Putnam County Board of Commissioners

2016 Popular Annual Financial Report

Fiscal Year ended September 30, 2016

ABOUT THIS REPORT

On behalf of Putnam County Board of Commissioners, we are pleased to present our second Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2016. The U.S. Government and State of Georgia run on a fiscal year of October 1 to September 30. As many governments and retail businesses do, Putnam County runs its budget on a "fiscal year," rather than a calendar year. The purpose of this Popular Annual Financial Report is to summarize information about the County's financial activities. It is intended to give readers an overview of the County and its finances. However, it does not provide information regarding **Funds or Component Units.**

As part of the county's commitment to be transparent to its citizens, the Popular Annual Financial Report (PAFR) will provide an overview of the county's organizational structure, services offered to its citizens, and financial state. The information in this report is extracted from the County's CAFR (Comprehensive Annual Financial Report).

**Both the CAFR and PAFR are available online at :
http://www.putnamcountyga.us/departments/financial-administrations/

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BOARD OF COMMISSIONERS

Stephen J. [illegible]
Chairman

Frederick Ward
Commissioner, District 1

Janie B. Reid
Commissioner, District 2

Alan Foster
Commissioner, District 3

Billy Webster
Commissioner, District 4

MESSAGE FROM THE COUNTY MANAGER

Paul Van Haute
County Manager

PUTNAM COUNTY BOARD OF COMMISSIONERS

District One:	District Two:	Chairman:	District Three:	District Four:
Kelvin Irvin	Daniel W. Brown	Dr. Stephen Hersey	Alan Foster	Trevor J. Addison

To the greatest citizens in the greatest county in Georgia,

On behalf of the Putnam County staff, I am pleased to present our second Popular Annual Financial Report (PAFR) for the fiscal year ended Sept. 30, 2016. This report is designed to increase awareness throughout our county relative to the financial operations of Putnam County and provide you with the necessary information on how your tax dollars are managed.

The financial information within this report is derived in large part from Putnam County's 2016 independently audited set of financial statements that are prepared in accordance with the Generally Accepted Accounting Principles (GAAP). The aforementioned statements are part of the County's 2016 Comprehensive Annual Financial Report (CAFR). We are proud to say that our efforts regarding the County's CAFR has earned Putnam County's Finance Department the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the past three years.

I am very proud of all that has been accomplished in the past year. The Board of Commissioners and staff strive to provide the highest and best possible services at the least possible cost. There is a lot of positive news in Putnam County and the following are some of the highlights.

Legacy Homes recently completed their first year producing their single-wide mobile homes. The plant has hired more than 120 employees and will increase to 200 employees at full production. Legacy Homes will be the anchor tenant in the South Industrial Park area and should attract other businesses to the area. The Putnam Development Authority is actively promoting the South Industrial Park to other perspective businesses.

The voters recently approved Special Purpose Local Option Sales Tax (SPLOST)#8. These funds have purchased new fire apparatus, exterior lighting on the Recreation Department fields and two feasibility studies. There will also be additional funding available for road improvements. This SPLOST program will only be in effect for three years while the T-SPLOST and regional SPLOST programs are voted on by the eleven county region.

There has also been a concerted effort to improve the infrastructure in the county. The Board of Commissioners recently completed a five-mile-long water main project that will open up development on Highway 441. This improvement will also benefit the high school and Technology Park areas too. The newly constituted Board of Commissioners recently voted to retire all the water infrastructure debt too.

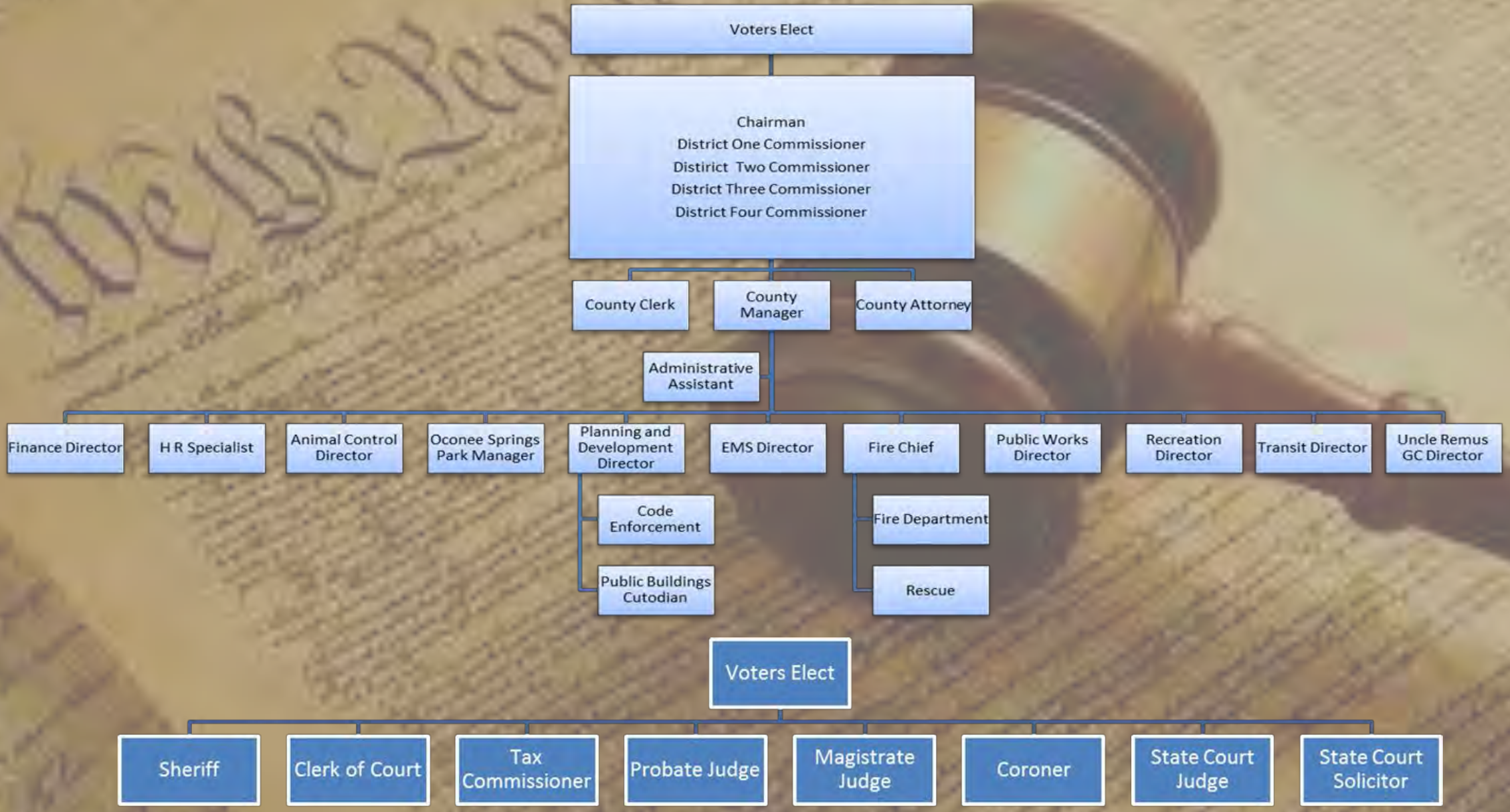
There is much more happening in Putnam County and we are looking forward to sharing those successes with you in the months and years to come. Your Commissioners, and staff and I thank you for your continued trust and faith in us. We are proud to report to you that as the economy continues to improve, so will Putnam County. Our success as a county is in large part due to the visionary leadership and guidance of the Putnam County Board of Commissioners.

