Board of Supervisors Meeting December 13, 2018, 9:00 AM Mountwood Park Administrative Building, Waverly, WV

Attending were:

* Supervisors Attending • Supervisors by Conference Call Ivan Banks, Ritchie County
*Bob Buchanan, Wood County
*Dexter Graham, Wood County
*Mike Nichols, Ritchie County
*Sam Sheets, Roane County
Thanh Ashman, Roane County
Roger Shaver, Wirt County
*Roseann Adams, Wirt County

Others attending or • Others by Conference Call:

DJ Allen, LK RC&D Mikayla Hayes, LKCD Jessica Nichols, WVCA

Call to order & Pledge of Allegiance -

- Roseann Adams call the meeting to order at 9:06 a.m.
- Pledge led by Bob Buchanan and recited by all.

District Business

Minutes of Previous Meeting Motion to approve the minutes from November 13th was made by Roseann Adams and second by Dexter Graham. Majority approved. Motion carried.

Approval of Financial Reported Items

- Audit Various items of the draft audit (pages 1-8 District meeting packet) were discussed. Motion by Sam Sheets to accept the audit. Second by Bob Buchanan. Majority approved. Motion carried.
- Review of monthly financial reports on pages 9-21 of the District meeting packet. File for audit.

Approval of Cooperators

Agreements – Lisa McCumbers – Calhoun Jarret Justice – Calhoun Tammy Rush – Calhoun Irene Holly – Calhoun David Lowe – Roane James Pursley - Roane James Asbury - Wirt

Terminations - None

Motion to approve listed cooperators agreements was made by Bob Buchanan and second by Dexter Graham. Majority approved. Motion carried.

Correspondence – Non-Action Items – Pages 22-39 of the District meeting packet, please review at your convenience.

Correspondence - Action Items -

• Ritchie County Fair – pages 40-41 of District meeting packet. Motion by Bob Buchanan to make Mike Nichols and Mikayla Hayes be in charge of attendance to the fair. Second by Sam Sheets. Majority approved. Motion carried.

Report of Agencies and Others LKCD Associate Supervisors Report – Unable to attend.

Field Staff Report, NRCS, District, Jason Crislip Unable to attend. Please find report on page 42 of the District meeting packet.

Field Staff Report, LKCD, Mikayla Hayes Mikayla Hayes discussed her report found on pages 43-55 of the District meeting packet.

Field Staff Report, Forestry Unable to attend. Please find report on page 56 of the District meeting packet.

Field Staff Report, WVCA Unable to attend. Please find report on page 57 of the District meeting packet.

FSA, Eleanor Porter Unable to attend. Please find report on pages 58-66 of the District meeting packet.

WV DNR Report, Jeff McCrady Unable to attend.

LK RC&D Report -

- Discussed the grant funds and the distribution.
- A presentation was done for the Wood County Commission about the work of the council.
- New brochure will be distributed today.
- Mini grant applications will be available today.

- Difficult to apply for large grants if there are no requests coming in to use them for.
- There will be a pollinator planting at project sharing. Possible work on a pollinator planting at the Wirt County Wetland Day was discussed by Roseann Adams.
- Students education with regard to gardening was discussed in length.

Solid Waste Authority Report

- Nothing at this time.
- The Wood County landfill smell was discussed. Bob Buchanan will check on this to see what the cause is.

WVU Extension Unable to attend.

Special Items of Interest

Emergency Watershed Program/Stream Protection & Restoration Program

• Noreen Leskowic – Ritchie County – Contact information is on page 67 of the District meeting packet. This is being looked into.

North Fork Hughes River Updates & Issues

- Debris Removal Update -
 - The work has been completed on O&M debris removal and payment is due to be made. Pages 68-71 of District meeting packet.
 - Roseann Adams, Dexter Graham and Bob Buchanan have read the 280-page report. Discussion ensued. Appendix A
 - Bob Buchanan wants to set up a meeting with the Secretary of Commerce. A letter will need to be sent. Dexter Graham made a motion asking Bob Buchanan to write the draft letter. Second by Sam Sheets. Majority approved. Motion carried.
- Gas Well Update Nothing new at this time.

Calhoun County Supervisor Position

- Recommendation to the WV State Conservation Committee Information is on pages 72-73 of the District meeting packet. Motion to recommend Tiffany Bennett as Calhoun County District Supervisor and write a letter to the WV State Conservation Committee to the effect was made by Sam Sheets. Second by Dexter Graham. Majority approved. Motion carried.
- Associate Supervisor Motion to appoint Tiffany Bennett as an Associate Supervisor for Calhoun County was made by Roseann Adams and second by Bob Buchanan. Majority approved. Motion carried.

Travel Expense Tutorial - Pages 74-75 of District meeting packet. Short discussion. Please call with questions.

Outreach Materials Update

Information can be found on pages 76-81 of District meeting packet. Mikayla Hayes will work on obtaining sizes.

District Highway Boundary Signs

There are more signs out in the garage if needed. For now, one will be taken to the WV DOH Sign Shop to replace the damaged one found on Rt. 31 in Wood County.

LOR's -

- North Fork Hughes River Dam Ritchie County (\$5000)
- Pullman Dam (\$500)

Bob Buchanan made motion to send a letter of request for matching funds for O&M for North Fork Hughes River Dam, \$5000; Pullman Dam, \$500. Second by Dexter Graham. Majority approved. Motion carried.

Local, National & State Meeting Report

NACD Annual Meeting – Information page 82-85 of District meeting packet Bob Buchanan discussed attending this meeting and the benefits of being members.

Envirothon Committee Information can be found on pages 86-87 of the District meeting packet.

Grazing Conference Committee Nothing at this time.

Grassland Committee Nothing at this time.

Mike Nichols requested Bob Buchanan to attend the WV SCC and WVACD meetings.

Active District Committee Reports

Equipment Committee -

- Dexter Graham reported that he will fix the hitch on the new spreader.
- Weed wiper needs to go into the District garage for storage and repair.
- Possible storage of the no till drill in the District garage as well. Roseann Adams reminded the supervisors that storage at Camp Barb was offered to the District.
- Dexter Graham reported that he will be taking the Lanco lime spreader to Spencer for use in that area.

- The Equipment Committee Meeting date will be set at the January District Board meeting.
- A new canvas tarp needs to be purchased.

