



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 MAY 23, 2023

The Daniel Boone Soil & Water Conservation District Board of Directors met Tuesday, May 23, 2023 at the Daniel Boone Soil & Water Conservation District office in Jonesville, Virginia at 6:00 PM.

MEMBERS PRESENT

Roger Elkins
Amy Byington
Mike Hobbs
Gary Martin

ASSOCIATES PRESENT

Gary Bailey

STAFF PRESENT

Tim Miles
Shawn Morris

PARTNERS PRESENT

Davis Powell

PUBLIC PRESENT

Hannah Reasor

MEMBERS ABSENT:

Bobby Burchett

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 corrections, the minutes stand as distributed.

Roger Elkins asked the Board if there were any corrections to the Treasurer's report. Hearing none the May 15, 2023 Treasurer's report is submitted for record.

REPORTS - COMMITTEE CHAIRS:

Shawn Morris, Technical Committee Chair, recommends paying for a bad well (natural gas) for contract #24-21-0016. An additional well will be drilled and paid under the original contract amount of \$74,120.00. The conservation plan will be modified such that a cost-increase is not required. (Byington, Hobbs, unanimous)

The Technical Committee also recommends approval of cost-increase for contract #24-22-0002 (\$14,918.00) due to a bad well (oil). (Martin, Hobbs, unanimous)

The Technical Committee recommends approval of cost-increases for the following contracts: #24-23-0094 (\$23,490.00) due to increase fence and trough, #24-23-0069 (\$60,817.00) due to bad wells, and #24-23-0051 (\$14,210.00) due to addition of a well and well permit. (Byington, Martin, unanimous)

The Technical Committee also recommends approving the opt-in Mobilization Payment Pilot Project (MPPP) for contract #24-23-0040. The MPPP payment is \$20,000.00. (Byington, Hobbs, unanimous)

The Technical Committee discussed the PY2024 secondary considerations. Shawn Morris stated that the secondary considerations drafted by the Technical Committee will be submitted to the Department of Conservation and Recreation (DCR) for review and approval. The final document will be approved at the June board meeting. A copy of the approval list, VACS Program report, and the committee minutes of meeting are attached and made a part of these minutes.

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

A verbal report of the ongoing activities of the District Manager was given by Shawn Morris.

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

There was no report submitted by the Conservation Technician.

There was no report submitted by the Administrative Secretary.

SPECIAL GUESTS:

Amy Byington, Vice-Chair, introduced Hannah Reasor intern from 4-H Lee County Extension Office.

UNFINISHED BUSINESS:

There was no progress to report on the Dodge Ram 2500 truck.

The board discussed giving Gary Martin, Director, check signing authority. A motion was made to add Gary Martin to the Operations and VACS Cost-Share signature cards. (Byington, Hobbs, unanimous) (Gary Martin abstained)

The board discussed the vacant no-till seeder position. A motion was made to hire Neal Matlock as the No-Till Seeder Technician. The position start date and salary will be determined at the June board meeting. (Byington, Martin, unanimous)

There was no action taken on the Virginia Tech Soil Judging donation request.

NEW BUSINESS:

The board reviewed the FY2023 3rd Quarter Attachment E with supporting documents which was submitted to DCR by Samantha Briggs. The attachment was submitted on time, it was accurate, and there were no comments or questions. A copy of the Attachment E and supporting documents are attached and made a part of these minutes.

The board reviewed the FY22 District Audit Results from DCR/Robinson, Farmer, Cox Associates. 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 2022-2023. 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.

The board discussed the district's certificate of deposits. Members of the Budget Committee met with Jason Sturgill, Wells Fargo. Their CD rates change frequently. A motion was made to transfer both CD accounts to Wells Fargo for a three-year term using their current rates at the time of the transfer. (Byington, Hobbs, unanimous)

Tim Miles, Conservation Specialist, discussed the MATE Underwater Robotics donation request. A motion was made to donate \$300.00. (Byington, Martin, unanimous)

Amy Byington stated that the Lee Cooperative Extension will be sponsoring a teacher recertification program that will be held in a few months. A motion was made to donate \$200.00 for the recertification program. (Hobbs, Martin, unanimous) (Amy Byington abstained)

Shawn Morris discussed using the district's extra computer for home use. Roger Elkins stated that the board will revisit the teleworking/computer usage policy in the future.

Roger Elkins discussed purchasing the district's Dell Inspiron 15R Notebook that he has been using. The current value of this notebook will be researched and presented at the June board meeting.