Sincerely,

Paul Van Haute
County Manager

117 Putnam Dr. • Suite A • Eatonton, GA 31024 • Tel: 706.485.5826 • Fax: 706.923.2345 • www.putnamcountyga.us

COUNTY ORGANIZATION STRUCTURE



PUTNAM COUNTY MISSION AND HISTORY

"The mission of Putnam County government is to provide courteous, responsive, innovative and cost effective services."

- P – Properly administer the affairs of Putnam County;
- U – Understand we must maintain a high level of professionalism;
- T – Transparency will be paramount without exception;
- N – Nonpartisanship with the understanding that all voices must be heard;
- A – Actively promote public confidence in county government;
- M – Maintain a positive image.

A BRIEF HISTORY OF PUTNAM COUNTY

Eatonton was founded as the seat of Putnam County in 1808 and was incorporated the following year.
Putnam County is the birthplace of Joel Chandler Harris (1848). Joel Chandler Harris created the world famous "Uncle Remus" folklore tales. These folklore tales were his most famous masterpieces. Who can forget those wonderful characters like Br'er Rabbit and Br'er Fox?
1983 Pulitzer Prize winning author Alice Walker, was also born in Putnam County. Her novel "The Color Purple" was later made into a hit movie starring Whoopi Goldberg and Oprah Winfrey.
Another famous person who originated from Putnam County is S. Truett Cathy. Truett Cathy was the Founder, Chairman and CEO of Chick-fil-A, Inc. Truett Cathy opened his first Chick-fil-A restaurant in 1967 and now there are approximately 975 restaurants.
World famous athlete and Eatonton native, Vincent Hancock, is an American shooter and Olympic athlete who won a gold medal in the men's skeet at the 2008 Summer Olympics in Beijing, and 2012 Summer Olympics in London. He is the first skeet shooter to repeat as the Olympic champion. In 2005, at age of 16, Hancock won his first World Championship title in men's skeet and went on to win the prestigious International Shooting Sport Federation's Shooter of the Year award. Hancock also won World Championships in 2009.
Putnam County is also home to Rock Eagle 4-H Center. The Rock Eagle Mound is 102 feet long and 120 feet wide. The mound is believed to have been built by Native Americans over 2,000 years ago. The mound was listed on the National Register of Historic Places in 1978.

MORE ABOUT PUTNAM COUNTY

- The estimated population in Putnam County for 2016 is 21,218.
- This consists of 10,331 males and 10,887 females.
- During 2016 there were a total of 3,212 children enrolled in school.
- Of this, 380 were enrolled in private schools and 2,832 enrolled in public schools.
- Putnam County School System ranks number 1 in the county for number of employees with 480. The school system accounts for 7% of the total County employment.
- At the end of 2016, the county owned 188 vehicles for various uses within the departments.
- The Sheriffs department owned the majority of vehicles with a total of 75 vehicles, or 40 % of the total.

PUTNAM COUNTY FINANCE DEPARTMENT STAFF

Linda Cook
Finance Director

Barbara Vargo
Accounting Technician

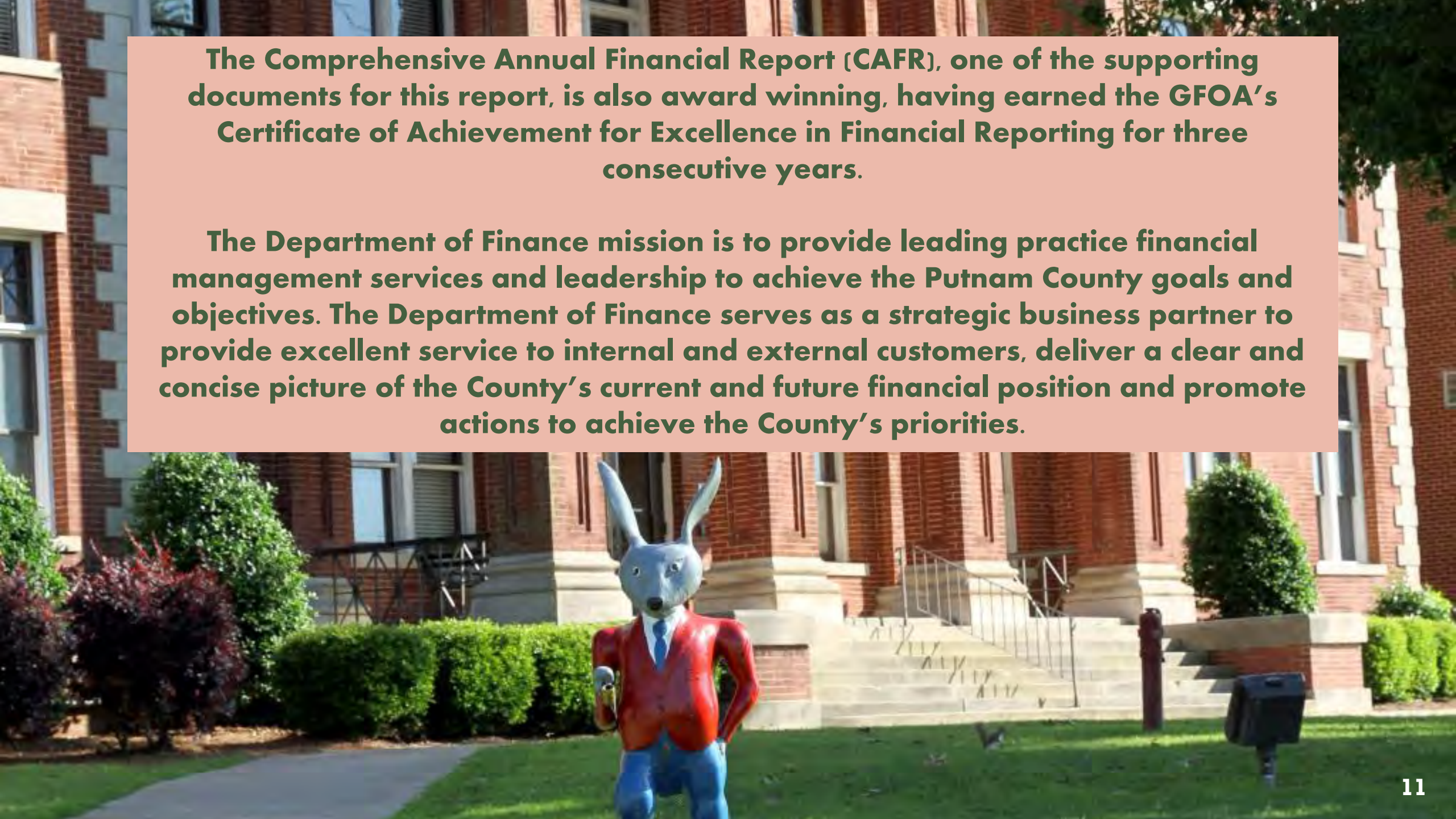
Jennifer Fricks
Accounting Technician

Donna Todd
Data Entry Technician

OUTSTANDING ACHIEVEMENT OBTAINED BY THE DEPARTMENT OF FINANCE

PUTNAM COUNTY HAS WON THE AWARD FOR OUTSTANDING ACHIEVEMENT IN FINANCIAL REPORTING FOR THREE CONSECUTIVE YEARS, AND THE ACHIEVEMENT FOR POPULAR ANNUAL FINANCIAL REPORTING ONE YEAR AND COUNTING

- The Department of Finance's Mission is to provide leading practice financial management services and leadership to achieve Putnam County's goals and objectives. The Department of Finance serves as a strategic business partner to provide excellent service to internal and external customers, deliver a clear and concise picture of the County's current and future financial position, and promote actions to achieve the County's priorities.
- The Comprehensive Annual Financial Report (CAFR), one of the supporting documents for this report, is also award winning. Putnam County has earned the GFOA's Certificate of Achievement for Excellence in Financial Reporting for three consecutive years.
- The Popular Annual Financial Reporting Award, which is the award for the report itself, has been achieved by the Finance Department for one year and counting.



