

# Greenbrier Valley Conservation District

## January 18, 2024, 7:00pm Regular Board Meeting, Minutes

The Greenbrier Valley Conservation Board of Supervisors convened on Thursday, January 18, 2024, at 7:00pm in the conference room of the Lewisburg, USDA Service Center.

### Those in attendance

#### Supervisors:

Timothy VanReenen, Vice Chair  
Gary Truex  
Avery Atkins  
Carolyn Miller  
Jerry Clifton

#### Supervisors Absent

Chairman, Gary Sawyers

#### Guests

Jeff Hollifield, CPA, Hollifield & Associates

#### Others

Dorian Perez, NRCS  
Wanda Smith, NRCS  
Brandon Duckworth, NRCS  
Jeremy Salyer, WVCA  
Angela Feamster- Sawyers, WVCA  
Jacob Lavender, WVCA  
Morgan Dial, WVCA  
Barry Level, GVCD

Timothy VanReenen called the meeting to order at 7:03pm and welcomed everyone.

### Approval of Minutes

*Jerry Clifton motioned to approve the draft minutes of the December 21, 2023, Regular Board Meeting, noting the correction of Gary Truex's presence. Avery Atkins seconded the motion, and it was carried.*

### Guests

#### Jeff Hollifield, CPA

Jeff Hollifield, CPA of Hollifield and Associates delivered his findings on the agreed upon procedures for the fiscal year 2023. He reported that everything was in compliance and in order, and there were no findings or recommendations. (Please see the attached report).

*Jerry Clifton moved to accept the report; Carolyn Miller seconded the motion. Motion carried.*

*Gary Truex motioned to pay the invoice to Hollifield & Associates in the amount of \$3,500.00; Avery Atkins seconded the motion. Motion carried.*

### Administrative Specialist Report

January 10, 2024, GVCD Regular Board Meeting Minutes

Nothing to report.

**Cooperating Agency Reports**

- NRCS –  
Wanda Smith, Union Field office- reviewed the highlights of her report, which is attached.  
Dorian Perez- reviewed the highlights of his report which is attached.
- FSA -
- Forestry
- WVCA – Jeremy Salyer – Reviewed the highlights of his report, which is attached.
- Other

**Committee Reports**

**Finance Committee**

**General and CDO Funds Report**

*Gary Truex motioned to accept the General and CDO Funds Report and file for audit. Carolyn Miller seconded the motion. Motion carried.*

**WVCA Restricted Funds Report**

*Jerry Clifton motioned to accept the WVCA Restricted Funds Report and file for audit, the motion was seconded by Carolyn Miller. Motion carried.*

**Payment of Bills, per payables list**

*Gary Truex motioned to pay all General Funds Bills, per payables list as presented. Avery Atkins seconded the motion, motion carried.*

**Education Outreach/Events Committee**

Nothing to report.

**Agricultural Enhancement Program Committee**

*Avery Atkins motioned to approve the following AgEP payments:*

Irons, Bill	Lime	\$633.00
Irons, Oliver	Lime	\$1,951.50
Groves, Carol	CPD	\$4,078.60
Mothes, Kurt	CPD	\$7,756.60
<u>Irons, Oliver</u>	<u>CPD</u>	<u>\$2,625.00</u>

➤ Total: \$17,044.70

*Carolyn Miller seconded the motion; motion carried.*

**Grassland Committee**

Nothing to report.

### **Building/Equipment Committee**

The Board of supervisors reviewed Eugene Wickline's monthly equipment report, which is attached.

### **Watershed**

Nothing to report.

### **319 Committee**

*Jerry Clifton motioned on behalf of the committee to approve the following payments:*

#### **Indian Creek**

Barbara Holesapple: Septic pumping - \$250.00

Barbara Holesapple: Septic replacement – \$4,575.00

*Avery Atkins seconded; motion carried.*

*Jerry Clifton motioned on behalf of the committee to approve the following letter of request:*

**LOR ID:** 15106

**Purpose:** NPS1829 Spring Creek Phase II

**Amount:** \$50,000.00

**AGR:** NPS1829

*Carolyn Miller seconded the motion; motion carried.*

### **Other Business**

#### **Congressional Brief**

Timothy VanReenen mentioned that Oliver Irons will be present at the Congressional Brief to discuss his concerns about his EQIP and AgEP practices. Timothy also went over the Congressional Brief slides' presentation with the board of supervisors.

