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
JULY 28, 2026

The Daniel Boone Soil & Water Conservation District Board of Directors met Tuesday, July 28, 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	Samantha Briggs	Jordan Southern
Bobby Burchett		Shawn Morris	
Gary Martin		Tim Hobbs	
Mike Hobbs		Emma Morris	

PUBLIC PRESENT

MEMBERS ABSENT:
Amy Byington

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 June 23, 2026, Minutes of Meeting and committee minutes. (Martin, 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 July 20, 2026, Treasurer's report.
(Burchett, Martin, unanimous)

REPORTS – COMMITTEE CHAIRS:
Shawn Morris, Technical Committee advisor, reported that due to no quorum the Technical Committee did not meet in July. He stated that the technical staff recommends an increase in

cost-share funding for contract #24-26-0052 (difficult installation). The new total estimated cost is $192,722.50, with the new estimated cost-share of $144,541.88 and the new tax credit of $12,045.16. Shawn Morris also informed the board that NRCS had recently approved more "piggy-back" projects which will free up the money for the additional cost-share funds needed. A motion was made to approve the contract increase. (Martin, Hobbs, unanimous)

The Personnel Committee did not meet.

The District Chairman introduced new hire Emma Morris as the District Intern to the group. He welcomed Emma Morris to the district.

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

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

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.

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

SPECIAL GUESTS:

None

UNFINISHED BUSINESS:

Samantha Briggs, Administrative Secretary, handed out the district's matching polos and hats purchased from Pullin Ink.

Samantha Briggs reported that the district had received their FY2026-2027 allocation from the Lee County Board of Supervisors in the amount of $54,269.00. She stated that it was an increase of $3,591.00.

NEW BUSINESS:

The board discussed the FY2025-26 Annual Report submitted by Samantha Briggs. A motion was made to approve the Annual Report. (Burchett, Hobbs, unanimous) A copy of the Annual Report is attached and made a part of these minutes.

Samantha Briggs reported that she had calculated the district's dedicated reserve. A motion was made to place the dedicated reserve amount of $618,554.30 into a new district CD-Reserve Building Fund #3 account. (Hobbs, Martin, unanimous) After further discussion a motion was made to give Gary Martin, Secretary/Treasurer, the authority to research the interest rates and choose the best option for the district. (Burchett, Hobbs, unanimous) A copy of the formula to calculate the dedicated reserve document is attached and made a part of these minutes.

Samantha Briggs reported that she had submitted the district's FY26 4th Quarter Attachment E and FY26 4th Quarter Year-To-Date Totals with supporting documents to DCR. The documents were sent on time. A copy of the Attachment E, Year-To-Date Totals, and supporting documents are attached and made a part of these minutes.

Samantha Briggs reported that the FY2026 Cost-Share Program Cash On-Hand Balance Sheet and VACS Program Carryover Report have been submitted to DCR. The documents were received on time. A copy of the FY2026 Cost-Share Program Cash On-Hand Balance Sheet and Carryover Report are 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 2026-2027. 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.

Bobby Burchett, Vice-Chair, discussed a donation request from the Virginia Association of Fairs, for a full-page ad with the district's name and logo in full color. A motion was made to donate $150.00 for the full-page ad. (Martin, Hobbs, unanimous) (Burchett abstained) The board discussed the possibility of sponsoring an individual local contestant competing at the state level.

ANNOUNCEMENTS:

The board decided that the district would not meet in August due to the lack of a quorum. A motion was made to give the Technical Committee authority to approve and make decisions related to technical and program issues. (Hobbs, Burchett, unanimous)

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.

The meeting was adjourned by the Chair of the Board.

Approved: *Respectfully Submitted By:*

R. Elkins 9-24-26 A. Samantha Briggs

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

Tim Miles
DBSWCD
Conservation Specialist Report
July 28, 2026

I. Virginia Erosion and Sediment Control Program
- The Land Disturbing Report for June 2026 was submitted to DEQ.
- Routine inspections were made on active E&S projects.
- The revised E&S plan for the Western Lee Wastewater Treatment Plant and Collection System-Phase 1A was reviewed and approved.

II. Virginia Agricultural Cost-Share Program
- I participated in the PY27 CAS Update Session on July 16.
- I surveyed and completed designs on some projects.
- I checked the progress of construction on some projects.
- I entered information into the Conservation Application Suite for paying applicants for their completed projects.
- End-of year and carryover reports were submitted to DCR.
- I assisted with completing the FY26 Self-Assessment Questionnaire.
- We have also begun to make some conservation planning visits for PY27.

III. Miscellaneous
- The District website has been updated periodically.
- I assisted with developing the FY26 Annual Report.

