



Reporting Requirement Manual

NRCDs

&

Environmental Education Centers

Revised

03/2013

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A. R. S. § 37-1001. Declaration of policy

It is declared the policy of the legislature to provide for the restoration and conservation of lands and soil resources of the state, the preservation of water rights and the control and prevention of soil erosion, and thereby to conserve natural resources, conserve wildlife, protect the tax base, protect public lands and protect and restore this state's rivers and streams and associated riparian habitats, including fish and wildlife resources that are dependent on those habitats, and in such manner to protect and promote the public health, safety and general welfare of the people.

A. R. S. § 37-1013. Powers and duties of commissioner

A. The state natural resource conservation commissioner shall:

4. Require the supervisors of each district to file with him annually any audits and the records of the operations of the district for the preceding year in such form and detail as he prescribes.

A. R. S. § 37-1014. State financial assistance; application; criteria

A. The commissioner shall include in the biennial state land department budget request a sum of not to exceed thirty thousand dollars for each district and sixty thousand dollars for each education center for distribution by the commissioner to those natural resource conservation districts which have applied for, have met the criteria for and have been approved for receiving state financial assistance, as provided in this section.

B. Any district or education center desiring to receive state financial assistance for the next ensuing fiscal year shall apply to the commissioner not later than June 20, on a form supplied by the division of natural resource conservation. Each application shall include, but not be limited to:

C. Upon receipt of the application, the commissioner shall determine whether or not such funds for the district or education center will be included in the budget request for the state land department and shall promptly notify the district of his determination.

A. R. S. § 37-1015. Environmental special plate fund; distribution

A. An environmental special plate fund is established and is administered by the commissioner consisting of monies received pursuant to section 28-2413.

B. Subject to legislative appropriation, the department shall distribute five thousand dollars annually to each natural resource conservation district with an established education center for the purpose of developing and implementing an environmental education program that is conducted in a balanced manner, that is based on current scientific information and that includes a discussion of economic and social implications.

C. Subject to legislative appropriation, the department shall distribute grants as directed pursuant to section 41-2252.

D. The fund established in this section is exempt from the provisions of section 35-190 relating to lapsing of appropriations. On notice from the commissioner, the state treasurer shall invest and divest monies in the fund as provided by section 35-313, and monies earned from investment shall be credited to the fund.

E. The appropriated monies shall only be used for the designated purposes specified in statute.

ASLD Requirements for NRCDS

Districts are governed by Arizona State Revised Statutes, Title 37, Chapter 6, A.R.S. § 37-1001 through 37-1058.

NRCDS are corporate bodies of the State of Arizona. District Supervisors are public officers and subject to all laws and requirements pertaining to “public officials.”

Districts operate on the State fiscal year, beginning July 1 and ending June 30th.

Districts should adhere to a regular meeting schedule.

Districts must meet at least once in any 90 day period.

All meetings must be held under the **Open Meeting Law**.

Location of posting of meeting notices and agendas must be filed with the Secretary of State. If you change location, you must re-file.

A **Notice of Meeting** must be posted in a public place a minimum of 24 hours prior to the meeting.

Agendas must be posted a minimum of 24 hours before the meeting.

Minutes (draft) of each meeting must be received at the State Land Department within 72 hours of the meeting.

Signed copies of the approved minutes from the previous meeting are to be submitted with the draft.

Districts must post a **surety bond**.

Districts are to submit an **Annual Report and Financial Statement** no later than July 20th each year.

Districts apply for State funding annually. **Applications for State Funds**, accompanied by a **Plan of Work**, are due June 20th every even numbered year.

District elections are held the first Saturday in May of even numbered years. Elections are governed by Title 37 and Title 16.

There must be at least three (3) legally serving supervisors: e.g. oath of office is current and supervisors meet all legal residence requirements.

To legally resign from office, a supervisor must send a written **Letter of Resignation** to the State Natural Resource Commissioner.

Districts with education centers have additional meeting (**Annual Meeting** per Articles of Incorporation or Articles of Association) and reporting requirements to the Arizona Corporation Commission and the Land Department. See *ASLD Requirements for Education Centers* page 16.