### **Dates to Remember:**

#### **Upcoming GVCD Committee/ Board Meetings**

February ~~14~~ 07, 2024 -GVCD Committee Meetings

February ~~22~~ 15, 2024 – GVCD Regular Board Meeting

#### ● **Other**

January 26, 2024: Central Area Meeting @ SCD, 10 am

January 31, 2024: Western Area Meeting @ LKCD, 10 am

February 7, 2024: Quarterly Meeting @ WVSU

February 8, 2024: Ag & Conservation Day at the Capitol

After addressing all necessary matters, Carolyn Miller made a motion to adjourn the meeting at 8:11pm. Avery Atkins seconded the motion. The meeting was adjourned by Timothy VanReenen.

Respectfully Submitted,

Gary Sawyers  
Chairman

A handwritten signature in blue ink that reads "Gary W. Sawyers". The signature is written in a cursive style with a large initial 'G'.

Gary Truex  
Secretary/ Treasurer

A handwritten signature in blue ink that reads "Gary L. Truex". The signature is written in a cursive style with a large initial 'G'.

GS/GT/as

Minutes recorded by: Angela Feamster-Sawyers, Administrative Specialist



**GREENBRIER VALLEY  
CONSERVATION DISTRICT  
AGREED UPON PROCEDURES  
For the Year Ended June 30, 2023**

# Hollifield & Associates

-----CERTIFIED PUBLIC ACCOUNTANTS-----

106 Park Avenue  
Princeton, WV 24740  
Phone: (304) 425-4001  
Fax: (304) 425-4029  
jhollifield@hollifieldcpa.com

January 5, 2024

To the Board of Directors  
Greenbrier Valley Conservation District  
Lewisburg, WV 24901

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

We have enumerated the procedures described below, which were agreed to by the Greenbrier Valley Conservation District (the District), solely to assist the District with reporting requirements requested by the West Virginia Conservation Agency (WVCA), the District's oversight agency, for the fiscal year ended June 30, 2023. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District and WVCA. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

### **REQUIREMENT FOR SINGLE AUDIT IN ACCORDANCE WITH OMB CIRCULAR A-133**

We have inquired of Angela Feamster Sayers, WVCA Administrative Officer, regarding the district's requirements for a Single Audit in accordance with OMB Circular A-133 and reviewed the district's revenue sources and related expenditures to identify federal monies received and expended. Per OMB Circular A-133 and 2 CFR 200 Uniform Guidance Requirements, federal monies expended have to surpass a \$750,000 threshold before a Single Audit has to be performed.

Based on our inquiries, no single audit requirement appears to exist for the fiscal year ended June 30, 2023. Your Federal Expenditures were \$443,413. Thus, you were \$306,587 under the threshold.

### **FIDELITY BONDING, SURETY BONDING, AND COLLATERALIZATION**

We have inquired of Angela Feamster-Sawyers, WVCA Administrative Officer, regarding the District's compliance with fidelity and surety bonding requirements in accordance with WV Code Section 19-21A-4 & 7 and collateralization of state funds in accordance with WV Code Section 12-1-4 and 12-1-5.

WV Code 19-21A-4 & 7 requires the execution of surety bonds for all employees and officers who are entrusted with funds or property. Professional standards dictate two ways to fulfill this requirement: 1) a bond through the

WV Board of Risk and Insurance Management (BRIM) or 2) Crime and Fidelity Coverage as a rider on a private insurance policy.

Currently Greenbrier Valley Conservation District has private insurance through Westfield Insurance Services of WV, Inc. (Westfield Insurance). Westfield Insurance provides the district with crime and ERISA coverage for those employees handling money and to ensure against loss due to theft or forgery by a District employee. Current coverage limits in regard to Crime and Fidelity Coverage through Westfield Insurance are set at \$1,000,000 per occurrence. Greenbrier Valley Conservation District has also obtained surety bonding on all six of its District Supervisors.

Upon review of the documentation presented to us, we find that the Greenbrier Valley Conservation District is currently in compliance with WV Code Section 19-21A-4 & 7.