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PUTNAM COUNTY FIRE RESCUE

At Putnam County Fire Rescue, we strive to deliver comprehensive emergency services to the residents and visitors of Putnam County.

"Always Ready, Proud to Serve"

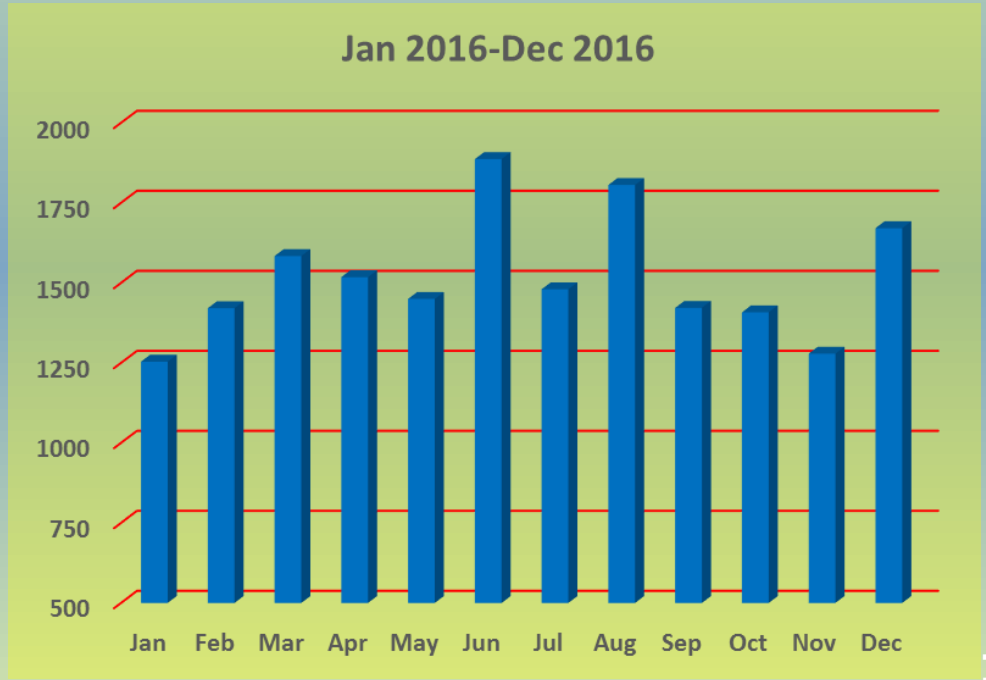
The mission of Putnam County Fire Rescue is to protect all citizens from injury and loss by any direct or indirect threats to life and property by providing fire suppression, rescue operations, fire prevention education and emergency medical first-responder services. Putnam County Fire Rescue is committed to partnering with the community, serving as role-models, and utilizing its resources effectively and efficiently to provide exemplary service to the residents, businesses and visitors of Putnam County.

- **The department responded to a total of 1,206 emergency calls. The breakdown is as follows:**
- **120 motor vehicle accidents, 606 medical assists, 34 working structure fires, and 102 brush fires, 344 other.**

PUTNAM COUNTY TRANSIT

The Putnam County Public Transit System promotes and assists in providing for the improved mobility of its citizens. We are dedicated to the efficient and economical operation of transportation resources serving the citizens of Putnam County. We strive to dedicate our service to the special needs of elderly and disabled citizens.

Putnam County Transit provides curb-to-curb service based on a first-come first-served reservation system Monday – Friday, 8 a.m. to 4 p.m. The fare is $2.00 per passenger per one-way trip. In FY 2016, the Transit Department provided 18,180 trips for citizens attending education, employment, social, medical or shopping activities. Approximately 8,000 of those trips were provided for shopping/personal and more than 6,500 for elderly citizens.



PUTNAM COUNTY PUBLIC WORKS

The Public Works Department is responsible for the repair & upkeep of the county's approximately 436 miles of paved and 62 miles of unpaved roadways. There are 14 county-maintained bridges. Other responsibilities include mowing the right-of-ways, upkeep of road signs, pot hole patching, pipe replacement (excluding driveway pipe), grading, adding gravel and cleaning ditch lines of dirt roads. The Public Works Department also clears fallen trees or debris from roadways and cleans ice & snow from roads, if necessary, during the winter. Public Works employs mechanics that maintain all county machinery, equipment and fleet vehicles.

The county has 11 Recycling Locations!!

PUTNAM COUNTY PUBLIC WORKS

The Public works department has been busy during 2016, resulting in many accomplishments:

- Performed 736 maintenance or repair operations for departments other than Public Works to include 126 oil changes, 30 roadside assistance calls, 226 tire installations or repairs, and various other maintenance or repair operations.
- Performed 977 maintenance or repair operations for Public Works. This includes roadside calls to repair or maintain equipment not located at the main Public Works complex.
- Performed 35 maintenance operations for agencies such as EPWSA and the Health Department, which were billed and generated revenue for public works.
- Shop personnel designed and built a new service vehicle using a derelict 1996 Freightliner FL80 Fire truck that had been stored on the shop yard for approximately 3 years. Performed the replacement of 20 culvert pipes
- Assisted other county agencies with the clean of storm damage on several occasions during 2016 including the emergency removal of trees blocking major roadways
- Expanded the Flat Rock Recycling center
- Assisted with the expansion of the Veterans Park.
- Conducted grading and concrete operations at the Recreation Department saving tax dollars by avoiding additional charges for grading and the setting up of concrete forms.
- Provided heavy and medium equipment support to various other county departments and agencies saving tax dollars on equipment rental fees.
- Conducted extensive pot hole patching operations with newly purchased, state of the art, pot hole patching machine prolonging the life of numerous county maintained roads and extending the time between major resurfacing projects.
- Repaired large sink hole under middle of Glenwood Dr.
- Contracted the resurfacing of Twin Bridges Rd and Harmony Rd.
- Moved static cannon displayed at VFW to Veterans Park.

Putnam County Planning & Development

Putnam County Planning & Development provides a wide range of services to the public from issuing residential and commercial building permits, reviewing residential subdivision requests, processing zoning applications to enforcing the solid waste and scrap tire ordinance (chapter 50) and the environmental ordinance (chapter 30).

Zoning Administration

The Zoning division is responsible for the processing of rezoning, variance, conditional use, preliminary and final plat applications and development site plans.