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:

Respectfully Submitted By:


Roger Elkins, Chairman

6/27/23
Date


A. Samantha Briggs, Admin. Sec.

Approval List for May 23, 2023 Board Meeting

2022 Cost Increases:

Contract #	Cost Increase	New Total C-S	Reason for Increase
24-22-0002	\$14,918.00	\$80,473.00	Dry well

2022 Unobligated Funding: **\$59,407.75**

2023 Cost Increases:

Contract #	Cost Increase	New Total C-S	Reason for Increase
24-23-0094	\$23,490.00	\$128,550.00	Add fence & trough
24-23-0069	\$60,817.00	\$80,548.59	Dry wells
24-23-0051	\$14,210.00	\$55,370.00	Add well & well permit

Total: **\$98,517.00**

2023 Unobligated Funding: **\$107,304.39**

MPPP

Contract #	Cost-Share		Max Opt-in Amount
24-23-0040	\$131,497.50	20% = \$26,299.50	\$20,000.00

24-23-0040

2020 VACS Program Report Cont'd

CONTRACT #	Instance	Practice	Total Est Cost	Estimated Cost/Share	Survey	Design	Construc Begins	Percent Complete	Remarks
24-20-0053		SL-6W	\$64,115.00	\$65,555.00	Y	Y	Y	100	Complete and paid paid \$65,555.00
24-20-0056		SL-6W	\$81,000.00	\$82,488.00	Y	Y	Y	100	Complete and paid paid \$77,918.70
24-20-0059		SL-6W	\$23,282.50	\$23,762.50	Y	Y	Y	100	Complete and paid paid \$23,762.50
24-20-0060		SL-6W	\$46,330.00	\$46,702.00	Y	Y	Y	100	Complete and paid paid \$46,702.00
24-20-0062		SL-6W	\$74,637.50	\$75,537.50	Y	Y	Y	100	Complete and paid paid \$75,537.50
24-20-0063		SL-6W	\$67,200.00	\$69,600.00	Y	Y	Y	100	Complete and paid paid \$69,411.95
24-20-0066		SL-6W	\$44,100.00	\$45,060.00	Y	Y	Y	100	Complete and paid paid \$44,770.50
24-20-0069		SL-6W	\$19,625.00	\$20,345.00	Y	Y	Y	100	Complete and paid paid \$20,345.00
24-20-0104		SL-6W	\$30,957.50	\$32,157.50	Y	Y	Y	100	Complete and paid paid \$32,081.35
24-20-0105		SL-6W	\$40,152.50	\$42,552.50	Y	Y	Y	100	Complete and paid paid \$42,552.50
24-20-0107		WP-4	\$120,101.00	\$90,075.75	Y	Y	Y	100	Complete and paid paid \$90,075.75
24-20-0108		WP-4	\$115,417.00	\$86,562.75					CANCELLED
24-20-0109		WP-4	\$55,520.00	\$41,640.00					Landowner will not be paid by June 30.
24-20-0007		SL-6W	\$20,532.50	\$22,932.50	Y	Y	Y	100	Complete and paid paid \$22,932.50
24-20-0020		WP-4	\$83,013.00	\$62,259.75					Landowner has cancelled her project.
24-20-0017		WP-4	\$79,605.00	\$59,703.75	Y	Y	Y	70	all concrete work has been done. Trusses and roof are all that is left.
24-20-0033	389722	WP-4	\$160,829.00	\$120,621.75	Y	Y	Y	15	Construction is underway. This project must be paid by June 30.
24-20-0027		WP-4	\$115,417.00	\$86,562.75					Will not be complete by deadline.
24-20-0023		WP-4	\$160,625.00	\$120,468.75					Landowner has decided to CANCEL his project. He does not think he can be complete before the deadline.
24-20-0021		WP-4	\$81,409.00	\$61,056.75					We were notified that the landowner is now deceased.
24-20-0004		SL-6W	\$111,782.50	\$100,000.00	Y	Y	Y	90	Project must be paid by June 30.
24-20-0028		SL-6W	\$35,145.00	\$36,345.00	Y	Y	Y	100	Complete and paid paid \$32,178.75
24-20-0022		WP-4	\$197,897.00	\$148,422.75	Y	Y	Y	5	Construction is underway. This project must be paid by June 30.
24-20-0019		WP-4	\$185,180.00	\$138,885.00	Y	Y	Y	100	Complete and paid paid \$138,885.00
24-20-0002		SL-6	\$49,965.00	\$52,725.00	Y	Y	Y		project will not be paid by June 30.

