



DANIEL BOONE SOIL & WATER CONSERVATION DISTRICT
32637 MAIN STREET
JONESVILLE, VIRGINIA 24263
PHONE: (276) 346-1531
EMAIL: dbswcd@verizon.net
WEBSITE: www.danielbooneswcd.com

We work with the people who work the land.

*MINUTES OF MEETING
APRIL 22, 2025*

The Daniel Boone Soil & Water Conservation District Board of Directors met Tuesday, April 22, 2025 at the Daniel Boone Soil and Water Conservation District office in Jonesville, Virginia at 6:00 PM.

MEMBERS PRESENT

Roger Elkins
Bobby Burchett
Gary Martin
Mike Hobbs
Amy Byington

ASSOCIATES PRESENT

Jason Miles
Donovan Willis

STAFF PRESENT

Samantha Briggs
Shawn Morris
Tim Miles
Tim Hobbs

PARTNERS PRESENT

Lorie Stevens
Dr. Angie Ball
Ben Chester

PUBLIC PRESENT

None

MEMBERS ABSENT:

None

CALL TO ORDER:

The meeting was called to order by Roger Elkins, Chairman.

INVOCATION/PLEDGE:

Gary Martin/Everyone

REPORTS - OFFICERS: Secretary's Minutes and Treasurer's Reports

Roger Elkins asked the Board if there were any additions or corrections to the minutes. Hearing no additions or corrections, a motion was made to approve the March 25, 2025 Minutes of Meeting. (Martin, Hobbs, unanimous) Lorie Stevens, Conservation District Coordinator (CDC) stated that the district should also add all committee minutes of meetings as well to this motion in the future.

Roger Elkins asked the Board if there were any corrections to the Treasurer's report. Hearing none a motion was made to approve the April 14, 2025 Treasurer's report. (Hobbs, Byington, unanimous)

REPORTS – COMMITTEE CHAIRS:

Amy Byington, Community Outreach Committee Chair, gave an update on the Agricultural Community Outreach Event. She stated that the event will be held on Monday, April 28, 2025 on the Fannon Farm with lunch provided. Topics are cover crop results from previous drone demonstration, interpreting soil sample results, and available programs from agencies. She also discussed a fence/water system training on Monday, April 28, 2025 at the Town of Pennington Gap Community Center at 4:00pm with meal provided.

A verbal report of the ongoing activities of the Chairman was given by Roger Elkins.

Shawn Morris, Technical Committee Chair, stated that the committee recommends an increase in funding for contract #24-24-0050 (instance #582085) in the amount of \$673.25 due to a deep well. The district will be using unobligated PY24 funds. The committee also recommends an increase in funding for contract #24-24-0035 (instance #561127) in the amount of \$5,535.05 due to a deep well. The district will be using unobligated PY24 funds. (Martin, Byington, unanimous) A copy of the Technical Committee minutes of meeting and the VACS Program report are attached and made a part of these minutes.

A copy of the District Manager report is attached and made a part of these minutes.

A copy of the Conservation Specialist report is attached and made a part of these minutes.

A copy of the Conservation Technician report is attached and made a part of these minutes.

A copy of the Administrative Secretary report is attached and made a part of these minutes.

SPECIAL GUESTS:

Roger Elkins introduced Ben Chester, DCR Agricultural BMP Engineer and Dr. Angela Ball, DCR Western Area Manager. Ben Chester stated that he had worked with the district staff to get the PY23 and PY24 pre-approved WP4SF backlog applications up-to-date. The staff has a plan in place to obligate PY25 applications soon.

UNFINISHED BUSINESS:

Tim Miles, Conservation Specialist, reported on the volunteer/intern Cameron Jessee for the district. Dr. Ball recommended that he sign up as an NRCS Earth Team Volunteer. Shawn Morris, District Manager, stated that otherwise Mr. Jessee would serve as a district volunteer.

NEW BUSINESS:

Samantha Briggs, Administrative Secretary, submitted the district's FY25 3rd Quarter Attachment E with supporting documents to DCR. The documents were sent in on time. Lorie Stevens, DCR Conservation District Coordinator, stated that she had not reviewed the Attachment E and supporting documents at this time but would in the near future. A copy of the Attachment E and supporting documents are attached and made a part of these minutes.

Lorie Stevens discussed the DCR Cost-Share File Administrative Review. A copy of the review letter is attached and made a part of these minutes.

The DCR engineering and approval of WP-4 practices were discussed earlier when Ben Chester was introduced as a special guest.

Lorie Stevens reviewed the District Audit Results with Comments and Recommendations Letter with the board. A copy of the results letter is attached and made a part of these minutes.

Samantha Briggs prepared a list from the Annual Plan of Work and Strategic Plan of things to be accomplished in FY 2024-2025. The Board of Directors and staff reviewed and discussed the list. A copy of the list is attached and made a part of these minutes.

Tim Miles stated that the district had received one VASWCD scholarship application. A motion was made to submit the scholarship application from Kalli Woods to the VASWCD Educational Foundation. (Byington, Hobbs, unanimous)

Samantha Briggs stated that the district had received two Youth Conservation Camp applications. A motion was made to submit the camp applications from Luke Young and Hayden Burke to the VASWCD. (Byington, Martin, unanimous)

Jason Miles stated that the Budget Committee will meet on Tuesday, April 29, 2025 at 8:00 pm at the district office.

ANNOUNCEMENTS:

None

REPORTS FROM COOPERATING AGENCIES:

A copy of the DCR Conservation District Coordinator report is attached and made a part of these minutes.

A copy of the NRCS District Conservationist report is attached and made a part of these minutes.

A verbal report of the ongoing activities of the Virginia Cooperative Extension was given by Amy Byington, Lee County ANR Extension Agent.

The meeting was adjourned by the Chairman of the Board.