Erosion and Sediment Control Project List

Name of Project	Approved Plan	Permit Number	LDA Acreage	Estimated Completion Date
Stone Mountain ATV Trail (Spearhead Trails Maintenance)	X	2022-02	0.99	Ongoing
Free Pentecostal Church of God Building	X	2023-12	0.96	Summer 2026
Jonesville Water System Improvements (Phase 2)	X	2024-01	0.90	Summer 2026
New Western Lee County Health Clinic	X	2025-04	2.35	Fall 2026
Town of Pennington Gap South Johnson Drive Dump Site	X	2025-06	2.40	Fall 2026
Larry Burke/VFP Disposal Area (Burke Farm Spoil Site)	X	2026-01	1.24	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	
Western Lee Wastewater Treatment Plant & Collection System Phase 1A	X		40.16	

DBSWCD
Conservation Technician Report
July 2026

- Going on a lot of new planning visits doing the risk assessments for the WP-4SF
- Working on a lot of the new approved contracts for design
- Completed a three-day course in Verona Virginia (Introduction to Conservation Engineering)
- Went on numerous construction checks
- Helped with surveying on several of the SL-6 projects

Samantha Briggs, DBSWCD
Administrative Secretary Report
July 28, 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
- Prepared announcement for District internship and placed ad in the Powell Valley Newspaper
- Submitted Anthem BC&BS Health and Dental Payments
- Submitted Payroll for July 2, 2026
- Submitted Hybrid VOYA Retirement Cash Match 401(A)
- Submitted Hybrid VOYA 457 Deferred Comp Plan
- Prepared all staff Employee Pay Action Approval Forms
- Prepared all of the District internship new hire paper work, timesheets, and set up intern in QuickBooks payroll
- Prepared and submitted the 4th QTR. Attachment E with supporting documents on time
- Prepared and submitted the Year-to-Date Totals Attachment with supporting documents on time
- Prepared and submitted Cash Balances for VACS Program on time
- Contacted Sharon Moore for board meals
- Received and distributed hats and polos from Pullin Ink
- Submitted Payroll for July 16, 2026
- Submitted Hybrid VOYA Retirement Cash Match 401(A)
- Submitted Hybrid VOYA 457 Deferred Comp Plan
- Prepared the FY2025-2026 Annual Report
- Prepared the Dedicated Reserves paperwork
- Submitted Payroll for July 30, 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 (July 2026)
- Submitted VA Withholding Tax to the Virginia Department of Taxation (July 2026)
- Submitted Virginia Retirement Contribution for July 2026
- Prepared the Minutes of Meeting for June 23, 2026 for the July 28, 2026 board meeting

- Prepared the Agenda for the July 28, 2026 board meeting
- Prepared the Treasurer's Report for the July 28, 2026 board meeting
- Submitted board packets for July 28, 2026 board meeting
- Purchased board meeting and office supplies
- Prepared invoice for board meeting meals
- Prepared Running Budget for July 2026
- Solicited contributions from local businesses for Kids In The Creek Day program
- Reconciled the CD accounts
- Reconciled Operation Account Bank Statement to QuickBooks
- Reconciled VACS Program Account Bank Statement to QuickBooks
- Paid all monthly bills

DBSWCD

Emma Morris

District Intern Report

July 2026

- Been on planning, pre-construction, and construction checks
- Been out in the field with every district employee individually
- Went surveying and discussed designs with Tim
- Been on risk assessment visits with Hobbs
- Worked on small office tasks, such as filing and making address labels
- Working on learning the different programs, processes, and vocabulary used in the office

MISSION STATEMENT

To identify conservation issues within Lee County, and to provide leadership, education and implementation of programs that focus on land, water, and related natural resource topics.

VISION STATEMENT

To improve the quality of life within our watershed by impeding erosion, water pollution and other forms of land degradation through technical and educational assistance.

DIRECTORS

Roger Elkins, Chair
Bobby Burchett, Vice-Chair
Gary Martin, Secretary/Treasurer
Mike Hobbs, Member
Amy Byington, Member

ASSOCIATE DIRECTORS

Jason Miles
Gary Bailey
Donovan Willis

DISTRICT STAFF

Samantha Briggs, Administrative Secretary
Shawn Morris, District Manager
Tim Miles, Conservation Specialist
Tim Hobbs, Conservation Technician
Neal Matlock, No-Till Seeder Technician

NRCS STAFF

Jordan Southern, District Conservationist

2025 Kids in the Creek Day

DANIEL BOONE SOIL & WATER CONSERVATION DISTRICT

The Commonwealth of Virginia supports the Daniel Boone SWCD through financial & administrative assistance provided by the Virginia Soil & Water Conservation Board and the Virginia Department of Conservation & Recreation.

The County of Lee supports the Daniel Boone Soil & Water Conservation District through financial assistance.

Daniel Boone SWCD is an equal opportunity provider and employer. Discrimination is prohibited in our programs on the basis of race, color, national origin, sex, religion, age, disability, political beliefs and marital or familial status.

