



DARE COUNTY AIRPORT AUTHORITY

Dare County Regional Airport

P.O. Box 429 ~ 410 Airport Road
Manteo, NC 27954
(252) 475-5570 ~ Fax (252) 473-1196



**DARE COUNTY AIRPORT AUTHORITY
MINUTES of the
June 23, 2021 Meeting**

Members Present: Charlie Davidson, Fred Newberry, Joe Blakaitis, William Pope, Wally Overman, George Henderson, Pete Burkheimer, Jr., David Crownover

Members Absent: Jack Shea

Also Attending: Robert Hobbs, Hornthal, Riley, Ellis & Maland; John Massey & Steve Bright, Talbert & Bright; David Daniels, Airport Director; Margaret Stauffer, Finance Officer & Clerk to the Board

Chairman Davidson called the June 23, 2021 meeting of the Dare County Airport Authority to order at approximately 4:03 pm.

Members of the public in the audience: None

ITEM #1 - Public Hearing: Proposed 2021-2022 Airport Budget Ordinance:

Attorney Robert Hobbs opened the public hearing for the proposed Airport Budget Ordinance for Fiscal-Year 2021-2022. Director Daniels confirmed that there were no public comments submitted prior to the meeting. With no other public comments the public hearing for the budget was closed.

There were no comments, so the public hearing was closed at 4:09PM.

ITEM #2 - Consideration/Approval of 2021-2022 Airport Budget Ordinance:

(see attached)

Chairman Davidson opened the floor for discussion/approval of the Fiscal-Year 2021-2022 Airport Budget Ordinance.

Director Daniels reviewed a few changes that are reflected in the handout. Both revenue and expenditures for AV and jet fuel were increased. The fuel prices are still rising. A few expenditures changed a little, i.e. contracted services, maintenance/repairs rentals, insurance and continuous went to capital outlay to cover the 10% on projects coming up.

Pete Burkheimer inquired about line item 513500 computer software and why the health insurance has increased in the last few years, will it level out?

Director Daniels replied that the software is for the Point-of-Sale software for license and support fees. And the insurance are numbers are calculated by the finance department and is determined as a whole with the county.

Attorney Hobbs added that some numbers come from the county finance department for salaries, health insurance, shop overhead and taxes.

MOTION: Fred Newberry motioned to approve the proposed Airport Budget Ordinance for Fiscal-Year 2021-2021 as presented.
SECOND: George Henderson
DISCUSSION: No discussion
OPPOSED: None
OUTCOME: Carried

Item #3 – Election of Officers:

The Selection Committee submitted the following recommended of officers for review.

Chair	Charlie Davidson
Vice Chair	Fred Newberry
Secretary	Bill Pope
Treasurer	Joe Blakaitis

MOTION: Wally Overman motioned to approve the slate of officers as presented.
SECOND: Pete Burkheimer
DISCUSSION: No discussion
OPPOSED: None
OUTCOME: Carried

Item #4 – Public Comments:

There were no comments were submitted prior to the meeting and no one present from the public.

Item #5 – Potter & Company, PA Audit Contract 6/30/21: (see attached)

Director Daniels – Potter & Company has been the airport auditor for the last three year and it is time to approve for a new year’s contract. The price last year was \$13,500 and this years \$13,875. The Director is in favorer of using the company again. The county used this company as well and they are easy to work with.

MOTION: Bill Pope motioned to approve the Potter & Company, PA Audit Contract for fiscal year 6/30/2021 as presented.
SECOND: Wally Overman
DISCUSSION: No discussion
OPPOSED: None
OUTCOME: Carried

ITEM # 6 – Engineer’s Report: (see attached)

Apron Pavement Rehabilitation

Bids were received for the Apron Pavement Rehabilitation project on May 26, 2021. Three bids for Schedule I (Concrete) and three bids for Schedule II (Asphalt) were received. TBI has prepared a bid tabulation and summary of the bids received and has sent this information to David Daniels and NCDOA. TBI prepared a life cycle analysis and coordinated the information with NCDOA. Based on the information submitted, NCDOA has indicated that the airport has approval to proceed with the concrete option. The construction cost for the concrete option is \$2,567,380.

In review of the bids, it was found that Hatchell Concrete did not indicate their intention to meet the MBE/WBE goal established for the project. Hatchell Concrete submitted a Good Faith Effort (GFE) as required by the bid documents. The GFE was submitted to NCDOA for their review, and they have indicated that NCDOT Civil Rights no longer performs the GFE reviews.

Ken Weeden and Associates, a consulting firm that provides airports with DBE related work can perform the GFE review. They expect the GFE work can be completed in about one week.

Funding available for the project construction and construction administration phase services is \$2,967,500.

To minimize impacts on operations during the Summer months, we understand the preference is to commence construction in late Summer 2021. As discussed at the April Authority meeting, flexibility will be provided to the contractor to start construction no earlier than August 23rd and no later than December 1, 2021.

Few members questioned about the minority percentage in the county and weather it could be a problem for the contractor.

Airport Engineer John Massey stated the following:

A minority company is a company Certified by NCDOT that is a minority owned enterprise or women owned enterprise. The only companies that can be used to meet that goal are the companies certified by NCDOT.

If the Good Faith Effort is found acceptable, then No; If the Good Faith Effort is found NOT acceptable, then YES. Then your next bit lowest bidder. Then if the DOA decides that the new amount is not approved then asphalt would be used.

Ken Weeden & Associates, Inc. has prepared an estimate for \$840 to perform the Good Faith Effort Study. This can take about a week to complete.

MOTION: Joe Blakaitis motioned to approved to the consultant contract to Ken Weeden & Associates, Inc. to proceed with a Good Faith Efforts Review.
SECOND: Wally Overman
DISCUSSION: No discussion
OPPOSED: None
OUTCOME: Carried

MOTION: Joe Blakaitis motioned to approved to award construction contract to the low bidder contingent upon a favorable report from the consultant and acceptance by NCDOT.
SECOND: Fred Newberry
DISCUSSION: No discussion
OPPOSED: None
OUTCOME: Carried

ITEM # 7 - Attorney's Report: (see attached)

Airport Attorney Hobbs – reports that there is more detail on the due diligence to perform. An Archeological and Genealogical survey is to insure that all necessary parties are notified of the proposed relocation that is required by statute.

Attorney Hobbs turns the floor over to his assistant Jordan to review the list of step.

