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
JANUARY 20, 2026

The Daniel Boone Soil & Water Conservation District Board of Directors met Tuesday, January 20, 2026, at the Daniel Boone Soil and Water Conservation District office in Jonesville, Virginia at 6:00 PM.

MEMBERS PRESENT	*ASSOCIATES PRESENT*	*STAFF PRESENT*	*PARTNERS PRESENT*
Roger Elkins	Jason Miles	Tim Miles	Lorie Stevens
Bobby Burchett	Gary Bailey	Shawn Morris	Jordan Southern
Gary Martin		Tim Hobbs	
Amy Byington			

PUBLIC PRESENT
None

MEMBERS ABSENT:
Mike Hobbs

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

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 board or committee minutes. Hearing no additions or corrections, a motion was made to approve the December 18, 2025, Minutes of Meeting and committee minutes. (Byington, Martin, 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 January 12, 2026, Treasurer's report. (Martin, Byington, unanimous)

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

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

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

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:
None

UNFINISHED BUSINESS:
None

NEW BUSINESS:
Shawn Morris stated that the Nominating Committee did not meet but recommends a slate of officers by acclamation: Roger Elkins, Chair; Bobby Burchett, Vice-Chair; and Gary Martin, Secretary/Treasurer. (Byington, Martin, unanimous)

A motion was made for Samantha Briggs, Administrative Secretary, to serve as the Records Retention officer and the Freedom of Information Act (FOIA) officer. (Byington, Martin, unanimous)

Samantha Briggs, Administrative Secretary, submitted the district's FY26 2nd Quarter Attachment E with supporting documents to DCR. Lorie Stevens, DCR CDC, reported that she received the report on time, but she had not reviewed it yet. A copy of the FY26 2nd QTR Attachment E and supporting documents are attached and made a part of these minutes.

Roger Elkins discussed the renewal of the Associate Directors' terms for Jason Miles, Gary Bailey, and Donovan Willis. A motion was made to renew their terms. (Martin, Byington, unanimous)

Roger Elkins updated the committee appointments. A copy of the 2026 Committee Appointments is attached and made a part of these minutes.

The board discussed the new IRS mileage rate effective January 1, 2026 for 72.5 cents per mile. A copy of the new mileage rate is attached and made a part of these minutes.

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.

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 Chair of the Board.

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

R. Elkins 2-24-2026 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** no progress to report
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
24-23-0045 M. Williams		WP-4	$83,380.00	$62,535.00	y	y	y	5	Under Construction