WV Code Section 12-1-4 and 12-1-5 require that before allowing any money to be deposited with any eligible depository in excess of the amount insured by an agency of the federal government or insured by a deposit guaranty bond issued by a valid bankers surety company acceptable to the treasurer, the State Treasurer shall require the depository to give a collaterally secured bond, in the amount of not less than ten thousand dollars, payable to the State of West Virginia, conditioned upon the prompt payment, whenever lawfully required, of any state money, or part thereof, that may be deposited with that depository, or of any accrued interest on deposits.

Based on our review, collateralizations of bank deposits as required by WV Code Section 12-1-4 and 12-1-5 appear adequate and appropriate for all accounts.

#### **CASH DISBURSEMENTS**

We have scanned the detailed expenditures listing for reasonableness. We have selected 25% of the check disbursements to determine if disbursements were properly recorded, supported by an invoice, and authorized, as evidenced by proper authorized signatures and endorsement by payee on cancelled checks, if provided by bank.

Our procedures produced no exceptions and no recommendations.

#### **CASH RECEIPTS**

We have scanned the detailed receipts listing for reasonableness. We have selected 25% of the deposits from the detail receipts listing to determine the receipt is properly recorded, completed in full, and deposited to the bank.

Our procedures produced no exceptions or recommendations.

#### **PAYROLL TRANSACTIONS**

We have scanned the payroll transactions listing for reasonableness. We have selected 30 payroll transactions to determine if the transaction was properly processed, recorded, completed in full according to federal and state tax laws; and district policy.

Our procedures produced no exceptions or recommendations.

#### **FIXED ASSETS**

We have scanned the fixed assets from the assets list and selected 30 assets, making sure to pick all the assets valued greater than \$10,000. We reviewed the selected assets for existence and made sure they were in operating



condition. We also reviewed insurance policies and rental agreements to ensure that all assets were insured and that proper policies were in place to safeguard the assets against loss or damage.

Our procedures produced no exceptions or recommendations.

### **BANK RECONCILIATIONS**

We have reviewed the District's bank reconciliations at June 30, 2023 to determine if the bank accounts have been properly reconciled to the District's ending book balance in the general ledger. Reconciling items have been identified and reviewed for reasonableness and subsequent clearing through the bank.

Greenbrier Valley Conservation District Bank Accounts & CD's	Reconciled Balances
1. Bank of Monroe Checking (#32603)	\$ 312,396.14
2. CD – City National Bank (#1734)	\$ 238,000.00

The above noted accounts have been reconciled and no exceptions or concerns were noted while performing the reconciliations.

Bank confirmations were not sent to any institutions holding Certificates of Deposit in Greenbrier Valley Conservation District's name. Time constraints did not allow confirmation, but accounts were reviewed online and amounts there tied to correct balances. Certificates of Deposit were verified active and then tied to the appropriate bank reconciliation. No issues noted.

Also reviewed original certificates for all Certificates of Deposit listed above. No exceptions were noted.

### **COMPLIANCE**

As part of our review of the bank reconciliations, cash disbursements, cash receipts, payroll transactions, and fixed assets we were asked to determine if those transactions were properly recorded and accounted for in a way that would permit the preparation of reliable financial statements and if those transactions were handled in a way that demonstrates compliance with laws, regulations, and district policy.

No exceptions were found, and controls are functioning as planned and were deemed adequate.

### **GENERAL**

We have reviewed certain areas of the district's operations while performing our agreed upon procedures engagement in order to make recommendations to the District regarding data processing efficiencies, internal control, and segregation of duties.

As a result of our observation and inquiry, there were no significant findings that warranted recommendations.

We were not engaged to, and did not; conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. 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 Greenbrier Valley Conservation District and the West Virginia Conservation Agency and is not intended to be and should not be used by anyone other than those specified parties.