DANIEL BOONE SWCD SOIL & WATER CONSERVATION DISTRICT

We work with the people who work the land

ANNUAL REPORT 2025-2026

VACS PROGRAM

Daniel Boone Soil & Water
Conservation District
32637 Main Street
Jonesville, VA 24263

Phone: (276) 346-1531 ext. 3
Email: dbswcd@verizon.net
Website: www.danielbooneswcd.com

PARTNERS

- Virginia Department of Conservation & Recreation (DCR-State)
- Natural Resources Conservation Service (NRCS-Federal)
- Virginia Cooperative Extension (VCE-State)
- Lee County Board of Supervisors (Local)
- Black Diamond Resource Conservation and Development (RC&D-Federal)
- Virginia Department of Forestry (VDOF- State)
- Tennessee Valley Authority (TVA-Federal)
- US Fish & Wildlife Service (USFWS-Federal)
- Farm Service Agency (FSA-Federal)
- Upper Tennessee River Roundtable (UTRR-Local Non-Profit)
- Virginia Department of Health (VDH-State)
- The Nature Conservancy (TNC-Private)
- Lee County School Board (Local)
- Virginia Department of Energy (State)
- Virginia Department of Wildlife Resources (DWR-State)
- Virginia Association of Soil & Water Conservation Districts (VASWCD-State)
- Virginia Department of Environmental Quality (DEQ-State)
- Friends of the Cedars (Local)
- US Army Corps of Engineers (Federal)
- Virginia Department of Transportation (VDOT-State)

CUSTOMERS

- Farmer/Landowners
- Urban & Rural Decision Makers
- Federal Agencies
- State & Local Governments
- Watershed Management Groups
- Educators
- Students
- Civic Organizations
- Youth Groups
- Every **Water** user in Lee County

PROGRAMS & INITIATIVES

- Kids in the Creek Day (KIC)
- Equipment Rental Program
- Pasture Walk
- Poster Contest
- North Fork Powell River Watershed Project (PL-566)
- Conservation Technical Assistance (CTA)
- Virginia Ag Cost Share Program (VACS Program)
- Environmental Quality Incentives Program (EQIP)
- Indian Creek Watershed Action Group
- Wildlife Habitat Incentives Program (WHIP)
- Conservation Reserve Enhancement Program
- Fish Day
- Various Educational Programs & Services
- Ag Sinkholes
- Healthy Waters Initiative
- Virginia Erosion & Sediment Control Program
- VASWCD Scholarship
- Youth Conservation Camp

HIGHLIGHTS

FISCAL YEAR 2025-2026

- **VACS Program –**

  35 contracts totaling **$2,907,839.55**

- **VESC Program –**

  4 E&S Permits

PRACTICES INSTALLED

FY 2025-2026

Streambank Exclusion	**57,123.79 ft.**
Fencing	**199,361 ft.**
Spring Development	**1**
Pipeline	**91,762 ft.**
Watering Facility	**100**
Wells	**10**
Pumping Plants	**24**
Reservoirs	**5**
Riparian Herbaceous Buffer	**46.63 ac.**
Forest Buffer	**569.19 ac.**
Animal Waste Facility	**14**
E&S Control	**6.60 ac.**

DEDICATED RESERVES

Samantha Briggs, Administrative Secretary, handed out the formula to calculate Dedicated Reserve. The district's dedicated reserve was calculated by using the following steps:

$806,500.00 (total expenses to operate for 12 months from Projected 2026-2027 Budget)

Per the *Desktop Procedures for District Fiscal Operations* the district cannot accumulate more than 12 months of undedicated reserves.

$1,425,054.30 (district's ending balance 2025-2026)
– $806,500.00 (district's operating expenses for 12 months)
$618,554.30 Dedicated Reserve Amount

As of June 30, 2026, the Daniel Boone SWCD has a dedicated reserve balance of $618,554.30 in the Operations account. A motion was made to place the dedicated reserve amount of $618,554.30 into a new district CD-Reserve Building Fund 3 account. (Hobbs, Martin, unanimous)

****The dedicated reserve worksheet is recorded in the minutes of meeting on July 28, 2026.***

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: 4/1/2026 (beginning) thru 6/30/2026 (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!

State Sources	Beginning Balance * (1)	Transfers In/Out (Must = 0) (2)	Adjusted Beginning Balance (1) +/- (2) (3)	Receipts (During the report period) (4)	Expenditures (During the report period) (5)	Ending Balance (6)
PY 2019-2024 OCB VACS Transfer						
PY 2022 OCB VACS						
PY 2023 OCB VACS	$143,513.65	($1,697.25)	$141,816.40		($141,816.40)	
PY 2024 OCB VACS	$800,125.69	($1,107.00)	$799,018.69		($197,023.13)	$601,995.56
PY 2025 OCB VACS	$1,976,476.62	($3,468.06)	$1,973,008.56		($455,192.70)	$1,517,815.86
PY 2025-2023 OCB VACS Transfer	$38,080.93		$38,080.93		($38,080.93)	
PY 2026-2025 Reallocation Transfer				$2,368,501.43	($102,906.50)	$2,265,594.93
PY 2026 OCB VACS	$3,014,292.66		$3,014,292.66	$86,367.71	($164,766.55)	$2,935,893.82
PY 2026-2023 OCB VACS Transfer	$90,239.74	$1,697.25	$91,936.99			$91,936.99
PY 2026-2024 OCB VACS Transfer	$376.21	$1,107.00	$1,483.21			$1,483.21
PY 2026-2025 OCB VACS Transfer		$3,468.06	$3,468.06			$3,468.06
DCR OPERATION FUNDS	$189,424.02		$189,424.02	$1,085.10	($31,303.66)	$159,205.46
PY2026-2025 Reallocated TA				$355,275.25		$355,275.25
PY2024 OCB VMRCF TA						
PY 2025 OCB VNRCF TA	$375,965.99		$375,965.99		($65,469.41)	$310,496.58
PY 2026 OCB VNRCF TA	$498,619.97		$498,619.97	$10,723.82		$509,343.79
Total State Sources	$7,127,115.48		$7,127,115.48	$2,821,953.31	($1,196,559.28)	$8,752,509.51