SWCD: Daniel Boone Name of Committee: BMP

Date: 5/23/23 Time: 4:30 pm Location: DBSWCD office

Designated Note taker: Liz

Voting Members in Attendance: Shawn, Liz, Davis, Tim, Jordan, Amy, Gary

Voting Members Not in Attendance: Jason

Others in Attendance: _____

Agenda/Discussion Item #1

Topic: Approve dry well for contract #24-21-0010

Motion/Recommendation:
Pay for dry well

Motion Made By: Tim Seconded By: Jordan Vote:

Comments: Not adding money, just modifying contract

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

Agenda/Discussion Item #2

Topic: Cost increase needed for contract # 24-22-0002

Motion/Recommendation:

Approve any well cost increase

Motion Made By: Amy Seconded By: Davis Vote:

Comments: _____

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

Agenda/Discussion Item #3

Topic: Cost increases for 2023 projects (see attached)

Motion/Recommendation:

Approve cost increases for 2023 projects

Motion Made By: Jordan Seconded By: Gary Vote:

Comments: _____

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

Topic - MPPP for 24-23-0040

Motion - Davis seconded - Amy vote -

Additional Committee Business:

Secondary Considerations

Local working group meeting

Set next Committee Meeting Date, time and location: _____

Motion to Adjourn By: Jordan Seconded By: Shawn

Time of Adjournment: 5:30 Submitted by: Liz

Committee Chair's Signature: 

Tim Miles
DBSWCD
Conservation Specialist Report
May 23, 2023

- I. Virginia Erosion and Sediment Control Program
 - The Land Disturbing Reports for March 2023 and April 2023 were submitted to DEQ.
 - Routine inspections were made on active E&S projects.
 - E&S plans were approved for the Jonesville ABC, Dollar General Store-Ewing, and Whistle Pig Country Store and Deli projects.
 - E&S permits were issued for the following projects: Town of Pennington Gap Lot Drainage Improvements Project, Family Dollar Store, Jonesville ABC, Dollar General Store-Ewing, and Whistle Pig Country Store and Deli.
 - I will be attending the Refresher for ESC Inspectors class in Abingdon on May 25.
- II. Virginia Agricultural Cost-Share Program
 - I made a conservation planning visit for one applicant.
 - I have surveyed some VACS projects and have worked on some of the designs.
 - I have been corresponding with numerous applicants about their projects.
 - I also made a pre-construction visit for a few applicants.
 - I participated in the Average Cost List & Secondary Considerations Info Session Training on April 21.
- III. Miscellaneous
 - The District website has been updated periodically.
 - I attended the Pasture Walk/Agricultural Outreach Event at Kevin Slemp's farm on April 20.
 - I assisted with the Science Fair at Pennington Middle School on April 18.
 - I attended the Area IV Spring Meeting in Abingdon on March 21.
 - I assisted with preparing an Area IV report for January-March 2023.

Erosion and Sediment Control Project List

Name of Project	Approved Plan	Permit Number	LDA Acreage	Estimated Completion Date
James Fannon Rock Picking Operation	X	2021-03	0.61	Summer 2023
Otis Fannon Rock Picking Operation	X	2021-05	0.61	Summer 2023
LMU College of Veterinary Medicine New Classroom Building	X	2021-06	8.50	Summer 2023
Johnny Woliver Single Family Residence	X	2022-01	5.00	Summer 2023
Stone Mountain ATV Trail (Spearhead Trails Maintenance)	X	2022-02	0.99	Ongoing
Joe Harber Land Disturbance	X	2022-03	1.00	Spring 2023
Bernice Galloway Rock Picking Operation	X	2022-04	0.61	Summer 2023
Giles Hollow Community Water Project	X	2022-05	1.92	Fall 2023
Greater Outreach Family Life Center	X	2022-06	0.99	Summer 2023
White Rock Truss, LLC	X	2022-08	0.61	Spring 2023
Brandon Cheek Rock Picking Operation	X	2022-09	0.61	Fall 2023
St. Charles Waterline Replacement Phase III Project	X	2022-11	3.98	Summer 2023
Western Lee Wastewater Treatment Plant Access Road	X	2023-01	0.88	Summer 2023
Blackwater Community Water Project-Phase II	X	2023-02	4.18	Fall 2023
Travis Hall Rock Picking Operation	X	2023-03	0.61	Fall 2023
Dollar General Store-Jonesville	X	2023-04	0.97	Summer 2023
Jonesville ABC	X	2023-05	0.70	Fall 2023
Dollar General Store-Ewing	X	2023-06	0.97	Fall 2023
Whistle Pig Country Store and Deli	X	2023-07	0.97	Fall 2023
Town of Pennington Gap Lot Drainage Improvements	X		0.33	
Family Dollar	X		0.98	
Maple Hill Community Water Line Extension Project	X		4.45	