NRC D Operations

ASLD Required Paperwork Checklist

Due Date	Item	Description	Check Off
June 20th	Biennial Plan of Work (A business plan)	Presents estimated District conservation workload for the next two years. Provides a basis for the District budget. Demonstrates financial need to legislators, the ASLD, and other state agencies.	
June 20th	Biennial Application for State Supplemental Funds	Two-sided form: 1. State 2. District: four fiscal year columns covering revenues, expenditures, and balances. Used in ASLD budget preparation to justify State supplemental funding for NRC Ds.	
July 20th	Annual Financial Report (In a standard format)	Is a separate document from the Annual Report, but can be included in it. Reflects statement of revenues, expenditures, and final balances of all monies received and expended by the District.	
July 20th	Annual Report	Details for the Legislature, Congress, ASLD, NRCS, Cooperators, and the public the District's accomplishments over the past year. In addition, it accounts for both public funds and the District's own money spent during the year.	
Once, unless changes	Meeting Location Notice	Disclosure statement as to where meeting notices will be posted.	
Monthly /Per Meeting (24 hours before meeting)	Meeting Agenda	A notice for each meeting must be posted with the agenda in the stated location 24 hours prior to the meeting. A copy must also be provided to the ASLD for filing purposes.	
Monthly/ Per Meeting (72 hours/3 working days after meeting)	Meeting Minutes	Must be available for public inspection in proper form within 72 hours (3 working days) after meeting. Within that 72 hour time frame a copy must also be provided to the ASLD for filing purposes. Minutes should provide a description of matters discussed or considered and an accurate description of all legal actions proposed, discussed, or taken.	
First Saturday in May – Even numbered years	Elections	Many requirements. Information will be provided in the future.	

Once a Year Requirements

Due June 20th

- Applications for State Supplemental Funds (ASLD Standard Forms)
- **NOTE:** two may be necessary –
 - 1 for Supplemental Funds, 1 for Environmental Special Plate Funds
- Biennial Plan of Work

Due July 20th

- Annual Report: Details for the Legislature, Congress, ASLD, NRCS, Cooperators, and the public the District's accomplishments over the past year. In addition, it accounts for **both public funds and the District's own money** spent during the year, but is not the same as the Annual Balance Sheet.
- Annual Financial Statement (ASLD Standard Form)

Other Requirements for both Education Centers and NRCDs

- Meeting Location Notice: Once unless changes.
- Meeting Agenda: Due Monthly /Per Meeting (**24 hours** before the meeting takes place)
- Meeting Minutes: Due Monthly/Per Meeting (**72 hours/3 working days** after meeting)

STATE SUPPLEMENTAL FUNDS APPLICATION

Budget Request Not to Exceed \$15,000.

Due Date: June 20th 2013

District: _____ Acres: _____

Mailing Address: _____ Zip: _____

CONSERVATION PROGRAM PROPOSED:

FY 2014

REVENUES

(1) Budget Request

(2) District Funds Anticipated

FY 2014

FY 2014

Begins July 1, 2013

Begins July 1, 2013

\$ _____

\$ _____

(not to exceed \$15,000)

(identify source)

\$ _____

(identify source)

EXPENDITURES

SUPERVISORS EXPENSE

per diem and travel

\$ _____

\$ _____

OFFICE OPERATIONS

salaries and related expenses

\$ _____

\$ _____

\$ _____

\$ _____

CONSERVATION PROGRAMS

newsletter, annual report, long-range plan,

annual plan, supervisor election

\$ _____

\$ _____

dues: NACD, AZNRCD, RC&D

youth education program

\$ _____

\$ _____

conference expenses

EQUIPMENT OPERATIONS \$ _____ \$ _____

CAPITAL INVESTMENTS

office and other equipment over \$5000 in value
(attach detail)

\$ _____ \$ _____

TOTAL EXPENDITURES

FROM STATE FUNDS \$ _____

FROM LOCAL FUNDS \$ _____

FY 2015

REVENUES

(1) Budget Request

(2) District Funds Anticipated

FY 2015

FY 2015

Begins July 1, 2014

Begins July 1, 2014

\$ _____

\$ _____

(not to exceed \$15,000)

(identify source)

\$ _____

(identify source)