Federal Sources	(1)	(2)	(3)	(4)	(5)	(6)
Total Federal Sources						

Local/Other Sources	(1)	(2)	(3)	(4)	(5)	(6)
LEE COUNTY				$764.00	($764.00)	
NEW VEHICLE RESERVE FUND	$15,911.14		$15,911.14			$15,911.14
EQUIPMENT FUND	$13,166.14		$13,166.14			$13,166.14
PROPERTY FUND	$61,655.94		$61,655.94			$61,655.94
CD-BUILDING/RAINY DAY FUND	$378,806.65		$378,806.65	$5,275.70		$384,082.35
CD-RESERVE BUILDING FUND	$200,637.44		$200,637.44	$2,794.31		$203,431.75
CD-RESERVE BUILDING FUND 2	$151,783.24		$151,783.24	$1,381.45		$153,164.69
Total Local/Other Sources	$821,960.55		$821,960.55	$10,215.46	($764.00)	$831,412.01

TOTAL (All Sources)	$7,949,076.03		$7,949,076.03	$2,832,168.77	($1,197,323.28)	$9,583,921.52

* - 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	7/8/2026
	Print Name	Signature	Date
****Approved by:**	Gary Martin	Gary K Martin	7/8/2026
	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 June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Operations District Account	1,425,054.30
VACS Program Account 1 BMP	7,418,188.43
CD	384,082.35
CD Building Fund	203,431.75
CD Reserve Building Fund #2	153,164.69
Total Checking/Savings	9,583,921.52
Total Current Assets	9,583,921.52
TOTAL ASSETS	**9,583,921.52**
LIABILITIES & EQUITY	
Equity	
Retained Earnings	6,143,627.39
Net Income	3,440,294.13
Total Equity	9,583,921.52
TOTAL LIABILITIES & EQUITY	**9,583,921.52**

Daniel Boone SWCD
Profit & Loss
April through June 2026

	Apr - Jun 26
Ordinary Income/Expense	
Income	
OPERATIONS	
VNRCF - TA	365,999.07
Operations Account Interest	1,085.10
CD Interest	9,451.46
Total OPERATIONS	376,535.63
LOCAL FUNDS	
Lime Spreader	420.00
Seeder Rental	313.00
Fish Wagon	31.00
Total LOCAL FUNDS	764.00
Total Income	377,299.63
Gross Profit	377,299.63
Expense	
Payroll Expenses	
Salaries & Wages	47,494.92
Payroll taxes	3,633.36
Unemployment Tax Exp	0.26
Total Payroll Expenses	51,128.54
Employee Benefits	
Retire/Grouplife	4,571.40
VLDP	171.42
HIC Exp	153.54
Health & Dental Insurance	30,871.86
Total Employee Benefits	35,768.22
Staff Expenses	
Training	532.78
Total Staff Expenses	532.78
District Ops	
Office Supplies & Exp	1,317.22
Truck, Van, Seeder, ATV Maint	837.96
Truck & Van Fuel	910.20
Postage	950.87
Phone & Internet	877.80
Florist/Memory	154.90
Director Expenses	926.52
PastureWalk	250.00
Youth Conservation Camp	1,100.00
Donations	800.00
Equipment	928.53
Scholarships	698.72
Misc	354.81
Total District Ops	10,107.53
Total Expense	97,537.07
Net Ordinary Income	279,762.56
Other Income/Expense	
Other Income	
COST SHARE INCOME	
VACS Cost Share Funds	2,450,992.41
VACS Program Interest	3,876.73
Total COST SHARE INCOME	2,454,869.14
Total Other Income	2,454,869.14
Other Expense	
COST SHARE DISBURSEMENTS	
VACS Recipient Payments	1,099,786.21
Total COST SHARE DISBURSEMENTS	1,099,786.21
Total Other Expense	1,099,786.21
Net Other Income	1,355,082.93
Net Income	**1,634,845.49**

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: FY2026 - Year to Date Totals

NOTE: There is no data entry permitted on this sheet.