Attachment E
*******OFFICIAL FISCAL YEAR 2023 FORM*******
 Department of Conservation and Recreation
 Virginia Nonpoint Source Management Program
 Project Financial Report

SWCD: Daniel Boone Agreement Number: 5030PS-23-09-GF
 Contact: Samantha Briggs Phone Number: (276) 346-6198
 Address: 362637 Main Street
Jonesville, Virginia 24203
 Reporting Quarter Dates: 1/1/2023 thru 3/31/2023
 (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 * (1)	Transfers In/Out (Incl = 0) (2)	Adjusted Beginning Balance (1) +/- (2) (3)	Receipts (During the report period) (4)	Expenditures (During the report period) (5)	Ending Balance (6)
State Sources						
PY 2020 OCB VACS	\$813,530.25		\$813,530.25			\$813,530.25
PY 2020-2022 OCB VACS Transfer	\$302,176.90		\$302,176.90		(\$16,920.00)	\$285,256.90
PY 2020-2023 OCB VACS Transfer	\$21,170.00		\$21,170.00		(\$1,146.54)	\$20,023.46
PY 2021 OCB VACS	\$227,489.52		\$227,489.52		(\$62,382.50)	\$165,107.02
PY 2021-2022 OCB VACS Transfer	\$34,537.50		\$34,537.50		(\$7,950.00)	\$26,587.50
PY 2021-2023 OCB VACS Transfer	\$46,662.50		\$46,662.50		(\$893.90)	\$45,768.60
PY 2022 OCB VACS	\$466,984.35		\$466,984.35		(\$62,970.60)	\$383,993.75
PY 2022-2023 OCB VACS Transfer	\$75,455.55		\$75,455.55			\$75,455.55
PY 2023 OCB VACS	\$6,083.16		\$6,083.16	\$694.31		\$6,777.47
DCR OPERATIONS FUNDS	\$139,694.52		\$139,694.52	\$49,102.25	(\$24,784.61)	\$163,972.16
PY 2022 OCB VNRCP TA	\$32,319.76		\$32,319.76		(\$32,319.78)	
PY 2023 OCB VNRCP TA	\$139,763.50		\$139,763.50	\$69,976.75	(\$7,980.74)	\$201,849.51
Total State Sources	\$2,308,797.51		\$2,308,797.51	\$119,673.31	(\$237,350.65)	\$2,191,120.17
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	\$10,649.01		\$10,649.01	\$1,051.02	(\$11,074.43)	\$625.60
NEW VEHICLE RESERVE FUND	\$15,911.14		\$15,911.14			\$15,911.14
EQUIPMENT	\$13,166.14		\$13,166.14			\$13,166.14
CD-BUILDING/RAINY DAY FUND	\$326,705.98		\$326,705.98	\$228.28		\$326,934.26
CD-RESERVE BUILDING	\$102,391.20		\$102,391.20	\$63.12		\$102,454.32
Total Local/Other Sources	\$468,823.47		\$468,823.47	\$1,342.42	(\$11,074.43)	\$459,091.46
TOTAL (All Sources)	\$2,777,620.98		\$2,777,620.98	\$121,015.73	(\$248,425.08)	\$2,650,211.63

* - 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 6-Apr-23
 Print Name Signature Date
 **Approved by: Bobby Burchett Bobby Burchett 6-Apr-23
 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.

9:14 AM
04/06/23
Cash Basis

Daniel Boone SWCD
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Operations District Account	395,324.55
VACS Program Account 1 BMP	1,825,498.50
CD	326,934.26
CD Building Fund	102,454.32
Total Checking/Savings	<u>2,650,211.63</u>
Total Current Assets	<u>2,650,211.63</u>
TOTAL ASSETS	<u><u>2,650,211.63</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	3,118,894.86
Net Income	-468,683.23
Total Equity	<u>2,650,211.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,650,211.63</u></u>

