

Annual Financial Report



Indiana State Board of Accounts

2022

Dekalb County Airport Authority

Dekalb County

Not Submitted

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement.

This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

Some information that rolled over from the previous year, such as grants, will print on this report until the AFR is submitted even if they do not apply to the current year. After the AFR is submitted, this information will not be on the report.

Dekalb County Airport Authority, Dekalb County, Indiana
Annual Financial Report - 2022
Cash & Investments Combined Statement

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal		Receipts	Disbursement	End Cash & Inv Bal	
		Jan. 1, 2022				Dec. 31, 2022	
Governmental Activities							
101	GEN-AIRPORT AUTHORITY	\$641,326.57	\$1,094,969.20	\$1,304,637.68	\$431,658.09		
245	RAINY DAY	\$508,290.30	\$3,633,602.22	\$3,387,220.56	\$754,671.96		
317	ARRA (COVID 19) GRANT CFDA 20-106	\$0.00	\$59,000.00	\$59,000.00	\$0.00		
400	AIP 34 FED AND STATE	\$0.00	\$716,589.00	\$195,412.02	\$521,176.98		
425	CUMULATIVE AIRPORT BUILDING	\$321,471.04	\$132,033.10	\$0.00	\$453,504.14		
806	PAYROLL	\$8,326.60	\$197,310.48	\$197,849.50	\$7,787.58		
	GRAND TOTAL	\$1,479,414.51	\$5,833,504.00	\$5,144,119.76	\$2,168,796.75		

DeKalb County Airport Authority, DeKalb County, Indiana Detailed Receipts - 2022

Governmental Activities		
GEN-AIRPORT AUTHORITY	General Property Taxes	\$752,825.63
	Vehicle/Aircraft Excise Tax Distribution	\$49,014.15
	Local Income Tax (LIT) Certified Shares	\$268,794.96
Total Taxes and Intergovernmental		\$1,070,634.74
	Earnings on Investments and Deposits	\$22,962.22
	Other Receipts/101311.000 - GEN-OTHER INCOME	\$1,372.24
Total Other Receipts		\$24,334.46
Total GEN-AIRPORT AUTHORITY		\$1,094,969.20
RAINY DAY	Federal and State Grants and Distributions - Highways and Streets	\$2,835,405.23
Total Taxes and Intergovernmental	Rental of Property	\$276,288.57
	Airport Receipts	\$21,428.13
Total Charges for Services		\$297,716.70
	Transfers In - Transferred from Another Fund	\$500,000.00
	Other Receipts/245311.000 - RAINY-OTHER INCOME	\$480.29
Total Other Receipts		\$500,480.29
Total RAINY DAY		\$3,633,602.22
ARPA (COVID 19) GRANT CFDA 20-106	Federal and State Grants and Distributions - Other/317315.000	\$59,000.00
	ARPA - FEDERAL GRANTS RECEIVED	-
Total Taxes and Intergovernmental		\$59,000.00
Total ARPA (COVID 19) GRANT CFDA 20-106		\$59,000.00
AIP 34 FED AND STATE	Federal and State Grants and Distributions - Other/400130.000	\$716,589.00
	AIP 34 - FED GRANT REIMBURSEMENT	-
Total Taxes and Intergovernmental		\$716,589.00
Total AIP 34 FED AND STATE		\$716,589.00

Vehicle/Aircraft Excise Tax Distribution

\$5,527.96

Total Taxes and Intergovernmental

\$90,433.10

Transfers In - Transferred from Another Fund

\$41,600.00

Total Other Receipts

\$41,600.00

Total CUMULATIVE AIRPORT BUILDING

\$132,033.10

PAYROLL

Payroll Fund and Clearing Account Receipts

\$197,310.48

Total Other Receipts

\$197,310.48

Total PAYROLL

\$197,310.48

Total Governmental Activities

\$5,833,504.00

**Dekalb County Airport Authority, Dekalb County, Indiana
Disbursements by Fund - 2022**

Governmental Activities	GEN-AIRPORT AUTHORITY	Salaries and Wages	\$181,651.41
		Employee Benefits	\$66,685.77
		Total Personal Services	\$248,337.18
		Operating Supplies	\$12,068.17
		Repair and Maintenance Supplies	\$34,814.29
		Total Supplies	\$46,882.46
		Professional Services	\$51,511.67
		Communication and Transportation	\$3,094.87
		Printing and Advertising	\$6,139.13
		Insurance	\$57,011.00
		Utility Services	\$25,475.92
		Repairs and Maintenance	\$104,111.73
		Other Services and Charges	\$52,284.71
		Total Services and Charges	\$299,629.03
		Infrastructure	\$28,700.00
		Machinery, Equipment, and Vehicles	\$103,705.01
		Total Capital Outlays	\$132,405.01
		Transfer Out - Transferred To Another Fund	\$541,600.00
		Other Disbursements	\$35,784.00
		Total Other Disbursements	\$577,384.00
		Total GEN-AIRPORT AUTHORITY	\$1,304,637.68
	RAINY DAY	Payments on Bonds and Other Debt Principal	\$127,655.11
		Payments on Bonds and Other Debt Interest	\$689.69
		Total Debt service - principal and interest	\$128,344.80
		Infrastructure	\$3,220,359.76