	Beginning Balance (7/1/25)	Transfers In/Out (Year-to-Date)	Adjusted Beginning Balance (1) +/- (2)	Receipts (Year-to-Date)	Expenditures (Year-to-Date)	Ending Balance (Year-to-Date)
State Sources	(1)	(2)	(3)	(4)	(5)	(6)
PY 2019-2024 OCB VACS Transfer	$15,963.32		$15,963.32		($15,963.32)	
PY 2022 OCB VACS		($20,131.75)	($20,131.75)	$20,131.75		
PY 2023 OCB VACS	$321,984.50	($91,936.99)	$230,047.51		($230,047.51)	
PY 2024 OCB VACS	$1,618,597.87	($1,483.21)	$1,617,114.66		($1,015,119.10)	$601,995.56
PY 2025 OCB VACS	$2,681,252.28	($3,468.06)	$2,677,784.22	$101,956.13	($1,261,924.49)	$1,517,815.86
PY 2025-2023 OCB VACS Transfer	$84,930.90		$84,930.90		($84,930.90)	
PY 2026-2025 Reallocation Transfer				$2,368,501.43	($102,906.50)	$2,265,594.93
PY 2026 OCB VACS				$3,148,803.87	($212,910.05)	$2,935,893.82
PY 2026-2023 OCB VACS Transfer		$91,936.99	$91,936.99			$91,936.99
PY 2026-2024 OCB VACS Transfer		$1,483.21	$1,483.21			$1,483.21
PY 2026-2025 OCB VACS Transfer		$3,468.06	$3,468.06			$3,468.06
DCR OPERATION FUNDS	$273,976.53	($191,524.19)	$82,452.34	$206,458.89	($129,705.77)	$159,205.46
PY2026-2025 Reallocated TA				$355,275.25		$355,275.25
PY2024 OCB VMRCF TA	$117,938.51		$117,938.51		($117,938.51)	
PY 2025 OCB VNRCF TA	$443,762.90		$443,762.90		($133,266.32)	$310,496.58
PY 2026 OCB VNRCF TA				$509,343.79		$509,343.79
Total State Sources	$5,558,406.81	($211,655.94)	$5,346,750.87	$6,710,471.11	($3,304,712.47)	$8,752,509.51

Federal Sources	(1)	(2)	(3)	(4)	(5)	(6)
Total Federal Sources						

Local/Other Sources	(1)	(2)	(3)	(4)	(5)	(6)
LEE COUNTY				$56,426.68	($56,426.68)	
NEW VEHICLE RESERVE FUND	$15,911.14		$15,911.14			$15,911.14
EQUIPMENT FUND	$13,166.14		$13,166.14			$13,166.14
PROPERTY FUND		$61,655.94	$61,655.94			$61,655.94
CD-BUILDING/RAINY DAY FUND	$363,573.95		$363,573.95	$20,508.40		$384,082.35
CD-RESERVE BUILDING FUND	$192,569.35		$192,569.35	$10,862.40		$203,431.75
CD-RESERVE BUILDING FUND 2		$150,000.00	$150,000.00	$3,164.69		$153,164.69
Total Local/Other Sources	$585,220.58	$211,655.94	$796,876.52	$90,962.17	($56,426.68)	$831,412.01

TOTAL (All Sources)	$6,143,627.39		$6,143,627.39	$6,801,433.28	($3,361,139.15)	$9,583,921.52

* - 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	7/8/2026
	Print Name	Signature	Date
****Approved by:**	Gary Martin	Gary L. Martin	7/8/2026
	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
Profit & Loss
July 2025 through June 2026

		Jul '25 - Jun 26
Ordinary Income/Expense		
Income		
OPERATIONS		
DCR Operations	306,160.10	
VNRCF - TA	762,915.94	
Operations Account Interest	4,307.58	
CD Interest	34,535.49	
Total OPERATIONS		1,107,939.11
LOCAL FUNDS		
E&S Permit Fee	90.00	
Anthem BC&BS Rebate	1,289.99	
Lee County BOS Funding	50,678.00	
Lime Spreader	850.00	
Seeder Rental	464.00	
Fish Wagon	49.00	
Donation	650.00	
LOCAL FUNDS - Other	30.00	
Total LOCAL FUNDS		54,100.99
Total Income		1,162,040.10
Gross Profit		1,162,040.10
Expense		
Payroll Expenses		
Salaries & Wages	210,881.36	
Payroll taxes	16,132.42	
Unemployment Tax Exp	32.41	
Total Payroll Expenses		227,046.19
Employee Benefits		
Retire/Grouplife	16,531.53	
VLDP	685.70	
HIC Exp	614.13	
Health & Dental Insurance	113,198.82	
Worker's Comp Insurance	816.00	
Health	9,173.79	
Dental	239.38	
Total Employee Benefits		143,259.35
Staff Expenses		
Miles, Meals, Lodging	92.10	
Training	682.78	
Total Staff Expenses		774.88
Dues		
NACD	1,300.00	
Total Dues		1,300.00
District Ops		
Office Supplies & Exp	9,202.79	
Truck, Van, Seeder, ATV Maint	1,380.55	
Truck & Van Maintenance	85.00	
Truck & Van Fuel	2,246.37	
Postage	2,343.67	
Insurance-Truck, Van, Sdr, ATV	5,233.51	
Copier Lease Agreement	245.17	
Phone & Internet	3,680.69	
Powell Valley News	53.75	
Florist/Memory	154.90	
Kids In the Creek Day	10,264.77	
Awards Banquet	1,465.00	
Signs & Awards	378.00	
Accounting Assistance	2,085.00	
Director Expenses		
Meals	240.00	
Director Expenses - Other	2,356.52	
Total Director Expenses		2,596.52
PastureWalk	1,369.94	
Youth Conservation Camp	1,100.00	
Donations	6,400.00	
Equipment	4,024.80	
Scholarships	6,698.72	
Dues & Subscriptions	3,592.00	
Misc	354.81	
Total District Ops		64,956.86
Total Expense		437,337.28
Net Ordinary Income		724,702.82
Other Income/Expense		
Other Income		
COST SHARE INCOME		
VACS Cost Share Funds	5,626,286.94	
VACS Program Interest	13,106.24	
Total COST SHARE INCOME		5,639,393.18
Total Other Income		5,639,393.18
Other Expense		
COST SHARE DISBURSEMENTS		
VACS Recipient Payments	2,923,801.87	
Total COST SHARE DISBURSEMENTS		2,923,801.87
Funds Transfers		0.00
Total Other Expense		2,923,801.87
Net Other Income		2,715,591.31
Net Income		3,440,294.13

