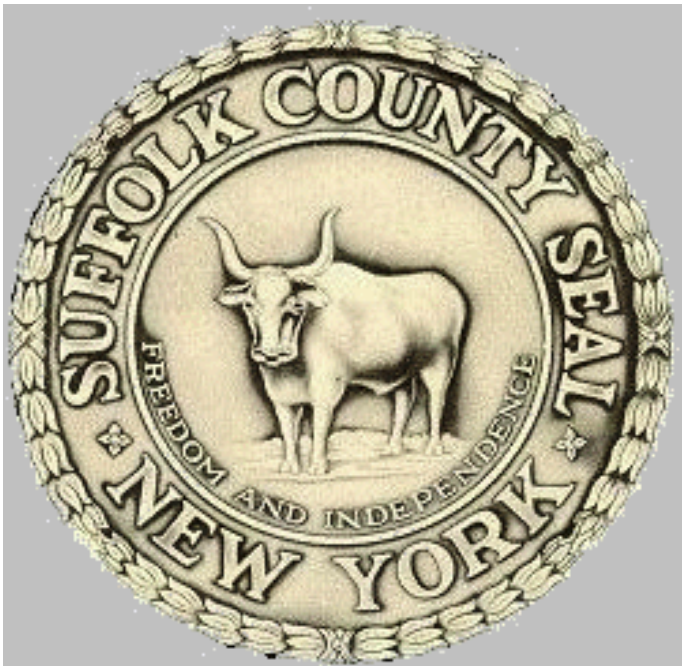
SUFFOLK COUNTY

NEW YORK



COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

JOSEPH SAWICKI, JR
COMPTROLLER

SUFFOLK COUNTY, NEW YORK

Comprehensive Annual Financial Report

Year ended December 31, 2009

Prepared by:

Office of the Comptroller
Joseph Sawicki, Jr.
County Comptroller

Suffolk County, New York
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2009

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INTRODUCTORY SECTION

COUNTY OF SUFFOLK

OFFICE OF THE COUNTY COMPTROLLER

JOSEPH SAWICKI, JR.
Comptroller

July 23, 2010

Taxpayers of Suffolk County
Members of the Legislature
Suffolk County Executive
Suffolk County Treasurer

Suffolk County is required to undergo an annual Single Audit in conformity with the provisions of the United States Government's Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. To meet this requirement, the Suffolk County Comptroller's Office prepares the required financial reports. It is the policy of the Suffolk County Comptroller to also prepare the Comprehensive Annual Financial Report (CAFR), herein presented for the fiscal year ended December 31, 2009.

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

Ernst & Young LLP, Certified Public Accountants, have issued an unqualified ("clean") opinion on Suffolk County's financial statements for the year ended December 31, 2009. This independent auditor's report is located at the front of the financial section of this report.

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

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

H. LEE DENNISON BUILDING • 100 VETERANS MEMORIAL HIGHWAY • P.O. BOX 6100 • HAUPPAUGE, NY 11788-0099
(631) 853-5040 Fax (631) 853-5057

Taxpayers of Suffolk County
Members of the Legislature
Suffolk County Executive
Suffolk County Treasurer
July 23, 2010

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 2009 population of 1,511,392 contains slightly more than one-half the population of Long Island. Suffolk County's western border is approximately 15 miles from the eastern border of the City of New York and the County is bordered by Nassau County to the west, Long Island Sound to the north and the Atlantic Ocean to the south and east. It covers an area of approximately 911 square miles of land.

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

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

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

The annual budget serves as the foundation for Suffolk County's financial planning and control. Prior to September 19, the County Executive submits proposed operating budgets to the County Legislature for the General and Budgeted Special Revenue Funds for the fiscal year commencing on the following January 1. The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted at locations throughout the County to obtain taxpayer comments on the proposed budgets. The budgets are legally enacted either by passage of a legislative resolution prior to November 10, or 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 of 58 Special Revenue Funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budget control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: $100,000 or 10 percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, and major special revenue funds, this

comparison is presented on pages 37 to 40 as part of the basic financial statements for the governmental funds. For nonmajor special revenue funds, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 127.

Local economy

After remaining stable throughout most of 2008, employment growth in the Nassau-Suffolk region turned negative in 2009. In February 2010 there were 722,000 employed residents in the County. This is a decrease of 10,900 (down 1.5%) from the number of residents employed in February 2009 or equal to February 2005 employment levels. The sectors that posted the largest employment gains between February 2009 and February 2010 were leisure and hospitality, (up 3.8%), and educational and health services (up 1.9%). Job losses in other sectors during this period have been significant. The total number of jobs in construction declined 7.9%; manufacturing jobs declined 5.9%; jobs in wholesale trade declined 3.8%; transportation, warehousing, and utilities jobs declined 3.6%; and jobs in the financial activities category declined 2.6%.

The number of businesses situated in the County continued to rise through 2009. In 2009 more than 49,000 business establishments were located in the County. This represents an all-time high for the County and a 7% increase since 2004. Small businesses comprise a large portion of the County's business establishments – 63% of the businesses in the County employ fewer than five persons and 79% employ fewer than ten persons. Only twenty five businesses in the County employ 1,000 or more persons.

The County is well positioned to support the growth of high technology industry. It is home to Brookhaven National Laboratory, an atomic energy research facility that employs 2,600 people. In 2007 the Laboratory completed construction of its 94,000 square foot Center for Functional Nanomaterials at a cost of $81 million which was funded by the U.S. Department of Energy. Now under construction is the Laboratory's National Syncroton Light Source II facility also being funded by the U.S. Department of Energy at a cost of $912 million. When the facility is fully functional in 2015 it will provide unprecedented precision high-intensity light beams for use in medical, energy, and material research. Stony Brook University manages the Long Island High Technology Incubator, which aids the growth of new technology – innovative companies by providing them with support resources and services. The University also operates two New York State Centers for Advanced Technology; one in Medical Biotechnology and another in Sensor Technologies. In 2009 the University, in collaboration with National Grid Corporation, opened its Advanced Energy Research and Technology Center. The County is already home to a number of high technology firms, including those in the information services such as Computer Associates, which employs 1,800 people in Islandia. Efforts by high tech firms to commercialize new technologies in areas such as advanced materials, superconductors, advanced semiconductor devices, artificial intelligence and biotechnology have been successful and are expected to spur future employment growth in the County. Moreover, many high-technology firms in the County have potentially exportable products and these exports are likely to become an important engine of economic growth for the County.

The County has a substantial office building market. More than 24 million square feet of non-government office buildings are located in the County. This figure includes 3.8 million square feet of new office space which has been constructed since 2000. Construction of an additional

2.7 million square feet of office space has been proposed for the future. The demand for office space in the County has weakened over the past year. According to CB Richard Ellis, Inc., the office vacancy rate in the County was 19.9% in the fourth quarter of 2009, which represents an increase of 4.2% from the same period in 2008. Yet, despite the rise in the vacancy rate, the Long Island office space rental market continues to outperform those of New Jersey and Fairfield County, Connecticut and the County vacancy rate is similar to Westchester County, New York. The average office space rental rate in the County declined to $24.12 per square foot in the fourth quarter of 2009, a decline of 4% from the same period in 2008.

The Route 110 "Corridor" in western Suffolk County is a hub of the Long Island business community. Melville alone has 8.9 million square feet of major office space and there are over 1,500 acres of light industrial user development in Melville and East Farmingdale. Melville is home to many corporate headquarters including Newsday, Henry Schein, Sbarro, Arrow Electronics and Canon USA. Canon USA constructed a new 690,000 square foot building that will house more than 1,100 employees.

The industrial market in the County remains strong. According to Grubb & Ellis the County has significant industrial space totaling 92 million square feet. Most of the space is general industrial space, but a large portion is comprised of warehouse and distribution facilities and a smaller portion is considered R&D/flex space. According to Grubb & Ellis, Long Island's 5% industrial vacancy rate in the third quarter of 2009 was the third best of the 68 largest industrial markets in the nation.

There are 301 hotels, motels, and inns located in the County. Together, these properties offer 11,800 rooms for lodging. Approximately one-fifth of these rooms are seasonal since they are only available for half the year in the warmer months, and are primarily located in eastern Suffolk County. Since 2004, there has been an increase of nearly 1,200 lodging rooms in the County, primarily in western Suffolk increasing the total number of rooms by over 11% over the past 5 years.

The County is a major retail market, as evidenced by $31.4 billion in sales reported in 2008. According to the publication Trade Dimensions International, 2008 retail sales per household in the County amounted to $64,104 ranking it among the highest markets in the country. According to the Suffolk County Department of Planning calculations, shopping center space in the County totals 39.6 million square feet. There are three regional malls and two regional outlet shopping centers located in the County. The newest regional outlet shopping center is the 805,000 square foot Tanger Outlet Center at the Arches located in Deer Park which opened in 2008.

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

Calverton Airport in the Town of Riverhead, formerly owned by the U.S. Navy and used by Grumman Corporations to test aircraft, is currently undergoing redevelopment. Many of the former Grumman buildings are now being used for various light industrial purposes. In 2009, Riverhead Building Supply completed a 125,000 square foot millwork and manufacturing

building there and has plans for more building construction on site. A substantial new development known as Enterprise Park at Calverton has been proposed for the area immediately surrounding the airport runways. The development would include the construction of 2.7 million square feet of new office and industrial space on 300 acres. Developers have also proposed the creation of Riverhead Resorts on another 755 acres zoned for recreational use. The proposed resort would include 2,000 hotel rooms and 2,200 time share units spread across eight hotel properties and would feature various forms of outdoor and indoor recreation and entertainment.

New residential construction in the County has slowed considerably since 2005. The number of new housing units authorized by building permit decreased from 2,126 in 2007 to 1,668 in 2008 and to 992 in 2009. New housing construction permits issued for the first two months of 2010 are similar to the number issued for the same period in 2009. Residential construction in 2009 was valued at $338 million down 25% from 2008 and 70% lower than the record high value which was recorded in 2005.

Statistics indicate that the housing market on Long island has fared better in the current economic downturn than markets in many other parts of the country and it seems that the significant declines in housing prices experienced recently may now be over. As reported by the New York State Association of Realtors, while home prices in the County increased dramatically (between 12% and 22%) each year between 2000 and 2005, they rose by about 3% in 2006, when the real estate market began to soften. Prices then held steady through 2007 and have been in the decline since then. In 2008, home prices declined by 8% and prices declined by an additional 10% in 2009. However, as of February 2010, the median selling price of a home in the County was $340,000, up 4% from the median price in February 2009. Home values in the County are expected to remain high relative to national figures, as the area remains a desirable residential location. County home prices in the 4th quarter of 2009 remained 87% higher than the national median.

As of December 2009 Suffolk County's labor force was estimated to total 786,800. Those employed totaled 729,500. The County's average unemployment rate for 2009 was 7.3%, whereas a year ago, it was 4.9%. During the past 10 years, Suffolk County experienced its lowest unemployment rate in 2000 (3.4%) and its highest unemployment rate as cited above in 2009. Suffolk County's unemployment rate compares favorably on both a regional and national basis. For 2009, Suffolk's rate of 7.3% was lower than the overall U.S. rate of 9.3%, the overall N.Y. State rate of 8.4% and the N.Y. City rate of 9.5%. Suffolk's rate was somewhat higher than Nassau County's 6.9% rate. The New York State Department of Labor is projecting a 6.7% increase in employment between 2006 and 2016 for the Long Island Region. This would equate to a projected labor force of 807,000 by 2016. Suffolk County's population growth in contrast is expected to increase from 2005 through 2015 by approximately 5.9% (from 1,483,396 to 1,571,300).

Long-term financial planning

The administration seeks to keep County spending in check, "to stay the course for fiscal stability" and at the same time maintain vital County services while minimizing the impact on the taxpayers. The key to being able to process budgets with six consecutive tax decreases or tax freezes in the General Fund is being able to contain budget expenditures through initiatives and budget discipline.

Recurring savings have been sought and achieved in such areas as the Employee Medical Health Plan, civilianization and redeployment of sworn personnel, the early retirement program, reduction of out-of-county inmate housing costs, reduction of institutional foster care costs and the sale of the Suffolk Health Plan. The administration estimates that since 2005 these initiatives have resulted in cumulative recurring budget savings of over $300 million.

As the economy rebounds, the administration will continue to budget conservatively and manage to a worst case scenario, which will allow the administration to rebuild the County's reserves.

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

- Partnering with other municipalities and the private sector to acquire environmentally sensitive parcels of land and revitalizing brownfields.
- Seeking State and Federal funding to protect the environment and leverage county dollars.
- Centralizing computer procurement to allow for cost control and replacement decisions based on need and not upon age of equipment.
- As an on-going priority continue the endeavor through the efforts of the Department of Economic Development and Workforce Housing and the Department of Planning to attract and retain businesses in Suffolk County.
- Continue the on-going civilianization and redeployment effort whereby more and more police officers are freed from administrative responsibilities so they can concentrate their efforts on law enforcement.

Relevant financial policies

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

Major initiatives

Construction of a new correctional facility in Yaphank mandated by the State Commission of Correction will impact on the Operating Budget because of the costs of the debt service payments resulting from financing the project and the operating costs associated with running the new jail. The cost of the new jail is estimated to total to $242,706,722. The County has budgeted funds in the 2009 Capital budget for this project in the total amount of $4,595,339 to acquire furniture and equipment. Another $4,300,000 is budgeted in 2011 to continue the planning, design, and supervision. To complete the project it will be necessary to budget in years subsequent to 2011 an estimated $53,827,500.

The County's initiative to continue preserving and protecting environmentally significant open space, farmlands, historic properties and active parklands has been augmented through the establishment of the Environmental Legacy Fund which provides $50 million ($15 million is scheduled in the 2009 capital budget). Access to these funds is conditional on a match by other public and private funding. The County's ongoing Multi-Faceted Land Preservation Program consolidates the Environmental, Land Preservation, Affordable Housing and Farmland Acquisition programs into one umbrella project ($4,500,000 is included in the 2010 capital budget and $4,500,000 is scheduled for 2011 and 2012. $4,500,000 is also anticipated to be spent

subsequent to 2012). The 2010 capital budget anticipates appropriations totaling $102,724,693 for the Multi-Faceted Land Preservation Program.

In 2009 the County continued a major initiative to strengthen and improve County roads. The project entails both the surface and structural improvements to County roadways. It also entails the repair of related appurtenances such as drainage and curbs. Preventive maintenance work is necessary to provide for safe highways and to mitigate against costly reconstruction. The cost of the County road project is estimated to total $73,371,000. The County has budgeted funds in the 2009 capital budget for this project in the total amount of $5,500,000 for construction. Another $5,775,000 is budgeted in 2010, and $6,000,000 is budgeted for each 2011 and 2012. Subsequent to 2012 an additional $6,000,000 is expected to be budgeted.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Suffolk County for its CAFR for the fiscal year ended December 31, 2008. This was the twenty-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 preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the County Comptroller's Office. I would like to express my appreciation to all members of this office who assisted and contributed to its preparation. Credit must also be given to the respective budget offices of the County Executive and the County Legislature, and to the staff of the County Treasurer for their support and for maintaining high standards of professionalism in the management of Suffolk County's finances.

Respectfully submitted,

Joseph Sawicki, Jr.
County Comptroller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Suffolk County New York

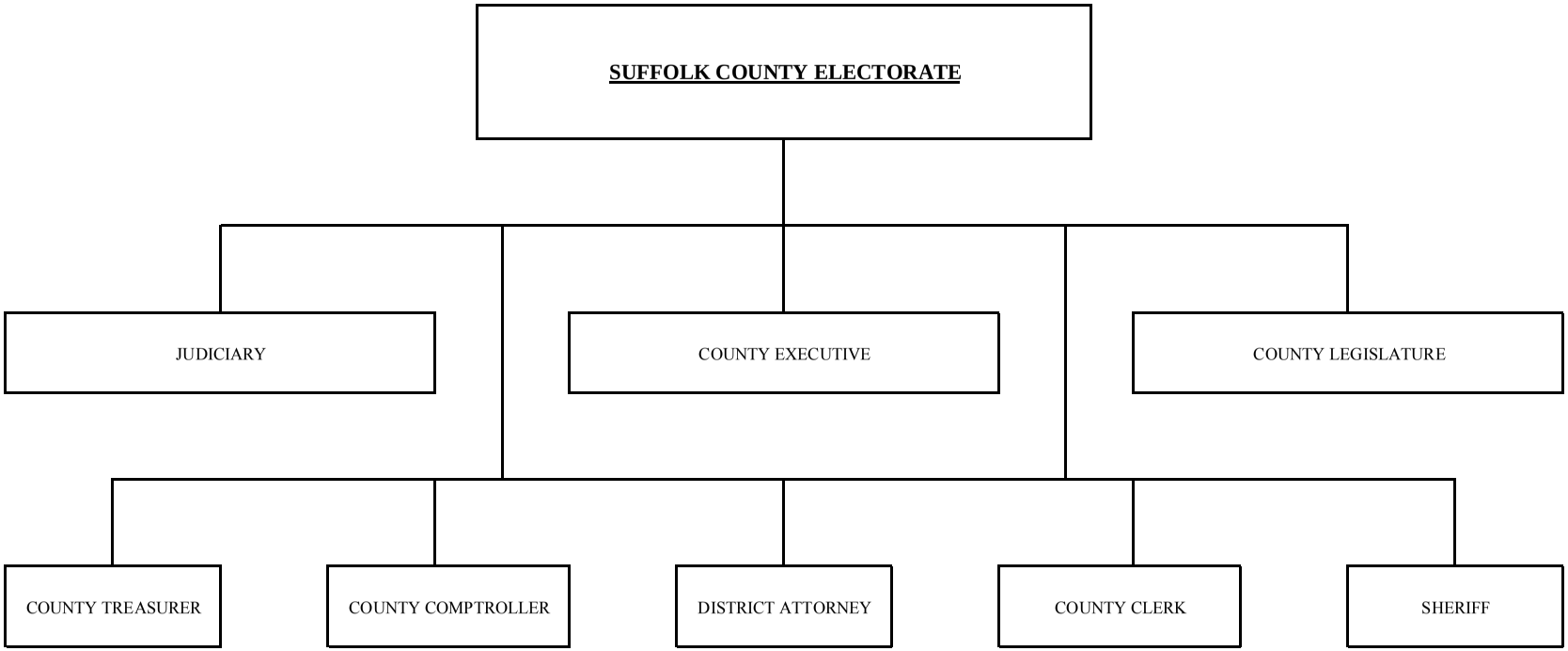
For its Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2008

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

President

Executive Director

SUFFOLK COUNTY ORGANIZATIONAL CHART



SUFFOLK COUNTY, NEW YORK

List of Principal Officials

At December 31, 2009

Suffolk County Legislature

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

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

Notes:
* Deputy Presiding Officer
** Presiding Officer

FINANCIAL SECTION

Ernst & Young LLP
Five Times Square
New York, NY 10036-6530
Tel: +1 212 773 3000
Fax: +1 212 773 6350
www.ey.com

Report of Independent Auditors

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Suffolk County, New York, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Suffolk County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Suffolk County Regional Off-Track Betting Corporation, the Suffolk County Community College and the Suffolk County Industrial Development Agency, which are included as discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us and, our opinion, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Suffolk County, New York, as of December 31, 2009, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Special Revenue Funds for the year then ended in conformity with U.S. generally accepted accounting principles.

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As discussed in Note I. F., the County adopted Governmental Accounting Standards Board Statement No. 51, Accounting and Financial Reporting for Intangible Assets and Statement No. 52, Land and Other Real Estate Held as Investments by Endowments, during 2009. The County adopted Governmental Accounting Standards Board Statement No. 48, Sales and Pledges of Receivables and Future Revenues and Intra-Equity Transfers of Assets and Future Revenues and Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations, during 2008.

Management's discussion and analysis and the schedule of funding progress, on pages 17 to 28, and page 95, respectively, are not a required part of the financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding methods of measurement and presentation of this required supplementary information. However, we did not audit the information and express no opinion on it.

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

Ernst & Young LLP

July 23, 2010

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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, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-9 of this report.

Financial Highlights

- The liabilities of Suffolk County exceeded its assets at the close of the most recent fiscal year by $155,256,553 (deficit). This amount includes $33,932,420 (restricted net assets) and is net of a deficit of $1,447,921,057 in unrestricted net assets.

- Suffolk County's total net assets decreased by $412,267,846.

- As of the close of the current fiscal year, Suffolk County's governmental funds reported combined fund balances of $630,313,701 a decrease of $7,851,739, in comparison with the prior year. Approximately 50 percent of this amount, $314,100,623, is available for spending at the government's discretion (unreserved fund balance).

- At the end of the current fiscal year, unreserved fund deficit for the general fund was $48,793,854.

- Suffolk County's total bonded debt increased by $226,837,753 (19.27 percent) during the current fiscal year. The key factor in this increase was that new debt issuances of general obligation bonds exceeded the amounts of the annual payment on general obligation bonds.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

Suffolk County maintains 62 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and two special revenue funds (Police District Fund and Suffolk Tobacco Asset Securitization Corp.), and one capital project fund, all of which are considered to be major funds. Data from the other 58 nonmajor governmental funds are combined into a single aggregated presentation. Individual fund data for each of these 58 nonmajor governmental funds is provided in the form of combining statements, which is included with the Combining and Individual Fund Statements and Schedules.

Suffolk County adopts an annual appropriated budget for its general fund and 38 of its special revenue funds. A budgetary comparison statement has been provided for the general fund and one major special revenue fund to demonstrate compliance with the budget. We have also provided budgetary comparison schedules for the 37 nonmajor special revenue funds, which are included with the Combining and Individual Fund Statements and Schedules.

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

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

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

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

The basic fiduciary fund financial statements can be found on pages 47-48 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 51-91 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules on nonmajor funds which can be found on pages 103-169 of this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time, as a useful indicator of a government's financial position. As the following table demonstrates, the County's liabilities exceeded its assets by $155,256,553 at the close of the most recent fiscal year.

A summary of the County's net assets for 2009 is presented below, together with comparative 2008 information.

Suffolk County's Net Assets

	Governmental Activities		Business-type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Current and other assets	$ 1,628,963,238	$ 1,231,209,964	$ 3,226,675	$ 14,101,795	$ 1,632,189,913	$ 1,245,311,759
Capital assets	2,238,629,013	2,114,159,386	62,754,059	62,598,643	2,301,383,072	2,176,758,029
Total assets	3,867,592,251	3,345,369,350	65,980,734	76,700,438	3,933,572,985	3,422,069,788
Long term liabilities outstanding	3,025,326,119	2,493,544,479	48,045,857	41,658,748	3,073,371,976	2,535,203,227
Other liabilities	1,005,742,318	620,398,144	9,715,244	9,457,124	1,015,457,562	629,855,268
Total liabilities	4,031,068,437	3,113,942,623	57,761,101	51,115,872	4,088,829,538	3,165,058,495
Net assets:						
Invested in capital assets net of related debt	1,220,947,584	1,187,734,215	37,784,500	35,526,744	1,258,732,084	1,223,260,959
Restricted	33,932,420	119,206,095	-	771,432	33,932,420	119,977,527
Unrestricted	(1,418,356,190)	(1,075,513,583)	(29,564,867)	(10,713,610)	(1,447,921,057)	(1,086,227,193)
Total net assets	$ (163,476,186)	$ 231,426,727	$ 8,219,633	$ 25,584,566	$ (155,256,553)	$ 257,011,293

Net assets includes, $1,258,732,084 in capital assets (e.g., land, buildings, machinery, and equipment), reflecting the County's investment in capital assets net of related debt used to acquire those assets that is still outstanding. Suffolk County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Suffolk County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of Suffolk County's net assets, $33,932,420 represents resources that are subject to external restrictions on how they may be used. The remaining balance is a deficit in unrestricted net assets of $1,447,921,057 and substantially represents the funding of long-term liabilities as they come due rather than when they are incurred.

Suffolk County's Changes in Net Assets

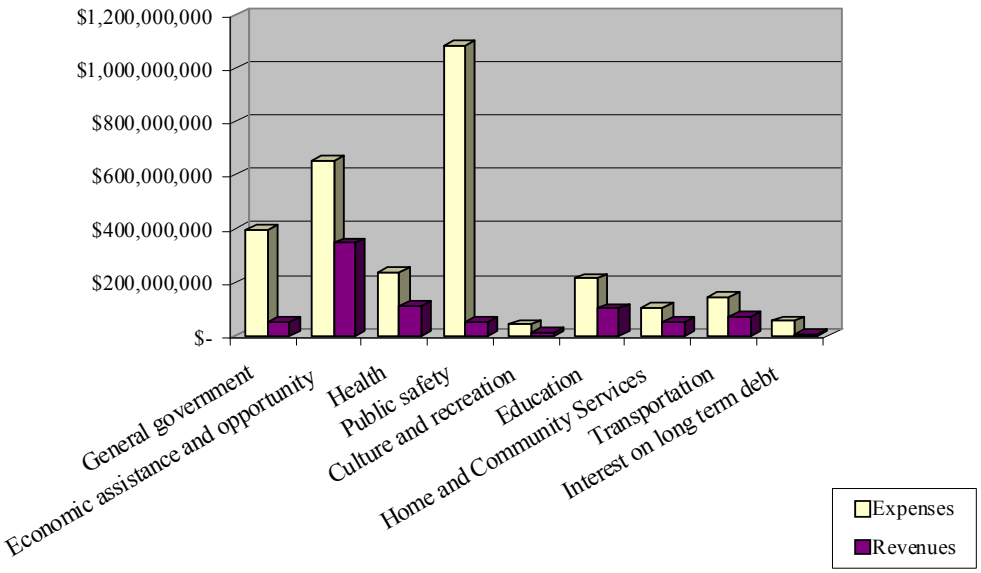
	Governmental Activities		Business-type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	$204,483,415	$184,419,649	$27,865,047	$75,716,942	$232,348,462	$260,136,591
Operating grants and contributions	570,409,347	538,173,269	-	18,754,637	570,409,347	556,927,906
Capital grants and contributions	24,971,937	29,058,511	-	-	24,971,937	29,058,511
General revenues:						
Property taxes	603,184,381	594,613,826	-	-	603,184,381	594,613,826
Sales and use tax	1,070,282,537	1,169,096,220	-	-	1,070,282,537	1,169,096,220
Other, net	67,945,643	71,059,341	844,255	829,238	68,789,898	71,888,579
Total revenues	2,541,277,260	2,586,420,816	28,709,302	95,300,817	2,569,986,562	2,681,721,633
Expenses:						
General government	399,039,811	356,042,292	-	-	399,039,811	356,042,292
Economic assistance and opportunity	658,206,201	672,657,450	-	-	658,206,201	672,657,450
Health	238,910,829	236,028,750	-	-	238,910,829	236,028,750
Public safety	1,086,799,273	1,075,941,533	-	-	1,086,799,273	1,075,941,533
Culture and recreation	40,905,622	40,962,087	-	-	40,905,622	40,962,087
Education	215,779,142	218,326,714	-	-	215,779,142	218,326,714
Home and community services	105,733,334	111,552,055	-	-	105,733,334	111,552,055
Transportation	144,050,016	138,259,270	-	-	144,050,016	138,259,270
Skilled nursing		-	33,406,454	45,171,633	33,406,454	45,171,633
Regional Economic Development Initiative		-	29,000	29,000	29,000	29,000
Health plan		-	836,351	35,598,824	836,351	35,598,824
Ball park		-	685,948	716,056	685,948	716,056
Gabreski airport		-	2,017,991	1,396,725	2,017,991	1,396,725
Interest on long term debt	55,854,436	43,242,061	-	-	55,854,436	43,242,061
Total expenses	2,945,278,664	2,893,012,212	36,975,744	82,912,238	2,982,254,408	2,975,924,450
Change in net assets before transfers	(404,001,404)	(306,591,396)	(8,266,442)	12,388,579	(412,267,846)	(294,202,817)
Transfers	9,098,491	15,647,361	(9,098,491)	(15,647,361)	-	-
Change in net assets	(394,902,913)	(290,944,035)	(17,364,933)	(3,258,782)	(412,267,846)	(294,202,817)
Net assets - beginning	231,426,727	522,370,762	25,584,566	28,843,348	257,011,293	551,214,110
Net assets - ending	($163,476,186)	$231,426,727	$8,219,633	$25,584,566	($155,256,553)	$257,011,293

The County's net assets decreased by $412,267,846 during the current fiscal year. Key elements of the decrease are as follows:

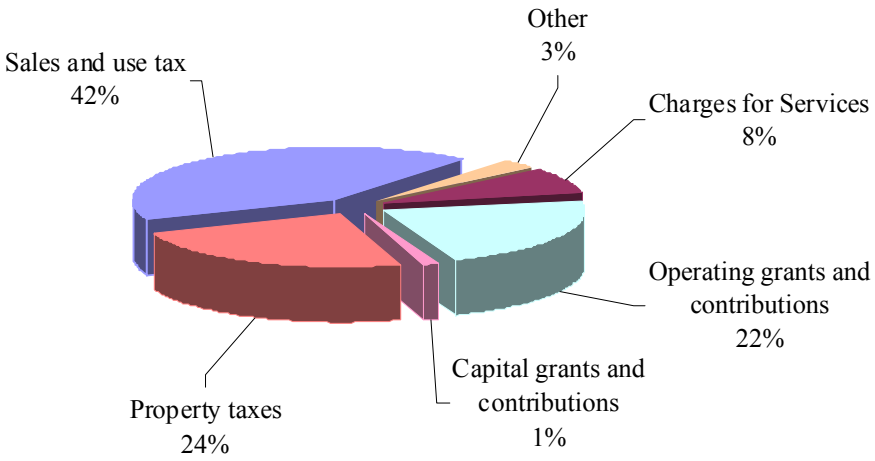
- The liability accrual of $291 million for post employment benefits, required by GASB 45.
- Sales and use tax revenues decreased by approximately $99 million from the prior year. The decrease is attributed primarily to the current national economic recession.
- Interest on long term debt increased by approximately $12 million during the year due to debt interest expense pertaining to STASC.
- An increase in the net expenses of the nursing home and the airport of approximately $7.5 million and $1 million, respectively.

Governmental activities. Governmental activities decreased the County's net assets by $394,902,913. The decrease is attributable to the liability accrual of $284 million for post employment benefits, interest on long term debt increased by approximately $12 million, and sales and use tax revenue decreased by approximately $99 million.

Expenses and Program Revenues-Governmental Activities



Revenues by Source-Governmental Activities

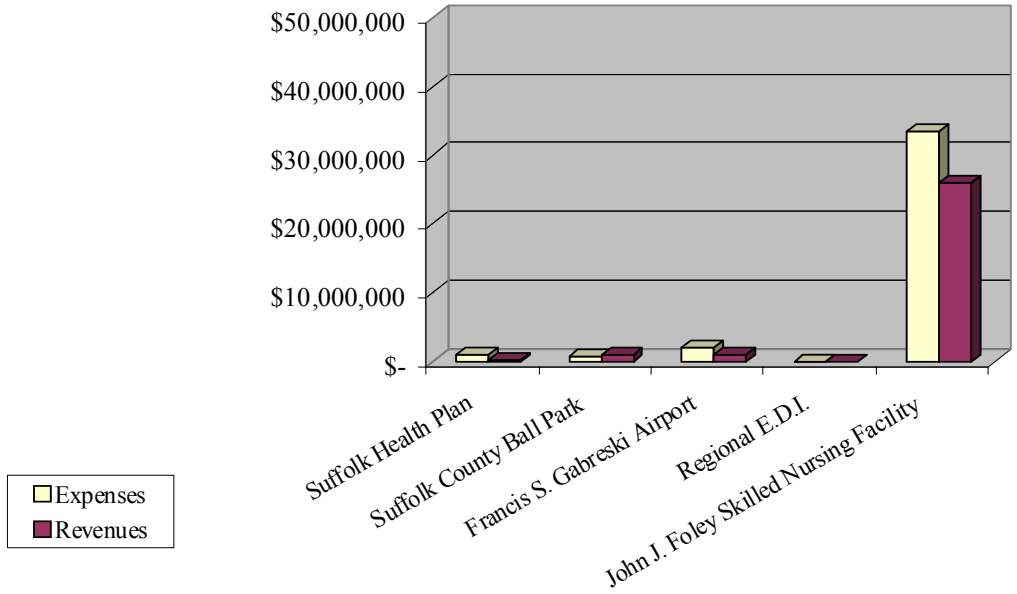


Business-type activities. Business-type activities decreased the County's net assets by $17,364,933. The key factors of the decrease are as follows:

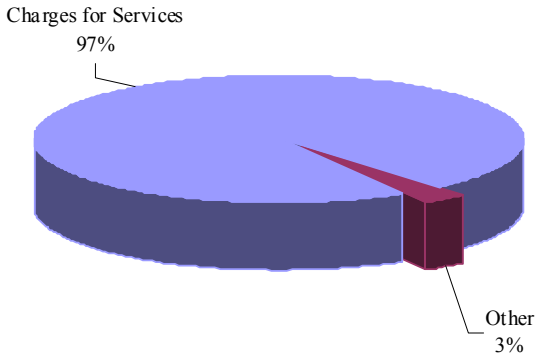
- Interfund transfers in the amount of $9 million consisting of approximately $4 million in maintenance in lieu of rent and $5 million in health benefit costs.

- An increase in the net expenses of the nursing home and the airport of approximately $7.5 million and $1 million, respectively.