Approved:


Roger Elkins, Chairman

5-27-2025
Date

Respectfully Submitted By:


A. Samantha Briggs, Admin. Sec.

SWCD: Daniel Boone Name of Committee: Technical Committee

Date: 4/22/2025 Time: 4:30 pm Location: DBSWCD office

Designated Note taker: Tim Miles

Voting Members in Attendance: Shawn Morris, Amy Byington, Tim Hobbs,
Jason Miles, Jordan Southern

Voting Members Not in Attendance: Gary Bailey

Others in Attendance: Ben Chester

Agenda/Discussion Item #1

Topic: PY24 WP-45F backlog pre-approvals complete and up
to date

Motion/Recommendation: NA

Motion Made By: _____ Seconded By: _____ Vote: _____

Comments: plan to rank PY25 applications ; get CEF scores

Follow Up Actions- (Who/What/When): Committee can approve /pre-approve
PY25 applications using CEF scores and secondary considerations
at May / June meetings

Agenda/Discussion Item #2

Topic: COST increase for Contract 24-24-0050, inst. 582085
\$673.25 overrun

Motion/Recommendation:

Motion Made By: Amy Seconded By: Jordan Vote: aye ^{Tim M. Shuman Jordan} nay ^{Jason Miles}

Comments: Contract modification to Cont #24-24-0050, inst 582085
for increase in \$673.25 due to well (deep well)
using unobligated PY24 funds

Follow Up Actions- (Who/What/When):

Agenda/Discussion Item #3

Topic: COST increase for Contract 24-24-0035, instance 561127
\$8,874.91 overrun

Motion/Recommendation:

Motion Made By: Amy Seconded By: Jordan Vote: aye ^{T. Hollis T. Miles Jordan Shuman Amy} nay ^{Jason Miles}

Comments: Contract modification to Cont #24-24-0035, instance 561127
for increase in \$5535.05 due to well (deep well)
(remaining PY24 unobligated balance)

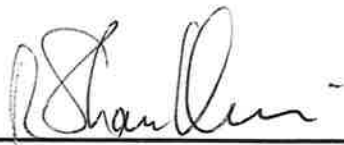
Follow Up Actions- (Who/What/When):

Additional Committee Business:

Set next Committee Meeting Date, time and location: May 27, 2025

Motion to Adjourn By: _____ **Seconded By:** _____

Time of Adjournment: 5:30 pm **Submitted by:** Tim Miles

Committee Chair Signature: 

2023 VACS Program Report - 1

CONTRACT #	Instance	Practice	Total Est Cost	Estimated Cost/Share	Survey	Design	Construct Begins	Percent Complete	Remarks
24-23-0003		SL-6W	\$25,201.79	\$27,241.79	Y	Y	Y	100	Piggy-back project. Complete and paid paid \$26,141.78
24-23-0022		SL-6F	\$74,398.65	\$78,478.65	Y	Y	Y	10	Mr. Mickie has been in the office periodically. He has chosen another Contractor and hopes to be complete before summer.
24-23-0024		SL-6W	\$88,615.00	\$93,931.00	Y	Y	Y	45	Fencing is complete. The landowner's husband has plans to install the watering system himself. MPPP deadline August 31, 2025
24-23-0040		SL-6W	\$131,497.50	\$134,977.50	Y	Y	Y	100	Complete and paid paid \$97,790.40
24-23-0043		SL-6W	\$52,915.00	\$56,275.00	Y	Y			No progress to report
24-23-0051		SL-6W	\$53,690.00	\$55,370.00	Y	Y	Y	100	Complete and paid paid \$44,094.51
24-23-0056		SL-6W	\$107,940.00	\$116,904.00	Y	Y	Y	100	Complete and paid paid: \$116,904.00
24-23-0069		SL-6W	\$74,500.59	\$80,548.59	Y	Y	Y	100	Piggy-back project. Complete and paid paid \$60,032.77
24-23-0071		SL-6W	\$90,222.50	\$92,586.50	Y	Y	Y	100	Complete and paid paid \$91,864.50
24-23-0072		SL-6W	\$11,836.75	\$12,436.75	Y	Y	Y	100	Complete and paid. paid \$12,436.75
24-23-0075		SL-6W	\$76,610.00	\$82,922.00	Y	Y	Y	100	Complete and paid paid \$82,922.00
24-23-0076		SL-6W	\$30,559.47	\$37,999.47	Y	Y	Y	100	Piggy-back project. Complete and paid. paid: \$37,999.47
24-23-0080		SL-6W	\$14,310.65	\$16,746.65	Y	Y	Y	100	Piggy-back project. Complete and paid. paid: \$16,745.74
24-23-0085		SL-6W	\$16,662.85	\$17,934.85	Y	Y	Y	55	Piggy-back project. No progress to report
24-23-0086		SL-6W	\$16,869.41	\$18,981.41	Y	Y	Y	100	Complete and paid paid: \$18,981.41
24-23-0087		SL-6W	\$16,783.09	\$20,167.09	Y	Y	Y	100	Piggy-back project. Complete and paid. paid \$17,797.91
24-23-0088	521794	SL-6W	\$16,294.07	\$18,754.07	Y	Y	Y	100	Piggy-back project. Complete and paid. paid \$18,227.82
24-23-0088	521848	SL-6W	\$10,920.97	\$11,580.97	Y	Y	Y	100	Piggy-back project. Complete and paid. paid: \$10,669.77
24-23-0088	521884	SL-6W	\$13,437.79	\$15,597.79	Y	Y	Y	100	Piggy-back project. Complete and paid. paid \$6,815.28
24-23-0090		SL-6W	\$84,135.00	\$86,055.00	Y	Y	Y	10	Well has been drilled
24-23-0094		SL-6W	\$125,190.00	\$128,550.00	Y	Y	Y	100	Complete and paid paid \$125,312.17
24-23-0095		SL-6W	\$212,225.00	\$230,225.00	Y	Y	Y	100	Complete and paid paid \$230,225
24-23-0098		SL-6W	\$83,320.00	\$84,328.00					no progress to report
24-23-0099		SL-6W	\$113,377.50	\$115,825.50	Y	Y	Y	100	Complete and paid paid \$115,825.50