EXPENDITURES

SUPERVISORS EXPENSE

per diem and travel

\$ _____

\$ _____

OFFICE OPERATIONS

salaries and related expenses

\$ _____

\$ _____

\$ _____

\$ _____

CONSERVATION PROGRAMS

newsletter, annual report, long-range plan,

annual plan, supervisor election

\$ _____

\$ _____

dues: NACD, AZNRCD, RC&D, other

youth education program

\$ _____

\$ _____

conference expenses

TOTAL EXPENDITURES

FROM STATE FUNDS \$ _____

FROM LOCAL FUNDS \$ _____

At an official meeting of the District Board convened on the _____ day of _____, 2013, the foregoing schedule of revenues and expenses was reviewed and approved and a request for State supplemental funding in the amount of \$ _____/year was approved by the following quorum of members whose signatures appear below.

SIGNATURE

DISTRICT OFFICE TITLE

(Three signatures required.)

ENVIRONMENTAL SPECIAL PLATE (ESP) FUNDS APPLICATION

NRCD Sponsored Education Centers Pass Through Funds

Budget Request Not to Exceed \$5,000.

FY 2014-2015

Due Date: June 20th 2013

District: _____ Acres: _____

Mailing Address: _____ Zip: _____

ENVIRONMENTAL EDUCATION PROGRAM PROPOSED:

FY 2014

REVENUES

(1) Budget Request

(2) District Funds Anticipated

FY 2014 _____

FY 2014 _____

Begins July 1, 2013

Begins July 1, 2013

\$ _____

(not to exceed \$5,000)

\$ _____

(identify source)

\$ _____

(identify source)

EXPENDITURES

SUPERVISORS EXPENSE

per diem and travel

\$ _____

\$ _____

OFFICE OPERATIONS

salaries and related expenses

\$ _____

\$ _____

\$ _____

\$ _____

CONSERVATION PROGRAMS

newsletter, annual report, long-range plan,
annual plan, supervisor election \$ _____ \$ _____
dues: NACD, AZNRCD, RC&D
youth education program \$ _____ \$ _____
conference expenses

EQUIPMENT OPERATIONS \$ _____ \$ _____

CAPITAL INVESTMENTS

office and other equipment over \$5000 in value
(attach detail) \$ _____ \$ _____

TOTAL EXPENDITURES

FROM STATE FUNDS \$ _____
FROM LOCAL FUNDS \$ _____

FY 2015

REVENUES

(1) Budget Request	(2) District Funds Anticipated
<u>FY 2015</u>	<u>FY 2015</u>
Begins July 1, 2014	Begins July 1, 2014
\$ _____	\$ _____
(not to exceed \$5,000)	(identify source)
	\$ _____
	(identify source)

EXPENDITURES

SUPERVISORS EXPENSE

per diem and travel \$ _____ \$ _____

OFFICE OPERATIONS

salaries and related expenses \$ _____ \$ _____

\$ _____ \$ _____

CONSERVATION PROGRAMS

newsletter, annual report, long-range plan,

annual plan, supervisor election

\$ _____

\$ _____

dues: NACD, AZNRCD, RC&D

youth education program

\$ _____

\$ _____

conference expenses

EQUIPMENT OPERATIONS

\$ _____

\$ _____

CAPITAL INVESTMENTS

office and other equipment over \$5000 in value

(attach detail)

\$ _____

\$ _____

TOTAL EXPENDITURES

FROM STATE FUNDS

\$ _____

FROM LOCAL FUNDS

\$ _____

At an official meeting of the District Board convened on the _____ day of _____, 2013, the foregoing schedule of revenues and expenses was reviewed and approved and a request for Environmental Special Plate funding in the amount of \$_____ year was approved by the following quorum of members whose signatures appear below.

SIGNATURE

DISTRICT OFFICE TITLE

(Three signatures required.)

BIENNIAL PLAN OF WORK

Presents estimated District conservation workload for the next two years. Provides a basis for the District budget. Demonstrates financial need to legislators, the ASLD, and other state agencies.

Features

The overall project is divided into a logical sequence of steps/sections including time for completion of each step as well as the overall project, who does what and when, and a budget.