Daniel Boone SWCD
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Operations District Account	1,425,054.30
VACS Program Account 1 BMP	7,418,188.43
CD	384,082.35
CD Building Fund	203,431.75
CD Reserve Building Fund #2	153,164.69
Total Checking/Savings	9,583,921.52
Total Current Assets	9,583,921.52
TOTAL ASSETS	**9,583,921.52**
LIABILITIES & EQUITY	
Equity	
Retained Earnings	6,143,627.39
Net Income	3,440,294.13
Total Equity	9,583,921.52
TOTAL LIABILITIES & EQUITY	**9,583,921.52**

2026 Cost-Share Program
End of Program Year Cash On-Hand Balance

complete mutliple sheets if needed

District Name: Daniel Boone SWCD | Form Completed By: Samantha Briggs & Tim Miles

Date: July 8, 2026 | Conservation District Coordinator: Lorie Stevens

Program Type (1): Enter the Program Type exactly as it appears in the Tracking Program. (Ex. 2026 CB VACS, 2026 OCB VACS, 2025 OCB VACS Transfer, etc.)	2024 OCB VACS	2025 OCB VACS	2026 OCB VACS	2026-2023 OCB VACS Transfer	2026-2025 OCB VACS Reallocation
Cost-Share Account **Cash Balance** as of 06/30/26. (2)	$ 601,995.56	$ 1,517,815.86	$ 2,935,893.82	$ 91,936.99	$ 2,265,594.93
Amount of funds **obligated** to BMP Carryovers. (3) (-)	$ 601,995.56	$ 1,517,815.86	$ 3,365,380.02	$ 91,936.99	$ 2,353,558.93
Amount of funds **unobligated**. (=)	$ -	$ -	$ (429,486.20)	$ -	$ (87,964.00)
Amount of Funds to Return to DCR: The CDC will work w/ each SWCD to properly return the correct amount.	$ -	$ -	$ (429,486.20)	$ -	$ (87,964.00)
Total amount of Interest, BMP Repayments, & Misc. Credits earned 7/1/25 through 6/30/26 **(For PY25 and PY26 Program Types only)**	$ -	$ -	$ 13,106.24	$ -	$ -
Amount of TA to Return to DCR:	$ -	$ -	$ -	$ -	$ -

This is for on-hand cash balances, do not include any unrequested funds remaining with DCR.

(1) Enter the Program Type exactly as it appears in the Tracking Program, which will include basin, program year and funding type.

(2) All completed BMPs by June 30 need to be paid prior to completing this report. The cash balance should reflect the cost-share account balance, which should also equal the sum of the obligated and unobligated funds. Do not estimate earned interest or bank charges that will occur after submission of this report. All payments, earned interest and bank charges made after this report must be recorded in the next program year.

(3) For CREP, this includes funds obligated to rental payments.

2026 Cost-Share Program
End of Program Year Cash On-Hand Balance

complete mutliple sheets if needed

District Name: Daniel Boone SWCD | Form Completed By: Samantha Briggs & Tim Miles

Date: July 8, 2026 | Conservation District Coordinator: Lorie Stevens

Program Type (1): Enter the Program Type exactly as it appears in the Tracking Program. (Ex. 2026 CB VACS, 2026 OCB VACS, 2025 OCB VACS Transfer, etc.)	2026-2024 OCB VACS Transfer	2026-2025 OCB VACS Transfer			
Cost-Share Account **Cash Balance** as of 06/30/26. (2)	$ 1,483.21	$ 3,468.06	$ -	$ -	$ -
Amount of funds **obligated** to BMP Carryovers. (3) **(-)**	$ 1,483.21	$ 3,468.06	$ -	$ -	$ -
Amount of funds **unobligated**. **(=)**	$ -	$ -	$ -	$ -	$ -
Amount of Funds to Return to DCR: The CDC will work w/ each SWCD to properly return the correct amount.	$ -	$ -	$ -	$ -	$ -
Total amount of Interest, BMP Repayments, & Misc. Credits earned 7/1/25 through 6/30/26 **(For PY25 and PY26 Program Types only)**	$ -	$ -	$ -	$ -	$ -
Amount of TA to Return to DCR:	$ -	$ -	$ -	$ -	$ -

This is for on-hand cash balances, do not include any unrequested funds remaining with DCR.

(1) Enter the Program Type exactly as it appears in the Tracking Program, which will include basin, program year and funding type.