Tim Miles
DBSWCD
Conservation Specialist Report
April 22, 2025

- I. Virginia Erosion and Sediment Control Program
 - The Land Disturbing Report for March 2025 was submitted to DEQ.
 - Routine inspections were made on active E&S projects.
 - I reviewed and provided comments on one E&S plan.
 - I am currently reviewing another E&S plan.
- II. Virginia Agricultural Cost-Share Program
 - DCR is planning to re-write the existing Conservation Application Suite through multiple phases over the next couple of years. I have started to assist DCR with testing the revised platform as upgrades are made.
 - I have been entering information into the Conservation Application Suite to pay applicants for completed projects.
 - I made construction inspections on some projects.
 - I made some more planning visits to develop conservation plans for potential PY25 projects.
 - I have been digitizing components and developing conservation plans in the Conservation Application Suite for potential PY25 projects.
 - I worked on several cost-estimate worksheets for potential PY25 projects.
- III. Miscellaneous
 - I assisted with developing an Area IV report for January 2025-March 2025.
 - The District website has been updated periodically.
 - DBSWCD, USDA-NRCS, and VCE are sponsoring a Field Walk on April 28 at 11:00am at the Fannon farm in the Hickory Flats Community. I have been assisting with organizing the event.
 - DBSWCD, USDA-NRCS, and VCE are sponsoring a Fencing & Water Installation Standards Training on April 28 at 4:00pm at the Town of Pennington Gap Community Center. I have been assisting with organizing this event.

Erosion and Sediment Control Project List

Name of Project	Approved Plan	Permit Number	LDA Acreage	Estimated Completion Date
LMU College of Veterinary Medicine New Classroom Building	X	2021-06	10.60	Spring 2025
Stone Mountain ATV Trail (Spearhead Trails Maintenance)	X	2022-02	0.99	Ongoing
White Rock Truss, LLC	X	2022-08	0.61	Spring 2025
Brandon Cheek Rock Picking Operation	X	2022-09	0.61	Spring 2025
Travis Hall Rock Picking Operation	X	2023-03	0.61	Spring 2025
Whistle Pig Country Store and Deli	X	2023-07	0.97	Summer 2025
Free Pentecostal Church of God Building	X	2023-12	0.96	Summer 2025
Jonesville Water System Improvements (Phase 2)	X	2024-01	0.90	Spring 2025
Timberline Barns	X	2025-01	0.90	Spring 2025
Randy Jones Rock Picking Operation	X	2025-02	0.61	Summer 2025
Magnolia Health and Wellness Dryden Rehab Project	X		3.48	
Lee County PSA Ocoonlta-Miller Smyth Chapel Interconnection	X		0.76	

DBSWCD
Conservation Technician Report
March 2025

- Completed a two-day class in Lynchburg VA.
- Went on numerous construction checks
- Spent two days with Ben Chester going on farm visits
- Working on the 2025 WP-4SF Applicants

Samantha Briggs, DBSWCD
Administrative Secretary Report
April 22, 2025

- Submitted signed minutes of meeting and treasurer's reports to Lorie Stevens, CDC
- Submitted signed minutes of meeting and treasurer's report to Tim Miles for website
- Submitted Payroll for March 27, 2025
- Submitted Hybrid VOYA Retirement Cash Match 401(A)
- Submitted Hybrid VOYA 457 Deferred Comp Plan
- Submitted Federal 941 Tax to the Department of Taxation (March 2025)
- Submitted VA Withholding Tax to the Virginia Department of Taxation (March 2025)
- Submitted Virginia Retirement Contribution for March 2025
- Sent out request for January 2025-March 2025 quarterly reports to the eleven Area IV districts
- Compiled all of the Area IV reports into one report
- Submitted the 3rd QTR. Area IV Report to Kendall Tyree, VASWCD Executive Director and Roger Elkins, Chairman, Area IV
- Submitted Payroll for April 10, 2025
- Submitted Hybrid VOYA Retirement Cash Match 401(A)
- Submitted Hybrid VOYA 457 Deferred Comp Plan
- Prepared the Minutes of Meeting for March 25, 2025 for the April 22, 2025 board meeting
- Prepared the Agenda for the April 22, 2025 board meeting
- Prepared the Treasurer's Report for the April 22, 2025 board meeting
- Submitted board packets for April 22, 2025 board meeting
- Purchased board meeting supplies
- Prepared invoice for board meeting meals
- Prepared Running Budget for April 2025
- Reconciled both CD accounts
- Reconciled Operation Account Bank Statement to QuickBooks
- Reconciled VACS Program Account Bank Statement to QuickBooks
- Paid all monthly bills

Attachment E
*******OFFICIAL FISCAL YEAR 2025 FORM*******
 Department of Conservation and Recreation
 Virginia Nonpoint Source Management Program
 Project Financial Report

SWCD: Daniel Boone Agreement Number: 503OPS-25-09-GF
 Contact: Samantha Briggs Phone Number: 276-346-8196
 Address: 32837 Main Street
Jonesville, Virginia 24263
 Reporting Quarter Dates: 1/1/2025 thru 3/31/2025
 (beginning) (closing)

NOTE: Only the Yellow fields are unprotected and capable of having data entered into them. Please remember to enter a negative sign (-) when you enter Exenditures or Transfers Out. Thanks!