Ag Enhancement Committee/Report

 November 2018 Spot Check Audit & Follow-up – Pages 88-92 of the District meeting packet. Bob Buchanan moved that no spot check will be accepted until a supervisor is included in the spot check process. Second by Dexter Graham. Majority approved. Motion carried.

Budget Committee Nothing to report at this time.

District Manager, Jessica Nichols Nothing to add.

WVCA Report, Kim Fisher Unable to attend. Please see report on pages 93-94 of District meeting packet.

Closing Activities

Calendar of Events	
December 24th –	Christmas Eve, Holiday, Office Closed
December 25th –	Christmas Day, Holiday, Office Closed
December 31 st –	New Year's Eve, Holiday, Office Closed
January 1 st –	New Year's Day, Holiday, Office Closed
January 2 nd –	Envirothon Meeting
January 8 th	WV State Conservation Committee Meeting
January 10th –	AgEP Committee Meeting – Mill Run Ag Center, 9:00 a.m.
January 10th –	District Board Meeting – Mill Run Ag Center, 10:00 a.m.
January 21 st –	Martin Luther King Jr. Day – Holiday – Office Closed
	- WVACD Quarterly Meeting – Flatwoods
January 30th –	Ag Day at the Capitol
January 31 st –	Deadline for District's to submit AgEP comments
February 12th -	District Board Meeting – Mill Run Ag Center, 10:00 a.m.
February 18th -	Presidents Day, Holiday, Office Closed
March 12th –	District Board Meeting – Mill Run Ag Center, 10:00 a.m.
April 16th – 18th	Envirothon Competition
April 22nd & 23rd -	WVACD Quarterly Meeting – Pipestem State Park
July 15th & 16th -	WVCA Quarterly Meeting - Highlands Event Center, Triadelphia
October 21st & 22nd	-WVACD Quarterly Meeting – Flatwoods

Motion to Adjourn – Motion to adjourn was made by Dexter Graham and second by Sam Sheets. Majority approved. Motion carried. Meeting adjourned at 10:35 a.m.

These minutes respectfully submitted by Roseann Adams, LKCD Secretary and Jessica Nichols, Recorder.

Mike Nichols, LKCD Chairman

Roseann Adams, LKCD Secretary

Date approved: _____

In this packet you will find:

Financial & Agreement Information

- Pages 1-8District Audit ReportPages 9-10District Trial Balance SheetPage 11District Account ReceivablesPages 12-15District Check DetailPages 16-17District Profit & LossPages 18-19Co-Administered Funds Balances
- Pages 20-21 Co-Administered Checks

Non Action Items

- Pages 22-31WV Land Access Strategic Plan Draft
- Page 32Revision Letter from NRCS
- Pages 33-34 WV Small Farm Conference Information
- Pages 35-36 USDA Press Release
- Page 37 Ag Day Agenda
- Page 38 Invitation from Elk CD
- Page 39 Century Farm Program Information

Action Items

Pages 40-41 Letter Regarding Ritchie Co Fair

Items late or later in the agenda

Page 42	NRCS Report
Pages 43-55	District Staff Report
Page 56	Forestry Staff Report
Page 57	WVCA Field Staff Report
Page 58-66	FSA Newsletters
Page 67	Public Contact for Stream Blockage
Pages 68-71	NFHR O&M/Debris Removal Update
Pages 72-73	Calhoun County Supervisor Information
Pages 74-75	Travel Expense Tutorial
Pages 76-81	Outreach Material Update Information
Page 82-85	NACD Annual Meeting Information
Pages 86-87	Envirothon Draft Minutes
Pages 88-92	AgEP Spot Check Audit & Follow-up Information
Pages 93-94	WVCA Report



Certified Public Accountants, A.C.

LITTLE KANAWHA CONSERVATION DISTRICT PARKERSBURG, WEST VIRGINIA Agreed-Upon Procedures For the Year Ended June 30, 2018

313 Second St. Marietta, OH 45750 740.373.0056 1907 Grand Central Ave. Vienna, WV 26105 304.422.2203 104 South Sugar St. St. Clairsville, OH 43950 740.695.1569 1310 Market St., Suite 300 Wheeling, WV 26003 304.232.1358 749 Wheeling Ave., Suite 300 Cambridge, OH 43725 740.435.3417

www.perrycpas.com

LITTLE KANAWHA CONSERVATION DISTRICT PARKERSBURG, WEST VIRGINIA

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures	1



i

313 Second St. Marietta, Oh 45750 740.373.0056

1907 Grand Central Ave. Vienna, WV 26105 304.422.2203

150 West Main St. St. Clairsville, OH 43950 740.695.1569

1310 Market St., Suite 300 Wheeling, WV 26003 304.232.1358

749 Wheeling Ave., Suite 300 Cambridge, OH 43725 740.435.3417

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

November 30, 2018

Little Kanawha Conservation District 91 Boyles Lane Parkersburg, West Virginia 26104

We have performed the procedures enumerated below, which were agreed to by the Little Kanawha Conservation District (the "District"), related to the District's compliance with the West Virginia Administrative Code during the period July 1, 2017 to June 30, 2018. Management is responsible for the District's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure

Inquire regarding the need for a Single Audit in accordance with Uniform Guidance.

Finding

The total amount of federal funds expended during the fiscal year did not exceed \$750,000. As a result, a Single Audit in accordance with Uniform Guidance would not be required.

2. Procedure

Examine a sample of canceled checks for authorized signatures and endorsement by payee, if provided by bank.

Finding

According to Section IV-B of the "WV Soil Conservation Agency Financial Resource Handbook for Soil Conservation Districts", all checks issued by the District must contain two authorized signatures. All sampled canceled checks had two authorized signatures and payee endorsement.

www.perrycpas.com

Tax – Accounting – Audit – Review – Compilation – Agreed Upon Procedures – Consultation – Bookkeeping – Payroll – Litigation Support – Financial Investigations Members: American Institute of Certified Public Accountants

*Ohio Society of CPAs * West Virginia Society of CPAs *Association of Certified Fraud Examiners * Association of Certified Anti-Money Laundering Specialists*



3

3. Procedure

Inquire regarding whether the District has fidelity bonding and surety bonding in accordance with West Virginia Administrative Code Section 19-21 A-7, and collateralization of state funds in accordance with West Virginia Administrative Code Section 12-1-4 and 12-1-5.