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* resources. Such information is useful in assessing Suffolk County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $630,313,701, a decrease of $7,851,739 in comparison with the prior year. Of this amount $314,100,623 constitutes *unreserved fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period ($263,126,996), 2) to pay debt service ($23,141,167), 3) to provide a reserve for general liability claims ($2,270,406), 4) to provide a reserve for employee health claims ($16,883,256), and 5) to provide a reserve for water quality protection ($10,791,253).

The general fund is the chief operating fund of Suffolk County. At the end of the current fiscal year, unreserved fund balance of the general fund is a deficit totaling $48,793,854 while total fund balance is a deficit totaling $29,487,821.

The fund balance of Suffolk County's general fund decreased by $71,548,585. The decrease to the general fund balance is primarily attributable to a decrease in sales and use tax revenue and the accounting for the sale of future tobacco settlement revenues to STASC, in accordance with GASB 48.

The police district fund has a total fund deficit of $13,409,111. The police district total fund balance increased during the current year by $3,640,261. The increase in fund balance is attributed principally to a decrease in the police district employee benefits expense.

The capital fund has a total fund balance of $166,111,490. Of this amount $239,307,576 is reserved to liquidate contracts and purchase orders of the prior year which results in an unreserved deficit totaling $73,196,086. The capital fund total fund balance increased during the current year by $61,015,001. The increase is attributed primarily to the issuance of general obligation bonds.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a blended component unit of the County and had a fund balance of $221,775,890. The fund balance of STASC decreased by $3,352,548. The decrease is attributed primarily to an increase in the principal and interest payments made during the year.

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

Unrestricted net assets/(deficit) of the Suffolk Health Plan, Suffolk County Ball Park, Francis S. Gabreski Airport, Regional Economic Development Initiative, and John J. Foley Skilled Nursing Facility at the end of the year amounted to $2,879,916, $373,630, ($3,933,453), $0 and ($28,884,960), respectively. The Suffolk Health Plan, which sold their membership roster during 2008, had a decrease in net assets for the year of $3,100,963, whereas the Suffolk County Ball Park had an increase of $217,431, the Francis S. Gabreski Airport had a decrease of $3,457,428, The Regional Economic Development Initiative began and closed the year with no net assets, and the John J. Foley Skilled Nursing Facility had a decrease of $11,023,973.

General Fund Budgetary Highlights

Differences between the original and final amended budget for expenditures resulted in a slight increase of .70 percent, ($14.8 million increase in appropriations) and can be briefly summarized as follows:

- $18.2 million decrease to general government support expenditures.
- $4.9 million increase to economic assistance and opportunity expenditures.
- $5.1 million increase to health expenditures
- $23.8 million increase to public safety expenditures including fire rescue and emergency service, police, probation and sheriff.
- $3.4 million decrease to transportation expenditures.
- $2.4 million increase in employee benefit expenditures.

Overall during the year, expenditures were less than budgetary estimates, resulting in an actual increase in fund balance that exceeded the final amended budget amount by $56,463,435.

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, 2009, amounts to $2,301,383,072 (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 5.73 percent (a 5.89 percent increase for governmental activities and a 0.25 percent increase in business-type activities).

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

- The New York State Commission of Correction has mandated the construction of a new correctional facility in Yaphank. The total cost of constructing the facility is estimated at $242,706,722. Construction in progress as of the close of the fiscal year reached $66,593,925. Of this amount $36,632,858 was spent in 2009.

- Major renovations of the civil court building and courthouse annex are ongoing at the County Civil Court Complex in Riverhead. Construction in progress as of the close of the fiscal year reached $44,766,828. A total of $3,174,490 was spent in 2009. These renovations will enable the Supreme Court to relocate to Riverhead from the Cohalan Court Complex in Islip and District Court judges in outlying courts will be permanently relocated to Cohalan.

- Construction of a new 40,000 square foot Fourth Police Precinct is nearing completion at the Hauppauge North County Complex. Construction in progress as of the close of the fiscal year reached $15,495,722. A total of $11,886,004 was spent in 2009. The building construction is in accordance with the Green Building Rating System known as Leadership in Energy and Environmental Design (LEED).

- Land was acquired during 2009 pursuant to various land preservation and protection programs at a cost of $18.3 million. In addition, $18.1 million was spent for the acquisition of farmland development rights.

- Various road construction projects to strengthen and expand the County's existing roadways began or continued in 2009. Construction in progress as of the close of the fiscal year reached $84.6 million. In addition, $14.8 million was transferred to infrastructure upon completion of the construction projects during 2009.

Suffolk County's Capital Assets
(net of deprecation)

	Governmental activities		Business-type activities		Totals	
	2009	2008	2009	2008	2009	2008
Land	$718,468,419	$700,160,352	$22,092,831	$22,092,831	$740,561,250	$722,253,183
Development rights	183,609,123	165,488,988	-	-	183,609,123	165,488,988
Historic buildings	4,607,607	4,607,607	-	-	4,607,607	4,607,607
Buildings	265,815,000	277,458,637	31,505,057	33,532,982	297,320,057	310,991,619
Improvements other than buildings	26,101,639	26,006,596	5,082,185	4,434,272	31,183,824	30,440,868
Vehicles and equipment	100,617,083	106,714,891	1,487,071	744,896	102,104,154	107,459,787
Infrastructure	545,228,562	546,621,220	-	-	545,228,562	546,621,220
Construction in progress	394,181,580	287,101,095	2,586,915	1,793,662	396,768,495	288,894,757
Total	$2,238,629,013	$2,114,159,386	$62,754,059	$62,598,643	$2,301,383,072	$2,176,758,029

Additional information on Suffolk County's capital assets can be found in note III.C., on pages 69-72 of this report.

Long-term debt. At the end of the current year, Suffolk County had total bonded debt outstanding of $1,404,278,552. The general obligation bonds are backed by the full faith and credit of the County. STASC issued series 2008 asset-backed bonds that are not backed by the full faith and credit of the County.

Suffolk County's Outstanding Debt
Bonds

	Governmental activities		Business-type activities		Totals	
	2009	2008	2009	2008	2009	2008
General obligation debt	$967,590,212	$739,930,152	$9,871,618	$8,668,037	$977,461,830	$748,598,189
Advance refunding debt	170,936,241	177,638,982	17,026,777	19,175,294	187,963,018	196,814,276
STASC	238,853,704	232,028,334	-	-	238,853,704	232,028,334
Total bonds payable	$1,377,380,157	$1,149,597,468	$26,898,395	$27,843,331	$1,404,278,552	$1,177,440,799

Suffolk County's total bonded debt increased by $226,837,753 (19.27 percent) during the current fiscal year.

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 percent of the average full valuation of taxable real estate of the County for the most recent five-year period. The current debt limitation for Suffolk County is $20,312,491,421 which is significantly in excess of Suffolk County's outstanding general obligation debt. The County has $534,752,000 in bonds authorized, but un-issued.

Additional information on Suffolk County's long-term debt can be found in note III.G., on pages 78-84 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Suffolk County is currently 7.3 percent, which is an increase from a rate of 4.9 percent a year ago. This compares favorably to the state's average unemployment rate of 8.4 percent and the national average rate of 9.3 percent.

- The vacancy rate of office properties located in the County over the past three years is 13.8, 15.7 and 19.9 percent for years 2007, 2008, and 2009, respectively.

- Inflationary trends in the region and nationally were not significant in 2009. The annual 2009 NY metro area regional Consumer Price Index (CPI) was .4 percent, whereas the U.S. city annual CPI was -.4 percent.

All of these factors were considered in preparing the County's budget for the 2010 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to a deficit of $48,793,854 (GAAP basis), and on the budgetary basis decreased to $39,912,730. The County has appropriated the full amount of the unreserved general fund balance (budgetary basis) for spending in the 2010 fiscal year budget.

It is intended that the use of available fund balance will deter the need for significant property tax rate increases during the 2010 fiscal year.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
December 31, 2009

	Primary Government			
	Governmental Activities	**Business - Type Activities**	**Totals**	**Component Units**
Assets				
Current assets:				
Cash and cash equivalents	$ 827,257,562	$ 4,071,612	$ 831,329,174	$ 47,473,946
Investments	158,860,518	3,115,337	161,975,855	26,452,189
Property tax receivable, net of allowance for estimated uncollectibles of $ 12,996,315	181,296,798	-	181,296,798	-
Accounts receivable, net	-	-	-	4,547,224
Due from:				
New York State and federal sources:				
Programs of assistance	84,409,824	-	84,409,824	-
Grants-in-aid	110,861,014	-	110,861,014	-
Sales tax	112,551,687	-	112,551,687	-
Other	-	-	-	3,784,798
Towns	104,919,480	-	104,919,480	-
Component units	3,555,211	-	3,555,211	-
Internal balances	19,615,774	(19,615,774)	-	-
Other receivables	21,874,371	15,052,010	36,926,381	2,365,465
Prepaids	11,734	-	11,734	-
Total current assets	1,625,213,973	2,623,185	1,627,837,158	84,623,622
Noncurrent assets:				
Restricted:				
Cash and cash equivalents	-	252,844	252,844	7,633,076
Other receivables	-	310,564	310,564	-
Deferred bond issuance cost	3,749,265	40,082	3,789,347	-
Capital assets:				
Nondepreciable	1,300,866,729	24,679,746	1,325,546,475	8,843,167
Depreciable, net	937,762,284	38,074,313	975,836,597	124,590,268
Total noncurrent assets	2,242,378,278	63,357,549	2,305,735,827	141,066,511
Total assets	3,867,592,251	65,980,734	3,933,572,985	225,690,133

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
December 31, 2009

	Primary Government			
	Governmental Activities	**Business - Type Activities**	**Totals**	**Component Units**
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	$ 347,929,733	$ 6,905,337	$ 354,835,070	$ 29,102,209
Contract retainage payable	8,163,894	-	8,163,894	-
Accrued interest payable	10,033,042	-	10,033,042	-
Notes payable	480,537,214	-	480,537,214	-
Due to:				
Component units	1,736	-	1,736	-
Primary government	-	-	-	5,050,979
Other unearned revenue, restricted	11,807,251	-	11,807,251	25,414,750
Accumulated vacation and sick leave	17,919,581	96,550	18,016,131	-
Estimated liability for claims	32,447,724	-	32,447,724	-
Obligations under capital leases	423,244	-	423,244	-
Long-term obligations	96,478,899	2,713,357	99,192,256	7,194,117
Total current liabilities	1,005,742,318	9,715,244	1,015,457,562	66,762,055
Noncurrent liabilities:				
Funds held in trust	-	292,207	292,207	-
Accumulated vacation and sick leave	376,508,147	2,028,612	378,536,759	25,547,525
Estimated liability for claims	495,562,817	-	495,562,817	-
Obligations under capital leases	3,293,897	-	3,293,897	-
Long-term obligations	1,280,901,258	24,185,038	1,305,086,296	109,077,895
Obligation for postemployment benefits other than pensions	869,060,000	21,540,000	890,600,000	79,613,111
Total noncurrent liabilities	3,025,326,119	48,045,857	3,073,371,976	214,238,531
Total liabilities	4,031,068,437	57,761,101	4,088,829,538	281,000,586
Net Assets				
Invested in capital assets, net of related debt	1,220,947,584	37,784,500	1,258,732,084	25,437,600
Restricted for:				
Capital projects	-	-	-	10,891,305
Bonded debt	23,141,167	-	23,141,167	-
Water quality protection	10,791,253	-	10,791,253	-
Unrestricted (deficit)	(1,418,356,190)	(29,564,867)	(1,447,921,057)	(91,639,358)
Total net assets	$ (163,476,186)	$ 8,219,633	$ (155,256,553)	$ (55,310,453)

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, 2009

		Program Revenues			Net (Expenses) Revenue and Changes in Net Assets			
					Primary Government			
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-Type Activities**	**Total**	**Component Units**
Primary Government:								
Governmental activities:								
General government support	$ 399,039,811	$ 39,657,878	$ 12,316,817	$ -	$ (347,065,116)	$ -	$ (347,065,116)	$ -
Economic assistance and opportunity	658,206,201	26,356,209	321,134,595	154,362	(310,561,035)	-	(310,561,035)	-
Health	238,910,829	29,317,792	81,075,760	-	(128,517,277)	-	(128,517,277)	-
Public safety	1,086,799,273	30,511,316	20,203,715	101,003	(1,035,983,239)	-	(1,035,983,239)	-
Culture and recreation	40,905,622	10,724,136	1,341,022	107,622	(28,732,842)	-	(28,732,842)	-
Education	215,779,142	3,850,824	96,716,430	1,467,477	(113,744,411)	-	(113,744,411)	-
Home and community services	105,733,334	40,698,918	8,928,558	63,630	(56,042,228)	-	(56,042,228)	-
Transportation	144,050,016	18,775,085	28,692,450	23,077,843	(73,504,638)	-	(73,504,638)	-
Interest on long-term debt	55,854,436	4,591,257	-	-	(51,263,179)	-	(51,263,179)	-
Total governmental activities	2,945,278,664	204,483,415	570,409,347	24,971,937	(2,145,413,965)	-	(2,145,413,965)	-
Business-type activities:								
John J. Foley Skilled Nursing Facility	33,406,454	25,892,271	-	-	-	(7,514,183)	(7,514,183)	-
Regional Economic Develop. Initiative	29,000	-	-	-	-	(29,000)	(29,000)	-
Suffolk Health Plan	836,351	151,471	-	-	-	(684,880)	(684,880)	-
Suffolk County Ball Park	685,948	903,052	-	-	-	217,104	217,104	-
Francis S. Gabreski Airport	2,017,991	918,253	-	-	-	(1,099,738)	(1,099,738)	-
Total business-type activities	36,975,744	27,865,047	-	-	-	(9,110,697)	(9,110,697)	-
Total primary government	$ 2,982,254,408	$ 232,348,462	$ 570,409,347	$ 24,971,937	$ (2,145,413,965)	$ (9,110,697)	$ (2,154,524,662)	$ -
Component units:								
Suffolk County Community College	$ 226,498,416	$ 73,814,713	$ 77,182,630	$ -	$ -	$ -	$ -	$ (75,501,073)
Suffolk Regional Off-Track Betting Corp	42,846,368	37,872,009	-	-	-	-	-	(4,974,359)
Suffolk County Industrial Development	820,383	900,050	-	-	-	-	-	79,667
Total Component units	$ 270,165,167	$ 112,586,772	$ 77,182,630	$ -	$ -	$ -	$ -	$ (80,395,765)
General Revenues:								
Taxes:								
Real property taxes					$ 603,184,381	$ -	$ 603,184,381	$ -
Sales and use tax					1,070,282,537	-	1,070,282,537	-
Payment from primary government					-	-	-	45,416,403
Grants and contributions not restricted to specific programs					-	-	-	14,116,098
Interest on investments					19,955,025	55,674	20,010,699	610,604
Miscellaneous					47,990,618	788,581	48,779,199	269,750
Transfer					9,098,491	(9,098,491)	-	-
Total General revenues, special items, and transfers					1,750,511,052	(8,254,236)	1,742,256,816	60,412,855
Change in net assets					(394,902,913)	(17,364,933)	(412,267,846)	(19,982,910)
Net Assets at beginning of year					231,426,727	25,584,566	257,011,293	(35,327,543)
Net assets at end of year					$ (163,476,186)	$ 8,219,633	$ (155,256,553)	$ (55,310,453)

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

SUFFOLK COUNTY, NEW YORK
Balance Sheet
Governmental Funds
December 31, 2009

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	$ 341,210,760	$ 143,169	$ 221,513,440	$ 473,178	$ 263,917,015	$ 827,257,562
Investments	135,050,240	5,050,047	-	18,760,231	-	158,860,518
Property tax receivable, net of allowance for estimated uncollectibles of $ 12,996,315	181,296,798	-	-	-	-	181,296,798
Due from:						
New York State and federal sources:						
Programs of assistance	71,315,951	-	-	-	13,093,873	84,409,824
Grants-in-aid	100,786,622	778,409	7,684,425	-	1,611,558	110,861,014
Sales tax	106,628,821	-	-	-	5,922,866	112,551,687
Towns	104,919,480	-	-	-	-	104,919,480
Other funds	65,272,143	53,032,853	3,180,793	202,556,639	158,209,347	482,251,775
Component units	3,555,211	-	-	-	-	3,555,211
Other receivables	18,702,572	90,379	-	-	3,009,287	21,802,238
Total assets	$ 1,128,738,598	$ 59,094,857	$ 232,378,658	$ 221,790,048	$ 445,763,946	$ 2,087,766,107
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	$ 204,181,732	$ 60,453,273	$ 33,922,955	$ 14,158	$ 24,429,090	$ 323,001,208
Contract retainage payable	62,814	-	6,039,592	-	2,061,488	8,163,894
Notes payable	463,000,000	-	17,537,214	-	-	480,537,214
Due to:						
Other funds	309,704,881	11,835,848	7,673,894	-	133,421,378	462,636,001
Component units	1,736	-	-	-	-	1,736
Deferred tax revenue	159,712,003	-	-	-	-	159,712,003
Other deferred revenue	21,563,253	214,847	1,093,513	-	528,737	23,400,350
Total liabilities	1,158,226,419	72,503,968	66,267,168	14,158	160,440,693	1,457,452,406
Fund balances:						
Reserved for:						
Encumbrances	152,371	-	239,307,576	-	23,667,049	263,126,996
Bonded debt	-	-	-	19,191,859	3,949,308	23,141,167
General liability claims	2,270,406	-	-	-	-	2,270,406
Employee health claims	16,883,256	-	-	-	-	16,883,256
Water quality protection	-	-	-	-	10,791,253	10,791,253
Unreserved	(48,793,854)	(13,409,111)	(73,196,086)	202,584,031	-	67,184,980
Unreserved, reported in nonmajor:						
Special revenue funds	-	-	-	-	226,134,978	226,134,978
Capital project funds	-	-	-	-	20,780,665	20,780,665
Total fund balances	(29,487,821)	(13,409,111)	166,111,490	221,775,890	285,323,253	630,313,701
Total liabilities and fund balances	$ 1,128,738,598	$ 59,094,857	$ 232,378,658	$ 221,790,048	$ 445,763,946	$ 2,087,766,107

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

SUFFOLK COUNTY, NEW YORK
Reconciliation of the Balance Sheet
To the Statement of Net Assets
December 31, 2009

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

Fund balances: total from governmental funds		$ 630,313,701
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		2,238,629,013
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred:		3,749,265
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued Liabilities	$ (24,928,525)	
Accumulated vacation and sick leave	(394,427,728)	
Estimated liability for claims	(528,010,541)	
Obligations under capital leases-long term	(3,717,141)	
Interest Payables	(10,033,042)	
Long-term obligations	(1,377,608,550)	
Amortization of deferred amount	(1,011,444)	
Amortization of premium	1,239,837	
Obligation for postemployment benefits other than pensions	(869,060,000)	
Total long-term liabilities		(3,207,557,134)
Certain revenues are earned but not collected at year-end and therefore are reported as deferred revenue in the governmental funds balance sheets.		171,305,102
Certain expenditures are considered prepaid to match expenses with the period for which it relates		11,734
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		72,133
Net assets of governmental activities		$ (163,476,186)

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, 2009

	General	Police District	Capital	Suffolk Tobacco Asset Securitization Corp.	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Real property taxes	$ 65,988,181	$ 451,219,786	$ -	$ -	$ 63,840,016	$ 581,047,983
Sales and use tax	939,994,489	66,136,402	-	-	64,151,646	1,070,282,537
New York State aid	283,426,486	1,063,373	4,845,585	-	23,492,490	312,827,934
Federal aid	203,336,604	530,635	19,615,994	-	35,856,928	259,340,161
Licenses, permits, fines, fees, etc.	133,277,056	1,832,305	-	-	62,036,519	197,145,880
Interest on investments	16,676,661	302,755	-	865,597	2,110,012	19,955,025
Miscellaneous	53,633,589	867,924	4,641,550	23,313,551	2,496,927	84,953,541
Total revenues	1,696,333,066	521,953,180	29,103,129	24,179,148	253,984,538	2,525,553,061
Expenditures						
Current:						
General government support	212,804,838	919,795	-	97,431	5,524,309	219,346,373
Economic assistance and opportunity	521,992,960	-	-	-	35,627,238	557,620,198
Health	171,707,397	-	-	-	953,618	172,661,015
Public safety	257,939,445	337,392,233	-	-	13,876,156	609,207,834
Culture and recreation	22,843,460	-	-	-	2,923,961	25,767,421
Education	215,779,142	-	-	-	-	215,779,142
Home and community services	7,331,738	-	-	-	70,747,953	78,079,691
Transportation	90,042,504	-	-	-	10,687,913	100,730,417
Employee benefits	378,240,838	72,659,056	-	-	10,646,540	461,546,434
Debt service:						
Principal	61,902,296	3,055,982	-	1,880,000	9,718,942	76,557,220
Interest and other charges	35,391,553	1,108,635	-	6,282,944	4,062,347	46,845,479
Capital outlay	-	-	246,961,116	-	27,110,201	274,071,317
Total expenditures	1,975,976,171	415,135,701	246,961,116	8,260,375	191,879,178	2,838,212,541
Excess (deficiency) of revenues over (under) expenditures	(279,643,105)	106,817,479	(217,857,987)	15,918,773	62,105,360	(312,659,480)
Other financing sources (uses)						
Refunding bonds issued	15,435,000	-	-	-	-	15,435,000
Premium on refunding bonds issued	1,236,573	-	-	-	-	1,236,573
Payments to refunding bond escrow agent	(16,671,573)	-	-	-	-	(16,671,573)
General obligation bonds issued	3,111,499	-	277,855,045	-	13,440,679	294,407,223
Premium on serial bonds issued	13,501	-	1,230,205	-	58,321	1,302,027
Transfers in	400,673,842	148,316	3,835,429	-	101,149,348	505,806,935
Transfers out	(195,704,322)	(103,325,534)	(4,047,691)	(19,271,321)	(174,359,576)	(496,708,444)
Total other financing sources (uses)	208,094,520	(103,177,218)	278,872,988	(19,271,321)	(59,711,228)	304,807,741
Net change in fund balances	(71,548,585)	3,640,261	61,015,001	(3,352,548)	2,394,132	(7,851,739)
Fund balances (deficiency) at beginning of year	42,060,764	(17,049,372)	105,096,489	225,128,438	282,929,121	638,165,440
Fund balances (deficiency) at end of year	$ (29,487,821)	$ (13,409,111)	$ 166,111,490	$ 221,775,890	$ 285,323,253	$ 630,313,701

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, 2009

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	$ (7,851,739)
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 ($200,346,818) exceeded depreciation ($50,608,049) in the current period.	149,738,769
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net assets.	(16,209,141)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(228,160,987)
Revenues reported in the governmental funds statements and not reported in the Statement of Activities.	20,394,006
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.	(312,813,821)
Change in net assets of governmental activities	$ (394,902,913)

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

SUFFOLK COUNTY, NEW YORK
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 82,383,951	$ 82,383,951	$ 65,988,181	$ (16,395,770)
Sales and use tax	1,064,390,376	1,034,390,376	939,994,489	(94,395,887)
New York State aid	307,177,523	315,857,658	283,426,486	(32,431,172)
Federal aid	169,362,049	185,292,191	203,336,604	18,044,413
Licenses, permits, fines, fees, etc.	139,418,133	139,418,133	133,277,056	(6,141,077)
Interest on investments	10,439,458	10,439,458	10,881,054	441,596
Miscellaneous	45,761,336	46,920,918	58,536,901	11,615,983
Total revenues	1,818,932,826	1,814,702,685	1,695,440,771	(119,261,914)
Expenditures				
Current:				
General government support:				
Audit and control	6,786,724	6,696,724	6,158,790	537,934
Board of elections	16,351,981	15,401,981	12,825,758	2,576,223
Civil service	7,141,223	7,141,223	6,577,018	564,205
County clerk	8,075,755	7,939,022	7,055,883	883,139
County executive	5,237,810	5,135,834	4,514,809	621,025
District attorney	33,588,649	34,009,370	31,666,101	2,343,269
Finance and taxation	4,099,236	4,099,236	3,702,058	397,178
Information Technology Services	16,212,414	16,237,414	14,993,028	1,244,386
Law	13,857,711	14,075,582	13,858,749	216,833
Legal aid society	11,695,175	11,766,468	11,748,775	17,693
Legislative	11,350,891	11,227,867	9,710,294	1,517,573
Public administrator	499,961	499,961	468,173	31,788
Public works	86,086,285	86,504,050	74,856,365	11,647,685
Real property	2,294,303	2,294,303	1,904,070	390,233
Miscellaneous	44,402,100	26,410,065	12,764,967	13,645,098
Total general government support	267,680,218	249,439,100	212,804,838	36,634,262
Economic assistance and opportunity:				
County executive	21,350,149	19,478,461	16,842,875	2,635,586
Consumer affairs	-	1,674,799	1,512,174	162,625
Economic development	1,782,765	1,785,765	1,591,552	194,213
Labor	7,406,542	7,406,542	7,211,723	194,819
Probation	7,802,364	9,050,942	8,598,576	452,366
Social services	526,272,787	530,099,567	486,236,060	43,863,507
Total economic assistance and opportunity	564,614,607	569,496,076	521,992,960	47,503,116

(Continued)

SUFFOLK COUNTY, NEW YORK
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Health	189,687,354	194,821,997	171,707,397	23,114,600
Public safety:				
Fire rescue and emergency service	10,809,302	12,069,696	8,773,338	3,296,358
Police	80,191,894	82,370,723	73,660,539	8,710,184
Probation	37,717,977	37,214,375	33,441,993	3,772,382
Public works	80,000	80,000	72,336	7,664
Sheriff	122,170,239	143,026,551	141,991,239	1,035,312
Total public safety	250,969,412	274,761,345	257,939,445	16,821,900
Culture and recreation:				
County executive	8,641,135	8,633,007	8,053,147	579,860
Parks	16,688,125	16,695,121	14,562,033	2,133,088
Miscellaneous	240,000	240,000	228,280	11,720
Total culture and recreation	25,569,260	25,568,128	22,843,460	2,724,668
Education:				
Health services	171,690,723	171,690,723	163,127,505	8,563,218
Miscellaneous	51,751,637	52,651,637	52,651,637	-
Total education	223,442,360	224,342,360	215,779,142	8,563,218
Home and community services:				
County executive	1,180,871	1,180,871	995,316	185,555
Environment and Energy	3,379,956	3,389,956	2,977,296	412,660
Law	464,851	464,851	389,193	75,658
Planning	2,273,919	2,273,919	1,958,948	314,971
Public works	935,957	900,077	629,868	270,209
Soil and water conservation	284,536	284,536	271,550	12,986
Miscellaneous	300,000	300,000	109,567	190,433
Total home and community services	8,820,090	8,794,210	7,331,738	1,462,472
Transportation:				
Public works	103,541,916	100,190,647	90,042,504	10,148,143
Employee benefits	408,512,126	410,911,867	385,208,467	25,703,400
Debt service - principal	24,907,681	23,234,288	22,336,792	897,496
Debt service - interest	29,598,771	30,537,580	28,559,807	1,977,773
Total debt service	54,506,452	53,771,868	50,896,599	2,875,269
Total expenditures	2,097,343,795	2,112,097,598	1,936,546,550	175,551,048

(Continued)

SUFFOLK COUNTY, NEW YORK
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Excess (deficiency) of revenues over (under) expenditures	(278,410,969)	(297,394,913)	(241,105,779)	56,289,134
Other financing sources (uses)				
Refunding bonds issued	-	-	15,435,000	15,435,000
Premium on refunding bonds issued	-	-	1,236,573	1,236,573
Payments to refunding bond escrow agent	-	-	(16,671,573)	(16,671,573)
Serial bonds issued	-	2,575,000	3,111,499	536,499
Premium on serial bonds issued	-	-	13,501	13,501
Transfers in	385,735,896	416,177,981	397,160,494	(19,017,487)
Transfers out	(213,399,620)	(214,346,110)	(195,704,322)	18,641,788
Total other financing sources (uses)	172,336,276	204,406,871	204,581,172	174,301
Net change in fund balances (budgetary basis)	(106,074,693)	(92,988,042)	(36,524,607)	56,463,435
Fund balances (deficits) at beginning of year (budgetary basis)	107,199,492	95,743,370	95,743,370	-
Fund balances (deficits) at end of year (budgetary basis)	$ 1,124,799	$ 2,755,328	$ 59,218,763	$ 56,463,435

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 59,218,763
Less: accrued pension expense	(30,724,461)
Less: accounting for sale of future revenues to STASC	(57,982,123)
Fund balance at end of year (GAAP basis)	$ (29,487,821)

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

SUFFOLK COUNTY, NEW YORK
Police District - Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 451,138,542	$ 451,138,542	$ 451,219,786	$ 81,244
Sales and use tax	69,396,114	66,136,402	66,136,402	-
New York State aid	360,000	1,065,740	1,063,373	(2,367)
Federal aid	10,000	1,480,031	530,635	(949,396)
Licenses, permits, fines, fees, etc.	1,904,437	1,904,437	1,832,305	(72,132)
Interest on investments	110,000	110,000	64,807	(45,193)
Miscellaneous	920,705	920,705	1,069,238	148,533
Total revenues	523,839,798	522,755,857	521,916,546	(839,311)
Expenditures				
Current:				
General government support:				
Miscellaneous	20,455,627	18,343,423	919,795	17,423,628
Public safety:				
Police	340,152,770	339,865,001	337,392,233	2,472,768
Employee benefits	75,578,841	76,063,818	75,963,779	100,039
Debt Service:				
Principal	372,753	1,468,468	1,468,468	-
Interest and other charges	280,612	870,279	870,278	1
Total expenditures	436,840,603	436,610,989	416,614,553	19,996,436
Excess (deficiency) of revenues over (under) expenditures	86,999,195	86,144,868	105,301,993	19,157,125
Other financing sources (uses)				
Transfers in	-	-	4,070	4,070
Transfers out	(105,988,691)	(105,073,118)	(103,325,534)	1,747,584
Total other financing sources (uses)	(105,988,691)	(105,073,118)	(103,321,464)	1,751,654
Net change in fund balances (budgetary basis)	(18,989,496)	(18,928,250)	1,980,529	20,908,779
Fund balances (deficits) at beginning of year (budgetary basis)	18,989,496	21,875,764	21,875,764	-
Fund balances (deficits) at end of year (budgetary basis)	$ -	$ 2,947,514	$ 23,856,293	$ 20,908,779

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 23,856,293
Less: accrued pension expense	(34,390,190)
Less: accounting for sale of future revenues to STASC	(2,875,214)
Fund balance at end of year (GAAP basis)	$ (13,409,111)

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

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SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
Enterprise Funds
December 31, 2009

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Total
Assets						
Current assets:						
Cash and cash equivalents	$ 1,342,939	$ 382,181	$ 166,364	$ 29,000	$ 2,403,972	$ 4,324,456
Investments	1,915,279	-	-	-	1,200,058	3,115,337
Accounts receivable (net of allowance for doubtful accounts)	227,854	-	-	-	13,650,096	13,877,950
Due from other funds	15,900	-	-	-	3,702,602	3,718,502
Other receivables	326,775	24,236	823,049	-	-	1,174,060
Total current assets	3,828,747	406,417	989,413	29,000	20,956,728	26,210,305
Noncurrent assets:						
Restricted:						
Other receivables	-	-	-	-	310,564	310,564
Deferred bond issuance cost	-	-	-	-	40,082	40,082
Capital assets:						
Nondepreciable	-	2,092,831	22,586,915	-	-	24,679,746
Depreciable, net	-	13,711,668	6,434,907	-	17,927,738	38,074,313
Total noncurrent assets	-	15,804,499	29,021,822	-	18,278,384	63,104,705
Total assets	3,828,747	16,210,916	30,011,235	29,000	39,235,112	89,315,010

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
Enterprise Funds
December 31, 2009

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Total
Liabilities						
Current liabilities:						
Accounts payable	404,187	-	99,391	29,000	2,153,087	2,685,665
Accrued liabilities	-	-	-	-	4,219,672	4,219,672
Due to other funds	544,644	32,788	2,114,638	-	20,642,206	23,334,276
Accumulated vacation and sick leave	-	-	-	-	96,550	96,550
Long-term obligations	-	432,339	314,649	-	1,966,369	2,713,357
Total current liabilities	948,831	465,127	2,528,678	29,000	29,077,884	33,049,520
Noncurrent liabilities:						
Funds held in trust	-	-	-	-	292,207	292,207
Accumulated vacation and sick leave	-	-	-	-	2,028,612	2,028,612
Long-term obligations	-	2,338,600	4,970,859	-	16,875,579	24,185,038
Obligation for postemployment benefits other than pensions	-	-	780,000	-	20,760,000	21,540,000
Total noncurrent liabilities	-	2,338,600	5,750,859	-	39,956,398	48,045,857
Total liabilities	948,831	2,803,727	8,279,537	29,000	69,034,282	81,095,377
Net Assets						
Invested in capital assets, net of related debt	-	13,033,559	25,665,151	-	(914,210)	37,784,500
Unrestricted (deficit)	2,879,916	373,630	(3,933,453)	-	(28,884,960)	(29,564,867)
Total net assets	$ 2,879,916	$ 13,407,189	$ 21,731,698	$ -	$ (29,799,170)	$ 8,219,633

