DANIEL BOONE SOIL & WATER CONSERVATION DISTRICT
32637 MAIN STREET
JONESVILLE, VIRGINIA 24263
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WEBSITE: www.danielbooneswcd.com

We work with the people who work the land.

MINUTES OF MEETING
FEBRUARY 24, 2026

The Daniel Boone Soil & Water Conservation District Board of Directors met Tuesday, February 24, 2026, at the Town of Pennington Gap Community Center in Pennington Gap, Virginia at 5:00 PM.

MEMBERS PRESENT	*ASSOCIATES PRESENT*	*STAFF PRESENT*	*PARTNERS PRESENT*
Roger Elkins	Jason Miles	Samantha Briggs	
Bobby Burchett	Gary Bailey	Shawn Morris	
Mike Hobbs		Tim Hobbs	
Amy Byington		Tim Miles	

PUBLIC PRESENT
Jeny Hughes

MEMBERS ABSENT:
Gary Martin

CALL TO ORDER:
The meeting was called to order by Roger Elkins, Chair.

INVOCATION/PLEDGE:
Tim Miles/Everyone

REPORTS - OFFICERS: Secretary's Minutes and Treasurer's Reports
Roger Elkins asked the Board if there were any additions or corrections to the board or committee minutes. Hearing no additions or corrections, a motion was made to approve the January 20, 2026, Minutes of Meeting and committee minutes. (Byington, Hobbs, unanimous)

Roger Elkins asked the Board if there were any corrections to the Treasurer's report. Hearing none a motion was made to approve the February 17, 2026, Treasurer's report. (Hobbs, Byington, unanimous)

REPORTS – COMMITTEE CHAIRS:
The Technical Committee did not meet.

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

A copy of the District Manager report is attached and made a part of these minutes. Shawn Morris, District Manager, stated that the district had received an Ag Stewardship Act Complaint for Clyde Moore.

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:
Jeny Hughes, Accounting Clerk for Lee County Board of Supervisors

UNFINISHED BUSINESS:
Samantha Briggs, Administrative Secretary, stated that the district audit was conducted on February 11, 2026. At the conclusion of the audit an exit conference was held to discuss the findings. The district had no written findings that needed to be addressed. However, the district had two verbal requests that were addressed. A copy of the signed exit conference, representation letter, and statements of cash receipts and disbursements with supplementary schedule are attached and made a part of these minutes.

NEW BUSINESS:
Samantha Briggs stated that the district had received a donation request from the Lee County 4-H Livestock Club for youth to participate in educational trips and competitions. A motion was made to donate $300.00. (Hobbs, Burchett, motion carried, Byington abstained) A copy of the donation letter is attached and made a part of these minutes.

Roger Elkins discussed the Area IV Spring meeting being held on Tuesday, March 17, 2026 at the Southwest VA 4-H Educational Center in Abingdon, Virginia. He stated that directors, associate directors, and staff members planning to attend should notify Samantha Briggs as soon as possible for registration purposes.

Jason Miles, Associate Director, discussed the FY2026-27 Lee County Budget request. He stated that based on the needs assessment of the district the district is requesting $54,268.94. A motion was made for Samantha Briggs to submit the FY2026-27 district budget request in the amount of $54,268.94. (Byington, Hobbs, unanimous)

Samantha Briggs, Administrative Secretary, prepared a list from the Annual Plan of Work and Strategic Plan of things to be accomplished in FY 2025-2026. 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.

Amy Byington, Director, requested that district apparel be placed on the agenda for the March 24, 2026 board meeting.

ANNOUNCEMENTS:

Amy Byington, Director, announced that the district will host a Pasture Walk at Charlie Carter's Farm on Thursday, February 26, 2026. The topic at the Pasture Walk will be Bail Grazing. She stated that due to the rain forecast she has changed the start time to 4:30 pm.

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 Chair of the Board.

Approved: ***Respectfully Submitted By:***

R Elkins 3-24-2026 A Samantha Briggs

Roger Elkins, Chair Date A. Samantha Briggs, Admin. Sec.

2023 VACS Program Report - 1

CONTRACT #	Instance	Practice	Total Est Cost	Estimated Cost/Share	Survey	Design	Construct Begins	Percent Complete	Remarks
24-23-0022 R. Mickle		SL-6F	$74,398.65	$78,478.65	Y	Y	y	100	**Complete not paid** The landowner works out of town and we are waiting to hear from him.
24-23-0024 C. Reasor		SL-6W	$88,615.00	$93,931.00	Y	Y	y	100	**Complete and paid Paid $93,931.00**
24-23-0085 J. Hounshell		SL-6W	$16,662.85	$17,934.85	Y	Y	Y	100	Piggy-back project. **Complete and paid paid 12,023.11**
24-23-0090 J. Lowe		SL-6W	$84,135.00	$86,055.00	Y	Y	y	100	**Complete and paid Paid $89,055.00**
24-23-0098 R. Speck		SL-6W	$83,320.00	$84,328.00					No progress to report I have tried to call Randy without success.
24-23-0045 M. Williams		WP-4	$83,380.00	$62,535.00	y	y	y	5	Under Construction
									No progress to report

