,342	\$ 471	\$ 496,697	\$ 10,964	\$ 825,807	\$ 885	\$ 1,347,166
Due from:							
New York State and federal sources:							
Grants and aid	16,405,676	-	-	2,059,734	-	-	18,465,410
Sales tax	-	-	-	-	-	-	-
Other funds	7,111,098	-	24,784,187	11,961,570	11,351	3,155,060	47,023,266
Other receivables	-	-	1,729,381	2,208,269	-	-	3,937,650
Total assets	<u>\$ 23,529,116</u>	<u>\$ 471</u>	<u>\$ 27,010,265</u>	<u>\$ 16,240,537</u>	<u>\$ 837,158</u>	<u>\$ 3,155,945</u>	<u>\$ 70,773,492</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 3,186,399	\$ -	\$ 3,180,602	\$ 2,206,299	\$ -	\$ -	\$ 8,573,300
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	20,953,650	611,174	23,456,347	13,726,653	-	3,148,193	61,896,017
Unearned revenue	967,358	-	-	-	-	-	967,358
Total liabilities	<u>25,107,407</u>	<u>611,174</u>	<u>26,636,949</u>	<u>15,932,952</u>	<u>-</u>	<u>3,148,193</u>	<u>71,436,675</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	-	-	136,791	-	-	-	136,791
Total deferred inflows of resources	<u>1,028,943</u>	<u>-</u>	<u>136,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	-	-	-	-	-	7,752	7,752
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	8,703	-	236,525	-	-	-	245,228
Home and community services	-	-	-	-	837,158	-	837,158
Transportation	-	-	-	307,585	-	-	307,585
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	-	-
Unassigned	(2,615,937)	(610,703)	-	-	-	-	(3,226,640)
Total fund balances (deficits)	<u>(2,607,234)</u>	<u>(610,703)</u>	<u>236,525</u>	<u>307,585</u>	<u>837,158</u>	<u>7,752</u>	<u>(1,828,917)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 23,529,116</u>	<u>\$ 471</u>	<u>\$ 27,010,265</u>	<u>\$ 16,240,537</u>	<u>\$ 837,158</u>	<u>\$ 3,155,945</u>	<u>\$ 70,773,492</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2019

Special Revenue Funds

	Subtotals from page 123	District Court	Judicial Facilities Agency	Traffic Violations Bureau	Suffolk County Landbank Corporation	Hotel Motel Tax Culture and History	Subtotals to page 125
Assets							
Cash and cash equivalents	\$ 1,347,166	\$ 89,127	\$ 815,779	\$ 9,897,667	\$ 2,696,555	\$ 2,657,508	\$ 17,503,802
Due from:							
New York State and federal sources:							
Grants and aid	18,465,410	2,858,290	-	-	107,507	1,426	21,432,633
Sales tax	-	-	-	-	-	-	-
Other funds	47,023,266	1,075,620	-	2,265,503	-	29,324	50,393,713
Other receivables	3,937,650	29,520	-	7,093,225	-	1,404,712	12,465,107
Total assets	<u>\$ 70,773,492</u>	<u>\$ 4,052,557</u>	<u>\$ 815,779</u>	<u>\$ 19,256,395</u>	<u>\$ 2,804,062</u>	<u>\$ 4,092,970</u>	<u>\$ 101,795,255</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 8,573,300	\$ -	\$ -	\$ 7,837,388	\$ 351,222	\$ 1,599,644	\$ 18,361,554
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	61,896,017	15,952,771	56,117	11,384,066	11,860	1,645,067	90,945,898
Unearned revenue	967,358	-	-	-	174,677	-	1,142,035
Total liabilities	<u>71,436,675</u>	<u>15,952,771</u>	<u>56,117</u>	<u>19,221,454</u>	<u>537,759</u>	<u>3,244,711</u>	<u>110,449,487</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	7,752	-	759,662	318,704	-	-	1,086,118
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	245,228	-	-	-	-	-	245,228
Home and community services	837,158	-	-	-	2,266,303	-	3,103,461
Transportation	307,585	-	-	-	-	-	307,585
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	-	-	-	-	-	848,259	848,259
Unassigned	(3,226,640)	(11,900,214)	-	(283,763)	-	-	(15,410,617)
Total fund balances (deficits)	<u>(1,828,917)</u>	<u>(11,900,214)</u>	<u>759,662</u>	<u>34,941</u>	<u>2,266,303</u>	<u>848,259</u>	<u>(9,819,966)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 70,773,492</u>	<u>\$ 4,052,557</u>	<u>\$ 815,779</u>	<u>\$ 19,256,395</u>	<u>\$ 2,804,062</u>	<u>\$ 4,092,970</u>	<u>\$ 101,795,255</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2019

Special Revenue Funds

	<u>Subtotals from page 124</u>	<u>Sewer District #1</u>	<u>Sewer District #2</u>	<u>Sewer District #3</u>	<u>Sewer District #4</u>	<u>Sewer District #5</u>	<u>Subtotals to page 126</u>
Assets							
Cash and cash equivalents	\$ 17,503,802	\$ 1,021	\$ 1,269,256	\$ 106,804,336	\$ 544,922	\$ -	\$ 126,123,337
Due from:							
New York State and federal sources:							
Grants and aid	21,432,633	-	-	29,336	-	-	21,461,969
Sales tax	-	-	-	-	-	-	-
Other funds	50,393,713	1,303,582	405,532	126,174,317	21,377	2,267,265	180,565,786
Other receivables	12,465,107	22	356	616,698	530	-	13,082,713
Total assets	<u>\$ 101,795,255</u>	<u>\$ 1,304,625</u>	<u>\$ 1,675,144</u>	<u>\$ 233,624,687</u>	<u>\$ 566,829</u>	<u>\$ 2,267,265</u>	<u>\$ 341,233,805</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 18,361,554	\$ 50,066	\$ 14,880	\$ 5,833,607	\$ 63,462	\$ 44,019	\$ 24,367,588
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	90,945,898	809,382	1,519,808	82,863,533	60,232	1,969,070	178,167,923
Unearned revenue	1,142,035	-	-	-	-	-	1,142,035
Total liabilities	<u>110,449,487</u>	<u>859,448</u>	<u>1,534,688</u>	<u>88,697,140</u>	<u>123,694</u>	<u>2,013,089</u>	<u>203,677,546</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	1,086,118	-	-	-	-	-	1,086,118
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	245,228	-	-	-	-	-	245,228
Home and community services	3,103,461	445,177	140,456	145,890,571	443,135	254,176	150,276,976
Transportation	307,585	-	-	-	-	-	307,585
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	848,259	-	-	-	-	-	848,259
Unassigned	(15,410,617)	-	-	(963,024)	-	-	(16,373,641)
Total fund balances (deficits)	<u>(9,819,966)</u>	<u>445,177</u>	<u>140,456</u>	<u>144,927,547</u>	<u>443,135</u>	<u>254,176</u>	<u>136,390,525</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 101,795,255</u>	<u>\$ 1,304,625</u>	<u>\$ 1,675,144</u>	<u>\$ 233,624,687</u>	<u>\$ 566,829</u>	<u>\$ 2,267,265</u>	<u>\$ 341,233,805</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2019

Special Revenue Funds

	<u>Subtotals from page 125</u>	<u>Sewer District #6</u>	<u>Sewer District #7</u>	<u>Sewer District #8</u>	<u>Sewer District #9</u>	<u>Sewer District #10</u>	<u>Subtotals to page 127</u>
Assets							
Cash and cash equivalents	\$ 126,123,337	\$ 3,836	\$ -	\$ -	\$ -	\$ 3,587	\$ 126,130,760
Due from:							
New York State and federal sources:							
Grants and aid	21,461,969	2,224	3,211	-	-	20,089	21,487,493
Sales tax	-	-	-	-	-	-	-
Other funds	180,565,786	1,203,546	9,309,020	987,211	3,458,809	3,293,778	198,818,150
Other receivables	13,082,713	31,147	50	-	-	-	13,113,910
Total assets	<u>\$ 341,233,805</u>	<u>\$ 1,240,753</u>	<u>\$ 9,312,281</u>	<u>\$ 987,211</u>	<u>\$ 3,458,809</u>	<u>\$ 3,317,454</u>	<u>\$ 359,550,313</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 24,367,588	\$ 29,900	\$ 59,174	\$ 639	\$ 9,969	\$ 21,498	\$ 24,488,768
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	178,167,923	1,126,232	8,747,480	932,441	3,309,455	967,823	193,251,354
Unearned revenue	1,142,035	-	-	-	-	-	1,142,035
Total liabilities	<u>203,677,546</u>	<u>1,156,132</u>	<u>8,806,654</u>	<u>933,080</u>	<u>3,319,424</u>	<u>989,321</u>	<u>218,882,157</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	1,086,118	-	-	-	-	-	1,086,118
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	245,228	-	-	-	-	-	245,228
Home and community services	150,276,976	84,621	505,627	54,131	139,385	2,328,133	153,388,873
Transportation	307,585	-	-	-	-	-	307,585
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	848,259	-	-	-	-	-	848,259
Unassigned	(16,373,641)	-	-	-	-	-	(16,373,641)
Total fund balances (deficits)	<u>136,390,525</u>	<u>84,621</u>	<u>505,627</u>	<u>54,131</u>	<u>139,385</u>	<u>2,328,133</u>	<u>139,502,422</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 341,233,805</u>	<u>\$ 1,240,753</u>	<u>\$ 9,312,281</u>	<u>\$ 987,211</u>	<u>\$ 3,458,809</u>	<u>\$ 3,317,454</u>	<u>\$ 359,550,313</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2019

Special Revenue Funds

	<u>Subtotals from page 126</u>	<u>Sewer District #11</u>	<u>Sewer District #12</u>	<u>Sewer District #13</u>	<u>Sewer District #14</u>	<u>Sewer District #15</u>	<u>Subtotals to page 128</u>
Assets							
Cash and cash equivalents	\$ 126,130,760	\$ 12,050	\$ 1,446	\$ 762,326	\$ 4,554	\$ 3,340	\$ 126,914,476
Due from:							
New York State and federal sources:							
Grants and aid	21,487,493	5,601	14	-	796	-	21,493,904
Sales tax	-	-	-	-	-	-	-
Other funds	198,818,150	13,100,646	1,386,961	4,283,541	5,868,426	226,332	223,684,056
Other receivables	13,113,910	2,549	-	334	2,916	791	13,120,500
Total assets	<u>\$ 359,550,313</u>	<u>\$ 13,120,846</u>	<u>\$ 1,388,421</u>	<u>\$ 5,046,201</u>	<u>\$ 5,876,692</u>	<u>\$ 230,463</u>	<u>\$ 385,212,936</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 24,488,768	\$ 211,056	\$ 30,786	\$ 18,622	\$ 91,692	\$ 5,718	\$ 24,846,642
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	193,251,354	12,488,039	1,190,339	132,268	5,470,600	43,087	212,575,687
Unearned revenue	1,142,035	-	-	-	-	-	1,142,035
Total liabilities	<u>218,882,157</u>	<u>12,699,095</u>	<u>1,221,125</u>	<u>150,890</u>	<u>5,562,292</u>	<u>48,805</u>	<u>238,564,364</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	1,086,118	-	-	-	-	-	1,086,118
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	245,228	-	-	-	-	-	245,228
Home and community services	153,388,873	421,751	167,296	4,895,311	314,400	181,658	159,369,289
Transportation	307,585	-	-	-	-	-	307,585
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	848,259	-	-	-	-	-	848,259
Unassigned	(16,373,641)	-	-	-	-	-	(16,373,641)
Total fund balances (deficits)	<u>139,502,422</u>	<u>421,751</u>	<u>167,296</u>	<u>4,895,311</u>	<u>314,400</u>	<u>181,658</u>	<u>145,482,838</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 359,550,313</u>	<u>\$ 13,120,846</u>	<u>\$ 1,388,421</u>	<u>\$ 5,046,201</u>	<u>\$ 5,876,692</u>	<u>\$ 230,463</u>	<u>\$ 385,212,936</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2019

Special Revenue Funds

	<u>Subtotals from page 127</u>	<u>Sewer District #16</u>	<u>Sewer District #18</u>	<u>Sewer District #19</u>	<u>Sewer District #20</u>	<u>Sewer District #21</u>	<u>Subtotals to page 129</u>
Assets							
Cash and cash equivalents	\$ 126,914,476	\$ -	\$ 47,808	\$ 680	\$ 756,575	\$ -	\$ 127,719,539
Due from:							
New York State and federal sources:							
Grants and aid	21,493,904	-	-	-	-	-	21,493,904
Sales tax	-	-	-	-	-	-	-
Other funds	223,684,056	1,771,717	3,565,616	201,808	220,809	8,051,627	237,495,633
Other receivables	13,120,500	-	1,500	-	131	-	13,122,131
Total assets	<u>\$ 385,212,936</u>	<u>\$ 1,771,717</u>	<u>\$ 3,614,924</u>	<u>\$ 202,488</u>	<u>\$ 977,515</u>	<u>\$ 8,051,627</u>	<u>\$ 399,831,207</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 24,846,642	\$ 22,578	\$ 77,454	\$ 36,431	\$ 76,503	\$ 80,265	\$ 25,139,873
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	212,575,687	1,791,233	3,252,743	60,200	450,478	9,018,384	227,148,725
Unearned revenue	1,142,035	-	-	-	-	-	1,142,035
Total liabilities	<u>238,564,364</u>	<u>1,813,811</u>	<u>3,330,197</u>	<u>96,631</u>	<u>526,981</u>	<u>9,098,649</u>	<u>253,430,633</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	1,086,118	-	-	-	-	-	1,086,118
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	245,228	-	-	-	-	-	245,228
Home and community services	159,369,289	-	284,727	105,857	450,534	-	160,210,407
Transportation	307,585	-	-	-	-	-	307,585
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	848,259	-	-	-	-	-	848,259
Unassigned	(16,373,641)	(42,094)	-	-	-	(1,047,022)	(17,462,757)
Total fund balances (deficits)	<u>145,482,838</u>	<u>(42,094)</u>	<u>284,727</u>	<u>105,857</u>	<u>450,534</u>	<u>(1,047,022)</u>	<u>145,234,840</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 385,212,936</u>	<u>\$ 1,771,717</u>	<u>\$ 3,614,924</u>	<u>\$ 202,488</u>	<u>\$ 977,515</u>	<u>\$ 8,051,627</u>	<u>\$ 399,831,207</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2019

Special Revenue Funds

	<u>Subtotals from page 128</u>	<u>Sewer District #22</u>	<u>Sewer District #23</u>	<u>Sewer District #24</u>	<u>Sewer District #26</u>	<u>Sewer District #28</u>	<u>Subtotals to page 130</u>
Assets							
Cash and cash equivalents	\$ 127,719,539	\$ 21,154	\$ 370,620	\$ 329,701	\$ 681,013	\$ 5,401	\$ 129,127,428
Due from:							
New York State and federal sources:							
Grants and aid	21,493,904	365	-	-	-	-	21,494,269
Sales tax	-	-	-	-	-	-	-
Other funds	237,495,633	1,104,128	52,672	60,003	16,603	264,138	238,993,177
Other receivables	13,122,131	833	141	200	121	600	13,124,026
Total assets	<u>\$ 399,831,207</u>	<u>\$ 1,126,480</u>	<u>\$ 423,433</u>	<u>\$ 389,904</u>	<u>\$ 697,737</u>	<u>\$ 270,139</u>	<u>\$ 402,738,900</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 25,139,873	\$ 11,265	\$ 4,846	\$ 11,202	\$ 10,585	\$ 6,727	\$ 25,184,498
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	227,148,725	863,194	317,029	128,191	905,060	155,449	229,517,648
Unearned revenue	1,142,035	-	-	-	-	-	1,142,035
Total liabilities	<u>253,430,633</u>	<u>874,459</u>	<u>321,875</u>	<u>139,393</u>	<u>915,645</u>	<u>162,176</u>	<u>255,844,181</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	1,086,118	-	-	-	-	-	1,086,118
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	245,228	-	-	-	-	-	245,228
Home and community services	160,210,407	252,021	101,558	250,511	-	107,963	160,922,460
Transportation	307,585	-	-	-	-	-	307,585
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	848,259	-	-	-	-	-	848,259
Unassigned	(17,462,757)	-	-	-	(217,908)	-	(17,680,665)
Total fund balances (deficits)	<u>145,234,840</u>	<u>252,021</u>	<u>101,558</u>	<u>250,511</u>	<u>(217,908)</u>	<u>107,963</u>	<u>145,728,985</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 399,831,207</u>	<u>\$ 1,126,480</u>	<u>\$ 423,433</u>	<u>\$ 389,904</u>	<u>\$ 697,737</u>	<u>\$ 270,139</u>	<u>\$ 402,738,900</u>

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SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2019

Special Revenue Funds

	<u>Subtotals from page 129</u>	<u>Workforce Investment Revenue</u>	<u>Community Development</u>	<u>Home Investment Partnership</u>	<u>Emergency Shelter Grant</u>	<u>Medicaid Compliance</u>	<u>Subtotals to page 131</u>
Assets							
Cash and cash equivalents	\$ 129,127,428	\$ 490,975	\$ 2,746	\$ -	\$ 45,503	\$ 182	\$ 129,666,834
Due from:							
New York State and federal sources:							
Grants and aid	21,494,269	1,414,130	280,862	111,549	117,195	11,249,864	34,667,869
Sales tax	-	-	-	-	-	-	-
Other funds	238,993,177	315,376	974,178	985,223	27,923	3,966,735	245,262,612
Other receivables	13,124,026	-	-	-	-	-	13,124,026
Total assets	<u>\$ 402,738,900</u>	<u>\$ 2,220,481</u>	<u>\$ 1,257,786</u>	<u>\$ 1,096,772</u>	<u>\$ 190,621</u>	<u>\$ 15,216,781</u>	<u>\$ 422,721,341</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 25,184,498	\$ 1,043,113	\$ 363,416	\$ 75,500	\$ 92,117	\$ 2,547,571	\$ 29,306,215
Contract retainage payable	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	229,517,648	2,437,193	3,340,908	1,021,272	98,504	14,793,261	251,208,786
Unearned revenue	1,142,035	-	-	-	-	25,121	1,167,156
Total liabilities	<u>255,844,181</u>	<u>3,480,306</u>	<u>3,704,324</u>	<u>1,096,772</u>	<u>190,621</u>	<u>17,365,953</u>	<u>281,682,157</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	1,086,118	-	-	-	-	-	1,086,118
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	245,228	-	-	-	-	-	245,228
Home and community services	160,922,460	-	-	-	-	-	160,922,460
Transportation	307,585	-	-	-	-	-	307,585
Environmental protection	-	-	-	-	-	-	-
Tourism and recreation	848,259	-	-	-	-	-	848,259
Unassigned	<u>(17,680,665)</u>	<u>(1,259,825)</u>	<u>(2,446,538)</u>	<u>-</u>	<u>-</u>	<u>(2,149,172)</u>	<u>(23,536,200)</u>
Total fund balances (deficits)	<u>145,728,985</u>	<u>(1,259,825)</u>	<u>(2,446,538)</u>	<u>-</u>	<u>-</u>	<u>(2,149,172)</u>	<u>139,873,450</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 402,738,900</u>	<u>\$ 2,220,481</u>	<u>\$ 1,257,786</u>	<u>\$ 1,096,772</u>	<u>\$ 190,621</u>	<u>\$ 15,216,781</u>	<u>\$ 422,721,341</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2019