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

SUFFOLK COUNTY, NEW YORK

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Enterprise Funds

For the Year Ended December 31, 2009

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Total
Operating revenues						
Net patient revenues	$ -	$ -	$ -	$ -	$ 25,892,271	$ 25,892,271
Licenses, permits, fines, fees, etc.	-	903,052	918,253	-	-	1,821,305
Miscellaneous	151,471	-	6,210	-	782,371	940,052
Total operating revenues	151,471	903,052	924,463	-	26,674,642	28,653,628
Operating expenses						
Medical expenses	836,351	-	-	-	-	836,351
Salaries and wages	-	-	541,882	-	14,828,727	15,370,609
Administrative expenses	-	-	382,014	29,000	6,119,119	6,530,133
Depreciation	-	457,056	239,717	-	1,685,963	2,382,736
Miscellaneous	-	75,582	-	-	-	75,582
Employee benefits	-	-	657,345	-	9,872,722	10,530,067
Debt service interest	-	153,310	173,019	-	899,923	1,226,252
Total operating expenses	836,351	685,948	1,993,977	29,000	33,406,454	36,951,730
Operating income (loss)	(684,880)	217,104	(1,069,514)	(29,000)	(6,731,812)	(8,298,102)
Nonoperating revenues (expenses)						
Interest on investments	36,677	327	7,671	-	10,999	55,674
Loss on sale of capital assets	-	-	(24,014)	-	-	(24,014)
Total nonoperating revenues (expenses)	36,677	327	(16,343)	-	10,999	31,660
Income (loss) before transfers	(648,203)	217,431	(1,085,857)	(29,000)	(6,720,813)	(8,266,442)
Transfers in	-	-	9,178	29,000	3,672,728	3,710,906
Transfers out	(2,452,760)	-	(2,380,749)	-	(7,975,888)	(12,809,397)
Change in net assets	(3,100,963)	217,431	(3,457,428)	-	(11,023,973)	(17,364,933)
Total net assets at beginning of year	5,980,879	13,189,758	25,189,126	-	(18,775,197)	25,584,566
Total net assets at end of year	$ 2,879,916	$ 13,407,189	$ 21,731,698	$ -	$ (29,799,170)	$ 8,219,633

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, 2009

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Totals
Cash flows from operating activities						
Receipts from operations	$ 2,524,682	$ 907,317	$ 900,142	$ -	$ 22,280,111	$ 26,612,252
Receipts from other revenue	-	-	9,150	-	782,371	791,521
Payments for medical expenses	(1,489,327)	-	-	-	-	(1,489,327)
Payments to suppliers	-	-	(338,945)	-	(5,920,798)	(6,259,743)
Payments for contractual services	-	(34,500)	(4,410)	(29,000)	-	(67,910)
Miscellaneous expenses	(67,217)	(39,959)	-	-	-	(107,176)
Payments to employees	-	-	(472,583)	-	(7,991,499)	(8,464,082)
Payments for employee benefits	-	-	(10,012)	-	(9,872,722)	(9,882,734)
Net cash provided (used) by operating activities	968,138	832,858	83,342	(29,000)	(722,537)	1,132,801
Cash flows from noncapital financing activities						
Payments from other governments	-	-	-	-	8,876,768	8,876,768
Transfer from other funds	-	105,074	634,852	58,000	3,643,625	4,441,551
Transfer to other funds	(2,515,930)	-	(1,465,402)	-	(7,975,888)	(11,957,220)
Net cash provided (used) by noncapital financing activities	(2,515,930)	105,074	(830,550)	58,000	4,544,505	1,361,099
Cash flows from capital and related financing activities						
Proceeds from capital debt	-	-	1,515,674	-	119,300	1,634,974
Purchase of capital assets	-	-	(1,647,423)	-	(908,213)	(2,555,636)
Principal paid on capital debt	-	(402,768)	(261,050)	-	(1,929,356)	(2,593,174)
Interest paid on capital debt	-	(153,310)	(173,019)	-	(908,172)	(1,234,501)
Net cash provided (used) by capital and related financing activities	-	(556,078)	(565,818)	-	(3,626,441)	(4,748,337)

(Continued)

SUFFOLK COUNTY, NEW YORK
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2009

	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Development Initiative	John J. Foley Skilled Nursing Facility	Totals
Cash flows from investing activities						
Interest on investments	11,194	327	7,672	-	374,349	393,542
Net cash provided (used) by investing activities	11,194	327	7,672	-	374,349	393,542
Net increase (decrease) in cash and cash equivalents	(1,536,598)	382,181	(1,305,354)	29,000	569,876	(1,860,895)
Cash and cash equivalents at beginning of year	2,879,537	-	1,471,718	-	1,834,096	6,185,351
Cash and cash equivalents at end of year	$ 1,342,939	$ 382,181	$ 166,364	$ 29,000	$ 2,403,972	$ 4,324,456
Reconciliation of operating income (loss) to net cash provided by operating activities						
Operating income (loss)	$ (684,880)	$ 217,104	$ (1,069,514)	$ (29,000)	$ (6,731,812)	$ (8,298,102)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	-	457,056	239,717	-	1,685,963	2,382,736
Provision for doubtful accounts receivable	-	-	-	-	3,051,950	3,051,950
Other increase (decrease)	-	153,310	173,019	-	925,153	1,251,482
Change in assets and liabilities:						
Receivables, net	2,895,893	4,265	(15,171)	-	(6,684,732)	(3,799,745)
Accounts and other payables	(1,242,875)	1,123	755,291	-	7,030,941	6,544,480
Net cash provided (used) by operating activities	$ 968,138	$ 832,858	$ 83,342	$ (29,000)	$ (722,537)	$ 1,132,801

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

SUFFOLK COUNTY, NEW YORK
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	Private-Purpose Trusts	Agency Funds
Assets		
Cash in banks	$ -	$ 32,261,952
Money market funds	1,031,426	60,370,193
Certificates of deposit with financial institutions	-	5,860,314
Cash with fiscal agents	-	208,912
Total cash and cash equivalents	1,031,426	98,701,371
Investments	7,610,689	5,656,872
Total assets	8,642,115	104,358,243
Liabilities		
Accounts payable and accrued liabilities	8,639,103	1,592,415
Agency fund liabilities	-	102,765,828
Total liabilities	8,639,103	$ 104,358,243
Net Assets		
Held in trust	$ 3,012	

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

SUFFOLK COUNTY, NEW YORK
Statement of Changes in Fiduciary Net Assets
Private-Purpose Trusts
For the Year Ended December 31, 2009

	Private-Purpose Trusts
Additions	
Investment income:	
Interest	$ 422
Transfer in	308,311
Other revenue	760,594
Total additions	1,069,327
Deductions	
Administrative and general expenses	1,169,705
Change in net assets	(100,378)
Net assets at beginning of year	103,390
Net assets at end of year	$ 3,012

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

SUFFOLK COUNTY, NEW YORK
Statement of Net Assets
Component Units
December 31, 2009
With Suffolk County Community College as of August 31, 2009

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Total
Assets				
Current assets:				
Cash and cash equivalents	$ 46,557,041	$ 874,220	$ 42,685	$ 47,473,946
Investments	26,452,189	-	-	26,452,189
Accounts receivable	1,676,471	140,076	-	1,816,547
Students accounts receivable, net	4,547,224	-	-	4,547,224
Due from other governments	3,307,602	477,196	-	3,784,798
Other assets	88,633	448,786	11,499	548,918
Total current assets	82,629,160	1,940,278	54,184	84,623,622
Noncurrent assets:				
Restricted:				
Cash and cash equivalents	1,426,569	959,755	5,246,752	7,633,076
Capital assets:				
Nondepreciable	6,778,235	2,064,932	-	8,843,167
Depreciable, net	113,542,461	11,038,837	8,970	124,590,268
Total noncurrent assets	121,747,265	14,063,524	5,255,722	141,066,511
Total assets	204,376,425	16,003,802	5,309,906	225,690,133
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	15,995,010	5,161,156	4,624	21,160,790
Due to primary government	5,050,979	-	-	5,050,979
Due to other governments	-	1,235,870	-	1,235,870
Deferred revenue	25,414,750	-	-	25,414,750
Other liabilities	1,593,815	5,099,234	12,500	6,705,549
Bonds payable	7,194,117	-	-	7,194,117
Total current liabilities	55,248,671	11,496,260	17,124	66,762,055
Noncurrent liabilities:				
Accumulated vacation and sick leave	24,440,691	1,001,352	105,482	25,547,525
Obligation for postemployment benefits other than pensions	70,562,000	8,269,650	781,461	79,613,111
Bonds payable	109,077,895	-	-	109,077,895
Total noncurrent liabilities	204,080,586	9,271,002	886,943	214,238,531
Total liabilities	259,329,257	20,767,262	904,067	281,000,586
Net Assets				
Invested in capital assets, net of related debt	17,596,236	7,832,394	8,970	25,437,600
Restricted for capital projects	10,891,305	-	-	10,891,305
Unrestricted (deficit)	(83,440,373)	(12,595,854)	4,396,869	(91,639,358)
Total net assets	$ (54,952,832)	$ (4,763,460)	$ 4,405,839	$ (55,310,453)

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, 2009
With Suffolk County Community College as of August 31, 2009

	Suffolk County Community College	Suffolk Regional Off-Track Betting Corporation	Suffolk County Industrial Development Agency	Total
Expenses:				
Program operations	$ 205,962,057	$ 24,066,136	$ 543,868	$ 230,572,061
Interest on long-term debt	6,085,663	-	-	6,085,663
Other interest	-	-	269,750	269,750
Depreciation and amortization	5,254,693	789,679	6,765	6,051,137
Other expenses	9,196,003	17,990,553	-	27,186,556
Total expenses	226,498,416	42,846,368	820,383	270,165,167
Program revenues:				
Charges for Services	73,814,713	37,872,009	900,050	112,586,772
Operating Grants and Contributions	77,182,630	-	-	77,182,630
Total program revenues	150,997,343	37,872,009	900,050	189,769,402
Net program revenues (expenses)	(75,501,073)	(4,974,359)	79,667	(80,395,765)
General revenues:				
Payments from primary government	45,416,403	-	-	45,416,403
Grants and contributions not restricted to specific programs	14,116,098	-	-	14,116,098
Interest on investments	588,744	-	21,860	610,604
Miscellaneous	-	-	269,750	269,750
Total general revenues	60,121,245	-	291,610	60,412,855
Change in net assets	(15,379,828)	(4,974,359)	371,277	(19,982,910)
Net assets at beginning of year	(37,894,500)	210,899	4,034,562	(33,649,039)
Prior period adjustment	(1,678,504)	-	-	(1,678,504)
Net assets at end of year	$ (54,952,832)	$ (4,763,460)	$ 4,405,839	$ (55,310,453)

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

I. Summary of significant accounting policies

A. Reporting entity

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

Blended component units

The Suffolk County Judicial Facilities Agency was created in 1999 and is authorized to acquire, build, improve, renovate, extend, rehabilitate, or relocate the John P. Cohalan Court Complex. The Agency entered a tenancy in common agreement with the County of Suffolk, making the Complex available to the County to provide suitable facilities for the State court system within Suffolk County. The Judicial Facilities Agency is reported as a special revenue fund of the primary government. The Suffolk County Judicial Facilities Agency is a blended component unit because it provides services almost exclusively to the County.

On September 14, 2009, Suffolk County issued $64,900,000 Public Improvement Serial Bonds to fund the acquisition of the John P. Cohalan Court Complex from the Agency. As a result, the tenancy in common agreement between the County and the Agency effectively ended. Therefore, following the County's acquisition of the Court Complex, the Judicial Facilities Agency is no longer classified as a blended component unit.

The Suffolk Tobacco Asset Securitization Corporation (STASC) is a not-for-profit local development corporation organized pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York. The Board of Directors of STASC has three directors, one appointed by the Presiding Office of the County Legislature and two appointed by the County Executive of which one must meet certain requirements of independence. STASC is considered an affiliated organization under GASB Statement No. 39 and accordingly is reported as a special revenue fund of the primary government. Pursuant to a Purchase and Sale Agreement dated as of August 1, 2008 STASC purchased from the County all future right, title and interest of the county under the Master Settlement Agreement and the Consent Decree and Final Judgment. These rights include the County's share of all Tobacco Settlement Revenues' (TSRs). The sale of the TSRs by the County to STASC was simultaneous with the issuance by STASC of Series 2008 Tobacco Asset-Backed Bonds. STASC pledged as security for its Series 2008 Bonds 36% of annual payments through December 31, 2012 and 75% thereafter. All other "unencumbered" TSRs will be conveyed

to the Residual Trust and a Residual Certificate implements the payment to the County of unencumbered TSRs and the net proceeds of Bonds issued by STASC subsequent to the Series 2008 Bonds. The Series 2008 Bonds are not backed by the full faith and credit of the County. The consideration paid by STASC to the County for the acquisition of TSRs consisted of $206,270,222 in cash of which $206,243,337 was paid into a revocable trust for the benefit of the County. Complete financial statements for STASC may be obtained at Suffolk Tobacco Asset Securitization Corporation, P.O. Box 6100, 100 Veterans Memorial Highway, Hauppauge, New York 11788-0099

Discretely presented component units

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

Suffolk County Community College (the College) was established in 1959 with Suffolk County as the local sponsor under provisions of Article 126 of the State Education Law. The College provides two-year post secondary programs pursuant to regulations prescribed by the State University trustees. Suffolk County, as the local sponsor, and the College duly executed a five-year Sponsor Service Agreement on August 21, 2009 as is permitted and authorized by State and County laws and State University of New York regulations. The County provides one-half of the capital costs and approximately 27% of the operating costs for the College. Bonds that are direct obligations and pledge the full faith and credit of the County are issued by the County for College capital program purposes. A fiscal year ending August 31st is mandated by State Law for the College. The College is included in the County's reporting entity as a component unit because the College is closely related to and financially integrated with the County. The County's financial statements would not be complete without the inclusion of the College.

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

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

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

Suffolk County Community College
533 College Road
Selden, NY 11784

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

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

Related organizations

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

- Suffolk County Water Authority
- Vocational Educational and Extension Board

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

B. Government-wide and fund financial statements

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

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

restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

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

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

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

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

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

The County reports the following major governmental funds:

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

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

The police district fund accounts for the operations of the Suffolk County Police District, which provides police services to the residents of the five western towns of Suffolk County. The fund is one of 58 special revenue funds.

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

The County reports the following major proprietary funds:

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

During 2008, the County, through a request for an expression of interest, initiated a process that could potentially result in the sale of the Facility's operations to a private party in the future. The facility is under continuous assessment by management and the course of action has not been determined at this time.

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

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

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

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

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

Additionally, the County reports the following fiduciary funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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

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

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

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

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

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

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

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

- Certificates of Deposit issued by a bank or trust company authorized to do business in the County

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

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

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

2. Receivables and payables

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

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

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

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

The towns and school districts receive their entire levy prior to any distribution to the County. The property tax receivable in the County's financial statements represents (i) the aggregate unpaid taxes transferred from the towns' Tax Receivers to the County and (ii) interest and penalties on such unpaid taxes. It is the County's responsibility to collect such unpaid taxes. Tax collections for the years ended December 31, 2009 and 2008 were approximately 95.5 and 95.9 percent respectively, of the tax levy for County purposes. The County recognizes property tax revenue realized from payments actually received against the current year's levy and prior years' levies previously recorded as deferred tax revenues, as well as payments received during the two months of the following year related to both the current and prior years' levies.

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

The following is a summary of the County's property tax calendar for 2009:

Lien date	June 1, 2008
Levy date	December 1, 2008
Tax bills mailed	December 1, 2008
Property taxes recorded	January 1, 2009
First installment payment due	January 10, 2009
Second installment payment due	May 31, 2009
Taxes become overdue	June 1, 2009

3. Inventories and prepaid items

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

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

4. Restricted assets

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

5. Capital assets

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

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

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets for business-type activities is included as part of the capitalized value of the assets constructed. Net capitalized interest included in the business-type assets was approximately $1,850,000 during 2009.

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

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

6. Compensated absences

Under terms of multiple union contracts, County employees accumulate earned but unused vacation and sick pay benefits. In the event of termination, employees are reimbursed for accumulated vacation time up to the equivalent of 90 working days for Suffolk County Association of Municipal Employees (SCAME) and 120 working days for Patrolmen's

Benevolent Association (PBA) and Superior Officers Association (SOA) employees. Similarly, unused sick leave will be paid on retirement to the employee, or upon death of the employee to his/her designated beneficiary at the rate of one day to be paid for every two days accumulated, up to a total of 180 days paid for 360 accumulated for SCAME employees and up to a total of 300 days paid for 600 days accumulated for PBA and SOA employees. All vacation pay and vested sick pay are accrued when incurred in the government-wide and proprietary funds financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

7. Long-term obligations

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

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

8. Fund equity

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

E. New Accounting Pronouncements

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

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

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

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

In December 2009, the GASB issued Statement No. 58 "Accounting and Financial Reporting for Chapter 9 Bankruptcies." This statement requires governments to re-measure liabilities that are adjusted in bankruptcy when the bankruptcy court confirms a new payment plan. The County would be required to adopt GASB Statement No. 58 for its 2010 or subsequent financial statements in the event the County was to file for bankruptcy.

F. Adoption of New Accounting Standards

In June 2007, the GASB issued Statement No. 51 "Accounting and Financial Reporting for Intangible Assets." This statement required that all intangible assets not specifically excluded by scope provisions be classified as capital assets. The County adopted GASB Statement No. 51 in 2009, however, it did not have a material impact for financial reporting purposes.

In November 2007, the GASB issued Statement No. 52 "Land and Other Real Estate Held as Investments by Endowments." This statement requires that land and other real estate held as investments by endowments be reported at fair value at the reporting date. Any changes recorded in fair value during the period should be reported as investment income. The implementation of this statement did not effect the financial position of the County.

II. Stewardship, compliance, and accountability

A. Budgetary information

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

- Pension expenditures are budgeted on a cash basis.

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

Governmental funds with legally adopted annual budgets include:

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

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

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

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

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

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

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

(iv) Total expenditures of each department within the general and special revenue funds may not legally exceed budgeted amounts for such departments after the adoption of the budget by the County Legislature unless approved by the County Legislature. Thus, the level of budgetary control is exerted at the departmental level. However, the County Executive is authorized to transfer certain budgeted amounts: $100,000 or ten percent of any unencumbered budgeted free balance, whichever is greater, without approval of the County Legislature. During 2009, General Fund supplementary appropriations were authorized and aggregated approximately $14,753,803.

B. Excess of expenditures over appropriations

For the year ended December 31, 2009, there were no expenditures that exceeded appropriations.

C. Deficit fund equity

The following funds have deficit fund balances at December 31, 2009:

GENERAL FUND	$ 29,487,821
SPECIAL REVENUE FUNDS:	
· County Road Fund	$ 1,390,224
· Electrical Authority Fund	280,582
· District Court Fund	1,353,487
· Sewer District #2	114,542
· Workforce Investment Revenue	555,575
· Community Development Administration	1,245,326
· Community Development	171,527
· Homeless Prevention	229
· Medicaid Compliance Fund	968,754
· Police District	13,409,111
PROPRIETARY FUNDS:	
· John J. Foley Skilled Nursing Facility	$ 29,799,170

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

III. Detailed notes on all funds

A. Deposits and investments

At year end, Suffolk County's bank balance in all financial institutions was $947,097,106. 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 OTB, IDA and Suffolk County Community College, discretely presented component units, were $324,597, $5,421,200 and $45,399,756, respectively. The entire bank balance for each of these component units, was covered either by federal depository insurance or by collateral held by the component unit's agent in its name.

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

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

Special time deposit accounts;

Certificate of deposit;

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

Obligations of New York State;

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

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

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

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

Investments

The County's investment consists of all securities maintained in a revocable trust. This trust consists primarily of United States Treasury securities, which are not subject to credit risk, held by the Trustee for the benefit of Suffolk County. The trust was funded from the proceeds of STASC 2008 series bonds. At December 31, 2009 the fair value of this trust was $141,300,345 and consisted of 7 Treasury Strips bearing 0.000% interest maturing from November 15, 2010 through August 15, 2013, and 26 Treasury Notes bearing interest ranging from 2.125% to 5.000% and maturing from January 31, 2010 through July 31, 2013.

The County's agency funds investments in corporate and municipal bonds totaled $20,842 and were rated Aa3 by Moody's Investors Service, AA by Standard & Poor's Rating Services, and AA- by Fitch, Inc. The County's agency funds invested in cooperative investment programs totaled $5,636,030 and were rated AAAm by Standard & Poor's.

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

Custodial Credit Risk – Deposits – Custodial credit risk for deposits exists when, in the event of the failure of a depository financial institution, STASC may be unable to recover deposits, or recover collateral securities that are in possession of an outside agency. At December 31, 2009, STASC deposits with a financial institution were $473,178. Of these balances $47,550 was insured by the Federal Deposit Insurance Corporation and $425,628 consisted of a temporary investment in Dreyfus Treasury & Agency Cash Management, and is uncollateralized.

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

Agreement dated August 21, 2008. STASC's share of investments in this repurchase agreement was $18,760,231 at December 31, 2009, is due to mature on June 1, 2048, and earns interest at 4.614% annually. The Repurchase Agreement is fully collateralized by debt obligations having fair values that range from 100% to 102% of the deposited amount held by a custodial bank.

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

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

Investment by Type	Fair Value
Fixed securities:	
United State's government bonds and notes	$ 78,398
Corporate and municipal bonds	7,532,291
Total investments	$ 7,610,689

Component Units

At August 31, 2009, Suffolk County Community College's investment balances were as follows:

Investment by Type	Fair Value
Corporate securities	$ 6,199,338
Government obligations	17,536,681
Mutual funds	2,716,170
Total investments	$ 26,452,189

B. Receivables

Receivables at December 31, 2009 were as follows:

	Governmental Funds					
	General	Police District	Capital	STASC	Other Governmental	Total Governmental Receivables
Receivables:						
Property tax	$ 194,293,113	$ -	$ -	$ -	$ -	$ 194,293,113
Sales tax	106,628,821	-	-	-	5,922,866	112,551,687
Other funds	68,827,354	53,032,853	3,180,793	202,556,639	158,209,347	485,806,986
Intergovernmental accounts	277,022,053	778,409	7,684,425	-	14,705,431	300,190,318
Other	18,702,572	90,379	-	-	3,009,287	21,802,238
Total receivables	665,473,913	53,901,641	10,865,218	202,556,639	181,846,931	1,114,644,342
Allowance for doubtful accounts	(12,996,315)	-	-	-	-	(12,996,315)
Receivables, net	$ 652,477,598	$ 53,901,641	$ 10,865,218	$ 202,556,639	$ 181,846,931	$ 1,101,648,027

	Enterprise Funds					
	Suffolk Health Plan	Suffolk County Ball Park	Francis S. Gabreski Airport	Regional Economic Dev Initiative	John J. Foley Skilled Nursing Facility	Total Enterprise Receivables
Receivables:						
Accounts	$ 227,854	$ -	$ -	$ -	$ 23,590,096	$ 23,817,950
Other	342,675	24,236	823,049	-	3,702,602	4,892,562
Total receivables	570,529	24,236	823,049	-	27,292,698	28,710,512
Allowance for doubtful accounts	-	-	-	-	(9,940,000)	(9,940,000)
Receivables, net	$ 570,529	$ 24,236	$ 823,049	$ -	$ 17,352,698	$ 18,770,512

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

	Unavailable	Unearned
Delinquent property taxes receivable (general fund)	$ 159,712,003	$ -
New York State Department of Health:		
Mental health and alcohol advances for County programs (general fund)	-	7,997,699
Federal and State government receivables (general fund)	11,593,098	-
Tobacco settlement receipts (general fund)	-	254,664
Stop DWI (general and police district fund)	-	830,314
Hospital mortgages (general fund)	-	1,102,325
Restricted borrowing - interest (capital)	-	1,093,513
Restricted borrowing - interest (nonmajor)	-	528,737
Total deferred/unearned revenue for governmental funds	$ 171,305,101	$ 11,807,252

C. Capital Assets

Capital asset activity for the year ended December 31, 2009 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 700,160,352	$ 18,310,767	$ (2,700)	$ 718,468,419
Development rights	165,488,988	18,120,135	-	183,609,123
Historic buildings	4,607,607	-	-	4,607,607
Construction in progress	287,101,095	142,172,297	(35,091,812)	394,181,580
Total capital assets, not being depreciated	1,157,358,042	178,603,199	(35,094,512)	1,300,866,729
Capital assets, being depreciated:				
Buildings	623,215,352	6,718,958	(9,114,222)	620,820,088
Improvements other than buildings	42,734,555	1,677,677	-	44,412,232
Vehicles and equipment	272,831,943	15,230,097	(7,311,068)	280,750,972
Infrastructure	904,516,799	17,458,296	-	921,975,095
Total capital assets, being depreciated	1,843,298,649	41,085,028	(16,425,290)	1,867,958,387
Less accumulated depreciation for:				
Buildings	(345,756,715)	(9,273,315)	24,942	(355,005,088)
Improvements other than buildings	(16,727,959)	(1,582,634)	-	(18,310,593)
Vehicles and equipment	(166,117,052)	(20,901,146)	6,884,309	(180,133,889)
Infrastructure	(357,895,579)	(18,850,954)	-	(376,746,533)
Total accumulated depreciation	(886,497,305)	(50,608,049)	6,909,251	(930,196,103)
Total capital assets, being depreciated, net	956,801,344	(9,523,021)	(9,516,039)	937,762,284
Governmental activities capital assets, net	$ 2,114,159,386	$ 169,080,178	$ (44,610,551)	$ 2,238,629,013

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 22,092,831	$ -	$ -	$ 22,092,831
Construction in progress	1,793,662	1,647,423	(854,170)	2,586,915
Total capital assets, not being depreciated	23,886,493	1,647,423	(854,170)	24,679,746
Capital assets, being depreciated:				
Buildings	58,244,313	-	(27,924)	58,216,389
Improvements other than buildings	5,645,301	854,170	-	6,499,471
Vehicles and equipment	3,610,840	914,744	-	4,525,584
Total capital assets, being depreciated	67,500,454	1,768,914	(27,924)	69,241,444
Less accumulated depreciation for:				
Buildings	(24,711,331)	(2,003,910)	3,909	(26,711,332)
Improvements other than buildings	(1,211,029)	(206,257)	-	(1,417,286)
Vehicles and equipment	(2,865,944)	(172,569)	-	(3,038,513)
Total accumulated depreciation	(28,788,304)	(2,382,736)	3,909	(31,167,131)
Total capital assets, being depreciated, net	38,712,150	(613,822)	(24,015)	38,074,313
Business-type activities capital assets, net	$ 62,598,643	$ 1,033,601	$ (878,185)	$ 62,754,059

Depreciation expense and amortization for the year ended December 31, 2009 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government support	$ 14,140,389
Economic assistance and opportunity	183,092
Health	1,964,407
Public safety	8,667,151
Culture and recreation	2,124,772
Education	-
Home and community services	9,193,091
Transportation	12,926,696
Legislative	128,563
Judicial	1,279,888
Total depreciation expense-governmental activities	$ 50,608,049
Business-type activities:	
Suffolk County Ball Park	$ 457,056
Francis S. Gabreski Airport	239,717
John J. Foley Skilled Nursing Facility	1,685,963
Total depreciation expense-business-type activities	$ 2,382,736

Construction commitments

The County has a number of active construction project commitments at December 31, 2009. Active projects for which amounts spent as of December 31, 2009 exceed $10,000,000 include 24 projects. The total spent as of December 31, 2009 for these projects amounts to approximately $701 million. Remaining commitments for these projects amount to approximately $356 million.

Discretely presented component units

Capital asset activity for Suffolk County Community College (College) for the year ended August 31, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 4,948,118	$ -	$ -	$ 4,948,118
Construction in progress	1,449,844	1,693,431	(1,313,158)	1,830,117
Total capital assets, not being depreciated	6,397,962	1,693,431	(1,313,158)	6,778,235
Capital assets, being depreciated:				
Buildings	146,630,110	5,025,685	(4,854)	151,650,941
Improvements other than buildings	9,951,310	922,779	-	10,874,089
Vehicles and equipment	11,400,278	6,209,074	(140,663)	17,468,689
Infrastructure	5,466,784	680,250	-	6,147,034
Total capital assets, being depreciated	173,448,482	12,837,788	(145,517)	186,140,753
Less accumulated depreciation for:				
Buildings	(51,453,086)	(3,748,457)	455	(55,201,088)
Improvements other than buildings	(7,400,568)	(363,034)	-	(7,763,602)
Vehicles and equipment	(1,647,018)	(962,559)	13,053	(2,596,524)
Infrastructure	(6,770,453)	(270,123)	3,498	(7,037,078)
Total accumulated depreciation	(67,271,125)	(5,344,173)	17,006	(72,598,292)
Total capital assets, being depreciated, net	106,177,357	7,493,615	(128,511)	113,542,461
College capital assets, net	$112,575,319	$ 9,187,046	$ (1,441,669)	$120,320,696

Capital asset activity for the Suffolk County Industrial Development Agency (IDA) for the year ended December 31, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ -	$ -	$ -	$ -
Total capital assets, not being depreciated	-	-	-	-
Capital assets, being depreciated:				
Vehicles and equipment	60,902	1,800	(2,672)	60,030
Total capital assets, being depreciated	60,902	1,800	(2,672)	60,030
Less accumulated depreciation for:				
Vehicles and equipment	(46,967)	(6,765)	2,672	(51,060)
Total accumulated depreciation	(46,967)	(6,765)	2,672	(51,060)
Total capital assets, being depreciated, net	13,935	(4,965)	-	8,970
IDA capital assets, net	$ 13,935	$ (4,965)	$ -	$ 8,970

Capital asset activity for the Suffolk Regional Off-Track Betting Corporation (OTB) for the year ended December 31, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 2,058,343	$ -	$ -	$ 2,058,343
Construction in progress	1,434	5,155	-	6,589
Total capital assets, not being depreciated	2,059,777	5,155	-	2,064,932
Capital assets, being depreciated:				
Building & leasehold improvements	14,141,064	11,829	(13,003)	14,139,890
Vehicles and equipment	3,260,452	65,793	(153,576)	3,172,669
Total capital assets, being depreciated	17,401,516	77,622	(166,579)	17,312,559
Less accumulated depreciation:	(5,618,184)	(789,998)	134,460	(6,273,722)
Total capital assets, being depreciated, net	11,783,332	(712,376)	(32,119)	11,038,837
OTB capital assets, net	$ 13,843,109	$ (707,221)	$ (32,119)	$ 13,103,769

D. Payables and accrued liabilities

Payables and accrued liabilities at December 31, 2009, were as follows:

	Other Governments	Salaries	Vouchers	Other	Total
Governmental activities:					
General	$ 1,641,641	$ 53,955,038	$ 84,570,574	$ 64,014,479	$ 204,181,732
Police district	1,954	52,922,594	7,233,409	295,316	60,453,273
Capital	-	-	25,918,887	8,004,068	33,922,955
STASC	14,158	-	-	-	14,158
Other governmental	-	4,770,678	14,573,757	5,084,655	24,429,090
Total governmental activities	$ 1,657,753	$ 111,648,310	$ 132,296,627	$ 77,398,518	$ 323,001,208
Business-type activities:					
Suffolk Health Plan	$ -	$ -	$ 404,187	$ -	$ 404,187
Suffolk County Ball Park	-	-	-	-	-
Francis S. Grabeski Airport	-	36,035	63,356	-	99,391
Regional Economic Development Iniative	-	-	29,000	-	29,000
John J. Foley Skilled Nursing Facility	-	292,554	1,387,803	4,692,402	6,372,759
Total business-type activities	$ -	$ 328,589	$ 1,884,346	$ 4,692,402	$ 6,905,337

E. Interfund balances and transfers

The composition of interfund balances as of December 31, 2009 is as follows:

Due to general fund from:	
Police	$ 3,374,129
Capital	7,673,894
Nonmajor gov't funds	33,387,671
Suffolk Health Plan	485,667
Francis S. Gabreski Airport	1,275,079
John J. Foley Skilled Nursing Facility	19,042,915
Suffolk County Ball Park	32,788
Total due to general fund from other funds	$ 65,272,143
Due to police fund from:	
General	$ 53,006,076
Nonmajor gov't funds	26,777
Total due to police fund from other funds	$ 53,032,853
Due to capital fund from:	
General	$ 489,991
Nonmajor gov't funds	2,690,802
Total due to capital fund from other funds	$ 3,180,793

(Continued)

Due to STASC from:	
General	$ 193,032,363
Police	7,925,261
John J. Foley Skilled Nursing Facility	1,599,015
Total due to STASC from other funds	$ 202,556,639
Due to nonmajor governmental funds from:	
General	$ 59,516,924
Police	536,458
Nonmajor gov't funds	97,316,129
Francis S. Gabreski Airport	839,559
John J. Foley Skilled Nursing Facility	277
Total due to nonmajor gov't funds from other funds	$ 158,209,347
Due to John J. Foley Skilled Nursing Facility from:	
General fund	$ 3,643,625
Suffolk Health Plan	58,977
Total due to skilled nursing facility from other funds	$ 3,702,602
Due to Suffolk Health Plan from:	
General fund	$ 15,900
Total due to Suffolk Health Plan from other funds:	$ 15,900

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, 2009 were as follows:

Transfers to general fund from:	
General fund	$ 176,533,086
Police fund	97,267,264
Capital fund	4,019,048
STASC	19,097,972
Nonmajor governmental funds	91,270,864
Suffolk Health Plan	2,452,760
Francis S. Gabreski Airport	2,056,961
John J. Foley Skilled Nursing Facility	7,975,887
Total transfers to general fund	$ 400,673,842
Transfers to police fund from:	
Capital fund	$ 4,070
STASC	144,246
Total transfers to police fund	$ 148,316
Transfers to capital fund from:	
General fund	$ 414,627
Nonmajor governmental funds	3,420,802
Total transfers to capital fund	$ 3,835,429

(Continued)

Transfers to nonmajor governmental funds from:	
General fund	$ 15,083,984
Police fund	6,058,270
Capital fund	15,395
Nonmajor governmental funds	79,667,911
Francis S. Gabreski Airport	323,788
Total transfers to nonmajor governmental funds	$ 101,149,348
Transfers to Francis S. Gabreski Airport from:	
Capital fund	$ 9,178
Total transfers to Francis S. Gabreski Airport	$ 9,178
Transfers to Regional Economic Development Iniative from:	
General fund	$ 29,000
Total transfers to Regional Economic Development Iniative	$ 29,000
Transfers to John J. Foley Skilled Nursing Facility from:	
General fund	$ 3,643,625
STASC	29,103
Total transfers to John J. Foley Skilled Nursing Facility	$ 3,672,728

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, 2009:

Years Ending December 31	Amount
2010	$ 19,160,416
2011	18,023,426
2012	16,788,682
2013	16,351,282
2014	12,545,090
2015-2019	55,248,451
2020-2024	50,155,548
Thereafter	29,607,002
Total	$ 217,879,897

Rent expenditures for the year ended December 31, 2009 approximated $17,413,459.