Sections

The sections can be organized as follows:

1.) summary/abstract; introduction, which explains the challenge/goal of the project

2.) objectives/goals, which show what is to be accomplished

3.) constraints/resources, which show what can be used; an actions/strategy section, which explains how things are to be accomplished

4.) schedule and budget

Calendar/ Time

The work plan is set up with a start and completion chart for each individual job along with the individual(s) who are to complete it. Time should be incorporated for allowing for meetings to reevaluate the progress of the project and make adjustments as needed.

Considerations

The work plan can also be a way to keep the recipient of the project up-to-date on how the work is progressing. In addition, it can be used as a living document that is constantly updated to show progress over a long period of time.

ANNUAL REPORT

Details for the Legislature, Congress, ASLD, NRCS, Cooperators, and the public the District's accomplishments over the past year. In addition, it accounts for **both public funds and the District's own money** spent during the year. Below is a general format for writing an annual report.

Introduction/History

- Start with a summary of your district's history. Some individuals may know the history of your district, but many may not. Write it so those who read your annual report will understand your organization and its mission. It shouldn't be longer than a page and should provide a summary of how your district started, what its primary goals are, and any prior major accomplishments not covered in the current report period.

Communicate Leadership

- Explain to the public/uninformed reader your district's leadership. Include staff, elected supervisors specifying who holds what positions, and any volunteers.

Operations

- Discuss your district's operations over the preceding year. Cover programs or projects in terms of actions and results include numbers and financial statistics. You can cover impact statistics (such as reaching two new demographics in your market). This section should discuss high level operations that legislators have appropriated money for and the public would be interested in.

Numbers

- Your district must include a balance sheet or an income statement and a general report on district operations within this annual report.

Investor Information

- Where appropriate, include a section where you acknowledge the investors that supported you during the preceding year. This is a nice way to say thank you as well as integrating some marketing incentives for future investors who might want to be included in next year's report.

NRCD Financial Statement

July 1, 2011 - June 30, 2012

INCOME: State Account	Local Account
State Funds	Beginning Balance \$
	Contributions
	Grants
	Sales
	Other (itemize)
TOTAL INCOME	TOTAL INCOME
EXPENSES: State Account	Local Account
Salaries	
Office	
Supervisor	
Program	
Dues	
Contributions	
Conference attendance	
Workshop expenses	
Field day expenses	
Newsletter / Annual Report	
Election expenses	
Other (Describe)	
TOTAL STATE	TOTAL LOCAL
EXPENSES \$	EXPENSES \$
BALANCE	BALANCE
STATE ACCOUNT	LOCAL ACCOUNT

ASLD Requirements for Education Centers

- Tax id Number
- Mission Statement
- A Governing/Advisory Board under the direction and/or control of the sponsoring NRCD or NRCDs that is responsible for setting policy and procedures that is the final authority on education center matters.

RECOMMENDED

- 501c3 Non profit status
- Articles of Association
- Personnel policy, job description, and contract for director

Required Reporting to the State Land Department:

- Meeting agenda must be posted in a public area and a copy sent to the Land Department 24 hours before every meeting.
- Monthly or Quarterly reports/meeting minutes depending on when the education center board meets. It is required that education center boards meet at least once every 90 days. The minutes must be received within 72 hours after the meeting was held. A signed and approved copy of the minutes should be sent to the Land Department after they are approved at the following meeting.
- Annual Report including the standard Report Cover Page (attached) and a Financial Statement due July 20 each
- Application for Education Center Funds and Plan of Work due June 20 each year.
- Meeting location notice is due once, unless it changes.