Special Revenue Funds

	Subtotals from page 130	Water Quality Protection Reserve	Suffolk County Water Protection	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Subtotals to page 132
Assets							
Cash and cash equivalents	\$ 129,666,834	\$ 68,393,179	\$ 26,124,423	\$ 12,156	\$ 4,145,795	\$ 8,240,737	\$ 236,583,124
Due from:							
New York State and federal sources:							
Grants and aid	34,667,869	-	554,053	-	-	-	35,221,922
Sales tax	-	-	9,712,298	-	-	-	9,712,298
Other funds	245,262,612	25,527,457	11,933,104	-	-	274,518	282,997,691
Other receivables	13,124,026	-	-	-	18,259	62,395	13,204,680
Total assets	<u>\$ 422,721,341</u>	<u>\$ 93,920,636</u>	<u>\$ 48,323,878</u>	<u>\$ 12,156</u>	<u>\$ 4,164,054</u>	<u>\$ 8,577,650</u>	<u>\$ 577,719,715</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 29,306,215	\$ 856,134	\$ 1,042,403	\$ -	\$ 45,609	\$ 237,531	\$ 31,487,892
Contract retainage payable	-	844,920	-	-	-	-	844,920
Notes payable	-	-	-	-	-	-	-
Due to:							
Other funds	251,208,786	38,156,863	31,699,610	-	44,880	752,210	321,862,349
Unearned revenue	1,167,156	-	-	-	-	-	1,167,156
Total liabilities	<u>281,682,157</u>	<u>39,857,917</u>	<u>32,742,013</u>	<u>-</u>	<u>90,489</u>	<u>989,741</u>	<u>355,362,317</u>
Deferred inflows of resources							
Unavailable revenue - government receivables	1,028,943	-	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)							
Restricted for:							
General government support	1,086,118	-	-	-	-	-	1,086,118
Economic assistance & opportunity	-	-	-	-	-	-	-
Public safety	245,228	-	-	12,156	4,073,565	7,587,909	11,918,858
Home and community services	160,922,460	52,321,175	-	-	-	-	213,243,635
Transportation	307,585	-	-	-	-	-	307,585
Environmental protection	-	1,741,544	15,581,865	-	-	-	17,323,409
Tourism and recreation	848,259	-	-	-	-	-	848,259
Unassigned	(23,536,200)	-	-	-	-	-	(23,536,200)
Total fund balances (deficits)	<u>139,873,450</u>	<u>54,062,719</u>	<u>15,581,865</u>	<u>12,156</u>	<u>4,073,565</u>	<u>7,587,909</u>	<u>221,191,664</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 422,721,341</u>	<u>\$ 93,920,636</u>	<u>\$ 48,323,878</u>	<u>\$ 12,156</u>	<u>\$ 4,164,054</u>	<u>\$ 8,577,650</u>	<u>\$ 577,719,715</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2019

Special Revenue Funds

	<u>Subtotals from page 131</u>	<u>Assets Forfeiture DA</u>	<u>NYS Assets Forfeiture</u>	<u>DWI Asset Seizure</u>	<u>Suffolk County Economic Development Corporation</u>	<u>Subtotals to page 133</u>
Assets						
Cash and cash equivalents	\$ 236,583,124	\$ 3,683,869	\$ 2,456,570	\$ 2,285,360	\$ 756,519	\$ 245,765,442
Due from:						
New York State and federal sources:						
Grants and aid	35,221,922	-	-	-	-	35,221,922
Sales tax	9,712,298	-	-	-	-	9,712,298
Other funds	282,997,691	148,673	1,748	-	-	283,148,112
Other receivables	13,204,680	34,516	104,125	46,051	37,626	13,426,998
Total assets	<u>\$ 577,719,715</u>	<u>\$ 3,867,058</u>	<u>\$ 2,562,443</u>	<u>\$ 2,331,411</u>	<u>\$ 794,145</u>	<u>\$ 587,274,772</u>
Liabilities						
Accounts payable and accrued liabilities	\$ 31,487,892	\$ 181,042	\$ -	\$ 34,924	\$ 54,968	\$ 31,758,826
Contract retainage payable	844,920	-	-	-	-	844,920
Notes payable	-	-	-	-	-	-
Due to:						
Other funds	321,862,349	359,376	284,954	386,110	-	322,892,789
Unearned revenue	1,167,156	-	-	-	-	1,167,156
Total liabilities	<u>355,362,317</u>	<u>540,418</u>	<u>284,954</u>	<u>421,034</u>	<u>54,968</u>	<u>356,663,691</u>
Deferred inflows of resources						
Unavailable revenue - government receivables	1,028,943	-	-	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	-	-	136,791
Total deferred inflows of resources	<u>1,165,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165,734</u>
Fund balances (deficits)						
Restricted for:						
General government support	1,086,118	3,326,640	2,277,489	2,920	-	6,693,167
Economic assistance & opportunity	-	-	-	-	739,177	739,177
Public safety	11,918,858	-	-	1,907,457	-	13,826,315
Home and community services	213,243,635	-	-	-	-	213,243,635
Transportation	307,585	-	-	-	-	307,585
Environmental protection	17,323,409	-	-	-	-	17,323,409
Tourism and recreation	848,259	-	-	-	-	848,259
Unassigned	(23,536,200)	-	-	-	-	(23,536,200)
Total fund balances (deficits)	<u>221,191,664</u>	<u>3,326,640</u>	<u>2,277,489</u>	<u>1,910,377</u>	<u>739,177</u>	<u>229,445,347</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 577,719,715</u>	<u>\$ 3,867,058</u>	<u>\$ 2,562,443</u>	<u>\$ 2,331,411</u>	<u>\$ 794,145</u>	<u>\$ 587,274,772</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2019

	Capital Projects Funds			
	Subtotals from page 132	Capital Sewer	Capital Southwest Sewer	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 245,765,442	\$ 5,391,395	\$ 2,947,930	\$ 254,104,767
Due from:				
New York State and federal sources:				
Grants and aid	35,221,922	1,456,365	2,312,500	38,990,787
Sales tax	9,712,298	-	-	9,712,298
Other funds	283,148,112	20,740,532	75,068,304	378,956,948
Other receivables	13,426,998	16,692	46,929	13,490,619
Total assets	\$ 587,274,772	\$ 27,604,984	\$ 80,375,663	\$ 695,255,419
Liabilities				
Accounts payable and accrued liabilities	\$ 31,758,826	\$ 2,239,798	\$ 30,143,723	\$ 64,142,347
Contract retainage payable	844,920	1,293,607	9,184,155	11,322,682
Notes payable	-	-	73,059,521	73,059,521
Due to:				
Other funds	322,892,789	255,787	216,411	323,364,987
Unearned revenue	1,167,156	-	-	1,167,156
Total liabilities	356,663,691	3,789,192	112,603,810	473,056,693
Deferred inflows of resources				
Unavailable revenue - government receivables	1,028,943	-	-	1,028,943
Sale of future tobacco revenues	136,791	-	-	136,791
Total deferred inflows of resources	1,165,734	-	-	1,165,734
Fund balances (deficits)				
Restricted for:				
General government support	6,693,167	-	-	6,693,167
Economic assistance & opportunity	739,177	-	-	739,177
Public safety	13,826,315	-	-	13,826,315
Home and community services	213,243,635	23,815,792	-	237,059,427
Transportation	307,585	-	-	307,585
Environmental protection	17,323,409	-	-	17,323,409
Tourism and recreation	848,259	-	-	848,259
Unassigned	(23,536,200)	-	(32,228,147)	(55,764,347)
Total fund balances (deficits)	229,445,347	23,815,792	(32,228,147)	221,032,992
Total liabilities, deferred inflows of resources, and fund balances	\$ 587,274,772	\$ 27,604,984	\$ 80,375,663	\$ 695,255,419