Code Enforcement

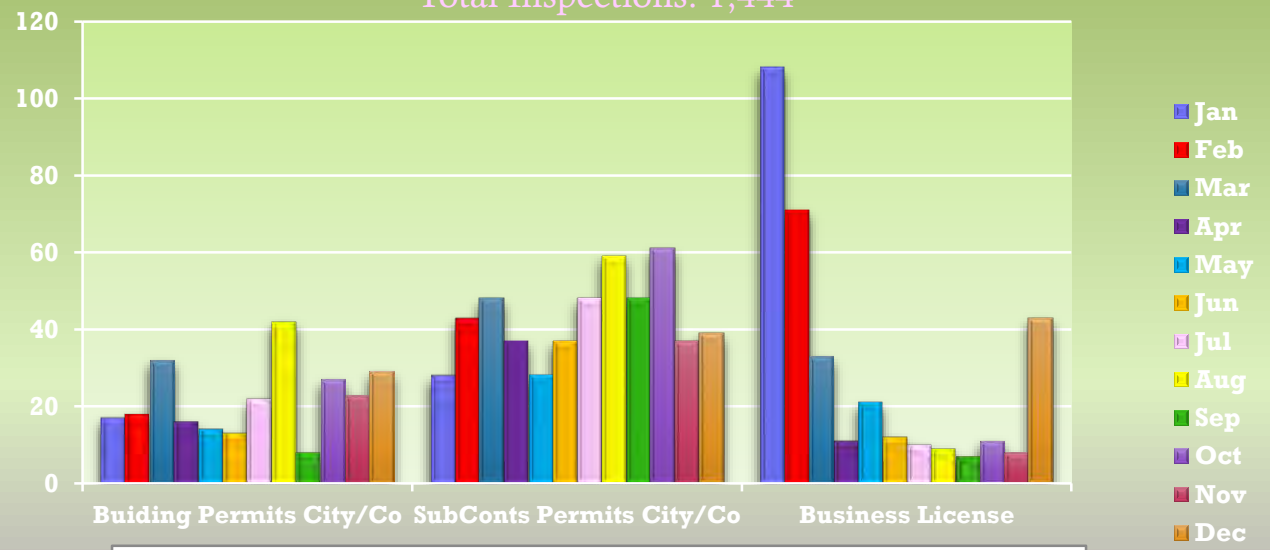
The Code Enforcement division is responsible for the enforcement of the Putnam County Code of Ordinances, Chapter 66 (Zoning), Chapter 50 (Solid Waste and Scrap Tire).

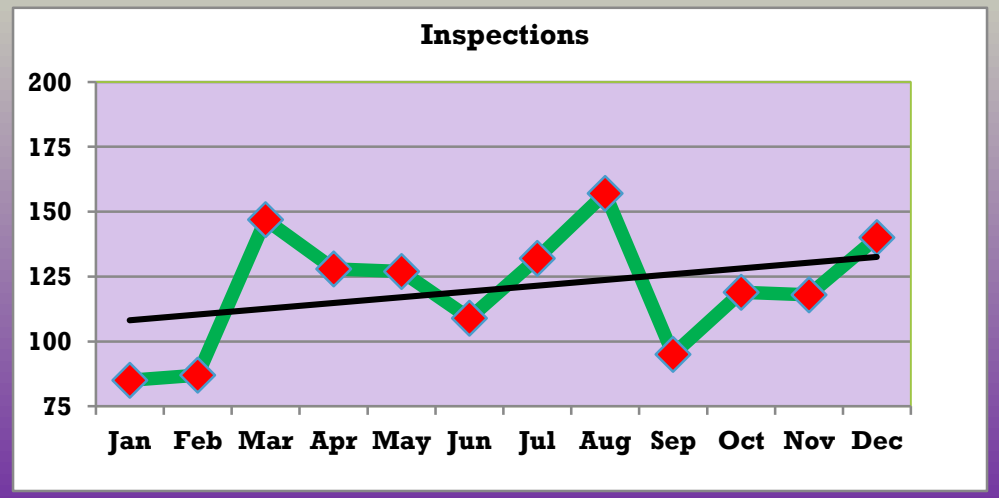
Permitting

The Permitting division issues permits for residential and commercial construction, signage, pools, logging/timber, special events and other uses.

Snapshot of 2016 Services

Total Building Permits: 261
Total SubConts Permits: 513
Total Business Licenses: 344
Total Inspections: 1,444





PUTNAM COUNTY ANIMAL SERVICES

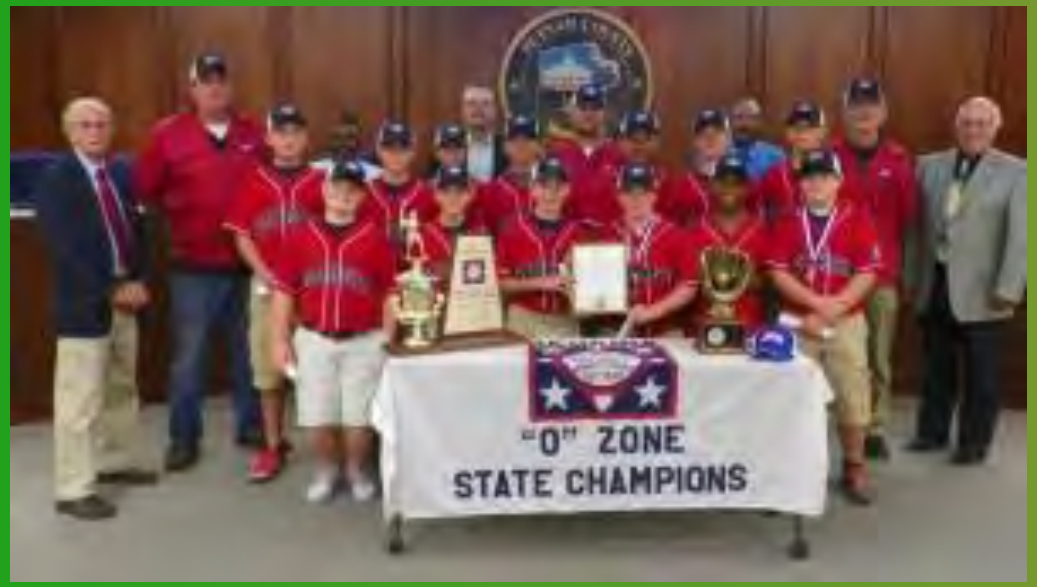
The purpose of Animal Services is to answer the needs of the citizens of Putnam County and its animal population. Our daily goals are to protect the health and safety of the public, enforce state and local laws concerning animal protection, and to promote responsible pet ownership. We accommodate the needs of both people and animals by controlling, housing, and caring for the stray, lost, healthy, and injured animals, and by isolating biting, diseased, and potentially dangerous animals. We achieve our goals by collaborating with federal, state, and local law enforcement agencies, public health and human resource departments, emergency management personnel, veterinary clinics, and various non-profit organizations. Through educating, enforcing, and encouraging proper animal care, humane treatment, and an overall respect of living things, our goals are accomplished.