Finding

Based on inquiry with management and examination of insurance certificates, the District is provided fidelity bonding through the Board of Risk and Insurance Management. However, the District does not have the required surety bonding.

The District obtained collateral for deposits in excess of the Federal Depository Insurance Corporation (FDIC) insured limit of \$250,000. As of June 30, 2018, all bank balances were fully collateralized either by securities pledged by the financial institution or insured with FDIC insurance.

4. Procedure

Provide recommendations regarding data processing efficiencies, internal control, and segregation of duties as identified during the course of performing the procedures identified in the scope of the engagement.

Finding

An integral part of an entity's internal control structure is effective segregation of duties, which involves assigning responsibilities for authorizing transactions, recording transactions and maintaining custody of assets to different individuals, thus reducing the risk of errors or fraud occurring and not timely corrected.

Given the size and organizational structure, the District has mitigated the risk of misstatement due to fraud or error by hiring additional staff. We recommend that management continue to be aware and cautious of the risk of errors or fraud occurring without being detected and corrected in a timely manner. Management should continue to seek improvements of segregation of duties when feasible.

The above recommendations are not all inclusive. The Board should evaluate internal controls on an ongoing basis and implement additional controls as deemed necessary.

5. Procedure

Review cash receipt and disbursement procedures and provide recommendations.

Finding

After inquiring with management and understanding the District's procedures. We noted procedures in place are adequate and provided no recommendations at this time.

6. Procedure

Scan the detail expenditure listing for any items which do not appear reasonable.

Finding

We found no exceptions.

7. Procedure

Scan the detail receipts listing for any items which do not appear reasonable.

Finding

We found no exceptions.

8. Procedure

Select (30 items or 25%, whichever is greater) check disbursements from the detail expenditure listing and determine that the disbursement is properly recorded, an invoice supports the expenditure, and the purchase order is properly approved. Review the check register for voided or missing checks.

Note: The District had 274 check disbursements for the period of time covering July 1, 2017 - June 30, 2018. We randomly selected 25% of the District's check disbursements for purposes of this procedure. This resulted in a total sample size of 69.

Finding

We traced each disbursement tested to the appropriate expense account to determine it was properly recorded. 1 of 69 (1%) of check disbursements did not include a signed check disbursement approval form. We found no other exceptions.

9. Procedure

Select (30 items or 25%, whichever is greater) deposit receipts from the detail receipts listing and determine that the receipt is properly recorded, completed in full and deposited to the bank. Review the cash receipt book for items which do not appear reasonable.

Note: The District had 128 deposit receipts for the period of time covering July 1, 2017– June 30, 2018. We randomly selected 32 deposit receipts for purposes of this procedure.

Finding

We traced each receipt tested to the appropriate revenue account to determine it was properly recorded. We noted each receipt was completed in full and deposited to the bank timely. We found no exceptions.

Page 4

10. Procedure

Select (30 items or 25%, whichever is greater) payroll transactions from the payroll transactions and determine that the payroll is properly processed, recorded, completed in full according to federal and state tax laws. Review the transactions for any items that do not appear reasonable.

Note: The District had 85 payroll transactions for the period of time covering July 1, 2017 – June 30, 2018. We selected a sample of 30 payroll transactions for purposes of this procedure.

Finding

We noted all payroll documentation was available, thus we could determine the payroll transactions were properly processed, recorded, completed in full, and in accordance with federal and state tax laws. No exceptions were noted.

11. Procedure

Select (30 items or 25%, whichever is greater) fixed assets from the fixed assets list and determine the asset exists and has not been impaired. All assets valued greater than \$10,000 must be included as part of the testing. Review the transactions for any items that do not appear reasonable.

Note: The District had fifteen (15) fixed assets for the period of time covering July 1, 2017 – June 30, 2018. We selected all fifteen (15) fixed assets for purposes of this procedure.

Finding

We used the fixed asset listing from the prior year and inquired with the District Manager regarding any asset additions during the year under review. There were none. We noted all fixed assets existed and were not impaired through physical inspection other than the assets that were located in Spencer, WV, per discussion with the District Manager. No exceptions were noted.

12. Procedure

Determine that the bank statements at June 30 have been reconciled to the general ledger account balance and perform aging of reconciling items and review for unusual items such as reportable unclaimed property.

Finding

All bank accounts have been reconciled to the general ledger account balance and reconciling items do not appear to be unusual.

13. Procedure

Determine all Certificates of Deposit are properly reconciled, including posted interest.

Finding

The District no longer holds Certificates of Deposit.

14. Procedure

Verify physical possession of original certificate for all currently held Certificates of Deposit.

Finding

The District no longer holds Certificates of Deposit.

15. Procedure

Send positive confirmation to holding institution for all Certificates of Deposits to verify amount, is active, and is in the name of the Conservation District.

Finding

The District no longer holds Certificates of Deposit.

16. Procedure

Determine transactions are properly recorded and accounted for to:

- Permit the preparation of reliable financial statements and reports,
- Maintain accountability over assets, such as depreciation and updated asset list,
- Demonstrate compliance with laws, regulations and other compliance requirements.

Finding

We noted that the District's fixed assets had not been depreciated for engagement period. We requested that the accountant make an adjusting entry to Facilities and Equipment-Depreciation and Amortization-Allowable for \$6,868 and Accumulated Depreciation for \$6,868, and that entry was made to properly account for depreciation for the engagement period. We also noted that fixed asset schedule had not been kept up-to-date by the responsible accountant.

17. Procedure

Determine transactions are executed in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a program.

Finding

We noted all transactions tested appear to be executed in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a program.

18. Procedure

Determine that funds, property and other assets are safeguarded against loss from unauthorized use or disposition.

Finding

We noted procedures appear to protect funds, property and other assets and are safeguarded against loss from unauthorized use or disposition. All dispositions require Board approval. We noted the District did not have any dispositions during the fiscal year.

Page 6

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

Berry amountes CAAJ A.C.