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2019

Special Revenue Funds

	Grants Management	Tax Certiorari	Public Safety Communications System E-911	County Road	Handicapped Parking Education	MTA Payroll Tax	Subtotals to page 135
Revenues							
Real property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,730,915	\$ 5,730,915
Sales and use tax	-	-	7,934,884	-	-	-	7,934,884
New York State aid	25,749,420	-	-	6,491,627	-	-	32,241,047
Federal aid	18,403,547	-	-	-	-	-	18,403,547
Licenses, permits, fines, fees, etc.	-	-	-	31,993,337	14,134	-	32,007,471
Interest on investments	-	8	1,875	1,560	13,123	14	16,580
Miscellaneous	292,204	-	117	18,818	-	-	311,139
Total revenues	<u>44,445,171</u>	<u>8</u>	<u>7,936,876</u>	<u>38,505,342</u>	<u>27,257</u>	<u>5,730,929</u>	<u>96,645,583</u>
Expenditures							
Current:							
General government support	14,075,274	-	-	-	-	-	14,075,274
Economic assistance & opportunity	1,845,618	-	-	-	-	-	1,845,618
Health	11,564,260	-	-	-	-	-	11,564,260
Public safety	11,080,495	-	14,355,417	-	-	-	25,435,912
Culture and recreation	233,881	-	-	-	-	-	233,881
Home and community services	517,923	-	-	-	-	-	517,923
Transportation	-	-	-	9,345,163	-	-	9,345,163
Employee benefits	2,914,976	-	2,646,834	1,445,614	-	-	7,007,424
Debt service:							
Principal	-	-	191,653	-	-	-	191,653
Interest and other charges	-	-	112,500	-	-	-	112,500
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>42,232,427</u>	<u>-</u>	<u>17,306,404</u>	<u>10,790,777</u>	<u>-</u>	<u>-</u>	<u>70,329,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,212,744</u>	<u>8</u>	<u>(9,369,528)</u>	<u>27,714,565</u>	<u>27,257</u>	<u>5,730,929</u>	<u>26,315,975</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	-	210,704	13,151,517	-	-	-	13,362,221
Transfers out	(2,284,130)	-	(3,629,056)	(26,018,625)	-	(2,884,783)	(34,816,594)
Total other financing sources (uses)	<u>(2,284,130)</u>	<u>210,704</u>	<u>9,522,461</u>	<u>(26,018,625)</u>	<u>-</u>	<u>(2,884,783)</u>	<u>(21,454,373)</u>
Net changes in fund balances	(71,386)	210,712	152,933	1,695,940	27,257	2,846,146	4,861,602
Fund balances (deficits) at beginning, as previously reported	(2,535,848)	(821,415)	83,592	(1,388,355)	809,901	(2,838,394)	(6,690,519)
Fund balances (deficits) at end of year	<u>\$ (2,607,234)</u>	<u>\$ (610,703)</u>	<u>\$ 236,525</u>	<u>\$ 307,585</u>	<u>\$ 837,158</u>	<u>\$ 7,752</u>	<u>\$ (1,828,917)</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 134	District Court	Judicial Facilities Agency	Traffic Violations Bureau	Suffolk County Landbank Corporation	Hotel Motel Tax Culture and History	Subtotals to page 136
Revenues							
Real property taxes	\$ 5,730,915	\$ 6,609,522	\$ -	\$ -	\$ -	\$ -	\$ 12,340,437
Sales and use tax	7,934,884	-	-	-	-	11,381,608	19,316,492
New York State aid	32,241,047	4,198,660	-	-	791,418	-	37,231,125
Federal aid	18,403,547	-	-	-	30,000	-	18,433,547
Licenses, permits, fines, fees, etc.	32,007,471	524,423	5,505,832	52,270,619	-	-	90,308,345
Interest on investments	16,580	2,531	31,070	1,222,059	39,613	989	1,312,842
Miscellaneous	311,139	-	-	-	2,118,039	60,391	2,489,569
Total revenues	<u>96,645,583</u>	<u>11,335,136</u>	<u>5,536,902</u>	<u>53,492,678</u>	<u>2,979,070</u>	<u>11,442,988</u>	<u>181,432,357</u>
Expenditures							
Current:							
General government support	14,075,274	-	49,682	12,802,702	-	-	26,927,658
Economic assistance & opportunity	1,845,618	-	-	-	-	3,507,416	5,353,034
Health	11,564,260	-	-	-	-	-	11,564,260
Public safety	25,435,912	-	-	-	-	-	25,435,912
Culture and recreation	233,881	-	-	-	-	3,938,755	4,172,636
Home and community services	517,923	-	-	-	1,968,997	-	2,486,920
Transportation	9,345,163	-	-	-	-	-	9,345,163
Employee benefits	7,007,424	-	-	568,868	-	318,044	7,894,336
Debt service:							
Principal	191,653	139,147	2,775,000	109,260	-	-	3,215,060
Interest and other charges	112,500	60,123	2,632,294	68,544	-	-	2,873,461
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>70,329,608</u>	<u>199,270</u>	<u>5,456,976</u>	<u>13,549,374</u>	<u>1,968,997</u>	<u>7,764,215</u>	<u>99,268,440</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,315,975</u>	<u>11,135,866</u>	<u>79,926</u>	<u>39,943,304</u>	<u>1,010,073</u>	<u>3,678,773</u>	<u>82,163,917</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	13,362,221	-	-	-	-	-	13,362,221
Transfers out	(34,816,594)	(13,463,918)	(97,644)	(39,684,097)	(342,084)	(4,448,274)	(92,852,611)
Total other financing sources (uses)	<u>(21,454,373)</u>	<u>(13,463,918)</u>	<u>(97,644)</u>	<u>(39,684,097)</u>	<u>(342,084)</u>	<u>(4,448,274)</u>	<u>(79,490,390)</u>
Net changes in fund balances	4,861,602	(2,328,052)	(17,718)	259,207	667,989	(769,501)	2,673,527
Fund balances (deficits) at beginning, as previously reported	(6,690,519)	(9,572,162)	777,380	(224,266)	1,598,314	1,617,760	(12,493,493)
Fund balances (deficits) at end of year	<u>\$ (1,828,917)</u>	<u>\$ (11,900,214)</u>	<u>\$ 759,662</u>	<u>\$ 34,941</u>	<u>\$ 2,266,303</u>	<u>\$ 848,259</u>	<u>\$ (9,819,966)</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 135	Sewer District #1	Sewer District #2	Sewer District #3	Sewer District #4	Sewer District #5	Subtotals to page 137
Revenues							
Real property taxes	\$ 12,340,437	\$ 969,611	\$ 74,211	\$ 27,847,265	\$ -	\$ 936,585	\$ 42,168,109
Sales and use tax	19,316,492	-	-	-	-	-	19,316,492
New York State aid	37,231,125	-	-	-	-	-	37,231,125
Federal aid	18,433,547	-	-	-	-	-	18,433,547
Licenses, permits, fines, fees, etc.	90,308,345	146,723	722,193	27,617,504	382,024	-	119,176,789
Interest on investments	1,312,842	8,925	142	449,156	11	6,325	1,777,401
Miscellaneous	2,489,569	12,371	20	736,255	18,408	-	3,256,623
Total revenues	<u>181,432,357</u>	<u>1,137,630</u>	<u>796,566</u>	<u>56,650,180</u>	<u>400,443</u>	<u>942,910</u>	<u>241,360,086</u>
Expenditures							
Current:							
General government support	26,927,658	-	-	199,396	-	-	27,127,054
Economic assistance & opportunity	5,353,034	-	-	-	-	-	5,353,034
Health	11,564,260	-	-	-	-	-	11,564,260
Public safety	25,435,912	-	-	-	-	-	25,435,912
Culture and recreation	4,172,636	-	-	-	-	-	4,172,636
Home and community services	2,486,920	495,099	139,517	35,880,065	165,254	221,826	39,388,681
Transportation	9,345,163	-	-	-	-	-	9,345,163
Employee benefits	7,894,336	-	-	4,237,834	-	-	12,132,170
Debt service:							
Principal	3,215,060	66,897	-	6,010,368	-	166,616	9,458,941
Interest and other charges	2,873,461	22,671	-	2,962,403	-	75,683	5,934,218
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>99,268,440</u>	<u>584,667</u>	<u>139,517</u>	<u>49,290,066</u>	<u>165,254</u>	<u>464,125</u>	<u>149,912,069</u>
Excess (deficiency) of revenues over (under) expenditures	<u>82,163,917</u>	<u>552,963</u>	<u>657,049</u>	<u>7,360,114</u>	<u>235,189</u>	<u>478,785</u>	<u>91,448,017</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	13,362,221	335,720	41,863	16,232,239	-	828,979	30,801,022
Transfers out	(92,852,611)	(952,221)	(612,163)	(18,577,974)	-	(1,258,618)	(114,253,587)
Total other financing sources (uses)	<u>(79,490,390)</u>	<u>(616,501)</u>	<u>(570,300)</u>	<u>(2,345,735)</u>	<u>-</u>	<u>(429,639)</u>	<u>(83,452,565)</u>
Net changes in fund balances	2,673,527	(63,538)	86,749	5,014,379	235,189	49,146	7,995,452
Fund balances (deficits) at beginning, as previously reported	(12,493,493)	508,715	53,707	139,913,168	207,946	205,030	128,395,073
Fund balances (deficits) at end of year	<u>\$ (9,819,966)</u>	<u>\$ 445,177</u>	<u>\$ 140,456</u>	<u>\$ 144,927,547</u>	<u>\$ 443,135</u>	<u>\$ 254,176</u>	<u>\$ 136,390,525</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 136	Sewer District #6	Sewer District #7	Sewer District #8	Sewer District #9	Sewer District #10	Subtotals to page 138
Revenues							
Real property taxes	\$ 42,168,109	\$ 33,070	\$ 1,782,163	\$ 139,320	\$ 120,165	\$ 1,354,010	\$ 45,596,837
Sales and use tax	19,316,492	-	-	-	-	-	19,316,492
New York State aid	37,231,125	-	-	-	-	-	37,231,125
Federal aid	18,433,547	-	-	-	-	-	18,433,547
Licenses, permits, fines, fees, etc.	119,176,789	604,502	323,412	-	1,089	15,993	120,121,785
Interest on investments	1,777,401	7,065	23,044	-	5,671	3,077	1,816,258
Miscellaneous	3,256,623	37	-	-	-	-	3,256,660
Total revenues	<u>241,360,086</u>	<u>644,674</u>	<u>2,128,619</u>	<u>139,320</u>	<u>126,925</u>	<u>1,373,080</u>	<u>245,772,704</u>
Expenditures							
Current:							
General government support	27,127,054	-	-	-	-	-	27,127,054
Economic assistance & opportunity	5,353,034	-	-	-	-	-	5,353,034
Health	11,564,260	-	-	-	-	-	11,564,260
Public safety	25,435,912	-	-	-	-	-	25,435,912
Culture and recreation	4,172,636	-	-	-	-	-	4,172,636
Home and community services	39,388,681	259,804	717,160	144,336	79,354	161,928	40,751,263
Transportation	9,345,163	-	-	-	-	-	9,345,163
Employee benefits	12,132,170	-	-	-	-	-	12,132,170
Debt service:							
Principal	9,458,941	39,073	272,046	-	67,237	59,468	9,896,765
Interest and other charges	5,934,218	26,841	140,715	-	33,239	17,327	6,152,340
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>149,912,069</u>	<u>325,718</u>	<u>1,129,921</u>	<u>144,336</u>	<u>179,830</u>	<u>238,723</u>	<u>151,930,597</u>
Excess (deficiency) of revenues over (under) expenditures	<u>91,448,017</u>	<u>318,956</u>	<u>998,698</u>	<u>(5,016)</u>	<u>(52,905)</u>	<u>1,134,357</u>	<u>93,842,107</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	30,801,022	875,328	388,478	88,524	1,364,086	37,557	33,554,995
Transfers out	(114,253,587)	(1,014,694)	(1,348,690)	(73,588)	(1,321,280)	(358,112)	(118,369,951)
Total other financing sources (uses)	<u>(83,452,565)</u>	<u>(139,366)</u>	<u>(960,212)</u>	<u>14,936</u>	<u>42,806</u>	<u>(320,555)</u>	<u>(84,814,956)</u>
Net changes in fund balances	7,995,452	179,590	38,486	9,920	(10,099)	813,802	9,027,151
Fund balances (deficits) at beginning, as previously reported	128,395,073	(94,969)	467,141	44,211	149,484	1,514,331	130,475,271
Fund balances (deficits) at end of year	<u>\$ 136,390,525</u>	<u>\$ 84,621</u>	<u>\$ 505,627</u>	<u>\$ 54,131</u>	<u>\$ 139,385</u>	<u>\$ 2,328,133</u>	<u>\$ 139,502,422</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 137	Sewer District #11	Sewer District #12	Sewer District #13	Sewer District #14	Sewer District #15	Subtotals to page 139
Revenues							
Real property taxes	\$ 45,596,837	\$ 2,779,400	\$ 188,600	\$ 49,808	\$ 143,402	\$ 33,471	\$ 48,791,518
Sales and use tax	19,316,492	-	-	-	-	-	19,316,492
New York State aid	37,231,125	-	-	-	-	-	37,231,125
Federal aid	18,433,547	-	-	-	-	-	18,433,547
Licenses, permits, fines, fees, etc.	120,121,785	890,848	67,640	768,090	1,226,484	250,837	123,325,684
Interest on investments	1,816,258	9,902	3,033	3,014	10,431	1,173	1,843,811
Miscellaneous	3,256,660	40	-	4,614	7,391	40	3,268,745
Total revenues	<u>245,772,704</u>	<u>3,680,190</u>	<u>259,273</u>	<u>825,526</u>	<u>1,387,708</u>	<u>285,521</u>	<u>252,210,922</u>
Expenditures							
Current:							
General government support	27,127,054	-	-	-	-	-	27,127,054
Economic assistance & opportunity	5,353,034	-	-	-	-	-	5,353,034
Health	11,564,260	-	-	-	-	-	11,564,260
Public safety	25,435,912	-	-	-	-	-	25,435,912
Culture and recreation	4,172,636	-	-	-	-	-	4,172,636
Home and community services	40,751,263	1,144,355	167,491	188,340	543,234	53,934	42,848,617
Transportation	9,345,163	-	-	-	-	-	9,345,163
Employee benefits	12,132,170	-	-	-	-	-	12,132,170
Debt service:							
Principal	9,896,765	534,902	-	14,115	203,298	5,646	10,654,726
Interest and other charges	6,152,340	240,545	-	4,918	82,551	1,967	6,482,321
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>151,930,597</u>	<u>1,919,802</u>	<u>167,491</u>	<u>207,373</u>	<u>829,083</u>	<u>61,547</u>	<u>155,115,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>93,842,107</u>	<u>1,760,388</u>	<u>91,782</u>	<u>618,153</u>	<u>558,625</u>	<u>223,974</u>	<u>97,095,029</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	33,554,995	-	387,252	-	1,495,744	-	35,437,991
Transfers out	(118,369,951)	(1,763,177)	(494,046)	(132,334)	(1,916,821)	(215,747)	(122,892,076)
Total other financing sources (uses)	<u>(84,814,956)</u>	<u>(1,763,177)</u>	<u>(106,794)</u>	<u>(132,334)</u>	<u>(421,077)</u>	<u>(215,747)</u>	<u>(87,454,085)</u>
Net changes in fund balances	9,027,151	(2,789)	(15,012)	485,819	137,548	8,227	9,640,944
Fund balances (deficits) at beginning, as previously reported	130,475,271	424,540	182,308	4,409,492	176,852	173,431	135,841,894
Fund balances (deficits) at end of year	<u>\$ 139,502,422</u>	<u>\$ 421,751</u>	<u>\$ 167,296</u>	<u>\$ 4,895,311</u>	<u>\$ 314,400</u>	<u>\$ 181,658</u>	<u>\$ 145,482,838</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 138	Sewer District #16	Sewer District #18	Sewer District #19	Sewer District #20	Sewer District #21	Subtotals to page 140
Revenues							
Real property taxes	\$ 48,791,518	\$ -	\$ 70,840	\$ 3,210	\$ 87,281	\$ -	\$ 48,952,849
Sales and use tax	19,316,492	-	-	-	-	-	19,316,492
New York State aid	37,231,125	-	-	-	-	-	37,231,125
Federal aid	18,433,547	-	-	-	-	-	18,433,547
Licenses, permits, fines, fees, etc.	123,325,684	16,266	1,829,963	15,513	1,180,445	741,457	127,109,328
Interest on investments	1,843,811	110	10,847	-	13,414	2,112	1,870,294
Miscellaneous	3,268,745	-	42,695	-	60	-	3,311,500
Total revenues	<u>252,210,922</u>	<u>16,376</u>	<u>1,954,345</u>	<u>18,723</u>	<u>1,281,200</u>	<u>743,569</u>	<u>256,225,135</u>
Expenditures							
Current:							
General government support	27,127,054	-	62,836	-	-	-	27,189,890
Economic assistance & opportunity	5,353,034	-	-	-	-	-	5,353,034
Health	11,564,260	-	-	-	-	-	11,564,260
Public safety	25,435,912	-	-	-	-	-	25,435,912
Culture and recreation	4,172,636	-	-	-	-	-	4,172,636
Home and community services	42,848,617	149,683	443,356	43,335	273,648	410,277	44,168,916
Transportation	9,345,163	-	-	-	-	-	9,345,163
Employee benefits	12,132,170	-	-	-	-	-	12,132,170
Debt service:							
Principal	10,654,726	8,668	3,418,952	-	110,268	151,966	14,344,580
Interest and other charges	6,482,321	6,784	1,694,245	-	52,218	40,642	8,276,210
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>155,115,893</u>	<u>165,135</u>	<u>5,619,389</u>	<u>43,335</u>	<u>436,134</u>	<u>602,885</u>	<u>161,982,771</u>
Excess (deficiency) of revenues over (under) expenditures	<u>97,095,029</u>	<u>(148,759)</u>	<u>(3,665,044)</u>	<u>(24,612)</u>	<u>845,066</u>	<u>140,684</u>	<u>94,242,364</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	35,437,991	1,077,441	3,770,577	40,880	498,892	1,003,834	41,829,615
Transfers out	(122,892,076)	(899,628)	(100,000)	(22,947)	(1,359,931)	(2,302,146)	(127,576,728)
Total other financing sources (uses)	<u>(87,454,085)</u>	<u>177,813</u>	<u>3,670,577</u>	<u>17,933</u>	<u>(861,039)</u>	<u>(1,298,312)</u>	<u>(85,747,113)</u>
Net changes in fund balances	9,640,944	29,054	5,533	(6,679)	(15,973)	(1,157,628)	8,495,251
Fund balances (deficits) at beginning, as previously reported	135,841,894	(71,148)	279,194	112,536	466,507	110,606	136,739,589
Fund balances (deficits) at end of year	<u>\$ 145,482,838</u>	<u>\$ (42,094)</u>	<u>\$ 284,727</u>	<u>\$ 105,857</u>	<u>\$ 450,534</u>	<u>\$ (1,047,022)</u>	<u>\$ 145,234,840</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 139	Sewer District #22	Sewer District #23	Sewer District #24	Sewer District #26	Sewer District #28	Subtotals to page 141
Revenues							
Real property taxes	\$ 48,952,849	\$ 58,130	\$ 40,290	\$ -	\$ -	\$ 11,138	\$ 49,062,407
Sales and use tax	19,316,492	-	-	-	-	-	19,316,492
New York State aid	37,231,125	-	-	-	-	-	37,231,125
Federal aid	18,433,547	-	-	-	-	-	18,433,547
Licenses, permits, fines, fees, etc.	127,109,328	356,949	117,864	153,096	704,669	266,190	128,708,096
Interest on investments	1,870,294	1	3,681	-	2	-	1,873,978
Miscellaneous	3,311,500	20	-	-	11,320	40	3,322,880
Total revenues	<u>256,225,135</u>	<u>415,100</u>	<u>161,835</u>	<u>153,096</u>	<u>715,991</u>	<u>277,368</u>	<u>257,948,525</u>
Expenditures							
Current:							
General government support	27,189,890	-	-	-	-	-	27,189,890
Economic assistance & opportunity	5,353,034	-	-	-	-	-	5,353,034
Health	11,564,260	-	-	-	-	-	11,564,260
Public safety	25,435,912	-	-	-	-	-	25,435,912
Culture and recreation	4,172,636	-	-	-	-	-	4,172,636
Home and community services	44,168,916	126,613	37,986	113,410	210,230	97,071	44,754,226
Transportation	9,345,163	-	-	-	-	-	9,345,163
Employee benefits	12,132,170	-	-	-	-	-	12,132,170
Debt service:							
Principal	14,344,580	-	51,513	-	-	-	14,396,093
Interest and other charges	8,276,210	-	28,054	-	-	-	8,304,264
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>161,982,771</u>	<u>126,613</u>	<u>117,553</u>	<u>113,410</u>	<u>210,230</u>	<u>97,071</u>	<u>162,647,648</u>
Excess (deficiency) of revenues over (under) expenditures	<u>94,242,364</u>	<u>288,487</u>	<u>44,282</u>	<u>39,686</u>	<u>505,761</u>	<u>180,297</u>	<u>95,300,877</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	41,829,615	392,457	307,942	51,546	-	272,441	42,854,001
Transfers out	(127,576,728)	(724,255)	(352,916)	(2,200)	(892,550)	(423,604)	(129,972,253)
Total other financing sources (uses)	<u>(85,747,113)</u>	<u>(331,798)</u>	<u>(44,974)</u>	<u>49,346</u>	<u>(892,550)</u>	<u>(151,163)</u>	<u>(87,118,252)</u>
Net changes in fund balances	8,495,251	(43,311)	(692)	89,032	(386,789)	29,134	8,182,625
Fund balances (deficits) at beginning, as previously reported	136,739,589	295,332	102,250	161,479	168,881	78,829	137,546,360
Fund balances (deficits) at end of year	<u>\$ 145,234,840</u>	<u>\$ 252,021</u>	<u>\$ 101,558</u>	<u>\$ 250,511</u>	<u>\$ (217,908)</u>	<u>\$ 107,963</u>	<u>\$ 145,728,985</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 140	Workforce Investment Revenue	Community Development	Home Investment Partnership	Emergency Shelter Grant	Medicaid Compliance	Subtotals to page 142
Revenues							
Real property taxes	\$ 49,062,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,062,407
Sales and use tax	19,316,492	-	-	-	-	-	19,316,492
New York State aid	37,231,125	1,645,669	-	-	-	16,834,328	55,711,122
Federal aid	18,433,547	6,974,052	2,383,776	1,256,504	157,006	16,888,285	46,093,170
Licenses, permits, fines, fees, etc.	128,708,096	-	-	-	-	-	128,708,096
Interest on investments	1,873,978	-	-	-	-	2,046	1,876,024
Miscellaneous	3,322,880	3,746	-	-	-	75	3,326,701
Total revenues	<u>257,948,525</u>	<u>8,623,467</u>	<u>2,383,776</u>	<u>1,256,504</u>	<u>157,006</u>	<u>33,724,734</u>	<u>304,094,012</u>
Expenditures							
Current:							
General government support	27,189,890	-	-	-	-	-	27,189,890
Economic assistance & opportunity	5,353,034	6,561,225	-	-	-	19,513,926	31,428,185
Health	11,564,260	-	-	-	-	-	11,564,260
Public safety	25,435,912	-	-	-	-	-	25,435,912
Culture and recreation	4,172,636	-	-	-	-	-	4,172,636
Home and community services	44,754,226	-	2,388,151	1,096,510	143,438	-	48,382,325
Transportation	9,345,163	-	-	-	-	-	9,345,163
Employee benefits	12,132,170	1,062,586	90,735	-	-	4,843,623	18,129,114
Debt service:							
Principal	14,396,093	-	-	-	-	-	14,396,093
Interest and other charges	8,304,264	-	-	-	-	-	8,304,264
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>162,647,648</u>	<u>7,623,811</u>	<u>2,478,886</u>	<u>1,096,510</u>	<u>143,438</u>	<u>24,357,549</u>	<u>198,347,842</u>
Excess (deficiency) of revenues over (under) expenditures	<u>95,300,877</u>	<u>999,656</u>	<u>(95,110)</u>	<u>159,994</u>	<u>13,568</u>	<u>9,367,185</u>	<u>105,746,170</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	42,854,001	-	173,562	-	-	-	43,027,563
Transfers out	(129,972,253)	(1,230,249)	(198,230)	(159,994)	(13,568)	(9,231,121)	(140,805,415)
Total other financing sources (uses)	<u>(87,118,252)</u>	<u>(1,230,249)</u>	<u>(24,668)</u>	<u>(159,994)</u>	<u>(13,568)</u>	<u>(9,231,121)</u>	<u>(97,777,852)</u>
Net changes in fund balances	8,182,625	(230,593)	(119,778)	-	-	136,064	7,968,318
Fund balances (deficits) at beginning, as previously reported	137,546,360	(1,029,232)	(2,326,760)	-	-	(2,285,236)	131,905,132
Fund balances (deficits) at end of year	<u>\$ 145,728,985</u>	<u>\$ (1,259,825)</u>	<u>\$ (2,446,538)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,149,172)</u>	<u>\$ 139,873,450</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 141	Water Quality Protection Reserve	Suffolk County Water Protection	Assets Forfeiture Probation	Assets Forfeiture Sheriff	Assets Forfeiture Police	Subtotals to page 143
Revenues							
Real property taxes	\$ 49,062,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,062,407
Sales and use tax	19,316,492	-	85,939,599	-	-	-	105,256,091
New York State aid	55,711,122	-	530,073	-	-	-	56,241,195
Federal aid	46,093,170	-	-	-	-	-	46,093,170
Licenses, permits, fines, fees, etc.	128,708,096	-	-	-	318,789	2,843,328	131,870,213
Interest on investments	1,876,024	722,047	145,684	3	1,307	60,005	2,805,070
Miscellaneous	3,326,701	768	336	-	105	2,146	3,330,056
Total revenues	<u>304,094,012</u>	<u>722,815</u>	<u>86,615,692</u>	<u>3</u>	<u>320,201</u>	<u>2,905,479</u>	<u>394,658,202</u>
Expenditures							
Current:							
General government support	27,189,890	1,971,775	936,638	-	-	-	30,098,303
Economic assistance & opportunity	31,428,185	2,571,315	-	-	-	-	33,999,500
Health	11,564,260	-	1,797,155	-	-	-	13,361,415
Public safety	25,435,912	-	-	-	797,460	1,688,759	27,922,131
Culture and recreation	4,172,636	-	2,806,299	-	-	-	6,978,935
Home and community services	48,382,325	511,278	1,812,348	-	-	-	50,705,951
Transportation	9,345,163	-	-	-	-	-	9,345,163
Employee benefits	18,129,114	-	1,311,566	-	-	-	19,440,680
Debt service:							
Principal	14,396,093	-	10,176,054	-	-	-	24,572,147
Interest and other charges	8,304,264	-	5,418,081	-	-	-	13,722,345
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>198,347,842</u>	<u>5,054,368</u>	<u>24,258,141</u>	<u>-</u>	<u>797,460</u>	<u>1,688,759</u>	<u>230,146,570</u>
Excess (deficiency) of revenues over (under) expenditures	<u>105,746,170</u>	<u>(4,331,553)</u>	<u>62,357,551</u>	<u>3</u>	<u>(477,259)</u>	<u>1,216,720</u>	<u>164,511,632</u>
Other financing sources (uses)							
General obligation bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Transfers in	43,027,563	36,799,441	259,106	-	-	-	80,086,110
Transfers out	(140,805,415)	(19,771,902)	(61,667,412)	-	-	-	(222,244,729)
Total other financing sources (uses)	<u>(97,777,852)</u>	<u>17,027,539</u>	<u>(61,408,306)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(142,158,619)</u>
Net changes in fund balances	7,968,318	12,695,986	949,245	3	(477,259)	1,216,720	22,353,013
Fund balances (deficits) at beginning, as previously reported	131,905,132	41,366,733	14,632,620	12,153	4,550,824	6,371,189	198,838,651
Fund balances (deficits) at end of year	<u>\$ 139,873,450</u>	<u>\$ 54,062,719</u>	<u>\$ 15,581,865</u>	<u>\$ 12,156</u>	<u>\$ 4,073,565</u>	<u>\$ 7,587,909</u>	<u>\$ 221,191,664</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2019

Special Revenue Funds

	Subtotals from page 142	Assets Forfeiture DA	NYS Assets Forfeiture	DWI Asset Seizure	Suffolk County Economic Development Corporation	Subtotals to page 144
Revenues						
Real property taxes	\$ 49,062,407	\$ -	\$ -	\$ -	\$ -	\$ 49,062,407
Sales and use tax	105,256,091	-	-	-	-	105,256,091
New York State aid	56,241,195	-	-	-	-	56,241,195
Federal aid	46,093,170	-	-	-	-	46,093,170
Licenses, permits, fines, fees, etc.	131,870,213	2,751,691	1,942,701	544,131	34,563	137,143,299
Interest on investments	2,805,070	45,600	613	36,322	5,790	2,893,395
Miscellaneous	3,330,056	-	-	-	-	3,330,056
Total revenues	<u>394,658,202</u>	<u>2,797,291</u>	<u>1,943,314</u>	<u>580,453</u>	<u>40,353</u>	<u>400,019,613</u>
Expenditures						
Current:						
General government support	30,098,303	2,627,912	634,211	30,455	-	33,390,881
Economic assistance & opportunity	33,999,500	-	-	-	327,901	34,327,401
Health	13,361,415	-	-	-	-	13,361,415
Public safety	27,922,131	-	-	536,593	-	28,458,724
Culture and recreation	6,978,935	-	-	-	-	6,978,935
Home and community services	50,705,951	-	-	-	-	50,705,951
Transportation	9,345,163	-	-	-	-	9,345,163
Employee benefits	19,440,680	-	-	-	-	19,440,680
Debt service:						
Principal	24,572,147	-	-	-	-	24,572,147
Interest and other charges	13,722,345	-	-	-	-	13,722,345
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>230,146,570</u>	<u>2,627,912</u>	<u>634,211</u>	<u>567,048</u>	<u>327,901</u>	<u>234,303,642</u>
Excess (deficiency) of revenues over (under) expenditures	<u>164,511,632</u>	<u>169,379</u>	<u>1,309,103</u>	<u>13,405</u>	<u>(287,548)</u>	<u>165,715,971</u>
Other financing sources (uses)						
General obligation bonds issued	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-
Transfers in	80,086,110	-	-	-	-	80,086,110
Transfers out	(222,244,729)	-	-	-	-	(222,244,729)
Total other financing sources (uses)	<u>(142,158,619)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(142,158,619)</u>
Net changes in fund balances	22,353,013	169,379	1,309,103	13,405	(287,548)	23,557,352
Fund balances (deficits) at beginning, as previously reported	198,838,651	3,157,261	968,386	1,896,972	1,026,725	205,887,995
Fund balances (deficits) at end of year	<u>\$ 221,191,664</u>	<u>\$ 3,326,640</u>	<u>\$ 2,277,489</u>	<u>\$ 1,910,377</u>	<u>\$ 739,177</u>	<u>\$ 229,445,347</u>