Governmental Activities RAINY DAY Machinery, Equipment, and Vehicles \$38,516.00

Total Capital Outlays \$3,258,875.76

Total RAINY DAY \$3,387,220.56

ARRA (COVID 19) Utility Services \$59,000.00
 GRANT CFDA 20-106

Total Services and Charges \$59,000.00

Total ARRA (COVID 19) GRANT CFDA 20-106 \$59,000.00

AIP 34 FED AND STATE Infrastructure \$195,412.02

Total Capital Outlays \$195,412.02

Total AIP 34 FED AND STATE \$195,412.02

PAYROLL Payment of Taxes and Other Payroll Withholdings \$197,849.50

Total Other Disbursements \$197,849.50

Total PAYROLL \$197,849.50

Total Governmental Activities \$5,144,119.76

DeKalb County Airport Authority, DeKalb County, Indiana
 Fund Type Schedule 2022

Fund Type	Local Fund	Standard Fund	Grant Related
1 - General Fund	101 - GEN-AIRPORT AUTHORITY	General	N
2 - Special Revenue	245 - RAINY DAY	Rainy Day	N
2 - Special Revenue	317 - ARRA (COVID 19) GRANT CFDA 20-106	ARRA (COVID 19) GRANT CFDA 20-106	N
4 - Capital Projects	425 - CUMULATIVE AIRPORT BUILDING	Cumulative Building	N
4 - Capital Projects	400 - AIP 34 FED AND STATE	AIP 34 FED AND STATE	N
12 - Other	806 - PAYROLL	PAYROLL	N

Dekalb County Airport Authority, Dekalb County, Indiana
Debt Statement - 2022

	Notes and Loans Payable - Short Term	Hangar Refinance	Beginning	Additions	Reductions	Ending Principal	Principal Due in 2023
			Principal Balance as of Jan. 1, 2022			Balance as of Dec. 31, 2022	
Governmental Activities Short Term Debt			\$123,231.60	\$0.00	\$123,231.60	\$0.00	
Governmental Activities Short Term Debt Total			\$123,231.60	\$0.00	\$123,231.60	\$0.00	
GRAND TOTAL			\$123,231.60	\$0.00	\$123,231.60	\$0.00	

Dekalb County Airport Authority, Dekalb County, Indiana
Deficit Fund Balances - 2022

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Total deficit fund balances		

DeKalb County Airport Authority, DeKalb County, Indiana
Transfers - 2022

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
GEN-AIRPORT AUTHORITY	\$541,600.00	RAINY DAY	\$500,000.00
		CUMULATIVE AIRPORT BUILDING	\$41,600.00
Total Transfers Out	\$541,600.00	Total Transfers In	\$541,600.00

Dekalb County Airport Authority, Dekalb County, Indiana
Transfer Schedule Report - 2022

Fund Transfer To

Fund Transfer From	245 - RAINY DAY		425 - CUMULATIVE AIRPORT BUILDING		Total
101 - GEN-AIRPORT AUTHORITY		500,000		41,600	541,600
Total		\$ 500,000		\$ 41,600	\$ 541,600

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

**DeKalb County Airport Authority, DeKalb County, Indiana
Grants 2022**

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
Extend RWY 9-27, Grade and Drain	Airport Improvement Program	Department of Transportation	FAA	20.106	Extend Runway	ALP 3-18-0004-033-2022	Reimbursement Grant	245 Rainy Day	\$2,835,405.23	\$2,835,405.23	\$0.00	\$0.00	\$0.00	\$5,000,000.00
ARPA	Airport Improvement Program	Department of Transportation	FAA	20.106	ARPA	ALP 3-18-0004-032-2021	Reimbursement Grant	317 ARPA	\$59,000.00	\$59,000.00	\$0.00	\$0.00	\$0.00	\$5,000,000.00
Extend RWY 9-27	Airport Improvement Program	Department of Transportation	FAA	20.106	Extend Runway	ALP 3-18-0004-034-2022	Reimbursement Grant	400 ALP 34	\$716,589.00	\$716,589.00	\$0.00	\$0.00	\$0.00	\$5,000,000.00

Verified against Delphi 1/31/23

Audra Mabejnovitch

**Dekalb County Airport Authority, DeKalb County, Indiana
Capital Assets 2022**

Government or Enterprise		Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
Governmental Activities - Non- Depreciable Assets	Land	\$4,196,273.00	-	\$41,550.00	\$4,154,723.00
	Construction in Progress	\$476,718.00	\$3,558,422.00	-	\$4,035,140.00
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$4,672,991.00	\$3,558,422.00	\$41,550.00	\$8,189,863.00
	Infrastructure	\$413,082.30	-	-	\$413,082.30
	Buildings	\$5,481,961.67	-	\$209,982.06	\$5,271,979.61
	Improvements Other Than Buildings	\$10,914,305.59	\$149,550.00	-	\$11,063,855.59
Governmental Activities - Depreciable Assets	Machinery, Equipment, and Vehicles	\$697,623.61	-	\$8,418.80	\$689,204.81
	Books and Other	-	-	-	-
	Total	\$17,506,973.17	\$149,550.00	\$218,400.86	\$17,438,122.31
	Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
Books and Other	-	-	-	-	
Total	-	-	-	-	

DeKalb County Airport Authority, DeKalb County, Indiana
Accounts Payable/Receivable Statement - 2022

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

**Dekalb County Airport Authority, Dekalb County, Indiana
Pensions - 2022**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X