	Beginning Balance *	Transfers In/Out (Must = 0)	Adjusted Beginning Balance (1) +/- (2)	Receipts (During the report period)	Expenditures (During the report period)	Ending Balance
State Sources	(1)	(2)	(3)	(4)	(5)	(6)
PY 2019-2024 OCB VACS	\$15,963.32		\$15,963.32			\$15,963.32
PY 2021-2022 OCB VACS						
PY 2021-2023 OCB VACS						
PY 2022 OCB VACS	\$99,557.75		\$99,557.75			\$99,557.75
PY 2022-2023 OCB VACS	\$20,952.50		\$20,952.50			\$20,952.50
PY 2023 OCB VACS	\$774,360.91		\$774,360.91		(\$42,841.01)	\$731,519.90
PY 2024 OCB VACS	\$1,797,705.74		\$1,797,705.74		(\$134,184.88)	\$1,663,520.86
PY 2025 OCB VACS	\$3,799.89		\$3,799.89	\$1,627.18		\$5,427.07
DCR OPERATIONS	\$254,074.90		\$254,074.90	\$102,238.50	(\$30,129.43)	\$326,183.97
PY 2023 OCB VNRFC TA						
PY2024 OCB VNRFC TA	\$248,610.64		\$248,610.64		(\$67,479.22)	\$181,131.42
PY 2025 OCB VNRFC TA	\$68,449.00		\$68,449.00			\$68,449.00
Total State Sources	\$3,303,474.65		\$3,303,474.65	\$103,865.68	(\$274,634.54)	\$3,132,705.79
Federal Sources	(1)	(2)	(3)	(4)	(5)	(6)
Other: (Specify)						
Other: (Specify)						
Other: (Specify)						
Other: (Specify)						
Other: (Specify)						
Total Federal Sources						
Local/Other Sources	(1)	(2)	(3)	(4)	(5)	(6)
LEE COUNTY				\$3,437.28	(\$3,437.28)	
NEW VEHICLE RESERVE	\$15,911.14		\$15,911.14			\$15,911.14
EQUIPMENT	\$13,166.14		\$13,166.14			\$13,166.14
CD-BUILDING/RAINY DAY	\$353,760.67		\$353,760.67	\$4,819.28		\$358,579.95
CD-RESERVE BUILDING	\$187,371.68		\$187,371.68	\$2,552.57		\$189,924.25
CHANGE IN LIABILITIES					(\$2,095.32)	(\$2,095.32)
Total Local/Other	\$570,209.63		\$570,209.63	\$10,809.13	(\$5,532.60)	\$575,486.16
TOTAL (All Sources)	\$3,873,684.28		\$3,873,684.28	\$114,674.81	(\$280,167.14)	\$3,708,191.95

* - The beginning balance is the amount of funds on hand at the start of the report period. The ending balance from the previous report period will become the beginning balance for the new report period. This figure will automatically carry forward to the next report period.

** Must be signed by the District Treasurer or a Director/Associate Director with check signing authority. Two different signatures are required on the Attachment E submittal.

Prepared by: Samantha Briggs *Samantha Briggs* 4/7/2025
 Print Name Signature Date
 **Approved by: Gary Martin *Gary Martin* 4/7/2025
 Print Name Signature Date

Completed reports should be directed to the district's assigned DCR Conservation District Coordinator by the deadlines established in this agreement.

Daniel Boone SWCD
Balance Sheet
As of March 31, 2025

Mar 31, 25

ASSETS	
Current Assets	
Checking/Savings	
Operations District Account	622,746.35
VACS Program Account 1 BMP	2,536,941.40
CD	358,579.95
CD Building Fund	189,924.25
Total Checking/Savings	3,708,191.95
Total Current Assets	3,708,191.95
TOTAL ASSETS	3,708,191.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	
VRS Error	-2,095.32
Total Payroll Liabilities	-2,095.32
Total Other Current Liabilities	-2,095.32
Total Current Liabilities	-2,095.32
Total Liabilities	-2,095.32
Equity	
Retained Earnings	4,616,402.77
Net Income	-906,115.50
Total Equity	3,710,287.27
TOTAL LIABILITIES & EQUITY	3,708,191.95

Daniel Boone SWCD
Profit & Loss
 January through March 2025

	Jan - Mar 25
Ordinary Income/Expense	
Income	
OPERATIONS	
DCR Operations	102,238.50
Operations Account Interest	1,132.28
CD Interest	7,371.85
Total OPERATIONS	110,742.63
COST SHARE	
VACS Program Interest	1,627.18
Total COST SHARE	1,627.18
LOCAL FUNDS	
Lime Spreader	180.00
Local Gov't	2,060.00
Fish Wagon	65.00
Total LOCAL FUNDS	2,305.00
Total Income	114,674.81
Gross Profit	114,674.81
Expense	
COST SHARE EXPENDITURES	
VACS Recipient Payments	177,025.89
Total COST SHARE EXPENDITURES	177,025.89
Payroll Expenses	
Salaries & Wages	53,608.66
Payroll taxes	4,101.06
Unemployment Tax Exp	32.11
Total Payroll Expenses	57,741.83
Employee Benefits	
HIC Exp	149.10
VLDP	166.44
Retire/Grouplife	4,558.94
Health	27,521.37
Dental	845.01
Total Employee Benefits	33,240.86
Staff Expenses	
VACDE Membership	100.00
Conference	832.98
Training	150.00
Total Staff Expenses	1,082.98
Directors	
Meals	380.00
Total Directors	380.00
District Ops	
Local Gov't	2,100.00
Accounting Assistance	660.13
Truck & Van Fuel	338.47
Truck & Van Maintenance	30.00
Insurance	
No-Till Seeder	489.00
Total Insurance	489.00
Donations	875.00
Equipment	1,964.57
Phone	809.24
Postage	183.04
Office Supplies & Exp	1,150.81
Total District Ops	8,600.26
Total Expense	278,071.82
Net Ordinary Income	-163,397.01
Net Income	-163,397.01

Samantha Briggs

From: Samantha Briggs <dbswcd@verizon.net>
Sent: Wednesday, April 9, 2025 7:46 AM
To: 'McGarry, Barbara (DCR)'
Cc: Stevens, Lorie (DCR)
Subject: RMP TA Requests April 15

Hi Barbara,

The Daniel Boone SWCD is “requesting no reimbursement” for the period from January 1, 2025 – March 31, 2025.

