

Jefferson County Farmland Protection Board

Board Meeting.....Monday, August 8, 2016

**Jefferson County Public Services Building/ Development Authority Conference Room
1948 Wiltshire Rd, Kearneysville, WV 25430**

AGENDA

5:00 pmCall to Order and Opening Remarks

* Action item

Approval of Minutes of Previous Meeting June 13, 2016*

Treasurer's Report *

- Consider approval and acceptance of FY 15 Financial Statement provided by Board Accountant Eric Lewis *

Administrator's Report

Old Business:

- Schedule preparation of annual budget

New Business:

- Consider authorizing the easement committee to negotiate a MOU with the Land Trust of the Eastern Panhandle, dealing only with Farmland Easements. *
- Consider approval of NRCS Cooperative Agreement (NEST # 543D471601HTP) for FY15 ACEP-ALE funding for properties ZZ and EEE, pending receipt of final agreement*
- Consider acceptance of the proposal from Pill and Pill PLLC for easement closings for a term of one year as detailed in the email proposal of June 24, 2016.
- Consider approval of letter of acknowledgement to Nicewarner easement property owners' construction of a new barn in the farmstead area, as detailed in their letter to the Board. *
- Consider authorizing the Program Director and the Easement Committee to work with LTEP to negotiate a possible amendment to the Willis Deed of Easement, with the current landowner to correct technical errors. *
- Consider for approval: Proposal from Myers and Woods for a market study for \$4,000 for the initial market study and annual updates of no more than \$2,000. *
- Consider approval of draft text for FY16 Annual Report*

Committee Reports

- Easement Committee
- Finance Committee
- Fundraising and Public Relations Committee
- Personnel Committee/ Board Development
- Strategic Plan Committee

Announcements:

7:00 pm ----- Adjourn

All Farmland Protection Board meetings are open to the public.
To address the Board, contact Elizabeth McDonald to be placed on the agenda.
Email: Jefferson@wvfp.org Phone: (304) 724-1414

Jefferson County Farmland Protection Board

Board Meeting.....Monday, June 13, 2016

Jefferson County Public Services Building

Development Authority Conference Room, 1948 Wiltshire Rd, Kearneysville, WV 25430

MEETING MINUTES DRAFT

5:20 pmCall to Order and Opening Remarks

* Action item

- Meeting called to order by President Ms. McDonald. Attending the meeting were Ms. Tabb, Mr. Ober, Mr. Quinn, Mr. Kercheval, and Ms. Wheeler. Absent - Mr. Glenn, Mr. Reisenweber.

Introduction of Guests: None

Approval of Minutes of Previous Meeting May 9, 2016*

- Remove Bob Henshaw from notes, he did not attend (thought he was coming at beginning of meeting).
- Hearing no objections, the minutes were approved by unanimous consent.

Treasurer's Report *

- Ms. Wheeler presented Treasurer's report in Mr. Reisenweber's absence.
- Mr. Kercheval moved to accept the Treasurer's Report, seconded by Mr. Quinn. The motion passed unanimously.

Administrator's Report

- Received administrator's report from Ms. Wheeler, in addition:
 - Ms. Wheeler recommends easement committee discuss FFF options.
 - Queries have been submitted to NRCS to inquire about funding not be available, and our confusion about our FY16 applications being missing?

New Business:

- Schedule preparation of annual budget
 - Ms. Wheeler & Ms. McDonald will prepare draft for next Board Meeting
- Schedule annual review
 - Jane Jones to schedule, targeting by end June

Committee Reports

- Easement Committee – Landowner Guide
- Finance Committee
- Fundraising and Public Relations Committee
- Personnel Committee/ Board Development
- Strategic Plan Committee

Announcements:

6:00 pm ----- Adjourn

All Farmland Protection Board meetings are open to the public.
To address the Board, contact Elizabeth McDonald to be placed on the agenda.
Email: Jefferson@wvfp.org Phone: (304) 724-1414

Jefferson County Farmland Protection Board

Administrator's Monthly ReportJune 13, 2016

Easement Progress:

- AAA: Need NRCS HQ approval of final deed before requesting County Commission approval.
- FY15 NRCS coop agreement now to be separate coop agreement from FY16 coop agreement. Neither are completed.
- WV Agricultural Lands Protection Authority approved \$119,000 for FFF (131.5 ac) Landowner's offer is \$526,000.
- At Friday June 10 meeting with NRCS and the Authority Board, Joe Hatton stated that Jefferson had not applied for FY16. This is incorrect. I submitted four applications in December 2015.
- Submitted applications for FFF (131.5 acres, Kabletown) and WW (80 acres, Harpers Ferry) to

Easement Inquiries:

- June 1: 158 acres, Kabletown, Shenandoah River frontage
- June 9: 334.8 acres, Shepherdstown – will apply

Easement policy/ issues:

- Preparing to review monitoring agreement with LTEP, and develop standard monitoring protocol, w/ photos tied to GPS way points on maps. (Rob Glenn is reviewing materials, preparing memo)
- Market study will be done for RCPP project, possibly in July. ***Add est cost, need Easement Comm. to determine process if value is higher than market study – i.e., restricted use report
- June 22 - Liz and Rob Glenn meeting David Pill 6/22 re: acting as the Board's closing attorney.
- Appointed to Outdoor Heritage Conservation Fund committee to revise their onerous application form. (Legislature took \$1MM from OHCF to balance budget)
- Spoke with new owner of Willis property (Dan Chittal), will meet Sunday, June 19.

Administration:

- Ongoing update/organization of files, d-bases, easement records, verification of conservation plans with NRCS.
- Paid approximately \$2,500 for RCPP expenses, July reimbursement from Conservation District grant.

Fundraising/outreach:

- June 25 Charles Town Farmers Market
- Dupont Circle Farmers' Market, Washington, DC June 26 or July 24 (?)
- Rob Snyder, editor of the Spirit of Jefferson will publish a legacy story about Dr. Oscar Stine, & will ask County Fair Committee about inclusion in the August special Fair insert. The Stine family providing information to Rob.
- Need to plan presence at County Fair (August 21-27)
- Won 1st place in WV Farmers' Market Assoc./Am Heart Association recipe contest. Will donate \$200 prize to Farmland Protection Fund. Story in Spirit TK.

Projects in process:

- ABPP Project: Landowners Guide in layout, workshops in September & October
- Planning for AAA event for easement announcement w/ Liz McDonald, Jane Tabb
- Easement corrections pending: Shannon Donley, Sam Donley, Latterell, Restiano-Schiavone, Stine, Willis. Propose Easement Committee meeting with LTEP to review proposed actions.
- RCPP: Martinsburg meeting held June 7, 14 landowners participated, 8 from Jefferson County.

Events/Meetings:

- June 14 – Ackokeek, LTA Easement Enforcement Workshop
- June 17 - Planned Giving Workshop
- June 21 – Moorefield RCPP Workshops for Landowners

Balance Sheet

As of July 31, 2016

08/08/16

Accrual Basis

Jul 31, 16

ASSETS

| | |
|---------------------------------------|----------------------------|
| Current Assets | |
| Checking/Savings | |
| BCT - ICS | 2,278,189.96 |
| BCT - Easement Acquisition Fund | 22,840.72 |
| Bank of Charles Town | 163,329.36 |
| BCT - Fundraising Account | 1,003.49 |
| BCT - Stewardship Account | 12,573.33 |
| Total Checking/Savings | 2,477,936.86 |
| Other Current Assets | |
| Transfer Taxes Receivable | 72,911.80 |
| Legal Retainer | 3,000.00 |
| Total Other Current Assets | 75,911.80 |
| Total Current Assets | 2,553,848.66 |
| Fixed Assets | |
| Computer Equipment | 1,663.73 |
| Total Fixed Assets | 1,663.73 |
| TOTAL ASSETS | <u>2,555,512.39</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Reserved for Encumbrances | 1,334,833.26 |
| Reserved for Farmland Protect. | 1,145,245.69 |
| Net Income | 75,433.44 |
| Total Equity | 2,555,512.39 |
| TOTAL LIABILITIES & EQUITY | <u>2,555,512.39</u> |

2:56 PM

08/08/16

Accrual Basis

Jefferson County Farmland Protection Board
Profit & Loss
July 2016

| | Jul 16 |
|---------------------------------|------------------|
| Ordinary Income/Expense | |
| Income | |
| Transfer Tax | 72,861.80 |
| NPS/CWPT/ABPP Grants | 1,967.46 |
| Interest/Dividends | 1,353.38 |
| Contributions Income | 10.00 |
| Total Income | 76,192.64 |
| Expense | |
| Advertising & Marketing Expense | 56.70 |
| Dues and Subscriptions | 75.00 |
| Postage and Delivery | 70.00 |
| Printing and Reproduction | 75.00 |
| Professional Fees | |
| Computer Support | 42.50 |
| Consulting/Contract | 440.00 |
| Total Professional Fees | 482.50 |
| Total Expense | 759.20 |
| Net Ordinary Income | 75,433.44 |
| Net income | <u>75,433.44</u> |