2024 VACS Program Report

CONTRACT #	Instance	Practice	Total Est Cost	Estimated Cost/Share	Survey	Design	Construct Begins	Percent Complete	Remarks
24-24-0009 R. Smith		SL-6W	$58,877.50	$60,281.50	y	y	y	100	**Complete and paid paid $89,250.00**
24-24-0012 S. Hurlock		WP-4	$121,225.00	$90,918.75	y	y			**Design in hand.** No progress to report
24-24-0014 J. Carter		WP-4	$140,820.00	$105,615.00	y	y	y	100	**Complete and paid paid $105,615.00**
24-24-0022 A. Hall		WP-4	$94,580.00	$70,935.00	y	y	y	100	**Complete and paid paid $70,935.00**
24-24-0048 D. Whited		SL-6W	$29,278.58	$35,518.58	y	y	y	100	**Complete and paid paid $35,518.58**
24-24-0055 J. Hensley		SL-6W	$12,346.83	$15,706.83	y	y	y	100	Piggy-back. **Complete and paid paid $15,416.79**
24-24-0030 L. Burke		SL-6W	$59,300.00	$62,660.00	y	y			No progress to report
24-24-0074 A. McLain		SL-6W	$12,891.18	$21,411.18	y	y			Piggy-back. No progress to report
24-24-0059 C. O'Hara		SL-6W	$15,424.35	$22,864.35	y	y	y	100	Piggy-back. **Complete and paid Paid $22,864.35**
24-24-0017 T. Baker		WP-4 SF	$163,809.00	$122,856.75	y	y			**Design in hand** No progress to report
24-24-0056 E. Johnston		WP-4 SF	$179,685.00	$134,763.75	y	y			**Design in hand** No progress to report
24-24-0039 D. Crabtree		WP-4 SF	$238,145.00	$178,608.75	y	y	y	100	**Complete and paid paid $197,057.17**
24-24-0051 C.R. Carter *		WP-4 SF	$132,917.00	$99,687.75	y	y	y	100	**Complete and paid paid $99,687.75**
24-24-0057 B. Adkins		WP-4 SF	$118,088.50	$88,566.38	y	y			**Design in hand** No progress to report
24-24-0040 A. Pennington		WP-4 SF	$167,993.00	$125,994.75	y	y			**Design in hand** No progress to report
24-24-0049 H. Fannon		WP-4 SF	$144,609.00	$108,456.75	y	y	y	100	**Complete and paid paid $108,370.58**
24-24-0043 R. Hornsby		WP-4 SF	$96,180.50	$72,135.38	y	y	y	5	Site prep underway No progress to report
24-24-0013 J. Hurlock		WP-4 SF	$109,533.00	$82,149.75	y	y			**Design in hand** No progress to report
24-24-0044 J. Gibson		WP-4 SF	$97,841.00	$73,380.75	y	y	y	100	**Complete and paid Paid $73,380.75**

2025 VACS Program Report

CONTRACT #	Instance	Practice	Total Est cost (construction)	Est. Cost-Share	Survey	Design	Const Begins	Percent Complet	Remarks
24-25-0021 D. Long		SL-6W	$1,950.85	$3,150.85	y	y	y	50	Piggy-back No progress to report
24-25-0051 A. Rorrer		SL-6W	$81,866.25	$86,186.25	y	y	y	10	Working on stream exclusion fence No progress to report
24-25-0027 G. Shufer		SL-6W	$108,822.50	$116,346.50	y	y	y	100	**Complete and paid** **paid $94,956.80**
24-25-0023 M. Long		SL-6W	$3,771.35	$7,131.35	y	y	y	100	Piggy-back. **Complete and paid** **paid $7,131.35**
24-25-0019 B. Alt		SL-6W	$237,645.00	$255,645.00	y	y	y		Landowner has chosen a contractor
24-25-0080 J. Hammonds		WP-4 SF	$152,672.50	$114,504.38	y	y	y	100	**Complete and paid** **paid $114,504.38**
24-25-0071 S. Shuler		WP-4 SF	$140,980.50	$105,735.38	y	y	y		**Design in hand**
24-25-0068 J. Busic		WP-4 SF	$121,225.00	$90,918.75	y	y	y	5	**Design in hand** Site prep underway
24-25-0065 A. Snodgrass		WP-4 SF	$156,301.00	$117,225.75	y	y	y		**Design in hand** No progress to report
24-25-0059 D. Crabtree		WP-4 SF	$238,145.00	$178,608.75	y	y	y	30	**Design in hand** No progress to report
24-25-0091 Steven Morris		WP-4 SF	$94,704.50	$71,028.38					No progress to report
24-25-0022 C. Welch		SL-6W	$2,572.10	$4,500.10	y	y	y	100	Piggy-back. **Complete and paid** **paid $4600.10**
24-25-0024 C. Rowland		SL-6W	$3,811.60	$6,175.60	y	y	y	100	Piggy-back. **Complete and paid** **paid $6,175.60**
24-25-0029 J. Williams		SL-6W	$3,711.10	$10,767.10	y	y	y	100	Piggy-back. **Complete and paid** **Paid $10,767.10**
24-25-0030 J. Gowder		SL-6W	$178,947.50	$196,947.50					No progress to report
24-25-0050 F. Dixon		SL-6W	$151,555.00	$158,719.00	y	y	y	95	Project nearing completion
24-25-0097 J. Nelson		SL-6W	$57,347.00	$60,119.50					No progress to report
24-25-0028 L. Burke		SL-6W	$52,278.75	$55,578.75	y	y			No progress to report
24-25-0098 T. Wallen		SL-6W	$61,440.00	$66,060.00	y	y	y	100	Piggy-back. **Complete and paid** **paid $59,036.08**
24-25-0011 Amngst Cedars*		SL-6W	$76,185.00	$78,645.00	y	y	y	100	**Complete and paid** **paid $65934.60**
24-25-0044 R. Dulaney		SL-6W	$138,701.25	$142,373.25					No progress to report
24-25-0049 M. Thompson		SL-6W	$59,835.00	$61,935.00	y	y	y	5	Well has been drilled No progress to report

2025 VACS Program Report

CONTRACT #	Instance	Practice	Total Est cost (construction)	Estimated Cost	Survey	Design	Const Begins	Percent Complete	Remarks
24-25-0007 Paul Hensley		SL-6W	$117,811.25	$119,611.25	y	y			No progress to report
24-25-0047 R. Clark		SL-6W	$62,412.50	$69,540.50	y	y			No progress to report
24-25-0043 J. Jerrell		SL-6W	$72,940.00	$76,540.00	y	y			We have met with the contractor
24-25-0048 R. Pennington		SL-6W	$14,892.50	$25,682.50	y	y	y	100	**Complete and paid Paid $25,682.50**
24-25-0042 R. Sanchez		SL-6W	$85,195.00	$90,475.00	y	y	y	40	Fence is under construction
24-25-0032 N. Jaynes		SL-6W	$150,170.00	$152,570.00	y	y	y	100	**Complete and paid paid $152,570.00**
24-25-0069 P. Robinette		WP-4 SF	$118,088.50	$88,566.38					No progress to report
24-25-0067 T. Whitt		WP-4 SF	$147,834.00	$110,875.50	y	y	y	100	**Complete and paid paid $109,946.70**
24-25-0061 M. Hobbs		WP-4 SF	$140,980.50	$105,735.38	y	y	y	100	**Complete and paid Paid $105,735.38**
24-25-0026 O. Sturgill		SL-6W	$64,160.00	$66,260.00	y	y	y	10	Under construction