Daniel Boone SWCD
Profit & Loss
 January through March 2023

	Jan - Mar 23
Ordinary Income/Expense	
Income	
OPERATIONS	
DCR Operations	118,979.00
Operations Account Interest	913.02
CD Interest	291.40
Total OPERATIONS	120,183.42
COST SHARE	
VACS Program Interest	694.31
Total COST SHARE	694.31
LOCAL FUNDS	
Local Gov't	120.00
Fish Wagon	18.00
Total LOCAL FUNDS	138.00
Total Income	121,015.73
Gross Profit	121,015.73
Expense	
COST SHARE EXPENDITURES	
VACS Recipient Payments	172,265.54
Total COST SHARE EXPENDITURES	172,265.54
Payroll Expenses	
Salaries & Wages	46,093.83
Payroll taxes	3,526.17
Unemployment Tax Exp	41.80
Total Payroll Expenses	49,661.40
Employee Benefits	
HIC Exp	128.40
VLDP	154.50
Retire/GroupLife	3,300.06
Health	15,593.97
Dental	595.96
Total Employee Benefits	19,772.89
Staff Expenses	
VACDE Membership	100.00
Conference	125.00
Total Staff Expenses	225.00
Directors	
Conference	50.00
Meals	571.57
Total Directors	621.57
District Ops	
Truck & Van Fuel	296.75
Truck & Van Maintenance	85.00
Insurance	
No-Till Seeder	280.00
Total Insurance	280.00
Awards Banquet	60.99
Donations	600.00
Equipment	1,179.46
Florist/Memory	100.00
Phone	723.77
Postage	351.74
Office Supplies & Exp	2,220.97
Total District Ops	5,878.68
Total Expense	248,425.08
Net Ordinary Income	-127,409.35
Net Income	-127,409.35

Samantha Briggs

From: Samantha Briggs <dbswcd@verizon.net>
Sent: Thursday, April 6, 2023 9:26 AM
To: 'McGarry, Barbara'
Cc: Mandy Fletcher (mandy.fletcher@dcr.virginia.gov)
Subject: RMP TA Requests April 17

Hi Barbara,

The Daniel Boone SWCD is "requesting no reimbursement" for the period from January 1, 2023 – March 31, 2023.

Have a great day,

Samantha Briggs

Daniel Boone SWCD
32637 Main Street
Jonesville, Virginia 24263
(276) 346-8196
dbswcd@verizon.net

From: McGarry, Barbara <barbara.mcgarry@dcr.virginia.gov>
Sent: Wednesday, January 4, 2023 11:12 AM
To: Barbara McGarry <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, 2022 - December 31, 2022.

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 Specialist
Virginia Department of Conservation and Recreation
Division of Soil and Water Conservation
600 East Main Street, 24th Floor

Travis A. Voyles
Secretary of Natural and Historic Resources

Matthew S. Wells
Director

Andrew W. Smith
Chief Deputy Director



COMMONWEALTH of VIRGINIA
DEPARTMENT OF CONSERVATION AND RECREATION

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*

March 23, 2023

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-three Districts for the fiscal year(s) that ended on June 30, 2021 and June 30, 2022. Additionally, four one-year audits were completed; two were completed at the direction of the Virginia Soil and Water Conservation Board (Board), and two 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 the use of transfers in QuickBooks and on the Attachment E, documented approvals for checks and accounts payable disbursements, cost share bid sheets, timely travel reimbursements, and the unnecessary paying of sales tax. While these issues have not generated findings for most Districts, they continue to need further attention. Repeat comments in future audits will generate findings.

I also want to remind all District staff and Directors of actions taken by the Board to ensure all appropriate signatures are completed on the VACS contract. I cannot stress enough the importance of fully executed contract Parts I, II, and III documents. These are legally binding contracts and missing signatures can cause issues should a repayment by the participant be required in later years. The cost-share and technical assistance grant agreements approved by this Board authorizes the Department to implement financial repercussions when signatures are found missing during financial audits, administrative cost share file reviews, and verifications for all practices where payment was issued on or after July 1, 2022.

Furthermore, any specific area(s) of concern identified in your District audit should addressed immediately. Repeat comments found in the next audit cycle will result in a request to address the Audit Subcommittee and require a Performance Improvement Plan (PIP). 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.

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: February 24, 2023

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

FROM: Robinson, Farmer, Cox Associates (RFC)

REGARDING: FY21 and FY22 Audits

We were engaged by the Virginia Department of Conservation and Recreation (DCR) to audit the statements of cash receipts and disbursements for twenty-six 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.

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.

Noted below are several Attachment E preparation recommendations targeted to specific Districts based on our audits.

- A few Districts improperly reported banking transfers in the receipts and disbursements in QuickBooks. Receipts and disbursements were properly reported net of the bank transfers on the Attachment E but this caused reconciling issues between the accounting system and the Attachment E. Transfers between bank accounts should be properly recorded in QuickBooks and these transactions should not increase the reported receipts and disbursements.

Check Issuance

All invoices should be reviewed and initialed by two authorized representatives of the District prior to payment. RFC noted several instances at various Districts where invoices selected for testing did not have the documented approvals by District representatives.

Insured Bank Accounts

Most Districts maintain their cash balances in accounts that are FDIC insured up to \$250,000 and insured under the Virginia Security for Public Deposits for amounts greater than \$250,000. During the course our audit, RFC noted that a few Districts had cash in banks that were not being reported as public funds and thus not insured under the Virginia Security for Public Deposits Act.