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2019

	<u>Capital Projects Funds</u>			
	<u>Subtotals from page 143</u>	<u>Capital Sewer</u>	<u>Capital Southwest Sewer</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues				
Real property taxes	\$ 49,062,407	\$ -	\$ -	\$ 49,062,407
Sales and use tax	105,256,091	-	-	105,256,091
New York State aid	56,241,195	959,473	16,301,710	73,502,378
Federal aid	46,093,170	-	-	46,093,170
Licenses, permits, fines, fees, etc.	137,143,299	-	-	137,143,299
Interest on investments	2,893,395	-	-	2,893,395
Miscellaneous	3,330,056	3,096,422	70,098	6,496,576
Total revenues	<u>400,019,613</u>	<u>4,055,895</u>	<u>16,371,808</u>	<u>420,447,316</u>
Expenditures				
Current:				
General government support	33,390,881	-	-	33,390,881
Economic assistance & opportunity	34,327,401	-	-	34,327,401
Health	13,361,415	-	-	13,361,415
Public safety	28,458,724	-	-	28,458,724
Culture and recreation	6,978,935	-	-	6,978,935
Home and community services	50,705,951	-	-	50,705,951
Transportation	9,345,163	-	-	9,345,163
Employee benefits	19,440,680	-	-	19,440,680
Debt service:				
Principal	24,572,147	-	-	24,572,147
Interest and other charges	13,722,345	-	-	13,722,345
Capital outlay	-	5,187,639	83,393,826	88,581,465
Total expenditures	<u>234,303,642</u>	<u>5,187,639</u>	<u>83,393,826</u>	<u>322,885,107</u>
Excess (deficiency) of revenues over (under) expenditures	<u>165,715,971</u>	<u>(1,131,744)</u>	<u>(67,022,018)</u>	<u>97,562,209</u>
Other financing sources (uses)				
General obligation bonds issued	-	5,189,416	4,955,701	10,145,117
Premium on serial bonds issued	-	770,538	461,201	1,231,739
Transfers in	80,086,110	3,925,000	4,925,000	88,936,110
Transfers out	(222,244,729)	-	-	(222,244,729)
Total other financing sources (uses)	<u>(142,158,619)</u>	<u>9,884,954</u>	<u>10,341,902</u>	<u>(121,931,763)</u>
Net changes in fund balances	23,557,352	8,753,210	(56,680,116)	(24,369,554)
Fund balances (deficits) at beginning, as previously reported	205,887,995	15,062,582	24,451,969	245,402,546
Fund balances (deficits) at end of year	<u>\$ 229,445,347</u>	<u>\$ 23,815,792</u>	<u>\$ (32,228,147)</u>	<u>\$ 221,032,992</u>

SUFFOLK COUNTY, NEW YORK
Grants Management - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
New York State aid	\$ 60,727,216	\$ 28,871,015	\$ 25,749,420	\$ (3,121,595)
Federal aid	19,969,359	23,365,780	18,403,547	(4,962,233)
Miscellaneous	20,800	42,249	292,204	249,955
	<u>80,717,375</u>	<u>52,279,044</u>	<u>44,445,171</u>	<u>(7,833,873)</u>
Expenditures				
Current:				
General government support:				
Board of elections	396,148	22,522	22,522	-
District attorney	4,495,844	2,960,182	2,726,674	233,508
Information technology services	192,838	127,345	124,906	2,439
Law	9,717,696	2,327,461	2,153,281	174,180
Legal aid society	31,505,456	9,386,333	9,012,321	374,012
Public works	109,175	35,570	35,570	-
Traffic violations bureau	27,193	-	-	-
Total general government support	<u>46,444,350</u>	<u>14,859,413</u>	<u>14,075,274</u>	<u>784,139</u>
Economic assistance and opportunity:				
Economic development and planning				
planning	75,000	10,000	13,024	(3,024)
Labor	1,101,765	644,621	638,449	6,172
Social services	2,650,635	1,293,592	1,194,145	99,447
Total economic assistance and opportunity	<u>3,827,400</u>	<u>1,948,213</u>	<u>1,845,618</u>	<u>102,595</u>
Health:				
Health services	28,848,524	11,910,468	10,593,279	1,317,189
Medical examiner	1,474,273	979,073	970,981	8,092
Total health	<u>30,322,797</u>	<u>12,889,541</u>	<u>11,564,260</u>	<u>1,325,281</u>
Public safety:				
Fire rescue and emergency service	9,141,931	3,060,358	3,022,485	37,873
Police	14,520,132	8,551,812	6,571,730	1,980,082
Probation	2,991,526	1,117,849	964,978	152,871
Sheriff	941,078	527,308	521,302	6,006
Total public safety	<u>27,594,667</u>	<u>13,257,327</u>	<u>11,080,495</u>	<u>2,176,832</u>
Culture and recreation:				
Parks	248,744	233,894	233,881	13
Total culture and recreation	<u>248,744</u>	<u>233,894</u>	<u>233,881</u>	<u>13</u>
Home and community services:				
Economic development and planning				
planning	941,078	517,923	517,923	-
Soil and water conservation	304,696	304,696	-	304,696
Total home and community services	<u>1,245,774</u>	<u>822,619</u>	<u>517,923</u>	<u>304,696</u>
Employee benefits	5,034,412	3,303,864	2,914,976	388,888
Total expenditures	<u>114,718,144</u>	<u>47,314,871</u>	<u>42,232,427</u>	<u>5,082,444</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Grants Management - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over (under) expenditures	(34,000,769)	4,964,173	2,212,744	(2,751,429)
Other financing sources (uses)				
Transfers out	(3,121,425)	(2,090,842)	(2,284,130)	(193,288)
Net change in fund balances (budgetary basis)	(37,122,194)	2,873,331	(71,386)	(2,944,717)
Fund balances (deficits) at beginning of year (budgetary basis)	37,122,194	(2,535,848)	(2,535,848)	-
Fund balances (deficits) at end of year (budgetary basis)	<u>\$ -</u>	<u>\$ 337,483</u>	<u>\$ (2,607,234)</u>	<u>\$ (2,944,717)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (2,607,234)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ (2,607,234)</u>

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ -	\$ -	\$ 8	\$ 8
Other financing sources (uses)				
Transfers in	210,704	210,704	210,704	-
Net change in fund balances (budgetary basis)	210,704	210,704	210,712	8
Fund balances (deficits) at beginning (budgetary basis)	(821,419)	(821,415)	(821,415)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ (610,715)</u>	<u>\$ (610,711)</u>	<u>\$ (610,703)</u>	<u>\$ 8</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (610,703)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ (610,703)</u>

SUFFOLK COUNTY, NEW YORK
Public Safety Communications System E-911 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Sales and use tax	\$ 7,919,326	\$ 7,919,326	\$ 7,934,884	\$ 15,558
Interest on investments	750	750	1,875	1,125
Miscellaneous	500	500	117	(383)
	<u>7,920,576</u>	<u>7,920,576</u>	<u>7,936,876</u>	<u>16,300</u>
Expenditures				
Current:				
Public safety:				
Fire rescue and emergency service	112,350	112,350	119,267	(6,917)
Police	14,379,810	14,378,960	14,236,150	142,810
Employee benefits	2,651,618	2,652,468	2,653,087	(619)
Debt service:				
Principal	191,653	191,653	191,653	-
Interest and other charges	112,501	112,501	112,500	1
	<u>17,447,932</u>	<u>17,447,932</u>	<u>17,312,657</u>	<u>135,275</u>
Excess (deficiency) of revenues over (under) expenditures	(9,527,356)	(9,527,356)	(9,375,781)	151,575
Other financing sources (uses)				
Transfers in	13,143,795	13,143,795	13,143,795	-
Transfers out	(3,616,439)	(3,616,439)	(3,629,056)	(12,617)
	<u>9,527,356</u>	<u>9,527,356</u>	<u>9,514,739</u>	<u>(12,617)</u>
Net change in fund balances (budgetary basis)	-	-	138,958	138,958
Fund balances (deficits) at beginning (budgetary basis)	-	1,489,273	1,489,273	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 1,489,273</u>	<u>\$ 1,628,231</u>	<u>\$ 138,958</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 1,628,231
Less: accrued pension expense	(1,254,915)
Less: accounting for sale of future revenues to STASC	(136,791)
Fund balance at end of year (GAAP basis)	<u>\$ 236,525</u>

SUFFOLK COUNTY, NEW YORK
County Road - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
New York State aid	\$ 6,070,000	\$ 6,070,000	\$ 6,491,627	\$ 421,627
Licenses, permits, fines, fees, etc.	30,918,000	30,918,000	31,993,337	1,075,337
Interest on investments	650	650	1,560	910
Miscellaneous	22,000	22,000	18,818	(3,182)
Total revenues	37,010,650	37,010,650	38,505,342	1,494,692
Expenditures				
Current:				
Transportation:				
Public works	11,242,198	10,751,803	9,345,163	1,406,640
Employee benefits	1,530,782	1,530,782	1,459,452	71,330
Total expenditures	12,772,980	12,282,585	10,804,615	1,477,970
Excess (deficiency) of revenues over (under) expenditures	24,237,670	24,728,065	27,700,727	2,972,662
Other financing sources (uses)				
Transfers out	(21,957,180)	(21,957,180)	(26,018,625)	(4,061,445)
Total other financing sources (uses)	(21,957,180)	(21,957,180)	(26,018,625)	(4,061,445)
Net change in fund balances (budgetary basis)	2,280,490	2,770,885	1,682,102	(1,088,783)
Fund balances (deficits) at beginning (budgetary basis)	(2,280,490)	(750,686)	(750,686)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 2,020,199</u>	<u>\$ 931,416</u>	<u>\$ (1,088,783)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 931,416
Less: accrued pension expense	(623,831)
Fund balance at end of year (GAAP basis)	<u>\$ 307,585</u>

SUFFOLK COUNTY, NEW YORK
Handicapped Parking Education - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 22,000	\$ 22,000	\$ 14,134	\$ (7,866)
Interest on investments	4,400	4,400	13,123	8,723
	<u>26,400</u>	<u>26,400</u>	<u>27,257</u>	<u>857</u>
Expenditures				
Current:				
Home and community services:				
County executive	100,000	100,000	-	100,000
Net change in fund balances (budgetary basis)	(73,600)	(73,600)	27,257	100,857
Fund balances (deficits) at beginning (budgetary basis)	783,261	809,901	809,901	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 709,661</u>	<u>\$ 736,301</u>	<u>\$ 837,158</u>	<u>\$ 100,857</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 837,158
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 837,158</u>

SUFFOLK COUNTY, NEW YORK
MTA Payroll Tax - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 2,884,783	\$ 2,884,783	\$ 5,730,915	\$ 2,846,132
Interest on investments	-	-	14	14
	<u>2,884,783</u>	<u>2,884,783</u>	<u>5,730,929</u>	<u>2,846,146</u>
Other financing sources (uses)				
Transfers out	<u>(2,884,783)</u>	<u>(2,884,783)</u>	<u>(2,884,783)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	-	-	2,846,146	2,846,146
Fund balances (deficits) at beginning (budgetary basis)	<u>-</u>	<u>(2,838,394)</u>	<u>(2,838,394)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (2,838,394)</u>	<u>\$ 7,752</u>	<u>\$ 2,846,146</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 7,752
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 7,752</u>

SUFFOLK COUNTY, NEW YORK
District Court - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Real property taxes	\$ 6,684,141	\$ 6,684,141	\$ 6,609,522	\$ (74,619)
New York State aid	4,697,717	4,697,717	4,198,660	(499,057)
Licenses, permits, fines, fees, etc.	805,000	805,000	524,423	(280,577)
Interest on investments	998	998	2,531	1,533
	<u>12,187,856</u>	<u>12,187,856</u>	<u>11,335,136</u>	<u>(852,720)</u>
Expenditures				
Current:				
Debt service:				
Principal	139,147	139,147	139,147	-
Interest and other charges	60,124	60,124	60,123	1
	<u>199,271</u>	<u>199,271</u>	<u>199,270</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	11,988,585	11,988,585	11,135,866	(852,719)
Other financing sources (uses)				
Transfers out	(5,144,115)	(5,144,115)	(13,463,918)	(8,319,803)
Net change in fund balances (budgetary basis)	6,844,470	6,844,470	(2,328,052)	(9,172,522)
Fund balances (deficits) at beginning (budgetary basis)	(6,844,470)	(9,572,162)	(9,572,162)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (2,727,692)</u>	<u>\$ (11,900,214)</u>	<u>\$ (9,172,522)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (11,900,214)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ (11,900,214)</u>

SUFFOLK COUNTY, NEW YORK
Traffic Violations Bureau - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 54,334,577	\$ 54,334,577	\$ 52,270,619	\$ (2,063,958)
Interest on investments	600,000	600,000	1,222,059	622,059
Total revenues	54,934,577	54,934,577	53,492,678	(1,441,899)
Expenditures				
Current:				
General government support:				
Traffic violations bureau	11,841,847	11,841,847	12,802,702	(960,855)
Employee benefits	541,725	541,725	548,795	(7,070)
Debt service:				
Principal	109,260	109,260	109,260	-
Interest and other charges	68,545	68,545	68,544	1
Total expenditures	12,561,377	12,561,377	13,529,301	(967,924)
Excess (deficiency) of revenues over (under) expenditures	42,373,200	42,373,200	39,963,377	(2,409,823)
Other financing sources (uses)				
Transfers out	(42,373,200)	(42,373,200)	(39,684,097)	2,689,103
Net change in fund balances (budgetary basis)	-	-	279,280	279,280
Fund balances (deficits) at beginning (budgetary basis)	-	9,546	9,546	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 9,546</u>	<u>\$ 288,826</u>	<u>\$ 279,280</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 288,826
Less: accrued pension expense	(253,885)
Fund balance at end of year (GAAP basis)	<u>\$ 34,941</u>

SUFFOLK COUNTY, NEW YORK
Hotel/Motel Tax Culture and History - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales and use tax	\$ 11,150,000	\$ 11,150,000	\$ 11,381,608	\$ 231,608
Interest on investments	62,003	62,003	989	(61,014)
Miscellaneous	344,872	344,872	60,391	(284,481)
	<u>11,556,875</u>	<u>11,556,875</u>	<u>11,442,988</u>	<u>(113,887)</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Economic development and planning	3,518,746	3,568,589	3,507,416	61,173
Culture and recreation:				
Parks	3,977,360	3,933,645	3,938,755	(5,110)
Employee benefits	301,779	295,245	293,416	1,829
	<u>7,797,885</u>	<u>7,797,479</u>	<u>7,739,587</u>	<u>57,892</u>
Excess (deficiency) of revenues over (under) expenditures	3,758,990	3,759,396	3,703,401	(55,995)
Other financing sources (uses)				
Transfers out	(4,555,167)	(4,555,573)	(4,448,274)	107,299
	<u>(4,555,167)</u>	<u>(4,555,573)</u>	<u>(4,448,274)</u>	<u>107,299</u>
Net change in fund balances (budgetary basis)	(796,177)	(796,177)	(744,873)	51,304
Fund balances (deficits) at beginning (budgetary basis)	796,177	1,738,208	1,738,208	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 942,031</u>	<u>\$ 993,335</u>	<u>\$ 51,304</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 993,335
Less: accrued pension expense	(145,076)
Fund balance at end of year (GAAP basis)	<u>\$ 848,259</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #1 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Real property taxes	\$ 967,277	\$ 967,277	\$ 969,611	\$ 2,334
Licenses, permits, fines, fees, etc.	134,759	134,759	146,723	11,964
Interest on investments	34	34	8,925	8,891
Miscellaneous	1,000	1,000	12,371	11,371
	<u>1,103,070</u>	<u>1,103,070</u>	<u>1,137,630</u>	<u>34,560</u>
Expenditures				
Current:				
Home and community services:				
Public works	671,881	670,299	495,099	175,200
Debt service:				
Principal	70,921	66,897	66,897	-
Interest and other charges	17,065	22,671	22,671	-
	<u>759,867</u>	<u>759,867</u>	<u>584,667</u>	<u>175,200</u>
Excess (deficiency) of revenues over (under) expenditures	343,203	343,203	552,963	209,760
Other financing sources (uses)				
Transfers in	335,720	335,720	335,720	-
Transfers out	(952,221)	(952,221)	(952,221)	-
	<u>(616,501)</u>	<u>(616,501)</u>	<u>(616,501)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(273,298)	(273,298)	(63,538)	209,760
Fund balances (deficits) at beginning (budgetary basis)	273,298	508,715	508,715	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 235,417</u>	<u>\$ 445,177</u>	<u>\$ 209,760</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 445,177
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 445,177</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #2 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Real property taxes	\$ 72,688	\$ 72,688	\$ 74,211	\$ 1,523
Licenses, permits, fines, fees, etc.	705,396	705,396	722,193	16,797
Interest on investments	5	5	142	137
Miscellaneous	-	-	20	20
Total revenues	778,089	778,089	796,566	18,477
Expenditures				
Current:				
Home and community services:				
Public works	194,715	194,715	139,517	55,198
Excess (deficiency) of revenues over (under) expenditures	583,374	583,374	657,049	73,675
Other financing sources (uses)				
Transfers in	41,863	41,863	41,863	-
Transfers out	(612,163)	(612,163)	(612,163)	-
Total other financing sources (uses)	(570,300)	(570,300)	(570,300)	-
Net change in fund balances (budgetary basis)	13,074	13,074	86,749	73,675
Fund balances (deficits) at beginning (budgetary basis)	(13,074)	53,707	53,707	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 66,781	\$ 140,456	\$ 73,675

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 140,456
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 140,456

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 27,705,458	\$ 27,705,458	\$ 27,847,265	\$ 141,807
Licenses, permits, fines, fees, etc.	26,891,764	26,891,764	27,559,807	668,043
Interest on investments	35,400	35,400	117,628	82,228
Miscellaneous	600,500	600,500	735,484	134,984
	<u>55,233,122</u>	<u>55,233,122</u>	<u>56,260,184</u>	<u>1,027,062</u>
Total revenues				
Expenditures				
Current:				
General government support:				
Miscellaneous	135,777	169,137	167,172	1,965
Home and community services:				
Public works	28,114,113	28,059,413	23,439,489	4,619,924
Employee benefits	1,842,471	1,842,471	1,780,267	62,204
Debt service:				
Principal	6,227,959	6,001,479	6,001,479	-
Interest and other charges	2,713,866	2,961,686	2,961,684	2
	<u>39,034,186</u>	<u>39,034,186</u>	<u>34,350,091</u>	<u>4,684,095</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	16,198,936	16,198,936	21,910,093	5,711,157
Other financing sources (uses)				
Transfers in	18,458	18,458	18,458	-
Transfers out	(16,229,138)	(16,229,138)	(15,946,750)	282,388
	<u>(16,210,680)</u>	<u>(16,210,680)</u>	<u>(15,928,292)</u>	<u>282,388</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(11,744)	(11,744)	5,981,801	5,993,545
Fund balances (deficits) at beginning (budgetary basis)	11,744	5,442,868	5,442,868	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 5,431,124</u>	<u>\$ 11,424,669</u>	<u>\$ 5,993,545</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 11,424,669
Plus: transfer of fund balance (GAAP basis) from sewer maintenance & operation	(963,024)
Plus: transfer of fund balance (GAAP basis) from southwest assessment stabilization	135,278,333
Less: accrued pension expense	(812,431)
Fund balance at end of year (GAAP basis)	<u>\$ 144,927,547</u>