2026 VACS Program Report

CONTRACT #	Instance	Practice	Total Est cost (construction)	Est. Cost-Share	Survey	Design	Const Begins	Percent Complet	Remarks
24-26-0048 G. King		SL-6W	$202,650.00	$220,650.00					Potential Piggy-back
24-26-0037 R. Gilley		SL-6W	$53,765.75	$56,165.75	y	y	y	100	**Complete and paid paid $48,143.50**
24-26-0033 B. Livesay		SL-6W	$62,500.00	$69,676.00	y	y			
24-26-0036 J. Moore		SL-6W	$65,391.25	$71,535.25					Potential Piggy-back
24-26-0060 D. Pillion		SL-6W	$81,617.50	$86,777.50					
24-26-0061 J. Trent		SL-6W	$172,993.75	$181,417.75					
24-26-0038 C. Daniel		SL-6W	$53,460.00	$57,180.00					Potential Piggy-back
24-26-0047 D. Gray		SL-6W	$98,042.50	$95,042.50					Potential Piggy-back
24-26-0041 Slemp Hollow Farm		SL-6W	$59,816.25	$61,304.25					Potential Piggy-back
24-26-0035 D. Edwards		SL-6W	$123,288.75	$127,200.75					
24-26-0059 D. Laster		SL-6W	$120,625.00	$123,037.00					
24-26-0039 D. McDonough		SL-6W	$26,410.00	$26,842.00					Potential Piggy-back
24-26-0040 J. Fields		SL-6W	$101,000.00	$103,196.00					
24-26-0009 C. Krell		SL-6W	$139,895.00	$140,495.00					Potential Piggy-back scheduled to meet with the tenant wed. 2/25
24-26-0050 B. Littrell		SL-6W	$57,827.50	$59,099.50					
24-26-0046 B.Parker		SL-6W	$27,681.00	$29,721.00					
24-26-0035 V. Snodgrass		SL-6W	$68,260.00	$69,292.00					Potential Piggy-back
24-26-0007 P. Hensley		SL-6W	$113,796.25	$115,872.35	y	y			
24-26-0045 C. Davis		SL-6W	$12,547.50	$12,955.50					Potential Piggy-back
24-26-0064 R. Cope		SL-6W	$76,255.00	$78,655.00					Potential Piggy-back
24-26-0068 A. McLain	**731263**	SL-6W	$252,806.25	$264,986.25					Potential Piggy-back
24-26-0066 J. Polich		SL-6W	$34,250.00	$38,858.00					Potential Piggy-back

2026 VACS Program Report

CONTRACT #	Instance	Practice	Total Est cost	Est. Cost-Share	Survey	Design	Const Begins	Percent Comple	Remarks
24-26-0006 N. Siddens		SL-6W	$91,786.25	$92,386.25					
24-26-0067 Vallee Farms		SL-6N	$23,729.25	$23,729.25					
24-26-0043 C. Reasor		WP-4 SF	$224,732.50	$183,549.38					
24-26-0056 E. Watson		WP-4 SF	$106,396.50	$79,797.38					
24-26-0065 J. Hensley		WP-4 SF	$156,301.00	$117,225.25	y	y			**Design in hand**
24-26-0023 A. Yeary		WP-4 SF	$203,069.00	$152,301.75	y	y			**Design in hand**
24-26-0024 B. Bush		WP-4 SF	$60,120.50	$45,090.38					
24-26-0062 B. Bush		WP-4 SF	$60,120.50	$45,090.38					
24-26-0044 F. Dixon		WP-4 SF	$214,761.00	161.070.75					
24-26-0051 E. Walton		WP-4 SF	$94,704.50	$71,028.38					

Tim Miles
DBSWCD
Conservation Specialist Report
February 24, 2026

I. Virginia Erosion and Sediment Control Program
- The Land Disturbing Report for January 2026 was submitted to DEQ.
- Routine inspections were made on active E&S projects.
- I have reviewed and provided comments on two E&S plans.

II. Virginia Agricultural Cost-Share Program
- I completed water system designs on a few projects.
- I have been entering information into the Conservation Application Suite to pay applicants for completed projects.

III. Miscellaneous
- The District website has been updated periodically.
- Information for the VASWCD scholarships was sent to the public schools. Four $2,000 scholarships will be awarded statewide. Local applications are due to the District by March 20. The selected application must be sent to the VASWCD by April 15.
- Information for the Youth Conservation Camp was sent to the public schools. The camp will be held from July 12-18, 2026 at Virginia Tech. Applications are due to the District by April 17. Two selected applications must be sent to the VASWCD by May 4.
- I participated in the Virginia Forage and Grassland Council Livestream training on January 30.

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	Winter 2026
Stone Mountain ATV Trail (Spearhead Trails Maintenance)	X	2022-02	0.99	Ongoing
Travis Hall Rock Picking Operation	X	2023-03	0.61	Summer 2026
Free Pentecostal Church of God Building	X	2023-12	0.96	Fall 2026
Jonesville Water System Improvements (Phase 2)	X	2024-01	0.90	Spring 2026
Timberline Barns	X	2025-01	0.90	Winter 2026
Caledonia Farms Rock Picking Operation	X	2025-03	0.61	Summer 2026
New Western Lee County Health Clinic	X	2025-04	2.35	Fall 2026
Briar Patch Ventures LLC Rock Picking Operation	X	2025-05	0.61	Summer 2026
Town of Pennington Gap South Johnson Drive Dump Site	X	2025-06	2.40	Fall 2026
Magnolia Health and Wellness Dryden Rehab Project	X		3.48	
Lee County PSA Ocoonita-Miller Smyth Chapel Interconnection	X		0.76	
St. Charles Waterline Replacement Project-Phase IV	X		0.47	
Stickleyville Line Extension-Middle Wallens Creek Phase I	X		0.50	
Frog Level Extension Project-Willow Tree Road	X		0.48	