2024 VACS Program 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 $1052,615.00**
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	$119,090.00	$125,330.00	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**
24-24-0056 E. Johnston		WP-4 SF	$179,685.00	$134,763.75	y	y			**Design in hand**
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	95	Construction nearing completion
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
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		$3,150.85	y	y	y	50	Piggy-back no progress to report
24-25-0051 A. Rorrer		SL-6W		$86,186.25	y	y	y	10	Working on stream exclusion fence no progress to report
24-25-0027 G. Shuler		SL-6W		$116,346.50	y	y	y	100	**Complete and paid** **paid $94,956.80**
24-25-0023 M. Long		SL-6W		$7,131.35	y	y	y	100	Piggy-back. **Complete and paid** **paid $7,131.35**
24-25-0019 B. Alt		SL-6W		$255,645.00	y	y	y		no progress to report
24-25-0080 J. Hammonds *		WP-4 SF		$114,504.38	y	y	y	100	**Complete and paid** **paid $114,504.38**
24-25-0071 S. Shuler		WP-4 SF		$105,735.38	y	y	y		**Design in hand**
24-25-0068 J. Busic		WP-4 SF		$90,918.75	y	y	y	5	Site prep underway
24-25-0065 A. Snodgrass		WP-4 SF		$117,225.75	y	y	y		**Design in hand**
24-25-0059 D. Crabtree		WP-4 SF		$178,608.75	y	y	y	30	No progress to report
24-25-0091 Steven Morris		WP-4 SF		$71,028.38					no progress to report
24-25-0022 C. Welch *		SL-6W		$4,500.10	y	y	y	100	Piggy-back. **Complete and paid** **paid $4600.10**
24-25-0024 C. Rowland *		SL-6W		$6,175.60	y	y	y	100	Piggy-back. Complete and paid **paid $6,175.60**
24-25-0029 J. Williams		SL-6W		$10,767.10	y	y	y	100	Piggy-back. **Complete and paid** **Paid $10,767.10**
24-25-0030 J. Gowder		SL-6W		$196,947.50					no progress to report
24-25-0050 F. Dixon		SL-6W		$158,719.00					no progress to report
24-25-0097 J. Nelson		SL-6W		$60,119.50					no progress to report
24-25-0028 L. Burke		SL-6W		$55,578.75	y	y			no progress to report
24-25-0098 T. Wallen		SL-6W		$66,060.00	y	y	y	100	Piggy-back. **Complete and paid** **paid $59,036.08**
24-25-0011 Amngst Cedars		SL-6W		$78,645.00	y	y	y	100	**Complete not paid**
24-25-0044 R. Dulaney		SL-6W		$142,373.25					no progress to report
24-25-0049 M. Thompson		SL-6W		$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		$119,611.25	y	y			
24-25-0047 R. Clark		SL-6W		$69,540.50	y	y			
24-25-0043 J. Jerrell		SL-6W		$27,572.50	y	y			
24-25-0048 R. Pennington		SL-6W		$25,682.50	y	y	y	100	**Complete and paid Paid $25,682.50**
24-25-0042 R. Sanchez		SL-6W		$90,475.00	y	y			
24-25-0032 N. Jaynes *		SL-6W		$152,570.00	y	y	y	100	**Complete and paid paid $152,570.00**
24-25-0069 P. Robinette		WP-4 SF		$88,566.38					no progress to report
24-25-0067 T. Whitt		WP-4 SF		$110,875.50	y	y	y	100	**Complete and paid paid $109,946.70**
24-25-0061 M. Hobbs		WP-4 SF		$105,735.38	y	y	y	100	**Complete and paid Paid $105,735.38**
24-25-0026 O. Sturgill		SL-6W		$66,260.00	y	y			no progress to report

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
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					
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
January 20, 2026

I. Virginia Erosion and Sediment Control Program
- The Land Disturbing Report for December 2025 was submitted to DEQ.
- Routine inspections were made on active E&S projects.

II. Virginia Agricultural Cost-Share Program
- I completed water system designs on a few projects.
- I inspected one project under construction.
- 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.
- I am scheduled to attend the Virginia Forage and Grassland Council meeting in Wytheville on January 27.

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
January 2026

- Working on the 2026 WP-4SF new applications
- Went on numerous construction checks
- Working on the AWMS plans for the approved 2026 WP-4SF
- Working on classes to finish up the planners certification

Samantha Briggs, DBSWCD
Administrative Secretary Report
January 20, 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 January 02, 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
- Prepared and submitted the district's 2nd QTR Attachment E with supporting documents on time
- Submitted Payroll for January 15, 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 Payroll for January 29, 2026
- Submitted Hybrid VOYA Retirement Cash Match 401(A)
- Submitted Hybrid VOYA 457 Deferred Comp Plan
- Submitted Federal 941 Tax to the Department of Taxation (January 2026)
- Submitted VA Withholding Tax to the Virginia Department of Taxation (January 2026)
- Submitted Virginia Retirement Contribution for January 2026
- Prepared the Minutes of Meeting for December 18, 2025 for the January 20, 2026 board meeting
- Prepared the Agenda for the January 20, 2026 board meeting
- Prepared the Treasurer's Report for the January 20, 2026 board meeting
- Submitted board packets for January 20, 2026 board meeting
- Purchased board meeting and office supplies
- Prepared invoice for board meeting meals
- Prepared Running Budget for January 2026
- Reconciled the CD accounts
- Reconciled Operation Account Bank Statement to QuickBooks
- Reconciled VACS Program Account Bank Statement to QuickBooks
- Paid all monthly bills