Have a great day,
Samantha Briggs
Daniel Boone SWCD
32637 Main Street
Jonesville, Virginia 24263
(276) 346-8196
dbswcd@verizon.net

From: McGarry, Barbara (DCR) <Barbara.McGarry@dcr.virginia.gov>
Sent: Monday, January 6, 2025 12:32 PM
To: McGarry, Barbara (DCR) <Barbara.McGarry@dcr.virginia.gov>
Subject: Reminder: RMP TA Requests January 15

Please remember that RMP TA requests are due January 15. The attached form can be used to request reimbursement for RMP reviews or certification inspections, or 3-year continued implementation inspections conducted October 1, 2024 – December 31, 2024.

Note, that DCR requests that inspection forms, TRC meeting minutes, and Board meeting minutes be attached to the RMP.

If you are requesting reimbursement e-mailed to me at the address included in my signature, with a 'cc to your CDC.

If you are not requesting any reimbursement, there is no need to complete a form, but please respond to this e-mail with the text “requesting no reimbursement”.

Please forward this message if the appropriate person in your District Office has not received this message.

Should you have any questions about the reimbursements, the process, or the report, please let me know.

Barbara McGarry
Resource Management Plan Program Coordinator
Division of Soil and Water Conservation
Virginia Department of Conservation and Recreation
600 E. Main Street, 24th Floor

Stefanie K. Taillon
Acting Secretary of Natural and Historic Resources

Matthew S. Wells
Director

Andrew W. Smith
Chief Deputy Director



Frank N. Stovall
Deputy Director
for Operations

Darryl Glover
Deputy Director for
Dam Safety,
Floodplain Management and
Soil and Water Conservation

Laura Ellis
Deputy Director for
Administration and Finance

COMMONWEALTH of VIRGINIA
DEPARTMENT OF CONSERVATION AND RECREATION

Reply To:
Lorie M. Stevens
DCR-Abingdon Regional Office
355 Deadmore Street
Abingdon, VA 24210
Telephone: 276-451-5821

March 24, 2025

Daniel Boone SWCD
32637 Main Street
Jonesville, VA 24263

RE: Cost-Share File Administrative File Reviews

Dear Daniel Boone SWCD Staff,

As you are aware Cost-Share Case File Administrative Reviews were completed on February 25, 2025, with DCR-DSWC staff (Lorie Stevens). Thank you for your cooperation in completing this required task. Attached are the review reports for Shawn Morris, Tim Miles, and Tim Hobbs. These should be retained in the Daniel Boone SWCD files.

Based on the completed administrative reviews, please be mindful of the following as you work through current and future cost-share and tax credit approvals and files to ensure that:

- For WP-4 dry stack facilities a *Dry Manure Storage Structure Agreement* is signed, and a copy is on file in the participants folder. Two of two folders reviewed that required the *Dry Manure Storage Structure Agreement* were missing the required documentation.
- A location map that includes driving directions be included in each file. This is essential especially for any new staff, should the file be pulled for verification and/or other reason and directions be needed.

Please note that the same administrative review protocol will be followed again next year so please be extra mindful of all the items listed above as you work on closing out carryover files and assembling new files. **Remember that repeated findings become assessment items so please try to address any noted findings.** Also, please reference pages II-36 and II-37 of the PY 2025 VACS Program Manual for more information about contract file documentation.

We discussed these deficiencies during the administrative review process, and I feel confident that you are aware of what is required going forward.

600 East Main Street, 24th Floor | Richmond, Virginia 23219 | 804-786-6124

*State Parks • Soil and Water Conservation • Planning and Recreation Resources
Natural Heritage • Dam Safety and Floodplain Management • Land Conservation*

Sincerely,

Lorie M. Stevens

Lorie M. Stevens
Conservation District Coordinator

CC: Roger Elkins, SWCD Chairman
Angela W. Ball, PhD; DCR Western Area Manager

Stefanie K. Taillon
Acting Secretary of Natural and Historic Resources

Matthew S. Wells
Director

Andrew W. Smith
Chief Deputy Director



COMMONWEALTH of VIRGINIA
DEPARTMENT OF CONSERVATION AND RECREATION

March 19, 2025

Frank N. Stovall
*Deputy Director
for Operations*

Darryl Glover
*Deputy Director for
Dam Safety,
Floodplain Management and
Soil and Water Conservation*

Laura Ellis
*Deputy Director for
Administration and Finance*

MEMORANDUM

TO: Soil and Water Conservation District Chairpersons

FROM: Adam Wilson, Chairman, Audit Subcommittee

A handwritten signature in blue ink, appearing to read "Adam Wilson".

SUBJECT: District Audit Results with Comments and Recommendations

Under contract with the Department of Conservation and Recreation (DCR), staff from Robinson, Farmer, Cox Associates (RFC) completed an audit for twenty-two Districts for the fiscal year(s) that ended on June 30, 2023, and June 30, 2024. Additionally, three one-year audits were completed due to employee turnover. Your Conservation District Coordinator (CDC) will provide you with a copy of the results of your District's audit.

There continues to be a number of repeat issues noted by the auditors across most Districts including Attachment E and bank reconciliations, use of journal entries in QuickBooks, back-dating checks, and documented approvals for checks and accounts payable disbursements. While these issues have not generated significant findings for most Districts, they continue to need further attention. Repeat comments in future audits will generate findings.

Furthermore, any specific area(s) of concern identified in your District audit should be addressed immediately. Repeated areas of concern found in the next audit cycle will result in additional directives and further consequences to the District from the Audit Subcommittee and the Virginia Soil and Water Conservation Board. I cannot over-emphasize the importance of sound fiscal management. We are all entrusted with public monies so the careful management of these funds is paramount to our success and in assuring the public confidence in our organizations.