Steps for DCAA to complete in order to Disinter, Remove, and Reinter Graves

- 1.) Approval by Dare County Airport Authority Board to Petition Dare County Board of Commissioners.
- 2.) Approval by Dare County Board of Commissioner to Relocate Graves.
- 3.) Selecting a Company to Perform an Archeological and Genealogical Survey.
- 4.) Due Diligence Requirements Pertaining to Archeological and Genealogical Surveys.
- 5.) Coordination with appropriate Individuals regarding setting a date for disinterment, reinternment, and removal.
- 6.) Publication of Notices to Next of Kin to Disinter, Remove, and Reinter Graves.

- 7.) Disinterment and Removal of Graves with local health department director, a state licensed funeral director.
- 8.) Reinternment of Graves.
- 9.) Recording with the Register of Deeds.

A list of companies that can provide both archeological and genealogical services were provided to the board.

MOTION: Joe Blakaitis motioned to authorize the Director Daniels and the Attorney Hobbs to development and bring back a petition to county for the work to commence and to solicit bids for archeological and genealogical work; to bring back to the next authority meeting for consideration.

SECOND: Bill Pope

DISCUSSION: No discussion

OPPOSED: None

OUTCOME: Carried

ITEM #8 - Chair's Report:
No report.

ITEM #9 - Director's Report:

Director Daniels updates the following:

- Rwy 17/35 rehab has been completed and final core samples then this week.
- Control Tower is in operation.
- Avg aircraft movements: May 54 - June 160
 April: 66 jets and 148 turbo props
 May: 72 jets and 169 turbo props
 June: 37 jets and 180 turboprops

ITEM #10 - Consent Agenda:

Review/Approve DCAA minutes as presented.

MOTION: Bill Pope motioned to approve the Consent Agenda minutes from the May 26, 2021 as presented.

SECOND: George Henderson

DISCUSSION: None

OPPOSED: None

OUTCOME: Carried

MOTION: Joe Blakaitis motioned to change the agenda and move Item #11 to the end before last item to adjourn.
SECOND: Bill Pope
DISCUSSION: None
OPPOSED: None
OUTCOME: Carried

ITEM #11 - Committee Reports:

Pete Burkheimer and George Henderson reported that they both met on the property with 2 members from Basnight Enterprise LLC. The meeting went well and there was somewhat of an interested a possible swap property option. However, a solution would have to be found for the construction company.

It was suggested that the authority members look over the options for the Construction Company and report back in a few months at the airports board meeting.

Events Committee:

Fred Newberry updated the following - AOPA stated that there will no regional fly-in this year due to COVID.

AOPA would like to have an air-tour- they will fly from airport to airport over a 10 -12 day period with 50 aircrafts flying in. The event will last about three hours and have around 200 attendees. This will have little impact on the authority because AOPA will be paying for these fly-in events.

It could also have great exposure the airport, social media coverage, virtual coverage. AOPA is possibly having this event September 8, 2021 and would need a large tent.

MOTION: Pete Burkheimer motioned to authorize the facilities and the events committees Accepting the AOPA's offer with the contiguously that the appropriate facility can be found for this event.
SECOND: George Henderson
DISCUSSION: No discussion
OPPOSED: None
OUTCOME: Carried

ITEM #12 – Comments from the Authority Members:

No comments.

ITEM #13 – Closed Session: 5:42 PM

MOTION: Wally Overman motioned to go into closed session for the purpose of North Carolina General Statutes Section 143-318.11(a)(5) to establish or to instruct staff or negotiating agents concerning the position to be taken in the negotiating a contract of acquisition the price and other medial terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease of the real property located 1099 & 1115 Driftwood Drive, Manteo, NC 27954, owned by City Beverage Co., Inc., for the specific public purpose of removing an obstruction within the approach and runway protection zone for Runway 23 as established by FAA regulations.

SECOND: David Crownover

DISCUSSION: None.

OUTCOME: Carried

OPPOSED: None

Out of Closed Session: 6:10 PM

The Dare County Airport Authority came out of closed session at 6:10 PM.

MOTION: Wally Overman motioned to come out of closed sessions.

SECOND: Pete Burkheimer

DISCUSSION: No discussion

OPPOSED: None

OUTCOME: Carried

MOTION: Wally Overman motioned to approve a resolution establishing just compensation with Dare County Reginal Airport Runway 23 approach land acquisition project whereas has been certified by Gregory Bourn, MAI as the Dare County Airport Authority.

SECOND: Pete Burkimer

DISCUSSION: No discussion

OPPOSED: None

OUTCOME: Carried

MOTION: Joe Blakaitis motioned to approve the two offers purchase contract with City Beverage 1099 Driftwood Drive and 1115 Driftwood Drive, Manteo, NC as present by the Airport Attorney, with a change make to the closing date state in the proposed draft contracts.

SECOND: Wally Overman

DISCUSSION: No discussion

OPPOSED: None

OUTCOME: Carried

ITEM #14 - Adjourn:

MOTION: Joe Blakaitis motioned to adjourn.
SECOND: Wally Overman
DISCUSSION: None
OPPOSED: None
OUTCOME: Carried

Meeting ends at 6:25PM

Marge Stauffer, Clerk to the Board
Dare County Airport Authority

DARE COUNTY AIRPORT AUTHORITY
410 AIRPORT ROAD, MANTEO, NC
Wednesday, June 23, 2021
AGENDA

4:00 PM CONVENE AUTHORITY FOR MONTHLY MEETING

ITEM 1 PUBLIC HEARING ON THE 2021-2022 AIRPORT BUDGET

ITEM 2 CONSIDERATION/APPROVAL 2021-2022 AIRPORT BUDGET

ITEM 3 ELECTIONS OF OFFICERS

ITEM 4 PUBLIC COMMENTS

ITEM 5 POTTER & COMPANY, PA – AUDIT CONTRACT 6/30/21

ITEM 6 ENGINEER'S REPORT

ITEM 7 ATTORNEY'S REPORT

ITEM 8 CHAIR'S REPORT

ITEM 9 DIRECTOR'S REPORT

ITEM 10 CONSENT AGENDA

a. Approve Minutes – May 26, 2021

ITEM 11 CLOSED SESSION

Motion to go into closed session pursuant to North Carolina General Statutes Section 143-318.11(a)(5) to establish or to instruct staff or negotiating agents concerning the position to be taken in negotiating a contract of acquisition the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange or lease of the real property located at 1115 Driftwood Dr., Manteo, NC 27954, owned by City Beverage Co., Inc., for the specific public purpose of removing an obstruction within the approach and runway protection zone for Runway 23 as established by FAA regulations.