Capital Leases

The Suffolk County Judicial Facilities Agency (the "Agency"), a public benefit corporation, was created in 1999. Shortly thereafter the Agency issued $131,275,000 Service Agreement Revenue Bonds, Series 1999 (John P. Cohalan Court Complex) ("the Series 1999 Bonds") the proceeds of which were used to defease the Dormitory Authority State of New York (the "Authority") Series 1991 A Bonds.

In addition, the County issued $30,595,000 Public Improvement (Serial) Bonds, 1999 Series B to provide proceeds in an amount sufficient to defease the Authority's Series 1991 B Bonds (As of April 15, 2001 all Series 1991 B Bonds were called). As a result of these transactions, which closed on September 8, 1999, the County and the Agency each acquired title to a portion of the Cohalan Court Complex thereby eliminating the Authority's interest in the property. The Agency has leased its portion of the Cohalan Court Complex to the County under an agreement, whereby the County operates and maintains the Cohalan Court Complex and pays all costs, including a service fee to the Agency, thereof, during the term of the lease.

Pursuant to the Service Agreement between the Agency and the County, the County shall pay a service fee to the Agency on each service fee payment date in an amount sufficient to cover administrative expenses, alteration costs, and debt service on indebtedness then becoming due, including the Serial 1999 Bonds of the Agency.

As a result of the above transactions, the County obtained a total annual debt service savings of $31,435,714, representing a present value savings of $18,392,377, which amounted to a 14.016% present value savings when calculated as a percentage of refunded bonds.

On September 14, 2009, the County issued $64,900,000 Public Improvement Serial Bonds for the purpose of funding the acquisition of the Agency's title to a portion of the Cohalan Court Complex, thereby eliminating the Agency's interest in the property and effectively

terminating the capital lease. The County's carrying amount of the lease obligation at September 14, 2009 was $73,960,001. In accordance with generally accepted accounting principles the difference between the purchase price ($64,900,000) and the carrying amount of the lease obligation ($73,960,001) which amounts to $9,060,001 was recorded by the County as a reduction to the carrying amount of the Cohalan Court Complex.

The County also entered into a sale – leaseback agreement, dated February 1, 1994, with the IDA. The County is leasing the Southwest Sewer District facility to the IDA and the IDA is required to lease the facility back to the County upon the terms and conditions set forth in the Agreement. This lease terminated on February 1, 2009. During the year ended December 31, 2009, the County's payments pursuant to this lease agreement were $11,059,750 and have been included in general government support expenditures of the General Fund.

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

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

Years Ending December 31	Seventh Precinct
2010	$ 492,900
2011	492,900
2012	492,900
2013	492,900
2014	492,900
2015-2018	1,560,850
Total miminum lease payments	4,025,350
Less: Imputed interest	308,209
Present value of future minimum lease payments	$ 3,717,141

Assets acquired from the aforementioned capital lease are recorded on the County's financial statements in the amount of $5,544,000, which represents net book value as of December 31, 2009.

G. Long-term debt

General Obligation Bonds

Primary Government

The County issues general obligation bonds to provide funds for the acquisition of land and equipment and to construct buildings and equipment. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years was $2,039,105,041. During the year, general obligation bonds totaling $297,344,224 were issued.

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

Purpose	Interest Rates	Amount
Governmental activities	0.50 - 9.0%	$ 967,590,212
Governmental activities-refunding	2.75 - 6.0%	170,936,241
Business-type activities	2.50 - 5.5%	9,871,618
Business-type activities-refunding	3.00 - 5.0%	17,026,777
		$ 1,165,424,848

As of December 31, 2009, approximately $41,343 of general obligation bonds under governmental-type activities remains outstanding related to capital improvement loans made by the County to several hospitals. The hospitals reimburse the County for interest and principal payments on such debt through a mortgage financing agreement between the hospitals and the County. During 2009, the County paid $10,554 in interest and principal on this debt and received reimbursements of $316,257. The County has recorded receivable and related deferred revenue of $1,102,325, which represents future principal payments to be received from the hospitals at December 31, 2009.

Additionally, $18,841,948 of general obligation bonds under business-type activities and business-type activities-refunding above relates to the construction and renovation of the John J. Foley Skilled Nursing Facility. The proceeds for such bonds were transferred to the Nursing Facility and accounted for as contributed capital to the enterprise fund. Also, $8,056,447 of general obligation bonds under business-type activities above relates to the Ball Park and Gabreski Airport and has been accounted for in the respective enterprise funds.

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

Year Ending	Governmental Activities		Business-type Activities	
December 31	Principal	Interest	Principal	Interest
2010	$ 94,414,594	$ 47,016,701	$ 2,714,447	$ 1,202,392
2011	87,957,876	42,370,525	2,795,259	1,063,568
2012	85,413,553	39,035,114	2,638,100	949,963
2013	83,949,455	35,643,202	2,591,299	831,319
2014	79,228,404	32,326,606	2,380,350	726,351
2015-2019	330,699,751	115,784,797	9,827,992	2,104,537
2020-2024	233,784,406	57,480,914	3,149,344	555,385
2025-2029	140,425,635	12,411,966	1,009,033	69,199
	1,135,873,674	382,069,825	27,105,824	7,502,714
Deferred charge on refunding:	(8,275,990)	-	(1,276,220)	-
Premium on refunding:	10,928,769	-	1,068,791	-
Total	$1,138,526,453	$ 382,069,825	$ 26,898,395	$ 7,502,714

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 $89,239,494. During the year, general obligation bonds totaling $2,874,212 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 $41,388,805 at August 31, 2009 and such serial bonds were issued with interest rates that ranged from 3.0% to 10.1%.

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

required to appropriate the funds. The bonds are not a debt of the State and the State is not liable for them.

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

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

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

The Authority does not and will not have title to, a lien on, or a security interest in any of the projects being financed by the bonds or in other property of the County or the College. Authority obligation bonds currently outstanding amounted to $74,130,529 at August 31, 2009 and such bonds were issued with interest rates that range from 2.0% to 6.5%.

Annual principal and interest requirements to service all College debt outstanding as of August 31, 2009 are as follows:

	Authority	General Obligations	Total Principal	Interest	Total
Year ending August 31:					
2010	$ 2,739,626	$ 4,454,491	$ 7,194,117	$ 5,727,208	$ 12,921,325
2011	2,526,457	4,526,531	7,052,988	5,340,884	12,393,872
2012	2,901,313	4,020,809	6,922,122	5,017,120	11,939,242
2013	3,110,518	3,619,939	6,730,457	4,697,735	11,428,192
2014	3,199,432	3,165,776	6,365,208	4,376,836	10,742,044
2015-2019	16,826,925	13,921,235	30,748,160	17,491,301	48,239,461
2020-2024	20,790,432	6,664,835	27,455,267	10,106,931	37,562,198
2025-2029	15,477,338	1,015,189	16,492,527	4,128,625	20,621,152
2030-2034	5,153,826	-	5,153,826	1,070,088	6,223,914
2035-2039	1,404,662	-	1,404,662	104,122	1,508,784
	$ 74,130,529	$ 41,388,805	$ 115,519,334	$ 58,060,850	$ 173,580,184
Less: Deferred Loss			(2,440,209)		
Plus: Unamortized Premium			3,192,887		
			$ 116,272,012		

Suffolk County Industrial Development Agency

On February 24, 1994, the IDA issued Suffolk County Southwest Sewer System Revenue Bonds for the benefit of Suffolk County. This issue was followed by additional issuances in 1999 and 2003. These bonds and the related lease receivable are recorded in the accounts of the IDA. The bonds are not secured by property or a debt obligation of Suffolk County. Suffolk County leased to the IDA, pursuant to an IDA lease agreement, the entirety of the

sewage system of the Suffolk County Southwest Sewer District, and agreed with the IDA, pursuant to an operation and maintenance agreement, to operate and maintain such sewer system and agreed, pursuant to a service agreement to make payments, subject to the IDA providing sewer service to the County, in an amount sufficient to permit the IDA to pay debt service on the revenue bonds.

Final maturity of Suffolk County Southwest Sewer System Revenue Bonds occurred on February 1, 2009 and were fully paid.

Advance refundings

On September 3, 2009 the County issued $15,435,000 in general obligation refunding bonds with an average interest rate of 4.60 percent to advance refund $15,960,000 of outstanding general obligation bonds with an average interest rate of 4.07 percent. The net proceeds of $16,671,573 (after payment of $153,682 in underwriting fees, insurance and other issuance costs) were used to purchase State and Local Government Series securities in the total amount of $16,520,172. Those securities together with the balance of the proceeds, $151,401 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the various refunded bonds. As a result, the various refunded bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net assets.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $711,573. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through 2016, using a method that approximates effective interest. The County completed the advance refunding to reduce its total debt service payments over the next 7 years by $1,623,988 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of $1,547,178.

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2009, $181,605,000 of bonds outstanding are considered defeased.

STASC Tobacco Settlement Asset-Backed Bonds

Tobacco Settlement Asset-Backed Bonds Series 2008 (Series 2008 Bonds) issued in 2008 for the purchase of future rights to TSRs are secured by a pledge of revenues to be derived from TSR receipts after the deduction there from of the amount necessary to pay all operating charges and to fund the required revenue percentage to the Residual Trust, as required by the Indenture Agreement. At December 31, 2009, projected principal and interest to expected maturity dates totaled $629,568,136. These expected maturity dates are based on projected TSRs and are subject to change due to several factors that might affect this revenue. Additional TSRs have been pledged to the period 2048 to ensure that sufficient amounts of revenue will be received to pay the outstanding debt obligation. Principal and interest paid

on these bonds in 2009 totaled $8,162,944. Interest on the Series 2008 Bonds is excluded from gross income for federal income tax purposes pursuant to Section 103 of the Code.

Pledged revenues consist of a portion of the TSRs equal to 36% of future annual payments through December 31, 2012, and 75% thereafter and like percentages of any lump sum payments in lieu of such annual payments. Pledged revenue received in 2009 amounted to $7,728,928, or 95 percent or total principal and interest payments made during the year.

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

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

Bonds outstanding at December 31, 2009, are as follows:

Description	Original Date Issued	Original Amount	Interest Rate	Expected Maturity Date	Maturity Date	Amount Outstanding
2008A	8/21/2008	$ 9,765,000	4.000 - 5.000%	6/1/2018	6/1/2018	$ 9,765,000
2008B (2028)	8/21/2008	40,045,000	5.375%	6/1/2021	6/1/2028	38,165,000
2008B (2048)	8/21/2008	62,295,000	6.000%	6/1/2035	6/1/2048	62,295,000
2008C	8/21/2008	107,671,781	6.625%	6/1/2032	6/1/2044	107,671,781
2008D	8/24/2008	13,375,082	8.000%	6/1/2040	6/1/2048	13,375,082
					Total	$ 231,271,863

The following table summarizes the STASC's estimated future debt service requirements as of December 31, 2009 based on future projected TSRs:

	Principal	Interest	Total Principal and Interest
2010	$ 2,220,000	$ 6,180,938	$ 8,400,938
2011	2,435,000	6,073,056	8,508,056
2012	2,645,000	5,954,603	8,599,603
2013	2,150,000	15,263,416	17,413,416
2014-2018	17,880,000	74,116,447	91,996,447
2019-2023	35,324,993	70,816,807	106,141,800
2024-2028	47,318,984	64,967,982	112,286,966
2029-2033	80,797,804	38,726,059	119,523,863
2034-2038	37,869,858	89,162,092	127,031,950
2039-2040	2,630,224	27,034,873	29,665,097
	231,271,863	$ 398,296,273	$ 629,568,136
Accreted Interest	11,506,991		
Unamortized Discount	(3,925,150)		
Total	$ 238,853,704		

A summary of changes in long-term liabilities for the year ended December 31, 2009 is as follows:

	Balance 1/1/2009	Increases	Reductions	Balance 12/31/2009	Non-current Liabillities due within one year
Tobacco securitization bonds	$ 232,028,334	$ 8,549,675	$ (1,724,305)	$ 238,853,704	$ 2,064,305

Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2009 was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
Bonds payable:					
General obligation debt	$ 739,930,152	$ 295,709,250	$ 68,049,190	$ 967,590,212	$ 68,707,799
Advanced refunding debt	175,436,492	15,435,000	22,588,030	168,283,462	26,079,252
Plus (minus) deferred amounts For unamortized Premium or Discounts on refundings	2,202,490	1,236,573	786,284	2,652,779	(372,457)
STASC bonds	233,151,863	-	1,880,000	231,271,863	2,220,000
Plus accreted interest	2,957,316	8,549,675	-	11,506,991	-
Less unamortized deferred discount	4,080,845	-	155,695	3,925,150	155,695
Total bonds payable	1,149,597,468	320,930,498	93,147,809	1,377,380,157	96,478,899
Compensated absences	351,084,529	59,200,778	15,857,579	394,427,728	17,919,581
Claims and judgements	458,961,754	103,854,698	34,805,911	528,010,541	32,447,724
Other postemployment benefits other than pensions	585,494,000	361,966,000	78,400,000	869,060,000	-
Capital leases	92,432,013	-	88,714,872	3,717,141	423,244
Governmental activity Long-term liabilities	$ 2,637,569,764	$ 845,951,974	$ 310,926,171	$ 3,172,595,567	$ 147,269,448
Business-type activities					
Bonds payable:					
Francis S. Gabreski Airport	$ 4,031,820	$ 1,515,674	$ 261,986	$ 5,285,508	$ 314,649
John J. Foley Skilled Nursing Facility	20,639,115	119,300	1,916,467	18,841,948	1,966,369
Suffolk County Ball Park	3,172,396	-	401,457	2,770,939	432,339
Total bonds payable	27,843,331	1,634,974	2,579,910	26,898,395	2,713,357
Compensated absences	1,600,828	623,103	98,769	2,125,162	96,550
Other postemployment benefits other than pensions	15,016,000	8,464,000	1,940,000	21,540,000	-
Business-type activity Long-term liabilities	$ 44,460,159	$ 10,722,077	$ 4,618,679	$ 50,563,557	$ 2,809,907

(Continued)

Component units	Beginning Balance	Additions	Reductions	Ending Balance	Due within one Year
County general obligation bonds (Comm. College)	$43,682,955	$3,427,097	$4,968,569	$42,141,483	$4,454,491
Dormitory Authority	76,716,718	-	2,586,189	74,130,529	2,739,626
Southwest sewer system revenue bonds	10,790,000	-	10,790,000	-	-
Total bonds payable	131,189,673	3,427,097	18,344,758	116,272,012	7,194,117
Compensated absences	24,817,335	2,184,701	1,454,511	25,547,525	-
Other postemployment benefits other than pensions	52,451,418	36,476,300	9,314,607	79,613,111	-
Component units Long-term liabilities	$208,458,426	$42,088,098	$29,113,876	$221,432,648	$7,194,117

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

H. Short-term debt

Short-term debt activity for the year ended December 31, 2009 was as follows:

	Beginning Balance	Issued	Redeemed	Ending Balance
Tax anticipation notes	$ -	$ 660,000,000	$ 310,000,000	$ 350,000,000
Delinquent tax anticipation notes	85,000,000	113,000,000	85,000,000	113,000,000
Public improvement bond anticipation notes	-	17,537,214	-	17,537,214
Governmental activities short-term debt	$ 85,000,000	$ 790,537,214	$ 395,000,000	$ 480,537,214

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

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

IV. Other information

A. Risk management

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

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

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

	Year ended 12/31/2008	Year ended 12/31/2009
Unpaid claims, beginning of fiscal year	$ 441,811,823	$ 458,961,754
Incurred claims (including IBNRs)	45,066,577	50,442,602
Changes in the estimate for claims of prior years	2,172,889	53,412,095
Claim payments	30,089,535	34,805,910
Unpaid claims, end of fiscal year	$ 458,961,754	$ 528,010,541

B. Subsequent events

On May 27, 2010, Suffolk County issued $96,205,000 public improvement serial bonds and $15,225,000 bond anticipation notes. The proceeds of the bonds will be used to provide additional original or original project financing for numerous public improvement projects. The interest rate on the bonds ranges from 2.00 to 4.00 percent. Bonds mature in varying amounts on February 1 of years 2011 through 2028. The proceeds of the notes will be used to provide additional original or original project financing for specific road projects. The interest rate on the note is 1.50 percent. The notes mature on May 27, 2011.

C. Contingent liabilities

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

D. Other postemployment benefits

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

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

Funding policy. Retiree health care coverage is non-contributory. The County reimburses eligible employees and spouses for the monthly Part B premium ($96.40 per month for 2009). Eligible spouses who already receive Part B reimbursement from another employer are not eligible for the County's reimbursement. The County contributes 100% of the cost of retirees healthcare benefit on a pay-as-you-go basis, which amounted to $80.34 million for 2009.

Annual OPEB cost and net OPEB obligation. The County's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of thirty years. For 2009, the County's annual OPEB cost (expense) of $380.28 million was equal to the ARC. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan and changes in the County's net OPEB obligation to the Plan (dollar amounts in millions):

Annual Required Contribution	$ 380.28
Contributions Made	80.34
Increase in net OPEB	299.94
Interest on net OPEB obligation	27.02
Adjustment to annual required contribution	(36.87)
Net OPEB obligation - beginning of year	600.51
Net OPEB obligation - end of year	$ 890.60

The County's annual OPEB cost, the percentage of annual OPEB cost, contributed to the Plan, and the net OPEB obligation for 2007, 2008, and 2009 were as follows (dollar amounts in millions):

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2007	$386.80	21.4%	$303.93
12/31/2008	$393.81	24.7%	$600.51
12/31/2009	$370.43	21.7%	$890.60

Funded status and funding progress. As of December 31, 2009, actuarial accrued liability for benefits was $4.170 billion and was equal to the unfunded actuarial accrued liability (UAAL). The covered payroll (annual payroll of active employees covered by the Plan) was $859.34 million and the ratio of UAAL to the covered payroll was 485%.

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

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

In the January 1, 2009, actuarial valuation, the projected unit credit method was used. The actuarial assumptions include a 4.5% discount rate and an annual healthcare cost trend rate of 9.75% for medical and prescription drugs grading down to a rate of 4.5 after nine years. The UAAL is being amortized as a level dollar amount over thirty years based on an open group. The remaining amortization period at December 31, 2009 was twenty eight years.

E. Employee retirement systems and pension plans

Pension Plans – primary government

The County participates in the New York State & Local Employees Retirement System (ERS) and the New York State Local Police and Fire Retirement System (PFRS, collectively,

the "Systems"). PFRS covers sworn personnel of the Police Department. Substantially all other County employees are covered by ERS.

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

Funding policy. The contribution requirements of the plan for employees varies based on date of employment and years of credited service. Prior to October 1, 2000, the Systems were non-contributory except for employees who joined the Systems after July 27, 1976 who were required to contribute three percent of their salary. Effective October 1, 2000, the Systems are non-contributory for employees who have been a member of the System for at least ten years or have ten years of credited service. Those employees who have not been a member for ten years or do not have ten years of service contribute three percent of their salary. The three percent employee contribution discontinues when the employee reaches either the tenth anniversary or ten years of service credit, whichever occurs earlier. Under the authority of the NYSRSSL, the State Comptroller shall certify annually the rates, expressed as proportions of contributions, required to be made by employers to the pension accumulation fund. The required contribution rate is determined on an actuarial basis. The County's contributions to ERS and PFRS for 2009, 2008, and 2007 were as follows (dollars in thousands):

	ERS		PFRS	
Year	Required	Made	Required	Made
2009	$ 42,098	$ -	$ 53,851	$ -
2008	48,860	48,508	58,062	57,776
2007	51,279	49,915	59,145	58,921

The County's contributions made to the ERS and PFRS are based on billings from the Systems. The differences between the required contribution and the contribution made is reflected on the December 31, 2009 Statement of Net Assets and Balance Sheet as an accrued liability.

On May 14, 2003, New York State enacted legislation, which reformed the ERS and PFRS billing methodology. The new method set minimum annual contributions of 4.5 percent, and changed the billing cycle so that the calculation of the annual required contribution over and above the minimum is based on the value of the pension fund on the prior April 1. The legislation also provided for a one-time financing of pension costs. Additionally, the legislation also allowed the County to bond, over five years, for outstanding early retirement

incentive costs. As a result, the County sold $22,950,000 in pension bonds on December 4, 2003. The bond proceeds coupled with 2003 budgeted appropriations was used to pay off the 2002 retirement incentive.

During its 2004 Session, the New York State Legislature enacted Pension Relief (Chapter 260, Laws of 2004). The pension payments date for all local governments was changed from December 15 to February 1, effective immediately. Thus the anticipated December 15, 2004 pension payment date was changed to February 1, 2005. The legislation also provided the ability to amortize or bond a portion of the billing for the next two years. Furthermore, the legislation provided that local governments can establish a retirement contribution reserve fund for the purpose of financing retirement contributions in the future. The County has established and funded a Retirement Contribution Reserve Fund. At December 31, 2009 the fund balance of the Retirement Contribution Reserve Fund is $105,587.

Deferred compensation

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

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

Pension Plans – Suffolk County Community College, a discretely presented component unit

New York State & Local Employee Retirement System (ERS)

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

Funding policy. The plan's funding policy is also disclosed above under primary government pension plans. The College's contributions to the ERS for 2009, 2008, and 2007 were $2,084,000, $2,393,000, and $2,800,000, respectively, and were equal to the required contributions for each year.

New York State Teachers' Retirement System (TRS)

Plan description. The College participates in the TRS, a cost-sharing multiple-employer, defined benefit pension plan administered by the New York State Teachers' Retirement Board. TRS provides retirement, disability, withdrawal and death benefits to plan members and their beneficiaries. State Education Law and the Retirement and Social Security Law of the State of New York authorizes TRS to provide benefits. TRS issues a publicly available

financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

Funding policy. TRS plan members who joined the system on or before July 27, 1976 are not required to contribute. Those joining after July 27, 1976 are required to contribute 3% of their annual salary. Employers are required to contribute to the TRS at an actuarially determined rate. For the fiscal year ended June 30, 2009, the rate of contribution was 7.63% of annual covered payroll. Rates applicable to the fiscal years ended June 30, 2008 and 2007 were 8.73% and 8.60%, respectively. The College's contributions to TRS for 2009, 2008 and 2007 were $1,653,000, $1,883,000, and $1,993,000, respectively, and were equal to the required contributions for each year.

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

Plan description and funding requirements. The TIAA-CREF is a financial service provider to faculty and staff of America's education and research communities. Substantially all College employees not enrolled in the two above plans are members of the defined contribution plan of TIAA-CREF. The TIAA-CREF plan is available to full-time College faculty and administrators. The College funds its pension costs to TIAA-CREF biweekly. Pursuant to State law, for those employees hired prior to July 26, 1976, the College contribution is 12% on the first $16,500 of salary and 15% on amounts above. For those employees hired between July 27, 1976 and June 30, 1992, the College contribution is 9% on the first $16,500 of salary and 12% on amounts above. For those employees hired after July 1, 1992, the contribution is 8% of salary for the first seven years and 10% thereafter. The College's contributions to TIAA-CREF for 2009, 2008, and 2007 were $4,400,000, $4,150,000, and $4,103,000, respectively, and were equal to the required contributions for each year.

F. Employee benefits

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

During 2009, the County made contribution payments in the following amounts to the indicated Benefit Funds:

Suffolk County Municipal Employees Benefit Fund	$	11,536,518
Suffolk County Police Benevolent Association Benefit Fund		4,231,037
Suffolk County Police Benevolent Association Legal Fund		100
Suffolk County Police Superior Officers Association Benefit Fund		128,852
Total	$	15,896,507

REQUIRED SUPPLEMENTARY INFORMATION

SUFFOLK COUNTY, NEW YORK

Schedule of Funding Progress

Post-Employment Retirement Healthcare Benefit Plan
(In Millions)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Level Dollar (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Accrued Percentage of Covered Payroll (b-a)/c
December 31, 2007	-	$3,930.00	$3,930.00	0%	$852.20	461%
December 31, 2008	-	$4,292.92	$4,292.92	0%	$891.20	482%
December 31, 2009	-	$4,170.34	$4,170.34	0%	$859.34	485%

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Special Revenue Funds

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

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

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

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

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

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

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

The Judicial Facilities Agency Fund* is used to account for revenue bonds utilized to finance the John. P. Cohalan Court complex.

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

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

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

* No activity budgeted for fiscal 2009. Therefore, no budget to actual schedule presented

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

The Sewer District Funds are used to account for the operations of the various sewer districts presently in operation within Suffolk County. The largest of these districts is Sewer District Number 3 known as the "Southwest Sewer District".

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

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

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

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

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

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

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

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

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

* No activity budgeted for fiscal 2009. Therefore, no budget to actual schedule presented

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

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

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

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

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

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

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

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

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

* No activity budgeted for fiscal 2009. Therefore, no budget to actual schedule presented.

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Capital Project Funds

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

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

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

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds					
	Tax Certiorari Fund	**Public Safety Communications System E-911**	**County Road Fund**	**Handicapped Parking Education**	**Electrical Authority Fund**	**Totals to page 104**
Assets						
Cash and cash equivalents	$ 2,694	$ 2,460,813	$ 25,031	$ 487,615	$ 202,009	$ 3,178,162
Due from:						
New York State and federal sources:						
Programs of assistance	-	-	-	-	-	-
Grants-in-aid	-	21,824	-	-	-	21,824
Sales tax	-	-	-	-	-	-
Other funds	3,705,230	4,294	513,708	-	-	4,223,232
Other receivables	-	526,144	750,119	660	-	1,276,923
Total assets	$ 3,707,924	$ 3,013,075	$ 1,288,858	$ 488,275	$ 202,009	$ 8,700,141
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	$ -	$ 1,165,616	$ 2,365,719	$ -	$ 325,922	$ 3,857,257
Contract retainage payable	-	-	-	-	-	-
Due to other funds	-	953,120	313,363	-	156,669	1,423,152
Other deferred revenues	-	-	-	-	-	-
Total liabilities	-	2,118,736	2,679,082	-	482,591	5,280,409
Fund balances (deficits):						
Reserved for:						
Encumbrances	-	-	-	-	-	-
Bonded debt	3,707,924	-	-	-	-	3,707,924
Water quality protection	-	-	-	-	-	-
Unreserved, reported in nonmajor:						
Special revenue funds	-	894,339	(1,390,224)	488,275	(280,582)	(288,192)
Capital projects funds	-	-	-	-	-	-
Total fund balances (deficits)	3,707,924	894,339	(1,390,224)	488,275	(280,582)	3,419,732
Total liabilities and fund balances	$ 3,707,924	$ 3,013,075	$ 1,288,858	$ 488,275	$ 202,009	$ 8,700,141

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds						
	Totals from page 103	**District Court Fund**	**Judicial Facilities Agency**	**Enviromental Trust Fund**	**Downtown Revitalization Fund**	**Hotel Motel Tax Culture and History**	**Totals to page 105**
Assets							
Cash and cash equivalents	$ 3,178,162	$ 180,475	$ -	$ 9,981,562	$ 4,456	$ 919,963	$ 14,264,618
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	21,824	-	-	-	-	-	21,824
Sales tax	-	-	-	-	-	-	-
Other funds	4,223,232	300,824	-	-	-	-	4,524,056
Other receivables	1,276,923	222,320	-	-	-	4,972	1,504,215
Total assets	$ 8,700,141	$ 703,619	$ -	$ 9,981,562	$ 4,456	$ 924,935	$ 20,314,713
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 3,857,257	$ -	$ -	$ 15,157	$ -	$ 705,882	$ 4,578,296
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	1,423,152	2,057,106	-	-	-	4,363	3,484,621
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	5,280,409	2,057,106	-	15,157	-	710,245	8,062,917
Fund balances (deficits):							
Reserved for:							
Encumbrances	-	-	-	265,000	-	-	265,000
Bonded debt	3,707,924	-	-	-	-	-	3,707,924
Water quality protection	-	-	-	9,701,405	-	-	9,701,405
Unreserved, reported in nonmajor:							
Special revenue funds	(288,192)	(1,353,487)	-	-	4,456	214,690	(1,422,533)
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	3,419,732	(1,353,487)	-	9,966,405	4,456	214,690	12,251,796
Total liabilities and fund balances	$ 8,700,141	$ 703,619	$ -	$ 9,981,562	$ 4,456	$ 924,935	$ 20,314,713

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds						
	Totals from page 104	**Sewer District #1**	**Sewer District #2**	**Sewer District #3**	**Sewer District #5**	**Sewer District #6**	**Totals to page 106**
Assets							
Cash and cash equivalents	$ 14,264,618	$ 380,499	$ 768,417	$ 88,474	$ 622,833	$ 419,522	$ 16,544,363
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	21,824	-	-	-	-	-	21,824
Sales tax	-	-	-	-	-	-	-
Other funds	4,524,056	4,199,412	-	37,893,765	1,796,317	1,121,742	49,535,292
Other receivables	1,504,215	-	-	403,874	-	41,955	1,950,044
Total assets	$ 20,314,713	$ 4,579,911	$ 768,417	$ 38,386,113	$ 2,419,150	$ 1,583,219	$ 68,051,523
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 4,578,296	$ 114,293	$ 27,245	$ 2,851,113	$ 33,170	$ 121,641	$ 7,725,758
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	3,484,621	4,002,223	855,714	31,322,695	2,173,687	1,099,462	42,938,402
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	8,062,917	4,116,516	882,959	34,173,808	2,206,857	1,221,103	50,664,160
Fund balances (deficits):							
Reserved for:							
Encumbrances	265,000	-	-	8,467	-	-	273,467
Bonded debt	3,707,924	-	-	-	-	-	3,707,924
Water quality protection	9,701,405	-	-	-	-	-	9,701,405
Unreserved, reported in nonmajor:							
Special revenue funds	(1,422,533)	463,395	(114,542)	4,203,838	212,293	362,116	3,704,567
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	12,251,796	463,395	(114,542)	4,212,305	212,293	362,116	17,387,363
Total liabilities and fund balances	$ 20,314,713	$ 4,579,911	$ 768,417	$ 38,386,113	$ 2,419,150	$ 1,583,219	$ 68,051,523

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds						
	Totals from page 105	**Sewer District #7**	**Sewer District #8**	**Sewer District #9**	**Sewer District #10**	**Sewer District #11**	**Totals to page 107**
Assets							
Cash and cash equivalents	$ 16,544,363	$ 470,653	$ 87,492	$ 201,948	$ 310,002	$ 223,150	$ 17,837,608
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	21,824	-	-	-	-	-	21,824
Sales tax	-	-	-	-	-	-	-
Other funds	49,535,292	3,229,017	231,219	165,072	2,050,321	4,645,764	59,856,685
Other receivables	1,950,044	-	-	-	-	-	1,950,044
Total assets	$ 68,051,523	$ 3,699,670	$ 318,711	$ 367,020	$ 2,360,323	$ 4,868,914	$ 79,666,161
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 7,725,758	$ 140,749	$ 54,925	$ 6,822	$ 40,873	$ 159,911	$ 8,129,038
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	42,938,402	3,303,818	199,235	144,948	2,072,017	4,058,002	52,716,422
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	50,664,160	3,444,567	254,160	151,770	2,112,890	4,217,913	60,845,460
Fund balances (deficits):							
Reserved for:							
Encumbrances	273,467	-	-	-	-	-	273,467
Bonded debt	3,707,924	-	-	-	-	-	3,707,924
Water quality protection	9,701,405	-	-	-	-	-	9,701,405
Unreserved, reported in nonmajor:							
Special revenue funds	3,704,567	255,103	64,551	215,250	247,433	651,001	5,137,905
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	17,387,363	255,103	64,551	215,250	247,433	651,001	18,820,701
Total liabilities and fund balances	$ 68,051,523	$ 3,699,670	$ 318,711	$ 367,020	$ 2,360,323	$ 4,868,914	$ 79,666,161