Attachment E

*******OFFICIAL FISCAL YEAR 2026 FORM*******

Department of Conservation and Recreation
Virginia Nonpoint Source Management Program
Project Financial Report

SWCD:	*Daniel Boone*	**Agreement Number:**	503OPS-26-09-GF
Contact:	*Samantha Briggs*	**Phone Number:**	276-346-8196
Address:	*32637 Main Street* *Jonesville, Virginia 24263*		

Reporting Quarter Dates: 10/1/2025 (beginning) thru 12/31/2025 (closing)

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

	Beginning Balance *	Transfers In/Out *(Must = 0)*	Adjusted Beginning Balance *(1) +/- (2)*	Receipts *(During the report period)*	Expenditures *(During the report period)*	Ending Balance
State Sources	(1)	(2)	(3)	(4)	(5)	(6)
PY 2019-2024 OCB VACS Transfer	$0.00		$0.00			$0.00
0	$0.00		$0.00			$0.00
PY 2022 OCB VACS	$0.00		$0.00			$0.00
0	$0.00		$0.00			$0.00
PY 2023 OCB VACS	$245,776.50		$245,776.50		($12,023.11)	$233,753.39
0	$0.00		$0.00			$0.00
PY 2024 OCB VACS	$1,417,685.98		$1,417,685.98		($517,496.33)	$900,189.65
0	$0.00		$0.00			$0.00
PY 2025 OCB VACS	$2,746,758.81		$2,746,758.81		($548,770.34)	$2,197,988.47
PY 2025-2023 OCB VACS Transfer	$84,930.90		$84,930.90		($46,849.97)	$38,080.93
0	$0.00		$0.00			$0.00
PY 2026 OCB VACS	$2,950.05		$2,950.05	$1,952,856.21	($48,143.50)	$1,907,662.76
0	$0.00		$0.00			$0.00
DCR OPERATION FUNDS	$381,301.81	($211,655.94)	$169,645.87	$204,477.00	($41,956.40)	$332,166.47
0	$0.00		$0.00			$0.00
PY2024 OCB VNRCF TA	$64,108.36		$64,108.36		($64,108.36)	$0.00
0	$0.00		$0.00			$0.00
PY 2025 OCB VACS TA	$443,762.90		$443,762.90		($3,788.83)	$439,974.07
0	$0.00		$0.00			$0.00
PY 2026 OCB VACS TA	$101,703.10		$101,703.10	$49,015.53		$150,718.63
Total State Sources	$5,488,978.41	($211,655.94)	$5,277,322.47	$2,206,348.74	($1,283,136.84)	$6,200,534.37

Federal Sources	(1)	(2)	(3)	(4)	(5)	(6)
0	$0.00		$0.00			$0.00
0	$0.00		$0.00			$0.00
0	$0.00		$0.00			$0.00
0	$0.00		$0.00			$0.00
0	$0.00		$0.00			$0.00
Total Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Local/Other Sources	(1)	(2)	(3)	(4)	(5)	(6)
LEE COUNTY	$5,908.87		$5,908.87	$1,158.55	($7,067.42)	$0.00
0	$0.00		$0.00			$0.00
NEW VEHICLE RESERVE FUND	$15,911.14		$15,911.14			$15,911.14
0	$0.00		$0.00			$0.00
EQUIPMENT FUND	$13,166.14		$13,166.14			$13,166.14
0	$0.00		$0.00			$0.00
PROPERTY FUND	$0.00	$61,655.94	$61,655.94			$61,655.94
0	$0.00		$0.00			$0.00
CD-BUILDING/RAINY DAY FUND	$368,637.51		$368,637.51	$5,078.02		$373,715.53
0	$0.00		$0.00			$0.00
CD-RESERVE BUILDING FUND	$195,251.29		$195,251.29	$2,689.60		$197,940.89
0	$0.00		$0.00			$0.00
CD-RESERVE BUILDING FUND 2	$0.00	$150,000.00	$150,000.00	$443.84		$150,443.84
0	$0.00		$0.00			$0.00
0	$0.00		$0.00			$0.00
Total Local/Other Sources	$598,874.95	$211,655.94	$810,530.89	$9,370.01	($7,067.42)	$812,833.48