ITEM 12 COMMITTEE REPORT

ITEM 13 COMMENTS FROM THE AUTHORITY MEMBERS

ITEM 14 ADJOURN

Talbert & Bright Engineers Update

June 23, 2021

Apron Pavement Rehabilitation

Bids were received for the Apron Pavement Rehabilitation project on May 26, 2021. Three bids for Schedule I (Concrete) and three bids for Schedule II (Asphalt) were received.

TBI has prepared a bid tabulation and summary of the bids received and has sent this information to David Daniels and NCDOA.

TBI prepared a life cycle analysis and coordinated the information with NCDOA. Based on the information submitted, NCDOA has indicated that the airport has approval to proceed with the concrete option. The construction cost for the concrete option is \$2,567,380.

In review of the bids, it was found that Hatchell Concrete did not indicate their intention to meet the MBE/WBE goal established for the project. Hatchell Concrete submitted a Good Faith Effort (GFE) as required by the bid documents. The GFE was submitted to NCDOA for their review, and they have indicated that NCDOT Civil Rights no longer performs the GFE reviews.

Ken Weeden and Associates, a consulting firm that provides airports with DBE related work can perform the GFE review. They expect the GFE work can be completed in about one week.

Funding available for the project construction and construction administration phase services is \$2,967,500.

To minimize impacts on operations during the Summer months, we understand the preference is to commence construction in late Summer 2021. As discussed at the April Authority meeting, flexibility will be provided to the contractor to start construction no earlier than August 23rd and no later than December 1, 2021.

DARE COUNTY AIRPORT AUTHORITY
DARE COUNTY REGIONAL AIRPORT

BUDGET ORDINANCE 2021/2022

APPROVED 06/²³ /2021



410 AIRPORT ROAD
MANTEO, NC 27954

**DARE COUNTY AIRPORT AUTHORITY
DARE COUNTY REGIONAL AIRPORT
FISCAL YEAR 2021-2022 BUDGET ORDINANCE**

Be it ordained by the Dare County Airport Authority of Dare County, North Carolina:

SECTION 1. The following amounts are hereby appropriated in the Operations Fund for the operation of the Dare County Regional Airport and its activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the Chart of Accounts heretofore established for the Airport:

Operations Fund	<u>\$2,845,001.00</u>
------------------------	-----------------------

SECTION 2. It is estimated that the following revenues will be available in the Operations Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Auto Rental	\$90,000.00
Hangar Rental	\$270,000.00
Tie Down Fees	\$3,000.00
Landing Fees	\$25,000.00
Land and Building Rentals	\$180,000.00
Vehicle Parking Leases	\$9,000.00
Operation License Agreements	\$9,000.00
Other Charges for Services	\$500.00
Souvenirs	\$4,500.00
After Hours Fuel Service	\$8,000.00
Interest on Investments	\$10,000.00
Miscellaneous	\$9,000.00
Av Gas Sales	\$655,000.00
Jet A Sales	\$735,000.00
Auto Fuel Sales	\$3,000.00
Oil Sales	\$4,000.00
Pilot Supplies	\$500.00
Vending	\$300.00
Transfer from Primary Government	<u>\$829,201.00</u>
Total Estimated Revenues	<u><u>\$2,845,001.00</u></u>

SECTION 3. The following amounts are hereby appropriated in the Cemetery fund for the operation of the Roanoke Island Memorial Gardens Cemetery (RIMG) and its activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the Chart of Accounts heretofore established for the Cemetery:

Cemetery Fund	<u>\$28,500</u>
----------------------	------------------------

SECTION 4. It is estimated that the following revenues will be available in the Cemetery Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

Interest-Other Agencies	\$2,000
Grave Site – Plot Sales	\$2,000
Mausoleum – Crypt Sales	\$2,000
Mausoleum- Niche Sales	\$2,000
Rental Income - Houses	\$20,400
Recording Fees	<u>\$100</u>
Total Estimated Revenues	<u>\$28,500</u>

SECTION 5. The Airport Director is authorized to submit budget amendments to the County Finance Director without prior written approval of the Airport Authority in amounts that do not exceed \$20,000 per line item. For items over \$10,000, the Director must get verbal confirmation from the Dare County Airport Authority's Chairperson or Vice-Chairperson. The Director shall report such budget amendments to the Dare County Airport Authority no later than the next regularly-scheduled meeting (sooner if possible). Any budget amendments beyond \$20,000 must be submitted to the Airport Authority for approval.

SECTION 6. Airport Director's Authority for Expenditures and Execution of Agreements:

a. The Director's annual (fiscal year) expenditure authority for line items in the budget shall not exceed the following without further approval from the Airport Authority:

- (1) For line items of \$20,000 or less of the budgeted line items; or
- (2) For line items exceeding \$20,000, of the budgeted line item.

b. The Airport Director is hereby authorized to execute the necessary agreements for a term of one (1) year or less, to receive or expend funds for the following purposes without further approval from the Airport Authority, as long as any agreements requiring the expenditure of funds are pre-audited and pertain to expenditures included as line items in the budget and are within the limits stated in Subsection (a) of this Section:

- (1) Grant agreements to public and non-profit organizations;
- (2) Leases of normal and routine business equipment;
- (3) Leases with tenants of rental property and hangars owned by the Dare County Airport Authority;
- (4) Consultant, professional, or maintenance service agreements;
- (5) Purchase of apparatus, supplies, materials, or equipment where formal bids are not required by law;

- (6) Agreements for acceptance of state, federal, public, and non-profit organization grant funds, and funds from other governmental units for services to be rendered;
- (7) Construction or repair work where formal bids are not required by law; (Article 8, Chapter 143 of the N. C. G. S., (GS143-129 and GS 143-131)) and
- (8) Liability, casualty, property or other insurance or retention and faithful performance bonds.

c. The limitations specified in Subsections (a) and (b) of this Section may be waived provided there is urgent need to expend the funds prior to the next regularly scheduled meeting of the Dare County Airport Authority, and or commit grant funding provided the waiver is approved by the Chair of the Dare County Airport Authority or another member specifically granted this authority by the Chair. Such approval may be given orally, telephonically, or by electronic mail provided written confirmation is provided as quickly as practicable. The Chair or other authorized member shall notify all members of the Dare County Airport Authority of each such waiver as quickly as practicable.