2016 Statistical Data:

Incoming Calls: 1246
Impounded: 948
Adoption/ Return to Owner: 225
Transfers: 134
Euthanized: 546
After hours Calls: 121
Court Cases: 67
Warnings: 36
Citations: 58
Bites: 24

PUTNAM COUNTY RECREATION DEPARTMENT

In partnership with our citizens, Putnam County Recreation Department provides high-quality, broad-based facilities, programs and services; creating a sense of community, enabling a safe and secure environment, and enhancing Putnam's quality of life.



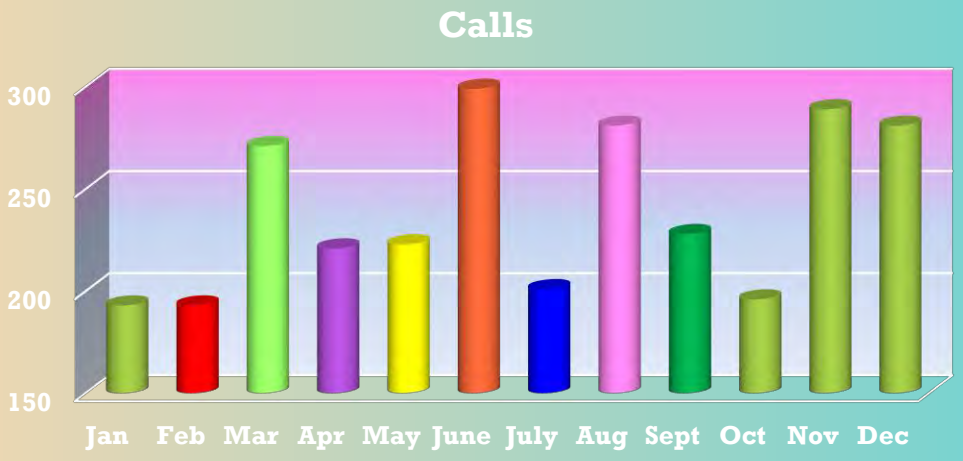
- Department received the 2016 Boys and Girls Club Vision Award.
- Department was one of three finalist for the Union Recorder for Top Places for Kids in the Lake Country Area.
- Department hosted the Dixie Youth 11-12 year old "O" Zone State Tournament.
- The 11-12 year old Dixie Youth received the Sportsmanship Award and came in 3rd in the State Dixie Youth Tournament.
- The 13-14 year old Dixie Boys came in 2nd in the State Dixie Boys Tournament.
- Department implemented the Dixie Boys 15-17 year old program who won State Competition and went to the Dixie Boys World Series.

Emergency Medical Services

We're Here…Because We Care

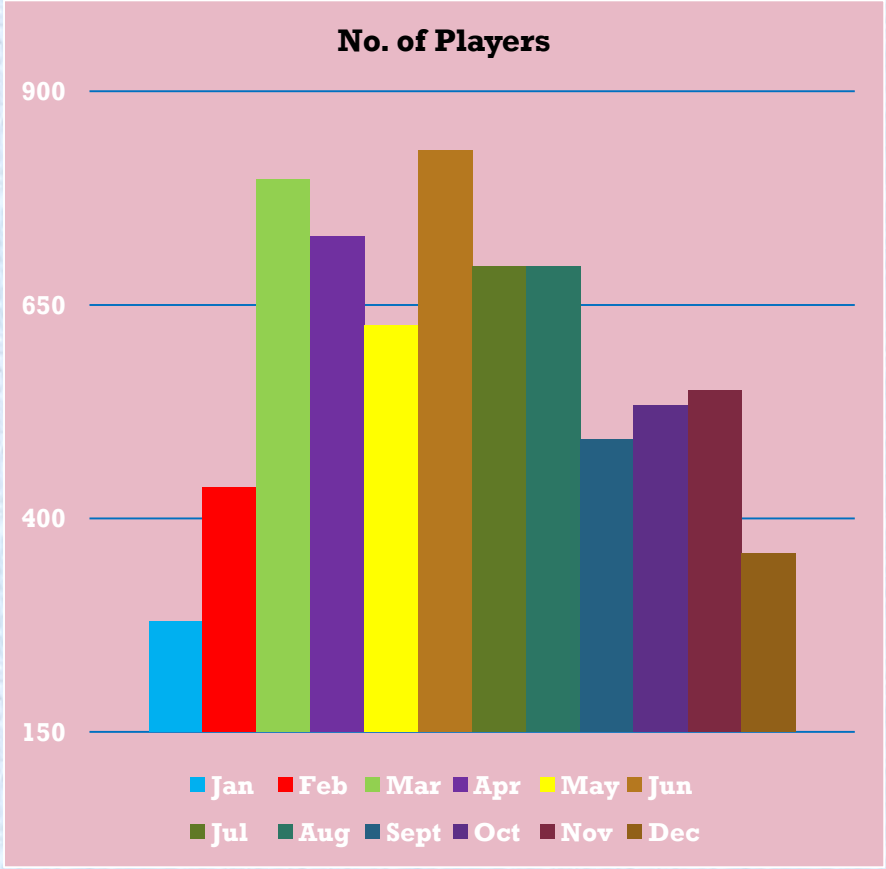
The Putnam County Ambulance Service is a 24-hour staffed team of skilled healthcare workers with a mission to save lives, provide medical service and transportation in a prompt, safe and professional manner.

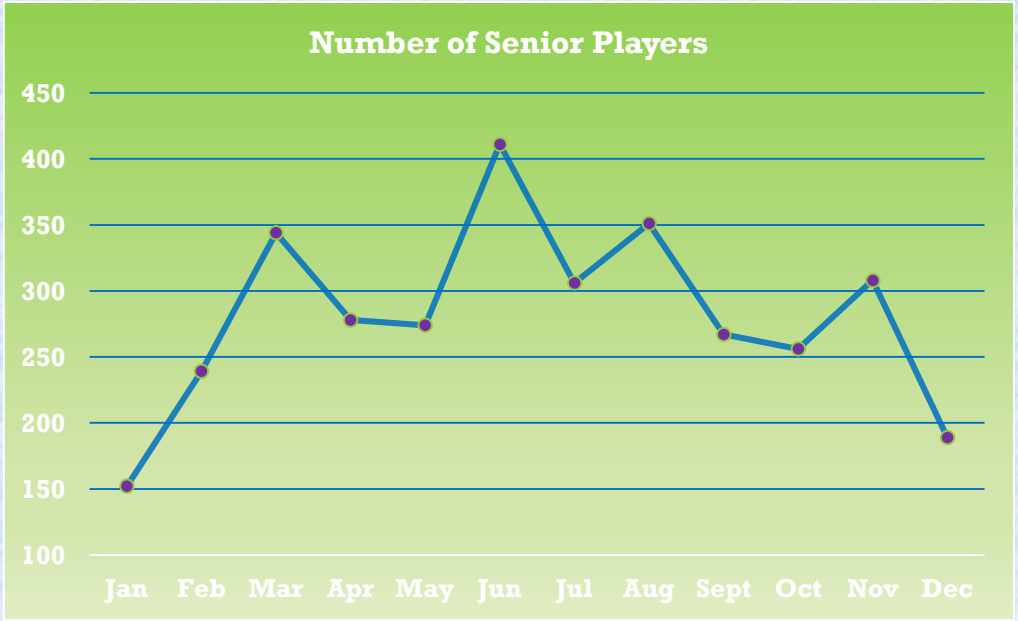
Putnam County Emergency Services responded to 2,876 calls



GOLF COURSE

During 2016, the golf course had a total of 7,024 golfers. The months March and June produced the most golfers.