TOTAL (All Sources)	$6,087,853.36	$0.00	$6,087,853.36	$2,215,718.75	($1,290,204.26)	$7,013,367.85

* - 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	1/8/2026
	Print Name	Signature	Date
****Approved by:**	Gary Martin	Gary Martin	1/8/2026
	Print Name	Signature	Date

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

Daniel Boone SWCD

Balance Sheet

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Operations District Account	1,013,592.39
VACS Program Account 1 BMP	5,277,675.20
CD	373,715.53
CD Building Fund	197,940.89
CD Reserve Building Fund #2	150,443.84
Total Checking/Savings	7,013,367.85
Total Current Assets	7,013,367.85
TOTAL ASSETS	**7,013,367.85**
LIABILITIES & EQUITY	
Equity	
Retained Earnings	6,143,627.39
Net Income	869,740.46
Total Equity	7,013,367.85
TOTAL LIABILITIES & EQUITY	**7,013,367.85**

Daniel Boone SWCD

Profit & Loss

October through December 2025

		Oct - Dec 25
Ordinary Income/Expense		
Income		
OPERATIONS		
DCR Operations	204,477.00	
VNRCF - TA	49,015.53	
Operations Account Interest	947.55	
CD Interest	8,211.46	
Total OPERATIONS		262,651.54
LOCAL FUNDS		
E&S Permit Fee	60.00	
Seeder Rental	151.00	
Total LOCAL FUNDS		211.00
Total Income		262,862.54
Gross Profit		262,862.54
Expense		
Payroll Expenses		
Salaries & Wages	53,299.92	
Payroll taxes	4,077.43	
Unemployment Tax Exp	0.06	
Total Payroll Expenses		57,377.41
Employee Benefits		
Retire/Grouplife	4,571.40	
VLDP	171.42	
HIC Exp	153.54	
Health & Dental Insurance	30,871.86	
Worker's Comp Insurance	161.00	
Total Employee Benefits		35,929.22
Staff Expenses		
Miles, Meals, Lodging	44.10	
Total Staff Expenses		44.10
Dues		
NACD	1,300.00	
Total Dues		1,300.00
District Ops		
Office Supplies & Exp	4,204.20	
Truck, Van, Seeder, ATV Maint	436.19	
Truck & Van Fuel	658.00	
Postage	790.09	
Insurance-Truck, Van, Sdr, ATV	40.00	
Copier Lease Agreement	245.17	
Phone & Internet	830.52	
Kids In the Creek Day	7,107.21	
Accounting Assistance	279.00	
Director Expenses	470.00	
PastureWalk	559.94	
Equipment	649.96	
Scholarships	6,000.00	
Total District Ops		22,270.28
Total Expense		116,921.01
Net Ordinary Income		145,941.53
Other Income/Expense		
Other Income		
COST SHARE INCOME		
VACS Cost Share Funds	1,949,942.51	
VACS Program Interest	2,913.70	
Total COST SHARE INCOME		1,952,856.21
Total Other Income		1,952,856.21
Other Expense		
COST SHARE DISBURSEMENTS		
VACS Recipient Payments	1,173,283.25	
Total COST SHARE DISBURSEMENTS		1,173,283.25
Funds Transfers		0.00
Total Other Expense		1,173,283.25
Net Other Income		779,572.96
Net Income		**925,514.49**