Perry and Associates Certified Public Accountants, A.C. *Marietta, Ohio*

9:16 AM

12/06/18

Accrual Basis

Little Kanawha Consevation District Trial Balance As of November 30, 2018

	Nov 3	30, 18
	Debit	Credit
CDO Fundes United 0704	66,470.95	
General Fund Checking Peoples	0.00	
General Fund Peoples Bank CD	0.00	
LKCD Account United 1779	61,962.78	
LKCD Projects United 1752	188,561.89 41,514.85	
LKCD Projects United 1752:2nd CD - Part of checking LKCD Projects United 1752:CD - Part of checking 1752	41,514.65	
Set-up account - Do-Not Use	0.00	
Accounts Receivable	3,810.06	
Due From Receiving Account	0.00	
Undeposited Funds		37.00
Video Equipment	1,790.79	
Fixed Assets Furniture and Equipment	94,981.02 17.800.00	
Accumulated Depreciation	17,000.00	74,587.18
Fed W/H Tax	117.05	,
Prepayment Liability	45.00	
Accounts Payable		111.16
Pass Through Money from State		342,854.00
Payroll Liabilities	4 500 00	9,043.57
WV Income Tax W/H Fund Balance	1,523.96	137.122.96
Fund Balance Unrestricted Net Assets	109,577.95	137,122.90
Equipment Rental Income	109,077.00	315.00
Equipment Rental Income:2 Ton Lime Spreader #11		250.00
Equipment Rental Income:2 Ton Lime Spreader #7		200.00
Equipment Rental Income:2 Ton Lime Spreader #5		100.00
Equipment Rental Income:4 Ton Lime Spreader #4		210.00
Equipment Rental Income:2 Ton Lime Spreader #2		250.00
Equipment Rental Income:No Till Drill #1 Equipment Rental Income:Weed Wiper #9		1,871.00 250.00
Equipment Rental Income:2 Ton Lime Spreader #6		250.00
Equipment Rental Income:No Till Drill #8		1,102.50
Equipment Rental Income:Weed Wiper #3		250.00
Interest Revenue		447.61
Interfund Transfer		60,867.00
Investments:Interest-Savings, Short-term CD		86.90
Sales Income Sales Revenue		980.00 3,319.16
Sales Revenue Services/Work Crew Revenue		75.00
Equipment Expenses:4 Ton Lime Spreader #4	336.17	
Equipment Expenses:Weed Wiper #3	1,590.50	
Equipment Expenses:2 Ton Lime Spreader #2	171.33	
Equipment Expenses:No Till Drill #1	0.79	
Cost of Goods Sold	5,827.86	
Supervisor Expense: Income to Offset Supervisor Exp Supervisor Expense: Travel, Mileage, Meal Reimburse	0.00 5,226.37	
Supervisor Expense: Havei, mileage, mear Reinburse Supervisor Expense:Per Diem Pay	6,870.00	
Advertising/Marketing	533.69	
Facilities and Equipment:Rent, Parking, Utilities	2,025.00	
Forage Testing	119.70	
Maintenance & Repairs	282.97	
Meals & Entertainment	942.55 5,350.42	
Operations:Books, Subscriptions, Reference Operations:Postage, Mailing Service	5,350.42	
Operations:Supplies	1,064.97	
Operations: Telephone, Telecommunications	647.95	
Other Types of Expenses:Insurance - Liability, D and O	1,522.00	
Payroll - Salaries	9,780.00	
Payroll - State Unemployment	229.51	
Payroll - Taxes Payroll - Workers Compensation	1,314.94 210.00	
Sponsorship Expense	1,250.00	
Supplies - Events	101.16	
••	-	



9:16 AM

12/06/18 Accrual Basis

Little Kanawha Consevation District Trial Balance As of November 30, 2018

	Nov 3	10, 18	
	Debit	Credit	
Supplies - Office Travel and Meetings:Travel	344.68 501.83		
TOTAL	634,580.04	634,580.04	

Page 2

8:52 AM 12/12/18

Little Kanawha Consevation District A/R Aging Summary As of December 12, 2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
-Aaron Kaufman	0.00	0.00	0.00	0.00	00.0	00.0
Angela Campbell	0.00	0.00	00.00	0.00	300.00	300.00
CDO Grant Adjustment	0.00	00.00	00.00	00.00	19,000.00	19,000.00
-Dan Hickman	0.00	0.00	35.00	0.00	0.00	35.00
-Dan West	0.00	0.00	0.00	0.00	0.00	0.00
Daniel McKown	0.00	00.00	00.00	48.00	0.00	48.00
General Fund Adjustment	0.00	00.0	00.00	00.00	129.15	129.15
George Harper	0.00	00.00	0.00	58.00	00.00	58.00
James Dines	0.00	0.00	70.00	00.00	00.00	70.00
Joshua Radabaugh	0.00	00.0	00.00	00.00	150.00	150.00
Little Kanawha Conservation Dist	0.00	00.0	00.00	00.00	-16,646.09	-16,646.09
-Mike Miller	0.00	0.00	34.00	00.00	00.00	34.00
Roger Sweppenhiser	0.00	1,575.00	00.0	00.00	00.00	1,575.00
Suzanne B. Dietz	0.00	90.00	0.00	0.00	00.0	90.00
Thomas Life	0.00	0.00	00.0	00.0	360.00	360.00
Todd Shockey	0.00	00.00	132.00	00.00	00.00	132.00
Tyler Millers	0.00	0.00	0.00	0.00	50.00	50.00
TOTAL	0.00	1,665.00	271.00	106.00	3,343.06	5,385.06