DBSWCD
Conservation Technician Report
February 2026

- Finished 3 more online classes for the Planners Certification
- Helping getting information for spring development on several different farms
- Working on the new applicants for the 2026 year

Samantha Briggs, DBSWCD
Administrative Secretary Report
February 24, 2026

- 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 Anthem BC&BS Health and Dental Payments
- Submitted Payroll for February 12, 2026
- Submitted Hybrid VOYA Retirement Cash Match 401(A)
- Submitted Hybrid VOYA 457 Deferred Comp Plan
- Preparing all items for the upcoming district's audit for fiscal years 2023-2024 and 2024-2025
- Hosted District Audit February 11, 2026
- Ordered all 2025 award signs and 3 service plaques
- Contacted Tasha's Restaurant for awards banquet meals
- Purchased supplies for the 2025 Annual Banquet
- Submitted Payroll for February 26, 2026
- Submitted Hybrid VOYA Retirement Cash Match 401(A)
- Submitted Hybrid VOYA 457 Deferred Comp Plan
- Prepared and submitted the 2026 taxes (W-2's, W-3, Federal, State, etc.)
- Prepared and submitted the 2026 Form 1096 and Form 1099 G's
- Submitted Federal 941 Tax to the Department of Taxation (February 2026)
- Submitted VA Withholding Tax to the Virginia Department of Taxation (February 2026)
- Submitted Virginia Retirement Contribution for February 2026
- Prepared the Minutes of Meeting for January 20, 2026 for the February 24, 2026 board meeting
- Prepared the Agenda for the February 24, 2026 board meeting
- Prepared the Treasurer's Report for the February 24, 2026 board meeting
- Submitted board packets for February 24, 2026 board meeting
- Purchased board meeting and office supplies
- Prepared invoice for board meeting meals
- Prepared Running Budget for February 2026
- Reconciled the CD accounts
- Reconciled Operation Account Bank Statement to QuickBooks
- Reconciled VACS Program Account Bank Statement to QuickBooks
- Paid all monthly bills

Daniel Boone SWCD
Notes on Exit Conference
For the Two Years Ended June 30, 2025

An exit conference was held on 2/11/26:
Those present at the conference were:
Samantha Briggs, Admin Secretary
Shawn Morris, Conservation Specialist
Gary Martin, Board Secretary/Treasurer
Lorie Stevens, DCR (on phone)
Aaron Hawkins, RFC

Discussed the general good quality of the accounting records
and excellent cooperation received by the auditors.

Verbal Only:
During our test of disbursements, we noted that an Anthem health insurance bill was posted against the dental insurance li
We recommend that care be taken to ensure all expenses be posted against the most appropriate line.

Verbal Only:
The District has two checking accounts and two CD's. All four accounts were confirmed for FY24. However, the two CD acc
mistakenly not confirmed for FY25. We were able to still search these two amounts and they agreed to the financials.
We recommend making sure that all accounts are confirmed every quarter.

We encourage the continued involvement of the Board in the fiscal matters of the District
to review and monitor and benefit the District Treasurer and the Board.

ne in QuickBooks.

counts were

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We work with the people who work the land.

February 12, 2026

Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
North Chesterfield, VA 23236

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the cash basis financial statements of the Daniel Boone Soil and Water Conservation District as of June 30, 2025 and for the two years then ended, and the disclosure (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the cash basis financial statements are presented fairly, in all material respects, in accordance with the cash basis of accounting.

We confirm, to the best of our knowledge and belief, as of February 12, 2026, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter with the Department of Conservation and Recreation, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for the preparation of the supplementary information in accordance with the applicable criteria.

2. The cash basis financial statements referred to above are fairly presented in conformity with cash basis of accounting and with the guidelines promulgated by the Virginia Department of Conservation and Recreation and/or local regulations.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

6. Material concentrations have been properly disclosed in accordance with the cash basis of accounting.

Information Provided

7. We have provided you with:

    a. access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters,

    b. additional information that you have requested from us for the purpose of the audit, and

    c. unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

8. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

9. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

10. We have no knowledge of any fraud or suspected fraud that affects the District and involves:

    a. management,

    b. employees who have significant roles in internal control, or

    c. others where the fraud could have a material effect on the financial statements.

11. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, or others.

12. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

13. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements and we have not consulted a lawyer concerning litigation, claims, or assessments.

14. We have disclosed the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government - specific

15. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

16. We have taken timely and appropriate steps to remedy fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us, if any.

17. We have a process to track the status of audit findings and recommendations, if any.

18. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives of the audit and whether related recommendations have been implemented.

19. We have identified to you and investigations or legal proceedings that have been initiated with respect to the period under audit.

20. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, as applicable.

21. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

22. We have identified and disclosed to you all instances of fraud and noncompliance with provisions of laws, regulations.

23. Contracts and grant agreements that we believe have a material effect on the financial statements.

24. There are no violations or possible violations of laws and regulations, provisions of contracts and agreements whose effects should be considered for disclosure in the financial statements, or a basis for recording a loss contingency, or for reporting on noncompliance.

25. Deposits and investment securities are properly classified as to risk and are properly disclosed.

26. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for these financial statements and related disclosures

27. With respect to the other supplementary information (Schedule of Cash Disbursements):

    i) We acknowledge our responsibility for presenting the schedule of cash disbursements in accordance with the cash basis of accounting, and we believe the schedule, including its form and content, is fairly presented in accordance with the cash basis of accounting. The methods of measurement and presentation of the schedule of cash disbursements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    ii) If the schedule of cash disbursements is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

District Manager

Gary L. Martin

District Treasurer

DANIEL BOONE SOIL AND WATER CONSERVATION DISTRICT

STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS WITH SUPPLEMENTARY SCHEDULE

YEARS ENDED JUNE 30, 2025 and 2024
(With Independent Auditors' Report Thereon)

DANIEL BOONE SOIL AND WATER CONSERVATION DISTRICT

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CPAs | Consultants

ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Auditors' Report

Division of Soil and Water Conservation
Department of Conservation and Recreation
Commonwealth of Virginia
Richmond, Virginia

Opinion

We have audited the accompanying statements of cash receipts and disbursements of Daniel Boone Soil and Water Conservation District for the years ended June 30, 2025 and 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of Daniel Boone Soil and Water Conservation District for the years ended June 30, 2025 and 2024, in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Daniel Boone Soil and Water Conservation District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Daniel Boone Soil and Water Conservation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Daniel Boone Soil and Water Conservation District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supporting schedule of cash disbursements as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supporting schedule of cash disbursements is fairly stated in all material respects in relation to the financial statements as a whole.