The Virginia Association of Soil and Water Conservation Districts, through the District Admin/Ops Committee, will be providing training this summer on several administrative and financial topics, including common audit concerns and an Attachment D – Budget Template question and answer session. The one-day training will be held on June 6 at Randolph-Macon College in Ashland. The Department encourages all Districts to take advantage of this opportunity.

Your CDC is available should you have any questions or comments concerning this audit and to assist with further discussions and corrective actions related to these audit comments and recommendations.

600 East Main Street, 24th Floor | Richmond, Virginia 23219 | 804-786-6124

*State Parks • Soil and Water Conservation • Planning and Recreation Resources
Natural Heritage • Dam Safety and Floodplain Management • Land Conservation*



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

DATE: March 4, 2025

MEMORANDUM TO: Virginia Department of Conservation and Recreation
Division of Soil and Water Conservation

FROM: Robinson, Farmer, Cox Associates (RFC)

REGARDING: FY23 and FY24 Audits

We were engaged by the Virginia Department of Conservation and Recreation (DCR) to audit the statements of cash receipts and disbursements for twenty-five Soil and Water Conservation Districts (the Districts) in Virginia. In planning and performing our audits of the statements of cash receipts and disbursements of the Districts, we considered the Districts' internal control structure to plan our auditing procedures for the purpose of expressing our opinions on the statements of cash receipts and disbursements and not to provide assurance on the internal control structure.

However, during our audits, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our twenty-four reports on the statements of cash receipts and disbursements of the Districts. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies.

Bank Reconciliations

There were several Districts that provided inaccurate bank reconciliations during the periods under audit. In a lot of these cases, this was a result of either back-dating checks or transfers. Districts should not be back-dating any disbursements. Additionally, Districts need to make sure that their bank reconciliations are accurate and the reconciled balances agree to the amounts on the Balance Sheet.

Attachment E Reporting

Attachment E quarterly financial reports submitted to DCR were reconciled by RFC to the underlying accounting records at all Districts. During the course of audit fieldwork, we summarized and reconciled the YTD Attachment E report (5th tab) prepared for each year to a QuickBooks Profit and Loss statement and Balance Sheet. Reconciliations at all Districts were materially correct and in substantial agreement with the supporting documents.

There were five Districts identified where Attachment E's did not agree to amounts in Quickbooks. The most common reason for a discrepancy is when a District opens or closes a Certificate of Deposit (CD). It is important that these types of transactions don't get recorded as a revenue or expense. These transactions should only impact the Cash accounts (i.e. Checking, Certificate of Deposits, etc.).

Another common concern for reconciling the Attachment E's to the Quickbooks balance sheet involves other assets and liabilities that sometimes are on the balance sheet. RFC suggests utilizing a line(s) on the Attachment E to account for these amounts, so that the ending balance on the Attachment E agrees to the total cash at the end of the period.

Insured Bank Accounts

Effective July 1, 2023, the Commonwealth of Virginia's amended Security for Public Deposits Act ("SPDA") regulations **require** Virginia public depositors to use the Treasury web-based Public Funds Search feature to ensure the banks they use are accurately reporting their public funds to the Treasury Board. DCR has made it a requirement that all Districts confirm their bank balances quarterly on the SPDA web site. There were a few Districts that were not yet confirming their bank balances. However, all Districts should now have a login and be confirming these every quarter.

Review of Annual Plan of Work & Strategic Plan 2024-2025

Action Items to accomplish in April & May 2025:

Monthly Schedule of Annual Plan & Strategic Plan:

April:

1. Submit/Present activity and/or progress reports to the Lee County Board of Supervisors on a quarterly basis (coincide with quarterly reports to DCR). (Board of Directors/Staff)
2. Rank Youth Conservation Camp applications and make selections. (Staff)
3. Rank VASWCD Scholarship applications and send selected application(s) to VASWCD. (Staff)

May:

4. Develop Secondary Considerations that include ranking guidelines and targeted priority BMPs for funding considerations. (Technical Committee)
5. Develop a budget for the upcoming fiscal year and make recommendations to the Board. (Budget Committee)
6. Develop and approve Annual Plan of Work as outlined in grant agreement with DCR. Review Long Range Plan to determine activities, events, and their scheduled dates (when appropriate). (Community Outreach Committee/Board of Directors)
7. Work with successful Youth Conservation Camp applicants to solicit camp tuition. (Staff)
8. Select date and location for spring, summer, fall, and winter pasture walks respectively, according to stakeholder interest and current issues. (Community Outreach Committee/Staff)
9. Perform inventory of District supplies and equipment, reporting any changes to the Board and/or insurance company when appropriate. (Grant/Inventory Committee/Staff)