SECTION 7. Fuel prices will be determined as follows:

- a. The Airport Director has the authority to set aviation fuel prices within the parameters listed below:
 - (1) Charge no less than \$0.90 above cost for fuel service Av Gas and \$0.40 above cost for self- service Av Gas with exceptions to our commercial vendors, Wright Flight and special events and for Jet Fuel to charge no less than \$1.20 above cost with exceptions to EMS and special events.
 - (2) Attempt to reasonably keep prices competitive with local surrounding aviation facilities without incurring financial loss.
 - (3) In General not to charge more than \$2.00 above cost for either Av Gas or Jet A regardless of preceding factors 7(a) 1-3.

SECTION 8. The Airport Director shall have the authority to pay or remunerate airport employee(s) bonuses and raises in addition to salary adjustment for merit for special circumstances. The amounts of these bonuses or raises shall be warranted, at the Airport Director's discretion and not exceed the Airport Director's budgetary spending limits identified in sections 5 and 6 of this ordinance. Prior to allotting said bonuses or raises, the Airport Director shall get the expressed approval from the Dare County Airport Authority (DCAA) and appropriate documentation coordinated on or signed by the Chairperson or any designated member of the Dare County Airport Authority.

SECTION 9. Schedule of Fees are established and approved as part of this ordinance. See the Fees Rates and Charges Schedule for a detailed listing.

SECTION 10. Copies of this Budget Ordinance shall be furnished to the Clerk of the Airport Authority and the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 23 day of June, 2021.



Charlie Davidson, Chair
Dare County Airport Authority



Margaret L. Stauffer,
Clerk to the Authority Board

FEE SCHEDULE

Adopted on May 20, 2019

HANGARS

1 – 1,700 Sq. Feet \$.27/ Sq. ft. Monthly

2008 T- HANGARS	\$310.00
1994 T- HANGARS *	\$245.00
2001 T-HANGARS	\$300.00

1,701-5,000 Sq. Feet \$.24/ Sq. ft. Monthly

1994 EXECUTIVE	\$430.00
2001 EXECUTIVE	\$425.00
CORPORATE 1	\$540.00
CORPORATE 2 & 3	\$525.00
CORPORATE 6 & 7	\$860.00
QUONSET *	2 tenants :\$310 each \$620.00

Over 5,001 Sq. Feet \$.21/ Sq. ft. Monthly

CORPORATE 5	\$1,515.00
<i>*Discounted for fewer amenities</i>	

T-HANGAR

Daily	\$40.00
Weekly	\$200.00
Monthly	\$350.00

EXECUTIVE HANGAR

Daily	\$50.00
Weekly	\$250.00
Monthly	\$450.00

CORPORATE 1

Daily	\$75.00
Weekly	\$350.00
Monthly	\$900.00

CORPORATE 2

Daily	\$100.00
Weekly	\$420.00
Monthly	\$1,200.00

10% Discount to tenants with multiple hangar leases

TIE DOWN FEES

SINGLE OR TWIN ENGINE (OVERNIGHT)	\$10.00
TURBO PROP & JET (OVERNIGHT)	\$15.00
Monthly	\$70.00

LANDING FEE (PER OCCURANCE)

CARGO/CHARTER	
Category I-II	\$35.00
Category III and up	\$50.00

SERVICE FEES

AIRPORT FEE	\$25.00
AIRCRAFT TOW (PER OCCURANCE)	
Category I and II	\$10.00
Category III and up	\$15.00
GROUND POWER UNIT (PER OCCURANCE)	
Start up only	\$25.00
Each 15 minutes- continuous use	\$25.00
CONFERENCE ROOM (CLEANING)	
Per day	\$25.00
VEHICLE PARKING	
Monthly	\$35.00
Yearly	\$300.00
FUEL FOW FEE (PRE-PURCHASED) X GALLON	\$0.30
TERMINAL OFFICE LEASE - YEARLY	\$21/SQ.FT.

COMMERCIAL FEES

All fees shall be paid as follows : half within 30 days of approval from Dare County Airport Authority and balance within 60 days. Fees shall run from January 1 to December 31. No discount for part of a year.

AIR TOUR(PER YEAR)	\$700.00
FLIGHT INSTRUCTION AND AIRCRAFT RENTAL(PER YEAR)	\$700.00
BANNER TOWING(PER YEAR)	\$700.00
CHARTER(PER PLANE)	\$700.00
SKY DIVING (PER YEAR)	\$700.00
PUBLIC MAINTENANCE	\$700.00
Per occurrence for off premise companies	\$75.00
CAR RENTAL BY DCRA STAFF (OF GROSS)	30.00%
CAR RENTAL OFF AIRPORT COMPANY	
Pick up or drop off	\$20.00
CAR RENTAL OTHER (BY CONTRACT)	20.00%

All commercial operators wanting to operate out of DCRA must make application and be approved by DCAA or its designee prior to operation.

GENERAL AVIATION & COMMUTER AIRCRAFT LISTING

CATEGORY I

Cessna- 140,150,170,172,175,177,180,182,185,195,205,206,207,210. Tri-pace, Colt, Commache, Cherokee, Pacer, Musketeer, Bonanza, Debonaire, Staggerwing, Mooney, Navion ,Belanca, Luscombe, Aeronca, Citabria, Stinson, Ercoupe, Hill-Courier, Rockwell Commander, Lance, Arrow, Sundowner, Yankee, Traveler, Small experimental

CATEGORY II

Cessna- All 300 and 400's, Aztec, Apachee, Navajo, Twin Comanche, Twin Bonanza, Duke, Traveaire, Baron, Duchess, Seminole, Seneca, Cougar, Aerostar, Geronimo, War Birds (fighters depending on size).

CATEGORY III

King Air, Twin Beech(D-18), Queenaire, Aero/Grand Commander, Cheyenne, Turbo-Commander, Conquest MU-2, Beechcraft 99, Metroliner, Volpar, Merlin, Caravan, Jetstream, Islander, Trislander.

CATEGORY IV

Lear, Citation, Jet-Commander, Saber-Liner, Hansa, Lodestar, DH-125, Westwind, Vickers, Starship, Diamond, Beech Jet, Falcon10, Astra.

CATEGORY V

Falcon 20, 200, 900, G-I, II, III,IV, Jetstar, DC-3, DH-8, Shorts, SAAB, Challenger, Twin Otter.