Jefferson County Farmland Protection Board

8/8/2016 2:57 PM

Register: Bank of Charles Town
 From 07/01/2016 through 07/31/2016
 Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|----------------------|---------------------------|-------------------|---------|---|-----------|------------|
| 07/13/2016 | 3814 | Mindy Sizemore | Professional Fees:Cons... | 6/28-7/6/16 | 200.00 | X | | 67,902.65 |
| 07/13/2016 | 3815 | Accurate Systems | Professional Fees:Com... | Invoice 7683 | 42.50 | X | | 67,860.15 |
| 07/14/2016 | 3816 | JC Chamber of Com... | Dues and Subscriptions | Annual Dues | 75.00 | X | | 67,785.15 |
| 07/18/2016 | | | Transfer Taxes Receiva... | Deposit | | X | 93,942.39 | 161,727.54 |
| 07/27/2016 | | | NPS/CWPT/ABPP Gr... | Deposit | | X | 1,967.46 | 163,695.00 |
| 07/28/2016 | 3817 | USPS | Postage and Delivery | Box Rental 12 ... | 70.00 | | | 163,625.00 |
| 07/28/2016 | 3818 | Spirit of Jefferson | Advertising & Marketi... | Invoice No. 26... | 56.70 | | | 163,568.30 |
| 07/28/2016 | 3819 | Mindy Sizemore | Professional Fees:Cons... | Invoice #30 | 240.00 | | | 163,328.30 |
| 07/28/2016 | 3820 | Nancy McKeithen | Printing and Reproduct... | Invoice 060216 | 75.00 | | | 163,253.30 |
| 07/31/2016 | | | Interest/Dividends | Interest | | X | 76.06 | 163,329.36 |

Jefferson County Farmland Protection Board

Administrator's Monthly ReportAugust 8, 2016

Easement Progress:

- AAA: NRCS (local) will meet with landowner after August 15 to prepare ALE Plan. I need NRCS HQ approval of deed before requesting County Commission approval. It is likely that this easement will not be completed in 2016.
- ZZ (119 ac) and EEE (219 ac), FY15 funding: NRCS HQ requested new 41A forms to correct technical errors.
- FY15 NRCS coop agreement – the final agreement is still pending.
- WV Agricultural Lands Protection Authority reallocated funds to other counties.
- Anticipate 3 ACEP re-applications and 2 new applications. Meeting with FFF and WW landowners.
- RCPP applications due September 1. One application so far.

Easement Inquiries:

- 7/22: 147 ac, Shenandoah Junction
- 8/3: 40 acres, Harpers Ferry

Easement policy/ issues:

- Preparing monitoring agreement with LTEP, and standard monitoring protocol, maps. (Rob Glenn is reviewing materials, preparing memo)
- Market study for RCPP project, possible completion in December. \$4,000, plus \$2,000 annual update.
- Deed of Easement language is being edited, reviewed by Authority & Association to incorporate NRCS terms, rather than have them appended. Reinstates subdivision language.
- NRCS technical committee lowered threshold of qualifying points from 250 to 225.

Administration:

- Ongoing update/organization of files, d-bases, easement records, verification of conservation plans with NRCS.
- Correspondence due to County Commission re: expired term for Farm Bureau member.

Fundraising/outreach:

- Dupont Circle Farmers' Market, Washington, DC July 26 – a bust, but fun. Talked to a dozen shoppers, 2 Jefferson County farmers.

Projects in process:

- ABPP Project: Landowners Guide in layout, workshops in September & October
- FY15 Annual Report
- Easement corrections pending: Shannon Donley, Sam Donley, Latterell, Restiano-Schiavone, Stine, Willis. Propose Easement Committee meeting with LTEP to review proposed actions.

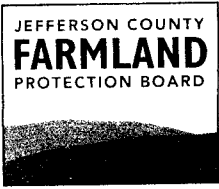
Events/Meetings:

Sept. 19: WV Economic Development conference tour of Twin Ridge and Claymont – assisting with organization.

October 12 – 14: WV Farmland Protection Conference, Canaan

FY 16 Ranking Summary

| Code | Name | JCFPB | | NRCS | | FY | asking | | total price match |
|----------------------------------|-----------------------|---------------|----------------|-------|------------|------|------------|------------------|-------------------|
| | | Ranking Score | Ranking Score | acres | price/acre | | price/acre | | |
| FFF | Adams | 66.3 | 243.25 | 131.5 | 2016 | 4000 | \$263,000 | \$263,000 | |
| WW | Smith | 63.72 | 227.6 | 80 | 2016 | 5000 | \$200,000 | \$200,000 | |
| TOTAL | | | | | | | | \$463,000 | |
| FY15 Funded | | | | | | | | | |
| ZZ | Carter et al. | 77.3 | 306.11 | 119 | 2015 | 3000 | \$178,500 | \$178,500 | |
| EEE | Boyd | 76.2 | 300.37 | 216 | 2015 | 4000 | \$432,000 | \$432,000 | |
| Total | | | | | | | | \$610,500 | |
| Estimated available funds | | | | | | | | | |
| | Gross Funds 7/1/2016 | | 2,276,000 | | | | | | |
| | AAA + 10,000 | | -716,604 | | | | | | |
| | ZZ & EEE + 15,000 | | -625,500 | | | | | | |
| | est 16 & 17 operating | | -170,000 | | | | | | |
| | net | | 763,896 | | | | | | |



Post Office Box 731 • Charles Town, West Virginia 25414

304.724.1414 • farmlandprotection@jcda.net • www.wvfarmlandprotection.org

| Current Board Member | Appointment Unexpired term | Appointment 1st term | End of 1st Term | Notes | Appointment 2nd Term | End of 2nd Term | Notes |
|----------------------|----------------------------|----------------------|-----------------|---|----------------------|-----------------|---|
| David Ober | 11/21/2013 | 9/1/2012 | 8/31/2016 | replaced Chris Lotze | 9/1/2016 | 8/31/2020 | eligible for reappointment (term ending 2020) |
| Russ Quinn | 9/1/2012 | 9/1/2012 | 8/31/2016 | replaced Henshaw | 9/1/2016 | 8/31/2020 | eligible for reappointment (term ending 2020) |
| Nick Kercheval | 8/31/2012 | | 8/31/2014 | replaced Funkhouser (2 YR initial term) | 9/1/2014 | 8/31/2018 | eligible for reappointment (term ending 2018) |
| Liz McDonald | | 9/1/2010 | 8/31/2014 | replaced Cox (2 YR initial term) | 9/1/2014 | 8/31/2018 | eligible for reappointment (term ending 2018) |
| Rob Glenn | | 3/7/2013 | 8/31/2016 | replaced Fricke | 9/1/2016 | 8/31/2020 | eligible for reappointment (term ending 2020) |
| John Reisenweber | | | | replaced Bayuzik | | | |
| Jane Tabb | | 1/1/2013 | | replaced Morgan | | | |

2016

Ms. Wheeler:

In regard to your follow-up question, providing annual title updates on each of the Board's easements is certainly something that we could do if so desired. Our fee would be \$200 - \$300 per easement, again depending on the scope and extent of the work.

Thank you,

Jonathan L. Wertman, Esq.
Pill & Pill, PLLC
85 Aikens Center
Martinsburg, WV 25404
Telephone No.: (304) 263-4971
Facsimile No.: (304) 267-5840
E-mail: jwertman@pillwvlaw.com

From: Elizabeth Wheeler [<mailto:farmlandprotection@jcda.net>]
Sent: Friday, June 24, 2016 11:35 AM
To: Jonathan Wertman
Subject: RE: Title/Closing Services for JCFPB

Jonathan, Thank you. Good news! I'll review your proposal with my Board. Another question: The Board wants to conduct an annual title review of all our easements to monitor any changes that may affect the easement, or to catch a problem such as a landowner granting a disallowed utility easement or other encroachment. Would you be able to recommend a (reasonable) title search service that could do this?

From: Jonathan Wertman [<mailto:jwertman@pillwvlaw.com>]
Sent: Friday, June 24, 2016 8:47 AM
To: Elizabeth Wheeler <farmlandprotection@jcda.net>
Subject: Title/Closing Services for JCFPB

Good morning, Ms. Wheeler:

It was a pleasure meeting with you earlier in the week. After speaking with Dave and our other attorneys, we are pleased to be able provide our services in connection with the work needed by the JCFPB, and as discussed at our meeting with you and Mr. Glenn. We are sincerely excited for the opportunity to assist in this rewarding, albeit challenging, work.