Daniel Boone SWCD 2025 Committee Appointments

Budget Committee: **Gary Martin, Chair**
Bobby Burchett
Jason Miles
Advisors: Samantha, Shawn, Tim and Hobbs

Personnel Committee: **Roger Elkins, Chair**
Bobby Burchett
Gary Martin
Advisor: Shawn

Community Outreach: **Amy Byington, Chair**
Jordan Southern
Gary Bailey
Advisors: Samantha, Shawn, Tim, and Hobbs

Awards Committee: **Jordan Southern, Chair**
Mike Hobbs
Donovan Willis
Advisors: Samantha, Shawn, Tim, and Hobbs

Nominating Committee: **Bobby Burchett, Chair**
Donovan Willis
Gary Bailey
Advisors: Shawn and Tim

Technical Committee: **Jason Miles, Chair**
Amy Byington Gary Bailey
Jordan Southern Donovan Willis
Advisors: Shawn, Tim, and Hobbs

SWCD COOP Committee: **Amy Byington, Chair**
Roger Elkins Mike Hobbs
Advisors: Samantha, Shawn, and Tim

Grant/Inventory Committee: **Amy Byington, Chair**
Bobby Burchett
Donovan Willis
Advisors: Samantha, Shawn, Tim and Hobbs

Here's how you know

IRS

IRS sets 2026 business standard mileage rate at 72.5 cents per mile, up 2.5 cents

IR-2025-128, Dec. 29, 2025

WASHINGTON — The Internal Revenue Service today announced that the optional standard mileage rate for business use of automobiles will increase by 2.5 cents in 2026, while the mileage rate for vehicles used for medical purposes will decrease by half a cent, reflecting updated cost data and annual inflation adjustments.

Optional standard mileage rates are used to calculate the deductible costs of operating vehicles for business, charitable, and medical purposes. Additionally, the optional standard mileage rate may be used to calculate the deductible costs of operating vehicles for moving purposes for certain active-duty members of the Armed Forces, and now, under the One, Big, Beautiful Bill, certain members of the intelligence community.

Beginning Jan. 1, 2026, the standard mileage rates for the use of a car, van, pickup or panel truck will be:

- 72.5 cents per mile driven for business use, up 2.5 cents from 2025.
- 20.5 cents per mile driven for medical purposes, down a half cent from 2025.
- 20.5 cents per mile driven for moving purposes for certain active-duty members of the Armed Forces (and now certain members of the intelligence community), reduced by a half cent from last year.
- 14 cents per mile driven in service of charitable organizations, equal to the rate in 2025.

The rates apply to fully-electric and hybrid automobiles, as well as gasoline and diesel-powered vehicles.

While the mileage rate for charitable use is set by statute, the mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes, meanwhile, is based on only the variable costs from the annual study.

Under the law, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses, except for certain educator expenses. However, deductions for expenses that are deductible in determining adjusted gross income remain allowable, such as for certain members of a reserve component of the Armed Forces, certain state and local government officials, certain performing artists, and eligible educators. Alternatively, eligible educators may claim an itemized deduction for certain unreimbursed employee travel

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

Action Items to accomplish in January 2026:

Monthly Schedule of Annual Plan & Strategic Plan:

January:

1. Renew all Associate Directors' Terms. *(Board of Directors)*

2. Update Committee Appointments. *(Chairman of the Board)*

3. Place notice in local newspaper about time, date and location of the SWCD and Technical Committee meetings for the upcoming year. *(Staff)*

4. SWCD Directory update to VASWCD. *(Administrative Secretary)*

5. Approve Employee Position Descriptions and Job Performance Evaluations. *(Board of Directors/Personnel Committee)*

6. Consider salary and/or cost of living increases for employees based on Job Performance Evaluations and merit. *(Board of Directors/Personnel Committee/Budget Committee)*

7. Publish informative articles on SWCD related issues. *(Staff)*

8. Submit/Present activity and/or progress reports to the Lee County Board of Supervisors on a quarterly basis (coincide with quarterly reports to DCR). *(Board of Directors/Staff)*