BUDGET MESSAGE AND HIGHLIGHTS

BUDGET MESSAGE:

To the Dare County Airport Authority:

I am pleased to submit the Dare County Regional Airport FY 2022 Annual Budget. The three following principles were used as a guide in developing the budget:

1. Take care of what we have: (Infrastructure, equipment and employees). The Airport mission can't be implemented if these basic tools of service are not in good working order. We will continue to address, repair, and take care of these assets.
2. Meet the current demand of established and /or new Airport Business: Identify specific services/facility improvements that will help the current demand while also planning for the future.
3. Promote safety while giving our customers the best Airport experience possible: The Airport staff is our greatest asset; therefore we will provide the necessary equipment and training for them to do their jobs as safe and efficient as possible.

The Airport fund provides for operations and maintenance of the Dare County Regional Airport. Revenues are derived from lease of land, buildings and structures, fuel sales, landing and tie down fees, parking fees, other Airport fees and County transfer. Major capital improvements required for the airport capacity and safety are funded through FAA grants (90% federal and 10% local). An acceptance of federal grants funds requires that all revenues generated by the use of Airport assets remain in the Airport Fund for operations and development.

I hope the board will find all the information necessary to thoroughly review and analyze the proposed budget. I believe the budget does a good job in holding the line on rate increases and also delivers much in the way of taking care of key infrastructure and equipment needs, as well as new purchases. Participation from the board, employees and public with recommendations will improve this budget. Please do not hesitate to contact me if you need additional information to help in your decision-making process.

Sincerely,

David Daniels
Airport Director

BUDGET PROCESS

The Airport operates under an annual budget ordinance adopted by the Board in accordance with the provisions of the N.C.G.S.159- Known as the Local Government Budget and Fiscal Control Act. The Airport Director is required to submit a balanced budget and the Airport Board must adopt the budget by July 1. A copy of the proposed budget is filed with the Airport clerk for public inspection and a public hearing is scheduled prior to the formal adoption of the budget. A budget is balanced when the sum of estimated net revenues is equal to appropriations. The fiscal year encompasses the period between July 1 and June 30.

The adopted budget document acts as a "work plan" and provides Dare County Airport Authority and management staff with a mechanism for evaluating budgetary and organizational performance.

BUDGET HIGHLIGHTS

- Desired capital projects include runway approach and RPZ clearing, land acquisition, and apron rehabilitation. The removal of approach and RPZ obstructions provides for safer conditions.
- Continued improvements to the Airport terminal, hangar facilities and equipment.
- The Airport is able to function with 8 full time employees, using external contractors in some areas to promote efficiency.

FUND 94- OPERATIONS

DARE COUNTY AIRPORT AUTHORITY

Account No.	Account Name	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Recommended	FY 23 Projection
REVENUES						
943785	422216 CARES ACT Grant	-	-	69,000	-	-
943785	422270 10761 State Aid to Airport	-	-	-	-	-
	Total State Aid to Airport	-	-	69,000	-	-
943785	441070 10703 Auto rentals	74,108	66,908	85,000	90,000	90,000
943785	441071 Hangar Rentals	249,990	246,704	265,000	270,000	270,000
943785	441072 Tie Down Fees	1,345	2,925	3,000	3,000	3,000
943785	441073 Landing Fees	17,050	18,589	25,000	25,000	25,000
943785	441074 Land & Building Rentals	182,575	174,690	185,000	180,000	180,000
943785	441075 Vehicle Parking Fees	6,060	5,280	8,000	9,000	9,000
943785	441076 Operations Licenses	9,100	8,400	9,000	9,000	9,000
	Total Rents, fees, Licenses	540,227	523,496	580,000	586,000	586,000
943785	441085 Other Charges for Services	0	0	500	500	500
943785	441086 10703 Souvenirs	2,255	3,181	3,500	4,500	4,500
943785	441087 After Hours Fuel Service	6,900	5,300	10,000	8,000	8,000
943785	450100 Interest Income	106,054	76,387	35,000	10,000	10,000
943785	460100 Miscellaneous Revenues	1,266	4,839	3,500	9,000	9,000
	Total other Fees	116,475	89,708	52,500	32,000	32,000
943785	466001 10703 Av Gas Sales	596,732	433,267	550,000	655,000	655,000
943785	466002 10703 Jet A Sales	616,856	576,949	580,000	735,000	735,000
943785	466003 10703 Auto Fuel Sales	1,233	1,468	2,300	3,000	3,000
943785	466004 Oil Sales	2,142	1,998	2,600	4,000	4,000
	Total Fuel & Oil Sales	1,216,963	1,013,682	1,134,900	1,397,000	1,397,000
943785	466005 Pilot Supplies	273	166	500	500	500
943785	466006 10703 Vending Sales	150	300	300	300	300
	Total other Sales	423	466	800	800	800
973785	499900 Appropriated Fund Bal.	0	0	5,550	0	0
943785	491003 Transfer - Primary Government	813,859	853,062	824,393	829,201	829,201
	Allotment *\$593,585 **\$621,405 ***\$622,776 **** 638,039	*	**	***	****	****
		813,859	853,062	829,943	829,201	829,201
	TOTAL REVENUES	2,687,947	2,480,414	2,667,143	2,845,001	2,845,001

DARE COUNTY AIRPORT AUTHORITY

Account No.	Account Name	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Recommended	FY 23 Projection
EXPENDITURES						
	<u>Number of employees 8</u>					
944785	500200 Salaries	407,798	373,577	381,818	378,195	378,195
944785	500202 Salaries- Board members	4,700	3,975	4,000	5,000	5,000
944785	500208 Salaries - On call	11,916	11,075	12,046	12,046	12,046
944785	500300 FICA	31,010	28,259	30,436	30,160	30,160
944785	500400 Retirement	33,132	35,552	40,205	44,527	44,527
944785	500500 Health Insurance	155,276	124,345	130,939	123,514	123,514
944785	500700 Retiree Health Insurance	0	692	642	661	661
944785	500705 Pre-65 Health Insurance	7,333	23,694	33,163	35,141	35,141
944785	500900 Longevity	12,038	7,749	7,828	9,795	9,795
944785	501050 Salary Adjustment Merit	0	0	0	5,606	5,606
	Total Personnel Services	663,203	608,918	641,077	644,645	644,645
944785	510700 Contracted Services	126,825	207,800	299,000	250,000	250,000
944785	510900 Professional Service	11,180	17,438	25,204	25,000	25,000
944785	511100 Telephone & Postage	4,221	4,061	5,200	5,000	5,000
944785	511300 Utilities	29,391	29,575	30,000	30,000	30,000
944785	511500 Maintenance & Repairs Rentals	47,588	33,393	60,000	50,000	50,000
944785	511501 Maintenance & Repairs Equipment	24,918	11,908	32,000	30,000	30,000
944785	511502 Maintenance & Repairs Buildings	39,643	26,421	70,000	60,000	60,000
944785	511503 Maintenance & Repairs Vehicle	5,295	4,641	6,500	6,500	6,500
944785	511901 Credit Card Processing	32,383	28,764	40,000	35,000	35,000
944785	512102 Leases Copiers	961	1,042	2,500	2,000	2,000
944785	512103 Leases PC's	0	0	2,000	2,000	2,000
944785	513100 Fuel	4,491	6,564	6,500	6,000	6,000
944785	513300 Supplies	5,389	4,915	9,500	7,000	7,000
944785	513400 Museum Operation	21	0	500	500	500
944785	513500 Computer Software	0	828	8,000	9,500	9,500
944785	513600 Uniforms	0	1,638	2,500	2,500	2,500
	Total other Expenditures	332,306	378,989	599,404	521,000	521,000
944785	513701 10703 AV Gas	469,302	344,342	440,000	520,000	520,000
944785	513702 10703 Jet A	439,005	348,632	400,000	480,000	480,000
944785	513703 10703 Auto Fuel	3,036	215	3,000	2,500	2,500
944785	513704 10703 Oil	1,588	1,317	3,500	3,000	3,000
	Total Fuel and Oil Disbursement	912,931	694,506	846,500	1,005,500	1,005,500