Hollifield & Associates, AC  
January 5, 2024

# Greenbrier Valley Conservation District Greenbrier Valley Work Unit Union DC Report

1/18/2024

## Follow Ups from Last Month's Meeting

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- **Cultural Resources:**
  - WV NRCS Cultural Resource Reviews were sent to NRCS Tennessee in December. NRCS TN has gotten through our backlog and forwarded on projects that required tribal consultations. 10 tribes have ancestral lands in WV. If NRCS TN receives a reply from the tribes, or if nothing returned from the tribes after a reasonable period of time (usually 30-60 day period) then NRCS TN will either certify the CRR or determine that it needs a site visit.
  - I have received 15 certified CRRs between January 8, 2024 and January 15, 2024.
  - If a CRR needs a site visit, NRCS WV will be contracting through private archeology firms to perform onsite field visits. Results of those site visits will go to NRCS TN Archeologist for final decision.
  - The NRCS WV Archeologist position will be re-advertised in the near future.
  - NRCS TN also agreed to mentor the new NRCS WV Archeologist after that position is filled.
- **Engineering backlog.**
  - A NRCS WV Engineering Assistance Request/Tracker has been developed, and is currently being populated with existing engineering assistance requests that have been submitted to the Area Office. This tool should help ensure customers are serviced in a timely manner.
  - Engineering staff have created standardized templates to help streamline completion of designs.
  - The expectation is that designs will be completed within one year of contract obligation. (Policy set by State Conservationist Jon Bourdon.)

## Financial Assistance Programs

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### Contract Management –

- 19 practices were certified and paid in the last month for a value of \$44,068.03.

### Expiring Contracts

- Monroe: 11 EQIP contracts set to expire 12/31/2024.

### Cancellations

- Monroe: Expecting one cancellation request letter.

### Working Applications –

- EQIP – 43 Round 1 Applications eligible in Monroe
- 14 of these 43 are ACT NOW
- Balance of 29 EQIP Round 1 EQIP Applications
- CSP Round 1 – 3 Applications
  - Recent Major changes in how CSP estimates for payment calculated

# Greenbrier Valley Conservation District Greenbrier Valley Work Unit Union DC Report

1/18/2024

## Upcoming Deadlines –

- ACT NOW Assessment/Ranking/Estimate deadline January 26, 2024
- February 2, 2024: CSP, AMA & EQIP Round 1 Assessment/Ranking/Estimate deadline
- ACT NOW Obligation deadline February 23, 2024
- February 23, 2024: EQIP QA Preobligation review submission due
- March 15, 2024: Batching Date for EQIP, AMA & CSP Round 2 Applications
- April 5, 2024: Obligation deadline Round 1 EQIP, AMA & CSP

## Office Administration

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### Field Office Priorities

- Refer to deadlines above
- Add in ACEP-ALE activities
- Contract Management, including yearly Contract Reviews
- Ongoing engineering design work
- Ongoing field inspection and certification work

### Staffing Updates

- A panel has been received of applicants for the advertised Soil Conservationist position in Union. No word on interview date(s) yet. This was advertised as a GS-5/7/9.

Any questions may be directed to the undersigned at [wanda.smith@usda.gov](mailto:wanda.smith@usda.gov) or (304) 772-3006 ext. 115 (office) or (304) 216-9353 (mobile).

**WANDA  
SMITH**

Digitally signed by  
WANDA SMITH  
Date: 2024.01.23  
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District Conservationist

### Distribution:

Jon Bourdon, State Conservationist (STC)

Jeffrey Barr, Acting State Conservationist (Acting STC)

Brandon Duckworth, Assistant State Conservationist – Field Operations (ASTC-FO), South Area

Burton “Matt” Murphy, Area Resource Conservationist (ARC), South Area

Julie Stutler, NRCS Outreach Coordinator

Greenbrier Valley Conservation District Board of Supervisors (c/o Angela Feamster-Sawyers)

Dorian Perez, GV North District Conservationist

NRCS Field Office Staff: Union Service Center

# Greenbrier Valley Conservation District

## Greenbrier Valley Work Unit DC Report

1/18/2024

### Follow Ups from Last Month's Meeting

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- **Howard Creek Weir.** A question that was asked at the Committee Meeting involved any actions that might follow the Weir Investigation by Andy Deichert's team. The first point that was shared from the state office was that Donny Dodd's recommendation had not been accepted by Fort Worth, requiring a follow up inspection by a team of engineers. If Andy's team finds there is a design flaw, National HQ will pay for removal.
  - The follow up question I asked was if an action to remove the weir would require a period of Public Comment. This was asked because of the Board's previous efforts to remove the weir having been stopped by action from the White Sulphur Springs City Hall.