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds						
	Totals from page 106	**Sewer District #12**	**Sewer District #13**	**Sewer District #14**	**Sewer District #15**	**Sewer District #18**	**Totals to page 108**
Assets							
Cash and cash equivalents	$ 17,837,608	$ 638,214	$ 670,248	$ 39,159	$ 331,971	$ 500,515	$ 20,017,715
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	21,824	-	-	-	-	-	21,824
Sales tax	-	-	-	-	-	-	-
Other funds	59,856,685	458,282	1,976,565	2,441,621	941,951	2,400,664	68,075,768
Other receivables	1,950,044	-	517,091	-	-	-	2,467,135
Total assets	$ 79,666,161	$ 1,096,496	$ 3,163,904	$ 2,480,780	$ 1,273,922	$ 2,901,179	$ 90,582,442
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 8,129,038	$ 24,853	$ 25,174	$ 147,033	$ 14,396	$ 79,779	$ 8,420,273
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	52,716,422	966,525	18,649	1,734,816	996,252	2,720,503	59,153,167
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	60,845,460	991,378	43,823	1,881,849	1,010,648	2,800,282	67,573,440
Fund balances (deficits):							
Reserved for:							
Encumbrances	273,467	-	-	-	-	-	273,467
Bonded debt	3,707,924	-	-	-	-	-	3,707,924
Water quality protection	9,701,405	-	-	-	-	-	9,701,405
Unreserved, reported in nonmajor:							
Special revenue funds	5,137,905	105,118	3,120,081	598,931	263,274	100,897	9,326,206
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	18,820,701	105,118	3,120,081	598,931	263,274	100,897	23,009,002
Total liabilities and fund balances	$ 79,666,161	$ 1,096,496	$ 3,163,904	$ 2,480,780	$ 1,273,922	$ 2,901,179	$ 90,582,442

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds						
	Totals from page 107	**Sewer District #19**	**Sewer District #20**	**Sewer District #21**	**Sewer District #22**	**Sewer District #23**	**Totals to page 109**
Assets							
Cash and cash equivalents	$ 20,017,715	$ 264,397	$ 682,622	$ 265,493	$ 1,561,520	$ 397,319	$ 23,189,066
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	21,824	-	-	-	-	-	21,824
Sales tax	-	-	-	-	-	-	-
Other funds	68,075,768	33,188	2,919,984	6,285,949	52,479	78,580	77,445,948
Other receivables	2,467,135	-	-	499,398	-	509	2,967,042
Total assets	$ 90,582,442	$ 297,585	$ 3,602,606	$ 7,050,840	$ 1,613,999	$ 476,408	$ 103,623,880
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 8,420,273	$ 2,308	$ 78,947	$ 258,876	$ 72,598	$ -	$ 8,833,002
Contract retainage payable	-	-	-	-	-	-	-
Due to other funds	59,153,167	241,837	3,198,162	4,731,982	1,494,660	361,193	69,181,001
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	67,573,440	244,145	3,277,109	4,990,858	1,567,258	361,193	78,014,003
Fund balances (deficits):							
Reserved for:							
Encumbrances	273,467	-	-	-	-	-	273,467
Bonded debt	3,707,924	-	-	241,384	-	-	3,949,308
Water quality protection	9,701,405	-	-	-	-	-	9,701,405
Unreserved, reported in nonmajor:							
Special revenue funds	9,326,206	53,440	325,497	1,818,598	46,741	115,215	11,685,697
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	23,009,002	53,440	325,497	2,059,982	46,741	115,215	25,609,877
Total liabilities and fund balances	$ 90,582,442	$ 297,585	$ 3,602,606	$ 7,050,840	$ 1,613,999	$ 476,408	$ 103,623,880

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

		Special Revenue Funds					
	Totals from page 108	**Sewer District #28**	**Building Sanitation Administration**	**Sewer Maintenance & Operation**	**Workforce Investment Revenue**	**Community Development Administration**	**Totals to page 110**
Assets							
Cash and cash equivalents	$ 23,189,066	$ 222,965	$ 299,721	$ 64,149	$ 824,196	$ -	$ 24,600,097
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	21,824	-	-	-	1,517,484	-	1,539,308
Sales tax	-	-	-	-	-	-	-
Other funds	77,445,948	1,014,521	7,380,904	30,528,437	621,843	693,584	117,685,237
Other receivables	2,967,042	-	2,245	-	40,000	-	3,009,287
Total assets	$ 103,623,880	$ 1,237,486	$ 7,682,870	$ 30,592,586	$ 3,003,523	$ 693,584	$ 146,833,929
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 8,833,002	$ 23,085	$ 233,086	$ 1,280,555	$ 1,387,351	$ 39,328	$ 11,796,407
Contract retainage payable	-	-	-	8,568	-	-	8,568
Due to other funds	69,181,001	1,121,741	7,211,696	26,928,899	2,171,747	1,899,582	108,514,666
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	78,014,003	1,144,826	7,444,782	28,218,022	3,559,098	1,938,910	120,319,641
Fund balances (deficits):							
Reserved for:							
Encumbrances	273,467	-	-	-	-	-	273,467
Bonded debt	3,949,308	-	-	-	-	-	3,949,308
Water quality protection	9,701,405	-	-	-	-	-	9,701,405
Unreserved, reported in nonmajor:							
Special revenue funds	11,685,697	92,660	238,088	2,374,564	(555,575)	(1,245,326)	12,590,108
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	25,609,877	92,660	238,088	2,374,564	(555,575)	(1,245,326)	26,514,288
Total liabilities and fund balances	$ 103,623,880	$ 1,237,486	$ 7,682,870	$ 30,592,586	$ 3,003,523	$ 693,584	$ 146,833,929

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SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Totals from page 109	Special Revenue Funds: Community Development	Home Investment Partnership	Emergency Shelter Grant Fund	Guaranteed Loan Program	Neighborhood Stabilization	Totals to page 111
Assets							
Cash and cash equivalents	$ 24,600,097	$ -	$ 344,102	$ 17,767	$ 62,004	$ 233,177	$ 25,257,147
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	-	-	-	-	-
Grants-in-aid	1,539,308	-	-	-	-	-	1,539,308
Sales tax	-	-	-	-	-	-	-
Other funds	117,685,237	1,422,309	356,955	-	-	-	119,464,501
Other receivables	3,009,287	-	-	-	-	-	3,009,287
Total assets	$ 146,833,929	$ 1,422,309	$ 701,057	$ 17,767	$ 62,004	$ 233,177	$ 149,270,243
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 11,796,407	$ 466,088	$ 54,000	$ -	$ 59,262	$ 5,894	$ 12,381,651
Contract retainage payable	8,568	-	-	-	-	-	8,568
Due to other funds	108,514,666	1,127,748	268,041	3,693	-	45,087	109,959,235
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	120,319,641	1,593,836	322,041	3,693	59,262	50,981	122,349,454
Fund balances (deficits):							
Reserved for:							
Encumbrances	273,467	-	-	-	-	-	273,467
Bonded debt	3,949,308	-	-	-	-	-	3,949,308
Water quality protection	9,701,405	-	-	-	-	-	9,701,405
Unreserved, reported in nonmajor:							
Special revenue funds	12,590,108	(171,527)	379,016	14,074	2,742	182,196	12,996,609
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	26,514,288	(171,527)	379,016	14,074	2,742	182,196	26,920,789
Total liabilities and fund balances	$ 146,833,929	$ 1,422,309	$ 701,057	$ 17,767	$ 62,004	$ 233,177	$ 149,270,243

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SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

		Special Revenue Funds					
	Totals from page 110	**Homeless Prevention**	**Medicaid Compliance Fund**	**General Capital Reserve Fund**	**Tax Stabilization Reserve Fund**	**Assessment Stabilization Reserve Fund**	**Totals to page 112**
Assets							
Cash and cash equivalents	$ 25,257,147	$ 35,394	$ 138	$ 8,344	$ 97,820,778	$ 36,987,911	$ 160,109,712
Due from:							
New York State and federal sources:							
Programs of assistance	-	-	13,093,873	-	-	-	13,093,873
Grants-in-aid	1,539,308	-	-	-	-	-	1,539,308
Sales tax	-	-	-	-	-	-	-
Other funds	119,464,501	-	1,280,364	-	-	27,453,934	148,198,799
Other receivables	3,009,287	-	-	-	-	-	3,009,287
Total assets	$ 149,270,243	$ 35,394	$ 14,374,375	$ 8,344	$ 97,820,778	$ 64,441,845	$ 325,950,979
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 12,381,651	$ 35,394	$ 1,944,242	$ -	$ -	$ 511,188	$ 14,872,475
Contract retainage payable	8,568	-	-	-	-	-	8,568
Due to other funds	109,959,235	229	13,398,887	-	-	1,265,000	124,623,351
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	122,349,454	35,623	15,343,129	-	-	1,776,188	139,504,394
Fund balances (deficits):							
Reserved for:							
Encumbrances	273,467	-	-	-	-	-	273,467
Bonded debt	3,949,308	-	-	-	-	-	3,949,308
Water quality protection	9,701,405	-	-	-	-	-	9,701,405
Unreserved, reported in nonmajor:							
Special revenue funds	12,996,609	(229)	(968,754)	8,344	97,820,778	62,665,657	172,522,405
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	26,920,789	(229)	(968,754)	8,344	97,820,778	62,665,657	186,446,585
Total liabilities and fund balances	$ 149,270,243	$ 35,394	$ 14,374,375	$ 8,344	$ 97,820,778	$ 64,441,845	$ 325,950,979

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SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds						
	Totals from page 111	**Southwest Assessment Stabilization**	**Retirement Contribution Reserve Fund**	**Debt Service Reserve Fund**	**Water Quality Protection Reserve Fund**	**Suffolk County Water Protection**	**Totals to page 113**
Assets							
Cash and cash equivalents	$ 160,109,712	$ 710,911	$ 105,587	$ 3,529	$ 2,128,676	$ 40,194,588	$ 203,253,003
Due from:							
New York State and federal sources:							
Programs of assistance	13,093,873	-	-	-	-	-	13,093,873
Grants-in-aid	1,539,308	-	-	-	-	-	1,539,308
Sales tax	-	-	-	-	-	5,922,866	5,922,866
Other funds	148,198,799	450,000	-	-	-	-	148,648,799
Other receivables	3,009,287	-	-	-	-	-	3,009,287
Total assets	$ 325,950,979	$ 1,160,911	$ 105,587	$ 3,529	$ 2,128,676	$ 46,117,454	$ 375,467,136
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 14,872,475	$ -	$ -	$ -	$ 3,178	$ 1,083,185	$ 15,958,838
Contract retainage payable	8,568	-	-	-	-	2,121	10,689
Due to other funds	124,623,351	-	-	3,520	-	6,075,720	130,702,591
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	139,504,394	-	-	3,520	3,178	7,161,026	146,672,118
Fund balances (deficits):							
Reserved for:							
Encumbrances	273,467	-	-	-	1,035,650	-	1,309,117
Bonded debt	3,949,308	-	-	-	-	-	3,949,308
Water quality protection	9,701,405	-	-	-	1,089,848	-	10,791,253
Unreserved, reported in nonmajor:							
Special revenue funds	172,522,405	1,160,911	105,587	9	-	38,956,428	212,745,340
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	186,446,585	1,160,911	105,587	9	2,125,498	38,956,428	228,795,018
Total liabilities and fund balances	$ 325,950,979	$ 1,160,911	$ 105,587	$ 3,529	$ 2,128,676	$ 46,117,454	$ 375,467,136

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SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds						
	Totals from page 112	**Assets Forfeiture Probation**	**Assets Forfeiture Sheriff**	**Assets Forfeiture Police**	**Assets Forfeiture DA**	**NYS Assets Forfeiture**	**Totals to page 114**
Assets							
Cash and cash equivalents	$ 203,253,003	$ 67,172	$ 837,857	$ 4,582,193	$ 4,408,756	$ 4,049,864	$ 217,198,845
Due from:							
New York State and federal sources:							
Programs of assistance	13,093,873	-	-	-	-	-	13,093,873
Grants-in-aid	1,539,308	-	-	-	-	-	1,539,308
Sales tax	5,922,866	-	-	-	-	-	5,922,866
Other funds	148,648,799	-	1,362	103,681	1,355,983	-	150,109,825
Other receivables	3,009,287	-	-	-	-	-	3,009,287
Total assets	$ 375,467,136	$ 67,172	$ 839,219	$ 4,685,874	$ 5,764,739	$ 4,049,864	$ 390,874,004
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 15,958,838	$ -	$ 17,664	$ 315,704	$ 9,818	$ -	$ 16,302,024
Contract retainage payable	10,689	-	-	-	-	-	10,689
Due to other funds	130,702,591	-	-	140,422	250,000	1,453,522	132,546,535
Other deferred revenues	-	-	-	-	-	-	-
Total liabilities	146,672,118	-	17,664	456,126	259,818	1,453,522	148,859,248
Fund balances (deficits):							
Reserved for:							
Encumbrances	1,309,117	-	14,370	449,128	6,860	-	1,779,475
Bonded debt	3,949,308	-	-	-	-	-	3,949,308
Water quality protection	10,791,253	-	-	-	-	-	10,791,253
Unreserved, reported in nonmajor:							
Special revenue funds	212,745,340	67,172	807,185	3,780,620	5,498,061	2,596,342	225,494,720
Capital projects funds	-	-	-	-	-	-	-
Total fund balances (deficits)	228,795,018	67,172	821,555	4,229,748	5,504,921	2,596,342	242,014,756
Total liabilities and fund balances	$ 375,467,136	$ 67,172	$ 839,219	$ 4,685,874	$ 5,764,739	$ 4,049,864	$ 390,874,004

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2009

	Special Revenue Funds		Capital Projects Funds		
	Totals from page 113	**DWI Asset Seizure**	**Capital Sewer Fund**	**Capital Southwest Sewer Fund**	**Total Nonmajor Governmental Funds**
Assets					
Cash and cash equivalents	$ 217,198,845	$ -	$ 19,632,254	$ 27,085,916	$ 263,917,015
Due from:					
New York State and federal sources:					
Programs of assistance	13,093,873	-	-	-	13,093,873
Grants-in-aid	1,539,308	-	-	72,250	1,611,558
Sales tax	5,922,866	-	-	-	5,922,866
Other funds	150,109,825	1,433,113	5,988,649	677,760	158,209,347
Other receivables	3,009,287	-	-	-	3,009,287
Total assets	$ 390,874,004	$ 1,433,113	$ 25,620,903	$ 27,835,926	$ 445,763,946
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	$ 16,302,024	$ -	$ 4,728,672	$ 3,398,394	$ 24,429,090
Contract retainage payable	10,689	-	610,882	1,439,917	2,061,488
Due to other funds	132,546,535	792,855	81,988	-	133,421,378
Other deferred revenues	-	-	34,103	494,634	528,737
Total liabilities	148,859,248	792,855	5,455,645	5,332,945	160,440,693
Fund balances (deficits):					
Reserved for:					
Encumbrances	1,779,475	-	15,166,210	6,721,364	23,667,049
Bonded debt	3,949,308	-	-	-	3,949,308
Water quality protection	10,791,253	-	-	-	10,791,253
Unreserved, reported in nonmajor:					
Special revenue funds	225,494,720	640,258	-	-	226,134,978
Capital projects funds	-	-	4,999,048	15,781,617	20,780,665
Total fund balances (deficits)	242,014,756	640,258	20,165,258	22,502,981	285,323,253
Total liabilities and fund balances	$ 390,874,004	$ 1,433,113	$ 25,620,903	$ 27,835,926	$ 445,763,946

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2009

	Special Revenue Funds					
	Tax Certiorari Fund	**Public Safety Communications System E-911**	**County Road Fund**	**Handicapped Parking Education**	**Electrical Authority Fund**	**Totals to page 116**
Revenues						
Real property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales and use tax	-	2,725,763	-	-	-	2,725,763
New York State aid	-	-	5,617,894	-	-	5,617,894
Federal aid	-	31,382	-	-	-	31,382
Licenses, permits, fines, fees, etc.	4,591,257	1,566,808	9,383,010	33,302	-	15,574,377
Interest on investments	24	3,929	1,270	4,311	4	9,538
Miscellaneous	-	-	44,013	-	2,035,300	2,079,313
Total revenues	4,591,281	4,327,882	15,046,187	37,613	2,035,304	26,038,267
Expenditures						
Current:						
General government support	-	-	-	-	-	-
Economic assistance & opportunity	-	-	-	-	-	-
Health	-	-	-	-	-	-
Public safety	-	10,875,414	-	-	-	10,875,414
Culture and recreation	-	-	-	-	-	-
Home and community services	-	-	-	-	2,120,306	2,120,306
Transportation	-	-	10,687,913	-	-	10,687,913
Employee benefits	-	1,375,757	1,003,910	-	-	2,379,667
Debt service:						
Principal	1,455,595	-	-	-	-	1,455,595
Interest and other charges	629,879	-	-	-	-	629,879
Capital outlay	-	-	-	-	-	-
Total expenditures	2,085,474	12,251,171	11,691,823	-	2,120,306	28,148,774
Excess (deficiency) of revenues over (under) expenditures	2,505,807	(7,923,289)	3,354,364	37,613	(85,002)	(2,110,507)
Other financing sources (uses)						
Serial bonds issued	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-
Interfund transfers in	-	10,636,822	4,871,628	-	-	15,508,450
Interfund transfers out	-	(2,249,757)	(11,003,431)	-	-	(13,253,188)
Total other financing sources (uses)	-	8,387,065	(6,131,803)	-	-	2,255,262
Net changes in fund balances	2,505,807	463,776	(2,777,439)	37,613	(85,002)	144,755
Fund balances (deficits) at beginning	1,202,117	430,563	1,387,215	450,662	(195,580)	3,274,977
Fund balances (deficits) at ending	$ 3,707,924	$ 894,339	$ (1,390,224)	$ 488,275	$ (280,582)	$ 3,419,732

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2009

		Special Revenue Funds					
	Totals from page 115	**District Court Fund**	**Judicial Facilities Agency**	**Environmental Trust Fund**	**Downtown Revitalization Fund**	**Hotel Motel Tax Culture and History**	**Totals to page 117**
Revenues							
Real property taxes	$ -	$ 7,420,105	$ -	$ -	$ -	$ -	$ 7,420,105
Sales and use tax	2,725,763	-	-	-	-	1,720,709	4,446,472
New York State aid	5,617,894	1,590,061	-	-	-	-	7,207,955
Federal aid	31,382	-	-	-	-	29,750	61,132
Licenses, permits, fines, fees, etc.	15,574,377	3,242,095	-	-	-	60	18,816,532
Interest on investments	9,538	3,900	-	48,384	41	1,832	63,695
Miscellaneous	2,079,313	-	-	-	-	-	2,079,313
Total revenues	26,038,267	12,256,161	-	48,384	41	1,752,351	40,095,204
Expenditures							
Current:							
General government support	-	-	7,305	2,893,285	-	-	2,900,590
Economic assistance & opportunity	-	-	-	-	-	1,547,053	1,547,053
Health	-	-	-	-	-	-	-
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	-	-	-	2,282	-	560,172	562,454
Home and community services	2,120,306	-	-	-	-	-	2,120,306
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	2,379,667	-	-	-	-	-	2,379,667
Debt service:							
Principal	1,455,595	229,680	-	-	-	-	1,685,275
Interest and other charges	629,879	54,709	-	-	-	-	684,588
Capital outlay	-	-	-	-	-	-	-
Total expenditures	28,148,774	284,389	7,305	2,895,567	-	2,107,225	33,443,260
Excess (deficiency) of revenues over (under) expenditures	(2,110,507)	11,971,772	(7,305)	(2,847,183)	41	(354,874)	6,651,944
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	15,508,450	-	-	-	-	-	15,508,450
Interfund transfers out	(13,253,188)	(13,156,315)	-	-	-	-	(26,409,503)
Total other financing sources (uses)	2,255,262	(13,156,315)	-	-	-	-	(10,901,053)
Net changes in fund balances	144,755	(1,184,543)	(7,305)	(2,847,183)	41	(354,874)	(4,249,109)
Fund balances (deficits) at beginning	3,274,977	(168,944)	7,305	12,813,588	4,415	569,564	16,500,905
Fund balances (deficits) at ending	$ 3,419,732	$ (1,353,487)	$ -	$ 9,966,405	$ 4,456	$ 214,690	$ 12,251,796

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2009

	Special Revenue Funds						
	Totals from page 116	**Sewer District #1**	**Sewer District #2**	**Sewer District #3**	**Sewer District #5**	**Sewer District #6**	**Totals to page 118**
Revenues							
Real property taxes	$ 7,420,105	$ 737,863	$ -	$ 49,723,358	$ 696,909	$ 141,360	$ 58,719,595
Sales and use tax	4,446,472	-	-	-	-	-	4,446,472
New York State aid	7,207,955	-	-	-	-	-	7,207,955
Federal aid	61,132	-	-	-	-	-	61,132
Licenses, permits, fines, fees, etc.	18,816,532	172,968	555,038	24,972,464	-	742,389	45,259,391
Interest on investments	63,695	1,297	647	2,091	721	597	69,048
Miscellaneous	2,079,313	685	20	303,187	-	423	2,383,628
Total revenues	40,095,204	912,813	555,705	75,001,100	697,630	884,769	118,147,221
Expenditures							
Current:							
General government support	2,900,590	-	-	21,135	-	-	2,921,725
Economic assistance & opportunity	1,547,053	-	-	-	-	-	1,547,053
Health	-	-	-	-	-	-	-
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	562,454	-	-	-	-	-	562,454
Home and community services	2,120,306	488,564	166,984	36,817,331	278,091	203,891	40,075,167
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	2,379,667	-	-	1,269,453	-	-	3,649,120
Debt service:							
Principal	1,685,275	123,798	-	4,285,937	5,547	16,811	6,117,368
Interest and other charges	684,588	35,391	-	786,919	2,365	2,001	1,511,264
Capital outlay	-	-	-	-	-	-	-
Total expenditures	33,443,260	647,753	166,984	43,180,775	286,003	222,703	77,947,478
Excess (deficiency) of revenues over (under) expenditures	6,651,944	265,060	388,721	31,820,325	411,627	662,066	40,199,743
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	15,508,450	3,246,126	-	-	208,187	1,010,483	19,973,246
Interfund transfers out	(26,409,503)	(3,205,933)	(333,467)	(28,264,702)	(588,551)	(1,374,165)	(60,176,321)
Total other financing sources (uses)	(10,901,053)	40,193	(333,467)	(28,264,702)	(380,364)	(363,682)	(40,203,075)
Net changes in fund balances	(4,249,109)	305,253	55,254	3,555,623	31,263	298,384	(3,332)
Fund balances (deficits) at beginning	16,500,905	158,142	(169,796)	656,682	181,030	63,732	17,390,695
Fund balances (deficits) at ending	$ 12,251,796	$ 463,395	$ (114,542)	$ 4,212,305	$ 212,293	$ 362,116	$ 17,387,363

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2009

		Special Revenue Funds					
	Totals from page 117	**Sewer District #7**	**Sewer District #8**	**Sewer District #9**	**Sewer District #10**	**Sewer District #11**	**Totals to page 119**
Revenues							
Real property taxes	$ 58,719,595	$ 1,324,203	$ 103,668	$ 89,414	$ 1,004,696	$ 2,068,581	$ 63,310,157
Sales and use tax	4,446,472	-	-	-	-	-	4,446,472
New York State aid	7,207,955	-	-	-	-	-	7,207,955
Federal aid	61,132	-	-	-	-	-	61,132
Licenses, permits, fines, fees, etc.	45,259,391	171,704	-	838	34,416	621,754	46,088,103
Interest on investments	69,048	264	112	65	332	82,443	152,264
Miscellaneous	2,383,628	-	-	-	-	1,564	2,385,192
Total revenues	118,147,221	1,496,171	103,780	90,317	1,039,444	2,774,342	123,651,275
Expenditures							
Current:							
General government support	2,921,725	-	-	-	-	-	2,921,725
Economic assistance & opportunity	1,547,053	-	-	-	-	-	1,547,053
Health	-	-	-	-	-	-	-
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	562,454	-	-	-	-	-	562,454
Home and community services	40,075,167	907,615	97,255	50,569	204,921	968,769	42,304,296
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	3,649,120	-	-	-	-	-	3,649,120
Debt service:							
Principal	6,117,368	-	-	-	121,466	526,979	6,765,813
Interest and other charges	1,511,264	-	-	-	30,223	165,692	1,707,179
Capital outlay	-	-	-	-	-	-	-
Total expenditures	77,947,478	907,615	97,255	50,569	356,610	1,661,440	81,020,967
Excess (deficiency) of revenues over (under) expenditures	40,199,743	588,556	6,525	39,748	682,834	1,112,902	42,630,308
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	19,973,246	923,436	44,920	234,492	248,526	1,529,404	22,954,024
Interfund transfers out	(60,176,321)	(1,339,798)	(36,503)	(212,030)	(876,835)	(2,367,947)	(65,009,434)
Total other financing sources (uses)	(40,203,075)	(416,362)	8,417	22,462	(628,309)	(838,543)	(42,055,410)
Net changes in fund balances	(3,332)	172,194	14,942	62,210	54,525	274,359	574,898
Fund balances (deficits) at beginning	17,390,695	82,909	49,609	153,040	192,908	376,642	18,245,803
Fund balances (deficits) at ending	$ 17,387,363	$ 255,103	$ 64,551	$ 215,250	$ 247,433	$ 651,001	$ 18,820,701

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2009

	Special Revenue Funds						
	Totals from page 118	**Sewer District #12**	**Sewer District #13**	**Sewer District #14**	**Sewer District #15**	**Sewer District #18**	**Totals to page 120**
Revenues							
Real property taxes	$ 63,310,157	$ 195,434	$ 14,495	$ 102,230	$ 20,500	$ 99,803	$ 63,742,619
Sales and use tax	4,446,472	-	-	-	-	-	4,446,472
New York State aid	7,207,955	-	-	-	-	-	7,207,955
Federal aid	61,132	-	-	-	-	-	61,132
Licenses, permits, fines, fees, etc.	46,088,103	52,054	660,152	1,011,260	200,597	1,290,432	49,302,598
Interest on investments	152,264	471	556	1,289	439	1,254	156,273
Miscellaneous	2,385,192	-	8,657	9,359	-	24,292	2,427,500
Total revenues	123,651,275	247,959	683,860	1,124,138	221,536	1,415,781	127,344,549
Expenditures							
Current:							
General government support	2,921,725	-	-	-	-	-	2,921,725
Economic assistance & opportunity	1,547,053	-	-	-	-	-	1,547,053
Health	-	-	-	-	-	-	-
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	562,454	-	-	-	-	-	562,454
Home and community services	42,304,296	156,610	165,652	703,120	176,004	476,086	43,981,768
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	3,649,120	-	-	-	-	-	3,649,120
Debt service:							
Principal	6,765,813	-	-	-	-	44,760	6,810,573
Interest and other charges	1,707,179	-	-	-	-	62,319	1,769,498
Capital outlay	-	-	-	-	-	-	-
Total expenditures	81,020,967	156,610	165,652	703,120	176,004	583,165	82,805,518
Excess (deficiency) of revenues over (under) expenditures	42,630,308	91,349	518,208	421,018	45,532	832,616	44,539,031
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	22,954,024	419,768	-	1,210,936	673,475	991,080	26,249,283
Interfund transfers out	(65,009,434)	(505,700)	(987,734)	(1,316,704)	(709,892)	(3,188,294)	(71,717,758)
Total other financing sources (uses)	(42,055,410)	(85,932)	(987,734)	(105,768)	(36,417)	(2,197,214)	(45,468,475)
Net changes in fund balances	574,898	5,417	(469,526)	315,250	9,115	(1,364,598)	(929,444)
Fund balances (deficits) at beginning	18,245,803	99,701	3,589,607	283,681	254,159	1,465,495	23,938,446
Fund balances (deficits) at ending	$ 18,820,701	$ 105,118	$ 3,120,081	$ 598,931	$ 263,274	$ 100,897	$ 23,009,002

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2009

	Special Revenue Funds						
	Totals from page 119	**Sewer District #19**	**Sewer District #20**	**Sewer District #21**	**Sewer District #22**	**Sewer District #23**	**Totals to page 121**
Revenues							
Real property taxes	$ 63,742,619	$ 2,856	$ 43,102	$ -	$ 18,399	$ 28,632	$ 63,835,608
Sales and use tax	4,446,472	-	-	-	-	-	4,446,472
New York State aid	7,207,955	-	-	-	-	-	7,207,955
Federal aid	61,132	-	-	-	-	-	61,132
Licenses, permits, fines, fees, etc.	49,302,598	11,597	921,242	1,506,677	569,981	88,423	52,400,518
Interest on investments	156,273	192	1,349	1,305	1,204	484	160,807
Miscellaneous	2,427,500	-	40	-	-	20	2,427,560
Total revenues	127,344,549	14,645	965,733	1,507,982	589,584	117,559	130,540,052
Expenditures							
Current:							
General government support	2,921,725	-	-	-	-	-	2,921,725
Economic assistance & opportunity	1,547,053	-	-	-	-	-	1,547,053
Health	-	-	-	-	-	-	-
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	562,454	-	-	-	-	-	562,454
Home and community services	43,981,768	12,224	299,631	431,797	213,582	70,678	45,009,680
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	3,649,120	-	-	-	-	-	3,649,120
Debt service:							
Principal	6,810,573	-	-	217,542	-	-	7,028,115
Interest and other charges	1,769,498	-	-	77,476	-	-	1,846,974
Capital outlay	-	-	-	-	-	-	-
Total expenditures	82,805,518	12,224	299,631	726,815	213,582	70,678	84,128,448
Excess (deficiency) of revenues over (under) expenditures	44,539,031	2,421	666,102	781,167	376,002	46,881	46,411,604
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	26,249,283	137,132	112,534	395,840	302,483	-	27,197,272
Interfund transfers out	(71,717,758)	(145,287)	(769,492)	(3,137,380)	(807,641)	(57,198)	(76,634,756)
Total other financing sources (uses)	(45,468,475)	(8,155)	(656,958)	(2,741,540)	(505,158)	(57,198)	(49,437,484)
Net changes in fund balances	(929,444)	(5,734)	9,144	(1,960,373)	(129,156)	(10,317)	(3,025,880)
Fund balances (deficits) at beginning	23,938,446	59,174	316,353	4,020,355	175,897	125,532	28,635,757
Fund balances (deficits) at ending	$ 23,009,002	$ 53,440	$ 325,497	$ 2,059,982	$ 46,741	$ 115,215	$ 25,609,877

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2009

		Special Revenue Funds					
	Totals from page 120	**Sewer District #28**	**Building Sanitation Administration**	**Sewer Maintenance & Operation**	**Workforce Investment Revenue**	**Community Development Administration**	**Totals to page 122**
Revenues							
Real property taxes	$ 63,835,608	$ 4,408	$ -	$ -	$ -	$ -	$ 63,840,016
Sales and use tax	4,446,472	-	-	-	-	-	4,446,472
New York State aid	7,207,955	-	-	-	1,385,685	-	8,593,640
Federal aid	61,132	-	-	-	12,057,141	-	12,118,273
Licenses, permits, fines, fees, etc.	52,400,518	203,033	-	479,620	43,414	-	53,126,585
Interest on investments	160,807	197	59	96	-	-	161,159
Miscellaneous	2,427,560	27	24,059	44,962	-	-	2,496,608
Total revenues	130,540,052	207,665	24,118	524,678	13,486,240	-	144,782,753
Expenditures							
Current:							
General government support	2,921,725	-	8,432	29,493	-	-	2,959,650
Economic assistance & opportunity	1,547,053	-	-	-	11,516,484	-	13,063,537
Health	-	-	-	-	-	-	-
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	562,454	-	-	-	-	-	562,454
Home and community services	45,009,680	130,538	3,012,616	12,446,295	-	547,352	61,146,481
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	3,649,120	-	528,702	1,825,979	901,853	91,208	6,996,862
Debt service:							
Principal	7,028,115	-	-	113,583	-	-	7,141,698
Interest and other charges	1,846,974	-	-	34,917	-	-	1,881,891
Capital outlay	-	-	-	-	-	-	-
Total expenditures	84,128,448	130,538	3,549,750	14,450,267	12,418,337	638,560	115,315,900
Excess (deficiency) of revenues over (under) expenditures	46,411,604	77,127	(3,525,632)	(13,925,589)	1,067,903	(638,560)	29,466,853
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	27,197,272	102,888	4,900,076	22,636,827	-	692,426	55,529,489
Interfund transfers out	(76,634,756)	(184,088)	(1,244,043)	(7,650,155)	(1,084,173)	(120,933)	(86,918,148)
Total other financing sources (uses)	(49,437,484)	(81,200)	3,656,033	14,986,672	(1,084,173)	571,493	(31,388,659)
Net changes in fund balances	(3,025,880)	(4,073)	130,401	1,061,083	(16,270)	(67,067)	(1,921,806)
Fund balances (deficits) at beginning	28,635,757	96,733	107,687	1,313,481	(539,305)	(1,178,259)	28,436,094
Fund balances (deficits) at ending	$ 25,609,877	$ 92,660	$ 238,088	$ 2,374,564	$ (555,575)	$ (1,245,326)	$ 26,514,288