Richmond, Virginia
February 11, 2024

DANIEL BOONE SOIL AND WATER CONSERVATION DISTRICT

Statement of Cash Receipts and Disbursements
Year Ended June 30, 2025

	Balance July 1, 2024	Transfers	Receipts	Disburse-ments	Balance June 30, 2025
Local sources:					
Local government	$ -	$ -	$ 61,366	$ 61,366	$ -
Certificate of deposit and reserve	467,917	75,218	28,920	-	572,055
Equipment	13,166	-	-	-	13,166
Other	-	-	2,095	2,095	-
Total local sources	$ 481,083	$ 75,218	$ 92,381	$ 63,461	$ 585,221
State sources:					
DCR - Cost Share	$ 3,522,187	$ 20,132	$ 2,807,878	$ 1,627,468	$ 4,722,729
Operating funds - State	271,608	(95,350)	204,477	106,759	273,976
Technical assistance	341,525	-	443,763	223,586	561,702
Total state sources	$ 4,135,320	$ (75,218)	$ 3,456,118	$ 1,957,813	$ 5,558,407
Total all sources	$ 4,616,403	$ -	$ 3,548,499	$ 2,021,274	$ 6,143,628

The accompanying notes are an integral part of this financial statement.

DANIEL BOONE SOIL AND WATER CONSERVATION DISTRICT

Statement of Cash Receipts and Disbursements
Year Ended June 30, 2024

	Balance July 1, 2023	Transfers	Receipts	Disburse-ments	Balance June 30, 2024
Local sources:					
Local government	$ -	$ -	$ 58,564	$ 58,564	$ -
Certificate of deposit and reserve	445,571	-	22,346	-	467,917
Equipment	13,166	-	-	-	13,166
Total local sources	$ 458,737	$ -	$ 80,910	$ 58,564	$ 481,083
State sources:					
DCR - Cost Share	$ 2,926,831	$ -	$ 2,213,165	$ 1,617,809	$ 3,522,187
Operating funds - State	190,757	-	196,410	115,559	271,608
Technical assistance	227,319	-	301,400	187,194	341,525
Total state sources	$ 3,344,907	$ -	$ 2,710,975	$ 1,920,562	$ 4,135,320
Total all sources	$ 3,803,644	$ -	$ 2,791,885	$ 1,979,126	$ 4,616,403

The accompanying notes are an integral part of this financial statement.

Note 1—Summary of Significant Accounting Policies:

A. Organization

The Daniel Boone Soil and Water Conservation District (the District) is a separate legal entity responsible under state law for conservation work within its boundaries. The District's purposes are to focus attention on land, water and related resource problems; to develop programs for solving the problems; and to enlist and coordinate assistance from all public and private sources for carrying out program objectives.

The Division of Soil and Water Conservation, primarily through the Commonwealth of Virginia Department of Conservation and Recreation, provides financial, administrative and technical assistance to each of Virginia's 47 soil and water conservation districts. The districts are funded primarily through local government appropriations, fundraising projects and state, federal and private grants.

B. Basis of Accounting

As prescribed by the Commonwealth of Virginia Department of Conservation and Recreation, the statements of cash receipts and disbursements of the District have been prepared on the cash basis of accounting, whereby receipts are recognized when cash is received rather than when revenue is earned, and disbursements are recognized when cash is paid rather than when the obligation is incurred. Consequently, the statements of cash receipts and disbursements are not intended to present the results of operations in conformity with generally accepted accounting principles.

Note 2—Deposits:

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Note 3—Contingencies:

The District receives grant funds from various programs, principally from the U.S. Government and the Commonwealth of Virginia, for conservation. Expenditures from certain grant funds are subject to audit by the grantor, and the District is contingently liable to refund amounts received in excess of allowable expenditures. In the opinion of the District's management, future expenditures disallowed by grantors, if any, would be immaterial.

Note 4—Pension and OPEB Plan:

The District participates in the Virginia Retirement System (VRS), an agent and cost-sharing multiple employer defined benefit pension plan. The VRS basic benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the member's average final compensation multiplied by the member's total service credit. The multiplier is based on a member's beginning plan participation date and whether the member is considered a non-hazardous duty or hazardous duty member. The plan also has provisions for cost of living adjustments which are also based upon the member's beginning plan participation date. Additional information about the plan may be obtained from the Virginia Retirement System, and a copy of the VRS most recent annual comprehensive financial report may be obtained from the VRS website at https://www.varetire.org/Pdf/publications/2025-Annual-report.pdf. The District's contributions to the plan, exclusive of the employee share, were $12,058 in FY 2025 and $9,091 in FY 2024. The District's contributions to OPEB were $3,451 in FY 2025 and $3,808 in FY2024. The District's contributions to the defined benefit contribution plan for Hybrid employees were $2,809 in FY 2025 and $2,931 in FY2024.

Note 5—Subsequent Events:

In preparing these financial statements, management of the District has evaluated events and transactions for potential recognition or disclosure through February 11, 2026, the date the financial statements were available to be issued. No subsequent events were found requiring recording or disclosure in the financial statements for the years ended June 30, 2025 and June 30, 2024.

DANIEL BOONE SOIL AND WATER CONSERVATION DISTRICT

Schedule of Cash Disbursements
Years Ended June 30, 2025 and 2024

	2025	2024
Personnel costs	$ 333,635	$ 301,322
District operations	60,171	59,995
Cost share/CREP	1,627,468	1,617,809
Equipment	-	-
Total	$ 2,021,274	$ 1,979,126

Virginia Cooperative Extension
Lee County Extension Office
486 Industrial Dr.
Pennington Gap, VA 24277
276-546-2057
afannon@vt.edu

February 2nd, 2026

To Area Businesses:

The Lee County 4-H Livestock Club is seeking sponsors to help offset the cost to the youth to participate in educational trips and competitions. Members of the 4-H Livestock Club participate in Livestock Judging, Skill-a-Thon, and Cattle Working Competitions. Youth will be traveling to Ohio, Virginia Tech, and Harrisonburg in 2026. In addition, they travel locally to practice and learn on farms. Youth will continue to fundraise throughout the year with concessions and other efforts to also help with costs.