### Technical Assistance

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#### Planning Status

- **Overdue Plans due to**
  - **Engineering design.** Jon has set the policy that Engineering designs will be complete within 1 year of contract obligation. My staff has been tasked to complete at least 1 engineering design per quarter.
  - **Section 7 Endangered Species Act Consultation (FWS)**
  - **Section 106 Cultural Resources Review (CRR)**
    - From Wanda's report: WV has entered into an agreement with Tennessee NRCS to address our Cultural Resource Reviews. Presently, approximately 116 have been returned signed from Tennessee and another 160 were sent to the Tribal Historical Preservation Office (THPO) for clearance.
    - Those not cleared by THPO will require a site visit. WV NRCS has developed a contract (approval?) in which locally contracted archaeologists will be able to go to sites requiring on-site clearance. Their findings will be sent to TN who has agreed that this will be adequate to sign the CRR form.

FO	Engineering	ESS	Cultural	Comments
Buckeye	11	3		Sec 7: Stream Resto
Lewisburg	46	1	10*	Incl 27 CRP/CREP

\* I am currently reviewing these numbers as they seem low. This is based on a report from the State Resource Conservationist and an email thread with TN.

### Financial Assistance Programs

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#### Contract Management –

- 19 practices were certified and paid in 2<sup>nd</sup> Quarter for a value of \$25,592.93.
  - Running value of \$197,395.04 in Federal benefits.
- **Payments by Practice Type:**
  - **Area Practice (i.e., grazing plans, heavy use pads):** 45.7 acres and 1,383.0 square feet for \$11,040.02.

# Greenbrier Valley Conservation District Greenbrier Valley Work Unit DC Report 1/18/2024

- Linear Practices (i.e., fencing, pipeline): 2,611.0 feet for \$5,437.74
- Point Practices (i.e., troughs, rooves, gutters): 6 Items for \$6,913.16

## Expiring Contracts

- 26 Total are set to expire 12/31/2024.

## Cancellations and Terminations.

	Greenbrier	Pocahontas	Financial Penalty to Client	Federal Benefits returned to fund pool
Processed:				
FY2022	6	2	0.00	\$107,457.00
FY2023	3	5	0.00	\$218,219.05
FY2024	11	8	0.00	\$254,294.14
Pending:	0	0	0.00	0.00

## Working Applications –

- 43 – Applications awaiting participant signature

## Upcoming Deadlines –

- Feb 2 – Assessment and Ranking

## Office Administration

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### Field Office Priorities

- Signup 1 Planning
- Contract Reviews

### Staffing Updates

- **Jessica Mehta** GWW Specialist → Soil Con Technician (Buckeye). Jessica started January 2<sup>nd</sup> and is presently undergoing technical training by the Area Engineers. Her role will supplement the Engineers in helping address the backlog of engineering designs for the Greenbrier Valley Work Unit (GBR and POC).

### Questions for the Board Supervisors

- None.

### Questions from the Board Supervisors

- What is ACT NOW?  
Wanda explained that Act NOW is not so much a new program, but that it is a new way to streamline SOME new applications, based on the nature of the application.
- Howard Creek Weir partnering agencies include White Sulphur Springs, County Commission, and GVCD. How does 1 partner (WSS) have the authority to stop removal when the GVCD pays the bulk of the maintenance fee. WSS doesn't want the bill. Nothing was ever told to

# Greenbrier Valley Conservation District Greenbrier Valley Work Unit DC Report

1/18/2024

the Board about Donny's report being rejected by Fort Worth. Board of Supervisors ask that they be invited to the engineer survey and receive the results.

- **What can we do to reduce the number of cancellations?**
  - In the past, I have discussed the historical use of the Screening Tool. It assigns a priority of Low, Medium and High to applications, based on past performance. I explained that the screening tool was taken out of use in Alaska (and also WV) owing to the problems presented when a termination results in appeal.
  - In retrospect, I *believe* that the question was actually geared toward the Board Supervisors asking what we needed from them to reduce the cancellation load (e.g., pushing for more staff, use of their engineer to assist with our backlog, etc.).
  
- **After informing the Supervisors that I may have to stop requesting their recommendation on the cancellation letters sent to the area office, the Supervisors express some frustration.**
  - I received a statement of concern (informal) that the information I was sharing might be in violation of some Personally Identifiable Information (PII) policy. Given the status of the MOU and MOA, I asked that this be confirmed, as a conservation plan with outlined land units, farm and tract numbers, and the clients name are also PII, but are historically signed by the District Supervisors, so they know what sorts of activities are happening in their counties.