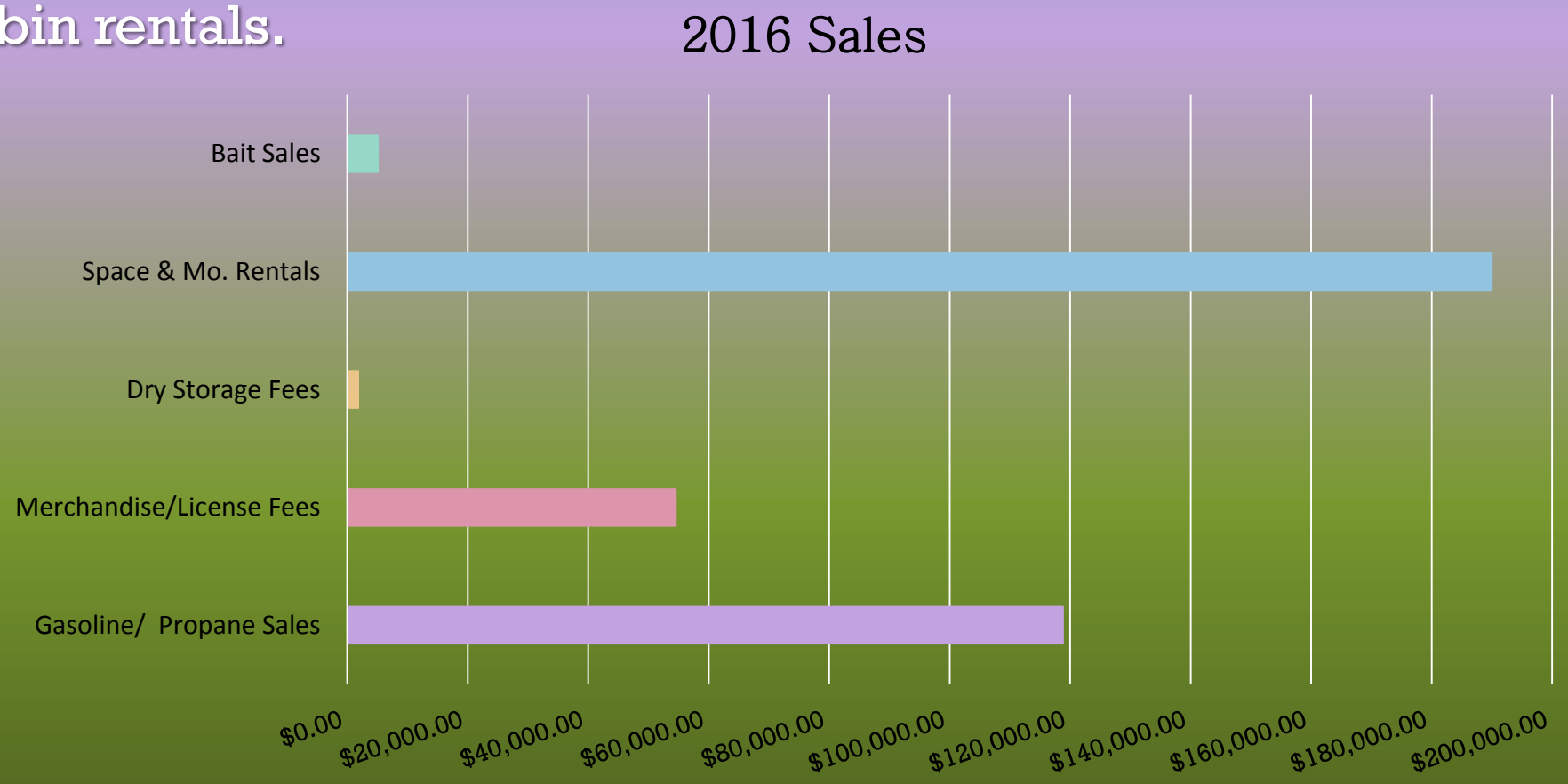




The Golf Course attracts many of the senior citizens in the community. Peak months for senior citizen activity are June and August.

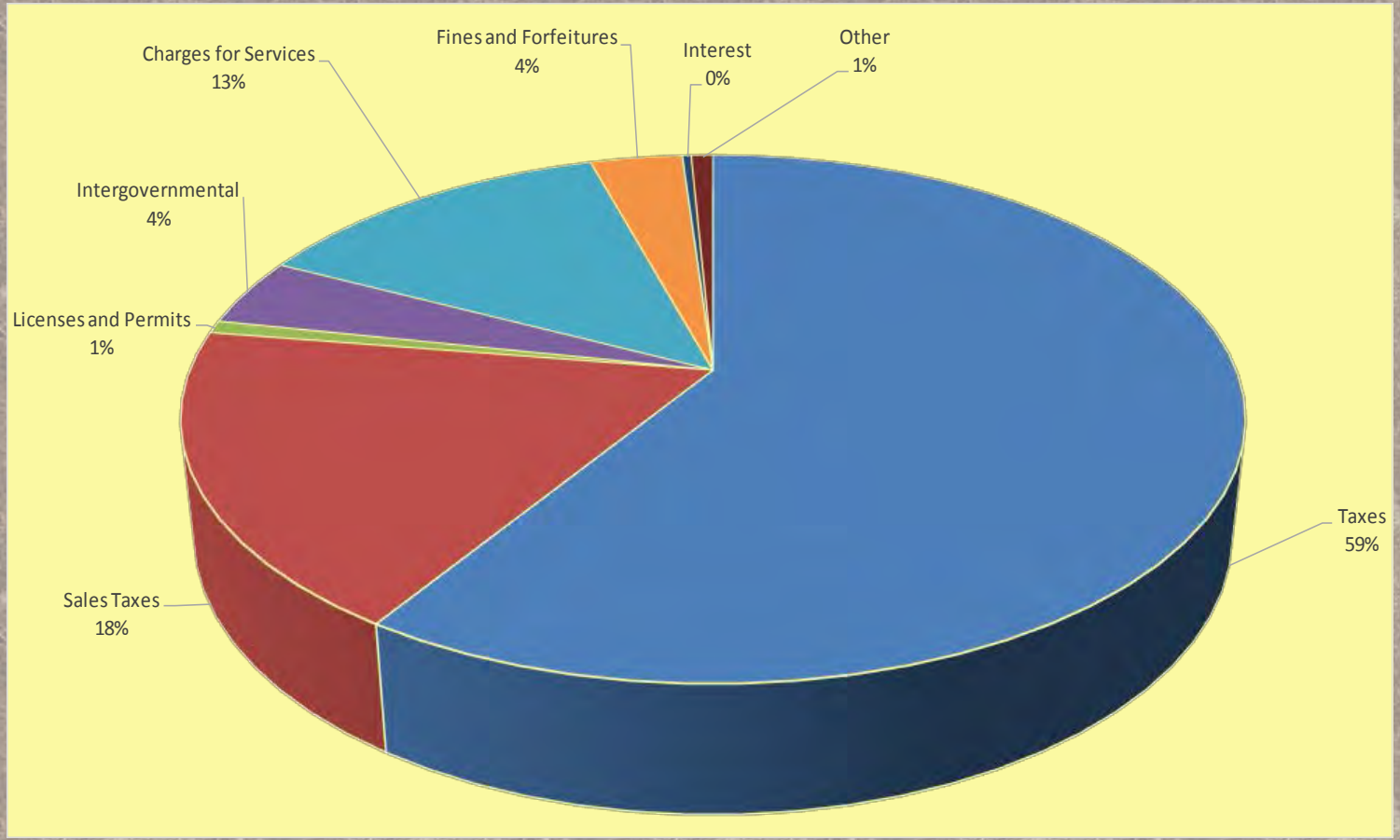
OCONEE SPRINGS PARK

- During 2016 Oconee Springs Park acquired a large jungle gym play set that attracted the interest of many visitors that had children.
- The Park also updated its credit card system to a Clover device that allows automatic tracking of inventory, monthly sales reports, and a more innovative way to book cabin rentals.