Those who sponsor will be placed on our group's t-shirts and Facebook posts. We have three levels of sponsorship.

Prime Sponsorship:
$300
Choice Sponsorship:
$150
Select Sponsorship:
$50

We would appreciate funds by March 6th. Checks can be made to Virginia Tech Foundation and mailed to VCE-Lee at 486 Industrial Drive, Pennington Gap, VA 24277. The Virginia Tech Foundation is a non-profit 501(3) c. If you have any questions, please let me know. Our office number is (276) 546-2057 or my email is afannon@vt.edu.

Sincerely,

Amy Gail Byington
Lee County Extension Office

Invent the Future

VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY

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Virginia Cooperative Extension
www.ext.vt.edu

Review of Annual Plan of Work & Strategic Plan 2025-2026

Action Items to accomplish in February 2026:

Monthly Schedule of Annual Plan & Strategic Plan:

February:

1. Host local Envirothon workshop for participating teams. *(Staff)*

2. Select date and location for spring, summer, fall, and winter pasture walks respectively, according to stakeholder interest and current issues. *(Community Outreach Committee/Staff)*

February 2026 – Conservation District Coordinator (CDC) Report

Lorie M. Stevens, Conservation District Coordinator
DCR-Division of Soil and Water Conservation – Abingdon Regional Office
lorie.stevens@dcr.virginia.gov I 276.451.5821

1) Administrative and Operational Items

- **Status of FY26 2nd Quarter Attachment E and QuickBooks Reports:** All Attachment Es were submitted, and reviews are complete with comments sent to individual SWCDs. As always, if you foresee any issues with the required submittal deadline for completed and signed Attachment Es, please reach out to me in advance and I will do my best to work with your district so that your grant agreement deliverables are met.
- ***January To Do List: (If your district did not have a January meeting, please complete these tasks at your February meeting.)***
  - **Calendar Year 2026 SWCD Officer Elections:** Remember that the officer elections need to include the appointment of a FOIA Officer and Records Retention Officer. If you plan to use a Nominating Committee, be sure to have that committee in place. Send all officer updates to the VASWCD, your CDC, and other partners.
  - **Associate Director Appointments/Reappointments:** Associate Directors are to be appointed or reappointed on an annual basis, which typically occurs in December or January. However, Associate Directors may be appointed at any time of the year.
  - **Setting the Calendar Year 2026 Board Meeting Date & Time:** December 2025 or January 2026 is when the regular monthly meeting day and time for the new CY should be set. Note: If you need to change the meeting date & time later in the CY that is certainly allowed. Send all updates to the VASWCD, your CDC, and other partners.
  - **Committee Appointments:** These are typically appointed by the Chair in January or February.
  - **Check Signing Authority:** If there are changes needed for check signing authority, as a result of new directors or new officers, make sure to record this in the board minutes.
  - **Bank Signature Cards:** Bank signature cards should be reviewed and updated as necessary. Follow the banking institution's protocol for updates.
- **Dates for Obligations data pull and Disbursement letters:**
  - Pull obligations February 1, letters to DCR February 9, dated to SWCDs February 12
  - Pull obligations May 1, letters to DCR May 6, dated to SWCDs May 11
  - Pull obligations June 1, letters to DCR June 3, dated to SWCDs June 8

  Expect to receive these funds via direct deposit within 30 days of the date of the disbursement letter. Check to ensure that deposits match the disbursement letter and notify me of any discrepancies. In addition, check the corresponding cost-share data entries in the AgBMP Tracking Program.
- **Security for Public Deposits Act (SPDA) Verification:** This is just a friendly reminder about the requirement under the Security for Public Deposits Act (SPDA) that requires verification for bank account balances of public funds. https://spda.trs.virginia.gov/search/user/signin. SWCDs must have a log-in and verify accounts on a quarterly basis. Anyone who sets up a log-in and password will get a notification regarding the deadline each quarter. Below is
  - Balances for the quarter ending September 30th will be available on November 1st for review and verification. The account information must be verified no later than December 28th.
  - Balances for the quarter ending December 31st will be available on February 1st for review and verification. The account information must be verified no later than Mach 28th.

- Balances for the quarter ending March 31st will be available on May 1st for review and verification. The account information must be verified no later than June 28th.
- Balances for the quarter ending June 30th will be available on August 1st for review and verification. The account information must be verified no later than September 28th.