Hickman-Paid 11-19-18 Suzanne Dietz-Paid 12-7-18

Thomas Life - paid 6-26-18

* Amount of #1 80.00, put in hulice *

12/06/18

Little Kanawha Consevation District Check Detail

	Туре	Num	Date	Name	Item	Account	Paid Amount	Original Amount
	Check		11/30/2018			LKCD Account		-3.44
						Fed W/H Tax	-3.44	3.44
	TOTAL						-3.44	3.44
	Bill Pmt -Check	2027	11/07/2018	United Bankcard		CDO Fundes Un		-326.46
	Bill		10/25/2018			Meals & Entertain	-97.53	112.47
	DIII		10/20/2010			Postage, Mailing	-43.36	50.00
						Books, Subscripti	-185.57	213.99
	TOTAL						-326.46	376.46
	Bill Pmt -Check	2622	11/07/2018	Bob Buchannan		LKCD Account		-384.20
	Bill		10/31/2018			Travel, Mileage,	-384.20	384.20
	TOTAL						-384.20	384.20
	Bill Pmt -Check	2623	11/07/2018	Mike Nichols		LKCD Account		-318.22
	Bill		10/31/2018			Travel, Mileage,	-318.22	318.22
	TOTAL		10/0 //2010				-318.22	318.22
	Bill Pmt -Check	2624	11/07/2018	Norma Collins		LKCD Account		-439.76
1		2024						
	Bill		10/31/2018			Travel, Mileage,	439.76	439.76
	TOTAL						-439.76	439.76
	Bill Pmt -Check	2625	11/07/2018	Roger Shaver.		LKCD Account		-128.66
	Bill		10/31/2018			Travel, Mileage,	-128.66	128.66
	TOTAL						-128.66	128.66
	Bill Pmt -Check	2626	11/07/2018	United Bankcard		LKCD Account		-50.00
	Bill		10/25/2018			Meals & Entertain	-14.94	112.47
	2					Postage, Mailing	-6.64	50.00
						Books, Subscripti	-28.42	213.99
	TOTAL						-50.00	376.46
	Paycheck	2627	11/08/2018	MIKAYLA D HAY		LKCD Account		-775.56
						Payroll - Salaries	-960.00	960.00 -72.00
						Payroll Liabilities Payroll - Taxes	72.00 -59.52	-72.00
						Payroll Liabilities	59.52	-59.52
						Payroll Liabilities	59.52	-59.52
						Payroll - Taxes	-13.92	13.92
						Payroll Liabilities	13.92	-13.92
						Payroll Liabilities	13.92 39.00	-13.92 -39.00
	TOTAL					Payroll Liabilities		
	TOTAL						-775.56	775.56

12/06/18

Little Kanawha Consevation District Check Detail

'n	Туре	Num	Date	Name	ltem	Account	Paid Amount	Original Amount
	Paycheck	2628	11/08/2018	K. ROBERT BUC		LKCD Account		-353.16
						Per Diem Pay	-390.00	390.00
						Payroll - Taxes	-24.18	24.18
						Payroll Liabilities	24.18	-24.18
						Payroll Liabilities	24.18	-24.18
						Payroll - Taxes	-5.66	5.66
						Payroll Liabilities	5.66 5.66	-5.66 -5.66
						Payroll Liabilities Payroll - Taxes	-2.34	2.34
						Payroll Liabilities	2.34	-2.34
						Payroll Liabilities	7.00	-7.00
						Payroll - State Un	-11.31	11.31
						Payroll Liabilities	11.31	-11.31
	TOTAL						-353.16	353.16
	Paycheck	2629	11/08/2018	MICHAEL D NIC		LKCD Account		-406.58
						Per Diem Pay	-450.00	450.00
						Payroll - Taxes	-27.90	27.90
						Payroll Liabilities	27.90	-27.90
						Payroll Liabilities	27.90	-27.90
						Payroll - Taxes	-6.52	6.52 -6.52
						Payroll Liabilities Payroll Liabilities	6.52 6.52	-6.52
						Payroll - Taxes	-2.70	2.70
						Payroll Liabilities	2.70	-2.70
						Payroll Liabilities	9.00	-9.00
						Payroll - State Un	-13.05	13.05
						Payroll Liabilities	13.05	-13.05
	TOTAL						-406.58	406.58
	Paycheck	2630	11/08/2018	ROGER L SHAV		LKCD Account		-106.82
						Per Diem Pay	-120.00	120.00
						Payroll - Taxes	-7.44	7.44
						Payroll Liabilities	7.44	-7.44
						Payroll Liabilities	7.44 -1.74	-7.44 1.74
						Payroll - Taxes Payroll Liabilities	-1.74	-1.74
						Payroll Liabilities	1.74	-1.74
						Payroll - Taxes	-0.72	0.72
						Payroll Liabilities	0.72	-0.72
						Payroll Liabilities	4.00	-4.00
						Payroll - State Un	-3.48	3.48
						Payroll Liabilities	3.48	-3.48
	TOTAL						-106.82	106.82
	Bill Pmt -Check	2631	11/14/2018	Dexter Graham.		LKCD Account		-125.19
	Bill		10/31/2018			Travel, Mileage,	-125.19	125.19
	TOTAL						-125.19	125.19
	Bill Pmt -Check	2632	11/14/2018	King & Sons LLC		LKCD Account		-171.33
	Bill	QB6	11/05/2018			2 Ton Lime Spre	-171.33	171.33
	TOTAL						-171.33	171.33

12/06/18

Little Kanawha Consevation District Check Detail

.1	Туре	Num	Date	Name	Item	Account	Paid Amount	Original Amount
	Bill Pmt -Check	2633	11/14/2018	Ritchie Gazette		LKCD Account		-199.61
	Bill		10/31/2018			Advertising/Mark	-1 9 9.61	199.61
	TOTAL						-199.61	199.61
	Paycheck	2634	11/15/2018	DEXTER F GRA		LKCD Account		-138.52
						Per Diem Pay	-150.00	150.00
						Payroll - Taxes	-9.30	9.30
						Payroll Liabilities	9.30	-9.30
						Payroll Liabilities	9.30	-9.30
						Payroll - Taxes	-2.18 2.18	2.18 -2.18
						Payroll Liabilities		-2.18
						Payroll Liabilities	2.18	-2.18
						Payroll - Taxes	-0.90 0.90	-0.90
						Payroll Liabilities Payroll - State Un	-4.35	4.35
						Payroll Liabilities	4.35	-4.35
	TOTAL					Paylon Liabilities	-138.52	138.52
	IUIAL						-100.02	155.52
	Paycheck	2635	11/21/2018	MIKAYLA D HAY		LKCD Account		-631.26
						Payroll - Salaries	-768.00	768.00
						Payroll Liabilities	49.00	-49.00
-						Payroll - Taxes	-47.61	47.61
in the second						Payroll Liabilities	47.61	-47.61
						Payroll Liabilities	47.61	-47.61
						Payroll - Taxes	-11.13	11.13
						Payroll Liabilities	11.13	-11.13
						Payroll Liabilities	11.13	-11.13
						Payroll Liabilities	29.00	-29.00
	TOTAL						-631.26	631.26
	Bill Pmt -Check	2636	11/28/2018	Boyles Develop		LKCD Account		-385.00
	Bill		12/01/2018			Rent, Parking, Uti	-385.00	385.00
	TOTAL						-385.00	385.00
	Bill Pmt -Check	2637	11/28/2018	CAS Cable		LKCD Account		-129.68
	Bill		11/14/2018			Telephone, Telec	-129.68	129.68
	TOTAL						-129.68	129.68
	Bill Pmt -Check	2638	11/28/2018	Hardman's of Sp		LKCD Account		-170.99
	Bill		11/14/2018			Cost of Goods Sold	-170.99	170.99
	TOTAL						-170.99	170.99
	Bill Pmt -Check	2639	11/28/2018	Plantra		LKCD Account		-3,018.00
	Bill Pmt -Check Bill	2639 55319	11/28/2018 10/04/2018	Plantra		LKCD Account Cost of Goods Sold	-3,018.00	-3,018.00 3,018.00