9. Sponsor Lee County students to attend Youth Conservation Camp. Begin recruitment, dissemination of information and provide applications to potential Youth Conservation Camp applicants. *(Staff)*

10. Send VASWCD Scholarship application to local schools . *(Staff)*

11. District Board will review engineering spot-check results and engineering job approval authority (EJAA) approved by the DCR Engineer. *(Board of Directors)*

January 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

- **FY26 2nd Quarter Attachment E and QuickBooks Reports:** Due on ***or before*** 01/15/26. The Excel spreadsheet, Cash Balance, P & L, **and the signed Attachment E** should be sent via email. Be sure to double-check before submitting to ensure accuracy. Also, make sure that all payments and monthly interest transactions have been recorded in the tracking program.
- ***January To Do List:***
  - **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
- **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
- **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.
- **Freedom of Information Act (FOIA) Training for Directors:** 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. Unfortunately, the prerecorded training is still unavailable on the FOIA website. Please visit https://foiacouncil.dls.virginia.gov/training.htm to check for training dates and if the prerecorded training is available. However, I understand from FOIA Council they are scheduling more webinars for Local Elected Officials for January and February. Your VASWCD is working with the FOIA Council to offer training specifically for elected Soil and Water Conservation Directors too.
-

2) **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.

3) **DCR-DSWC News:**
   - **DCR is pleased to announce that Theresa Lucas is the new DCR Conservation Data Technician.** Her office is located in Richmond. Please continue to use the CAS Help Desk email at dswc-cas-help@dcr.virginia.gov to receive assistance with your CAS questions.
   - **DCR is pleased to announce that Crystal Lavin is the new conservation district coordinator (CDC) in the Suffolk Regional Office**. Her contact information is: email – crystal.lavin@dcr.virginia.gov and phone: (804) 238-0952.
   - **Delegate David Bulova has been named the next Secretary of Natural & Historic Resources.**

4) **Ag and Cost-Share Items**
   - **CY 2025 VA Tax Credits and IRS Forms**: Must be postmarked by 01/31/26. January 31st is the deadline for SWCDs to provide their producers with all required documentation for any agricultural BMP tax credits certified in Calendar Year 2025. *Each impacted producer should be sent a Virginia Form ABM,*

tax certificate letter(s) with attached certificates, as well as the applicable letters documenting an approved Soil Conservation Plan and/or Resource Management Plan. After that point, it is the producer's responsibility to work with their tax preparer to submit all required documentation to the Virginia Department of Taxation.

- **Agriculture Equipment Tax Credit:** For any producer who makes inquiries about the Agricultural Equipment Credit, *the District must provide a blank copy of the Virginia Form AEC, a letter confirming that an approved soil conservation plan is on file at the District, and a blank copy of the certified statement signed by the producer and their nutrient management planner (i.e., not the District) stating that their NMP is being implemented.* Note: if there is no approved conservation plan, a CP would need to be developed and Board-approved; depending on when the District is approached by the producer, this may not be possible since these documents must be turned into the Virginia Department of Taxation at least 90 days prior to the producer's state income tax filing deadline.
- **Status Update CY25 Verifications:** CY 2025 Random Verifications have been completed. If your board has not already done so, please ensure that verification findings are discussed. The SWCD board should decide on the length of the grace period (up to six months) to be provided to participants to address problems found prior to recheck. This grace period should be noted in the minutes with a specific deadline. Keep in mind that as per the cost-share grant agreement, non-compliance issues including routine maintenance must be addressed within 180 days of the verification date. If issues have not been resolved at the close of the grace period, then proper steps must be taken promptly by the SWCD requiring the return of prorated funds to the SWCD. **Please continue to work with participants who have BMPs with maintenance needs and 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.
- **VSWCB Change to the Definition of "Applicant":** You may remember that in September the Virginia Soil and Water Conservation Board approved a change to the VACS Manual definition of applicant (refer to my 9/29/25 email for details). The SWCB met again on December 10, 2025, and approved an

additional change to the definition. In the Guidelines and Glossary sections the definition of 'applicant' now includes the following (edits approved are underlined):