- **SWCD Director Appointment and Resignation Deadline 02/23/26:** Should a SWCD have any director appointments and/or resignations that need approval from the VA Soil and Water Conservation Board (VSWCB) those need to be submitted to Blair Gordon via email with the assigned CDC copied no later than 02/03/26. Director appointment submittals must include the following documents: DCR 199-014 (Nomination for Appointment Form), DCR-199-015 (Bio Form), and a copy of the SWCD board meeting minutes. Note: DCR-199-015 is not required for VCE Agents. Resignations must include a copy of the SWCD board meeting minutes.
- **Directory Updates:** Please review your SWCD's respective SWCD directory page(s) and submit any SWCD directory updates or changes to Shannon Mitchum at the VASWCD.
- **Assets Inventory:** The Desktop Procedures manual requires that SWCDs maintain a detailed fixed assets inventory (pages 26 & 27). All inventory items should be tagged, and the sequential tag number included on the inventory listing. Remember that all external data storage devices, regardless of value, must be included on the inventory list due to the important data and intellectual property stored on these devices. The fixed assets inventory should be revisited annually, and all changes should be board approved and recorded in the minutes.
- **Federal Mileage Rate for CY 2026:** Effective 01/01/26, the IRS standard mileage rate for the use of a car (also vans, pickups or panel trucks) will be 72.5 cents per mile driven for business use, up 2.5 cents from the PY 2025 rate. The new mileage rate should officially be approved by the Board of Directors at the January board meeting. Source: IRS sets 2026 business standard mileage rate at 72.5 cents per mile, up 2.5 cents | Internal Revenue Service
- **Finance Committee Meetings:** The Desktop Procedures for District Fiscal Operations requires that "the finance committee (or designated group) meet at least twice a year to establish a budget and to review financial statements. Minutes of these meetings must be prepared and maintained by the district in accordance with FOIA." The Chair of the Finance Committee should sign the minutes. That means that the finance/ budget committee should plan to meet in the middle of the fiscal year to review and check in with the budget so please begin planning your SWCD's finance committee meeting. Remember, since this is a committee meeting (i.e. A PUBLIC MEETING), the meeting must be advertised and minutes must be kept, presented to the full board for approval and signed by the finance committee chair.
- **Review of the Desktop Procedures Manual:** As per the Operations grant agreement, each SWCD must ensure that "DCR's Desktop Procedures is annually reviewed by the District Board or their Finance Committee and documented in official minutes". I will be happy to assist with the review process if needed/desired.
- **Semi-Annual Personnel Evaluations**: Per grant agreement, SWCDs must maintain position descriptions and performance expectations, a personnel policy, and conduct employee evaluations. For those completing evaluations twice per fiscal year, December or January are the months recommended to complete staff evaluations w/ the Personnel Committee. Committee meetings must adhere to FOIA, which includes a notice of at least 3 business days and minutes must be taken
- **Friendly Reminder – Signed Board Meeting Minutes:** Per the FY26 Administrative and Operational Grant Agreement, Deliverable #4, DCR-DSWC Conservation District Coordinators are required to maintain copies of the approved, signed board meeting minutes (regular, special-called, and committee). Please continue to email me approved minutes each month, as they become available.

2) **Ag and Cost-Share Items**

- **NRCS/ SWCD Piggyback Reminder:** Please make sure that both the SWCD and NRCS are working together in the planning stages of piggyback practices to ensure that these practices receive SWCD board approval prior to the participant initiating the practice. 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, please remember to abide by the rate set forth in the VACS practice specifications to ensure that it is not exceeded when paying the SWCD portion of the cost-share. If you are unsure about the planning process or just need general assistance with ANY BMP practice, PLEASE reach out to your CDC or appropriate DCR staff for guidance.
- **DCR Conservation Planning:** The DCR Conservation Planning Program is conducting courtesy reviews of conservation plans as a mid-year check-in. This will allow time for planners to make corrections, restore omissions in plans or request assistance prior to the program year end assessment. If you have questions about these reviews or conservation planning generally contact Vanessa Lewis at vanessa.lewis@dcr.virginia.gov. Please review blue "i" buttons in CAS on the details page of Conservation Plans related to Objectives, Operation, and Assessment sections for information on what should be included in those sections.
- **Conservation Planning Help Session:** DCR will be hosting a Conservation Planning Grant Deliverables Help Session on February 12th from 9am-11am, for the purpose of reviewing the conservation planning grant agreement deliverable requirements and answering your questions related to the process and improvements highlighted in your mid-year reviews. If you have any questions related to the midyear reviews, the process, or related needs you can share them with Carl Thiel-goin or Vanessa Lewis by February 10th to kick off the training conversation. If you have a plan you would like to share screen and go through, let DCR CPC staff know and they can work through it on the 12th. This link to join the training is below.
  https://teams.microsoft.com/meet/29104016253521?p=zYcuYzZrHCdFLOh5ua
- **DCR Conservation Planner Certification Courses Announced:** Training dates have been announced for CY 2025 for anyone working towards their DCR Conservation Planner Certification. Questions should be directed to Carl Thiel-Goin, DCR-DSWC Conservation Planning and Training Coordinator at carl.thiel-goin@dcr.virginia.gov.
  - **April 1-2, 2026:** Conservation Selling Skills at Central Virginia Community College in Lynchburg, VA.
  - **May 20, 2026:** Stream ID Course from 8:00AM until 4:30PM in Charlottesville, VA.
  - **Summer & Winter 2026:** Nutrient Management Training Course.
  - **October 7-8, 2026:** Virginia Resource Training (Online Webinar Series).
  - **TBD:** RUSLE 2 Part A, B, C.
  - **October 14-16, 2026:** DCR Conservation Planner Course in Buckingham County (In Person Course).
- **Follow-up to Random BMP Verifications:** Please continue to work with participants who have BMPs with maintenance needs and remember to update the Verification Module as repairs are completed. Please notify me as practices are brought back into compliance and entered into the Ag BMP Tracking Module of CAS.
- **IMPORTANT: Don't get caught issuing contract payments before all signatures are received.** Please review Section 12 (Page 25-26) of the PY26 Cost-Share and TA Policy, which addresses missing signatures on the VACS Contract. I have cut and pasted the section immediately below for your convenience. As a reminder this is not a new policy as it was initially implemented and went into effect July 1, 2022

- *For any practice funded in whole or in part by the VACS Program, a VACS contract must be completed and signed in its entirety by both the appropriate District staff, District Director, and the participant. For any practice marked complete and issued payment on or after July 1, 2022, failure to obtain the appropriate signatures on a VACS contract in its entirety will result in the amount provided in VACS cost-share funding for the practice, including the associated technical assistance funding, being withheld from the District's cost-share and technical assistance allocation for the next fiscal year by the Department. VACS cost-share files will be examined during financial audits, administrative cost share file reviews, and verifications to ensure the appropriate signatures have been obtained.*

Should your CDC discover missing signatures on Contract Part I, II, or III while completing a cost-share admin review, it will be documented on the current admin review worksheet, which is reported to DCR-Richmond. Additionally, the District Liaison, Ag Incentive Program Manager and DCR Area Manager will be made aware of the discovery. As a reminder: this is an OAG driven policy change and consequences for not following the policy require VSWCB action.