12/06/18

Little Kanawha Consevation District Check Detail

Ĵ	Туре	Num	Date	Name	Item	Account	Paid Amount	Original Amount	
	Bill Pmt -Check	2640	11/28/2018	WV Board of Ris		LKCD Account		-761.00	
	Bill	919193	11/16/2018			Insurance - Liabili	-761.00	761.00	
	TOTAL						-761.00	761.00	



12/06/18

Accrual Basis

Little Kanawha Consevation District Profit & Loss July 2018 through June 2019

	Jul '18 - Jun 19
Ordinary Income/Expense	
Income Equipment Rental Income 2 Ton Lime Spreader #11 2 Ton Lime Spreader #7 2 Ton Lime Spreader #5 4 Ton Lime Spreader #4 2 Ton Lime Spreader #2 No Till Drill #1 Weed Wiper #9 2 Ton Lime Spreader #6 No Till Drill #8 Weed Wiper #3 Equipment Rental Income - Ot	250.00 200.00 100.00 250.00 1,871.00 250.00 250.00 1,102.50 250.00 315.00
Total Equipment Rental Income	5,048.50
Interest Revenue Interfund Transfer Investments Interest-Savings, Short-term CD	447.61 60,867.00 86.90
Total Investments	86.90
Sales Income Sales Revenue Services/Work Crew Revenue	2,555.00 3,707.96 75.00
Total Income	72,787.97
Cost of Goods Sold Equipment Expenses 4 Ton Lime Spreader #4 Weed Wiper #3 2 Ton Lime Spreader #2 No Till Drill #1	336.17 1,590.50 171.33 0.79
Total Equipment Expenses	2,098.79
Cost of Goods Sold	5,827.86
Total COGS	7,926.65
Gross Profit	64,861.32
Expense Supervisor Expense Income to Offset Supervisor E Travel, Mileage, Meal Reimbur Per Diem Pay	0.00 5,226.37 6,870.00
Total Supervisor Expense	12,096.37
Advertising/Marketing Facilities and Equipment Rent, Parking, Utilities	533.69 2,410.00
Total Facilities and Equipment	2,410.00
Forage Testing Maintenance & Repairs Meals & Entertainment Operations	119.70 282.97 942.55
Books, Subscriptions, Refere Postage, Mailing Service Supplies Telephone, Telecommunicatio	5,350.42 179.35 1,064.97 647.95
Total Operations	7,242.69



12/06/18 Accrual Basis

Little Kanawha Consevation District Profit & Loss July 2018 through June 2019

	Jul '18 - Jun 19
Other Types of Expenses Insurance - Liability, D and O	1,522.00
Total Other Types of Expenses	1,522.00
Payroll - Salaries	10,554.00
Payroll - State Unemployment	229.51
Payroll - Taxes	1,374.16
Payroll - Workers Compensation	210.00
Sponsorship Expense	1,250.00
Supplies - Events	101.16
Supplies - Office	344.68
Travel and Meetings	
Travel	501.83
Total Travel and Meetings	501.83
Total Expense	39,715.31
Net Ordinary Income	25,146.01
Net Income	25,146.01



Normal Trial Balance - Co-Administered Funds

From 11/30/2018 Through 11/30/2018

Account Code	Account Title	Debit Balance	Credit Balance
1007-00	Operation Maintenance and Repair (OM&R)		
13001-LK	North Fork Hughes River OM&R	194,569.33	
13002-LK	Bonds Creek Channel OM&R	1,584.32	
13003-LK	Bonds Creek Structure OM&R	9,048.59	
13004-LK	Pocatalico Site #14 OM&R	8,731.95	
13005-LK	Pond Run - Lower Channel OM&R	112,756.68	
13006-LK	Pullman Creek OM&R	500.23	
13007-LK	Walker Creek OM&R	1,015.18	
13008-LK	Pond Run - Dam & Upper Channel OMR	203,366.08	
Total 1007-00	Operation Maintenance and Repair (OM&R)	531,572.36	0.00
1010-00	State Emergency Watershed Protection (EWP) Quick Response		
10005-LK	State EWP Quick Response	34,660.06	
Total 1010-00	State Emergency Watershed Protection (EWP) Quick Response	34,660.06	0.00
1011-00	Stream Protection and Restoration Program (SPRP)		
16000-LK	SPRP Restricted	56,447.78	· · · · · · · · · · · · · · · · · · ·
Total 1011-00	Stream Protection and Restoration Program (SPRP)	56,447.78	0.00
1014-00	Conservation Reserve Enhancement Program (CREP)		
10006-LK	CREP	3,129.51	
Total 1014-00	Conservation Reserve Enhancement Program (CREP)	3,129.51	0.00
1015-00	Ag-Enhancement		
10016-LK	Ag-Enhancement	74,911.98	
23002-LK	LKCD AgEP	12,004.49	
Total 1015-00	Ag-Enhancement	86,916.47	0.00
1026-00	Operation Maintenance and Repair (OM&R) State Supplemental		
29000-LK	OM&R State Supplemental Restricted	80,266.52	
Total 1026-00	Operation Maintenance and Repair (OM&R) State Supplemental	80,266.52	0.00
9998-00	Bank Services		
99998-LK	Bank Services	1.00	
Total 9998-00	Bank Services	1.00	0.00
Report Total		792,993.70	0.00

Normal Trial Balance - Co-Administered Funds

From 11/30/2018 Through 11/30/2018

i	Account Code	Account Title	De	bit Balance	Credit Balance
	Report Difference			792,993.70	

Check/Voucher Register - Checks Last Month 10020 - Interest Bearing Acct Peoples 2180 From 11/1/2018 Through 11/30/2018