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 387,527	\$ 387,527	\$ 382,024	\$ (5,503)
Interest on investments	550	550	11	(539)
Miscellaneous	-	-	18,408	18,408
	<u>388,077</u>	<u>388,077</u>	<u>400,443</u>	<u>12,366</u>
Expenditures				
Current:				
Home and community services:				
Public works	383,913	383,913	165,254	218,659
Net change in fund balances (budgetary basis)	4,164	4,164	235,189	231,025
Fund balances (deficits) at beginning (budgetary basis)	65,922	207,946	207,946	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 70,086</u>	<u>\$ 212,110</u>	<u>\$ 443,135</u>	<u>\$ 231,025</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 443,135
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 443,135</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #5 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 936,585	\$ 936,585	\$ 936,585	\$ -
Interest on investments	125	125	6,325	6,200
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	936,710	936,710	942,910	6,200
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Current:				
Home and community services:				
Public works	354,909	354,909	221,826	133,083
Debt service:				
Principal	166,616	166,616	166,616	-
Interest and other charges	75,683	75,683	75,683	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	597,208	597,208	464,125	133,083
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	339,502	339,502	478,785	139,283
Other financing sources (uses)				
Transfers in	828,979	828,979	828,979	-
Transfers out	(1,258,618)	(1,258,618)	(1,258,618)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(429,639)	(429,639)	(429,639)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	(90,137)	(90,137)	49,146	139,283
Fund balances (deficits) at beginning (budgetary basis)	90,137	205,030	205,030	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 114,893	\$ 254,176	\$ 139,283
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 254,176
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 254,176

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 107,348	\$ 107,348	\$ 33,070	\$ (74,278)
Licenses, permits, fines, fees, etc.	528,659	528,659	604,502	75,843
Interest on investments	3,000	3,000	7,065	4,065
Miscellaneous	-	-	37	37
	<u>639,007</u>	<u>639,007</u>	<u>644,674</u>	<u>5,667</u>
Expenditures				
Current:				
Home and community services:				
Public works	308,352	304,555	259,804	44,751
Debt service:				
Principal	48,729	39,073	39,073	-
Interest and other charges	13,388	26,841	26,841	-
	<u>370,469</u>	<u>370,469</u>	<u>325,718</u>	<u>44,751</u>
Excess (deficiency) of revenues over (under) expenditures	268,538	268,538	318,956	50,418
Other financing sources (uses)				
Transfers in	875,328	875,328	875,328	-
Transfers out	(1,014,694)	(1,014,694)	(1,014,694)	-
	<u>(139,366)</u>	<u>(139,366)</u>	<u>(139,366)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	129,172	129,172	179,590	50,418
Fund balances (deficits) at beginning (budgetary basis)	(129,172)	(94,969)	(94,969)	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 34,203</u>	<u>\$ 84,621</u>	<u>\$ 50,418</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 84,621
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 84,621</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #7 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 1,796,786	\$ 1,796,786	\$ 1,782,163	\$ (14,623)
Licenses, permits, fines, fees, etc.	391,238	391,238	323,412	(67,826)
Interest on investments	400	400	23,044	22,644
	<u>2,188,424</u>	<u>2,188,424</u>	<u>2,128,619</u>	<u>(59,805)</u>
Expenditures				
Current:				
Home and community services:				
Public works	988,176	988,176	717,160	271,016
Debt service:				
Principal	316,677	316,677	272,046	44,631
Interest and other charges	146,266	146,266	140,715	5,551
	<u>1,451,119</u>	<u>1,451,119</u>	<u>1,129,921</u>	<u>321,198</u>
Excess (deficiency) of revenues over (under) expenditures	737,305	737,305	998,698	261,393
Other financing sources (uses)				
Transfers in	388,478	388,478	388,478	-
Transfers out	(1,348,690)	(1,348,690)	(1,348,690)	-
	<u>(960,212)</u>	<u>(960,212)</u>	<u>(960,212)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(222,907)	(222,907)	38,486	261,393
Fund balances (deficits) at beginning (budgetary basis)	<u>222,907</u>	<u>467,141</u>	<u>467,141</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 244,234</u>	<u>\$ 505,627</u>	<u>\$ 261,393</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 505,627
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 505,627</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #8 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 139,319	\$ 139,319	\$ 139,320	\$ 1
Expenditures				
Current:				
Home and community services:				
Public works	171,427	171,427	144,336	27,091
Excess (deficiency) of revenues over (under) expenditures	(32,108)	(32,108)	(5,016)	27,092
Other financing sources (uses)				
Transfers in	88,524	88,524	88,524	-
Transfers out	(73,588)	(73,588)	(73,588)	-
Total other financing sources (uses)	14,936	14,936	14,936	-
Net change in fund balances (budgetary basis)	(17,172)	(17,172)	9,920	27,092
Fund balances (deficits) at beginning (budgetary basis)	17,172	44,211	44,211	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 27,039	\$ 54,131	\$ 27,092

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 54,131
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 54,131

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 120,165	\$ 120,165	\$ 120,165	\$ -
Licenses, permits, fines, fees, etc.	1,114	1,114	1,089	(25)
Interest on investments	20	20	5,671	5,651
	<u>121,299</u>	<u>121,299</u>	<u>126,925</u>	<u>5,626</u>
Total revenues	<u>121,299</u>	<u>121,299</u>	<u>126,925</u>	<u>5,626</u>
Expenditures				
Current:				
Home and community services:				
Public works	148,553	146,972	79,354	67,618
Debt service:				
Principal	71,261	67,237	67,237	-
Interest and other charges	27,634	33,239	33,239	-
	<u>247,448</u>	<u>247,448</u>	<u>179,830</u>	<u>67,618</u>
Total expenditures	<u>247,448</u>	<u>247,448</u>	<u>179,830</u>	<u>67,618</u>
Excess (deficiency) of revenues over (under) expenditures	(126,149)	(126,149)	(52,905)	73,244
Other financing sources (uses)				
Transfers in	1,364,086	1,364,086	1,364,086	-
Transfers out	(1,321,280)	(1,321,280)	(1,321,280)	-
	<u>42,806</u>	<u>42,806</u>	<u>42,806</u>	<u>-</u>
Total other financing sources (uses)	<u>42,806</u>	<u>42,806</u>	<u>42,806</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(83,343)	(83,343)	(10,099)	73,244
Fund balances (deficits) at beginning (budgetary basis)	<u>83,343</u>	<u>149,484</u>	<u>149,484</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 66,141</u>	<u>\$ 139,385</u>	<u>\$ 73,244</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 139,385
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 139,385</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #10 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 1,350,675	\$ 1,350,675	\$ 1,354,010	\$ 3,335
Licenses, permits, fines, fees, etc.	12,503	12,503	15,993	3,490
Interest on investments	15	15	3,077	3,062
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,363,193	1,363,193	1,373,080	9,887
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Current:				
Home and community services:				
Public works	249,127	248,495	161,928	86,567
Debt service:				
Principal	61,077	59,468	59,468	-
Interest and other charges	15,086	17,327	17,327	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	325,290	325,290	238,723	86,567
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	1,037,903	1,037,903	1,134,357	96,454
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses)				
Transfers in	37,557	37,557	37,557	-
Transfers out	(358,112)	(358,112)	(358,112)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(320,555)	(320,555)	(320,555)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances (budgetary basis)	717,348	717,348	813,802	96,454
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at beginning (budgetary basis)	1,386,787	1,514,331	1,514,331	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 2,104,135</u>	<u>\$ 2,231,679</u>	<u>\$ 2,328,133</u>	<u>\$ 96,454</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 2,328,133
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 2,328,133</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #11 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 2,783,846	\$ 2,783,846	\$ 2,779,400	\$ (4,446)
Licenses, permits, fines, fees, etc.	853,165	853,165	890,848	37,683
Interest on investments	15	15	9,902	9,887
Miscellaneous	2,411	2,411	40	(2,371)
	<u>3,639,437</u>	<u>3,639,437</u>	<u>3,680,190</u>	<u>40,753</u>
Expenditures				
Current:				
Home and community services:				
Public works	1,405,082	1,374,453	1,144,355	230,098
Debt service:				
Principal	526,668	534,902	534,902	-
Interest and other charges	218,150	240,545	240,545	-
	<u>2,149,900</u>	<u>2,149,900</u>	<u>1,919,802</u>	<u>230,098</u>
Excess (deficiency) of revenues over (under) expenditures	1,489,537	1,489,537	1,760,388	270,851
Other financing sources (uses)				
Transfers out	(1,763,177)	(1,763,177)	(1,763,177)	-
Net change in fund balances (budgetary basis)	(273,640)	(273,640)	(2,789)	270,851
Fund balances (deficits) at beginning (budgetary basis)	273,640	424,540	424,540	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 150,900</u>	<u>\$ 421,751</u>	<u>\$ 270,851</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 421,751
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 421,751</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #12 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 188,672	\$ 188,672	\$ 188,600	\$ (72)
Licenses, permits, fines, fees, etc.	69,305	69,305	67,640	(1,665)
Interest on investments	-	-	3,033	3,033
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	257,977	257,977	259,273	1,296
Expenditures				
Current:				
Home and community services:				
Public works	248,579	248,579	167,491	81,088
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	9,398	9,398	91,782	82,384
Other financing sources (uses)				
Transfers in	387,252	387,252	387,252	-
Transfers out	(494,046)	(494,046)	(494,046)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(106,794)	(106,794)	(106,794)	-
Net change in fund balances (budgetary basis)	(97,396)	(97,396)	(15,012)	82,384
Fund balances (deficits) at beginning (budgetary basis)	97,396	182,308	182,308	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 84,912	\$ 167,296	\$ 82,384
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 167,296
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ 167,296

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Real property taxes	\$ 10,126	\$ 10,126	\$ 49,808	\$ 39,682
Licenses, permits, fines, fees, etc.	802,669	802,669	768,090	(34,579)
Interest on investments	2	2	3,014	3,012
Miscellaneous	4,800	4,800	4,614	(186)
	<u>817,597</u>	<u>817,597</u>	<u>825,526</u>	<u>7,929</u>
Expenditures				
Current:				
Home and community services:				
Public works	245,498	245,498	188,340	57,158
Debt service:				
Principal	14,115	14,115	14,115	-
Interest and other charges	4,918	4,918	4,918	-
	<u>264,531</u>	<u>264,531</u>	<u>207,373</u>	<u>57,158</u>
Excess (deficiency) of revenues over (under) expenditures	553,066	553,066	618,153	65,087
Other financing sources (uses)				
Transfers out	(132,334)	(132,334)	(132,334)	-
Net change in fund balances (budgetary basis)	420,732	420,732	485,819	65,087
Fund balances (deficits) at beginning (budgetary basis)	4,486,609	4,409,492	4,409,492	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ 4,907,341</u>	<u>\$ 4,830,224</u>	<u>\$ 4,895,311</u>	<u>\$ 65,087</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 4,895,311
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 4,895,311</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #14 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Real property taxes	\$ 120,857	\$ 120,857	\$ 143,402	\$ 22,545
Licenses, permits, fines, fees, etc.	1,305,486	1,305,486	1,226,484	(79,002)
Interest on investments	15	15	10,431	10,416
Miscellaneous	11,400	11,400	7,391	(4,009)
	<u>1,437,758</u>	<u>1,437,758</u>	<u>1,387,708</u>	<u>(50,050)</u>
Expenditures				
Current:				
Home and community services:				
Public works	797,443	797,443	543,234	254,209
Debt service:				
Principal	227,625	227,598	203,298	24,300
Interest and other charges	82,524	82,551	82,551	-
	<u>1,107,592</u>	<u>1,107,592</u>	<u>829,083</u>	<u>278,509</u>
Excess (deficiency) of revenues over (under) expenditures	330,166	330,166	558,625	228,459
Other financing sources (uses)				
Transfers in	1,495,744	1,495,744	1,495,744	-
Transfers out	(1,916,821)	(1,916,821)	(1,916,821)	-
	<u>(421,077)</u>	<u>(421,077)</u>	<u>(421,077)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(90,911)	(90,911)	137,548	228,459
Fund balances (deficits) at beginning (budgetary basis)	90,911	176,852	176,852	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 85,941</u>	<u>\$ 314,400</u>	<u>\$ 228,459</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 314,400
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 314,400</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #15 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
Real property taxes	\$ 33,957	\$ 33,957	\$ 33,471	\$ (486)
Licenses, permits, fines, fees, etc.	247,403	247,403	250,837	3,434
Interest on investments	-	-	1,173	1,173
Miscellaneous	-	-	40	40
Total revenues	281,360	281,360	285,521	4,161
Expenditures				
Current:				
Home and community services:				
Public works	158,987	158,987	53,934	105,053
Debit service:				
Principal	5,646	5,646	5,646	-
Interest and other charges	1,968	1,968	1,967	1
Total expenditures	166,601	166,601	61,547	105,054
Excess (deficiency) of revenues over (under) expenditures	114,759	114,759	223,974	109,215
Other financing sources (uses)				
Transfers out	(215,747)	(215,747)	(215,747)	-
Total other financing sources (uses)	(215,747)	(215,747)	(215,747)	-
Net change in fund balances (budgetary basis)	(100,988)	(100,988)	8,227	109,215
Fund balances (deficits) at beginning (budgetary basis)	100,988	173,431	173,431	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 72,443	\$ 181,658	\$ 109,215

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 181,658
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 181,658</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #16 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 126,096	\$ 126,096	\$ 16,266	\$ (109,830)
Interest on investments	-	-	110	110
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	126,096	126,096	16,376	(109,720)
Expenditures				
Current:				
Home and community services:				
Public works	199,864	199,231	149,683	49,548
Principal	10,277	8,668	8,668	-
Interest	4,542	6,784	6,784	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	214,683	214,683	165,135	49,548
Excess (deficiency) of revenues over (under) expenditures	(88,587)	(88,587)	(148,759)	(60,172)
Other financing sources (uses)				
Transfers in	1,077,441	1,077,441	1,077,441	-
Transfers out	(899,628)	(899,628)	(899,628)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	177,813	177,813	177,813	-
Net change in fund balances (budgetary basis)	89,226	89,226	29,054	(60,172)
Fund balances (deficits) at beginning (budgetary basis)	(89,226)	(71,148)	(71,148)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 18,078</u>	<u>\$ (42,094)</u>	<u>\$ (60,172)</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (42,094)
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (42,094)</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #18 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive (Negative)</u>
Revenues				
Real property taxes	\$ 88,988	\$ 88,988	\$ 70,840	\$ (18,148)
Licenses, permits, fines, fees, etc.	1,828,541	1,828,541	1,829,963	1,422
Interest on investments	25	25	10,847	10,822
Miscellaneous	11,410	11,410	42,695	31,285
	<u>1,928,964</u>	<u>1,928,964</u>	<u>1,954,345</u>	<u>25,381</u>
Total revenues				
Expenditures				
Current:				
General government support:				
Miscellaneous	62,836	62,836	62,836	-
Home and community services:				
Public works	591,113	591,113	443,356	147,757
Debt service:				
Principal	3,418,952	3,418,952	3,418,952	-
Interest and other charges	1,694,246	1,694,246	1,694,245	1
	<u>5,767,147</u>	<u>5,767,147</u>	<u>5,619,389</u>	<u>147,758</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(3,838,183)	(3,838,183)	(3,665,044)	173,139
Other financing sources (uses)				
Transfers in	3,770,577	3,770,577	3,770,577	-
Transfers out	(100,000)	(100,000)	(100,000)	-
	<u>3,670,577</u>	<u>3,670,577</u>	<u>3,670,577</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(167,606)	(167,606)	5,533	173,139
Fund balances (deficits) at beginning (budgetary basis)	167,606	279,194	279,194	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 111,588</u>	<u>\$ 284,727</u>	<u>\$ 173,139</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 284,727
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 284,727</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #19 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 3,489	\$ 3,489	\$ 3,210	\$ (279)
Licenses, permits, fines, fees, etc.	14,570	14,570	15,513	943
Total revenues	<u>18,059</u>	<u>18,059</u>	<u>18,723</u>	<u>664</u>
Expenditures				
Current:				
Home and community services:				
Public works	<u>85,744</u>	<u>85,744</u>	<u>43,335</u>	<u>42,409</u>
Excess (deficiency) of revenues over (under) expenditures	(67,685)	(67,685)	(24,612)	43,073
Other financing sources (uses)				
Transfers in	40,880	40,880	40,880	-
Transfers out	<u>(22,947)</u>	<u>(22,947)</u>	<u>(22,947)</u>	<u>-</u>
Total other financing sources (uses)	<u>17,933</u>	<u>17,933</u>	<u>17,933</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(49,752)	(49,752)	(6,679)	43,073
Fund balances (deficits) at beginning (budgetary basis)	<u>49,752</u>	<u>112,536</u>	<u>112,536</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 62,784</u>	<u>\$ 105,857</u>	<u>\$ 43,073</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 105,857
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 105,857</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #20 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 82,787	\$ 82,787	\$ 87,281	\$ 4,494
Licenses, permits, fines, fees, etc.	1,150,153	1,150,153	1,180,445	30,292
Interest on investments	-	-	13,414	13,414
Miscellaneous	40	40	60	20
	<u>1,232,980</u>	<u>1,232,980</u>	<u>1,281,200</u>	<u>48,220</u>
Total revenues				
Expenditures				
Current:				
Home and community services:				
Public works	432,077	427,331	273,648	153,683
Debt service:				
Principal	122,338	110,268	110,268	-
Interest and other charges	35,402	52,218	52,218	-
	<u>589,817</u>	<u>589,817</u>	<u>436,134</u>	<u>153,683</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	643,163	643,163	845,066	201,903
Other financing sources (uses)				
Transfers in	498,892	498,892	498,892	-
Transfers out	(1,359,931)	(1,359,931)	(1,359,931)	-
	<u>(861,039)</u>	<u>(861,039)</u>	<u>(861,039)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances (budgetary basis)	(217,876)	(217,876)	(15,973)	201,903
Fund balances (deficits) at beginning (budgetary basis)	<u>217,876</u>	<u>466,507</u>	<u>466,507</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 248,631</u>	<u>\$ 450,534</u>	<u>\$ 201,903</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 450,534
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ 450,534</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #21 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 1,944,499	\$ 1,944,499	\$ 741,457	\$ (1,203,042)
Interest on investments	-	-	2,112	2,112
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,944,499	1,944,499	743,569	(1,200,930)
Expenditures				
Current:				
Home and community services:				
Public works	613,429	613,239	410,277	202,962
Debt service:				
Principal	152,448	151,966	151,966	-
Interest and other charges	39,970	40,642	40,642	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	805,847	805,847	602,885	202,962
Excess (deficiency) of revenues over (under) expenditures	1,138,652	1,138,652	140,684	(997,968)
Other financing sources (uses)				
Transfers in	1,003,834	1,003,834	1,003,834	-
Transfers out	(2,302,146)	(2,302,146)	(2,302,146)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(1,298,312)	(1,298,312)	(1,298,312)	-
Net change in fund balances (budgetary basis)	(159,660)	(159,660)	(1,157,628)	(997,968)
Fund balances (deficits) at beginning (budgetary basis)	159,660	110,606	110,606	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ (49,054)	\$ (1,047,022)	\$ (997,968)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (1,047,022)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<hr/> <hr/> \$ (1,047,022)