We would propose to perform this work for a term of one (1) year to start, with our fees ranging from \$1,000.00 - \$4,000.00 per project, depending upon the scope and complexity of the work and the amount of time necessary for us to successfully complete such work. With respect to insurance, as Dave previously mentioned, the cost would be \$4.00 per \$1,000.00 of title insurance provided. Finally, we would require reimbursement for our copy costs, but we will not charge any additional fee for copying over and above our out-of-pocket copy costs.

Please let us know at your convenience if these terms are acceptable to the Board, and we're happy to begin work as soon as it becomes available pursuant to this arrangement.

Have a wonderful weekend.

Sincerely,

Jonathan L. Wertman, Esq.
Pill & Pill, PLLC
85 Aikens Center
Martinsburg, WV 25404
Telephone No.: (304) 263-4971
Facsimile No.: (304) 267-5840
E-mail: jwertman@pillwvlaw.com

AGREEMENT FOR PROFESSIONAL VALUATION SERVICES

Market Area Analysis Assignment

DATE OF AGREEMENT: August 8, 2016

PARTIES TO AGREEMENT:

Client:

Jefferson County Farmland Protection Board
P.O. Box 731
Charles Town, WV 25414
P: (304)724-1414
jefferson@wvfp.org

Appraiser:

Wesley D. Woods
Myers & Woods Appraisal Group, Inc.
P.O. Box 363
Lynchburg, Virginia 24505
(P): 434-316-9625
(F): 434-473-6739
wesley@myersandwoods.com

Client hereby engages Appraiser to complete a market area analysis assignment as follows:

ASSIGNMENT

Complete an area-wide market analysis for Jefferson County, West Virginia

INTENDED USERS

The West Virginia Agricultural Land Protection Authority, the USDA/NRCS, the Jefferson County Farmland Protection Board, and their assigns

Note: No other users are intended by Appraiser. Appraiser shall consider the intended users when determining the level of detail to be provided in the Appraisal Report.

INTENDED USE

To assist Clients and intended users in completing an area-wide market analysis for Jefferson County, West Virginia.

DELIVERY DATE

90-120 days from the date that Myers & Woods Appraisal Group Inc. receives this signed contract

DELIVERY METHOD

E-mail & Printed

PAYMENT TO APPRAISER

\$ 4,000

A 2-year update fee of \$2,000 will be charged for updates to the area analysis. Additionally, it will be necessary to determine the change (or lack thereof) in market conditions on an annual basis. Since this may involve an undetermined amount of work it will be billed on an hourly rate of \$150; not to exceed \$1,000 per county per year. In the event that it is determined that a significant change in market conditions has occurred then the update fee will amount to \$2,000. If the amount of data gathered during the off-year is not significant then the update fee (\$2,000) may be reduced accordingly.

CONFIDENTIALITY

Appraiser shall not provide a copy of the written Appraisal Report to, or disclose the results of the appraisal prepared in accordance with this Agreement with, any party other than Client, unless Client authorizes, except as stipulated in the Confidentiality Section of the ETHICS RULE of the Uniform Standards of Professional Appraisal Practice (USPAP).

CHANGES TO AGREEMENT

Any changes to the assignment as outlined in this Agreement shall necessitate a new Agreement. The identity of the client, intended users, or intended use; the date of value; type of value; or property appraised cannot be changed without a new Agreement.

CANCELLATION

Client may cancel this Agreement at any time prior to the Appraiser's delivery of the Appraisal Report upon written notification to the Appraiser. Client shall pay Appraiser for work completed on assignment prior to Appraiser's receipt of written cancellation notice, unless otherwise agreed upon by Appraiser and Client in writing.

NO THIRD PARTY BENEFICIARIES

Nothing in this Agreement shall create a contractual relationship between the Appraiser or the Client and any third party, or any cause of action in favor of any third party. This Agreement shall not be construed to render any person or entity a third party beneficiary of this Agreement, including, but not limited to, any third parties identified herein.

USE OF EMPLOYEES OR INDEPENDENT CONTRACTORS

Appraiser may use employees or independent contractors at Appraiser's discretion to complete the assignment, unless otherwise agreed by the parties. Notwithstanding, Appraiser shall sign the written Appraisal Report and take full responsibility for the services provided as a result of this Agreement.

TESTIMONY AT COURT OR OTHER PROCEEDINGS

Unless otherwise stated in this Agreement, Client agrees that Appraiser's assignment pursuant to this Agreement shall not include the Appraiser's participation in or preparation for, whether voluntarily or pursuant to subpoena, any oral or written discovery, sworn testimony in a judicial, arbitration or administrative proceeding, or attendance at any judicial, arbitration, or administrative proceeding relating to this assignment.

APPRAISER INDEPENDENCE

Appraiser cannot agree to provide a value opinion that is contingent on a predetermined amount. Appraiser cannot guarantee the outcome of the assignment in advance. Appraiser cannot insure that the opinion of value developed as a result of this Assignment will serve to facilitate any specific objective by Client or others or advance any particular cause. Appraiser's opinion of value will be developed competently and with independence, impartiality and objectivity.

EXPIRATION OF AGREEMENT

This Agreement is valid only if signed by both Appraiser and Client within 30 days of the Date of Agreement specified.

GOVERNING LAW & JURISDICTION

The interpretation and enforcement of this Agreement shall be governed by the laws of the state in which the Appraiser's principal place of business is located, exclusive of any choice of law rules.

By Appraiser:

By Client:



(Signature)

Wesley D. Woods

(Printed name)

(Printed name)

August 8, 2016

(date)

(date)

Jefferson County Farmland Protection Board
Balance Sheet
As of June 30, 2016

Jun 30, 16

| ASSETS | |
|---------------------------------------|----------------------------|
| Current Assets | |
| Checking/Savings | |
| BCT - ICS | 2,276,932.72 |
| BCT - Easement Acquisition Fund | 22,818.13 |
| Bank of Charles Town | 68,102.65 |
| BCT - Fundraising Account | 1,002.93 |
| BCT - Stewardship Account | 12,566.40 |
| Total Checking/Savings | 2,381,422.83 |
| Other Current Assets | |
| Transfer Taxes Receivable | 93,942.39 |
| Legal Retainer | 3,000.00 |
| Total Other Current Assets | 96,942.39 |
| Total Current Assets | 2,478,365.22 |
| Fixed Assets | |
| Computer Equipment | 1,663.73 |
| Total Fixed Assets | 1,663.73 |
| TOTAL ASSETS | <u>2,480,028.95</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Reserved for Encumbrances | 1,335,133.26 |
| Reserved for Farmland Protect. | 1,178,764.12 |
| Net Income | -33,868.43 |
| Total Equity | 2,480,028.95 |
| TOTAL LIABILITIES & EQUITY | <u>2,480,028.95</u> |

Jefferson County Farmland Protection Board
Profit & Loss
 July 2015 through June 2016

Jul '15 - Jun 16

| | |
|--|-----------------------------------|
| Ordinary Income/Expense | |
| Income | |
| Transfer Tax | 697,107.42 |
| NPS/CWPT/ABPP Grants | 5,897.07 |
| Interest/Dividends | 13,181.76 |
| Contributions Income | 6,320.83 |
| Total Income | 722,507.08 |
| Expense | |
| Event Expense | 270.00 |
| Advertising & Marketing Expense | 1,639.12 |
| Conferences Education & Training | 749.00 |
| Dues and Subscriptions | 1,090.00 |
| Licenses and Permits | 15.00 |
| Office Supplies | 46.11 |
| Postage and Delivery | 23.06 |
| Printing and Reproduction | 3,699.44 |
| Professional Fees | |
| Accounting | 2,100.00 |
| Audit | 4,698.00 |
| Computer Support | 2,434.88 |
| Consulting/Contract | 5,525.00 |
| Total Professional Fees | 14,757.88 <i>- program</i> |
| Rent | 66.00 |
| Salary & Benefits Expense | 66,055.97 |
| Supplies | 1,130.68 |
| Telephone | 900.00 |
| Travel & Ent | |
| Meals | 350.25 |
| Travel | 2,065.93 |
| Travel & Ent - Other | 583.07 |
| Total Travel & Ent | 2,999.25 |
| Total Expense | 93,441.51 |
| Net Ordinary Income | 629,065.57 |
| Other Income/Expense | |
| Other Income | |
| Prior Years Encumbrances | |
| Easement Costs | |
| Appraisal | -3,500.00 |
| Survey | -4,800.00 |
| Total Easement Costs | -8,300.00 |
| Total Prior Years Encumbrances | -8,300.00 |
| Total Other Income | -8,300.00 |
| Other Expense | |
| Current Year Encumbrances | |
| Easement Acquisition | 649,134.00 |
| Easement Costs | |
| Land Trust of EP - Monitoring | 5,000.00 |
| Surveys | 500.00 |
| Total Easement Costs | 5,500.00 <i>- program</i> |
| Total Current Year Encumbrances | 654,634.00 |
| Total Other Expense | 654,634.00 |
| Net Other Income | -662,934.00 |
| Net Income | -33,868.43 |