Account No.		Account Name	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Recommended	FY 23 Projection
944785	513705	10703 Pilot Supplies	295	290	500	500	500
944785	513708	10703 Auto Rentals	40,022	34,113	50,000	55,000	55,000
944785	513709	10703 Souvenirs	2,010	1,844	2,500	3,500	3,500
944785	516100	Shop Overhead	10,128	11,286	7,756	8,242	8,242
944785	525000	Training	331	655	4,000	4,000	4,000
944785	525100	Travel	10,025	8,520	10,000	10,000	10,000
944785	525200	Dues & Subscriptions	2,000	2,108	2,000	2,000	2,000
944785	525400	Insurance & Bonds	51,174	59,910	59,340	50,614	50,614
944785	525401	Insurance Airport	26,888	29,436	55,000	50,000	50,000
944785	525600	Advertising & Promotions	379	118	4,000	4,000	4,000
944785	525604	Marketing & Public Relations	21,573	5,779	22,550	10,000	10,000
944785	525620	Youth Aviation Day	1,662	392	4,000	4,000	4,000
944785	525710	Indirect Costs per CAP	108,984	112,590	116,220	118,000	118,000
944785	525730	Bad Debts	0	0	0	0	0
944785	537400	Capital Outlay	19,582	339,900	150,000	304,000	304,000
944785	539500	Depreciation	528,359	524,998	0	0	0
944785	548190	DS- Principal Property	0	0	0	0	0
944785	549190	DS-Interest Property	0	0	0	0	0
944785	550000	Contingency	0	0	92,296	50,000	50,000
944785	599500	10768 Capital Project Fund	0	0	0	0	0
Total Other Expenditures			823,412	1,131,938	580,162	673,856	673,856
TOTAL EXPENDITURES			2,731,851	2,814,351	2,667,143	2,845,001	2,845,001

FUND 96- CEMETERY

DARE COUNTY AIRPORT AUTHORITY

Account No.	Account Name	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Recommended	FY 23 Projection
REVENUES						
963785	450101 Interest- Other Agencies	8,441	5,795	2,000	2,000	2,000
963785	464501 Grave Sites- Plot	6,330	2,426	2,000	2,000	2,000
963785	464502 Mausoleum- Crypt	0	0	2,000	2,000	2,000
963785	464503 Mausoleum- Niche	526	1,500	2,000	2,000	2,000
963785	464510 Rental Income Houses	21,766	23,432	20,400	20,400	20,400
963785	464515 Recording Fees	26	78	100	100	100
TOTAL REVENUES		37,089	33,232	28,500	28,500	28,500
EXPENDITURES						
964785	511300 Utilities	265	423	1,000	1,000	1,000
964785	511502 Maintenance & Repairs Buildings	5,651	1,980	12,000	12,000	12,000
964785	511508 Maintenance & Repairs Yard	5,855	0	6,000	6,000	6,000
964785	511903 Recording Fees	192	0	100	100	100
964785	537400 Capital Outlay	0	0	9,400	9,400	9,400
TOTAL EXPENDITURES		11,963	2,403	28,500	28,500	28,500

The	Governing Board Board of Commissioners
of	Primary Government Unit (or charter holder) Dare County Airport Authority
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Potter & Company, PA
	Auditor Address 106 Welton Way, Mooresville, NC 28117

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/21	Audit Report Due Date 10/31/21
-----	--------------------------------	-----------------------------------

Must be within four months of FYE

hereby agree as follows:

- The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
- At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)(G.S. 159-34 and 115C-447) All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.
23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

30. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

32. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

33. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

34. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name: Title and Unit / Company: Email Address:

OR Not Applicable (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the billings for the last annual audit of the unit submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

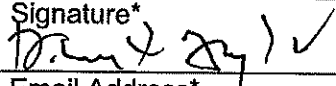
Primary Government Unit	Dare County Airport Authority
Audit Fee	\$ 16,650.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 2,350.00
All Other Non-Attest Services	\$ See Engagement Letter
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 13,875.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Potter & Company, PA	
Authorized Firm Representative (typed or printed)* Robert W. Taylor	Signature* 
Date* 06/15/21	Email Address* btaylor@gotopotter.com

GOVERNMENTAL UNIT

Governmental Unit* Dare County Airport Authority	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	✓
Mayor/Chairperson (typed or printed)* ✓	Signature* ✓
Date ✓	Email Address ✓

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) ✓	Signature* ✓
Date of Pre-Audit Certificate* ✓	Email Address* ✓

CONTRACT TO AUDIT ACCOUNTS

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



POTTER & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

June 15, 2021

To the Board
Dare County Airport Authority
Manteo, North Carolina

We are pleased to confirm our understanding of the services we are to provide for the Dare County Airport Authority for the year ending June 30, 2021. We will audit the 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, which collectively comprise the entity's basic financial statements, of the Dare County Airport Authority's of and for the year ending June 30, 2021. Accounting standards general accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the Dare County Airport Authority basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Dare County Airport Authority RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Letter of Transmittal.
3. Budgetary comparison schedules.
4. Other Post Benefits schedules
5. Local Government Retirement Schedules

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your general purpose financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information when considered in relation to the general purpose financial statements taken as a whole. The objective also includes reporting on:

- Internal control over financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if applicable.