Cost Share Payments and Documentation

During our audit of cost share disbursements, there were two districts that failed to provide bidding sheets that should have been required. We recommend that bidding sheets (bid forms) be completed and maintained in each practice's folder.

Travel Reimbursements

We noted instances where reimbursements (usually mileage) were made past 60 days from when the expense occurred. Per IRS Publication 463, employees must account for expenses within 60 days after they were incurred. We recommend that all reimbursed employee expenses follow IRS Publication 463.

Sales Tax

The Desktop Procedures indicates that Districts shall get a tax exemption for all stores that are frequented more than three times in a fiscal year, or where any one purchase is \$100 or greater. There were many instances during the year where sales tax was paid, at multiple districts. The Districts should file exemptions with their local retailers to better ensure compliance with this policy.

Accounts Payable Disbursements

The Desktop Guide requires that all disbursements be supported by documentation that is approved by two signatures. However, we noted instances at a few districts where there were disbursements being made that only contained one signature. These instances seemed to be obscure oversights, but careful attention should be given to make sure that all disbursements have two signatures of approval.

Review of Annual Plan of Work & Strategic Plan 2022-2023

Action Items to accomplish in May & June 2022-2023:

Monthly Schedule of Annual Plan & Strategic Plan:

May:

1. Develop Secondary Considerations that include ranking guidelines and targeted priority BMPs for funding considerations. (*Technical Committee*)
2. Develop a budget for the upcoming fiscal year and make recommendations to the board. (*Budget Committee*)
3. 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*)
4. Work with successful Youth Conservation Camp applicants to solicit camp tuition. (*Staff*)
5. Select date and location for spring, summer, fall, and winter pasture walks respectively, according to stakeholder interest and current issues. (*Community Outreach Committee/Staff*)
6. Perform inventory of District supplies and equipment, reporting any changes to the Board and/or insurance company when appropriate. (*Grant/Inventory Committee/Staff*)

June:

7. Approve a projected budget for upcoming fiscal year. (*Board of Directors*)
8. Review and approve the Operational and Virginia Agricultural Cost-Share Program grant agreements with DCR. (*Board of Directors*)
9. Maintain and upgrade computer hardware and/or software according to staff needs. (*Board of Directors/Staff*)
10. Evaluate and update employee position descriptions. (*Personnel Committee*)
11. Approve Personnel Policy. (*Board of Directors*)
12. Perform Job Performance Evaluations for District staff, and make recommendations to the District Board. (*Personnel Committee/District Manager*)
13. Update District website to provide the public with up-to-date information, program deadlines, upcoming activities, recent events, etc. (*Conservation Specialist*)
14. Work with Lee County School Board to select dates for Kids In The Creek Day event. (*Staff*)
15. 90% of VACS program funds allocated. (*Technical Committee/Staff*)

1) Administrative and Operational Items

- **FY23 4th Qtr. Disbursements:** Disbursement letters are scheduled to be emailed to SWCD's on 5/16/23. Direct deposits should be issued within 30 days of the date of the disbursement letter.
- **FY24 Budget Reminders:** FY24 budgets are to be SWCD board approved by June 30.
- **Annual Plan of Work & Strategic Plan Review/Development:** FY24 Annual Plan of Work which should be ready for board approval in June so that it is in place for the new year. Review both the current Annual Plan of Work as well as your Strategic Plan, both of which need to be reviewed at least once and recorded in the board meeting minutes per the grant agreement with DCR.
- **SWCD Elected Director Positions:** The general election is **November 7, 2023**. **The filing deadline is 7:00 pm Tuesday, June 20, 2023.** **PLEASE NOTE: Candidates should contact their local General Registrar for all questions. DCR and SWCD staff cannot provide advice to candidates.**
- **Public Notice of Upcoming Elections:** Notice of the date for filing such petitions and the time of the election shall be posted in a prominent location accessible to the public at each district office at least 30 days before the filing date of June 20. In addition, SWCDs may use newsletters, websites, public service announcements and other notices to advise the public of elections of district directors.
- **Admin/Ops Training on Att. D Budget Template & HR Topics Reminder: 5/09/23**
 - The attachment D training portion only will be recorded for those who cannot attend in-person. **This recording should be viewed prior to the follow-up Q & A session on 6/7/23.** Please allot some time to work on the Att. D prior to June 7, so you can formulate questions.
 - There will be a follow up Q & A session on June 7, 2023 to address any questions that SWCDs may have (this will not be a repeat of the May 9 training event).