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 34,656	\$ 34,656	\$ 58,130	\$ 23,474
Licenses, permits, fines, fees, etc.	366,690	366,690	356,949	(9,741)
Interest on investments	-	-	1	1
Miscellaneous	-	-	20	20
	<u>401,346</u>	<u>401,346</u>	<u>415,100</u>	<u>13,754</u>
Expenditures				
Current:				
Home and community services:				
Public works	223,080	223,080	126,613	96,467
Excess (deficiency) of revenues over (under) expenditures	178,266	178,266	288,487	110,221
Other financing sources (uses)				
Transfers in	392,457	392,457	392,457	-
Transfers out	(724,255)	(724,255)	(724,255)	-
	<u>(331,798)</u>	<u>(331,798)</u>	<u>(331,798)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(153,532)	(153,532)	(43,311)	110,221
Fund balances (deficits) at beginning (budgetary basis)	153,532	295,332	295,332	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 141,800</u>	<u>\$ 252,021</u>	<u>\$ 110,221</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 252,021
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 252,021</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #23 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 51,304	\$ 51,304	\$ 40,290	\$ (11,014)
Licenses, permits, fines, fees, etc.	99,667	99,667	117,864	18,197
Interest on investments	-	-	3,681	3,681
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	150,971	150,971	161,835	10,864
Expenditures				
Current:				
Home and community services:				
Public works	77,688	77,688	37,986	39,702
Debt service:				
Principal	51,513	51,513	51,513	-
Interest and other charges	28,054	28,054	28,054	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	157,255	157,255	117,553	39,702
Excess (deficiency) of revenues over (under) expenditures	(6,284)	(6,284)	44,282	50,566
Other financing sources (uses)				
Transfers in	307,942	307,942	307,942	-
Transfers out	(352,916)	(352,916)	(352,916)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(44,974)	(44,974)	(44,974)	-
Net change in fund balances (budgetary basis)	(51,258)	(51,258)	(692)	50,566
Fund balances (deficits) at beginning (budgetary basis)	51,258	102,250	102,250	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 50,992	\$ 101,558	\$ 50,566
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 101,558
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 101,558</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #24 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 48,201	\$ 48,201	\$ 153,096	\$ 104,895
Expenditures				
Current:				
Home and community services:				
Public works	142,819	142,819	113,410	29,409
Excess (deficiency) of revenues over (under) expenditures	(94,618)	(94,618)	39,686	134,304
Other financing sources (uses)				
Transfers in	51,546	51,546	51,546	-
Transfers out	(2,200)	(2,200)	(2,200)	-
Total other financing sources (uses)	49,346	49,346	49,346	-
Net change in fund balances (budgetary basis)	(45,272)	(45,272)	89,032	134,304
Fund balances (deficits) at beginning (budgetary basis)	45,272	161,479	161,479	-
Fund balances (deficits) at ending (budgetary basis)	\$ -	\$ 116,207	\$ 250,511	\$ 134,304

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 250,511
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	\$ 250,511

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses, permits, fines, fees, etc.	\$ 705,550	\$ 705,550	\$ 704,669	\$ (881)
Interest on investments	-	-	2	2
Miscellaneous	-	-	11,320	11,320
	<u>705,550</u>	<u>705,550</u>	<u>715,991</u>	<u>10,441</u>
Expenditures				
Current:				
Home and community services:				
Public works	250,000	250,000	210,230	39,770
	<u>250,000</u>	<u>250,000</u>	<u>210,230</u>	<u>39,770</u>
Excess (deficiency) of revenues over (under) expenditures	455,550	455,550	505,761	50,211
Other financing sources (uses)				
Transfers out	(892,550)	(892,550)	(892,550)	-
	<u>(892,550)</u>	<u>(892,550)</u>	<u>(892,550)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(437,000)	(437,000)	(386,789)	50,211
Fund balances (deficits) at beginning (budgetary basis)	437,000	168,881	168,881	-
	<u>437,000</u>	<u>168,881</u>	<u>168,881</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (268,119)</u>	<u>\$ (217,908)</u>	<u>\$ 50,211</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (217,908)
Less: accrued pension expense	<u>-</u>
Fund balance at end of year (GAAP basis)	<u>\$ (217,908)</u>

SUFFOLK COUNTY, NEW YORK
Sewer District #28 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Real property taxes	\$ 10,514	\$ 10,514	\$ 11,138	\$ 624
Licenses, permits, fines, fees, etc.	262,377	262,377	266,190	3,813
Miscellaneous	-	-	40	40
	<u>272,891</u>	<u>272,891</u>	<u>277,368</u>	<u>4,477</u>
Expenditures				
Current:				
Home and community services:				
Public works	155,357	155,357	97,071	58,286
Excess (deficiency) of revenues over (under) expenditures	117,534	117,534	180,297	62,763
Other financing sources (uses)				
Transfers in	272,441	272,441	272,441	-
Transfers out	(423,604)	(423,604)	(423,604)	-
	<u>(151,163)</u>	<u>(151,163)</u>	<u>(151,163)</u>	<u>-</u>
Net change in fund balances (budgetary basis)	(33,629)	(33,629)	29,134	62,763
Fund balances (deficits) at beginning (budgetary basis)	33,629	78,829	78,829	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 45,200</u>	<u>\$ 107,963</u>	<u>\$ 62,763</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 107,963
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	<u>\$ 107,963</u>

SUFFOLK COUNTY, NEW YORK
Workforce Investment Revenue - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
New York State aid	\$ 1,514,138	\$ 1,699,978	\$ 1,645,669	\$ (54,309)
Federal aid	7,552,014	7,552,014	6,974,052	(577,962)
Miscellaneous	-	-	3,746	3,746
	<u>9,066,152</u>	<u>9,251,992</u>	<u>8,623,467</u>	<u>(628,525)</u>
Expenditures				
Current:				
Economic assistance and opportunity:				
Labor	6,765,418	6,765,418	6,561,225	204,193
Employee benefits	1,118,446	1,118,446	1,033,611	84,835
	<u>7,883,864</u>	<u>7,883,864</u>	<u>7,594,836</u>	<u>289,028</u>
Excess (deficiency) of revenues over (under) expenditures	1,182,288	1,368,128	1,028,631	(339,497)
Other financing sources (uses)				
Transfers out	<u>(1,368,128)</u>	<u>(1,368,128)</u>	<u>(1,230,249)</u>	<u>137,879</u>
	<u>(1,368,128)</u>	<u>(1,368,128)</u>	<u>(1,230,249)</u>	<u>137,879</u>
Net change in fund balances (budgetary basis)	(185,840)	-	(201,618)	(201,618)
Fund balances (deficits) at beginning (budgetary basis)	<u>185,840</u>	<u>(578,909)</u>	<u>(578,909)</u>	<u>-</u>
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ (578,909)</u>	<u>\$ (780,527)</u>	<u>\$ (201,618)</u>

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ (780,527)
Less: accrued pension expense	<u>(479,298)</u>
Fund balance at end of year (GAAP basis)	<u>\$ (1,259,825)</u>

SUFFOLK COUNTY, NEW YORK
Medicaid Compliance - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
Revenues				
New York State aid	\$ 18,397,123	\$ 18,397,123	\$ 16,834,328	\$ (1,562,795)
Federal aid	18,693,870	18,693,870	16,888,285	(1,805,585)
Interest on investments	825	825	2,046	1,221
Miscellaneous	-	-	75	75
Total revenues	37,091,818	37,091,818	33,724,734	(3,367,084)
Expenditures				
Current:				
Economic assistance and opportunity:				
Social services	21,915,036	21,915,036	19,513,926	2,401,110
Employee Benefits	5,124,404	5,124,404	4,924,785	199,619
Total expenditures	27,039,440	27,039,440	24,438,711	2,600,729
Excess (deficiency) of revenues over (under) expenditures	10,052,378	10,052,378	9,286,023	(766,355)
Other financing sources (uses)				
Transfers out	(10,094,018)	(10,094,018)	(9,231,121)	862,897
Net change in fund balances (budgetary basis)	(41,640)	(41,640)	54,902	96,542
Fund balances (deficits) at beginning (budgetary basis)	41,640	95,395	95,395	-
Fund balances (deficits) at ending (budgetary basis)	<u>\$ -</u>	<u>\$ 53,755</u>	<u>\$ 150,297</u>	<u>\$ 96,542</u>

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 150,297
Less: accrued pension expense	(2,299,469)
Fund balance at end of year (GAAP basis)	<u>\$ (2,149,172)</u>

SUFFOLK COUNTY, NEW YORK
Suffolk County Water Protection - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
Revenues				
Sales and use tax	\$ 85,990,177	\$ 85,990,177	\$ 85,939,599	\$ (50,578)
New York State aid	400,000	400,000	530,073	130,073
Interest on investments	160,000	160,000	145,684	(14,316)
Miscellaneous	-	-	336	336
Total revenues	86,550,177	86,550,177	86,615,692	65,515
Expenditures				
Current:				
General government support:				
Miscellaneous	18,477	18,477	18,292	185
Public works	856,795	856,795	918,346	(61,551)
Health	1,801,382	1,785,772	1,797,155	(11,383)
Culture and recreation:				
Parks	2,733,534	2,733,534	2,806,299	(72,765)
Home and community services:				
Economic development and planning	1,909,372	1,909,372	1,812,348	97,024
Employee benefits	1,243,212	1,243,212	1,261,637	(18,425)
Debt Service:				
Principal	10,176,054	10,176,054	10,176,054	-
Interest and other charges	5,418,082	5,418,082	5,418,081	1
Total expenditures	24,156,908	24,141,298	24,208,212	(66,914)
Excess (deficiency) of revenues over (under) expenditures	62,393,269	62,408,879	62,407,480	(1,399)
Other financing sources (uses)				
Transfers in	-	-	259,106	259,106
Transfers out	(61,542,274)	(61,557,884)	(61,667,412)	(109,528)
Total other financing sources (uses)	(61,542,274)	(61,557,884)	(61,408,306)	149,578
Net change in fund balances (budgetary basis)	850,995	850,995	999,174	148,179
Fund balances (deficits) at beginning (budgetary basis)	35,668,030	15,206,522	15,206,522	-
Fund balances (deficits) at ending (budgetary basis)	\$ 36,519,025	\$ 16,057,517	\$ 16,205,696	\$ 148,179

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	\$ 16,205,696
Less: accrued pension expense	(623,831)
Fund balance at end of year (GAAP basis)	\$ 15,581,865

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Net Position
Private-Purpose Trusts
December 31, 2019

	D White Private- Purpose Trust	Vanderbilt Private- Purpose Trust	Totals
Assets			
Cash and cash equivalents	\$ 56,500	\$ 264,946	\$ 321,446
Investments	-	14,830,080	14,830,080
Total assets	<u>56,500</u>	<u>15,095,026</u>	<u>15,151,526</u>
Liabilities			
Trust fund liabilities	<u>50,000</u>	<u>15,094,707</u>	<u>15,144,707</u>
Total liabilities	<u>50,000</u>	<u>15,094,707</u>	<u>15,144,707</u>
Net Position			
Held in trust	<u>\$ 6,500</u>	<u>\$ 319</u>	<u>\$ 6,819</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Net Position
Private-Purpose Trusts
For the Year Ended December 31, 2019

	<u>D White Private- Purpose Trust</u>	<u>Vanderbilt Private- Purpose Trust</u>	<u>Totals</u>
Additions			
Investment income:			
Interest	\$ 919	\$ -	\$ 919
Transfer in	-	3,164,283	3,164,283
Other revenue	-	302,803	302,803
	<u>919</u>	<u>3,467,086</u>	<u>3,468,005</u>
Total additions	<u>919</u>	<u>3,467,086</u>	<u>3,468,005</u>
Deductions			
Administrative and general expenses	-	3,467,086	3,467,086
	<u>-</u>	<u>3,467,086</u>	<u>3,467,086</u>
Change in net position	919	-	919
Net position at beginning of year	<u>5,581</u>	<u>319</u>	<u>5,900</u>
Net position at end of year	<u>\$ 6,500</u>	<u>\$ 319</u>	<u>\$ 6,819</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2019

	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							
Cash and cash equivalents	\$ 558,104	\$ 27,873,864	\$ 4,981,396	\$ 11,031,178	\$ 39	\$ 3,437	\$ 44,448,018
Investments	-	16,198,943	-	-	-	-	16,198,943
Other assets	5,600	300,394	120,878	6,582,246	8,599,195	-	15,608,313
Total assets	<u>\$ 563,704</u>	<u>\$ 44,373,201</u>	<u>\$ 5,102,274</u>	<u>\$ 17,613,424</u>	<u>\$ 8,599,234</u>	<u>\$ 3,437</u>	<u>\$ 76,255,274</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 563,704	\$ 2,672,514	\$ 302,719	\$ -	\$ 8,599,234	\$ -	\$ 12,138,171
Agency fund liabilities	-	41,700,687	4,799,555	17,613,424	-	3,437	64,117,103
Total liabilities	<u>\$ 563,704</u>	<u>\$ 44,373,201</u>	<u>\$ 5,102,274</u>	<u>\$ 17,613,424</u>	<u>\$ 8,599,234</u>	<u>\$ 3,437</u>	<u>\$ 76,255,274</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2019

	<u>Subtotals from page 185</u>	<u>Social Services Agency Fund</u>	<u>Payroll Account Agency Fund</u>	<u>Court and Trust Agency Fund</u>	<u>Total Agency Funds</u>
Assets					
Cash and cash equivalents	\$ 44,448,018	\$ 1,277,453	\$ 38,366,444	\$ 10,890,435	\$ 94,982,350
Investments	16,198,943	-	-	-	16,198,943
Other assets	15,608,313	273	9	329,930	15,938,525
Total assets	<u>\$ 76,255,274</u>	<u>\$ 1,277,726</u>	<u>\$ 38,366,453</u>	<u>\$ 11,220,365</u>	<u>\$ 127,119,818</u>
Liabilities					
Accounts payable and accrued liabilities	\$ 12,138,171	\$ 37	\$ 1,692,459	\$ 74,649	\$ 13,905,316
Agency fund liabilities	64,117,103	1,277,689	36,673,994	11,145,716	113,214,502
Total liabilities	<u>\$ 76,255,274</u>	<u>\$ 1,277,726</u>	<u>\$ 38,366,453</u>	<u>\$ 11,220,365</u>	<u>\$ 127,119,818</u>

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Subtotals to page 188
Assets							
Balance at January 1, 2019	\$ 472,351	\$ 37,905,446	\$ 6,374,237	\$ 18,301,099	\$ 8,688,974	\$ 3,381	\$ 71,745,488
Additions							
Cash	592,370	92,627,766	19,505,726	151,250,537	156,030,589	3,437	420,010,425
Investments	-	16,198,943	-	-	-	-	16,198,943
Other assets	6,600	407,525	120,878	6,582,246	8,599,195	-	15,716,444
Deductions							
Cash	501,917	93,652,033	20,373,117	152,784,629	156,030,565	3,381	423,345,642
Investments	-	8,780,280	-	-	-	-	8,780,280
Other assets	5,700	334,166	525,450	5,735,829	8,688,959	-	15,290,104
Balance at December 31, 2019	<u>\$ 563,704</u>	<u>\$ 44,373,201</u>	<u>\$ 5,102,274</u>	<u>\$ 17,613,424</u>	<u>\$ 8,599,234</u>	<u>\$ 3,437</u>	<u>\$ 76,255,274</u>
Liabilities							
Balance at January 1, 2019	\$ 472,351	\$ 37,905,446	\$ 6,374,237	\$ 18,301,099	\$ 8,688,974	\$ 3,381	\$ 71,745,488
Additions							
Accounts payable	167,751	31,173,029	7,300,552	65,849,252	77,925,625	-	182,416,209
Agency fund liabilities	-	60,071,646	13,966,513	136,746,659	164,629,589	56	375,414,463
Deductions							
Accounts payable	76,398	30,381,411	7,197,889	65,849,252	78,015,365	-	181,520,315
Agency fund liabilities	-	54,395,509	15,341,139	137,434,334	164,629,589	-	371,800,571
Balance at December 31, 2019	<u>\$ 563,704</u>	<u>\$ 44,373,201</u>	<u>\$ 5,102,274</u>	<u>\$ 17,613,424</u>	<u>\$ 8,599,234</u>	<u>\$ 3,437</u>	<u>\$ 76,255,274</u>

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019

	<u>Subtotals from page 187</u>	<u>Social Services Agency Fund</u>	<u>Payroll Account Agency Fund</u>	<u>Court and Trust Agency Fund</u>	<u>Total Agency Funds</u>
Assets					
Balance at January 1, 2019	\$ 71,745,488	\$ 1,287,711	\$ 159,108	\$ 10,637,381	\$ 83,829,688
Additions					
Cash	420,010,425	4,781,192	1,165,385,916	17,496,590	1,607,674,123
Investments	16,198,943	-	-	-	16,198,943
Other assets	15,716,444	273	9	329,930	16,046,656
Deductions					
Cash	423,345,642	4,791,450	1,127,178,238	17,037,592	1,572,352,922
Investments	8,780,280	-	-	-	8,780,280
Other assets	15,290,104	-	342	205,944	15,496,390
Balance at December 31, 2019	<u>\$ 76,255,274</u>	<u>\$ 1,277,726</u>	<u>\$ 38,366,453</u>	<u>\$ 11,220,365</u>	<u>\$ 127,119,818</u>
Liabilities					
Balance at January 1, 2019	\$ 71,745,488	\$ 1,287,711	\$ 159,108	\$ 10,637,381	\$ 83,829,688
Additions					
Accounts payable	182,416,209	1,544,789	4,757,960	-	188,718,958
Agency fund liabilities	375,414,463	3,538,292	1,165,341,335	7,395,082	1,551,689,172
Deductions					
Accounts payable	181,520,315	1,544,752	3,065,501	-	186,130,568
Agency fund liabilities	371,800,571	3,548,314	1,128,826,449	6,812,098	1,510,987,432
Balance at December 31, 2019	<u>\$ 76,255,274</u>	<u>\$ 1,277,726</u>	<u>\$ 38,366,453</u>	<u>\$ 11,220,365</u>	<u>\$ 127,119,818</u>

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends <i>These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.</i>	190
Revenue Capacity <i>These schedules contain information to help the reader assess the factors affecting the County’s ability to generate its property and sales taxes.</i>	195
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.</i>	201
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place and to help comparisons over time and with other governments.</i>	204
Operating Information <i>These schedules contain information about the County’s operations and resources to help the reader understand how the County’s financial information relates to the services the county provides and the activities it performs.</i>	206

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

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

	<u>2010</u>	<u>2011</u>	<u>2012*</u>	<u>2013</u>	<u>2014**</u>	<u>2015</u>	<u>2016</u>	<u>2017***</u>	<u>2018</u>	<u>2019</u>
Governmental activities										
Net investment in capital assets	\$ 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	\$ 2,043,231,780
Restricted	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	584,647,249
Unrestricted	(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)	(7,794,848,245)
Total governmental activities net position	<u>\$ (497,687,012)</u>	<u>\$ (847,401,848)</u>	<u>\$ (1,228,381,584)</u>	<u>\$ (1,404,973,948)</u>	<u>\$ (1,758,247,794)</u>	<u>\$ (2,051,261,754)</u>	<u>\$ (2,354,136,357)</u>	<u>\$ (5,319,065,973)</u>	<u>\$ (5,273,434,281)</u>	<u>\$ (5,166,969,216)</u>
Business-type activities										
Net investment in capital assets	\$ 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	\$ 52,824,252
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	(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)	(1,838,197)
Total business-type activities net position	<u>\$ 3,166,486</u>	<u>\$ (2,206,806)</u>	<u>\$ (11,431,956)</u>	<u>\$ 42,194,862</u>	<u>\$ 45,109,118</u>	<u>\$ 43,557,123</u>	<u>\$ 46,798,264</u>	<u>\$ 50,681,639</u>	<u>\$ 50,557,889</u>	<u>\$ 50,986,055</u>
Primary Government										
Net investment in capital assets	\$ 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	\$ 2,096,056,032
Restricted	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	584,647,249
Unrestricted	(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)	(7,796,686,442)
Total primary government net position	<u>\$ (494,520,526)</u>	<u>\$ (849,608,654)</u>	<u>\$ (1,239,813,540)</u>	<u>\$ (1,362,779,086)</u>	<u>\$ (1,713,138,676)</u>	<u>\$ (2,007,704,631)</u>	<u>\$ (2,307,338,093)</u>	<u>\$ (5,268,384,334)</u>	<u>\$ (5,222,876,392)</u>	<u>\$ (5,115,983,161)</u>