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2009

		Special Revenue Funds					
	Totals from page 121	**Community Development**	**Home Investment Partnership**	**Emergency Shelter Grant Fund**	**Guaranteed Loan Program**	**Neighborhood Stabilization**	**Totals to page 123**
Revenues							
Real property taxes	$ 63,840,016	$ -	$ -	$ -	$ -	$ -	$ 63,840,016
Sales and use tax	4,446,472	-	-	-	-	-	4,446,472
New York State aid	8,593,640	-	-	-	-	-	8,593,640
Federal aid	12,118,273	3,473,828	3,172,515	127,815	-	2,006,937	20,899,368
Licenses, permits, fines, fees, etc.	53,126,585	-	-	-	-	-	53,126,585
Interest on investments	161,159	-	-	-	-	-	161,159
Miscellaneous	2,496,608	-	-	-	-	-	2,496,608
Total revenues	144,782,753	3,473,828	3,172,515	127,815	-	2,006,937	153,563,848
Expenditures							
Current:							
General government support	2,959,650	-	-	-	-	-	2,959,650
Economic assistance & opportunity	13,063,537	-	-	-	-	-	13,063,537
Health	-	-	-	-	-	-	-
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	562,454	-	-	-	-	-	562,454
Home and community services	61,146,481	3,062,503	2,749,136	125,678	-	1,779,654	68,863,452
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	6,996,862	-	-	-	-	-	6,996,862
Debt service:							
Principal	7,141,698	-	-	-	-	-	7,141,698
Interest and other charges	1,881,891	-	-	-	-	-	1,881,891
Capital outlay	-	-	-	-	-	-	-
Total expenditures	115,315,900	3,062,503	2,749,136	125,678	-	1,779,654	123,032,871
Excess (deficiency) of revenues over (under) expenditures	29,466,853	411,325	423,379	2,137	-	227,283	30,530,977
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	55,529,489	-	-	-	-	-	55,529,489
Interfund transfers out	(86,918,148)	(375,376)	(268,041)	(3,693)	-	(45,087)	(87,610,345)
Total other financing sources (uses)	(31,388,659)	(375,376)	(268,041)	(3,693)	-	(45,087)	(32,080,856)
Net changes in fund balances	(1,921,806)	35,949	155,338	(1,556)	-	182,196	(1,549,879)
Fund balances (deficits) at beginning	28,436,094	(207,476)	223,678	15,630	2,742	-	28,470,668
Fund balances (deficits) at ending	$ 26,514,288	$ (171,527)	$ 379,016	$ 14,074	$ 2,742	$ 182,196	$ 26,920,789

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2009

		Special Revenue Funds					
	Totals from page 122	**Homeless Prevention**	**Medicaid Compliance Fund**	**General Capital Reserve Fund**	**Tax Stabilization Reserve Fund**	**Assessment Stabilization Reserve Fund**	**Totals to page 124**
Revenues							
Real property taxes	$ 63,840,016	$ -	$ -	$ -	$ -	$ -	$ 63,840,016
Sales and use tax	4,446,472	-	-	-	-	-	4,446,472
New York State aid	8,593,640	-	14,898,850	-	-	-	23,492,490
Federal aid	20,899,368	75,484	14,882,076	-	-	-	35,856,928
Licenses, permits, fines, fees, etc.	53,126,585	-	-	-	-	-	53,126,585
Interest on investments	161,159	-	1,665	2	1,215,510	319,747	1,698,083
Miscellaneous	2,496,608	-	-	-	-	-	2,496,608
Total revenues	153,563,848	75,484	29,782,591	2	1,215,510	319,747	184,957,182
Expenditures							
Current:							
General government support	2,959,650	-	59,637	-	-	-	3,019,287
Economic assistance & opportunity	13,063,537	-	22,265,761	-	-	-	35,329,298
Health	-	-	-	-	-	-	-
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	562,454	-	-	-	-	-	562,454
Home and community services	68,863,452	75,484	-	-	-	511,188	69,450,124
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	6,996,862	-	3,204,932	-	-	-	10,201,794
Debt service:							
Principal	7,141,698	-	-	-	-	-	7,141,698
Interest and other charges	1,881,891	-	-	-	-	-	1,881,891
Capital outlay	-	-	-	-	-	-	-
Total expenditures	123,032,871	75,484	25,530,330	-	-	511,188	149,149,873
Excess (deficiency) of revenues over (under) expenditures	30,530,977	-	4,252,261	2	1,215,510	(191,441)	35,807,309
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	55,529,489	-	-	-	-	41,479,464	97,008,953
Interfund transfers out	(87,610,345)	(229)	(5,431,807)	-	(30,000,000)	(13,163,855)	(136,206,236)
Total other financing sources (uses)	(32,080,856)	(229)	(5,431,807)	-	(30,000,000)	28,315,609	(39,197,283)
Net changes in fund balances	(1,549,879)	(229)	(1,179,546)	2	(28,784,490)	28,124,168	(3,389,974)
Fund balances (deficits) at beginning	28,470,668	-	210,792	8,342	126,605,268	34,541,489	189,836,559
Fund balances (deficits) at ending	$ 26,920,789	$ (229)	$ (968,754)	$ 8,344	$ 97,820,778	$ 62,665,657	$ 186,446,585

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2009

		Special Revenue Funds					
	Totals from page 123	**Southwest Assessment Stabilization**	**Retirement Contribution Reserve Fund**	**Debt Service Reserve Fund**	**Water Quality Protection Reserve Fund**	**Suffolk County Water Protection**	**Totals to page 125**
Revenues							
Real property taxes	$ 63,840,016	$ -	$ -	$ -	$ -	$ -	$ 63,840,016
Sales and use tax	4,446,472	-	-	-	-	59,705,174	64,151,646
New York State aid	23,492,490	-	-	-	-	-	23,492,490
Federal aid	35,856,928	-	-	-	-	-	35,856,928
Licenses, permits, fines, fees, etc.	53,126,585	-	-	-	-	-	53,126,585
Interest on investments	1,698,083	5,733	681	9	9,354	289,958	2,003,818
Miscellaneous	2,496,608	-	-	-	-	24	2,496,632
Total revenues	184,957,182	5,733	681	9	9,354	59,995,156	244,968,115
Expenditures							
Current:							
General government support	3,019,287	-	-	-	689,949	7,243	3,716,479
Economic assistance & opportunity	35,329,298	-	-	-	-	297,940	35,627,238
Health	-	-	-	-	-	953,618	953,618
Public safety	10,875,414	-	-	-	-	-	10,875,414
Culture and recreation	562,454	-	-	-	-	2,361,507	2,923,961
Home and community services	69,450,124	-	-	-	-	1,297,829	70,747,953
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	10,201,794	-	-	-	-	444,746	10,646,540
Debt service:							
Principal	7,141,698	-	-	-	-	2,577,244	9,718,942
Interest and other charges	1,881,891	-	-	-	-	2,180,456	4,062,347
Capital outlay	-	-	-	-	-	-	-
Total expenditures	149,149,873	-	-	-	689,949	10,120,583	159,960,405
Excess (deficiency) of revenues over (under) expenditures	35,807,309	5,733	681	9	(680,595)	49,874,573	85,007,710
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	97,008,953	225,000	-	-	-	15,395	97,249,348
Interfund transfers out	(136,206,236)	-	-	-	-	(38,109,445)	(174,315,681)
Total other financing sources (uses)	(39,197,283)	225,000	-	-	-	(38,094,050)	(77,066,333)
Net changes in fund balances	(3,389,974)	230,733	681	9	(680,595)	11,780,523	7,941,377
Fund balances (deficits) at beginning	189,836,559	930,178	104,906	-	2,806,093	27,175,905	220,853,641
Fund balances (deficits) at ending	$ 186,446,585	$ 1,160,911	$ 105,587	$ 9	$ 2,125,498	$ 38,956,428	$ 228,795,018

(Continued)

SUFFOLK COUNTY, NEW YORK

Nonmajor Governmental Funds

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

Year Ended December 31, 2009

		Special Revenue Funds					
	Totals from page 124	**Assets Forfeiture Probation**	**Assets Forfeiture Sheriff**	**Assets Forfeiture Police**	**Assets Forfeiture DA**	**NYS Assets Forfeiture**	**Totals to page 126**
Revenues							
Real property taxes	$ 63,840,016	$ -	$ -	$ -	$ -	$ -	$ 63,840,016
Sales and use tax	64,151,646	-	-	-	-	-	64,151,646
New York State aid	23,492,490	-	-	-	-	-	23,492,490
Federal aid	35,856,928	-	-	-	-	-	35,856,928
Licenses, permits, fines, fees, etc.	53,126,585	18,379	504,740	1,996,540	1,977,103	-	57,623,347
Interest on investments	2,003,818	317	4,145	42,645	59,087	-	2,110,012
Miscellaneous	2,496,632	-	-	-	-	-	2,496,632
Total revenues	244,968,115	18,696	508,885	2,039,185	2,036,190	-	249,571,071
Expenditures							
Current:							
General government support	3,716,479	-	-	-	1,278,857	242,350	5,237,686
Economic assistance & opportunity	35,627,238	-	-	-	-	-	35,627,238
Health	953,618	-	-	-	-	-	953,618
Public safety	10,875,414	-	183,262	2,311,248	-	-	13,369,924
Culture and recreation	2,923,961	-	-	-	-	-	2,923,961
Home and community services	70,747,953	-	-	-	-	-	70,747,953
Transportation	10,687,913	-	-	-	-	-	10,687,913
Employee benefits	10,646,540	-	-	-	-	-	10,646,540
Debt service:							
Principal	9,718,942	-	-	-	-	-	9,718,942
Interest and other charges	4,062,347	-	-	-	-	-	4,062,347
Capital outlay	-	-	-	-	-	-	-
Total expenditures	159,960,405	-	183,262	2,311,248	1,278,857	242,350	163,976,122
Excess (deficiency) of revenues over (under) expenditures	85,007,710	18,696	325,623	(272,063)	757,333	(242,350)	85,594,949
Other financing sources (uses)							
Serial bonds issued	-	-	-	-	-	-	-
Premium on serial bonds issued	-	-	-	-	-	-	-
Interfund transfers in	97,249,348	-	-	-	-	-	97,249,348
Interfund transfers out	(174,315,681)	-	-	-	-	-	(174,315,681)
Total other financing sources (uses)	(77,066,333)	-	-	-	-	-	(77,066,333)
Net changes in fund balances	7,941,377	18,696	325,623	(272,063)	757,333	(242,350)	8,528,616
Fund balances (deficits) at beginning	220,853,641	48,476	495,932	4,501,811	4,747,588	2,838,692	233,486,140
Fund balances (deficits) at ending	$ 228,795,018	$ 67,172	$ 821,555	$ 4,229,748	$ 5,504,921	$ 2,596,342	$ 242,014,756

(Continued)

SUFFOLK COUNTY, NEW YORK
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)
Year Ended December 31, 2009

	Special Revenue Funds		Capital Projects Funds		
	Totals from page 125	**DWI Asset Seizure**	**Capital Sewer Fund**	**Capital Southwest Sewer Fund**	**Total Nonmajor Governmental Funds**
Revenues					
Real property taxes	$ 63,840,016	$ -	$ -	$ -	$ 63,840,016
Sales and use tax	64,151,646	-	-	-	64,151,646
New York State aid	23,492,490	-	-	-	23,492,490
Federal aid	35,856,928	-	-	-	35,856,928
Licenses, permits, fines, fees, etc.	57,623,347	1,433,113	-	2,980,059	62,036,519
Interest on investments	2,110,012	-	-	-	2,110,012
Miscellaneous	2,496,632	-	295	-	2,496,927
Total revenues	249,571,071	1,433,113	295	2,980,059	253,984,538
Expenditures					
Current:					
General government support	5,237,686	286,623	-	-	5,524,309
Economic assistance & opportunity	35,627,238	-	-	-	35,627,238
Health	953,618	-	-	-	953,618
Public safety	13,369,924	506,232	-	-	13,876,156
Culture and recreation	2,923,961	-	-	-	2,923,961
Home and community services	70,747,953	-	-	-	70,747,953
Transportation	10,687,913	-	-	-	10,687,913
Employee benefits	10,646,540	-	-	-	10,646,540
Debt service:					
Principal	9,718,942	-	-	-	9,718,942
Interest and other charges	4,062,347	-	-	-	4,062,347
Capital outlay	-	-	17,918,327	9,191,874	27,110,201
Total expenditures	163,976,122	792,855	17,918,327	9,191,874	191,879,178
Excess (deficiency) of revenues over (under) expenditures	85,594,949	640,258	(17,918,032)	(6,211,815)	62,105,360
Other financing sources (uses)					
Serial bonds issued	-	-	8,312,929	5,127,750	13,440,679
Premium on serial bonds issued	-	-	36,071	22,250	58,321
Interfund transfers in	97,249,348	-	3,750,000	150,000	101,149,348
Interfund transfers out	(174,315,681)	-	(43,895)	-	(174,359,576)
Total other financing sources (uses)	(77,066,333)	-	12,055,105	5,300,000	(59,711,228)
Net changes in fund balances	8,528,616	640,258	(5,862,927)	(911,815)	2,394,132
Fund balances (deficits) at beginning	233,486,140	-	26,028,185	23,414,796	282,929,121
Fund balances (deficits) at ending	$ 242,014,756	$ 640,258	$ 20,165,258	$ 22,502,981	$ 285,323,253

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, 2009

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 4,591,257	$ 4,591,257	$ 4,591,257	$ -
Interest on investments	-	-	24	24
Total revenues	4,591,257	4,591,257	4,591,281	24
Expenditures				
Debt service:				
Principal	1,455,595	1,455,595	1,455,595	-
Interest and other charges	629,880	629,880	629,879	1
Total expenditures	2,085,475	2,085,475	2,085,474	1
Net change in fund balances (budgetary basis)	2,505,782	2,505,782	2,505,807	25
Fund balances (deficits) at beginning (budgetary basis)	1,202,095	1,202,117	1,202,117	-
Fund balances (deficits) at ending (budgetary basis)	$ 3,707,877	$ 3,707,899	$ 3,707,924	$ 25

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 3,707,924
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 3,707,924

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Sales and use tax	$ 2,823,146	$ 2,823,146	$ 2,725,763	$ (97,383)
Federal aid	-	-	31,382	31,382
Licenses, permits, fines, fees, etc.	1,250,000	1,250,000	1,566,808	316,808
Interest on investments	15,000	15,000	3,929	(11,071)
Total revenues	4,088,146	4,088,146	4,327,882	239,736
Expenditures				
Current:				
Public safety:				
Police	11,844,153	11,866,040	10,875,414	990,626
Employee benefits	1,528,064	1,506,177	1,459,709	46,468
Total expenditures	13,372,217	13,372,217	12,335,123	1,037,094
Excess (deficiency) of revenues over (under) expenditures	(9,284,071)	(9,284,071)	(8,007,241)	1,276,830
Other financing sources (uses)				
Transfers in	10,636,822	10,636,822	10,636,822	-
Transfers out	(2,361,781)	(2,361,781)	(2,249,757)	112,024
Total other financing sources (uses)	8,275,041	8,275,041	8,387,065	112,024
Net change in fund balances (budgetary basis)	(1,009,030)	(1,009,030)	379,824	1,388,854
Fund balances (deficits) at beginning (budgetary basis)	1,009,030	958,086	958,086	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (50,944)	$ 1,337,910	$ 1,388,854

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 1,337,910
Less: accrued pension expense	(443,571)
Fund balance at end of year (GAAP basis)	$ 894,339

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
New York State aid	$ 5,780,782	$ 5,780,782	$ 5,617,894	$ (162,888)
Licenses, permits, fines, fees, etc.	10,331,693	10,331,693	9,383,010	(948,683)
Interest on investments	60,000	60,000	1,270	(58,730)
Miscellaneous	7,200	7,200	44,013	36,813
Total revenues	16,179,675	16,179,675	15,046,187	(1,133,488)
Expenditures				
Current:				
Transportation:				
Public works	10,034,760	10,793,718	10,687,913	105,805
Employee benefits	1,081,567	1,072,309	1,072,287	22
Total expenditures	11,116,327	11,866,027	11,760,200	105,827
Excess (deficiency) of revenues over (under) expenditures	5,063,348	4,313,648	3,285,987	(1,027,661)
Other financing sources (uses)				
Transfers in	4,461,628	4,871,628	4,871,628	-
Transfers out	(11,343,195)	(11,003,495)	(11,003,431)	64
Total other financing sources (uses)	(6,881,567)	(6,131,867)	(6,131,803)	64
Net change in fund balances (budgetary basis)	(1,818,219)	(1,818,219)	(2,845,816)	(1,027,597)
Fund balances (deficits) at beginning (budgetary basis)	1,818,219	1,758,300	1,758,300	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (59,919)	$ (1,087,516)	$ (1,027,597)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (1,087,516)
Less: accrued pension expense	(302,708)
Fund balance at end of year (GAAP basis)	$ (1,390,224)

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 50,000	$ 50,000	$ 33,302	$ (16,698)
Interest on investments	-	-	4,311	4,311
Total revenues	50,000	50,000	37,613	(12,387)
Expenditures				
Current:				
Home and community services:				
County executive	40,000	40,000	-	40,000
Net change in fund balances (budgetary basis)	10,000	10,000	37,613	27,613
Fund balances (deficits) at beginning (budgetary basis)	413,921	450,662	450,662	-
Fund balances (deficits) at ending (budgetary basis)	$ 423,921	$ 460,662	$ 488,275	$ 27,613

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 488,275
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 488,275

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 7,422,389	$ 7,422,389	$ 7,420,105	$ (2,284)
New York State aid	1,600,000	1,600,000	1,590,061	(9,939)
Licenses, permits, fines, fees, etc.	5,288,000	5,288,000	3,242,095	(2,045,905)
Interest on investments	30,000	30,000	3,900	(26,100)
Total revenues	14,340,389	14,340,389	12,256,161	(2,084,228)
Expenditures				
Debt service:				
Principal	229,681	229,681	229,680	1
Interest and other charges	56,368	56,368	54,709	1,659
Total expenditures	286,049	286,049	284,389	1,660
Excess (deficiency) of revenues over (under) expenditures	14,054,340	14,054,340	11,971,772	(2,082,568)
Other financing sources (uses)				
Transfers out	(14,800,000)	(14,800,000)	(13,156,315)	1,643,685
Net change in fund balances (budgetary basis)	(745,660)	(745,660)	(1,184,543)	(438,883)
Fund balances (deficits) at beginning (budgetary basis)	745,660	(168,944)	(168,944)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (914,604)	$ (1,353,487)	$ (438,883)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (1,353,487)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ (1,353,487)

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, 2009

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues				
Sales and use tax	$ 1,860,537	$ 1,860,537	$ 1,720,709	$ (139,828)
Federal aid	-	-	29,750	29,750
Licenses, permits, fines, fees, etc.	-	-	60	60
Interest on investments	3,150	3,150	1,832	(1,318)
Total revenues	1,863,687	1,863,687	1,752,351	(111,336)
Expenditures				
Current:				
Economic assistance and opportunity:				
Economic development	1,553,598	1,553,598	1,547,053	6,545
Culture and recreation:				
Parks	675,930	675,930	560,172	115,758
Total expenditures	2,229,528	2,229,528	2,107,225	122,303
Net change in fund balances (budgetary basis)	(365,841)	(365,841)	(354,874)	10,967
Fund balances (deficits) at beginning (budgetary basis)	365,841	569,564	569,564	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 203,723	$ 214,690	$ 10,967

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 214,690
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 214,690

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 730,350	$ 730,350	$ 737,863	$ 7,513
Licenses, permits, fines, fees, etc.	163,756	163,756	172,968	9,212
Interest on investments	1,370	1,370	1,297	(73)
Miscellaneous	1,810	1,810	685	(1,125)
Total revenues	897,286	897,286	912,813	15,527
Expenditures				
Current:				
Home and community services:				
Public works	763,950	763,950	488,564	275,386
Debt service:				
Principal	123,799	123,799	123,798	1
Interest and other charges	35,392	35,392	35,391	1
Total expenditures	923,141	923,141	647,753	275,388
Excess (deficiency) of revenues over (under) expenditures	(25,855)	(25,855)	265,060	290,915
Other financing sources (uses)				
Transfers in	3,246,126	3,246,126	3,246,126	-
Transfers out	(3,205,933)	(3,205,933)	(3,205,933)	-
Total other financing sources (uses)	40,193	40,193	40,193	-
Net change in fund balances (budgetary basis)	14,338	14,338	305,253	290,915
Fund balances (deficits) at beginning (budgetary basis)	(14,338)	158,142	158,142	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 172,480	$ 463,395	$ 290,915

Reconciliation between the budgetary basis of account and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 463,395
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 463,395

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 556,892	$ 556,892	$ 555,038	$ (1,854)
Interest on investments	-	-	647	647
Miscellaneous	-	-	20	20
Total revenues	556,892	556,892	555,705	(1,187)
Expenditures				
Current:				
Home and community services:				
Public works	223,425	223,425	166,984	56,441
Excess (deficiency) of revenues over (under) expenditures	333,467	333,467	388,721	55,254
Other financing sources (uses)				
Transfers out	(333,467)	(333,467)	(333,467)	-
Net change in fund balances (budgetary basis)	-	-	55,254	55,254
Fund balances (deficits) at beginning (budgetary basis)	-	(169,796)	(169,796)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (169,796)	$ (114,542)	$ 55,254

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (114,542)
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ (114,542)

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 49,309,446	$ 49,309,446	$ 49,723,358	$ 413,912
Licenses, permits, fines, fees, etc.	25,222,360	25,222,360	24,972,464	(249,896)
Interest on investments	120,182	120,182	2,091	(118,091)
Miscellaneous	280,000	280,000	303,187	23,187
Total revenues	74,931,988	74,931,988	75,001,100	69,112
Expenditures				
Current:				
General government support:				
Miscellaneous	3,000	23,624	21,135	2,489
Home and community services:				
Public works	40,322,100	40,172,100	36,817,331	3,354,769
Employee benefits	1,384,592	1,363,968	1,349,992	13,976
Debt service:				
Principal	4,280,044	4,285,937	4,285,937	-
Interest and other charges	801,636	795,743	786,919	8,824
Total expenditures	46,791,372	46,641,372	43,261,314	3,380,058
Excess (deficiency) of revenues over (under) expenditures	28,140,616	28,290,616	31,739,786	3,449,170
Other financing sources (uses)				
Transfers out	(28,419,972)	(28,569,972)	(28,264,702)	305,270
Net change in fund balances (budgetary basis)	(279,356)	(279,356)	3,475,084	3,754,440
Fund balances (deficits) at beginning (budgetary basis)	279,356	1,147,824	1,147,824	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 868,468	$ 4,622,908	$ 3,754,440

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 4,622,908
Less: accrued pension expense	(410,603)
Fund balance at end of year (GAAP basis)	$ 4,212,305

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 696,909	$ 696,909	$ 696,909	$ -
Interest on investments	15,000	15,000	721	(14,279)
Total revenues	711,909	711,909	697,630	(14,279)
Expenditures				
Current:				
Home and community services:				
Public works	412,727	412,727	278,091	134,636
Debt service:				
Principal	5,548	5,548	5,547	1
Interest and other charges	2,366	2,366	2,365	1
Total expenditures	420,641	420,641	286,003	134,638
Excess (deficiency) of revenues over (under) expenditures	291,268	291,268	411,627	120,359
Other financing sources (uses)				
Transfers in	208,187	208,187	208,187	-
Transfers out	(588,551)	(588,551)	(588,551)	-
Total other financing sources (uses)	(380,364)	(380,364)	(380,364)	-
Net change in fund balances (budgetary basis)	(89,096)	(89,096)	31,263	120,359
Fund balances (deficits) at beginning (budgetary basis)	89,096	181,030	181,030	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 91,934	$ 212,293	$ 120,359

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 212,293
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 212,293

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Postitve (Negative)
Revenues				
Real property taxes	$ 77,012	$ 77,012	$ 141,360	$ 64,348
Licenses, permits, fines, fees, etc.	616,643	616,643	742,389	125,746
Interest on investments	8,770	8,770	597	(8,173)
Miscellaneous	50	50	423	373
Total revenues	702,475	702,475	884,769	182,294
Expenditures				
Current:				
Home and community services:				
Public works	323,380	323,380	203,891	119,489
Debt service:				
Principal	16,811	16,811	16,811	-
Interest and other charges	2,002	2,002	2,001	1
Total expenditures	342,193	342,193	222,703	119,490
Excess (deficiency) of revenues over (under) expenditures	360,282	360,282	662,066	301,784
Other financing sources (uses)				
Transfers in	1,010,483	1,010,483	1,010,483	-
Transfers out	(1,374,165)	(1,374,165)	(1,374,165)	-
Total other financing sources (uses)	(363,682)	(363,682)	(363,682)	-
Net change in fund balances (budgetary basis)	(3,400)	(3,400)	298,384	301,784
Fund balances (deficits) at beginning (budgetary basis)	3,400	63,732	63,732	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 60,332	$ 362,116	$ 301,784

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 362,116
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 362,116

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 1,322,968	$ 1,322,968	$ 1,324,203	$ 1,235
Licenses, permits, fines, fees, etc.	151,267	151,267	171,704	20,437
Interest on investments	13,430	13,430	264	(13,166)
Total revenues	1,487,665	1,487,665	1,496,171	8,506
Expenditures				
Current:				
Home and community services:				
Public works	1,107,400	1,107,400	907,615	199,785
Excess (deficiency) of revenues over (under) expenditures	380,265	380,265	588,556	208,291
Other financing sources (uses)				
Transfers in	923,436	923,436	923,436	-
Transfers out	(1,339,798)	(1,339,798)	(1,339,798)	-
Total other financing sources (uses)	(416,362)	(416,362)	(416,362)	-
Net change in fund balances (budgetary basis)	(36,097)	(36,097)	172,194	208,291
Fund balances (deficits) at beginning (budgetary basis)	36,097	82,909	82,909	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 46,812	$ 255,103	$ 208,291

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 255,103
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 255,103

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 103,668	$ 103,668	$ 103,668	$ -
Interest on investments	5,000	5,000	112	(4,888)
Total revenues	108,668	108,668	103,780	(4,888)
Expenditures				
Current:				
Home and community services:				
Public works	121,400	121,400	97,255	24,145
Excess (deficiency) of revenues over (under) expenditures	(12,732)	(12,732)	6,525	19,257
Other financing sources (uses)				
Transfers in	10,964	10,964	44,920	33,956
Transfers out	(36,503)	(36,503)	(36,503)	-
Total other financing sources (uses)	(25,539)	(25,539)	8,417	33,956
Net change in fund balances (budgetary basis)	(38,271)	(38,271)	14,942	53,213
Fund balances (deficits) at beginning (budgetary basis)	38,271	49,609	49,609	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 11,338	$ 64,551	$ 53,213

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 64,551
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 64,551

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 89,414	$ 89,414	$ 89,414	$ -
Licenses, permits, fines, fees, etc.	829	829	838	9
Interest on investments	6,000	6,000	65	(5,935)
Total revenues	96,243	96,243	90,317	(5,926)
Expenditures				
Current:				
Home and community services:				
Public works	170,350	170,350	50,569	119,781
Excess (deficiency) of revenues over (under) expenditures	(74,107)	(74,107)	39,748	113,855
Other financing sources (uses)				
Transfers in	234,492	234,492	234,492	-
Transfers out	(212,030)	(212,030)	(212,030)	-
Total other financing sources (uses)	22,462	22,462	22,462	-
Net change in fund balances (budgetary basis)	(51,645)	(51,645)	62,210	113,855
Fund balances (deficits) at beginning (budget	51,645	153,040	153,040	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 101,395	$ 215,250	$ 113,855

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 215,250
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 215,250

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 1,008,546	$ 1,008,546	$ 1,004,696	$ (3,850)
Licenses, permits, fines, fees, etc.	10,619	10,619	34,416	23,797
Interest on investments	3,000	3,000	332	(2,668)
Total revenues	1,022,165	1,022,165	1,039,444	17,279
Expenditures				
Current:				
Home and community services:				
Public works	317,700	317,700	204,921	112,779
Debt service:				
Principal	121,467	121,467	121,466	1
Interest and other charges	30,223	30,223	30,223	-
Total expenditures	469,390	469,390	356,610	112,780
Excess (deficiency) of revenues over (under) expenditures	552,775	552,775	682,834	130,059
Other financing sources (uses)				
Transfers in	246,664	246,664	248,526	1,862
Transfers out	(876,835)	(876,835)	(876,835)	-
Total other financing sources (uses)	(630,171)	(630,171)	(628,309)	1,862
Net change in fund balances (budgetary basis)	(77,396)	(77,396)	54,525	131,921
Fund balances (deficits) at beginning (budgetary basis)	77,396	192,908	192,908	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 115,512	$ 247,433	$ 131,921

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 247,433
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 247,433

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 2,034,370	$ 2,034,370	$ 2,068,581	$ 34,211
Licenses, permits, fines, fees, etc.	639,458	639,458	621,754	(17,704)
Interest on investments	10,095	10,095	82,443	72,348
Miscellaneous	75	75	1,564	1,489
Total revenues	2,683,998	2,683,998	2,774,342	90,344
Expenditures				
Current:				
Home and community services:				
Public works	1,363,300	1,355,554	968,769	386,785
Debt service:				
Principal	520,811	526,980	526,979	1
Interest and other charges	164,116	165,693	165,692	1
Total expenditures	2,048,227	2,048,227	1,661,440	386,787
Excess (deficiency) of revenues over (under) expenditures	635,771	635,771	1,112,902	477,131
Other financing sources (uses)				
Transfers in	1,529,404	1,529,404	1,529,404	-
Transfers out	(2,367,947)	(2,367,947)	(2,367,947)	-
Total other financing sources (uses)	(838,543)	(838,543)	(838,543)	-
Net change in fund balances (budgetary basis)	(202,772)	(202,772)	274,359	477,131
Fund balances (deficits) at beginning (budgetary basis)	202,772	376,642	376,642	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 173,870	$ 651,001	$ 477,131

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 651,001
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 651,001

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 140,058	$ 140,058	$ 195,434	$ 55,376
Licenses, permits, fines, fees, etc.	84,377	84,377	52,054	(32,323)
Interest on investments	21,250	21,250	471	(20,779)
Total revenues	245,685	245,685	247,959	2,274
Expenditures				
Current:				
Home and community services:				
Public works	249,000	249,000	156,610	92,390
Excess (deficiency) of revenues over (under) expenditures	(3,315)	(3,315)	91,349	94,664
Other financing sources (uses)				
Transfers in	419,768	419,768	419,768	-
Transfers out	(505,700)	(505,700)	(505,700)	-
Total other financing sources (uses)	(85,932)	(85,932)	(85,932)	-
Net change in fund balances (budgetary basis)	(89,247)	(89,247)	5,417	94,664
Fund balances (deficits) at beginning (budgetary basis)	89,247	99,701	99,701	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 10,454	$ 105,118	$ 94,664

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 105,118
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 105,118

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 6,870	$ 6,870	$ 14,495	$ 7,625
Licenses, permits, fines, fees, etc.	652,468	652,468	660,152	7,684
Interest on investments	30,000	30,000	556	(29,444)
Miscellaneous	20	20	8,657	8,637
Total revenues	689,358	689,358	683,860	(5,498)
Expenditures				
Current:				
Home and community services:				
Public works	267,625	267,625	165,652	101,973
Excess (deficiency) of revenues over (under) expenditures	421,733	421,733	518,208	96,475
Other financing sources (uses)				
Transfers out	(987,734)	(987,734)	(987,734)	-
Net change in fund balances (budgetary basis)	(566,001)	(566,001)	(469,526)	96,475
Fund balances (deficits) at beginning (budgetary basis)	3,518,615	3,589,607	3,589,607	-
Fund balances (deficits) at ending (budgetary basis)	$ 2,952,614	$ 3,023,606	$ 3,120,081	$ 96,475

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 3,120,081
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 3,120,081

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 91,587	$ 91,587	$ 102,230	$ 10,643
Licenses, permits, fines, fees, etc.	983,695	983,695	1,011,260	27,565
Interest on investments	3,390	3,390	1,289	(2,101)
Miscellaneous	20,100	20,100	9,359	(10,741)
Total revenues	1,098,772	1,098,772	1,124,138	25,366
Expenditures				
Current:				
Home and community services:				
Public works	1,042,730	1,042,730	703,120	339,610
Excess (deficiency) of revenues over (under) expenditures	56,042	56,042	421,018	364,976
Other financing sources (uses)				
Transfers in	1,205,397	1,205,397	1,210,936	5,539
Transfers out	(1,316,704)	(1,316,704)	(1,316,704)	-
Total other financing sources (uses)	(111,307)	(111,307)	(105,768)	5,539
Net change in fund balances (budgetary basis)	(55,265)	(55,265)	315,250	370,515
Fund balances (deficits) at beginning (budgetary basis)	55,265	283,681	283,681	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 228,416	$ 598,931	$ 370,515

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 598,931
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 598,931

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 20,251	$ 20,251	$ 20,500	$ 249
Licenses, permits, fines, fees, etc.	188,669	188,669	200,597	11,928
Interest on investments	3,740	3,740	439	(3,301)
Total revenues	212,660	212,660	221,536	8,876
Expenditures				
Current:				
Home and community services:				
Public works	251,250	251,250	176,004	75,246
Excess (deficiency) of revenues over (under) expenditures	(38,590)	(38,590)	45,532	84,122
Other financing sources (uses)				
Transfers in	673,475	673,475	673,475	-
Transfers out	(709,892)	(709,892)	(709,892)	-
Total other financing sources (uses)	(36,417)	(36,417)	(36,417)	-
Net change in fund balances (budgetary basis)	(75,007)	(75,007)	9,115	84,122
Fund balances (deficits) at beginning (budgetary basis)	75,007	254,159	254,159	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 179,152	$ 263,274	$ 84,122