2) VA Agricultural Cost-Share (VACS) Program and Conservation Reserve Enhancement Program (CREP)

- **Options to Return Unobligated VACS Funds to DCR:**
 - SWCDs that have certified and paid all practices in a previous program year and want to return unobligated VACS funds may choose to return those funds before the end of the fiscal year. If you choose to do this, please email me for additional instructions.
 - Once again, funds can be returned before June 30th or they can be returned after the End of Year reports have been processed. If your district chooses to return them prior to June 30, the PY24 Att. E form will be "cleaner" – meaning there will be fewer line items to carry forward on the new Attachment E form.
- **Carryover Deadline-May 15th:** Districts should reference pages II-42 and II-43 in the VACS manual. Utilize the Logi report when approving carryovers, since the Logi report can assist with ensuring that a practice is truly eligible for carryover. Projects needing DCR approval prior to district consideration to carry over a third time into a 4th program year must be submitted to Sara Bottenfield by May 15. Reference the email from Sara, sent on March 10th.
- **BMP Data QA/QC Review:** Keep in mind as you work through the final quarter of this program year, remember to run the QA/QC reports in Logi. Let me know if you need help accessing and running these reports.
- **Piggyback Project Reminder:** Keep in mind that if the SWCD is planning to provide piggyback funding for NRCS EQIP applications, construction should not be initiated on portions of the application that the SWCD will be piggybacking on until the application receives approval from the SWCD. If the SWCD has already obligated all PY 2023 funding, this may mean that the piggyback application may have to

wait until PY 2024 to receive SWCD funding and should not be started until SWCD board approval is obtained. Remember that the VACS program goals are slightly different than those of NRCS and there may be items included by NRCS that are not eligible to receive VACS funding, so please check components carefully against VACS practice specifications. It is also important to note that there may be additional requirements in the VACS specifications that must be met prior to practice approval, particularly where animal waste practices are concerned. Finally, remember to abide by the rate set forth in the VACS practice specification to ensure that it is not exceeded when paying the SWCD portion of the cost-share.

- **PY 2024 VACS Program Updates Sessions:** Wednesday, June 7th from 1:00 to 4:00pm and Thursday, June 15th from 9:00am to 12:00 noon. Remember that ALL technical staff must attend one of the two VACS Updates sessions in order for the SWCD to receive full credit on the assessment for attending.
 - **CAS Updates & Reminders:** CAS Profiles - If SWCD staff contact information changes, such as email address changes, staff need to update their profile in CAS. If it is not updated, staff could miss the CAS notifications about system outages, updates and other important notices.
 - **BMP Tracking/CAS Accounts:** cannot be shared! **If your SWCD has an intern or part-time staff entering data into CAS, that person must have their own CAS login and profile.** DCR's security policies and our 1619 agreement with NRCS, monitor the agreements all users must adhere to, including: not to share their password or use anyone else's as a condition of having access to the system. Contact your CDC for assistance with this process.
- **End of Year (EOY) Reports Reminder:** Deadline for submitting is July 17, 2023. Signed carryover reports are due with the EOY reports. Electronic carryover reports will be pulled from Logi on 7/18/23. SWCDs are encouraged to avoid making payments after June 30th and until EOY reports can be reconciled.

Important Dates:

- **May 5, 2023:** CAS/ CP Module Training from 9:00AM till 3:00PM (in person and virtual options)
- **May 8, 2023:** Director Resignations and Appointments due to DCR (email Blair Gordon)
- **May 9, 2023:** Attachment D and HR Training in person at Drury Plaza Hotel in Glen Allen. (Att. D portion only will be recorded.)
- **May 15, 2023:** Deadline to submit fourth year carryover requests to Sara Bottenfield
- **May 16, 2023:** Perennial Stream ID Course in Williamsburg, VA (Required for Conservation Planner Certification)
- **May 18, 2023:** CAS/ CP Module Training from 9:00AM till 3:00PM (in person and virtual options)
- **May 19, 2023:** Logi Reports Training from 9:00AM till 3:00PM (in person and virtual options)
- **May 25, 2023:** VSWCB Meeting at the Virginia Department of Forestry Office in Charlottesville, VA
- **June 7, 2023:** VASWCD Admin/ Ops Meeting Attachment D Follow Up (Virtual Q/A Session)
- **June 7, 2023:** PY24 VACS Update (Virtual) 1:00 – 4:00pm
- **June 15, 2023:** PY24 VACS Update (Virtual) 9:00am – 12:00noon
- **June 19, 2023:** State Holiday: Juneteenth
- **June 20, 2023:** SWCD Elected Director Positions Filing Deadline
- **June 21, 2023:** VASWCD Quarterly Board Meeting (virtual)
- **June 30, 2023:** Secondary Considerations due to DCR
- **July 4, 2023:** State Holiday
- **July 17, 2023:** End of Year Reports and Att. D Budget Template (completed, approved & signed) due to DCR
- **August 22 & 23, 2023:** VACDE Graves Mountain Summer Training
- **October 17 & 18, 2023:** Virginia RT&E and Cultural and Historic Resources Training (Required for Conservation Planner Certification)
- **Fall 2023:** DCR Conservation Planner Program Course & Basic RUSLE2 Training