* As restated for GASB 65

** As restated for GASB 68

*** As restated for GASB 75

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

	<u>2010</u>	<u>2011</u>	<u>2012*</u>	<u>2013</u>	<u>2014**</u>	<u>2015</u>	<u>2016</u>	<u>2017***</u>	<u>2018</u>	<u>2019</u>
Expenses										
Governmental activities:										
General government support	\$ 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	\$ 420,698,276
Economic assistance and opportunity	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	732,467,546
Health	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	194,373,351
Public safety	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	1,343,451,617
Culture and recreation	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	35,012,016
Education	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	213,926,045
Home and community services	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	93,448,806
Transportation	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	175,858,094
Interest on long-term debt	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	65,445,945
Total governmental activities expenses	<u>3,011,885,959</u>	<u>3,096,310,251</u>	<u>3,113,618,731</u>	<u>3,037,842,278</u>	<u>3,265,292,116</u>	<u>3,206,906,635</u>	<u>3,349,263,923</u>	<u>3,323,204,123</u>	<u>3,199,539,591</u>	<u>3,274,681,696</u>
Business-type activities:										
John J. Foley Skilled Nursing Facility	33,796,079	32,530,670	33,021,914	15,852,897	2,254,283	6,443	-	-	-	-
Suffolk Health Plan	-	523	-	-	-	-	-	-	-	-
Suffolk County Ball Park	698,499	600,949	851,491	864,693	577,665	569,335	509,701	592,463	472,439	564,953
Francis S. Gabreski Airport	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	2,277,297
Total business-type activities expenses	<u>38,256,819</u>	<u>34,997,455</u>	<u>36,161,247</u>	<u>19,394,580</u>	<u>5,747,567</u>	<u>2,507,382</u>	<u>2,905,031</u>	<u>2,833,149</u>	<u>2,096,225</u>	<u>2,842,250</u>
Total primary government expenses	<u>\$ 3,050,142,778</u>	<u>\$ 3,131,307,706</u>	<u>\$ 3,149,779,978</u>	<u>\$ 3,057,236,858</u>	<u>\$ 3,271,039,683</u>	<u>\$ 3,209,414,017</u>	<u>\$ 3,352,168,954</u>	<u>\$ 3,326,037,272</u>	<u>\$ 3,201,635,816</u>	<u>\$ 3,277,523,946</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government support	\$ 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	\$ 153,266,602
Economic assistance and opportunity	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	39,579,297
Health	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	21,089,852
Public safety	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	63,465,498
Culture and recreation	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	13,900,543
Education	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	21,760,662
Home and community services	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	41,047,280
Transportation	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	41,378,685
Interest on long-term debt	4,377,316	4,160,363	-	-	-	-	-	-	-	-
Operating grants and contributions	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	547,385,286
Capital grants and contributions	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	70,394,932
Total governmental activities program revenues	<u>846,351,912</u>	<u>879,350,806</u>	<u>824,346,757</u>	<u>899,894,228</u>	<u>882,541,220</u>	<u>840,671,616</u>	<u>827,896,562</u>	<u>987,826,201</u>	<u>997,918,050</u>	<u>1,013,268,637</u>
Business-type activities:										
Charges for services:										
John J. Foley Skilled Nursing Facility	30,514,681	24,033,145	21,244,889	8,681,774	145,682	912,134	-	-	-	-
Suffolk Health Plan	33,826	-	2,196	-	-	-	-	-	-	-
Suffolk County Ball Park	658,049	927,339	754,075	837,816	783,364	788,237	816,616	796,430	798,857	768,844
Francis S. Gabreski Airport	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	3,029,845
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	139,578
Total business-type activities program revenues	<u>40,802,110</u>	<u>38,789,865</u>	<u>29,445,001</u>	<u>36,169,383</u>	<u>5,700,587</u>	<u>3,843,299</u>	<u>6,901,162</u>	<u>8,444,794</u>	<u>3,930,477</u>	<u>3,938,267</u>
Total primary government program revenues	<u>\$ 887,154,022</u>	<u>\$ 918,140,671</u>	<u>\$ 853,791,758</u>	<u>\$ 936,063,611</u>	<u>\$ 888,241,807</u>	<u>\$ 844,514,915</u>	<u>\$ 834,797,724</u>	<u>\$ 996,270,995</u>	<u>\$ 1,001,848,527</u>	<u>\$ 1,017,206,904</u>

(Continued)

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

	<u>2010</u>	<u>2011</u>	<u>2012*</u>	<u>2013</u>	<u>2014**</u>	<u>2015</u>	<u>2016</u>	<u>2017***</u>	<u>2018</u>	<u>2019</u>
Net (Expense) Revenue										
Governmental activities	\$ (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)	\$ (2,261,413,059)
Business-type activities	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	1,096,017
Total primary government net expense	<u>\$ (2,163,017,756)</u>	<u>\$ (2,213,167,035)</u>	<u>\$ (2,295,988,220)</u>	<u>\$ (2,121,173,247)</u>	<u>\$ (2,382,797,876)</u>	<u>\$ (2,364,899,102)</u>	<u>\$ (2,400,371,230)</u>	<u>\$ (2,329,766,277)</u>	<u>\$ (2,199,787,289)</u>	<u>\$ (2,260,317,042)</u>
General Revenues										
Governmental activities:										
Taxes:										
Real property taxes	\$ 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	\$ 754,789,847
Sales and use taxes	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	1,531,413,321
Interest on investments	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	17,288,229
Miscellaneous	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	63,573,125
Transfers	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	813,602
Total governmental activities	<u>1,831,323,221</u>	<u>1,867,244,609</u>	<u>1,908,292,238</u>	<u>1,961,355,686</u>	<u>2,029,477,050</u>	<u>2,073,221,059</u>	<u>2,101,492,758</u>	<u>2,165,089,323</u>	<u>2,247,349,137</u>	<u>2,367,878,124</u>
Business-type activities:										
Interest on investments	44,445	17,802	11,886	23,288	17,655	13,860	7,772	8,286	31,543	36,501
Miscellaneous	980,397	1,647,642	342,840	112,334	188,451	1,298,698	193,833	87,733	103,288	109,250
Transfers	(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)	(813,602)
Total business-type activities	<u>(7,569,438)</u>	<u>(9,165,702)</u>	<u>(2,508,904)</u>	<u>36,852,015</u>	<u>2,961,236</u>	<u>(2,887,912)</u>	<u>(754,990)</u>	<u>(952,758)</u>	<u>(1,958,002)</u>	<u>(667,851)</u>
Total primary government	<u>\$ 1,823,753,783</u>	<u>\$ 1,858,078,907</u>	<u>\$ 1,905,783,334</u>	<u>\$ 1,998,207,701</u>	<u>\$ 2,032,438,286</u>	<u>\$ 2,070,333,147</u>	<u>\$ 2,100,737,768</u>	<u>\$ 2,164,136,565</u>	<u>\$ 2,245,391,135</u>	<u>\$ 2,367,210,273</u>
Change in Net Position										
Governmental activities	\$ (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	\$ 106,465,065
Business-type activities	(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)	428,166
Total primary government	<u>\$ (339,263,973)</u>	<u>\$ (355,088,128)</u>	<u>\$ (390,204,886)</u>	<u>\$ (122,965,546)</u>	<u>\$ (350,359,590)</u>	<u>\$ (294,565,955)</u>	<u>\$ (299,633,462)</u>	<u>\$ (165,629,712)</u>	<u>\$ 45,603,846</u>	<u>\$ 106,893,231</u>

* As restated for GASB 65

** As restated for GASB 68

*** As restated for GASB 75

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

	<u>2010*</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
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	767,854
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)	(244,229,598)
Total general fund	<u>\$ (41,485,233)</u>	<u>\$ (166,749,243)</u>	<u>\$ (325,202,026)</u>	<u>\$ (193,819,682)</u>	<u>\$ (212,859,828)</u>	<u>\$ (251,162,224)</u>	<u>\$ (226,115,527)</u>	<u>\$ (244,229,904)</u>	<u>\$ (285,531,932)</u>	<u>\$ (243,461,744)</u>
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital project funds	-	-	-	-	-	-	-	-	-	-
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	583,879,395
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)	(144,266,450)
Total all other governmental funds	<u>\$ 522,320,897</u>	<u>\$ 567,894,969</u>	<u>\$ 587,830,528</u>	<u>\$ 597,406,806</u>	<u>\$ 606,385,360</u>	<u>\$ 573,383,230</u>	<u>\$ 464,533,995</u>	<u>\$ 474,539,941</u>	<u>\$ 445,574,298</u>	<u>\$ 439,612,945</u>

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

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenues										
Real property taxes	\$ 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	\$ 741,012,960
Sales and use taxes	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	1,531,413,321
New York State aid	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	349,725,586
Federal aid	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	255,454,218
Licenses, permits, fines, fees etc.	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	340,520,933
Interest on investments	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	17,288,229
Miscellaneous	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	142,809,310
Total revenues	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	3,378,224,557
Expenditures										
General government	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	283,081,076
Economic assistance and opportunity	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	638,271,624
Health	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	126,981,591
Public safety	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	753,265,869
Culture and recreation	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	22,643,569
Education	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	213,926,045
Home and community services	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	57,898,077
Transportation	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	129,109,976
Employee benefits	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	793,684,215
Debt service										
Principal	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	128,219,914
Interest and other charges	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	66,228,817
Capital outlay	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	253,111,840
Total expenditures	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	3,466,422,613
Excess of revenues over (under) expenditures	(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)	(88,198,056)
Other Financing Sources (Uses)										
General obligation bonds issued	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	111,862,572
Refunding bonds issued	-	-	82,763,747	-	66,158,890	167,618,831	82,203,573	340,229,875	-	-
Premium on refunding bonds issued	-	-	8,663,596	-	6,260,357	23,879,911	12,093,553	39,957,924	-	-
Payments to refunding bond escrow agent	-	-	(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	-	1,479,046	1,241,559	2,237,495	1,859,570	2,417,607	22,377	1,456,011	7,969,138	11,630,717
JFA premium on serial bonds issued	-	-	-	916,126	-	-	-	-	-	-
STASC Premium on serial bonds issued	-	-	725,822	-	-	-	-	-	-	-
Transfers in	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	399,222,753
Transfers out	(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)	(398,409,151)
Total other financing sources (uses)	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	124,306,891
Net change in fund balances	\$ (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)	\$ 36,108,835
Debt services as a percentage of noncapital expenditures	5.3%	5.9%	5.7%	6.2%	6.5%	6.7%	6.9%	6.5%	6.2%	6.0%

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
2010	\$ 53,330,214	\$ 3,597,966	\$ 285,649	\$ 219,491	\$ 5,544,224	*	\$ 62,977,543	2.32	\$ 290,986,637	21.64%
2011	54,941,171	3,597,445	278,920	218,593	5,560,214	*	64,596,344	2.59	269,410,757	23.98%
2012	56,315,411	3,620,638	287,704	223,763	5,637,765	*	66,085,281	2.73	264,451,933	24.99%
2013	56,409,951	3,512,000	204,058	206,739	5,392,176	*	65,724,924	2.85	256,642,566	25.61%
2014	55,769,689	3,517,555	197,233	203,145	5,285,671	*	64,973,293	2.87	254,605,437	25.52%
2015	55,779,795	3,538,515	196,644	193,137	5,084,077	*	64,792,168	3.00	255,389,963	25.37%
2016	56,612,616	3,533,161	218,665	182,810	5,010,701	*	65,557,953	2.87	266,561,908	24.59%
2017	62,093,271	3,538,200	197,875	183,130	5,043,534	*	71,056,009	2.76	275,268,904	25.81%
2018	65,251,630	3,537,139	195,198	178,322	5,038,553	*	74,200,842	2.58	285,017,348	26.03%
2019	68,666,559	3,544,955	194,338	180,516	4,964,967	*	77,551,335	2.50	298,662,597	25.97%

* Information is not available

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

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

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
DIRECT										
County direct rates										
General	0.17	0.19	0.19	0.19	0.19	0.19	0.18	0.18	0.17	0.16
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	1.58	1.70	1.78	1.89	1.94	1.98	1.96	1.97	2.00	1.98
Sewer District	0.19	0.21	0.22	0.23	0.24	0.24	0.21	0.15	0.12	0.11
New York State MTA Tax*	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Other Items	0.35	0.46	0.51	0.51	0.47	0.56	0.49	0.43	0.26	0.22
Total direct rates	2.32	2.59	2.73	2.85	2.87	3.00	2.87	2.76	2.58	2.50
OVERLAPPING										
Town rates										
Babylon	0.38	0.39	0.39	0.42	0.46	0.45	0.44	0.43	0.43	0.40
Brookhaven	0.84	0.91	0.93	0.94	0.97	0.98	0.96	0.95	0.95	0.95
East Hampton	0.21	0.19	0.20	0.21	0.22	0.22	0.22	0.22	0.22	0.21
Huntington	0.49	0.53	0.56	0.58	0.59	0.61	0.59	0.59	0.58	0.57
Islip	0.48	0.52	0.55	0.61	0.62	0.63	0.61	0.62	0.62	0.61
Riverhead	0.19	0.21	0.21	0.22	0.23	0.23	0.23	0.23	0.23	0.23
Shelter Island	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Smithtown	0.31	0.34	0.34	0.37	0.38	0.39	0.38	0.37	0.36	0.36
Southampton	0.26	0.28	0.29	0.30	0.31	0.32	0.31	0.31	0.31	0.31
Southold	0.13	0.14	0.15	0.15	0.17	0.16	0.16	0.16	0.16	0.16
Total town rates	3.31	3.54	3.65	3.83	3.98	4.02	3.93	3.91	3.89	3.83
School district rates	11.22	12.40	13.26	14.02	14.59	14.84	14.48	14.21	14.04	13.83
Total direct and overlapping rates	16.85	18.53	19.64	20.70	21.44	21.86	21.28	20.88	20.51	20.16

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

Sources: Official Operating Statement
Real Property Tax Warrants

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

Taxpayer	2019			2010		
	2018 Estimated Actual Valuation (1)	Rank	Percentage of Total County Estimated Actual Valuation	2009 Estimated Actual Valuation (2)	Rank	Percentage of Total County Estimated Actual Valuation
Marketspan	\$ 6,125,241,829	1	2.05%	\$ 2,543,157,665	2	0.87%
Long Island Power Authority	3,076,960,819	2	1.03%	6,723,330,701	1	2.31%
Keyspan	1,707,517,704	3	0.57%	2,131,823,833	3	0.73%
Long Island Lighting Co.	1,168,924,958	4	0.39%	1,144,181,049	4	0.39%
Verizon	366,127,473	5	0.12%	1,041,147,316	5	0.36%
Westland South Shore	266,620,264	6	0.09%	331,574,757	6	0.11%
The Retail Property Trust	250,000,000	7	0.08%	250,000,000	7	0.09%
Blue Turtles Inc.	248,684,000	8	0.08%	218,906,800	9	0.08%
Mall at Smith Haven LLC	235,913,152	9	0.08%			
PSEG Long Island	233,135,784	10	0.08%			
Macy's East				238,063,506	8	0.08%
Home Properties				191,805,825	10	0.07%
Total	\$ 13,679,125,983 (3)		4.58%	\$ 14,813,991,452 (4)		5.09%

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

(1) Assessment rolls established in 2018 for levy and collection of taxes during 2019 fiscal year.

(2) Assessment rolls established in 2009 for levy and collection of taxes during 2010 fiscal year.

(3) Represents approximately 4.58% of the total estimated taxable full valuation of the County for 2019.

(4) Represents approximately 5.09% of the total estimated taxable full valuation of the County for 2010.

Source: Official Operating Statement

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

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy			Total Collections to Date	
		Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2010	\$ 4,902,486,890	\$ 4,692,527,988	95.7%	\$ 208,846,416	\$ 4,901,374,404	99.9%
2011	4,992,036,571	4,787,411,093	95.9%	203,402,750	4,990,813,843	99.9%
2012	5,193,592,985	4,992,409,638	96.1%	199,808,521	5,192,218,159	99.9%
2013	5,313,660,727	5,114,529,453	96.3%	197,672,752	5,312,202,205	99.9%
2014	5,456,663,274	5,252,022,814	96.2%	202,875,376	5,454,898,190	100.0%
2015	5,583,355,782	5,368,638,504	96.2%	208,113,600	5,576,752,104	99.9%
2016	5,672,890,746	5,471,406,263	96.4%	186,444,951	5,657,851,214	99.7%
2017	5,750,371,597	5,546,728,455	96.5%	172,599,164	5,719,327,619	99.5%
2018	5,846,146,986	5,648,320,127	96.6%	146,045,440	5,794,365,567	99.1%
2019	6,023,245,708	5,813,398,145	96.5%	117,415,430	5,930,813,575	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 Comptroller who continues the collection of returned items. Responsibility for the collecting of unpaid taxes rests with the County. In the past, uncollected tax liens were sold annually to private citizens who, in turn, foreclosed on the property subject to the lien. The County has discontinued this practice and now forecloses on uncollected tax liens after a reasonable period of time.