The *Government Auditing Standards* reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing Board of Dare County Airport Authority. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter paragraphs. If our opinions are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitation of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the general purpose financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the general purpose financial statements. Tests of controls relative to the general purpose financial statements are required only if control risk is assessed below the maximum level. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designated to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards, *Government Audit Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Dare County Airport Authority compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Dare County Airport Authority in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluation and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position for the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Dare County Airport Authority and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provision of contract and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with 1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, 2) additional information that we may request for the purpose of the audit, and 3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving 1) management, 2) employees who have significant roles in internal control, and 3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegation of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations contracts, agreements, and grants.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U. S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that s) you are responsible for presentation of the supplementary information in accordance with GAAP; b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; c) that the methods of measurement or presentation have not changed from those used in the prior period; and d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining process for tracking the status of audit findings and recommendation. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of the letter. This responsibility includes relaying to us corrective actions taken to address significant finding and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing managements' view on our current findings, conclusions, and recommendation, as well as your planned corrective action, for the report, and for the timing and format for providing that information.

Audit Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all serviced providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any invoices selected by us for testing.

We will provide copies of our reports to the Dare County Airport Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Potter & Company, PA, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. General Accounting Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Potter & Company, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the date the auditors' report is issued or for any additional period requested by the Cognizant Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the work papers.

Robert W. Taylor, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our audit in August 2021 and to issue our reports no later than October 31, 2021. Our fee for these services will be \$19,000. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is

necessary for other audit procedures not anticipated, procedures of a bookkeeping nature, preparation of schedules or reconciliations for the audit, including adjusting journal entries, fixed asset reconciliations, construction project reconciliations or assistance with preparation of the Comprehensive Annual Financial Report, we will discuss these procedures with Management and bill you at the following discounted hourly rates:

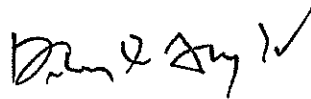
	<u>Discounted Hourly Rates</u>
Partner	\$250
Manager	175
Other Team Members	125
Clerical	50

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Dare County Airport Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

POTTER & COMPANY, P.A.



Robert W. Taylor, CPA/PFS

RESPONSE:

This letter correctly sets forth the understanding of the Dare County Airport Authority.

By: _____

Title: _____

Date: _____



Personal attention. Verifiable results.

CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS CONSULTANTS | WEALTH ADVISORS | HEALTHCARE PRACTICE CONSULTANTS

Report on the Firm's System of Quality Control

To: The Owners of Potter & Company, P.A. and the Peer Review Committee of the North Carolina Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Potter & Company, P.A. (the firm) in effect for the year ended December 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review, as described in the Standards, may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



DMJ & Co., PLLC
703 Green Valley Road, Suite 201, Greensboro, NC 27408 • PO Box 9258, Greensboro, NC 27429-0258
T 336-275-9886 • F 336-275-1129
dmj.com • Triad • Triangle • Sandhills

Member of CPAmerica, Inc.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Potter & Company, P.A., in effect for the year ended December 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Potter & Company, P.A. has received a peer review rating of *pass*.

RMG & Co., PLLC

Certified Public Accountants
Greensboro, North Carolina

June 27, 2019

HORNTHAL, RILEY, ELLIS & MALAND, L.L.P.

ATTORNEYS AT LAW
2502 S. CROATAN HIGHWAY
NAGS HEAD, NORTH CAROLINA 27959
TELEPHONE (252) 441-0871 TELEFAX (252) 441-8822

Steps for DCAA to Complete in order to Disinter, Remove, and Reinter Graves

Below is a list of steps in chronological order the Dare County Airport Authority ("DCAA") should take in order to conform to N.C.G.S. 65-106 regarding the removal and relocation of graves. Our firm is available to draft documents necessary in completing the project, including the petition to the Dare County Board of Commissioners to allow for the archeological survey, the petition to the Dare County Board of Commissioners to allow for the disinterment, removal, and reinterment of graves, official notice to next of kin, contract with surveyors, supervisors and directors, and any other document which may be necessary.

Step 1: Approval by Dare County Airport Authority Board to Petition Dare County Board of Commissioners

- DCAA Board should create and approve a petition to be delivered to the Dare County Board of Commissioners regarding permission to relocate graves.
- DCAA should determine and certify to the Dare County Board of Commissioners that such removal is reasonably necessary for DCAA to perform its governmental functions and the duties delegated to it by law.

Step 2: Approval by the Dare County Board of Commissioners to Relocate Graves

- The Dare County Board of Commissioners should approve DCAA's request for DCAA to disinter, remove, and reinter graves.

Step 3: Selecting a Company to Perform an Archeological and Genealogical Survey

- DCAA should choose an archeological and genealogical surveying company from the list provided to complete both an archeological and genealogical survey pertaining to the graveyard and those buried within it.
- To lower costs, DCAA should contact both companies and allow for bidding on the project as a whole, including both the archeological and genealogical survey.

Step 4: Due Diligence Requirements Pertaining to Archeological and Genealogical Surveys

- DCAA should work with the eventual surveyor chosen to petition and receive consent from the Dare County Board of Commissioners to enter the gravesite and perform the archeological survey. Specifically, the reason for entry by the surveyor should be to “discover graves.”
- The contractor chosen, after receiving consent, should then perform an archeological survey of the grave site to map existing and potential graves.
- Once the graveyard has been mapped, the contractor chosen should then perform a genealogical survey to identify the known decedents, potential decedents, and any decedent’s, or potential decedent’s, next of kin.

Step 5: Coordination with Appropriate Individuals Regarding Setting a Date(s) for Disinterment, Reinterment, and Removal

- DCAA should coordinate with the following individuals to set a date(s) for disinterment, removal, and reinterment:
 - (1) The local health director appointed by the Dare County Board of Commissioners (who will be responsible for supervising the disinterment, removal, and reinterment).
 - (2) A state licensed funeral director, or a funeral service licensee (who will be responsible for performance of the disinterment, removal, and reinterment).

Step 6: Publication of Notice to Next of Kin to Disinter, Remove, and Reinter Graves

- DCAA should give and publish notice as follows:
 - (1) Written notice shall be provided to decedents’ next of kin at least 30 days prior to disinterment of the intent to disinter, remove, and reinter graves via certified mail.
 - (2) Written notice of the disinterment, removal, and reinterment shall be published in a newspaper of general circulation in Dare County at least once a week for four (4) weeks, and the first publication shall be not less than 30 days before disinterment.