1) Administrative and Operational Items

- **FY25 3rd Qtr. Attachment E and Related Financial Report Reviews:** Due on *or before* 04/15/25. The Excel spreadsheet, Cash Balance, P & L, and the signed Attachment E should be sent via email. Be sure to double-check before submitting to ensure accuracy. Also, make sure that all payments and monthly interest transactions have been recorded in the tracking program.
- **Committee Meetings:** As your SWCD schedules committee meetings to handle year-end items, please remember the following:
 - Make sure that committee meetings are held in accordance with the Freedom of Information Act. That means that all committee meetings, including personnel committee meetings, must be advertised to the public and minutes must be taken at each meeting.
 - Remember to reference the closed meeting guidelines if the SWCD will be discussing subject matter that is recognized by the Code of Virginia to be exempt from FOIA (please reference FOIA Code §2.2-3711(A) for a complete list of closed meeting allowances).
 - A committee report should be presented to the board at the next appointed SWCD meeting.
 - Committee meeting minutes should be handled one of two ways:
 1. Minutes should be approved by the committee at the next committee meeting, OR
 2. Minutes should be handled by the full board if no committee meeting is scheduled for the near future.
 - Once approved by the committee or the board, committee meeting minutes should be signed by the committee chair.
 - Per the FY25 Administrative and Operational Grant Agreement, DCR-DSWC Conservation District Coordinators are required to maintain copies of the board meeting minutes (regular, special-called, and committee). Please continue to email me approved and signed minutes each month, as they become available.
- **Director & SWCD Admin/Manager Training – Save the Date: June 6, 2025**
 - *Join us on Friday, June 6 at Randolph-Macon College in Ashland, Virginia for in person training in the AM focused on financial topics including tips and tricks to improving your audit with a review of common issues experienced and an overview and work session related to Attachment D Budget Template. Following a networking lunch, we will hear from a grant specialist offering insights on how to improve your grant work – including those items best prepared for all grant needs, how to ensure your message is compelling and where to look for grant opportunities. This training is being planned for 9:30-3pm for district managers, admin and Directors. Following the training, those interested in staying for Youth Conservation Leadership Institution (YCLI) graduation are welcome to stay and celebrate students across the Commonwealth.*
- **FY26 Budget:** SWCD board approval by June 30th.
- **FY26 Annual Plan of Work:** SWCD board approval by June 30th.
- **FY27 Budget Template:** due to DCR by July 15th.
- **VSWCB Meeting update:** The Board received proposed changes to the PY26 VACS Manual for review & expected adoption at the April meeting. The VSWCB Audit Subcommittee received proposed changes to the FY26 grant agreement deliverables to be presented to the full board at their next meeting. Your Association has made the meeting materials available online at <https://virginiaassociationofsoilandwa.box.com/s/p45uu4hgduerr5gu5shegonkxd0y5w24>.
- **Meeting Minutes follow-up:** Here is the link to the recorded training: <https://youtu.be/s-wok1T-kl8>.

- **Audit Updates:** The VSWCB met on March 19th to review information provided by the auditors. Final reports and findings were sent to districts on March 26, 2025. In addition to the final reports a copy of the General Management Letter was sent to all 47 SWCDs. Please be sure to include that letter in a future board meeting packet and take the time to review.
 - Please be advised that the general management letter cautioned that *“there continues to be a number of repeat issues noted by the auditors across most Districts including Attachment E and bank reconciliations, use of journal entries in QuickBooks, back-dating checks, and documented approvals for checks and accounts payable disbursements. While these issues have not generated significant findings for most Districts, they continue to need further attention. Repeat comments in future audits will generate findings.”*

2) Ag and Cost-Share Items

- **Cost-Share Program Carryover Report for BMPs To Be Completed, Canceled or Carried Over into FY26:** SWCD technical staff need to start running the carryover report in Logi, which can be accessed at the following location: *LOGI>Shared Report>District Year End Reports>Fiscal Year Closeout Reports>Cost-Share Program Carryover Report for BMPs To Be Completed, Canceled or Carried Over into FY26.* Reference the top of the report to find the necessary action.
- **Carryovers:** Encourage VACS participants to complete their projects in time for payment prior to the end of the fiscal year to reduce carryovers into FY26. Keep in mind that only certain practices are eligible for carryover status. Districts should reference Pages II-42 through II-46 of the FY25 VACS Program Manual for a list of practices eligible for carryover and an explanation of the carryover procedures. Practices approved in FY25 that are listed as “two-year completion date eligible” do **not** need formal board approval prior to the end of this FY. Other practices substantially under construction and eligible for carryover will need approval by SWCD boards prior to COB 06/30/25.
 - Carryover BMPs coming to the end of their third PY and not expected to be complete by 06/30/25 can only be carried over again with prior approval from DCR. Requests to carry over BMPs a 3rd time into a 4th PY must be submitted to Sara Bottenfield, Ag Incentives Program Manager, by May 15, 2025. For each practice requested, District staff will need to:
 - Update the Carryover section of the Measurements tab by selecting 'Other (describe in BMP comments)' as one of the justifications and entering a comment on the General tab to thoroughly explain the reason for an additional carryover. Include the date and initials of the person entering the request in the comment.
 - Send an email to Sara (sara.bottenfield@dcr.virginia.gov), copying your CDC, with the contract number, instance number, and justification. This can be in the body of the email or as an attachment, but if submitting requests for multiple practices please include them all in a single email.

The “Cost-Share Program Carryover Report for BMPs to be Completed, Canceled or Carried Over into FY26” is available in Logi for assessing Carryovers.

- **CY25 Random & End of Lifespan (EOL) BMP Verifications:** CY25 Random & End of Lifespan (EOL) BMP Verifications for 2025, 2026 & 2027 have been uploaded in the Conservation Application Suite.
- **Cost-Share Obligations and Transfers:** If your SWCD is unable to obligate all the cost-share funds provided, now is the time to consider transferring money to another SWCD or release the allocation back to DCR. In both cases, a proportional amount of TA must be transferred or returned. Just as a reminder the 90% obligation rule no longer applies and all unobligated cost share funds, even if they have already been disbursed, will be returned to DCR with appropriate TA.
- **DCR Ag BMP Technical Advisory Committee (TAC):** DCR will convene a Technical Advisory Committee (TAC) again this year to consider and recommend changes to the Virginia Agricultural Cost-Share

(VACS) Program. Suggestions for the TAC must be submitted to Sara Bottenfield, Agricultural Incentives Program Manager (sara.bottenfield@dcr.virginia.gov) no later than Friday, April 30, 2025. Partners are asked to submit the items they feel are most critical for the future of the VACS Program. (See email sent from Sara Bottenfield dated 3/28/2025 for more information)

- **VACS Program Practices Requiring Nutrient Management Plan (NMP) Before Cost-Share Payment/Tax Credit Issued:** This is the annual reminder that several VACS Program Best Management Practices (BMPs), such as cover crop and animal waste, require that a NMP be prepared and signed by a certified nutrient management planner before such BMPs can be certified as complete and paid. Refer to Pages 1-4 of the PY25 VACS Program Manual for a complete practice list. Cost-share payments or tax credits cannot be issued until a current NMP is on file with the SWCD.
- **IMPORTANT- Signatures on VACS Contracts:** Make sure that you have a system in place for someone(s) to review every contract in its entirety to ensure all signatures are in place before payment is made. Each time a contract is carried over, ensure signatures are obtained.
- **PY26 Secondary Considerations:** Require DCR approval. Must be submitted for review and approval prior to any cost-share approvals take place in the new PY to Sara Bottenfield, DCR-DSWC Ag Incentives Program Manager. Please cc the assigned CDC. Remember that if your SWCD chooses to lower the PY26 participant cap, you must document in the Secondary Considerations.
- **PY26 Average Cost List:** Does not require DCR approval but does require local SWCD board approval before being submitted to DCR. Submit to Sara Bottenfield and the assigned CDC. Approval must be made before any cost-share approvals take place in the new PY.