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 263,274
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 263,274

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 143,210	$ 143,210	$ 99,803	$ (43,407)
Licenses, permits, fines, fees, etc.	1,443,799	1,443,799	1,290,432	(153,367)
Interest on investments	2,570	2,570	1,254	(1,316)
Miscellaneous	12,100	12,100	24,292	12,192
Total revenues	1,601,679	1,601,679	1,415,781	(185,898)
Expenditures				
Current:				
Home and community services:				
Public works	637,200	538,808	476,086	62,722
Debt service:				
Principal	4,833	44,760	44,760	-
Interest and other charges	3,854	62,319	62,319	-
Total expenditures	645,887	645,887	583,165	62,722
Excess (deficiency) of revenues over (under) expenditures	955,792	955,792	832,616	(123,176)
Other financing sources (uses)				
Transfers in	991,080	991,080	991,080	-
Transfers out	(3,188,294)	(3,188,294)	(3,188,294)	-
Total other financing sources (uses)	(2,197,214)	(2,197,214)	(2,197,214)	-
Net change in fund balances (budgetary basis)	(1,241,422)	(1,241,422)	(1,364,598)	(123,176)
Fund balances (deficits) at beginning (budgetary basis)	1,241,422	1,465,495	1,465,495	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 224,073	$ 100,897	$ (123,176)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 100,897
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 100,897

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 2,563	$ 2,563	$ 2,856	$ 293
Licenses, permits, fines, fees, etc.	10,647	10,647	11,597	950
Interest on investments	2,070	2,070	192	(1,878)
Total revenues	15,280	15,280	14,645	(635)
Expenditures				
Current:				
Home and community services:				
Public works	43,743	43,743	12,224	31,519
Excess (deficiency) of revenues over (under) expenditures	(28,463)	(28,463)	2,421	30,884
Other financing sources (uses)				
Transfers in	137,132	137,132	137,132	-
Transfers out	(145,287)	(145,287)	(145,287)	-
Total other financing sources (uses)	(8,155)	(8,155)	(8,155)	-
Net change in fund balances (budgetary basis)	(36,618)	(36,618)	(5,734)	30,884
Fund balances (deficits) at beginning (budgetary basis)	36,618	59,174	59,174	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 22,556	$ 53,440	$ 30,884

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 53,440
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 53,440

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 41,276	$ 41,276	$ 43,102	$ 1,826
Licenses, permits, fines, fees, etc.	933,481	933,481	921,242	(12,239)
Interest on investments	5,210	5,210	1,349	(3,861)
Miscellaneous	-	-	40	40
Total revenues	979,967	979,967	965,733	(14,234)
Expenditures				
Current:				
Home and community services:				
Public works	512,450	512,450	299,631	212,819
Excess (deficiency) of revenues over (under) expenditures	467,517	467,517	666,102	198,585
Other financing sources (uses)				
Transfers in	110,824	110,824	112,534	1,710
Transfers out	(769,492)	(769,492)	(769,492)	-
Total other financing sources (uses)	(658,668)	(658,668)	(656,958)	1,710
Net change in fund balances (budgetary basis)	(191,151)	(191,151)	9,144	200,295
Fund balances (deficits) at beginning (budgetary basis)	191,151	316,353	316,353	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 125,202	$ 325,497	$ 200,295

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 325,497
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 325,497

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 1,399,952	$ 1,399,952	$ 1,506,677	$ 106,725
Interest on investments	3,950	3,950	1,305	(2,645)
Miscellaneous	88,447	88,447	-	(88,447)
Total revenues	1,492,349	1,492,349	1,507,982	15,633
Expenditures				
Current:				
Home and community services:				
Public works	581,993	581,993	431,797	150,196
Debt service:				
Principal	217,543	217,543	217,542	1
Interest and other charges	77,477	77,477	77,476	1
Total expenditures	877,013	877,013	726,815	150,198
Excess (deficiency) of revenues over (under) expenditures	615,336	615,336	781,167	165,831
Other financing sources (uses)				
Transfers in	395,840	395,840	395,840	-
Transfers out	(1,637,380)	(3,137,380)	(3,137,380)	-
Total other financing sources (uses)	(1,241,540)	(2,741,540)	(2,741,540)	-
Net change in fund balances (budgetary basis)	(626,204)	(2,126,204)	(1,960,373)	165,831
Fund balances (deficits) at beginning (budgetary basis)	3,994,295	4,020,355	4,020,355	-
Fund balances (deficits) at ending (budgetary basis)	$ 3,368,091	$ 1,894,151	$ 2,059,982	$ 165,831

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 2,059,982
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 2,059,982

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 22,096	$ 22,096	$ 18,399	$ (3,697)
Licenses, permits, fines, fees, etc.	564,337	564,337	569,981	5,644
Interest on investments	10,420	10,420	1,204	(9,216)
Total revenues	596,853	596,853	589,584	(7,269)
Expenditures				
Current:				
Home and community services:				
Public works	309,010	309,010	213,582	95,428
Excess (deficiency) of revenues over (under) expenditures	287,843	287,843	376,002	88,159
Other financing sources (uses)				
Transfers in	302,483	302,483	302,483	-
Transfers out	(807,641)	(807,641)	(807,641)	-
Total other financing sources (uses)	(505,158)	(505,158)	(505,158)	-
Net change in fund balances (budgetary basis)	(217,315)	(217,315)	(129,156)	88,159
Fund balances (deficits) at beginning (budgetary basis)	217,315	175,897	175,897	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (41,418)	$ 46,741	$ 88,159

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 46,741
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 46,741

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 27,234	$ 27,234	$ 28,632	$ 1,398
Licenses, permits, fines, fees, etc.	85,166	85,166	88,423	3,257
Interest on investments	5,420	5,420	484	(4,936)
Miscellaneous	-	-	20	20
Total revenues	117,820	117,820	117,559	(261)
Expenditures				
Current:				
Home and community services:				
Public works	122,849	122,849	70,678	52,171
Excess (deficiency) of revenues over (under) expenditures	(5,029)	(5,029)	46,881	51,910
Other financing sources (uses)				
Transfers out	(57,198)	(57,198)	(57,198)	-
Total other financing sources (uses)	(57,198)	(57,198)	(57,198)	-
Net change in fund balances (budgetary basis)	(62,227)	(62,227)	(10,317)	51,910
Fund balances (deficits) at beginning (budgetary basis)	62,227	125,532	125,532	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 63,305	$ 115,215	$ 51,910

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 115,215
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 115,215

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Real property taxes	$ 4,887	$ 4,887	$ 4,408	$ (479)
Licenses, permits, fines, fees, etc.	197,306	197,306	203,033	5,727
Interest on investments	12,070	12,070	197	(11,873)
Miscellaneous	-	-	27	27
Total revenues	214,263	214,263	207,665	(6,598)
Expenditures				
Current:				
Home and community services:				
Public works	166,387	166,387	130,538	35,849
Excess (deficiency) of revenues over (under) expenditures	47,876	47,876	77,127	29,251
Other financing sources (uses)				
Transfers in	102,888	102,888	102,888	-
Transfers out	(184,088)	(184,088)	(184,088)	-
Total other financing sources (uses)	(81,200)	(81,200)	(81,200)	-
Net change in fund balances (budgetary basis)	(33,324)	(33,324)	(4,073)	29,251
Fund balances (deficits) at beginning (budgetary basis)	33,324	96,733	96,733	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 63,409	$ 92,660	$ 29,251

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 92,660
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 92,660

SUFFOLK COUNTY, NEW YORK
Building Sanitation Administration - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Interest on investments	$ 5,000	$ 5,000	$ 59	$ (4,941)
Miscellaneous	33,500	33,500	24,059	(9,441)
Total revenues	38,500	38,500	24,118	(14,382)
Expenditures				
Current:				
General government support:				
Miscellaneous	-	8,432	8,432	-
Home and community services:				
Public works	3,300,268	3,300,268	3,012,616	287,652
Employee benefits	610,613	602,181	576,794	25,387
Total expenditures	3,910,881	3,910,881	3,597,842	313,039
Excess (deficiency) of revenues over (under) expenditures	(3,872,381)	(3,872,381)	(3,573,724)	298,657
Other financing sources (uses)				
Transfers in	4,900,076	4,900,076	4,900,076	-
Transfers out	(1,319,062)	(1,319,062)	(1,244,043)	75,019
Total other financing sources (uses)	3,581,014	3,581,014	3,656,033	75,019
Net change in fund balances (budgetary basis)	(291,367)	(291,367)	82,309	373,676
Fund balances (deficits) at beginning (budgetary basis)	291,367	329,611	329,611	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 38,244	$ 411,920	$ 373,676

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 411,920
Less: accrued pension expense	(173,832)
Fund balance at end of year (GAAP basis)	$ 238,088

SUFFOLK COUNTY, NEW YORK
Sewer Maintenance and Operation - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Licenses, permits, fines, fees, etc.	$ 450,000	$ 450,000	$ 479,620	$ 29,620
Interest on investments	40,000	40,000	96	(39,904)
Miscellaneous	-	-	44,962	44,962
Total revenues	490,000	490,000	524,678	34,678
Expenditures				
Current:				
General government support:				
Miscellaneous	-	29,493	29,493	-
Home and community services:				
Public works	14,227,473	14,227,473	12,446,295	1,781,178
Employee benefits	2,053,300	2,023,807	1,968,088	55,719
Debt service:				
Principal	112,951	113,583	113,583	-
Interest and other charges	36,805	36,173	34,917	1,256
Total expenditures	16,430,529	16,430,529	14,592,376	1,838,153
Excess (deficiency) of revenues over (under) expenditures	(15,940,529)	(15,940,529)	(14,067,698)	1,872,831
Other financing sources (uses)				
Transfers in	22,636,827	22,636,827	22,636,827	-
Transfers out	(7,794,115)	(8,794,115)	(7,650,155)	1,143,960
Total other financing sources (uses)	14,842,712	13,842,712	14,986,672	1,143,960
Net change in fund balances (budgetary basis)	(1,097,817)	(2,097,817)	918,974	3,016,791
Fund balances (deficits) at beginning (budgetary basis)	1,097,817	2,052,013	2,052,013	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (45,804)	$ 2,970,987	$ 3,016,791

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 2,970,987
Less: accrued pension expense	(596,423)
Fund balance at end of year (GAAP basis)	$ 2,374,564

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
New York State aid	$ 1,366,490	$ 1,423,086	$ 1,385,685	$ (37,401)
Federal aid	6,235,944	15,069,570	12,057,141	(3,012,429)
Licenses, permits, fines, fees, etc.	42,335	42,335	43,414	1,079
Total revenues	7,644,769	16,534,991	13,486,240	(3,048,751)
Expenditures				
Current:				
Economic assistance and opportunity:				
Labor	6,222,608	14,750,958	11,516,484	3,234,474
Employee benefits	804,812	933,770	868,556	65,214
Total expenditures	7,027,420	15,684,728	12,385,040	3,299,688
Excess (deficiency) of revenues over (under) expenditures	617,349	850,263	1,101,200	250,937
Other financing sources (uses)				
Transfers out	(1,223,463)	(1,223,463)	(1,084,173)	139,290
Net change in fund balances (budgetary basis)	(606,114)	(373,200)	17,027	390,227
Fund balances (deficits) at beginning (budgetary basis)	606,114	(280,850)	(280,850)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (654,050)	$ (263,823)	$ 390,227

Reconciliation between the budgetary basis accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (263,823)
Less: accrued pension expense	(291,752)
Fund balance at end of year (GAAP basis)	$ (555,575)

SUFFOLK COUNTY, NEW YORK
Community Development Administration - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Expenditures				
Current:				
Home and community services:				
Economic Development	$ 571,442	$ 566,880	$ 547,352	$ 19,528
Employee benefits	92,283	96,845	93,980	2,865
Total expenditures	663,725	663,725	641,332	22,393
Other financing sources (uses)				
Transfers in	1,117,016	1,117,016	692,426	(424,590)
Transfers out	(120,933)	(120,933)	(120,933)	-
Total other financing sources (uses)	996,083	996,083	571,493	(424,590)
Net change in fund balances (budgetary basis)	332,358	332,358	(69,839)	(402,197)
Fund balances (deficits) at beginning (budgetary basis)	(332,358)	(1,145,516)	(1,145,516)	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ (813,158)	$ (1,215,355)	$ (402,197)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (1,215,355)
Less: accrued pension expense	(29,971)
Fund balance at end of year (GAAP basis)	$ (1,245,326)

SUFFOLK COUNTY, NEW YORK
Medicaid Compliance Fund - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
New York State aid	$ 17,786,722	$ 17,786,722	$ 14,898,850	$ (2,887,872)
Federal aid	19,001,434	19,001,434	14,882,076	(4,119,358)
Interest on investments	-	-	1,665	1,665
Total revenues	36,788,156	36,788,156	29,782,591	(7,005,565)
Expenditures				
Current:				
General government support				
Miscellaneous	-	59,638	59,637	1
Economic assistance and opportunity:				
Social services	28,067,755	28,067,755	22,265,761	5,801,994
Employee Benefits	2,731,271	2,671,633	2,567,941	103,692
Total expenditures	30,799,026	30,799,026	24,893,339	5,905,687
Excess (deficiency) of revenues over (under) expenditures	5,989,130	5,989,130	4,889,252	(1,099,878)
Other financing sources (uses)				
Transfers out	(5,989,130)	(5,989,130)	(5,431,807)	557,323
Net change in fund balances (budgetary basis)	-	-	(542,555)	(542,555)
Fund balances (deficits) at beginning (budgetary basis)	-	541,865	541,865	-
Fund balances (deficits) at ending (budgetary basis)	$ -	$ 541,865	$ (690)	$ (542,555)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ (690)
Less: accrued pension expense	(968,064)
Fund balance at end of year (GAAP basis)	$ (968,754)

SUFFOLK COUNTY, NEW YORK
Tax Stabilization Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Revenues				
Interest on investments	$ 3,500,000	$ 3,500,000	$ 1,215,510	$ (2,284,490)
Other financing sources (uses)				
Transfers out	-	(30,000,000)	(30,000,000)	-
Net change in fund balances (budgetary basis)	3,500,000	(26,500,000)	(28,784,490)	(2,284,490)
Fund balances (deficits) at beginning (budgetary basis)	126,660,641	126,605,268	126,605,268	-
Fund balances (deficits) at ending (budgetary basis)	$ 130,160,641	$ 100,105,268	$ 97,820,778	$ (2,284,490)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 97,820,778
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 97,820,778

SUFFOLK COUNTY, NEW YORK
Assessment Stabilization Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Interest on investments	$ 1,405,000	$ 1,405,000	$ 319,747	$ (1,085,253)
Expenditures				
Current:				
Home and community services:				
Public works	511,278	511,278	511,188	90
Excess (deficiency) of revenues over (under) expenditures	893,722	893,722	(191,441)	(1,085,163)
Other financing sources (uses)				
Transfers in	43,570,638	43,570,638	41,479,464	(2,091,174)
Transfers out	(15,163,855)	(15,163,855)	(13,163,855)	2,000,000
Total other financing sources (uses)	28,406,783	28,406,783	28,315,609	(91,174)
Net change in fund balances (budgetary basis)	29,300,505	29,300,505	28,124,168	(1,176,337)
Fund balances (deficits) at beginning (budgetary basis)	34,984,604	34,541,489	34,541,489	-
Fund balances (deficits) at ending (budgetary basis)	$ 64,285,109	$ 63,841,994	$ 62,665,657	$ (1,176,337)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 62,665,657
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 62,665,657

SUFFOLK COUNTY, NEW YORK
Southwest Assessment Stabilization Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues				
Interest on investments	$ 30,000	$ 30,000	$ 5,733	$ (24,267)
Other financing sources (uses)				
Transfers in	225,000	225,000	225,000	-
Net change in fund balances (budgetary basis)	255,000	255,000	230,733	(24,267)
Fund balances (deficits) at beginning (budgetary basis)	939,787	930,178	930,178	-
Fund balances (deficits) at ending (budgetary basis)	$ 1,194,787	$ 1,185,178	$ 1,160,911	$ (24,267)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 1,160,911
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 1,160,911

SUFFOLK COUNTY, NEW YORK
Retirement Contribution Reserve - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Interest on investments	$ 2,500	$ 2,500	$ 681	$ (1,819)
Net change in fund balances (budgetary basis)	2,500	2,500	681	(1,819)
Fund balances (deficits) at beginning (budgetary basis)	105,060	104,906	104,906	-
Fund balances (deficits) at ending (budgetary basis)	$ 107,560	$ 107,406	$ 105,587	$ (1,819)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 105,587
Less: accrued pension expense	-
Fund balance at end of year (GAAP basis)	$ 105,587

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, 2009

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues				
Sales and use tax	$ 68,073,183	$ 68,073,183	$ 59,705,174	$ (8,368,009)
Interest on investments	395,000	395,000	289,958	(105,042)
Miscellaneous	-	-	24	24
Total revenues	68,468,183	68,468,183	59,995,156	(8,473,027)
Expenditures				
Current:				
General government support:				
Miscellaneous	-	7,243	7,243	-
Health	999,304	999,304	953,618	45,686
Economic assistance and opportunity:				
Economic development	-	298,030	297,940	90
Culture and recreation:				
Parks	2,463,515	2,401,515	2,361,507	40,008
Home and community services:				
Enviroment and energy	1,176,604	1,238,604	1,217,998	20,606
Planning	88,948	88,948	79,831	9,117
Employee benefits	477,670	470,427	462,676	7,751
Debt Service:				
Principal	3,034,311	3,034,311	2,577,244	457,067
Interest and other charges	2,484,880	2,484,880	2,180,456	304,424
Total expenditures	10,725,232	11,023,262	10,138,513	884,749
Excess (deficiency) of revenues over (under) expenditures	57,742,951	57,444,921	49,856,643	(7,588,278)
Other financing sources (uses)				
Transfers in	-	-	15,395	15,395
Transfers out	(39,470,785)	(42,901,587)	(38,109,445)	4,792,142
Total other financing sources (uses)	(39,470,785)	(42,901,587)	(38,094,050)	4,807,537
Net change in fund balances (budgetary basis)	18,272,166	14,543,334	11,762,593	(2,780,741)
Fund balances (deficits) at beginning (budgetary basis)	28,242,030	27,328,705	27,328,705	-
Fund balances (deficits) at ending (budgetary basis)	$ 46,514,196	$ 41,872,039	$ 39,091,298	$ (2,780,741)

Reconciliation between the budgetary basis of accounting and GAAP basis:

Fund balance at end of year (budgetary basis)	$ 39,091,298
Less: accrued pension expense	(134,870)
Fund balance at end of year (GAAP basis)	$ 38,956,428

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Net Assets
Private-Purpose Trusts
December 31, 2009

	D White Private-Purpose Trust	Vanderbilt Private-Purpose Trust	Totals
Assets			
Cash and cash equivalents:			
Money market funds	$ 53,000	$ 978,426	$ 1,031,426
Investments	-	7,610,689	7,610,689
Total assets	53,000	8,589,115	8,642,115
Liabilities			
Accounts payable and accrued liabilities	50,000	8,589,103	8,639,103
Total liabilities	50,000	8,589,103	8,639,103
Net Assets			
Held in trust	$ 3,000	$ 12	$ 3,012

SUFFOLK COUNTY, NEW YORK
Combining Statement of Changes in Fiduciary Net Assets
Private-Purpose Trusts
For the Year Ended December 31, 2009

	D White Private-Purpose Trust	Vanderbilt Private-Purpose Trust	Totals
Additions			
Investment income:			
Interest	$ 421	$ 1	$ 422
Transfer in	-	308,311	308,311
Other revenue	-	760,594	760,594
Total additions	421	1,068,906	1,069,327
Deductions			
Administrative and general expenses	5,000	1,164,705	1,169,705
Change in net assets	(4,579)	(95,799)	(100,378)
Net assets at beginning of year	7,579	95,811	103,390
Net assets at end of year	$ 3,000	$ 12	$ 3,012

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Total to page 167
Assets							
Cash and cash equivalents:							
Cash in banks	$ 206,215	$ 7,435,862	$ -	$ -	$ -	$ -	$ 7,642,077
Money market funds	-	18,693,955	12,428,603	28,871,948	812	3,224	59,998,542
Certificates of deposit with financial institutions	-	-	-	5,860,314	-	-	5,860,314
Cash with fiscal agents	-	208,912	-	-	-	-	208,912
Total cash and cash equivalents	206,215	26,338,729	12,428,603	34,732,262	812	3,224	73,709,845
Investments	-	5,636,030	-	-	-	-	5,636,030
Total assets	$ 206,215	$ 31,974,759	$ 12,428,603	$ 34,732,262	$ 812	$ 3,224	$ 79,345,875
Liabilities							
Accounts payable and accrued liabilities	$ 206,215	$ 1,336,402	$ -	$ -	$ -	$ -	$ 1,542,617
Agency fund liabilities	-	30,638,357	12,428,603	34,732,262	812	3,224	77,803,258
Total liabilities	$ 206,215	$ 31,974,759	$ 12,428,603	$ 34,732,262	$ 812	$ 3,224	$ 79,345,875

(Continued)

SUFFOLK COUNTY, NEW YORK
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009

	Total from page 166	Social Services Agency Fund	Suffolk Community College Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Trust and Agency Assurance Fund	Total Agency Funds
Assets							
Cash and cash equivalents:							
Cash in banks	$ 7,642,077	$ 352,538	$ 939,050	$ 10,104,616	$ 13,223,671	$ -	$ 32,261,952
Money market funds	59,998,542	115,116	165,607	-	-	90,928	60,370,193
Certificates of deposit with financial institutions	5,860,314	-	-	-	-	-	5,860,314
Cash with fiscal agents	208,912	-	-	-	-	-	208,912
Total cash and cash equivalents	73,709,845	467,654	1,104,657	10,104,616	13,223,671	90,928	98,701,371
Investments	5,636,030	-	-	-	-	20,842	5,656,872
Total assets	$ 79,345,875	$ 467,654	$ 1,104,657	$ 10,104,616	$ 13,223,671	$ 111,770	$ 104,358,243
Liabilities							
Accounts payable and accrued liabilities	$ 1,542,617	$ 111	$ -	$ -	$ 49,687	$ -	$ 1,592,415
Agency fund liabilities	77,803,258	467,543	1,104,657	10,104,616	13,173,984	111,770	102,765,828
Total liabilities	$ 79,345,875	$ 467,654	$ 1,104,657	$ 10,104,616	$ 13,223,671	$ 111,770	$ 104,358,243

SUFFOLK COUNTY, NEW YORK

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

December 31, 2009

	Consumer Restitution Reserve	General Agency Fund	Bail Agency Fund	Mortgage Tax Agency	Community Preservation Agency Fund	Probation Peace Bonds Agency Fund	Total to page 169
Assets							
Balance at January 1, 2009	$ 264,114	$ 33,358,991	$ 12,038,164	$ 40,041,386	$ 185	$ 3,199	$ 85,706,039
Additions							
Cash	303,131	35,741,027	24,323,156	107,589,682	75,553,588	25	243,510,609
Investments	-	3,452,253	-	-	-	-	3,452,253
Deductions							
Cash	361,030	35,971,071	23,932,717	112,898,806	75,552,961	-	248,716,585
Investments	-	4,606,441	-	-	-	-	4,606,441
Balance at December 31, 2009	$ 206,215	$ 31,974,759	$ 12,428,603	$ 34,732,262	$ 812	$ 3,224	$ 79,345,875
Liabilities							
Balance at January 1, 2009	$ 264,114	$ 33,358,991	$ 12,038,164	$ 40,041,386	$ 185	$ 3,199	$ 85,706,039
Additions							
Accounts payable	494,397	16,161,636	11,837,433	56,443,472	37,756,791	-	122,693,729
Agency fund liabilities	-	31,276,129	24,653,175	104,327,820	75,514,210	25	235,771,359
Deductions							
Accounts payable	552,296	15,451,448	11,837,433	56,443,472	37,756,791	-	122,041,440
Agency fund liabilities	-	33,370,549	24,262,736	109,636,944	75,513,583	-	242,783,812
Balance at December 31, 2009	$ 206,215	$ 31,974,759	$ 12,428,603	$ 34,732,262	$ 812	$ 3,224	$ 79,345,875

(Continued)

SUFFOLK COUNTY, NEW YORK

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

December 31, 2009

	Total from page 168	Social Services Agency Fund	Suffolk Community College Agency Fund	Payroll Account Agency Fund	Court and Trust Agency Fund	Trust and Agency Assurance Fund	Total Agency Funds
Assets							
Balance at January 1, 2009	$ 85,706,039	$ 437,230	$ 1,947,690	$ 12,675,706	$ 14,554,110	$ 110,385	$ 115,431,160
Additions							
Cash	243,510,609	1,081,714	1,403,967	1,143,803,642	14,169,489	1,385	1,403,970,806
Investments	3,452,253	-	-	-	-	-	3,452,253
Deductions							
Cash	248,716,585	1,051,290	2,247,000	1,146,374,732	15,499,928	-	1,413,889,535
Investments	4,606,441	-	-	-	-	-	4,606,441
Balance at December 31, 2009	$ 79,345,875	$ 467,654	$ 1,104,657	$ 10,104,616	$ 13,223,671	$ 111,770	$ 104,358,243
Liabilities							
Balance at January 1, 2009	$ 85,706,039	$ 437,230	$ 1,947,690	$ 12,675,706	$ 14,554,110	$ 110,385	$ 115,431,160
Additions							
Accounts payable	122,693,729	1,165	268,201	1,985,227	2,420	-	124,950,742
Agency fund liabilities	235,771,359	1,081,714	981,794	1,129,661,436	4,312,710	1,385	1,371,810,398
Deductions							
Accounts payable	122,041,440	1,054	268,201	1,985,227	2,420	-	124,298,342
Agency fund liabilities	242,783,812	1,051,401	1,824,827	1,132,232,526	5,643,149	-	1,383,535,715
Balance at December 31, 2009	$ 79,345,875	$ 467,654	$ 1,104,657	$ 10,104,616	$ 13,223,671	$ 111,770	$ 104,358,243

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.

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Financial Trends 173

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

Revenue Capacity 178

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

Debt Capacity 184

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information 187

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help comparisons over time and with other governments.

Operating Information 189

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the county provides and the activities it performs.

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

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

	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities								
Invested in capital assets, net of related debt	$ 934,836,513	$ 971,083,214	$ 1,006,543,282	$ 1,028,478,446	$ 1,038,372,247	$ 1,078,418,826	$ 1,187,734,215	$ 1,220,947,584
Restricted	27,915,552	27,623,074	23,434,138	18,762,399	45,524,877	109,150,725	119,206,095	33,932,420
Unrestricted	(504,883,809)	(458,409,695)	(379,335,230)	(364,926,648)	(379,766,744)	(665,198,789)	(1,075,513,583)	(1,418,356,190)
Total governmental activities net assets	$ 457,868,256	$ 540,296,593	$ 650,642,190	$ 682,314,197	$ 704,130,380	$ 522,370,762	$ 231,426,727	$ (163,476,186)
Business-type activities								
Invested in capital assets, net of related debt	$ 12,327,264	$ 35,119,057	$ 34,484,923	$ 35,357,081	$ 34,198,588	$ 34,918,679	$ 35,526,744	$ 37,784,500
Restricted	1,607,008	1,628,736	2,221,823	2,298,560	2,437,466	2,364,924	771,432	-
Unrestricted	11,134,133	14,760,527	8,047,979	1,896,300	2,776,057	(8,440,255)	(10,713,610)	(29,564,867)
Total business-type activities net assets	$ 25,068,405	$ 51,508,320	$ 44,754,725	$ 39,551,941	$ 39,412,111	$ 28,843,348	$ 25,584,566	$ 8,219,633
Primary Government								
Invested in capital assets, net of related debt	$ 947,163,777	$ 1,006,202,271	$ 1,041,028,205	$ 1,063,835,527	$ 1,072,570,835	$ 1,113,337,505	$ 1,223,260,959	$ 1,258,732,084
Restricted	29,522,560	29,251,810	25,655,961	21,060,959	47,962,343	111,515,649	119,977,527	33,932,420
Unrestricted	(493,749,676)	(443,649,168)	(371,287,251)	(363,030,348)	(376,990,687)	(673,639,044)	(1,086,227,193)	(1,447,921,057)
Total primary government net assets	$ 482,936,661	$ 591,804,913	$ 695,396,915	$ 721,866,138	$ 743,542,491	$ 551,214,110	$ 257,011,293	$ (155,256,553)

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

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

	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental activities:								
General government support	$ 277,748,236	$ 309,662,560	$ 264,547,263	$ 332,268,514	$ 327,589,847	$ 266,044,275	$ 356,042,292	$ 399,039,811
Economic assistance and opportunity	532,003,236	592,540,960	637,835,686	582,019,106	586,969,517	644,283,169	672,657,450	658,206,201
Health	187,014,675	186,116,520	195,123,297	201,934,680	205,796,507	233,623,220	236,028,750	238,910,829
Public safety	656,393,019	707,054,689	783,958,516	806,788,770	868,052,019	1,070,057,358	1,075,941,533	1,086,799,273
Culture and recreation	29,824,746	27,481,369	31,781,465	34,089,823	38,061,892	48,352,112	40,962,087	40,905,622
Education	167,312,304	184,007,172	197,790,861	211,453,282	201,811,483	213,599,457	218,326,714	215,779,142
Home and community services	76,875,327	83,091,049	74,524,198	106,156,407	103,502,459	109,949,143	111,552,055	105,733,334
Transportation	81,862,788	84,910,526	98,665,987	105,357,049	107,296,508	124,651,693	138,259,270	144,050,016
Interest on long-term debt	32,799,346	30,434,423	27,936,409	37,011,487	32,152,731	35,045,173	43,242,061	55,854,436
Total governmental activities expenses	2,041,833,677	2,205,299,268	2,312,163,682	2,417,079,118	2,471,232,963	2,745,605,600	2,893,012,212	2,945,278,664
Business-type activities:								
John J. Foley Skilled Nursing Facility	33,392,469	36,623,077	37,023,193	37,724,961	38,623,725	46,063,747	45,171,633	33,406,454
Regional Economic Development Initiative	-	-	-	-	-	-	29,000	29,000
Suffolk Health Plan	23,594,879	31,858,451	35,405,545	37,299,263	35,887,136	40,678,932	35,598,824	836,351
Suffolk County Ball Park	1,054,452	800,168	766,445	770,834	737,299	798,131	716,056	685,948
Francis S. Gabreski Airport	-	1,650,418	1,650,801	1,120,535	1,357,552	1,574,786	1,396,725	2,017,991
Total business-type activities expenses	58,041,800	70,932,114	74,845,984	76,915,593	76,605,712	89,115,596	82,912,238	36,975,744
Total primary government expenses	$ 2,099,875,477	$ 2,276,231,382	$ 2,387,009,666	$ 2,493,994,711	$ 2,547,838,675	$ 2,834,721,196	$ 2,975,924,450	$ 2,982,254,408
Program Revenues								
Governmental activities:								
Charges for services:								
General government support	$ 55,899,792	$ 56,450,175	$ 54,593,894	$ 43,781,870	$ 44,751,171	$ 45,988,959	$ 34,730,047	$ 39,657,878
Economic assistance and opportunity	31,557,219	35,085,217	39,984,205	39,754,949	27,439,556	25,111,820	24,532,961	26,356,209
Health	20,448,982	22,573,542	24,212,562	23,471,813	27,943,652	25,956,556	27,515,181	29,317,792
Public safety	14,918,761	22,589,567	25,330,212	23,400,671	21,770,800	25,972,372	23,136,830	30,511,316
Culture and recreation	8,818,048	7,664,525	8,850,413	9,615,368	9,435,539	9,975,132	9,849,027	10,724,136
Education	333	58,456	-	1,841,246	4,816,338	3,958,800	4,075,842	3,850,824
Home and community services	31,376,546	28,355,784	28,035,806	34,422,032	35,566,700	36,933,089	37,776,868	40,698,918
Transportation	13,051,265	14,811,861	14,529,804	15,283,308	16,433,125	17,377,904	18,001,694	18,775,085
Interest on long-term debt	5,419,654	5,297,567	5,173,072	5,119,387	5,096,335	5,007,142	4,801,199	4,591,257
Operating grants and contributions	477,334,281	522,961,586	515,047,249	505,886,372	514,019,638	513,547,542	538,173,269	570,409,347
Capital grants and contributions	12,400,640	19,719,508	23,068,329	20,905,047	20,797,121	23,997,626	29,058,511	24,971,937
Total governmental activities program revenues	671,225,521	735,567,788	738,825,546	723,482,063	728,069,975	733,826,942	751,651,429	799,864,699
Business-type activities:								
Charges for services:								
John J. Foley Skilled Nursing Facility	25,416,708	33,564,040	28,011,974	25,295,302	26,320,945	25,351,499	29,688,126	25,892,271
Regional Economic Development Initiative	-	-	-	-	-	-	-	-
Suffolk Health Plan	28,775,128	32,686,627	35,629,510	36,423,527	36,138,217	40,287,925	42,961,703	151,471
Suffolk County Ball Park	964,117	936,246	983,526	962,559	942,043	947,226	918,749	903,052
Francis S. Gabreski Airport	-	346,810	460,510	931,976	750,662	886,795	2,148,364	918,253
Operating grants and contributions	8,108,841	8,415,782	8,012,006	8,191,419	8,163,295	8,427,134	18,754,637	-
Capital grants and contributions	-	-	-	-	-	-	-	-
Total business-type activities program revenues	63,264,794	75,949,505	73,097,526	71,804,783	72,315,162	75,900,579	94,471,579	27,865,047
Total primary government program revenues	$ 734,490,315	$ 811,517,293	$ 811,923,072	$ 795,286,846	$ 800,385,137	$ 809,727,521	$ 846,123,008	$ 827,729,746