(2) All completed BMPs by June 30 need to be paid prior to completing this report. The cash balance should reflect the cost-share account balance, which should also equal the sum of the obligated and unobligated funds. Do not estimate earned interest or bank charges that will occur after submission of this report. All payments, earned interest and bank charges made after this report must be recorded in the next program year.

(3) For CREP, this includes funds obligated to rental payments.

Review of Annual Plan of Work & Strategic Plan 2026-2027

Action Items to accomplish in July 2026:

Monthly Schedule of Annual Plan & Strategic Plan:

July:

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

2. Solicit contributions from local businesses for Kids In The Creek Day materials. *(Staff)*

3. Identify nominees for specified awards/recognition during the upcoming calendar year. *(Awards Committee)*

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

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

July 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**
   - **FY27 1st Qtr. Disbursement Letters:** Expect the first disbursement letter to be emailed on 07/30/26, which will include 50% of FY27 Admin/Ops funding, 100% of Base TA funds, and any remaining FY26 OCB VACS and Additional TA funds due to the SWCD.
   - **FY26 Self-Assessment Questionnaire -** Due on or before 07/15/26: Administrative and/or managerial staff submit the questionnaire; however, technical staff should assist with providing data. Assessment Questionnaires were sent to SWCD staff via email on 05/16/26. As a reminder, assessments will have input from DCR program managers & will not be presented to SWCDs until August or September.
   - **FY26 4th Quarter and End-of-Year Reports due 07/15/26:** In addition to the routine submission of the Attachment E, Balance Sheet, and Profit & Loss, also the FY26 Attachment E "roll up", Cost-Share Cash Balance, and Carry Over Reports are due. Remember all signed hard copies, such as the Attachment E, should be emailed to the CDC no later than 07/15/26. Instructions for completion were sent to SWCD staff via email on 05/16/26.
   - **Status of FY27 Grant Agreements:** The VA Soil and Water Conservation Board will still meet on July 24th to approve the FY27 policies and grants. Please sign and return to DCR promptly so that initial funds may be disbursed in early August.
   - **FY27 Annual Plan of Work:** Should be board approved in July if it hasn't been approved yet.
   - **FY26 Annual Report:** Should be completed by 9/30/26. Districts should use this information for public relations with local governments & partners.
   - **FY27 District Operating Budget:** Should have been approved by 06/30/26; however, if this task has not been completed or should your budget need to be modified, SWCD board approval should be no later than your July and/or August board meeting. Please provide a copy of the final approved budget via email to the CDC.
   - **Desktop Procedures for District Operations Updated – Effective 07/01/26:** The Desktop Procedures for District Operations has been updated and is effective as of 07/01/26. The new version was emailed to all SWCDs by Blair Gordon on 06/26/26. A Summary of Updates was also provided for reference. Be sure to take the time to review the updates. Remember one of the requirements is to review the Desktop Procedures at least once during the fiscal year, so it might make the most sense to meet this requirement by reviewing the new version in your July or August board meeting.
   - **Dedicated Reserves**: It is the time of year (July/August board meetings) to address dedicated reserves. Remember that reserve funds can be maintained in CDs, MMAs, and in the VA Department of Treasury's Local Government Investment Pool (LGIP).
     - Per the Desktop Guide for District Operations (07/01/26 Version; Pg. 14-15), "*Each District should limit its level of unobligated reserve funds. Unobligated funds are monies maintained in the District account(s) that may be spent on reasonable business-related purposes by the District. It is unadvisable for any District to accumulate more than 12 months of undedicated reserve funds. Funds beyond this level must be accumulated for specific dedicated purposes (for example, vehicles, equipment, dam maintenance, computers, or funding unanticipated staff severances) as directed by an action of the BOD and recorded in the minutes of the District; these funds are not to be used for routine operating expenses. At the end of each fiscal year, the District should review its reserve funds and determine which funds are to be dedicated for specific future expenses. A list should be maintained of these dedicated reserves and reviewed*

and updated annually. Public funds from local, state, and federal sources are provided to Districts strictly for performance of conservation, not for savings. DCR will monitor the growth of unexpended funds through grant agreement-required audit reports and report situations of concern to the VSWCB."

- **At-Large Director Appointments Expire 12/31/26:** Directors, currently holding At-Large appointments, need to let your District know your intentions about seeking re-appointment. Nominations for appointment will go to the VSWCB in September 2026 and are due to DCR by September 1, 2026. SWCD board action should be taken in July or August. In addition to draft and/or approved minutes, a completed DCR Form 199-014 and 199-015 is required for new appointments and a completed DCR Form 199-014 is required for reappointments.