COMPOSITION OF REVENUES

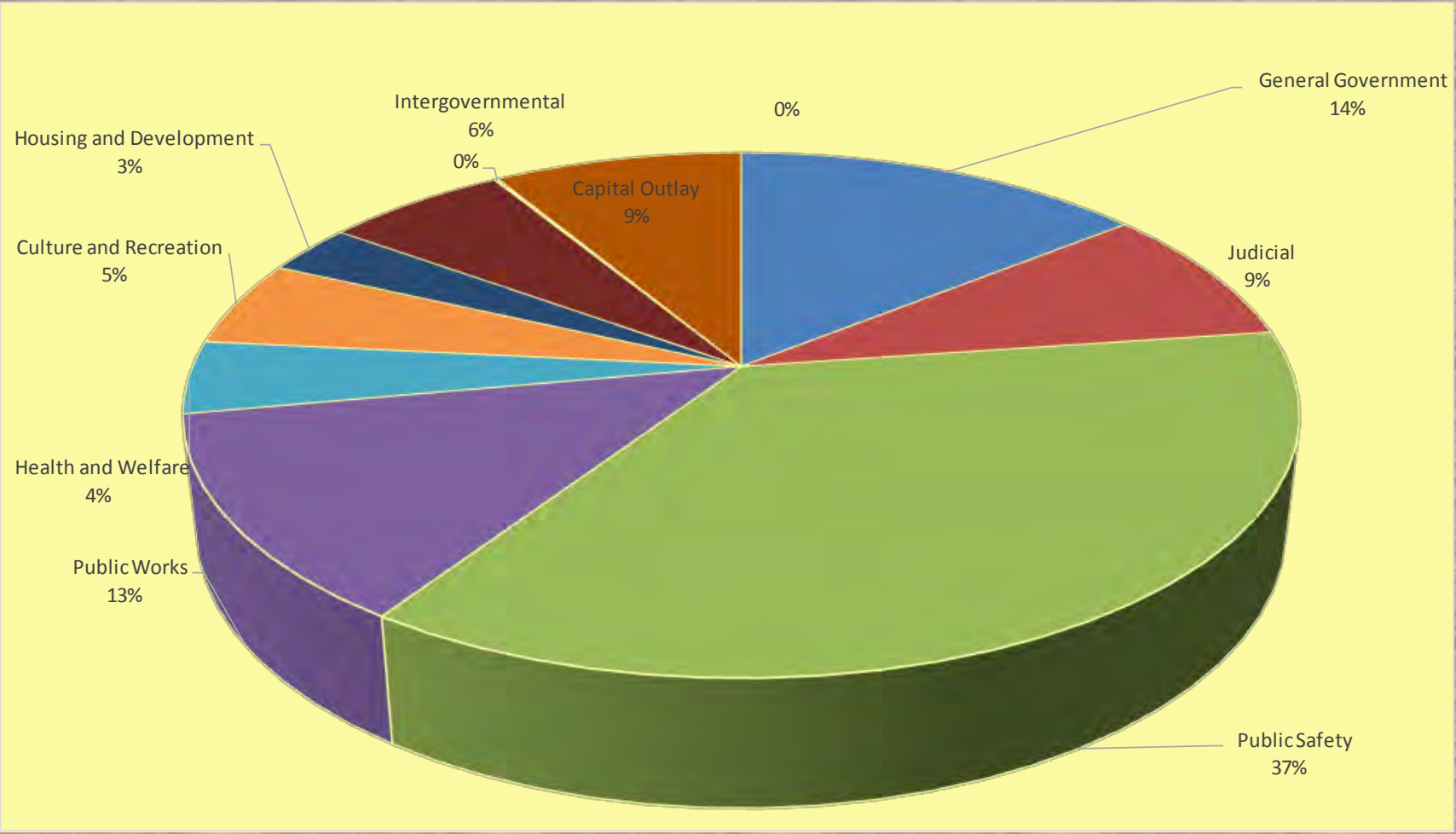
Total General Fund Revenues for this Fiscal Year, which ended September 30th, 2016 were $15,984,255. Revenues for the prior year were $16,567,331.



Taxes comprise the vast majority of the general fund revenues at 77% of the total. Property taxes are the largest funding source at about 59% of the total revenue. Licenses, permits, and other charges for services make up about 14% and fines and forfeitures represent about 4% of the total general fund revenue.

COMPOSITION OF EXPENDITURES

Total Expenditures for the fiscal year, which ended September 30th, 2016 were $16,898,336. Expenditures for the prior year were $17,908,900.



37% of the general fund expenditures are for public safety functions including fire and EMS. Public Works is at 13% and Culture and Recreation have remained consistent at about 5% of the General Fund expenditures. However, by year end, General Fund Expenditures were nearly $16.9 million, $421,813 below the final amended budget.

Economic Outlook

The County has renewed their committed toward Economic Development. After the closing of Horton Homes and the Georgia Power plant, the commissioners decided to actively engage in the next phase of Putnam County business opportunities. Through the Board of Commissioners efforts and in conjunction with the Putnam Development Authority, there are many new and exciting business opportunities on the horizon.

The County is recovering from the downturn in the economy and the loss of Plant Branch. There is an increase in residential and commercial construction in the county. Putnam County is in a sound position moving forward, in large part, due to the visionary leadership of the Putnam County Board of Commissioners.

FINANCIAL PLANNING

Putnam County's capital improvement program continues strong. Recently, SPLOST #8 was approved by voters, and will be implemented in Fiscal Year 2017. This new SPLOST will purchase Sheriff's vehicles, ambulances, fire apparatus, ground improvements and reduce debt on the recently completed infrastructure project.

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The County's Financial activities in total are made up of three broad classifications: governmental, business-type activities and component units. Governmental activities include all primary governmental functions like public works, recreation, and general government. Blended component units are combined into governmental activities.