Expenses: 1430,802
+ Encumbrance

1,049,227

**Jefferson County Farmland Protection Board
Profit & Loss Detail
July 2015 through June 2016**

| Ordinary Income/Expense | Type | Date | Num | Name | Memo | Class | Cir | Split | Amount | Balance |
|-----------------------------------|------|------------|-----|------|-------------------|-------|-----|-------------------|------------|------------|
| Income | | | | | | | | | | |
| Transfer Tax | | | | | | | | | | |
| General Journal | | 07/31/2015 | 355 | | Record July T... | | | Transfer Taxes... | 59,012.11 | 59,012.11 |
| General Journal | | 08/31/2015 | 356 | | Record Augus... | | | Transfer Taxes... | 50,053.98 | 109,066.09 |
| General Journal | | 09/30/2015 | 356 | | September Tr... | | | Transfer Taxes... | 54,215.56 | 163,281.65 |
| General Journal | | 10/31/2015 | 357 | | To record Oct... | | | Transfer Taxes... | 55,457.48 | 218,739.13 |
| General Journal | | 11/30/2015 | 359 | | November Tr... | | | Transfer Taxes... | 56,631.98 | 275,371.11 |
| General Journal | | 12/31/2015 | 362 | | December Tr... | | | Transfer Taxes... | 56,451.02 | 331,822.13 |
| General Journal | | 01/31/2016 | 363 | | January Tran... | | | Transfer Taxes... | 35,269.13 | 367,091.26 |
| General Journal | | 02/29/2016 | 364 | | To record Feb... | | | Transfer Taxes... | 32,729.79 | 399,821.05 |
| General Journal | | 03/31/2016 | 365 | | To record Mar... | | | Transfer Taxes... | 55,407.63 | 455,228.68 |
| General Journal | | 04/30/2016 | 369 | | April Transfer... | | | Transfer Taxes... | 95,649.06 | 550,877.74 |
| General Journal | | 05/31/2016 | 370 | | May Transfer ... | | | Transfer Taxes... | 52,287.29 | 603,165.03 |
| General Journal | | 06/30/2016 | 373 | | To record Jun... | | | Transfer Taxes... | 93,942.39 | 697,107.42 |
| Total Transfer Tax | | | | | | | | | | |
| | | | | | | | | | 697,107.42 | 697,107.42 |
| NPS/CWPT/ABPP Grants | | | | | | | | | | |
| Deposit | | 07/30/2015 | | ASAP | ABPP Grant | | | Bank of Charle... | 4,363.10 | 4,363.10 |
| Deposit | | 11/09/2015 | | ASAP | Payment for ... | | | Bank of Charle... | 878.88 | 5,241.98 |
| Deposit | | 01/20/2016 | | ASAP | Reimburse Gr... | | | Bank of Charle... | 655.09 | 5,897.07 |
| Total NPS/CWPT/ABPP Grants | | | | | | | | | | |
| | | | | | | | | | 5,897.07 | 5,897.07 |
| Interest/Dividends | | | | | | | | | | |
| Deposit | | 07/31/2015 | | | Interest | | | BCT - ICS | 848.58 | 848.58 |
| Deposit | | 07/31/2015 | | | Interest | | | BCT - Steward... | 1.07 | 849.65 |
| Deposit | | 07/31/2015 | | | Interest | | | BCT - Easeme... | 1.40 | 851.05 |
| Deposit | | 07/31/2015 | | | Interest | | | BCT - Fundrais... | 0.07 | 851.12 |
| Deposit | | 07/31/2015 | | | Interest | | | Bank of Charle... | 941.17 | 1,801.65 |
| Deposit | | 08/31/2015 | | | Interest | | | BCT - ICS | 860.48 | 1,885.30 |
| Deposit | | 08/31/2015 | | | Interest | | | Bank of Charle... | 83.65 | 1,885.30 |
| Deposit | | 08/31/2015 | | | Interest | | | BCT - Fundrais... | 0.07 | 1,885.37 |
| Deposit | | 08/31/2015 | | | Interest | | | BCT - Easeme... | 1.40 | 1,886.77 |
| Deposit | | 08/31/2015 | | | Interest | | | BCT - Steward... | 1.06 | 1,887.83 |
| Deposit | | 09/30/2015 | | | Interest | | | BCT - ICS | 871.36 | 2,759.19 |
| Deposit | | 09/30/2015 | | | Interest | | | Bank of Charle... | 79.48 | 2,838.67 |
| Deposit | | 09/30/2015 | | | Interest | | | BCT - Fundrais... | 0.07 | 2,838.74 |
| Deposit | | 09/30/2015 | | | Interest | | | BCT - Easeme... | 1.35 | 2,840.09 |
| Deposit | | 09/30/2015 | | | Interest | | | BCT - Steward... | 1.03 | 2,841.12 |
| Deposit | | 10/30/2015 | | | Interest | | | BCT - ICS | 917.30 | 3,758.42 |
| Deposit | | 10/31/2015 | | | Interest | | | Bank of Charle... | 81.32 | 3,839.74 |
| Deposit | | 10/31/2015 | | | Interest | | | BCT - Fundrais... | 0.06 | 3,839.80 |
| Deposit | | 10/31/2015 | | | Interest | | | BCT - Easeme... | 1.40 | 3,841.20 |
| Deposit | | 10/31/2015 | | | Interest | | | BCT - Steward... | 1.07 | 3,842.27 |
| Deposit | | 10/31/2015 | | | Interest | | | BCT - ICS | 921.55 | 4,763.82 |
| Deposit | | 11/30/2015 | | | Interest | | | Bank of Charle... | 60.04 | 4,823.86 |
| Deposit | | 11/30/2015 | | | Interest | | | BCT - Fundrais... | 0.08 | 4,823.94 |
| Deposit | | 11/30/2015 | | | Interest | | | BCT - Easeme... | 1.36 | 4,825.30 |
| Deposit | | 11/30/2015 | | | Interest | | | BCT - Steward... | 1.03 | 4,826.33 |
| Deposit | | 12/31/2015 | | | Interest | | | BCT - ICS | 952.76 | 5,779.09 |
| Deposit | | 12/31/2015 | | | Interest | | | BCT - Fundrais... | 0.08 | 5,779.17 |

**Jefferson County Farmland Protection Board
Profit & Loss Detail
July 2015 through June 2016**

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|--------------------------|------------|-----|------|----------|-------|-----|-------------------|-----------|-----------|
| Deposit | 12/31/2015 | | | Interest | | | BCT - Steward... | 1.06 | 5,780.23 |
| Deposit | 12/31/2015 | | | Interest | | | BCT - Easeme... | 1.41 | 5,781.64 |
| Deposit | 12/31/2015 | | | Interest | | | Bank of Charle... | 96.17 | 5,877.81 |
| Deposit | 01/31/2016 | | | Interest | | | BCT - Fundrais... | 0.09 | 5,877.90 |
| Deposit | 01/31/2016 | | | Interest | | | BCT - Steward... | 1.07 | 5,878.97 |
| Deposit | 01/31/2016 | | | Interest | | | BCT - Easeme... | 1.72 | 5,880.69 |
| Deposit | 01/31/2016 | | | Interest | | | BCT - ICS | 1,068.74 | 6,949.43 |
| Deposit | 01/31/2016 | | | Interest | | | Bank of Charle... | 88.38 | 7,037.81 |
| Deposit | 02/29/2016 | | | Interest | | | Bank of Charle... | 97.14 | 7,134.95 |
| Deposit | 02/29/2016 | | | Interest | | | BCT - Fundrais... | 0.08 | 7,135.03 |
| Deposit | 02/29/2016 | | | Interest | | | BCT - Easeme... | 1.66 | 7,136.69 |
| Deposit | 02/29/2016 | | | Interest | | | BCT - Steward... | 1.00 | 7,137.69 |
| Deposit | 02/29/2016 | | | Interest | | | BCT - ICS | 1,018.21 | 8,155.90 |
| Deposit | 03/31/2016 | | | Interest | | | Bank of Charle... | 80.07 | 8,235.97 |
| Deposit | 03/31/2016 | | | Interest | | | BCT - Fundrais... | 0.08 | 8,236.05 |
| Deposit | 03/31/2016 | | | Interest | | | BCT - Easeme... | 1.81 | 8,237.86 |
| Deposit | 03/31/2016 | | | Interest | | | BCT - Steward... | 1.06 | 8,238.92 |
| Deposit | 03/31/2016 | | | Interest | | | BCT - ICS | 1,133.54 | 9,372.46 |
| Deposit | 04/30/2016 | | | Interest | | | BCT - ICS | 1,107.95 | 10,480.41 |
| Deposit | 04/30/2016 | | | Interest | | | BCT - Steward... | 4.44 | 10,484.85 |
| Deposit | 04/30/2016 | | | Interest | | | BCT - Easeme... | 7.91 | 10,492.76 |
| Deposit | 04/30/2016 | | | Interest | | | BCT - Fundrais... | 0.36 | 10,493.12 |
| Deposit | 04/30/2016 | | | Interest | | | Bank of Charle... | 88.45 | 10,581.57 |
| Deposit | 05/31/2016 | | | Interest | | | BCT - ICS | 1,198.93 | 11,780.50 |
| Deposit | 05/31/2016 | | | Interest | | | Bank of Charle... | 86.56 | 11,867.06 |
| Deposit | 05/31/2016 | | | Interest | | | BCT - Easeme... | 12.44 | 11,879.50 |
| Deposit | 05/31/2016 | | | Interest | | | BCT - Fundrais... | 0.55 | 11,880.05 |
| Deposit | 05/31/2016 | | | Interest | | | BCT - Steward... | 6.93 | 11,886.98 |
| Deposit | 05/31/2016 | | | Interest | | | BCT - ICS | 1,216.07 | 13,103.05 |
| Deposit | 06/30/2016 | | | Interest | | | BCT - Easeme... | 12.10 | 13,115.15 |
| Deposit | 06/30/2016 | | | Interest | | | Bank of Charle... | 59.37 | 13,174.52 |
| Deposit | 06/30/2016 | | | Interest | | | BCT - Fundrais... | 0.53 | 13,175.05 |
| Deposit | 06/30/2016 | | | Interest | | | BCT - Steward... | 6.71 | 13,181.76 |
| Total Interest/Dividends | | | | | | | | 13,181.76 | 13,181.76 |