Check Number	Check Description	Vendor Name	Effective Date	Check Amount
2340	System Generated Check/Vo	Potesta & Associa	11/7/2018	13,200.00



Check/Voucher Register - Checks Last Month 10025 - North Fork Hughes River Money Market United 7280 From 11/1/2018 Through 11/30/2018

Check Number	Check Description	Vendor Name	Effective Date	Check Amount
1005	System Generated Check/Vo	Potesta & Associa	11/14/2018	22,640.00
Report Total				35,840.00



WV Land Access Strategic Plan DRAFT

Purpose of this Process and Method

The purpose of the Land Access Strategic Plan process is to develop a plan for the state of West Virginia for farmland use and for transition from vacant to productive farmland. This plan was established through a series of stakeholder engagement meetings and research on existing farmland use models from within West Virginia as well as in other states. During these input sessions, a variety of individuals with unique backgrounds attended- city planners, funders, farm land protection board staff, conservation district supervisors, extension agents, university level research staff, private non-profit staff, beginning, and current farm owners made up the stakeholder group.

Population Served by This Farmland Access Plan

- New and beginning farmers
- Current farm owners looking to transition their land
- Agencies who focus on providing services for farmers
- Land conservation specialists

Preliminary Analysis of Land Access in WV- SWOT (Strength, Weakness, Opportunity, Threats)

Strengths - what are things that are going well surrounding land access in West Virginia?

- Inheritance
- Low property tax rates
- Farmland Protection Boards
- Funding for AML
- State Interest
- Opportunity for grazing/orchards
- Some land availability
- Relative ease to markets
- Terrain created opportunities for different farm structures
- Price in underdeveloped areas
- Potential for strip mine land
- Marketing opportunities
- Pride for the land
- Community structures
- Food access is HOT in WV

Weaknesses - what are barriers or things that are lacking surrounding land access in West Virginia?

Lack of zoning

- Topography >> Farming
- Building biomass/soil fertility
- Ancillary businesses
- Price in developed areas
- Capital access
- Absentee landowners
- Tax policy
- Environmental concerns
- Untraceable land ownership
- Mineral rights
- Water quality
- No cluster of farms
- Gatekeeping
- Profitability
- Workforce issues
- Market agriculture culture not strong
- Corporate ownership extractive industry esp.
- Hold onto our land hard to let family property go
- Lack of equipment and processing facilities
- No clear path to processing
- Independent farmers/individual personalities
- No actual economic study for agriculture as an industry in WV

Opportunities - what are gaps with land access in the state?

- Potential for productive collaboration
- Effective use of capital
- Room for growth
- Population declines >> frees up farm use
- Job growth
- Comparatively low cost of land
- Investment in food security
- Lots of AML property
- WVDA paying attention to land access (15% ownership of prime farmland)
- Grazing land
- Healthy food access gaps
- Agriculture vs. population growth study
- Water
- New ownership structures
- Marketing opportunities
- Production adjacent sectors (distribution & processing)
- Clearinghouse to match land and farmers
- Farmland protection boards
- More long-tern focus on farmland and conservation

- Incubators
- Urban agriculture
- Niche markets
- CSA's
- Mobile growth opportunities
- Opportunities to work together are HUGE
- land owners willing to allow use of land if maintained
- Group buying small farmer association
- Study agriculture vs. other industries

Threats - what are threats to farmland and conservation practices in West Virginia?

- Agriculture products as cartels>>singular product push is not productive
- History of WV formation as extractive state
- Politics >> state government, legislative favors corporate land rights (coal, gas, mineral rights)
- Natural gas production >> pipeline development and chemical processing
- Extraction resource
- subsidies/tariffs
- Age of current farmers
- Severed minerals
- Topography
- Current land use forests, developed land
- Necessity of off-farm employment
- Cost of land and equipment
- Labor
- Heirship issues
- Lack of organizational support
- Legislative favors corporate land rights (coal, gas, mineral rights)

Current Farmland Access Models and Methods

Online Database-

- Online listing of available lands and potential land owners
- Updated regularly but not monitored by human interaction

Example: Finger Lakes LandLink

Located in New York and hosted by Cornell Cooperative Extension, Finger Lakes LandLink offers a free searchable database of land and land seeker listings. It has been operating for four years and serves 84 farmers seeking land with 35 land listings.

Matching Service-

- A person dedicated to matching land owners with land seekers
- The person assists through the land transaction process and often times ensures that the relationship is built and long lasting
- Low match rate, but the real success is in preventing bad matches

Example: WNC LandLink

Located in North Carolina, WNC LandLink is a 5-year old program who claims 6 successful land matches and assists both landowners and land seekers through the transaction process.

•

Network of Professionals-

- A group of land access professionals who work with future land owners and farmers to find and acquire farmland
- In many examples, this looks like a case by case triage system

Example: Hudson Valley FarmLINK Program

The Hudson Valley Farmlink Network is a partnership of 16 organizations, coordinated by American Farmland Trust, offering the Hudson Valley Farmland Finder website, training and networking events, and one-on-one assistance for farmers and landowners. Network includes land trusts, conservancy organizations, agricultural councils, extension services, agribusiness development, etc.

Easements/Conservation-

- Landowners place permanent restrictions on future use of land for agricultural purposes Potential Processes:
 - 1) Buy a farm at risk of development >> RFP from farmers >> sell the farm at an affordable price >> place a **conservation easement**
 - Engage with retiring farmer to find a new farmer >> secure money for the purchase of a conservation easement >> offset the sale price to the new farmer.
 - 3) Keep a list of farm seekers >> connect them with opportunities >> work to purchase a **conservation easement** >> offset the cost of the land
 - 4) Help farmers evaluate land opportunities, facilitate farm transactions, with the purchasing process, and secure business-planning services

Example: Vermont Land Trust

Operating for over 14 years, the Vermont Land Trust has served 40 farmers and focuses on farmers producing on at least 25 acres for food or fiber purposes.

Intentional Communities

- Organized structures between community members to share costs of land and create a space where they live and work cooperatively
- Sometimes these are formal co-operatives, sometimes they are more informal

Example: Broomgrass (West Virginia)

Operative for 14 years, Broomgrass is a 320-acre cooperative farm acquired and placed into agriculture easement by 16 families. Annual farm planning meetings take place to forecast the agriculture year ahead and the families work together to complete farm tasks. Broomgrass is successful because those who purchased the land were wealthy and had the passion for this.