Jonesville SERVICE CENTER REPORT
Daniel Boone SWCD Board Meeting
05/23/2023

Program Updates/Deadlines:

- **Environmental Quality Incentives Program (EQIP)**
FY23 EQIP Applications = 43

FY23 EQIP IRA Ranking Deadline = April 21st

FY23 Preapprovals so far – 9 Applications totaling- \$1,142,413.

EQIP Payments - \$66,999.76 (25 Practices)

- **Conservation Stewardship Program (CSP)**
1 Application

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

None

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

- **Conservation Technical Assistance**
1. Will start scheduling FY24 EQIP planning visits mid-April and May

BMP Projects/Partnership Activities

- Construction is starting to pick up.
- We have completed design surveys on about half of the approved FY23 EQIP's.

Other Collaborations/Key Interactions Benefitting Districts

Local Working Group/Public Meetings

- Local Working Group Meeting 05/23/20203
- Deadline to have LWG Meeting June 16th
- Deadline to submit LWG minutes July 28th

Outreach/Agency Activities/Events (dates)

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

Earth Team Volunteer Program

- Submitted

VA NRCS Operational/Personnel Changes

- COVID operation status – No mask required in service center.
- Updates, if available

Submitted By Jordan Southern, District Conservationist



Virginia NRCS Cropland Agronomist Chris Lawrence (right) conducts a soil health demonstration on a Charles City County farm owned by corn grower David Hula (in the foreground at left). Photo: John Markon, Virginia NRCS.

Virginia NRCS Announces Funding Available for New Partnerships, Conservation Innovations

RICHMOND, Va. – The USDA's Natural Resources Conservation Service (NRCS) in Virginia has issued two notices of funding for innovative proposals that would encourage expansion of conservation activities within the state. In both cases, applications must be filed at the Grants.gov website.

The details on these opportunities follow:

Virginia Conservation Partnership and Technical Assistance (Click [here](#) to access Grants.gov):

NRCS is announcing the availability of funding for the purpose of leveraging agency resources to encourage collaboration with partners in providing strategic conservation delivery assistance and/or providing tools or data that enhance the ability of the agency to support conservation.

The agency anticipates the total amount awarded under this announcement in Fiscal Year 2023 will be approximately \$1 million with selections expected to be made by July 15. The maximum award will be \$300,000 with a minimum award of \$25,000. Approximately 10 total awards are expected to be made.

The purpose of the Virginia Conservation Partnership and Technical Assistance program is limited to three priority areas:

- Providing technical assistance in the delivery, development, promotion, and support of soil, water and wildlife conservation programs to Virginia's farmers, ranchers, and landowners
- Supporting delivery of climate-smart agriculture and forestry conservation practices and showing quantifiable carbon sequestration and/or greenhouse gas reductions
- Reducing barriers to programs and improving support to historically underserved* farmers, ranchers, and landowners.

Eligible applicants include most state, local and tribal governmental units, public and private colleges and universities, independent school districts, public and tribal housing authorities and registered nonprofits. Application deadline is one minute before midnight (Eastern time) on May 28, 2023.

Virginia Conservation Innovation Grants (CIG) Opportunity Summary (Click [here](#) to access Grants.gov)

NRCS is also announcing the availability of Conservation

Innovation Grants (CIG) State Program funding to stimulate the development and adoption of innovative conservation approaches and technologies. A total of up to \$400,000 will be available for the Virginia CIG competition in Fiscal Year 2023.

All non-federal entities and individuals are invited to apply, with the sole prohibition being federal agencies. Applicants can reside anywhere in the United States, but the proposed projects must be conducted entirely within Virginia.

Projects may be between one and three years in duration. The maximum amount for a single award in FY2023 will be \$200,000 with at least two awards expected to be made.

The designated Virginia program priorities for 2023 are Soil Health and Forestry. Application deadline is one minute before midnight (Eastern) on May 29, 2023. For additional details, please refer to the "Related Documents" tab of the grant notice.

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* [Historically underserved](#) producers include beginning, socially disadvantaged, veteran and limited-resource farmers or ranchers. (Click on the link to access full definitions.)

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