| Contributions Income | | | | | | | | | |
|----------------------|------------|-----|--------------|-----------|-------|-----|-------------------|----------|----------|
| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
| Deposit | 07/23/2015 | | Donation | Donation | | | BCT - Easeme... | 10.00 | 10.00 |
| Deposit | 08/13/2015 | | Amazon Smile | Donation | | | BCT - Easeme... | 6.17 | 16.17 |
| Deposit | 08/20/2015 | | Donation | Donation | | | BCT - Easeme... | 10.00 | 26.17 |
| Deposit | 09/23/2015 | | Donation | Donation | | | BCT - Easeme... | 10.00 | 36.17 |
| Deposit | 10/31/2015 | | Donation | Donation | | | BCT - Easeme... | 46.17 | 82.34 |
| Deposit | 11/13/2015 | | Amazon Smile | Donation | | | BCT - Easeme... | 9.26 | 91.60 |
| Deposit | 11/20/2015 | | Donation | Donation | | | BCT - Easeme... | 10.00 | 101.60 |
| Deposit | 12/22/2015 | | Donation | Donation | | | BCT - Easeme... | 10.00 | 111.60 |
| Deposit | 12/26/2015 | | Jane Rissler | Donation | | | Bank of Charle... | 100.00 | 211.60 |
| Deposit | 12/28/2015 | | Donors | Donation | | | BCT - Easeme... | 2,400.00 | 2,611.60 |
| Deposit | 12/31/2015 | | Donors | Donations | | | BCT - Easeme... | 1,075.00 | 3,686.60 |
| Deposit | 01/07/2016 | | Donors | Donations | | | BCT - Easeme... | 201.00 | 3,887.60 |
| Deposit | 01/14/2016 | | Donors | Donations | | | BCT - Easeme... | 150.00 | 4,037.60 |
| Deposit | 01/22/2016 | | Donors | Donation | | | BCT - Easeme... | 10.00 | 4,047.60 |
| Deposit | 01/22/2016 | | Paypal | Donations | | | BCT - Easeme... | 487.80 | 4,535.40 |
| Deposit | 01/30/2016 | | Donors | Donations | | | BCT - Easeme... | 200.00 | 4,735.40 |

**Jefferson County Farmland Protection Board
Profit & Loss Detail
July 2015 through June 2016**

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|---|------------|----------|-------------------------|-------------------|-------------|-----|-------------------|------------|------------|
| Deposit | 02/19/2016 | | Amazon Smile | Donation | | | BCT - Easeme... | 5.21 | 4,704.44 |
| Deposit | 02/19/2016 | | Paypal | Donations | | | BCT - Easeme... | 97.50 | 4,801.94 |
| Deposit | 02/19/2016 | | Donors | Donations | | | BCT - Easeme... | 10.00 | 4,811.94 |
| Deposit | 03/04/2016 | 2034 | Donors | Donation | | | BCT - Easeme... | 50.00 | 4,861.94 |
| Deposit | 03/09/2016 | | Donors | Donation | | | BCT - Easeme... | 29.04 | 4,890.98 |
| Deposit | 03/21/2016 | | Donors | Donation | | | BCT - Easeme... | 10.00 | 4,900.98 |
| Deposit | 03/25/2016 | | Donors | Donation | | | BCT - Easeme... | 375.00 | 5,275.98 |
| Deposit | 03/30/2016 | 1807 | Donors | Donation | | | BCT - Easeme... | 100.00 | 5,375.98 |
| Deposit | 03/30/2016 | | Donors | Donation | | | BCT - Easeme... | 233.34 | 5,609.32 |
| Deposit | 04/05/2016 | 3372/... | Donors | Donation | | | BCT - Easeme... | 150.00 | 5,759.32 |
| Deposit | 04/08/2016 | 1964 | Donors | Donation | | | BCT - Easeme... | 50.00 | 5,809.32 |
| Deposit | 04/08/2016 | 3809 | Donors | Donation | | | BCT - Easeme... | 100.00 | 5,909.32 |
| Deposit | 04/26/2016 | 17766 | Donation | Donation | | | BCT - Easeme... | 50.00 | 5,959.32 |
| Deposit | 04/30/2016 | | Donors | Donation | | | BCT - Easeme... | 10.00 | 5,969.32 |
| Deposit | 05/09/2016 | | Donors | Bumper Stick... | | | BCT - Easeme... | 117.00 | 6,086.32 |
| Deposit | 05/11/2016 | | Donation | Amazon Smil... | | | BCT - Easeme... | 5.00 | 6,091.32 |
| Deposit | 06/02/2016 | | Donation | donation | | | BCT - Easeme... | 10.00 | 6,101.32 |
| Deposit | 06/02/2016 | | Donation | donation | | | BCT - Easeme... | 29.04 | 6,130.36 |
| Deposit | 06/15/2016 | 3768 | Donation | Donation | | | BCT - Easeme... | 54.47 | 6,184.83 |
| Deposit | 06/27/2016 | 3792 | Donation | donation | | | BCT - Easeme... | 10.00 | 6,194.83 |
| Deposit | 06/29/2016 | | Donation | Donation | | | BCT - Easeme... | 26.00 | 6,220.83 |
| Deposit | 06/30/2016 | 2748 | Donation | donation | | | BCT - Easeme... | 100.00 | 6,320.83 |
| Total Contributions Income | | | | | | | | 6,320.83 | 6,320.83 |
| Total Income | | | | | | | | 722,507.08 | 722,507.08 |
| Expense | | | | | | | | | |
| Event Expense | | | | | | | | | |
| Check | 03/29/2016 | 3784 | The Shepherdstown ... | Rental Agree... | Grants A... | | Bank of Charle... | 120.00 | 120.00 |
| Check | 03/29/2016 | 3785 | The Shepherdstown ... | Deposit for Ba... | Grants A... | | Bank of Charle... | 150.00 | 270.00 |
| Total Event Expense | | | | | | | | 270.00 | 270.00 |
| Advertising & Marketing Expense | | | | | | | | | |
| Check | 08/10/2015 | 3732 | McKeithen & Associ... | Spirit Fair Ad | | | Bank of Charle... | 100.00 | 100.00 |
| Check | 08/31/2015 | 3735 | American Conservat... | 1/2 Page Ad 2... | | | Bank of Charle... | 250.00 | 350.00 |
| Check | 11/06/2015 | 3750 | Jefferson Publishing | Application A... | | | Bank of Charle... | 53.42 | 403.42 |
| Check | 01/29/2016 | 3758 | Jefferson Publishing | December 16L... | | | Bank of Charle... | 298.70 | 702.12 |
| Check | 01/29/2016 | 3769 | The Observer | January 2016 ... | | | Bank of Charle... | 250.00 | 952.12 |
| Check | 03/31/2016 | 3792 | Jefferson County Fai... | Fair Catalog Ad | | | Bank of Charle... | 125.00 | 1,077.12 |
| Check | 06/30/2016 | 3809 | United Bankcard | Journal Ad | | | Bank of Charle... | 562.00 | 1,639.12 |
| Total Advertising & Marketing Expense | | | | | | | | 1,639.12 | 1,639.12 |
| Conferences Education & Training | | | | | | | | | |
| Check | 09/30/2015 | 3744 | Elizabeth Wheeler | Land Trust All... | | | Bank of Charle... | 664.00 | 664.00 |
| Check | 04/01/2016 | 3788 | United Bankcard | Amendment ... | | | Bank of Charle... | 60.00 | 724.00 |
| Check | 05/06/2016 | 3796 | Elizabeth Wheeler | Workshop | | | Bank of Charle... | 25.00 | 749.00 |
| Total Conferences Education & Training | | | | | | | | 749.00 | 749.00 |
| Dues and Subscriptions | | | | | | | | | |
| Check | 07/01/2015 | 3719 | United Bank | Journal Subsc... | | | Bank of Charle... | 180.00 | 180.00 |