Transitional Services

 Workshop and support for succession planning for farmers looking to transfer their land generationally

Example: Land For Good

This New Hampshire based organization has focused on ensuring the future of New Hampshire farms by placing more farmers more securely on more land for the past 14 years. It has served 8/21 farmers through succession planning practices and workshops.

Lending and Financing

 Provides farmers with capital and loans at a lower interest rate and sometimes with fewer credit requirements than traditional lenders

Example: California Farmlink

For 20 years this organization has both provided direct lending opportunities as well as served as a matchmaker for farmers and lenders.

Purchasing and Management Entity

• An organization that purchases land for beginning farmer use as leased land and incubator space, or to resell or lease to farmers

Example: The SEED Farm

This organization, based in Pennsylvania, has successfully provided assistance to 5 beginning farmers and operates two programs to help beginning farmers- Learn to Farm and Launch Your Farm

Individual Participant Feedback on Presented Models

- Participants in the 2nd conversation were asked to respond to three questions for each model. These three questions were as follows:
 - o What about this model could work in West Virginia?
 - What about this model do you have reservations about?
 - If an organization were to anchor this model, what are some considerations about how it would work?
- Following are the participant answers for each model:

- o Online Database
 - What about this model could work in West Virginia?
 - Not resource intensive
 - Easily anchored
 - Not initially intimidating
 - What about this model do you have reservations about
 - Database gets listed, but not maintained or promoted past the first year
 - Labor intensive for inexperienced administrators
 - There's a lot of liability here
 - Need a model template lease, to make sure the land is "stored" property in the database
 - If an organization were to anchor this model, what are some considerations about how it would work?
 - Customer facing interface needed
 - User friendly intake
 - It needs someone/anchor to promote it, to get landowners aware of its existence
 - Figure out real incentives for the landowners to utilize the database
- o Matching Service
 - What about this model could work in West Virginia?
 - A matchmaker could get land into a system that the owner wouldn't think to on their own- no tech access, no personal connection, etc.
 - Everything would scale easily to West Virginia
 - The online data base needs a human to maintain it; some to support people through a process is always helpful
 - What about this model do you have reservations about?
 - Nonprofit housed, or extension?
 - One organization or network of organizations better?
 - Publicity, older farmers not used to platforms like this- could county partners be utilized to communicate with the older farmers
 - Who would fund the organization?
 - Could the matchmaker also coordinate the professional network?
 - If an organization were to anchor this model, what are some considerations about how it would work?
 - Network is almost a necessity, needs to be broad (WVUMVSUMVFFCMVDA)
 - I actually think it could be fine if there are a patchwork bunch or different organizations- but connected through a collective or collaborative
- o Network of Professionals
 - What about this model could work in West Virginia?
 - Could really bring together people and groups who provide these services in a meaningful way

- Lots of groups working on great initiatives but not in a coordinated manner- this is needed
- Great way to tap into multiple sources of information and expertise
- Getting different types of groups/experts together will create ideas
 that wouldn't form in silos
- What about this model do you have reservations about
 - Needs to be the right organization anchoring and providing staff support- could be lost or sunk if left to a large institution or university
 - Board governed or more informal? Website?
 - Ensuring proper coverage across the state- Ideally this type of network should scale to county or region so maintain multiple networks across the state could be an issue
 - It could be herding cats
 - If a crucial sector- eg. Legal support- leaves or is uninterested, there could be derailment of the whole project
- If an organization were to anchor this model, what are some considerations about how it would work?
 - Could/should apply/find funding to give to partners for case load support and programming
 - Love the idea of operating like an interdisciplinary team
 - Ideally, mirror service areas of the existing conservation districts
- o Easements/Conservation
 - What about this model could work in West Virginia?
 - Already enabled by state law
 - Active farmland protection programs in over 20 counties
 - 30,000 acres of farmland already in easements
 - Affordable land is key to beginning farming in a financially sound way- this could encourage more people to get involved
 - What about this model do you have reservations about
 - Mineral rights issues in a large part of the state will limit its success
 - Funding via transfer tax is not a given and can be adjusted or removed by county commissions or legislature
 - This is a great model for counties/regions with active farms, but will be harder where land is under corporate or absentee ownership
 - Understanding the legal components- agribusiness, private vs. state
 - How do we do this in all 55 counties?
 - If an organization were to anchor this model, what are some considerations about how it would work?
 - Already being utilized in 20 counties
 - Other, nongovernmental conservation organizations need to be careful to avoid IRS problems (example- encourage agritourism, agriculture processing)
 - WVFFC, other advocacy groups need to get the word out about the current 20 counties; legislative push for the other counties

- Will additional county farmland protection boards be willing to try new/innovative/collaborate strategies?
- o Intentional Communities
 - What about this model could work in West Virginia?
 - Main thing missing from economic development/diversification is community support- this could mitigate that
 - Shared purpose is a powerful motivator
 - Multiple skills coming together collectively
 - What about this model do you have reservations about
 - A method to solidify various biases (cultural, racial, economic, etc.)
 - Collapsing of egalitarian governing structure
 - Cost of land legal issues in setting up a multiple-owned property
 - How do we guide people interested in this? Is there an agency or person who specializes in intentional communities?
 - If an organization were to anchor this model, what are some considerations about how it would work?
 - What central gathering identity is this community organizing around other than agriculture?
 - Each community would need legal advice on how to proceed
 - Lack of good models in the state, but could use models from successful communities elsewhere
- o Transitional Services
 - What about this model could work in West Virginia?
 - We have a lot of older farmers
 - Address multiple heirs/absentee ownership
 - This model would easily work here, especially given the high percentage of elderly farmers
 - What about this model do you have reservations about
 - Sometimes land is the only wealth a parent has to pass on their children, and they may be less concerned with keeping it in production than getting some cash
 - Cultural/familial connection valued over use
 - Pairing farmer to future owner, especially if no familial relationship
 - Is there a way to compensate the family for keeping the land in farm production?
 - If an organization were to anchor this model, what are some considerations about how it would work?
 - Needs to be a network- too many concerns/needs for a single organization
 - This could become part of the professional services
 - Should focus on succession planning
 - Need legislative incentives
 - Legal issues are the same across all counties (except mineral issues) so this should stick to a state or university level organization