Step 7: Disinterment and Removal of Graves

- DCAA should note and abide by the following statutory requirements:
 - (1) The disinterment and removal process must be performed by a licensed funeral director or a funeral service licensee.
 - (2) The disinterment and removal process must be supervised by the local health director, appointed by the Dare County Board of Commissioners.

- (3) Due care must be taken to do said work in a proper and decent manner, and if necessary to furnish suitable coffins or boxes for reintering such remains.
 - a. Note that if graves are sufficiently old, it is likely that the coffins the decedents were originally buried in are not still intact, and as such new coffins will likely need to be furnished.
- (4) Due care must be taken to remove, protect, and replace all tombstones. If the remains are moved to a perpetual care cemetery or other cemetery where upright tombstones are not permitted, a suitable replacement marker shall be provided.

Step 8: Reinterment of Graves

- DCAA should note and abide by the following statutory requirements:
 - (1) Any remains must be reinterred in a suitable cemetery.
 - (2) Each set of remains must be reinterred in a separate grave, unless written consent is obtained from the next of kin to use a mass grave.
 - (3) The location of reinterment must be reasonably accessible to all relatives of the decedent.
 - (4) The reinterment process must be performed by a licensed funeral director or a funeral service licensee.
 - (5) The reinterment process must be supervised by the local health director, appointed by the Dare County Board of Commissioners.

Step 9: Recording with the Register of Deeds

- DCAA should, within 30 days after completion of the removal and reinterment, file with the Dare County Register of Deeds form FRM14-V containing:
 - (1) The removal facts.
 - (2) The full name, if known or reasonably ascertainable, of each decedent whose grave is moved.
 - (3) A precise description of the site from which the grave(s) was removed.
 - (4) A precise description of the site and specific location where the remains have been reinterred.
 - (5) The full and correct name of the party effecting the removal.
 - (6) A brief description of the statutory basis upon which such removal / reinterment was performed.
 - (7) [If and only if the full name of any decedent cannot reasonably be ascertained] Additional reasonably ascertainable facts about the decedent including:
 - a. Birth Date
 - b. Family Name
- DCAA should attach to the form FRM14-V a map prepared by DCAA that:

- (1) Describes the disinterment and reinterment sites in such a manner that a layman can identify the location of each site.
- (2) Includes the county, nearest city or town, public road or intersection of roads in the vicinity, and any other information which would be helpful in locating the sites.
- (3) Shows each grave on the map and identifies it by a number that corresponds with the number used on the certificate.

List of Archeological & Genealogical Surveyors

Company Name	Contact Information	Customer Reference
Commonwealth Heritage Group	201 West Wilson Street, Tarboro (252)-641-1444 Speak to Susan Bateman Above # (extension 21)	Speak with Kenny Smith of HW Lochner at (919)-571-7111
Legacy Research Associates	125 West Woodridge Drive, Durham (919)-215-6469	Speak with Keith Lanford of Wake County Planning Department at (919)-856-7569 or email at keith.lankford@wakegov.com

NORTH CAROLINA STATE BOARD OF HEALTH
REMOVAL OF GRAVES CERTIFICATE
AUTHORITY G.S. 65-13

TYPE OR WRITE PLAINLY WITH BLACK INK – THIS IS A PERMANENT RECRD. Further instructions on reverse side.

MARGIN RESERVED FOR BINDING TO THE PARTY EFFECTING REMOVAL: The completed certificate with maps attached must be filed with the register of deeds in the county of disinterment and in the county of reinterment within 30 days after completion of the removal and reinterment.

DESCRIPTION OF GRAVE SITES	DISINTERMENT SITE	REINTERMENT SITE
Name of County		
Name of nearest city or town		
Name of Cemetery		
Address and other precise description of location (attach maps)		
Date removal completed	State the basis for removal:	Complete name and address of party effecting the removal:

I certify that this is a precise description of the location of graves listed on this certificate and on the attachments.

_____ (Date) _____ (Signature of party effecting removal)

INDIVIDUAL GRAVE IDENTIFICATION – Enter below the full name for each decedent. If unknown, so state and give additional facts if available.

NAME OF DECEDENT	DATE OF DEATH	DATE OF BIRTH	ADDITIONAL FACTS
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			

Additional pages may be attached to continue the listing of decedents and pertinent data.
 SBH FORM 1442 (11/71)

Vital Records Regulations and Instructions/Removal of Graves Certificate
Authority: G.S. 65-13; Re: NCAC T15A: 19H .0500

- A. **PURPOSE:** To permanently record the facts pertaining to relocation of graves.
- B. **PREPARATION AND FILING:** The party effecting the removal shall (1) complete the certificate form by typing or writing plainly with black ink; (2) list the name of each decedent, if known; otherwise, enter as much identifying information as may be reasonably determined; (3) use continuation sheets of the same format as the list on the certificate to list additional names as necessary; (4) file the certificate with maps and continuation sheets attached with the register of Deeds in the county of disinterment and also in the county (s) of reinterment within 30 days after completion of the reinterment; (5) pay the Register of Deeds a fee of four dollars (\$4.00) for the first page of this size and one dollar and fifty cents (\$1.50) for each additional page recorded.
- C. **MAPS:** The party effecting removal shall prepare a map of both the disinterment and reinterment sites. The map must precisely describe the disinterment and reinterment sites in such a manner that a layman can easily identify the location of each site. The maps shall include county, nearest city or town, public road of intersection of roads in the vicinity, and any other information which would be helpful in locating the sites. The graves must be noted and numbered. The names must be listed on the certificate by number, which corresponds with the numbers on the map. The map should be prepared on the same size paper as the certificate whenever possible. A scale of one inch equals 10 or 20 feet is suggested.
- D. **FILING AND INDEXING THE CERTIFICATE AND ATTACHMENTS:** The Register of Deeds shall (1) place the certificate with attachments in a loose-leaf binder or other appropriate medium; (2) cross-index the certificates by name of cemetery of disinterment and reinterment. This requirement does not preclude additional cross-indexing of the Removal of Graves Certificates by name of decedent when known, provided that such cross-indexing shall be an option of the Register of Deeds and imposes no extra charge to the party effecting removal; (3) retain the certificates and attachments permanently. In counties using microfilm for recording various documents such as deeds and deeds of trust, these certificates may be processed as the other records.

Further copies may be obtained from the county Register of Deeds office.