Any questions may be directed to the undersigned at [dorian.perez@usda.gov](mailto:dorian.perez@usda.gov) or (681) 318-4025.

**DORIAN  
PEREZ**

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PEREZ  
Date: 2024.01.23 17:26:23  
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District Conservationist

**Distribution:**

Jon Bourdon, State Conservationist (STC)

Brandon Duckworth, Assistant State Conservationist – Field Operations (ASTC-FO)

Burton “Matt” Murphy, Area Resource Conservationist (ARC)

Julie Stutler, NRCS Outreach Coordinator

Greenbrier Valley Board of Supervisors (c/o Angie Sawyers)

Wanda Smith, Monroe District Conservationist

NRCS Field Office Staff: Buckeye and Lewisburg Service Centers



## **January 2024 WVCA Report**

### **Conservation Day/Legislative Meet and Greet**

Conservation Day will be held February 8th. WVCA will provide a shuttle service from/to Laidley Field and staff will be in attendance to assist supervisors.

### **February Quarterly Meeting**

The February Quarterly Meeting will be held on February 7<sup>th</sup> at WVSU (the same location as last year). Special thank you to Capitol CD who has arranged the facility and will be providing breakfast and lunch.

### **Request to Conservation Districts**

The WVCA is encouraging Conservation Districts to review and update your **District Policy Manuals**. In addition to your policy manual, you are encouraged to review your CD Employee Manual (if you have one) and your CD Plan of Work. If you are already doing the reviews, please disregard this request. However, please let us know with a written response that you are already reviewing or will be reviewing the documents.

The **district personnel plan is due to SCC in March**, so please add to your February agenda for review and approval.

Conservation Districts are asked to begin the **Agreed Procedures Engagement (APE) audit** if you haven't already. Please check your current agreement to make sure it is valid.

### **Agricultural Enhancement Program (AgEP) Administrative Review**

Each District's Administrative Specialist will conduct a review of 10% or a minimum of 3 files with applications that fiscal year and submit the Administrative Review Form to their District Operations Manager by January 31<sup>st</sup>. By completing this review halfway through a fiscal year, staff will have time to find possible procedural errors and take steps to prevent them from happening in the future.

The Administrative Review process will allow WVCA to ensure that all proper documentation is physically accessible in the district cooperator file, and that the districts' online database records system is in agreement with WVCA financial records system.

### **Ag Enhancement Program Timeline FY24\**timeline may be adjusted***

- January - Presentation of upcoming FY AgEP to SCC
- May/June/July – CDs to finalize upcoming FY program, update AgEP agreement addendums, take action to approve LORs June 15 – Deadline for CDs submit final practice list to WVCA (CDs can submit final list any time after SCC approval of practice list)



### **O&M Agreements**

CDs are encouraged to continue to work with local sponsors for O&M funding. The change will be that these agreements will not be matched dollar for dollar as they were in the past. The WVCA will be allocating funds on a watershed basis moving forward to help with O&M costs.

### **Budget Update**

### **Travel and Per Diem Update**

AG opinion

**Greenbrier Valley Conservation District  
Monthly Equipment Report**

Month/Year Dec 2023

Equipment	Number of Days Rented	Number of Acres	Total Revenue	Total Cost of Repairs & Maintenance	Total Field Service Mileage
Tye #1					
Tye #2					
Great Plains #1					
Great Plains #2					
Great Plains #3					
<b>No-till Seeder Totals</b>					
Cricket					
Grasshopper	1		98		
Big Silver	1		98	2713.75	
<b>Lime/Fertilizer Totals</b>			196		
<b>Chemical Sprayer</b>					
Litter Spreader #1					
Litter Spreader #2					
<b>Litter Spreader Totals</b>					
Post Driver #3					
Post Driver #4			180		
Post Driver #6	1		180		
<b>Post Driver Totals</b>			360		
Potato Planter					
Potato Sprayer					
Potato Hiller					
<b>Potato Totals</b>					
<b>Portable Scales</b>					
Other <sup>Costly</sup> Trailer			50		
Shop Supplies				369.77	
<b>GRAND TOTALS (all equipment)</b>	5		\$1606	\$3077.52	