Jefferson County Farmland Protection Board

Profit & Loss Detail

July 2015 through June 2016

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|-------------------------------------|------------|------|-------------------------|--------------------|-------------|-----|-------------------|----------|----------|
| Total Dues and Subscriptions | | | | | | | | | |
| Check | 07/09/2015 | 3723 | JC Chamber of Com... | Chamber Due... | | | Bank of Charle... | 75.00 | 255.00 |
| Check | 11/06/2015 | 3751 | WVAFBs | WVAFB Annu... | | | Bank of Charle... | 230.00 | 485.00 |
| Check | 02/08/2016 | 3772 | United Bankcard | Chronicle Sub... | | | Bank of Charle... | 75.00 | 560.00 |
| Check | 03/14/2016 | 3782 | Land Trust Alliance | Annual Dues | | | Bank of Charle... | 350.00 | 910.00 |
| Check | 06/30/2016 | 3809 | United Bankcard | Journal Subsc... | | | Bank of Charle... | 180.00 | 1,090.00 |
| Total Dues and Subscriptions | | | | | | | | 1,090.00 | 1,090.00 |
| Licenses and Permits | | | | | | | | | |
| Check | 08/21/2015 | 3733 | West Virginia Secret... | Charitable Re... | | | Bank of Charle... | 15.00 | 15.00 |
| Total Licenses and Permits | | | | | | | | 15.00 | 15.00 |
| Office Supplies | | | | | | | | | |
| Check | 06/30/2016 | 3809 | United Bankcard | Supplies and ... | | | Bank of Charle... | 46.11 | 46.11 |
| Total Office Supplies | | | | | | | | 46.11 | 46.11 |
| Postage and Delivery | | | | | | | | | |
| General Journal | 12/31/2015 | 360 | | To record Dec... | | | Computer Equi... | 9.80 | 9.80 |
| General Journal | 01/01/2016 | 360R | | To record Dec... | | | Computer Equi... | -9.80 | 0.00 |
| Check | 01/08/2016 | 3766 | Elizabeth Wheeler | Postage | | | Bank of Charle... | 9.80 | 9.80 |
| General Journal | 03/31/2016 | 366 | | To record Mar... | | | Consulting/Con... | 9.80 | 19.60 |
| General Journal | 04/01/2016 | 366R | | To record Mar... | | | Consulting/Con... | -9.80 | 9.80 |
| Check | 04/07/2016 | 3791 | Elizabeth Wheeler | Stamps | | | Bank of Charle... | 9.80 | 19.60 |
| Check | 05/31/2016 | 3804 | Elizabeth Wheeler | Postage | | | Bank of Charle... | 3.46 | 23.06 |
| Total Postage and Delivery | | | | | | | | 23.06 | 23.06 |
| Printing and Reproduction | | | | | | | | | |
| Check | 08/31/2015 | 3736 | Progressive Printing | Rack Cards | | | Bank of Charle... | 190.00 | 190.00 |
| Check | 10/13/2015 | 3749 | Progressive Printing | Business Cards | | | Bank of Charle... | 50.00 | 240.00 |
| Check | 12/29/2015 | 3762 | Progressive Printing | Annual Report | | | Bank of Charle... | 1,304.48 | 1,544.48 |
| Check | 02/29/2016 | 3780 | Progressive Printing | 2/27 Event Po... | | | Bank of Charle... | 185.00 | 1,729.48 |
| Check | 04/21/2016 | 3793 | Nancy McKeithen | Landowner's ... | | | Bank of Charle... | 617.50 | 2,346.98 |
| Check | 05/06/2016 | 3795 | Progressive Printing | Bumper Stick... | | | Bank of Charle... | 488.00 | 2,834.98 |
| Check | 05/13/2016 | 3800 | Edmonds Design | West Virginia ... | Grants:A... | X | Bank of Charle... | 336.00 | 3,170.98 |
| Check | 06/30/2016 | 3807 | McKeithen & Associ... | Ad, Postcards... | | | Bank of Charle... | 0.00 | 3,170.98 |
| Check | 06/30/2016 | 3811 | Elizabeth Wheeler | File Transfer L... | | | Bank of Charle... | 3.46 | 3,174.44 |
| Check | 06/30/2016 | 3813 | Nancy McKeithen | Ad, Postcards... | | | Bank of Charle... | 525.00 | 3,699.44 |
| Total Printing and Reproduction | | | | | | | | 3,699.44 | 3,699.44 |
| Professional Fees | | | | | | | | | |
| Accounting | | | | | | | | | |
| Check | 07/09/2015 | 3725 | Ours Lawyer Lewis ... | Accounting S... | | | Bank of Charle... | 525.00 | 525.00 |
| Check | 10/13/2015 | 3747 | Ours Lawyer Lewis ... | Accounting S... | | | Bank of Charle... | 1,050.00 | 1,050.00 |
| Check | 01/08/2016 | 3764 | Ours Lawyer Lewis ... | Monthly Acco... | | | Bank of Charle... | 525.00 | 1,575.00 |
| Check | 04/07/2016 | 3790 | Ours Lawyer Lewis ... | Accounting S... | | | Bank of Charle... | 525.00 | 2,100.00 |
| Total Accounting | | | | | | | | 2,100.00 | 2,100.00 |
| Audit | | | | | | | | | |
| Check | 03/14/2016 | 3783 | WV State Auditor | 2015 Audit Fee | | | Bank of Charle... | 348.00 | 348.00 |

Jefferson County Farmland Protection Board
Profit & Loss Detail
 July 2015 through June 2016