(Continued)

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

	2002	2003	2004	2005	2006	2007	2008	2009
Net (Expense) Revenue								
Governmental activities	$ (1,370,608,156)	$ (1,469,731,480)	$ (1,573,338,136)	$ (1,693,597,055)	$ (1,743,162,988)	$ (2,011,778,658)	$ (2,141,360,783)	$ (2,145,413,965)
Business-type activities	5,222,994	5,017,391	(1,748,458)	(5,110,810)	(4,290,550)	(13,215,017)	11,559,341	(9,110,697)
Total primary government net expense	$ (1,365,385,162)	$ (1,464,714,089)	$ (1,575,086,594)	$ (1,698,707,865)	$ (1,747,453,538)	$ (2,024,993,675)	$ (2,129,801,442)	$ (2,154,524,662)
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Taxes:								
Real property taxes	$ 487,570,435	$ 515,984,947	$ 530,885,982	$ 552,682,574	$ 559,958,706	$ 574,848,568	$ 594,613,826	$ 603,184,381
Sales and use taxes	892,539,829	993,347,332	1,081,762,708	1,116,523,869	1,146,504,314	1,182,946,104	1,169,096,220	1,070,282,537
Interest on investments	8,572,480	7,329,343	10,446,463	23,682,048	29,096,553	25,528,764	26,681,168	19,955,025
Miscellaneous	55,514,344	56,213,773	54,717,024	31,493,877	32,094,741	48,027,509	44,378,173	47,990,618
Transfers	2,343,779	(20,715,558)	5,871,556	886,693	(2,675,143)	(1,331,905)	15,647,361	9,098,491
Total governmental activities	1,446,540,867	1,552,159,837	1,683,683,733	1,725,269,061	1,764,979,171	1,830,019,040	1,850,416,748	1,750,511,052
Business-type activities:								
Interest on investments	365,743	366,116	323,260	515,722	676,054	659,322	382,222	55,674
Miscellaneous	224,590	340,850	543,159	278,997	799,523	655,027	447,016	788,581
Transfers	(2,343,779)	20,715,558	(5,871,556)	(886,693)	2,675,143	1,331,905	(15,647,361)	(9,098,491)
Total business-type activities	(1,753,446)	21,422,524	(5,005,137)	(91,974)	4,150,720	2,646,254	(14,818,123)	(8,254,236)
Total primary government	$ 1,444,787,421	$ 1,573,582,361	$ 1,678,678,596	$ 1,725,177,087	$ 1,769,129,891	$ 1,832,665,294	$ 1,835,598,625	$ 1,742,256,816
Change in Net Assets								
Governmental activities	$ 75,932,711	$ 82,428,357	$ 110,345,597	$ 31,672,006	$ 21,816,183	$ (181,759,618)	$ (290,944,035)	$ (394,902,913)
Business-type activities	3,469,548	26,439,915	(6,753,595)	(5,202,784)	(139,830)	(10,568,763)	(3,258,782)	(17,364,933)
Total primary government	$ 79,402,259	$ 108,868,272	$ 103,592,002	$ 26,469,222	$ 21,676,353	$ (192,328,381)	$ (294,202,817)	$ (412,267,846)

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

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

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

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

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

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

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

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

Fiscal Year Ended December 31,	Residential Property	Commercial Property	Agricultural Property	Industrial Property	Other	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Estimated Actual Value
2000	*	*	*	*	*	*	$ 7,657,390	3.98	$ 107,766,704	7.11%
2001	*	*	*	*	*	*	7,756,383	3.69	119,736,294	6.48%
2002	*	*	*	*	*	*	7,873,884	3.71	135,544,174	5.81%
2003	*	*	*	*	*	*	8,567,082	3.04	168,442,342	5.09%
2004	*	*	*	*	*	*	8,829,845	2.75	193,376,755	4.57%
2005	$ 35,764,630	$ 2,650,881	$ 298,548	$ 224,510	$ 4,323,453	*	43,262,022	2.58	217,900,802	19.85%
2006**	35,995,920	2,607,567	275,534	217,571	4,245,520	*	43,789,855	2.13	250,795,924	17.46%
2007	49,841,266	2,705,688	219,117	217,272	5,893,289	*	58,876,632	2.09	285,772,247	20.60%
2008	51,293,501	2,748,239	310,508	211,694	5,672,106	*	60,236,049	2.01	314,559,119	19.15%
2009	53,330,214	3,597,966	285,649	219,491	5,544,224	*	62,977,544	2.10	308,781,409	20.40%

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

Note: The assessed value of property is determined by totaling the assessed valuation of the component towns.
The Town of Southampton began assessing the value of real property at full value in 2005, therefore, a significant increase in assessed value totals occurred from 2004 to 2005.
* Information is not available
** Data for the Town of Brookhaven is not available for 2006

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
DIRECT										
County direct rates										
General	0.48	0.41	0.39	0.32	0.28	0.24	0.19	0.18	0.16	0.17
Suffolk Community College	0.03	0.04	0.03	0.03	0.01	0.01	0.02	0.02	0.02	0.02
Police District	2.63	2.56	2.59	2.21	2.05	1.89	1.57	1.50	1.40	1.44
Sewer District	0.38	0.35	0.32	0.26	0.24	0.22	0.18	0.18	0.16	0.17
Other Items	0.46	0.33	0.38	0.22	0.17	0.22	0.18	0.21	0.27	0.30
Total direct rates	3.98	3.69	3.71	3.04	2.75	2.58	2.13	2.09	2.01	2.10
OVERLAPPING										
Town rates										
Babylon	0.72	0.72	0.67	0.54	0.48	0.44	0.36	0.36	0.33	0.35
Brookhaven	1.24	1.25	1.20	1.03	0.94	0.78	0.66	0.81	0.75	0.79
East Hampton	0.31	0.28	0.25	0.21	0.19	0.19	0.16	0.16	0.15	0.19
Huntington	0.99	0.92	0.83	0.69	0.64	0.58	0.49	0.47	0.43	0.46
Islip	0.95	0.86	0.78	0.63	0.56	0.56	0.48	0.46	0.42	0.45
Riverhead	0.24	0.25	0.23	0.21	0.20	0.18	0.16	0.16	0.16	0.17
Shelter Island	0.03	0.03	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.02
Smithtown	0.52	0.49	0.44	0.38	0.35	0.33	0.28	0.30	0.28	0.30
Southampton	0.37	0.36	0.35	0.30	0.27	0.27	0.23	0.22	0.21	0.23
Southold	0.18	0.17	0.17	0.15	0.13	0.13	0.11	0.11	0.11	0.11
Total town rates	5.55	5.33	4.95	4.17	3.79	3.48	2.94	3.06	2.86	3.07
School district rates	16.69	15.38	14.37	12.55	11.91	11.56	10.07	10.13	9.67	10.30
Total direct and overlapping rates	26.22	24.40	23.03	19.76	18.45	17.62	15.14	15.28	14.54	15.47

Sources: Official Operating Statement
Real Property Tax Warrants

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

	2009			2000		
Taxpayer	**2008 Estimated Actual Valuation (1)**	**Rank**	**Percentage of Total County Estimated Actual Valuation**	**1999 Estimated Actual Valuation (2)**	**Rank**	**Percentage of Total County Estimated Actual Valuation**
Long Island Power Authority	$ 6,735,099,990	1	2.18%	$ 3,942,112,422	1	3.66%
Marketspan Energy Corp.	2,682,328,790	2	0.87%	1,325,577,514	2	1.23%
Keyspan Energy Corp.	2,195,382,298	3	0.71%	960,272,165	4	0.89%
Long Island Lighting Co.	1,392,259,569	4	0.45%			-
Verizon	1,128,508,604	5	0.37%			-
Westland South Shore Mall	354,275,934	6	0.11%	133,745,769	7	0.12%
The Retail Property Trust	269,736,842	7	0.09%			-
Macy's East Inc	251,108,082	8	0.08%			-
Blue Turtles Inc	218,906,800	9	0.07%			-
Home Properties	204,937,759	10	0.07%			-
NY Telephone Co.	-		-	1,027,816,334	3	0.95%
Reckson FS Limited Partnership	-		-	236,102,718	5	0.22%
Walt Whitman Center Inc.	-		-	146,198,830	6	0.14%
Smith Haven Cntr Assoc LLC	-		-	114,038,953	8	0.11%
Heatherwood House	-		-	89,266,017	9	0.08%
Melville Industrial Assoc.	-		-	76,315,789	10	0.07%
Total	$ 15,432,544,668 (3)		5.00%	$ 8,051,446,511 (4)		7.47%

Source: Official Operating Statement
Note: Information was obtained from the assessor's offices of the respective towns located within the County.
(1) Assessment rolls established in 2008 for levy and collection of taxes during 2009 fiscal year.
(2) Assessment rolls established in 1999 for levy and collection of taxes during 2000 fiscal year.
(3) Represents approximately 5.00% of the total estimated taxable full valuation of the County for 2009.
(4) Represents approximately 7.47% of the total estimated taxable full valuation of the County for 2000.

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

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2000	$ 2,824,554,257	$ 2,700,720,633	95.6%	$ 122,740,107	$ 2,823,460,740	99.9%
2001	2,920,949,182	2,804,750,476	96.0%	115,164,623	2,919,915,099	100.0%
2002	3,122,209,193	3,001,035,845	96.1%	120,126,468	3,121,162,313	100.0%
2003	3,326,903,036	3,199,470,700	96.2%	126,225,885	3,325,696,585	100.0%
2004	3,564,473,796	3,432,718,507	96.3%	130,567,528	3,563,286,035	100.0%
2005	3,839,329,700	3,708,169,773	96.6%	129,640,599	3,837,810,372	100.0%
2006	4,087,856,483	3,941,540,030	96.4%	141,785,477	4,083,325,507	99.9%
2007	4,366,774,587	4,194,811,015	96.1%	159,424,600	4,354,235,615	99.7%
2008	4,571,080,251	4,382,955,457	95.9%	156,513,286	4,539,468,743	99.3%
2009	4,780,023,954	4,567,004,933	95.5%	132,638,872	4,699,643,805	98.3%

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

Note: Method of Collection

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

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

Category	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Utilities (excluding residential energy)	$ 428,428	$ 475,064	$ 476,283	$ 519,525	$ 544,531	$ 566,702	$ 661,263	$ 681,650	$ 678,124	*
Construction	282,250	344,700	362,320	368,700	395,739	437,722	466,779	502,547	509,340	*
Manufacturing	434,597	463,596	481,368	456,967	481,016	531,826	562,727	647,237	616,632	*
Wholesale trade	1,390,708	1,589,243	1,554,942	1,588,854	1,711,237	1,912,990	2,103,865	1,961,726	1,892,411	*
Retail trade	10,519,173	10,131,350	10,738,060	11,294,107	13,337,722	14,322,215	14,485,952	12,217,416	11,690,227	*
Information	1,053,254	1,099,825	1,216,547	1,268,917	1,349,821	1,429,384	1,392,430	1,337,444	1,349,283	*
Professional, scientific, and technical	217,076	261,216	246,476	256,070	276,147	295,171	365,780	376,774	388,037	*
Administrative/support services	511,302	618,548	625,868	617,925	578,536	602,743	640,189	662,313	706,661	*
Health care	10,399	11,070	11,949	13,508	15,714	15,188	16,764	17,997	20,432	*
Arts, entertainment, and recreation	235,078	255,393	277,779	303,265	289,599	312,300	343,804	383,815	378,190	*
Accommodation and food services	1,238,484	1,406,454	1,508,800	1,562,869	1,674,109	1,785,650	1,875,854	1,947,536	2,042,928	*
Other services	426,195	470,205	498,077	499,018	555,345	611,141	633,116	646,347	659,869	*
Agric., mining, trans., fire, educ., and gov't	665,915	761,557	873,177	866,765	808,126	812,004	876,584	925,111	966,527	*
Unclassified by industry	479,097	200,416	33,592	84,267	131,605	197,071	227,961	242,006	322,422	*
Total	$ 17,891,956	$ 18,088,637	$ 18,905,238	$ 19,700,757	$ 22,149,247	$ 23,832,107	$ 24,653,068	$ 22,549,920	$ 22,221,083	$ -
County direct sales tax rate	4.00%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%

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

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

Fiscal Year Ended February	County Direct Rate	NYS Rate	MTA Rate
2000	4.00%	4.00%	0.25%
2001	4.25%	4.00%	0.25%
2002	4.25%	4.00%	0.25%
2003	4.25%	4.25%	0.25%
2004	4.25%	4.25%	0.25%
2005	4.25%	4.00%	0.38%
2006	4.25%	4.00%	0.38%
2007	4.25%	4.00%	0.38%
2008	4.25%	4.00%	0.38%
2009	4.25%	4.00%	0.38%

Source: New York State Department of Taxation and Finance

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

	Governmental Activities			Business-Type Activities				
Fiscal Year	**General Obligation Bonds**	**Asset-backed Bonds**	**Capital Lease**	**General Obligation Bonds**	**Capital Lease**	**Total Primary Government**	**Percentage of Personal Income (1)**	**Per Capita (1)**
2000	$ 675,098,064	$ -	$ 306,602,015	$ 33,180,148	$ -	$ 1,014,880,227	1.93%	$ 715
2001	672,046,077	-	288,408,983	32,201,679	-	992,656,739	1.86%	695.16
2002	619,575,532	-	268,754,436	30,549,317	-	918,879,285	1.71%	637.73
2003	608,716,516	-	253,018,155	31,366,479	-	893,101,150	1.64%	613.58
2004	621,583,661	-	220,198,877	30,825,779	-	872,608,316	1.50%	594.65
2005	691,039,963	-	193,798,023	32,199,273	-	917,037,258	1.47%	618.20
2006	768,140,229	-	163,397,292	32,679,568	-	964,217,089	1.41%	644.66
2007	842,451,183	-	129,658,675	30,604,470	-	1,002,714,328	1.39%	666.28
2008	915,366,644	233,151,863	92,432,013	28,064,024	-	1,269,014,544	1.66%	841.19
2009	1,135,873,674	231,271,863	3,717,141	27,105,824	-	1,397,968,502	*	924.95

Note: * Information is not yet available
(1) See Demographic Statistics Table for personal income and population data.

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

Tobacco Settlement Asset-Backed Bonds

Fiscal Year	Tobacco Settlement Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2008	$ -	$ 2,062	$ (2,062)	$ -	$ 1,759,297	0.00
2009	7,728,928	97,431	7,631,497	1,880,000	6,282,944	0.93

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

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

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General bonded debt outstanding										
General Obligation Bonds	$ 754,015,000	$ 752,160,000	$ 696,640,000	$ 688,085,000	$ 698,795,000	$ 771,978,275	$ 849,428,295	$ 918,538,295	$ 985,685,000	$ 1,204,870,001
Percentage of estimated actual property value **(1)**	0.70%	0.63%	0.51%	0.41%	0.36%	0.35%	0.31%	0.29%	0.31%	0.39%
Per capita **(2)**	531.23	526.74	483.49	472.73	476.20	520.41	567.91	610.35	653.38	797.19
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Less: Indebtedness excluded by local finance law **(3)**	89,707,976	89,268,153	67,207,000	56,419,000	49,084,560	35,320,160	30,547,266	27,081,737	18,000,469	18,864,533
Total net debt applicable to debt limit	664,307,024	662,891,847	629,433,000	631,666,000	649,710,440	736,658,115	818,881,029	891,456,558	967,684,531	1,186,005,468
Legal debt limit **(4)**	6,601,892,998	7,047,390,560	7,709,995,894	8,778,136,123	10,148,127,768	11,690,005,130	13,795,773,798	16,263,684,624	17,673,667,839	20,312,491,421
Legal debt margin **(5)**	$ 5,937,585,974	$ 6,384,498,713	$ 7,080,562,894	$ 8,146,470,123	$ 9,498,417,328	$ 10,953,347,015	$ 12,976,892,769	$ 15,372,228,066	$ 16,705,983,308	$ 19,126,485,953
Total net debt applicable to the debt limit as a percentage of the debt limit	10.06%	9.41%	8.16%	7.20%	6.40%	6.30%	5.94%	5.48%	5.48%	5.84%

Note: Details regarding the County's debt can be found in the notes to the financial statements
(1) Property value date can be found on the Assessed and Estimated Actual Value of Taxable Property table.
(2) Population data can be found on the Demographic Statistics table
(3) Refunding bonds and Southwest sewer bonds are legally excluded from the debt limit
(4) State finance statutes limit the County's outstanding general obligation debt to no more then 7% of the assessed value of property
(5) The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the net debt aplicable to the legal debt limit from the legal debt margin

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

Year	Population (1)	Personal Income *(thousands of dollars)*	Per Capita Income (2)	Public School Enrollment K-12 (3)	Unemployment Percentage Rate (4)
2000	1,419,381	$ 52,710,133	$ 37,136	248,856	3.4%
2001	1,427,946	53,376,621	37,380	254,199	3.8%
2002	1,440,870	53,609,009	37,206	258,227	4.7%
2003	1,455,555	54,624,068	37,528	260,313	4.8%
2004	1,467,425	58,382,971	39,786	262,268	4.7%
2005	1,483,396	62,377,098	42,373	262,172	4.2%
2006	1,495,697	68,220,512	46,830	258,844	4.0%
2007	1,504,947	71,994,006	47,624	256,122	3.9%
2008	1,508,602	76,306,771	50,420	254,609	4.9%
2009	1,511,392	*	*	253,601	7.3%

Sources:
(1) The source of the population data for all years other than the year 2000 is information published by the Long Island Lighting Company (Long Island Power Authority); the source of the data for 2000 was the United States Census. 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.
(2) The information was obtained from the United States Department of Commerce, Bureau of Economic Analysis.
(3) The information was obtained from the New York State Department of Education.
(4) The unemployment rates were obtained from the New York State Department of Labor.

Note: * Information is not available

SUFFOLK COUNTY, NEW YORK
Principal Employment Sectors
2009 and 2000

Employment Sector (1)	2009 Employees	2009 Rank	2009 Percentage of Total County Employment	2000 Employees	2000 Rank	2000 Percentage of Total Employment
Local Government	61,475	1	10.40%	66,613	1	11.52%
Food Services and Drinking Places	37,184	2	6.29%	27,474	4	4.75%
Professional and Technical Services	34,562	3	5.85%	33,905	2	5.86%
Ambulatory Health Care Services	31,897	4	5.40%	24,897	5	4.31%
Administrative and Support Services	31,226	5	5.28%	31,009	3	5.36%
Specialty Trade Contractors	26,534	6	4.49%	23,671	6	4.09%
Food and Beverage Stores	19,360	7	3.27%	-----		-----
Merchant Wholesalers, Durable Goods	19,009	8	3.22%	22,019	7	3.81%
Hospitals	18,572	9	3.14%	17,220	9	2.98%
State Government	16,819	10	2.85%	18,518	8	3.20%
Computer and Electronic Product Mfg	-----		-----	15,401	10	2.66%
Total	296,638		50.19%	280,727		48.54%

Source: New York State Department of Labor

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

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

	Full-time Equivalent Employees as of December 31				
Function/Program	**2005**	**2006**	**2007**	**2008**	**2009**
General Government Support					
Board of Elections	120	121	122	121	122
Civil Service **(1)**	163	105	104	103	103
County Clerk	149	151	151	166	150
County Comptroller	85	86	86	87	83
District Attorney	377	391	387	389	387
County Executive	74	66	63	59	58
County Legislature	125	142	136	141	133
Public Administrator	5	5	5	5	5
Law	102	103	101	105	105
Public Works	421	413	403	399	385
Real Property Tax Service	41	41	36	33	31
County Treasurer	56	53	53	54	55
Information Technology Service **(1)**	0	69	76	78	78
Education					
Suffolk Community College	2,153	2,154	2,257	2,313	2,283
Public Safety					
Fire, Rescue, and Emergency Services	78	76	79	82	81
Police	3,777	3,806	3,770	3,735	3,648
Probation	433	440	438	424	406
Sheriff	1,177	1,226	1,203	1,244	1,219
Health					
Health Services	1,544	1,560	1,508	1,432	1,406
Transportation					
Economic Development	8	8	7	7	7
Public Works	188	186	186	176	170
Economic Assistance & Opportunity					
County Executive	123	126	127	114	110
Economic Development	11	11	11	12	12
Labor	765	705	862	991	1,174
Social Services	1,528	1,537	1,607	1,663	1,780
Culture and Recreation					
County Executive	9	10	9	8	6
Parks	209	207	215	214	207
Home and Community Services					
County Executive	19	18	18	17	16
Planning	27	25	27	25	24
Law	7	7	7	8	7
Environment	50	55	57	60	60
Public Works	334	338	334	324	320
Economic Development	9	8	7	9	8
Soil and Water Conservation District	7	7	6	6	6
Total	14,174	14,256	14,449	14,604	14,638

Source: County payroll department
Note: Information not available prior to 2005.
(1) In 2005, Information Technology Service was part of the Department of Civil Service.

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

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General government support										
County Clerk										
Deeds recorded	82,350	67,351	66,899	65,020	70,293	65,442	57,087	50,150	40,855	35,017
Mortgages recorded	156,658	195,467	270,283	337,982	336,438	258,062	239,838	209,293	125,105	122,273
Passports issued	1,943	1,850	2,036	2,199	2,391	1,838	1,221	1,109	715	608
Business certificates issued: DBA's	9,667	7,272	7,781	7,508	7,554	7,383	16,338	1,335	13,783	12,227
Court actions indexed: Civil and criminal	247,776	246,511	237,784	242,161	225,271	223,222	246,877	248,600	165,009	240,871
District Attorney										
Felony intake	6,368	6,741	7,230	9,194	8,632	10,030	11,305	10,869	9,153	9,923
Indictments	1,161	1,509	1,842	2,195	1,619	1,667	2,293	2,311	2,196	2,085
Felony hearings	173	167	228	156	159	225	232	207	231	258
Felony trials	89	107	84	85	66	68	63	59	70	62
Felony pleas	5,534	2,649	2,935	2,850	2,937	2,724	3,247	3,301	3,308	2,832
Misdemeanor intake	36,163	34,075	38,065	40,514	38,661	35,464	42,319	42,916	47,078	45,445
Misdemeanor trials	236	114	151	142	180	172	179	157	165	169
Misdemeanor hearings	17	12	142	116	137	191	134	172	299	188
Misdemeanor dispositions	33,653	28,038	32,062	33,261	36,471	39,087	39,549	40,741	39,107	36,496
Public Works										
Building projects	13	28	19	24	28	19	15	21	22	17
Acreage treated-Larvicide-Vector	31,961	35,726	32,515	26,728	31,428	24,286	28,901	22,884	20,895	31,781
Acreage treated-Adult mosquitoes-Vector	68,480	18,389	29,248	34,880	22,880	37,440	37,510	23,477	38,933	28,480
Economic assistance and opportunity										
Executive Office										
Consumer Affairs:										
Licenses and registration	13,898	14,037	14,030	14,242	15,070	16,847	15,770	16,787	16,808	15,320
Complaints	3,805	3,589	3,166	3,017	2,888	2,936	2,707	2,214	1,830	1,386
Violations	1,004	865	713	576	921	851	726	916	1,003	215
Administrative hearings	655	676	660	562	837	702	501	753	850	83
Office of the Aging:										
Pharmaceutical program reimbursements-EPIC & HP	*	*	9,619	15,400	16,685	18,190	18,286	16,598	14,212	13,585
Nutritional assistance meals	655,038	648,123	625,962	672,365	639,953	636,332	668,038	636,028	657,042	656,390
Respite program participants	7,060	6,467	6,357	6,254	6,340	6,264	6,728	2,083	3,299	3,121
Veterans Affairs:										
Counseling services	23,261	20,652	19,051	18,920	18,367	20,660	20,351	20,900	22,113	23,200
Department of Social Services										
Public assistance caseloads	5,493	5,348	5,458	5,773	5,994	5,886	5,807	5,553	5,742	7,021
Food stamp caseloads	10,990	10,587	11,751	12,757	15,136	17,667	18,311	20,095	22,835	36,526
Adult protective services caseloads	599	591	560	506	781	798	747	368	575	543
Child protective/preventive caseloads	1,402	1,354	1,230	1,160	1,195	1,172	1,265	1,384	1,305	1,535
Foster care children in care	1,066	1,036	1,100	1,072	1,060	977	958	784	785	750
Child care subsidy cases	1,777	1,766	2,261	2,642	2,425	1,668	2,843	4,031	2,422	3,635
Medicaid caseloads	46,523	49,444	56,303	67,435	75,163	80,505	80,070	75,596	79,991	97,169
Homeless caseloads (by family)	333	427	490	529	400	298	270	448	270	309
Child support caseloads	77,342	52,208	52,227	51,811	51,916	51,632	52,148	50,812	51,590	54,208

(Continued)

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

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Health										
Children with Disabilities:										
Early intervention	5,626	5,655	5,898	6,104	5,720	5,980	5,653	5,905	5,839	5,889
Preschool	6,562	6,816	7,001	7,215	7,259	7,084	7,231	7,364	7,586	7,395
Public Health Nursing:										
Influenza vaccine	4,222	8,003	7,343	9,013	11,553	11,146	5,274	4,777	4,532	20,268
Pneumococcal vaccine	325	491	607	1,220	964	1,218	389	268	212	187
Hepatitis B vaccine	194	22	50	17	11	7	9	6	14	14
Enforcing Public Health Law:										
Food service establishment field visits	11,578	12,434	12,082	12,780	12,900	11,263	11,617	12,938	13,106	10,116
Temporary residence facility field visits	*	2,489	2,048	2,617	2,747	3,353	2,985	3,598	1,641	1,566
General sanitation field visits	*	8,387	9,971	10,391	10,097	7,650	6,578	6,844	6,694	*
X-ray machines inspected	923	968	1,049	960	1,014	1,086	1,079	1,215	975	1,011
Patient Care:										
Disease and disability	14,101	13,062	29,514	11,699	9,053	10,885	10,577	*	7,048	*
Home health aide	10,994	9,708	7,346	6,013	8,876	5,225	2,107	*	880	2,341
Certified home health agency	34,189	30,034	26,774	26,047	20,868	16,920	17,522	*	12,772	8,987
Long term home health care	10,955	8,090	8,089	19,907	7,222	6,268	5,321	*	5,605	1,659
Health centers primary visits	292,475	266,208	234,382	239,518	231,782	237,093	232,882	230,102	253,470	265,942
Women's health programs	61,289	64,185	70,561	67,112	68,982	68,013	76,593	69,026	67,263	68,598
Jail medical programs	26,920	28,148	24,948	26,042	23,560	26,038	25,370	26,141	25,400	26,410
Tuberculosis control patient visits	11,236	12,615	8,827	11,502	10,699	10,543	9,712	9,819	11,492	10,726
Environmental Quality Tests:										
Water samples tested	42,094	42,140	48,457	40,115	43,850	48,285	47,958	44,623	52,795	62,915
Wastewater management: Construction applications	6,837	6,187	7,544	6,123	7,452	5,936	5,648	5,149	3,581	4,915
Industrial waste inspections	751	882	942	1,027	1,117	876	1,243	1,909	1,340	1,496
Hazardous waste: Tanks tested	578	180	413	650	1,009	1,489	1,223	1,843	1,510	428
Hazardous waste: Tanks removed	700	698	595	632	767	498	606	1,151	806	929
Sewage treatment plant inspections	615	660	694	644	668	668	692	699	736	724
Emergency Medical Care Division:										
EMS responses	103,139	104,474	104,000	109,577	112,648	121,752	115,152	118,918	122,622	123,742
Medical control interventions	12,494	14,008	15,997	18,211	19,151	20,247	20,972	21,787	23,135	22,660
Culture and recreation										
Permits issued	36,000	36,000	38,418	39,913	38,000	37,500	42,155	78,156	47,820	42,773
Camping visitors	50,000	50,000	58,127	52,314	57,250	55,383	69,067	118,837	76,906	95,944
Beach attendance	445,000	450,000	509,369	424,000	461,746	463,816	520,532	484,400	477,887	467,327
Golf rounds played	182,000	190,000	174,000	133,362	160,828	151,970	187,200	193,466	202,208	188,759

(Continued)

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

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public safety										
Fire, Rescue, and Emergency Services										
Calls monitored and dispatched:										
Fire	43,221	43,191	43,598	45,072	45,044	49,377	49,313	48,912	32,385	25,749
EMS alarms	103,139	106,483	109,086	111,652	110,362	113,012	123,148	132,558	122,622	105,009
Automatic fire alarm	*	*	*	270,021	271,371	290,484	411,216	422,614	360,192	544,485
Emergency	*	*	*	416,654	418,737	423,067	423,913	391	436	385
Training sessions conducted	2,236	2,350	6,325	6,046	6,942	6,917	7,591	8,115	2,961	7,550
Police										
Highway patrol only (Accidents to disabled motorists, arrests, tickets)	65,325	55,025	60,252	89,705	75,429	64,796	60,733	59,175	38,663	8,544
Highways - Department-wide (Accidents, arrests, tickets)	276,991	266,041	320,222	359,632	307,637	295,788	295,671	305,307	236,124	205,720
Search and rescues-Marine Bureau	395	378	191	440	209	272	181	5,205	4,222	3,341
Aviation (Total flights)	1,628	2,178	1,893	1,869	1,761	1,610	1,601	1,755	1,711	1,824
Canine (Searches, trades, apprehensions)	1,291	1,327	1,406	1,497	1,661	1,792	1,810	1,835	1,805	2,039
Probation										
Investigations:										
Criminal court assignments	7,657	7,122	7,065	6,200	6,652	6,487	7,602	7,722	7,734	7,176
Family court assignments	1,426	1,401	888	920	991	716	724	617	586	564
Supervision:										
Criminal court cases	14,897	14,766	14,389	14,654	15,299	15,763	16,047	16,889	17,480	17,655
Family court cases	3,297	3,412	3,993	3,872	2,899	2,946	2,725	2,771	2,073	2,196
Home and community services										
Handicapped Services:										
Technical assistance	890	890	890	843	830	1,052	902	1,052	1,140	1,140
Hotline calls	6,706	6,876	7,614	7,408	7,768	8,803	11,791	12,970	16,646	18,036
Para-transit eligibility I.D. issued	1,556	1,741	1,873	2,089	2,797	2,774	3,376	4,147	4,488	4,170
Office for Women:										
Conferences/seminars	*	*	*	*	7	9	10	8	13	7
Transportation										
Bridges & highway projects	27	23	13	19	14	15	23	22	29	34
Demolition/securing	31	5	5	0	0	0	0	0	0	0
Relocations	207	285	247	192	248	175	233	196	242	209

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

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

	Fiscal Year							
Function/Program	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
Health								
Health Centers (units)	4	4	4	4	4	4	4	4
Vehicles (units)	155	162	159	155	159	160	159	161
Public safety								
Defibrillators (units)	164	185	185	74	72	72	24	24
Police								
Precincts (units)	7	7	7	7	7	7	7	7
Marine bureau (units)	1	1	1	1	1	1	1	1
Helicopter facility (units)	1	1	1	1	1	1	1	1
Marked vehicles (units)	522	524	509	527	531	540	533	536
Boats (units)	24	24	26	16	16	18	18	19
Helicopters (units)	3	3	3	4	4	4	4	4
Sheriff								
Security/Correctional facilities (units)	2	2	2	2	2	2	2	2
Marked vehicles (units)	160	162	163	175	175	175	174	173
Boats (units)	0	1	1	1	1	1	2	2
Fire, rescue, and emergency services								
Vehicles (units)	22	18	18	19	19	21	21	22
Culture and recreation								
Parkland maintained (acres)	43,000	46,000	48,000	46,000	46,000	46,000	46,000	46,000
Major parks (units)	19	19	14	14	14	14	14	14
Golf courses (units)	4	4	4	4	4	4	4	4
Marinas (units)	4	4	4	4	4	4	4	4
Camping facilities (units)	11	11	7	7	7	7	7	12
Equestrian facilities (units)	4	4	4	4	4	4	2	2
Lifeguard protected beaches (units)	4	4	4	4	4	4	4	4
Park buildings (units)	319	319	319	319	320	320	320	320
Marked vehicles (units)	18	19	14	13	19	20	21	21
Home and community services								
Sewer districts (units)	21	21	21	21	21	21	22	22
Sewer buildings (units)	93	93	93	93	93	93	100	102
Sewer pumping stations (units)	75	75	75	75	75	75	77	79
Sewer piping (miles)	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1250
Sewer service vehicles (units)	101	103	105	104	108	107	121	124
Transportation								
Roads maintained (units)	87	87	87	87	87	87	87	87
Roadways maintained (miles)	424	424	424	424	424	424	423	418
Lanes maintained (miles)	1,237	1,237	1,237	1,237	1,237	1,237	1,236	1224
Fuel sites (units)	28	28	28	28	28	28	28	30
Paratransit Vehicles (units)	59	64	88	75	90	115	135	107
Transit Vehicles (units)	159	158	157	217	163	162	166	164
Bridges maintained (units)	67	67	67	67	67	67	67	67
Road maintenance vehicles (units)	116	115	112	108	109	121	132	144
Snow removal vehicles (units)	92	92	87	84	85	96	108	117

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