2) Ag and Cost-Share Items

- **Status of Cost-Share Administrative File Audits:** Cost-Share Administrative File Audits will be scheduled with SWCD technical staff and must be completed by 3/1/2027. Just as a reminder only districts that are scheduled for a financial audit will be having Cost-Share Administrative File Audits unless otherwise noted by the VSWCB.
- **FY26 Carryover Correspondence to Participants:** Remember to mail carryover participants an official notification that includes the date the carryover was approved by the Board of Directors and the new completion deadline. Ensure that the carryover section of Contract Part II has been completed.
- **PY 2027 Virginia Agricultural Cost-Share Manual:** The approved sections of the PY27 manual have been posted. There are some edits still needed to the webpage to remove text that was added in PY26 which Data Services is working on, but all approved manual sections have been updated with PY27 content. If you have questions or run into anything that isn't working correctly, please contact Sara Bottenfield and the CAS helpdesk (dswc-cas-help@dcr.virginia.gov) know. The PY27 manual can be accessed at the following link: https://casdsis.dcr.virginia.gov/htdocs/agbmpman/agbmptoc.htm - remember to clear your browser cache.
- **PY27 Secondary Considerations**: Require DCR approval. Must be submitted for review and approval prior to any cost-share approvals taking place in the new PY to Sara Bottenfield, DCR-DSWC Ag Incentives Program Manager. Please cc the assigned CDC. Remember that if your SWCD chooses to lower the PY27 participant cap, you must document in the Secondary Considerations.
- **PY27 Average Cost List:** Does not require DCR approval but does require local SWCD board approval before being submitted to DCR. Submit to Sara Bottenfield and the assigned CDC. Approval must be made before any cost-share approvals take place in the new PY.
- **PY27 Contract Approvals**: Districts may accept PY27 applications, however, there should be NO PY27 contract approvals until your district has received, approved, signed and returned your PY27 grant agreements.
- **CY26 Random Verifications:** Most CY 2026 Random Verifications have either been completed and/or scheduled.
    - 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.

- **Keep CAS AgBMP Tracking Module Data Updated:** All data entry should be completed and accurate by 07/15/25. Utilize the reports that are available on the Reports > Emailed Reports page within CAS. Especially, under the QA section on that page, use the BMPs and (if you participate) the WFA BMPs reports. DCR will pull final reports from Logi on July 16th.

3) **Clean Water Farm Award Nominations for Local and Grand Basin Award** - Due on or before October 1, 2026: CWFA forms can be found online on the DCR website. All signatures and approvals must be obtained no later than your September Board meeting. Each district may give one local award per jurisdiction. (Blue sign and certificate signed by the Governor) Basin Nominations require a nomination cover sheet, a 1–2-page summary, 6 or more photos, one preferably with the nominee & the farm entrance sign.

Upcoming Training and Important Dates:

- **July 3, 2026:** Independence Day Holiday, all state offices closed.
- **July 7-9, 2026:** Nutrient Management Plan Writing School.
- **July 14, 2026:** VCAP PY27 Updates.
- **July 15, 2026:** Fourth Quarter Reports and EOY and Carryover Reports are due to the CDC.
- **July 16, 2026:** 1:00pm-3:00pm - PY27 CAS Virtual Training (required of all Ag Tech staff)
- **July 23, 2026:** 10:00am-12:00 noon- PY27 CAS Virtual Training (required of all Ag Tech staff)
- **July 24, 2026:** VA Soil and Water Conservation Board Meeting, VA Transportation Research Council, UVA, 530 Edgemont Rd. Charlottesville, VA.
- **July 30, 2026:** Deadline for resolution of all QA/QC issues.
- **August 18-20, 2026:** VACDE Graves Mountain Training in Syria, VA.
- **September 7, 2026:** Labor Day Holiday, all state offices closed.
- **September 4 – 18, 2026 –** L. Stevens (tentative) leave.
- **September 14-15, 2026:** VA Soil and Water Conservation Board Meeting, Robert Mill's farm, Pittsylvania County.
- **September 28, 2026:** Deadline for completing SPDA Account Verification with the Virginia Department of Treasury (https://spda.trs.virginia.gov/search) for the fourth quarter.
- **September 30, 2026:** Deadline for completing PY 2027 and PY 2028 EOL Verifications in exchange for the incentive payment.
- **October 1, 2026:** CWFA Nominations for Local and Grand Basin award applications due to DCR.

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 07/02/2026.

USDA

United States Department of Agriculture

Jonesville SERVICE CENTER REPORT

Daniel Boone SWCD Board Meeting
07/28/2026

Program Updates/Deadlines:

- **Environmental Quality Incentives Program (EQIP)**
  FY27 EQIP Applications =

  EQIP Payments July - $106,844.02

  FY27 EQIP & CSP Application Deadline: TBA

  FY27 EQIP & CSP Eligibility Deadline: TBA

  FY27 EQIP & CSP Ranking Deadline: TBA

  FY27 EQIP & CSP Preapproval Selections: TBA

  FY26 EQIP & CSP ACT NOW Approvals – 14 Contracts, Totaling $672,362.06

- **Conservation Stewardship Program (CSP)**

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

  None

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

- **Conservation Technical Assistance**

  Starting to schedule FY27 EQIP planning visits

  BMP Projects/Partnership Activities

- Approximately 10 projects under construction

Other Collaborations/Key Interactions Benefitting Districts

Local Working Group/Public Meetings

- LWG Meeting Completed: 06/23/2026

Outreach/Agency Activities/Events (dates)

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

Earth Team Volunteer Program

VA NRCS Operational/Personnel Changes

- Updates, if available

Submitted By Jordan Southern, District Conservationist

NATURAL RESOURCES CONSERVATION SERVICE
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