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance | |
|----------------------------|------------|------|------------------------|-------------------|-------|-----|-------------------|----------|----------|--|
| Check | 05/06/2016 | 3798 | Perry & Associates | FY15 Audit | | | Bank of Charle... | 4,350.00 | 4,698.00 | |
| Total Audit | | | | | | | | 4,698.00 | 4,698.00 | |
| Computer Support | | | | | | | | | | |
| General Journal | 07/01/2015 | 353R | Jefferson County De... | To record Jun... | | | -SPLIT- | -461.60 | -461.60 | |
| Check | 07/09/2015 | 3722 | Jefferson County De... | Reimburse IT ... | | | Bank of Charle... | 391.60 | -70.00 | |
| Check | 07/13/2015 | 3726 | Accurate Systems | Service desktop | | | Bank of Charle... | 70.00 | 0.00 | |
| Check | 08/03/2015 | 3727 | United Bankcard | 2 months Don... | | | Bank of Charle... | 78.00 | 78.00 | |
| Check | 08/31/2015 | 3738 | United Bank | Database Ma... | | X | Bank of Charle... | 0.00 | 78.00 | |
| Check | 08/31/2015 | 3739 | United Bankcard | Database Ma... | | | Bank of Charle... | 39.00 | 117.00 | |
| Check | 08/31/2015 | 3740 | Jefferson County De... | Reimburse JC... | | | Bank of Charle... | 1,606.09 | 1,723.09 | |
| Check | 09/30/2015 | 3745 | United Bankcard | Database Ma... | | | Bank of Charle... | 39.00 | 1,762.09 | |
| Check | 11/09/2015 | 3754 | United Bankcard | Database Ma... | | | Bank of Charle... | 39.00 | 1,801.09 | |
| Check | 11/30/2015 | 3758 | Accurate Systems | DonorSnap | | | Bank of Charle... | 105.00 | 1,906.09 | |
| Check | 12/11/2015 | 3761 | United Bankcard | Netbook repair | | | Bank of Charle... | 39.00 | 1,945.09 | |
| General Journal | 12/31/2015 | 360 | | Database Ma... | | | Computer Equi... | 36.78 | 1,981.87 | |
| General Journal | 01/01/2016 | 360R | | To record Dec... | | | Computer Equi... | -36.78 | 1,945.09 | |
| Check | 01/08/2016 | 3767 | United Bankcard | Donor Snap | | | Bank of Charle... | 29.52 | 1,974.61 | |
| Check | 01/08/2016 | 3767 | United Bankcard | PC Protection... | | | Bank of Charle... | 7.26 | 1,981.87 | |
| Check | 02/08/2016 | 3771 | Jefferson County De... | Reimburse C... | | | Bank of Charle... | 82.85 | 2,064.72 | |
| Check | 02/08/2016 | 3772 | United Bankcard | DonorSnap D... | | | Bank of Charle... | 39.00 | 2,103.72 | |
| Check | 04/01/2016 | 3788 | United Bankcard | Donor Snap | | | Bank of Charle... | 39.00 | 2,142.72 | |
| Check | 05/09/2016 | 3799 | United Bankcard | Database Ma... | | | Bank of Charle... | 39.00 | 2,181.72 | |
| Check | 05/31/2016 | 3802 | United Bankcard | Database Mgmt | | | Bank of Charle... | 9.96 | 2,191.68 | |
| Check | 06/30/2016 | 3812 | Jefferson County De... | Reimburse Ac... | | | Bank of Charle... | 243.20 | 2,434.88 | |
| Total Computer Support | | | | | | | | 2,434.88 | 2,434.88 | |
| Consulting/Contract | | | | | | | | | | |
| General Journal | 07/01/2015 | 353R | Mindy Sizemore | To record Jun... | | | Computer Sup... | -50.00 | -50.00 | |
| Check | 07/09/2015 | 3720 | Mindy Sizemore | Temporary Su... | | | Bank of Charle... | 200.00 | 150.00 | |
| Check | 08/03/2015 | 3728 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 185.00 | 335.00 | |
| Check | 08/10/2015 | 3731 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 200.00 | 535.00 | |
| Check | 08/31/2015 | 3734 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 145.00 | 680.00 | |
| Check | 08/31/2015 | 3741 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 160.00 | 840.00 | |
| Check | 09/25/2015 | 3742 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 155.00 | 995.00 | |
| Check | 10/13/2015 | 3746 | Mindy Sizemore | 9/7/15 - 9/17/15 | | | Bank of Charle... | 190.00 | 1,185.00 | |
| Check | 11/06/2015 | 3755 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 140.00 | 1,325.00 | |
| Check | 11/30/2015 | 3757 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 370.00 | 1,695.00 | |
| Check | 12/10/2015 | 3760 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 275.00 | 1,970.00 | |
| Check | 12/29/2015 | 3763 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 275.00 | 2,245.00 | |
| Check | 12/31/2015 | 360 | | Support Staff | | | Bank of Charle... | 360.00 | 2,605.00 | |
| General Journal | 01/01/2016 | 360R | | To record Dec... | | | Computer Equi... | -360.00 | 2,245.00 | |
| Check | 01/08/2016 | 3765 | Mindy Sizemore | Support Servi... | | | Bank of Charle... | 360.00 | 2,605.00 | |
| Check | 01/29/2016 | 3770 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 185.00 | 2,790.00 | |
| Check | 02/08/2016 | 3776 | Nancy McKeithen | Design, editin... | | | Bank of Charle... | 1,000.00 | 3,790.00 | |
| Check | 02/08/2016 | 3774 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 185.00 | 3,975.00 | |
| Check | 02/29/2016 | 3779 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 115.00 | 4,090.00 | |
| Check | 03/29/2016 | 3787 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 165.00 | 4,255.00 | |
| Check | 03/29/2016 | 3787 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 240.00 | 4,495.00 | |
| Check | 03/31/2016 | 366 | | 3/5-3/18/16 | | | Bank of Charle... | 10.00 | 4,505.00 | |
| General Journal | 04/01/2016 | 366R | | To record Ma... | | | -SPLIT- | 10.00 | 4,495.00 | |
| General Journal | 04/01/2016 | 366R | | Reverse of G... | | | -SPLIT- | -10.00 | 4,495.00 | |

Jefferson County Farmland Protection Board

Profit & Loss Detail

July 2015 through June 2016

2:48 PM

09/29/16

Accrual Basis

| Type | Date | Num | Name | Memo | Class | Cir | Split | Amount | Balance |
|---------------------------------|------------|------|----------------------|------------------|-------|-----|-------------------|-----------|-----------|
| Check | 04/07/2016 | 3789 | Mindy Sizemore | Support Servi... | | | Bank of Charle... | 155.00 | 4,650.00 |
| Check | 05/06/2016 | 3797 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 300.00 | 4,950.00 |
| Check | 05/17/2016 | 3801 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 85.00 | 5,035.00 |
| Check | 05/31/2016 | 3803 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 160.00 | 5,195.00 |
| Check | 05/31/2016 | 3805 | Mindy Sizemore | Support Staff | | X | Bank of Charle... | 0.00 | 5,195.00 |
| Check | 06/13/2016 | 3806 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 165.00 | 5,360.00 |
| Check | 06/30/2016 | 3808 | Mindy Sizemore | Support Staff | | | Bank of Charle... | 165.00 | 5,525.00 |
| Total Consulting/Contract | | | | | | | | 5,525.00 | 5,525.00 |
| Total Professional Fees | | | | | | | | 14,757.88 | 14,757.88 |
| Rent | | | | | | | | | |
| Check | 07/09/2015 | 3724 | USPS | Charles Town... | | | Bank of Charle... | 66.00 | 66.00 |
| Total Rent | | | | | | | | 66.00 | 66.00 |
| Salary & Benefits Expense | | | | | | | | | |
| General Journal | 12/31/2015 | 361 | | To record sal... | | | Due to County ... | 34,068.67 | 34,068.67 |
| General Journal | 03/31/2016 | 367 | | To record sal... | | | Due to County ... | 14,941.32 | 49,009.99 |
| General Journal | 06/30/2016 | 371 | | To record sal... | | | Due to County ... | 17,045.98 | 66,055.97 |
| Total Salary & Benefits Expense | | | | | | | | 66,055.97 | 66,055.97 |
| Supplies | | | | | | | | | |
| Check | 09/30/2015 | 3745 | United Bankcard | Toner | | | Bank of Charle... | 99.96 | 99.96 |
| Check | 11/27/2015 | 3781 | Paypal | Payment to L... | | | BCT - Easeme... | 313.14 | 413.10 |
| Check | 02/29/2016 | 3781 | W.B. Mason Co., Inc. | Sheet Protect... | | | Bank of Charle... | 33.12 | 446.22 |
| Check | 06/30/2016 | 3811 | Elizabeth Wheeler | RCP P Presen... | | | Bank of Charle... | 684.46 | 1,130.68 |
| Total Supplies | | | | | | | | 1,130.68 | 1,130.68 |
| Telephone | | | | | | | | | |
| Check | 08/03/2015 | 3729 | Elizabeth Wheeler | Cell Phone | | | Bank of Charle... | 75.00 | 75.00 |
| Check | 08/31/2015 | 3737 | Elizabeth Wheeler | Cell Phone A... | | | Bank of Charle... | 75.00 | 150.00 |
| Check | 09/30/2015 | 3744 | Elizabeth Wheeler | September Cell | | | Bank of Charle... | 75.00 | 225.00 |
| Check | 11/06/2015 | 3753 | Elizabeth Wheeler | October cell | | | Bank of Charle... | 75.00 | 300.00 |
| Check | 11/30/2015 | 3756 | Elizabeth Wheeler | Cell Phone | | | Bank of Charle... | 75.00 | 375.00 |
| General Journal | 12/31/2015 | 360 | | To record Dec... | | | Computer Equi... | 75.00 | 450.00 |
| General Journal | 01/01/2016 | 360R | | To record Dec... | | | Computer Equi... | -75.00 | 375.00 |
| Check | 01/08/2016 | 3766 | Elizabeth Wheeler | Cell Phone D... | | | Bank of Charle... | 75.00 | 450.00 |
| Check | 02/08/2016 | 3775 | Elizabeth Wheeler | January cell | | | Bank of Charle... | 75.00 | 525.00 |
| Check | 02/29/2016 | 3777 | Elizabeth Wheeler | Feb Cell | | | Bank of Charle... | 75.00 | 600.00 |
| General Journal | 03/31/2016 | 366 | | To record Mar... | | | Consulting/Con... | 75.00 | 675.00 |
| General Journal | 04/01/2016 | 366R | | To record Mar... | | | Consulting/Con... | -75.00 | 600.00 |
| Check | 04/07/2016 | 3791 | Elizabeth Wheeler | Cell | | | Bank of Charle... | 75.00 | 675.00 |
| Check | 05/06/2016 | 3796 | Elizabeth Wheeler | Cell | | | Bank of Charle... | 75.00 | 750.00 |
| Check | 05/31/2016 | 3804 | Elizabeth Wheeler | May Cell | | | Bank of Charle... | 75.00 | 825.00 |
| Check | 06/30/2016 | 3811 | Elizabeth Wheeler | June Cell | | | Bank of Charle... | 75.00 | 900.00 |
| Total Telephone | | | | | | | | 900.00 | 900.00 |
| Travel & Ent | | | | | | | | | |
| Check | 08/03/2015 | 3729 | Elizabeth Wheeler | Meals | | | Bank of Charle... | 86.00 | 86.00 |