Sources: Official Operating Statement

Accounting Services Division of the Suffolk County Comptroller's Office

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

<u>Category</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018***</u>	<u>2019*</u>
Utilities (excluding residential energy)	\$ 596,585	\$ 614,627	\$ 607,000	\$ 544,464	\$ 2,070,024	\$ 1,999,939	\$ 1,831,975	\$ 1,941,855	\$ 2,122,816	\$ 1,523,009
Construction	416,752	441,949	491,359	491,211	569,710	584,032	639,062	696,576	764,278	621,105
Manufacturing	530,681	900,618	913,201	889,437	1,006,311	1,038,109	985,031	1,095,030	1,117,490	897,747
Wholesale Trade	1,573,837	1,229,488	1,304,272	1,392,889	1,740,949	1,712,410	1,731,761	1,860,660	2,020,609	1,655,706
Retail Trade	10,557,061	11,950,091	11,989,412	12,068,483	17,303,400	17,484,859	17,266,705	18,079,321	18,880,175	14,758,217
Information	1,332,504	1,084,831	1,077,737	1,074,632	1,276,760	1,326,468	1,300,139	1,265,123	1,253,484	984,984
Professional, Scientific, and Technical	299,667	425,938	454,920	469,958	543,710	595,104	616,793	686,216	710,420	573,349
Administrative/Support Services**	815,390	850,644	880,009	874,634	936,522	935,823	1,028,519	1,144,756	1,228,943	1,182,495
Health Care and Social Assistance**	26,606	26,141	23,284	27,071	24,772	23,102	22,591	33,530	30,817	29,113
Arts, Entertainment, and Recreation	321,478	340,824	348,057	377,213	411,981	429,409	481,968	475,285	477,317	361,519
Accommodation and Food Services	2,170,724	2,285,233	2,434,616	2,585,018	2,723,415	2,924,562	3,123,242	3,404,554	3,628,586	3,002,898
Other Services	624,402	859,356	905,546	876,081	977,655	999,167	1,036,520	1,100,598	1,189,993	896,220
Agric., Mining, Trans., FIRE, Educ., and Gov't	771,341	838,286	852,130	831,053	908,282	881,562	891,686	1,452,462	1,520,614	1,277,606
Unclassified by Industry	83,412	16,305	11,232	21,489	33,916	28,997	17,911	23,978	9,695	19,026
Total	\$ 20,120,440	\$ 21,864,331	\$ 22,292,775	\$ 22,523,633	\$ 30,527,409	\$ 30,963,543	\$ 30,973,903	\$ 33,259,944	\$ 34,955,239	\$ 27,782,994
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

***2018 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

<u>Fiscal Year Ended February</u>	<u>County Direct Rate</u>	<u>NYS Rate</u>	<u>MTA Rate</u>
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%
2019	4.25%	4.00%	0.38%

Source: New York State Department of Taxation and Finance

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

Fiscal Year	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Asset-Backed Bonds	Lease Revenue Bonds	Capital Lease	General Obligation Bonds	Capital Lease				
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	1.69%	1,161.42	
2019	1,349,006,491	299,586,806	54,985,392	-	6,244,078	-	1,709,822,767	*	1,157.95	

* 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		
				Principal	Interest	Coverage
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
2019	15,286,625	95,793	15,190,832	1,450,000	16,537,588	0.84

Judicial Facilities Agency Lease-Revenue Bonds

Fiscal Year	Lease Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
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
2019	5,505,832	49,682	5,456,150	2,775,000	2,586,488	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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Net General bonded debt outstanding										
General Obligation Bonds (1)	\$ 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	\$ 1,361,560,001
Percentage of estimated actual property value (2)	0.44%	0.50%	0.51%	0.54%	0.54%	0.53%	0.52%	0.50%	0.48%	0.46%
Per capita (3)	849.35	893.70	899.64	920.05	920.89	903.19	925.47	924.08	918.40	922.09
Less: Indebtedness excluded by local finance law (4)	<u>31,132,618</u>	<u>28,603,197</u>	<u>25,042,474</u>	<u>23,579,300</u>	<u>21,515,870</u>	<u>16,168,523</u>	<u>10,911,855</u>	<u>2,137,607</u>	<u>1,137,099</u>	<u>157,662</u>
Total net debt applicable to debt limit	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	1,361,402,339
Legal debt limit (5)	<u>20,572,872,599</u>	<u>20,274,773,728</u>	<u>19,463,980,747</u>	<u>18,704,386,341</u>	<u>18,207,009,197</u>	<u>18,230,793,892</u>	<u>18,318,562,898</u>	<u>18,715,809,840</u>	<u>19,332,610,076</u>	<u>20,246,631,023</u>
Legal debt margin (6)	<u>\$ 19,335,629,545</u>	<u>\$ 18,963,881,598</u>	<u>\$ 18,140,220,832</u>	<u>\$ 17,348,126,407</u>	<u>\$ 16,844,455,527</u>	<u>\$ 16,890,751,093</u>	<u>\$ 16,948,130,484</u>	<u>\$ 17,338,338,669</u>	<u>\$ 17,973,515,494</u>	<u>\$ 18,885,228,684</u>
Total net debt applicable to the debt limit as a percentage of the debt limit	6.01%	6.47%	6.80%	7.25%	7.48%	7.35%	7.48%	7.36%	7.03%	6.72%

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

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

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

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

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

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

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

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

Year	Population (1)	Personal Income <i>(thousands of dollars)</i>	Per Capita Income (2)	Public School Enrollment K-12 (3)	Unemployment Percentage Rate (4)
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	101,628,265	68,617	235,513	3.8%
2019	1,476,601	*	*	233,913	3.7%

* 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
2019 and 2010

<u>Employment Sector (1)</u>	<u>2019</u>			<u>2010</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Local Government	73,503	1	11.04%	76,845	1	12.75%
Food Services and Drinking Places	49,917	2	7.50%	35,887	2	5.95%
Administrative and Support Services	39,613	3	5.95%	30,776	5	5.11%
Ambulatory Health Care Services	39,550	4	5.94%	32,512	4	5.39%
Professional, and Technical Services	37,865	5	5.69%	35,643	3	5.91%
Specialty Trade Contractors	33,784	6	5.07%	24,239	6	4.02%
Merchant Wholesalers, Durable Goods	21,995	7	3.30%	19,081	7	3.17%
Nursing and Residential Care Facilities	21,572	8	3.24%	17,841	10	2.96%
Hospitals	20,428	9	3.07%	19,115	7	3.17%
Food and Beverage Stores	17,546	10	2.64%	18,504	9	3.07%
Total	<u>355,773</u>		<u>53.44%</u>	<u>310,443</u>		<u>51.50%</u>

Note: 2019 numbers are preliminary and subject to change.

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

Source: New York State Department of Labor

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

Function/Program	Full-time Equivalent Employees as of December 31									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government Support										
Board of Elections	123	128	135	127	126	121	134	128	127	141
Civil Service	101	97	230	176	187	191	205	230	177	235
County Clerk	149	129	113	121	123	124	122	123	122	133
County Comptroller	76	71	71	67	64	67	121	117	117	116
District Attorney	384	390	381	375	373	386	383	374	389	388
County Executive	56	54	53	52	60	65	62	60	61	64
County Legislature	132	128	129	126	132	131	127	128	140	149
Suffolk County Ethics Board	0	2	2	2	2	2	2	4	3	3
Public Administrator	5	5	5	6	5	5	6	6	6	6
Law	101	103	95	119	116	106	110	110	111	116
Public Works	379	371	343	326	327	316	304	312	299	274
Real Property Tax Service	26	24	25	24	21	21	20	19	20	19
County Treasurer	51	50	54	50	50	52	*****	*****	*****	*****
Information Technology Service	82	81	73	101	102	102	103	100	97	98
Traffic Violations Agency	****	****	****	38	49	49	78	68	79	77
Public Safety										
Fire, Rescue, and Emergency Services	77	75	78	81	81	87	92	90	88	90
Police	3,715	3,675	3,555	3,522	3,540	3,467	3,543	3,598	3,623	3,616
Probation	391	383	362	345	349	346	343	344	327	317
Sheriff	1,306	1,328	1,312	1,379	1,338	1,328	1,317	1,334	1,326	1,346
Health										
Health Services	1,373	1,274	1,175	869	769	741	700	693	687	694
Medical Examiners Office	****	****	****	99	100	101	102	104	109	106
Transportation										
Economic Development & Planning	**	**	7	6	5	8	8	6	6	7
Economic Development	8	7	**	**	**	**	**	**	**	**
Public Works	163	155	139	129	129	127	133	143	140	127
Economic Assistance & Opportunity										
County Executive	108	106	83	76	77	78	76	70	73	73
Economic Development & Planning	12	12	16	15	21	27	26	27	24	25
Labor, Licensing, and Consumer Affairs	***	***	897	779	708	702	693	697	750	861
Labor	729	770	***	***	***	***	***	***	***	***
Social Services	1,804	1,837	1,896	1,853	1,791	1,720	1,660	1,610	1,571	1,514
Culture and Recreation										
County Executive	5	5	3	3	3	4	5	5	5	6
Parks	199	196	361	352	329	387	401	423	433	427
Home and Community Services										
County Executive	14	12	10	10	11	9	11	11	10	10
Economic Development & Planning	**	**	75	69	57	56	53	51	50	48
Economic Development	9	10	**	**	**	**	**	**	**	**
Planning	24	24	**	**	**	**	**	**	**	**
Law	7	5	4	4	5	5	5	4	4	4
Environment	55	53	**	**	**	**	**	**	**	**
Public Works	312	300	284	273	283	292	284	281	286	294
Soil and Water Conservation District	6	5	5	5	5	5	6	5	6	5
Total	11,982	11,865	11,971	11,579	11,338	11,228	11,235	11,275	11,266	11,389

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

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

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

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

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

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

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General government support										
County Clerk										
Deeds recorded	35,729	33,622	34,534	33,622	43,509	44,242	47,488	49,328	50,503	47,340
Mortgages recorded	124,518	127,930	133,739	127,930	111,335	107,819	109,405	114,300	103,965	100,011
Passports issued**	553	445	245	0	0	0	0	0	0	0
Business certificates issued: DBA's	17,398	16,053	14,389	4,557	4,272	4,048	3,807	3,621	3,365	5,051
Court actions indexed: Civil and criminal	251,082	236,067	239,168	250,840	223,889	229,679	232,193	200,836	161,659	195,472
District Attorney										
Criminal intake	53,581	46,500	46,395	47,136	48,852	49,033	45,509	46,413	39,274	39,080
Indictments	2,172	4,012	3,050	3,014	2,787	3,103	2,700	2,802	2,686	2,304
Felony hearings	198	348	313	391	406	375	352	370	549	795
Felony trials	63	49	38	49	53	52	68	51	56	36
Felony pleas	2,942	2,829	2,865	4,461	3,286	3,139	3,093	2,866	2,900	2,711
Misdemeanor trials	198	155	149	149	126	140	145	126	123	79
Misdemeanor hearings	375	361	324	425	436	540	547	563	417	251
Misdemeanor dispositions	44,141	57,553	60,433	40,838	35,217	39,601	37,425	34,576	34,101	35,380
Public Works										
Building projects	13	21	20	51	62	52	45	21	47	68
Acreage treated-Larvicide-Vector	22,732	20,934	18,595	10,934	17,097	12,166	21,006	25,052	19,846	12,763
Acreage treated-Adult mosquitoes-Vector	54,507	16,000	24,747	9,600	8,356	13,184	116,757	36,800	17,884	14,144
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	16,387	15,364	15,389	16,156	16,905	17,518	18,713	17,400	17,064	18,290
Complaints	1,265	1,440	1,305	1,426	1,462	1,164	1,079	908	966	965
Violations	453	315	459	674	1,276	1,498	1,250	1,275	1,688	2,089
Administrative hearings	71	389	653	392	694	543	581	380	511	319
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP ***	11,313	7,652	2,642	0	0	0	0	0	0	0
Nutritional assistance meals	651,342	640,973	613,870	628,031	608,956	630,256	647,969	639,183	656,132	658,501
Respite program participants	2,866	2,279	2,619	2,388	1,433	1,361	1,371	1,443	1,371	1,374
Veterans Affairs:										
Counseling services	25,100	27,891	19,281	22,056	27,835	24,307	22,807	23,947	46,783	103,451
Department of Social Services										
Public assistance caseloads	8,535	8,975	8,930	8,154	8,619	7,851	7,231	6,641	5,989	5,260
Food stamp caseloads	44,038	52,590	59,816	63,532	70,282	70,094	64,220	58,983	53,801	49,602
Adult protective services caseloads	528	497	583	479	532	502	426	391	341	372
Child protective/preventive caseloads	1,544	1,519	1,303	1,401	1,327	1,452	1,886	1,884	1,678	1,367
Foster care children in care	699	630	649	721	724	673	598	603	533	472
Child care subsidy cases	4,605	5,981	3,829	4,767	4,950	5,565	4,819	4,431	4,457	4,434
Medicaid caseloads	106,065	114,315	124,357	131,773	116,533	104,606	94,450	86,790	64,501	58,898
Homeless caseloads (by family)	358	502	466	480	565	564	553	534	525	483
Child support caseloads	53,352	54,202	54,729	53,090	50,655	49,329	48,639	48,198	46,341	45,153

(Continued)

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

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Health										
Children with Disabilities:										
Early intervention	7,177	5,719	5,496	5,297	5,360	6,459	5,578	4,089	6,326	6,299
Preschool	6,137	7,295	6,910	6,649	6,478	6,599	6,693	7,005	6,962	6,886
Public Health Nursing:										
Influenza vaccine	3,242	2,147	752	134	0	0	0	0	0	0
Pneumococcal vaccine	109	31	0	0	0	0	0	0	0	0
Hepatitis B vaccine	7	0	0	0	0	1	0	0	0	0
MMR vaccine	*	*	*	*	*	231	184	167	185	111
Hepatitis A vaccine	*	*	*	*	*	4	50	19	5	26
Hepatitis A IG vaccine	*	*	*	*	*	2	71	12	7	5
Rabies vaccine	*	*	*	*	*	21	3	0	0	0
Enforcing Public Health Law:										
Food service establishment field visits	9,534	11,340	10,327	6,427	6,950	6,171	6,459	6,151	6,485	6,515
Temporary residence facility field visits	1,324	1,013	1,092	643	845	630	864	835	999	995
General sanitation field visits	5,428	4,899	4,691	4,737	4,063	3,630	4,095	4,735	3,923	3,943
X-ray machines inspected	1,143	976	1,111	1,040	938	971	1,040	807	793	711
Patient Care:										
Home health aide	2,192	2,097	1,506	621	0	0	0	0	0	0
Certified home health agency	8,345	7,704	4,164	4,304	4,807	4,789	6,632	4,894	3,788	2,976
Long term home health care	941	612	256	158	0	0	0	0	0	0
Health centers primary visits ****	259,101	237,374	183,485	153,254	120,582	59,059	0	0	0	0
Women's health programs ****	64,277	58,902	47,967	35,609	33,783	12,297	0	0	0	0
Jail medical programs	25,451	26,613	16,426	15,134	14,183	14,989	13,974	15,016	13,764	12,169
Tuberculosis control patient visits	7,761	6,461	5,778	4,854	5,035	3,203	6,038	6,404	8,203	10,324
Environmental Quality Tests:										
Water samples tested	66,401	65,305	59,945	62,086	61,241	71,022	71,028	75,344	71,966	70,807
Wastewater management: Construction applications	5,034	3,064	4,480	3,220	2,968	1,094	2,877	3,072	2,669	2,953
Industrial waste inspections	1,279	1,348	1,185	1,375	5,230	5,857	5,477	4,853	4,736	5,490
Hazardous waste: Tanks tested	145	104	50	44	68	57	74	402	219	241
Hazardous waste: Tanks removed	1,009	340	490	519	432	471	481	424	225	240
Sewage treatment plant inspections	793	764	634	493	498	511	493	798	796	802
Emergency Medical Care Division:										
EMS responses	117,508	122,203	124,418	124,159	129,384	141,975	146,172	151,339	*	*
Medical control interventions	22,763	21,297	20,245	19,904	20,101	20,040	19,948	20,560	*	*
Culture and recreation										
Permits issued	42,624	43,261	46,320	49,204	53,200	40,978	41,467	42,465	43,802	47,564
Camping visitors	92,087	92,473	83,174	73,462	79,400	116,571	93,835	88,198	93,320	86,391
Beach attendance	526,918	519,442	520,002	118,631	446,397	522,221	470,736	368,938	387,058	327,982
Golf rounds played	196,037	179,775	184,411	165,444	164,914	164,823	160,500	142,396	125,891	143,986

(Continued)

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

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	33,207	33,000	35,228	30,721	32,303	35,980	39,006	40,218	41,926	41,182
EMS alarms	117,508	122,000	124,418	126,904	129,384	141,975	146,472	151,338	152,585	155,639
Automatic fire alarm	786,665	865,331	*	*	1,303,711	1,239,315	1,460,918	1,542,628	1,372,529	1,053,325
Emergency +	300	330	540	640	9,517	7,106	5,658	4,621	20,328	21,349
Training sessions conducted	7,506	6,816	5,687	6,055	6,125	5,026	4,989	5,036	5,793	6,372
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	10,147	26,057	28,844	42,331	53,257	50,298	60,292	55,802	60,988	61,522
Highways - Department-wide (Accidents, arrests, tickets)	209,164	244,346	250,636	245,597	237,450	233,921	251,417	264,070	271,627	266,778
Search and rescues-Marine Bureau	1,700	3,489	4,843	4,281	4,061	4,365	3,662	4,006	3,850	3,866
Aviation (Total flights)	2,064	1,940	1,947	1,987	1,959	1,901	1,765	1,587	1,264	1,246
Canine (Searches, trades, apprehensions)	1,799	1,866	1,928	1,674	1,382	1,699	1,756	1,466	1,088	848
Probation										
Investigations:										
Criminal court assignments	5,564	5,551	15,654	14,482	13,358	12,920	12,406	13,008	11,297	11,022
Family court assignments	643	267	12,765	12,703	11,562	11,317	10,928	11,698	8,265	8,375
Supervision:										
Criminal court cases	16,120	15,640	15,378	15,484	14,321	12,208	10,695	10,640	10,503	10,030
Family court cases	772	641	571	543	445	414	383	377	352	337
Home and community services										
Handicapped Services:										
Hotline calls/ Technical assistance	10,861	15,965	12,758	13,383	11,331	14,331	19,311	21,806	23,094	22,459
Para-transit eligibility I.D. issued	3,738	4,097	4,019	4,300	3,962	4,397	4,397	4,694	4,634	4,634
Office for Women:										
Conferences/seminars	7	4	9	10	18	23	25	25	21	22
Transportation										
Bridges & highway projects	26	29	28	26	40	51	47	79	5	27
Demolition/securing	0	0	0	1	1	0	0	0	2	0
Relocations	145	142	150	137	81	25	33	33	41	30

* 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Health										
Health Centers (units)	4	4	4	4	4	4	4	4	4	4
Vehicles (units)	156	160	140	132	128	143	145	145	127	149
Public safety										
Defibrillators (units)	24	24	24	24	24	20	20	21	23	27
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)	531	533	523	494	434	511	493	546	490	521
Boats (units)	19	18	18	18	16	14	14	16	19	19
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	172	171	171	173	187	188	187	151	168
Boats (units)	3	3	3	5	6	6	6	8	8	8
Fire, rescue, and emergency services										
Vehicles (units)	22	22	22	25	27	28	29	27	28	33
Culture and recreation										
Parkland maintained (acres)	46,000	46,000	46,000	46,000	46,000	50,000	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	11	11	11	11	11	11	11
Equestrian facilities (units)	2	2	2	2	2	2	3	3	3	3
Lifeguard protected beaches (units)	4	4	4	3	3	3	3	3	3	3
Park buildings (units)	320	320	320	322	322	321	321	321	321	321
Marked vehicles (units)	20	19	18	21	21	*	*	13	13	13
Home and community services										
Sewer districts (units)	22	22	22	22	24	24	24	25	26	26
Sewer buildings (units)	103	104	104	105	106	103	134	134	113	113
Sewer pumping stations (units)	80	82	82	84	86	87	87	87	93	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)	134	140	147	148	149	161	164	194	149	167
Transportation										
Roads maintained (units)	87	87	87	89	89	89	89	89	89	89
Roadways maintained (miles)	418	418	417	432	432	434	434	434	434	434
Lanes maintained (miles)	1,222	1,213	1,211	1,241	1,241	1,248	1,248	2,041	2,041	2,041
Fuel sites (units)	30	30	30	23	21	20	23	20	20	20
Paratransit vehicles (units)	138	129	149	178	154	180	193	191	198	192
Transit vehicles (units)	236	163	160	160	157	157	157	171	151	170
Bridges maintained (units)	67	67	67	71	71	64	64	64	72	65
Road maintenance vehicles (units)	143	140	137	171	147	173	166	145	148	157
Snow removal vehicles (units)	120	123	140	145	135	167	216	213	210	221

* Parks vehicles were absorbed into Police vehicles in 2014.

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

Sources: Various County departments