3) DCR-DSWC News: Staffing Updates

- Vanessa Lewis, Conservation Training Specialist: Started 3/25/25. Email address is: vanessa.lewis@dcr.virginia.gov.

4) Grant Agreement Deliverables / Year End Item Reminder(s): Please make sure all items are completed and documented in the District minutes no later than 06/30/2025.

- **Finance Committee Meetings:** The Desktop Procedures for District Fiscal Operations states that the Finance Committee will meet a minimum of two times during the fiscal year. One reason to meet is to work on the FY26 Budget. Plan accordingly.
- **Review of Desktop Procedures for District Fiscal Operations:** Has the District Board or the Finance Committee completed the required annual review? That review should be documented in the official minutes.
- **Fixed Assets Inventory Reminder:** The Desktop Procedures manual requires that SWCDs maintain a detailed fixed assets inventory (pages 25 & 26). All inventory items should be tagged, and the sequential tag number included on the inventory listing. Review annually.
- **FY25 Administrative and Operational Grant Agreement, Deliverable #17 (Ag Community Outreach Event):** If you have already held this event in FY25, please email me and share the specifics about your event. If you have not yet held the required outreach event, please be sure to send me an invitation when available. Refer to my February 2025 CDC Report and/or Attachment F of the FY25 Grant Agreement for specific requirements.
- **Long-Range Plan:** The Long-Range/Strategic Plan must be reviewed by the Board at least once during the FY and recorded in board meeting minutes.

Upcoming Training and Important Dates:

- **April 2-3, 2025:** Conservation Selling Skills and Perennial Streams Training, Central VA Community College, Lynchburg (required for CPC)
- **April 16, 2025:** VSWCB Meeting, Drury Hotel; Richmond, VA
- **April 17, 2025:** VASWCD Quarterly Board Meeting, Drury Hotel; Richmond, VA

- **April 22, 2025:** 11AM - Admin/Ops Committee & Water Cooler Chat. Register in advance: https://nwf.az1.qualtrics.com/jfe/form/SV_bi2pFDg45CpTUtU
- **April 24, 2025:** Area IV Envirothon, New River Valley Fairgrounds, Dublin, VA
- **May 7, 2025:** Overview of Nutrient Management Plans, 1:30pm This is a repeat of the training offered at the Annual Meeting. It was requested DCR offer it again in the spring. Registration link: https://us02web.zoom.us/meeting/register/c3Vu_pVDT0qP3nA8Du94tg
- **Sunday, May 18 – Monday, May 19:** Envirothon State Competition, University of Mary Washington, Fredericksburg, VA.

DCR Conservation Planner Certification Courses: Questions should be directed to Carl Thiel-Goin, DCR-DSWC Conservation Planning and Training Coordinator at carl.thiel-goin@dcr.virginia.gov

- Conservation Selling Skills: 04/02-04/03/25, Central VA Community College, Lynchburg, VA
- Stream ID Course: 05/21/25, 8:00 AM – 4:30 PM, Charlottesville, VA
- Nutrient Management Training Schools: Summer 2025
- VA Resource Training: 10/15-10/16/25, Online
- RUSLE 2 Part A, B, C: Fall 2025
- DCR Conservation Planner Course: October 21-23, In person, Buckingham County

cc: Blair Gordon, Soil and Water Conservation District Liaison
Sara Bottenfield, Agricultural Incentives Program Manager
Angela W. Ball, PhD, DCR Western Area Manager

Electronically sent to SWCD offices 03/31/2025.



Jonesville SERVICE CENTER REPORT
Daniel Boone SWCD Board Meeting
04/22/2025

Program Updates/Deadlines:

- **Environmental Quality Incentives Program (EQIP)**
FY25 EQIP Applications = Approximately 40

EQIP Payments March - \$273,688.90 (29 Practices)

FY25 EQIP & CSP Application Deadline: October 11th

FY25 EQIP ACT NOW Approvals – 10 Contracts totaling \$138,356.00

FY25 EQIP Classic Preapprovals – 6 contracts totaling \$613,406.99

FY25 EQIP (Classic) Ranking Deadline – March 28th

FY25 EQIP (Classic) Preapprovals – April 3rd

- **Conservation Stewardship Program (CSP)**

3 FY25 Renewals Obligated

- **Agricultural Conservation Easement Program (ACEP)**

None

- **Conservation Reserve Program/Conservation Reserve Enhancement Program (CRP/CREP)**
None

- **Conservation Technical Assistance**
As requested by participants

BMP Projects/Partnership Activities

- Approximately 5 -10 projects under construction
- 1 WFF complete

Other Collaborations/Key Interactions Benefitting Districts

Local Working Group/Public Meetings

- 03/25/2025 @ 4:30

Outreach/Agency Activities/Events (dates)

Upcoming Training Opportunities in the Area (JEDs, Webinars, Field Days)

- April 22nd Virginia Wednesday Webinar

Earth Team Volunteer Program

-

VA NRCS Operational/Personnel Changes

- Updates, if available

Submitted By Jordan Southern, District Conservationist