PUTNAM COUNTY DEVELOPMENT AUTHORITY STATEMENT OF NET POSITION SEPTEMBER 30, 2023

ASSETS		
Cash and cash equivalents	\$	213,023
Investments		116,928
Total current assets		329,951
Noncurrent assets:		
Capital assets:		
Land		473,854
Building and improvements		158,239
Machinery and equipment		7,705
Accumulated depreciation and amortization		(108,252)
Total capital assets, net		531,546
Total noncurrent assets		531,546
Total assets	\$	861,497
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	\$	201
Total current liabilities		201
Total liabilities	\$	201
NET POSITION		
Net investment in capital assets	\$	531,546
Unrestricted	_	329,750
Total net position	\$	861,296

PUTNAM COUNTY DEVELOPMENT AUTHORITY STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED SEPTEMBER 30, 2023

Total operating revenues 12,365 Operating expenses 5,100 Other operating expenses 3,555 Depreciation and amortization 3,956 Total operating expenses 12,607 Operating income (loss) (242 Nonoperating revenues (expenses) Interest earnings 1,452 Total nonoperating revenues (expenses) 1,452 Change in net position 1,210	Operating revenues	
Operating expenses Contract services 5,100 Other operating expenses 3,55 Depreciation and amortization 3,950 Total operating expenses 12,600 Operating income (loss) (242 Nonoperating revenues (expenses) Interest earnings 1,452 Total nonoperating revenues (expenses) 1,452 Change in net position 1,210	Rent	\$ 12,365
Contract services Other operating expenses Other operating expenses Depreciation and amortization Total operating expenses Operating income (loss) Nonoperating revenues (expenses) Interest earnings Total nonoperating revenues (expenses) Total nonoperating revenues (expenses) 1,452 Change in net position 5,100 3,555 3,555 1,260 12,607 1,210	Total operating revenues	12,365
Other operating expenses Depreciation and amortization 3,956 Total operating expenses 12,607 Operating income (loss) Nonoperating revenues (expenses) Interest earnings Total nonoperating revenues (expenses) 1,452 Change in net position 3,956 12,607 1,216	Operating expenses	
Depreciation and amortization Total operating expenses 12,60 Operating income (loss) Nonoperating revenues (expenses) Interest earnings Total nonoperating revenues (expenses) 1,452 Change in net position 3,956 12,60 12,60 12,60 12,60 13,452	Contract services	5,100
Total operating expenses 12,60° Operating income (loss) (24° Nonoperating revenues (expenses) Interest earnings 1,45° Total nonoperating revenues (expenses) 1,45° Change in net position 1,21°	Other operating expenses	3,551
Operating income (loss) Nonoperating revenues (expenses) Interest earnings Total nonoperating revenues (expenses) Change in net position (242) (2	Depreciation and amortization	3,956
Nonoperating revenues (expenses) Interest earnings 1,452 Total nonoperating revenues (expenses) 1,452 Change in net position 1,216	Total operating expenses	12,607
Interest earnings 1,452 Total nonoperating revenues (expenses) 1,452 Change in net position 1,210	Operating income (loss)	(242)
Total nonoperating revenues (expenses) Change in net position 1,452	Nonoperating revenues (expenses)	
Change in net position 1,210	Interest earnings	1,452
	Total nonoperating revenues (expenses)	1,452
Not position beginning of year 960.094	Change in net position	1,210
11ct position, organism of year 600,000	Net position, beginning of year	860,086
Net position, end of year \$861,290	Net position, end of year	\$ 861,296

PUTNAM COUNTY DEVELOPMENT AUTHORITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2023

Cash flows from operating activities		
Cash received from customers	\$	12,365
Cash paid to suppliers		(8,641)
Net cash provided by (used in) operating activities		3,724
Cash flows from investing activities		
Interest received		577
Net cash provided by (used in) investing activities	·	577
Net change in cash and cash equivalents		4,301
Tect change in cash and cash equivalents		7,501
Cash and cash equivalents, beginning of year		208,722
Cash and cash equivalents, end of year	\$	213,023
Cash and cash equivalents classified as:		
Unrestricted	\$	213,023
Total cash and cash equivalents	\$	213,023
Reconciliation of operating income to net		
cash provided by (used in) operating activities:		
Operating income (loss)	\$	(242)
Adjustments to reconcile net operating income (loss)		
to net cash provided by (used in) operating activities:		
Depreciation		3,956
Changes in assets and liabilities:		
Accounts payable and accrued liabilities		10
Net cash provided by (used in) operating activities	\$	3,724
Non-cash investing, capital, and financing activities:		
Change in fair market value and reinvested interest/dividends	\$	875