STATEMENT OF NEW POSITION AS OF SEPTEMBER 30, 2016

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	**2016**	2015	**2016**	2015
Current and Other Assets	**$ 13,164,182**	$ 12,142,908	**$1,013,996**	$ 970,005	**$14,178,178**	$13,112,913
Capital Assets	**29,042,223**	29,473,250	**190,967**	206,964	**29,233,190**	29,680,214
Total Assets	**42,206,405**	41,616,158	**1,204,963**	1,176,969	**43,411,368**	42,793,127
Deferred Outflows of Resources	**1,051,206**	69,491	**-**	-	**1,051,206**	69,491
Other Liabilities	**4,647,632**	4,021,117	**39,241**	40,965	**4,686,873**	4,062,082
Long-Term Liabilities Outstanding	**1,394,723**	180,302	**739,277**	730,157	**2,134,000**	910,459
Total Liabilities	**6,042,355**	4,201,419	**778,518**	771,122	**6,820,873**	4,972,541
Net Position						
Investment in Capital Assets	**27,840,721**	29,366,804	**190,966**	296,060	**28,031,687**	29,662,864
Restricted	**6,195,678**	6,294,792	**-**	-	**6,195,678**	6,294,792
Unrestricted	**2,552,988**	1,822,634	**235,479**	109,787	**2,788,467**	1,932,421
Total Net Position	**$ 36,589,387**	$ 37,484,230	**$ 426,445**	$ 405,847	**$37,015,832**	$37,890,077

There are two main sources of revenue for the County: Program Revenues and General Revenues. Program Revenues are the County's main source of funding (inflow of Assets) and they are made up mostly of charges for services, including both governmental and business-type activities. They also include operating and capital grants (state and federal). General Revenue, which includes property and sales taxes, are the primary form of funding for governmental funds. Governmental and business-type activities decreased the County's net position before transfers by $****** for the year ended September 30, 2016.

The table provided on the next slide depicts a comparison for the changes in net position in governmental and business-type activities for the fiscal years ended September 30, 2016 and 2015.

STATEMENT OF CHANGES IN NET POSITION AS OF SEPTEMBER 30, 2016

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	**2016**	2015	**2016**	2015
Revenues						
Program Revenues						
Charges for Services	**$ 3,270,351**	$ 2,970,518	**$368,531**	$358,511	**$ 3,638,882**	$ 3,329,029
Operating Grants and Contribtutions	**273,159**	259,454	-	-	**273,159**	259,454
Capital Grants and Contributions	**416,721**	419,467	-	-	**416,721**	419,467
General Revenues						
Taxes	**16,027,813**	16,258,442	-	-	**16,027,813**	16,258,442
Other	**447,472**	355,092	**5,483**	5,663	**452,955**	360,755
Total Revenues	**20,435,516**	20,262,973	**374,014**	364,174	**20,809,530**	20,627,147
Expenses						
General Government	**3,914,237**	3,973,508	-	-	**3,914,237**	3,973,508
Judicial	**1,809,713**	1,755,380	-	-	**1,809,713**	1,755,380
Public Safety	**8,121,494**	8,097,355	-	-	**8,121,494**	8,097,355
Public Works	**3,904,983**	3,926,292	-	-	**3,904,983**	3,926,292
Health and Welfare	**1,682,753**	1,172,432	-	-	**1,682,753**	1,172,432
Culture and Recreation	**1,195,197**	1,022,665	-	-	**1,195,197**	1,022,665
Housing and Development	**619,761**	645,295	-	-	**619,761**	645,295
Interest on Long-Term Debt	**32,221**	-	-	-	**32,221**	-
Oconee Springs Park	-	-	**345,772**	371,807	**345,772**	371,807
Solid Waste	-	-	**57,644**	23,132	**57,644**	23,132
Total Expenses	**21,280,359**	20,592,927	**403,416**	394,939	**21,683,775**	20,987,866
Change in Net Position Before Transfers	**(844,843)**	(329,954)	**(29,402)**	(30,765)	**(874,245)**	(360,719)
Transfers	**(50,000)**	19,402	**50,000**	(19,402)	-	-
Increase (Decrease) in Net Position	**(894,843)**	(310,552)	**20,598**	(50,167)	**(874,245)**	(360,719)
Net Position, Beginning	**37,484,230**	40,465,203	**405,847**	456,014	**37,890,077**	40,921,217
Cumulative Effect of Change in Accounting Principle	-	(2,670,421)	-	-	-	(2,670,421)
Net Position, Ending	**$36,589,387**	$37,484,230	**$426,445**	$405,847	**$37,015,832**	$37,890,077

Financial Review of Fiscal Year 2016

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 182,080	$ -	$ 182,080
Sales Taxes	-	201,124	201,124
Licenses and Permits	850	-	850
Intergovernmental	156,898	416,721	573,619
Charges for Services	437,789	-	437,789
Fines and Forfeitures	241,011	-	241,011
Interest	3,313	1,290	4,603
Total Revenue	1,021,941	619,135	1,641,076
Expenditures			
Current			
Judicial	171,749	-	171,749
Public Safety	458,889	-	458,889
Housing and Development	108,993	-	108,993
Health and Welfare	4,500	-	4,500
Capital Outlay	66,616	-	66,616
Intergovernmental	-	49,879	49,879
Total Expenditures	810,747	49,879	860,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	211,194	569,256	780,450
Other Financing Uses			
Transfer Out	(70,000)	(420,634)	(490,634)
Net Change in Fund Balance	141,194	148,622	289,816
Fund Balance, Beginning	730,963	420,510	1,151,473
Fund Balance, Ending	$ 872,157	$ 569,132	$ 1,441,289

The Financial Review section is designed to provide information on the financial health and stability of Putnam County. This information should provide the reader with a better understanding of how available resources are utilized to provide services.

The financial information presented here represents the Governmental Funds. The General Fund is the County's primary operating fund.

The information on this page summarizes the County's largest sources of revenues ("Where the Money Came From") and expenses ("Where the Money Went") for the government as a whole.

GLOSSARY OF TERMS

- **Assets**: Items of ownership. Assets can include cash, stock, land, buildings, machinery, furniture, and other equipment. There are several categories of Assets:
- **Capital Assets**: Assets of a long-term character (beyond the current year) that are intended to continue to be held or used, such as land, buildings, vehicles, machinery, furniture, and other equipment.
- **Net Position**: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.
- **Restricted Assets**: Assets that may not be used for normal operating purposes because of the requirements of regulatory authorities, provisions in bond contracts, or other legal agreements, but do not have to be accounted for in a separate fund.
- **Unrestricted Assets**: Funds established to account for assets or resources that may be utilized at the discretion of the Board of Commissioners.
- **Expenditures**: Government purchases which can be financed by revenue and/or government borrowing, i.e. bonds, tax anticipation, notes, etc.
- **Fund Balance**: The portion of fund revenue over expenditures available for use.
- **General Fund**: A fund used to account for the ordinary operations of the County government that are financed from taxes and other general revenue.
- **Liabilities**: Future spending of revenue as a result of past transactions and other past events. Liabilities are reported on a balance sheet and are divided into two categories:
- **Current Liabilities**: These liabilities are reasonably expected to be liquidated within a year. They usually include payables such as wages, accounts, taxes, accounts payable, unearned revenue when adjusting entries, portions of long-term bonds to be paid this year, short-term obligations, and others.
- **Long-term Liabilities**: These liabilities are reasonably expected not to be liquidated within a year. They usually include long-term bonds, notes payable, long-term leases, pension obligations, and long-term product warranties. In these liabilities, the County has to pay after a fixed period of time, usually longer than a year.
- **Revenue**: Financial resources other than from interfund transfers and debt issue proceeds. Putnam County receives Revenue through property taxes, sales and other taxes, licenses and permits, grants, fines and forfeitures, charges for service, administration fees, investment income, and miscellaneous sources.