- "Any individual, landowner, agent, operator of record, or business entity who is determined to have knowingly misrepresented its compliance status with the VACS Program to a District or District Representative may, upon a determination of a Board of District Directors, not be considered an "applicant" for a period of **at least one (1) year but no more than five (5) years**. In rendering such a determination, and **after consulting with the Office of the Attorney General,** the Board of District Directors shall evaluate all available evidence in a public meeting and any related resolutions must be passed by a majority vote of a quorum of District Directors."

- **Virginia Department of Conservation and Recreation's Nutrient Management Program Training:** DCR-NMP will offer a two-part agriculture nutrient management training school in January. The school is for anyone interested in learning about the development of agricultural nutrient management plans or how to become a certified plan writer. The first session, January 12-13, 2026, is a lecture series by Virginia Tech professors on soil science, soil fertility and crop production. The second session, January 20-22, 2026, will cover nutrient management plan writing using a case-study farm. The two-day soils and crop lecture series will be hosted online. The three-day plan writing training will be in person from 9am until 4:30pm at Brightpoint Community College in Midlothian, Virginia. Registration is $150 for each session with a sign-up deadline of Dec. 31, 2025. Registration is available online at www.dcr.virginia.gov/soil-and-water/nmtrain.
-

Upcoming Training and Important Dates:

- **January 14, 2026:** Virginia General Assembly convenes at noon.
- **January 15, 2026:** Quarterly reports are due to the CDC.
- **January 19, 2026:** Holiday - Martin Luther King, Jr. Day, State offices closed.
- **January 27, 2026:** Virginia Forage and Grassland Conference at the Wytheville Meeting Center in Wytheville, VA. Participants are eligible to receive 2.5 Nutrient Management CEUs and 4 Conservation Planner Recertification CEUs.
- **January 29, 2026:** Virginia Agriculture BMP and Cost Share Program Training, 9:00am – Registration information emailed on 12/2/2025. https://teams.microsoft.com/meet/2998599396797?p=5sIDqHFenGUAxHTXNH
- **January 31, 2026:** Deadline for providing tax credit documentation and 1099-G/1099-M/1099-NEC forms to participants.
- **February 2026:** Virginia General Assembly Crossover.
- **February 16, 2026:** Holiday - George Washington Day, State offices closed.
- **February 18, 2026**: VA No-Till Conference, Rockingham County Fairgrounds, www.virginianotill.com.
- **March 14, 2026:** Virginia General Assembly adjourns.
- **April 2026:** General Assembly reconvenes to act on Governor's amendments.
- **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 01/05/2026.

USDA United States Department of Agriculture

Jonesville SERVICE CENTER REPORT

Daniel Boone SWCD Board Meeting
01/20/2026

Program Updates/Deadlines:

- **Environmental Quality Incentives Program (EQIP)**
  FY26 EQIP Applications = Approximately 35

  EQIP Payments January - $20,682.25 (10 Practices)

  FY26 EQIP & CSP Application Deadline: January 15th

  FY26 EQIP ACT NOW Approvals –

  FY26 EQIP Classic Preapprovals –

- **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 35 FY26 EQIP planning visits

BMP Projects/Partnership Activities

- Approximately 3 projects under construction

Other Collaborations/Key Interactions Benefitting Districts

Local Working Group/Public Meetings
N/A

Outreach/Agency Activities/Events (dates)

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

- January 15, 2026 – Monthly JED - Abington 4-H Center
- January 27, 2026 – Winter Forage Conference - Wytheville Meeting Center, Wytheville, VA- 333 Community Blvd, Wytheville, VA 24382

Earth Team Volunteer Program

VA NRCS Operational/Personnel Changes

- Updates, if available

Submitted By Jordan Southern, District Conservationist

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