- **DCR Conservation Planning:** The DCR Conservation Planning Program is conducting courtesy reviews of conservation plans as a mid-year check-in. This will allow time for planners to make corrections, restore omissions in plans or request assistance prior to the program year end assessment. If you have questions about these reviews or conservation planning generally contact Vanessa Lewis at vanessa.lewis@dcr.virginia.gov.
- **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 PY26 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. Please assist participants in need of NMPs to contact a planner well in advance of practice completion to ensure that payments are not delayed. DCR nutrient management specialists are available and willing to write plans but cannot always fulfill last-minute requests. Another option is to refer producers to DCR's Direct Pay Program that pays private plan writers to provide plans. There is an NMP Information Sheet that DCR developed for districts to use. It can be downloaded from the DCR Marketing Toolkit page (https://www.dcr.virginia.gov/soil-and-water/document/VACS-NutMgnt-FILLABLE-flyer.pdf)
- **DEQ Ag Loan Program Contact Information:** The DEQ Clean Water Financing and Assistance Program (CWFAP) Ag BMP Loan Program currently does not have an Ag BMP Program Coordinator. Contact information for Megan O'Gorek and Phil Davis has been put on the DEQ website for general questions pertaining to the program. However, the primary point of contact for the Ag BMP Loan Program is the assigned regional project manager. The current regional project manager for the Southwest Regional Office is Allen Cornett (james.cornett@deq.virginia.gov). Here is a link to the Ag BMP Loan Program that includes information should your SWCD need it. https://www.deq.virginia.gov/water/clean-water-financing-and-assistance/virginia-clean-water-revolving-loan-fund-vcwrlf/agricultural-bmp.

3) **Ag Outreach Event to Fulfill FY26 Admin/Ops Grant Agreement Deliverables: Plan NOW!** SWCDs should look at your FY26 calendar and start planning for the required agricultural community outreach event, to be held before 06/30/26. Remember the following criteria must be met per the grant agreement:

#10 Hosted at least one agricultural community outreach event during the year that:

- It was marketed through at least one venue that directed towards producers with small farms or producers considered socially disadvantaged;
- Included an introduction of District, programs, staff and directors; and
- Included a discussion featuring local agricultural producers that utilized the VACS Program;

- Provided notice to partners, including the Virginia State University Small Farm Outreach Program, of the event and provided an opportunity to partners to participate in the agenda.

4) **DIRECTOR REMINDERS: Check with SWCD Admin staff to see when you last took these courses.**
   - **COIA Training for Directors:** The Code of VA requires once every two years locally elected officials must take COIA training. The training can be accessed at https://ethicswebinar.dls.virginia.gov. Each module is specific to your role so select "Local elected officials or EDAs/IDAs" to complete the correct training. Please remember there is no completion certificate for this training, so my suggestion is to take a screenshot of your completion message. Let both your SWCD administrative staff and your local jurisdiction's clerk know your completion date.
   - **NEW Freedom of Information Act (FOIA) Training for Director**s: The Code of VA requires locally elected officials to take the FOIA training once every two years based on the date of completion of the last training session. VA FOIA Council Training link: https://foiacouncil.dls.virginia.gov/training.htm. Local Officials Course - This course is designed for local officials (including SWCD Directors) and will be offered at 10:00am on February 4th; March 4th; April 8th; and May 13th. Please use this link to register for the Local Elected Officials Training Course. https://event.webinarjam.com/r416v/register/oxo64aw0

5) **DCR-DSWC News:**
   - Nikki Rovner has been appointed as DCR Director.
   - Sarah Spota has been appointed as DCR Deputy Director.

Upcoming Training and Important Dates:

- **February 12, 2026:** Conservation Planning Grant Deliverables Help Session, 9am-11am – Microsoft Teams.
- **February 16, 2026:** Holiday - George Washington Day, State offices closed.
- **February 18, 2026:** Virginia General Assembly Crossover.
- **February 18, 2026**: VA No-Till Conference, Rockingham County Fairgrounds, www.virginianotill.com.
- **March 2026**: VA Soil & Water Conservation Board Meeting (TBD)
- **March 14, 2026:** Virginia General Assembly adjourns.
- **March 17, 2026:** Area IV Spring Meeting, Southwest VA 4-H Center, Abingdon, VA.
- **April 2026:** VA Soil & Water Conservation Board Meeting (TBD)
- **April 22, 2026:** General Assembly reconvenes to act on Governor's amendments.
- **April 30, 2026:** Area IV Envirothon, New River SWCD.
- **May 2026:** VA Soil & Water Conservation Board Meeting (TBD)
- **May 15, 2026:** Deadline to request approval from DCR (Sara Bottenfield) for carryovers into a 4th PY.
- **June 15, 2026:** Deadline for obligating PY 2026 VACS funds.

cc: Blair Gordon, SWCD Operations Coordinator
Sara Bottenfield, Agricultural Incentives Program Manager
Angela W. Ball, PhD, DCR Western Area Manager

Electronically sent to SWCD offices 02/03/2026.

USDA United States Department of Agriculture

Jonesville SERVICE CENTER REPORT

Daniel Boone SWCD Board Meeting
02/24/2026

Program Updates/Deadlines:

- **Environmental Quality Incentives Program (EQIP)**
  FY26 EQIP Applications = Approximately 31

  EQIP Payments January - $19,729.36 (11 Practices)

  FY26 EQIP & CSP Application Deadline: January 15th

  FY26 EQIP & CSP Eligibility Deadline: February 27th

  FY26 EQIP & CSP Ranking Deadline: April 2nd

  FY26 EQIP & CSP Preapproval Selections: April 10th

  FY26 EQIP ACT NOW Approvals – March 20th

- **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**

  Completed roughly 31 FY26 EQIP planning visits

  BMP Projects/Partnership Activities

- Approximately 3 projects under construction

Other Collaborations/Key Interactions Benefitting Districts

Local Working Group/Public Meetings

- LWG Meetings Completed: July 30th

Outreach/Agency Activities/Events (dates)

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

- February 17th – FY26 Payment Schedule Webinar
- February 19th – FY26 Payment Schedule Webinar part 2
- February 25th – FY26 Programs Rollout Webinar
- February 25th – Soil Health Testing Webinar
- February 26th – Soil Health Testing Webinar part 2

Earth Team Volunteer Program

VA NRCS Operational/Personnel Changes

- Updates, if available

Submitted By Jordan Southern, District Conservationist

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