**Jefferson County Farmland Protection Board
Profit & Loss Detail
July 2015 through June 2016**

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|---------------------------------|------------|------|----------------------|------------------|-------|-----|-------------------|------------|------------|
| Check | 11/06/2015 | 3753 | Elizabeth Wheeler | LTA Conferen... | | | Bank of Charle... | 154.00 | 240.00 |
| Check | 02/08/2016 | 3775 | Elizabeth Wheeler | WVAFFPB Me... | | | Bank of Charle... | 7.69 | 247.69 |
| Check | 02/29/2016 | 3777 | Elizabeth Wheeler | WVVALPA Me... | | | Bank of Charle... | 39.00 | 286.69 |
| Check | 05/06/2016 | 3796 | Elizabeth Wheeler | NRCS, WVVAL... | | | Bank of Charle... | 35.00 | 321.69 |
| Check | 06/30/2016 | 3811 | Elizabeth Wheeler | Moorefield Me... | | | Bank of Charle... | 28.56 | 350.25 |
| Total Meals | | | | | | | | 350.25 | 350.25 |
| Travel | | | | | | | | | |
| Check | 08/03/2015 | 3729 | Elizabeth Wheeler | Mileage & Lo... | | | Bank of Charle... | 308.14 | 308.14 |
| Check | 08/31/2015 | 3737 | Elizabeth Wheeler | Mileage Aug ... | | | Bank of Charle... | 91.90 | 400.04 |
| Check | 09/30/2015 | 3744 | Elizabeth Wheeler | Airfare Sacra... | | | Bank of Charle... | 407.99 | 407.99 |
| Check | 09/30/2015 | 3744 | Elizabeth Wheeler | Airfare Sacra... | | | Bank of Charle... | 7.95 | 407.99 |
| Check | 09/30/2015 | 3744 | Elizabeth Wheeler | Lodging Morg... | | | Bank of Charle... | 443.20 | 851.19 |
| Check | 09/30/2015 | 3744 | Elizabeth Wheeler | Lodging Morg... | | | Bank of Charle... | 161.28 | 1,012.47 |
| Check | 09/30/2015 | 3744 | Elizabeth Wheeler | September Mi... | | | Bank of Charle... | 51.76 | 1,064.23 |
| Check | 11/30/2015 | 3744 | Elizabeth Wheeler | Sutton Expen... | | | Bank of Charle... | 151.69 | 1,215.92 |
| Check | 12/31/2015 | 3756 | Elizabeth Wheeler | Mileage Nove... | | | Bank of Charle... | 92.91 | 1,308.83 |
| General Journal | 12/31/2015 | 360 | | To record Dec... | | | Computer Equi... | 34.20 | 1,343.03 |
| General Journal | 01/01/2016 | 360R | | To record Dec... | | | Computer Equi... | -34.20 | 1,308.83 |
| Check | 01/08/2016 | 3756 | Elizabeth Wheeler | Mileage Dece... | | | Bank of Charle... | 34.20 | 1,343.03 |
| Check | 02/08/2016 | 3775 | Elizabeth Wheeler | Mileage Jan 2... | | | Bank of Charle... | 13.68 | 1,356.71 |
| Check | 02/29/2016 | 3777 | Elizabeth Wheeler | Mileage Feb 2... | | | Bank of Charle... | 34.02 | 1,390.73 |
| Check | 02/29/2016 | 3778 | United Bankcard | Lodging WVA... | | | Bank of Charle... | 156.62 | 1,547.35 |
| General Journal | 03/31/2016 | 366 | | To record Mar... | | | Consulting/Con... | 61.02 | 1,608.37 |
| General Journal | 04/01/2016 | 366R | | To record Mar... | | | Consulting/Con... | -61.02 | 1,547.35 |
| Check | 04/07/2016 | 3791 | Elizabeth Wheeler | Mileage | | | Bank of Charle... | 61.02 | 1,608.37 |
| Check | 05/06/2016 | 3796 | Elizabeth Wheeler | mileage | | | Bank of Charle... | 56.16 | 1,664.53 |
| Check | 05/31/2016 | 3802 | United Bankcard | Hampton Inn | | | Bank of Charle... | 93.38 | 1,757.91 |
| Check | 05/31/2016 | 3804 | Elizabeth Wheeler | Mileage | | | Bank of Charle... | 38.88 | 1,796.79 |
| Check | 06/30/2016 | 3809 | United Bankcard | Lodging | | | Bank of Charle... | 188.68 | 1,985.47 |
| Check | 06/30/2016 | 3811 | Elizabeth Wheeler | Mileage June | | | Bank of Charle... | 80.46 | 2,065.93 |
| Total Travel | | | | | | | | 2,065.93 | 2,065.93 |
| Travel & Ent - Other | | | | | | | | | |
| Check | 11/06/2015 | 3753 | Elizabeth Wheeler | Mileage & Sh... | | | Bank of Charle... | 93.00 | 93.00 |
| Check | 11/09/2015 | 3754 | United Bankcard | Lodging & Sh... | | | Bank of Charle... | 490.07 | 583.07 |
| Total Travel & Ent - Other | | | | | | | | 583.07 | 583.07 |
| Total Travel & Ent | | | | | | | | 2,999.25 | 2,999.25 |
| Total Expense | | | | | | | | 93,441.51 | 93,441.51 |
| Net Ordinary Income | | | | | | | | 629,065.57 | 629,065.57 |
| Other Income/Expense | | | | | | | | | |
| Other Income | | | | | | | | | |
| Prior Years Encumbrances | | | | | | | | | |
| Easement Costs | | | | | | | | | |
| Appraisal | | | | | | | | | |
| Check | 11/06/2015 | 3752 | Sirna Appraisal | Appraisal AAA | | | Bank of Charle... | -2,000.00 | -2,000.00 |
| Check | 12/10/2015 | 3759 | Myers & Woods App... | Appraisal Rev... | | | Bank of Charle... | -1,500.00 | -3,500.00 |

**Jefferson County Farmland Protection Board
Profit & Loss Detail
July 2015 through June 2016**

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|--------------------------------------|------------|------|-------------------------|--------------------|------------|-----|-------------------|-------------------|-------------------|
| Total Appraisal | | | | | | | | -3,500.00 | -3,500.00 |
| Survey | | | | | | | | | |
| Check | 09/25/2015 | 3743 | Peter H. Lorenzen, ... | Survey AAA | Easemen... | | Bank of Charle... | -600.00 | -600.00 |
| Check | 10/31/2015 | 3748 | Susanna Buckles FL... | Reimburseme... | Easemen... | | Bank of Charle... | -4,200.00 | -4,800.00 |
| Total Survey | | | | | | | | -4,800.00 | -4,800.00 |
| Total Easement Costs | | | | | | | | -8,300.00 | -8,300.00 |
| Total Prior Years Encumbrances | | | | | | | | -8,300.00 | -8,300.00 |
| Total Other Income | | | | | | | | -8,300.00 | -8,300.00 |
| Other Expense | | | | | | | | | |
| Current Year Encumbrances | | | | | | | | | |
| Easement Acquisition | | | | | | | | | |
| General Journal | 03/31/2016 | 368 | | To adjust rese... | Easemen... | | Reserved for E... | 20,605.00 | 20,605.00 |
| General Journal | 06/30/2016 | 372 | | To adjust List ... | | | Reserved for E... | 610,500.00 | 631,105.00 |
| Total Easement Acquisition | | | | | | | | 631,105.00 | 631,105.00 |
| Easement Costs | | | | | | | | | |
| Land Trust of EP - Monitoring | | | | | | | | | |
| Check | 04/21/2016 | 3794 | Land Trust of Easter... | 25 Monitoring... | | | Bank of Charle... | 5,000.00 | 5,000.00 |
| Total Land Trust of EP - Monitoring | | | | | | | | 5,000.00 | 5,000.00 |
| Surveys | | | | | | | | | |
| Check | 03/29/2016 | 3786 | Sirna Appraisal | Appraisal | Easemen... | | Bank of Charle... | 500.00 | 500.00 |
| Total Surveys | | | | | | | | 500.00 | 500.00 |
| Total Easement Costs | | | | | | | | 5,500.00 | 5,500.00 |
| Total Current Year Encumbrances | | | | | | | | 636,605.00 | 636,605.00 |
| Total Other Expense | | | | | | | | 636,605.00 | 636,605.00 |
| Net Other Income | | | | | | | | -644,905.00 | -644,905.00 |
| Net Income | | | | | | | | -15,839.43 | -15,839.43 |