In order to obtain License Plate Funding, education centers must:

- Foster practical, hands-on learning experiences, encourage critical thinking, demonstrate the need for individual stewardship, and demonstrate urban and rural interdependence
- Provide balanced environmental programs - providing courses or programs to the general public in a formal setting on the relationship of humans to their artificial and natural surroundings and includes the relationship of population, pollution, resource allocation, conservation, transportation, technology and resource production to the environment
- Be based on current scientific information—either updated in the last five years or that has not been shown to be out of date
- Include discussions of economic and social implications

Education Center Arizona State Land Department Requirements

Education Center

2012-13

ASLD Required Paperwork Checklist

Due Date	Item	Description	Check Off
June 20th	Biennial Plan of Work (A business plan)	Presents estimated District conservation workload for the next two years. Provides a basis for the District budget. Demonstrates financial need to legislators, the ASLD, and other state agencies.	
June 20th	Biennial Application for State Supplemental Funds	Two-sided form: 1. State 2. District: four fiscal year columns covering revenues, expenditures, and balances. Used in ASLD budget preparation to justify State supplemental funding for NRCDs.	
July 20th	Annual Financial Report (In a standard format)	Is a separate document from the Annual Report, but can be included in it. Reflects statement of revenues, expenditures, and final balances of all monies received and expended by the District.	
July 20th	Annual Report with Cover Page	Details for the Legislature, Congress, ASLD, NRCS, Cooperators, and the public the District's accomplishments over the past year. In addition, it accounts for both public funds and the District's own money spent during the year.	
Once, unless changes	Meeting Location Notice	Disclosure statement as to where meeting notices will be posted.	
Monthly /Per Meeting (24 hours before meeting)	Meeting Agenda	A notice for each meeting must be posted with the agenda in the stated location 24 hours prior to the meeting. A copy must also be provided to the ASLD for filing purposes.	
Monthly/ Per Meeting (72 hours/3 working days after meeting)	Meeting Minutes	Must be available for public inspection in proper form within 72 hours (3 working days) after meeting. Within that 72 hour time frame a copy must also be provided to the ASLD for filing purposes. Minutes should provide a description of matters discussed or considered and an accurate description of all legal actions proposed, discussed, or taken.	
First Saturday in May – Even numbered years	Elections	Many requirements. Information will be provided in the future.	

Once a Year Requirements:

Due June 20th

- Application for State Supplemental Funds
- Biennial Plan of Work

Due July 20th

- Annual Report with Cover Page
- Annual Financial Statement (ASLD Standard Form)

Other Requirements for both Education Centers and NRCDs:

- Meeting Location Notice: Once unless changes.
- Meeting Agenda: Due Monthly /Per Meeting (**24 hours** before the meeting takes place)
- Meeting Minutes: Due Monthly/Per Meeting (**72 hours/3 working days** after meeting)

Education Center Funds Application

Budget Request Not to Exceed \$30,000.

FY 2014-2015

Due Date: June 20th 2013

Education Center Name: _____ e-mail: _____

Mailing Address: _____ Zip: _____

SPONSORING NRCD(s): _____

EDUCATION PROGRAM PROPOSED: _____

FY 2014

REVENUES

(1) Budget Request

(2) Center Funds Anticipated

FY 2014

FY 2014

Begins July 1, 2013

Begins July 1, 2013

\$ _____

\$ _____

(not to exceed \$30,000)

(ESP)

\$ _____

(identify source)

EXPENDITURES

OFFICE OPERATIONS

per diem and travel

\$ _____

\$ _____

salaries and related expenses

\$ _____

\$ _____

\$ _____

\$ _____

EDUCATION ACTIVITIES

newsletter, annual report, annual plan

\$ _____

\$ _____

Dues: NACD, AZNRCD, RC&D, other

education program, conference expenses

\$ _____

\$ _____

CAPITAL INVESTMENTS

office and other equipment over \$5000 in value

(attach detail)

\$ _____

\$ _____

TOTAL EXPENDITURES

FROM STATE FUNDS

\$ _____

FROM CENTER FUNDS

\$ _____

FY 2015

REVENUES

(1) Budget Request

(2) Center Funds Anticipated

FY 2015

FY 2015

Begins July 1, 2014

Begins July 1, 2014

\$ _____

\$ _____

(not to exceed \$30,000)

(ESP)

\$ _____

(identify source)

EXPENDITURES

OFFICE OPERATIONS

per diem and travel

\$ _____

\$ _____

salaries and related expenses

\$ _____

\$ _____

\$ _____

\$ _____

EDUCATION ACTIVITIES

newsletter, annual report, annual plan

\$ _____

\$ _____

dues

education program

\$ _____

\$ _____

conference expenses

\$ _____

\$ _____

CAPITAL INVESTMENTS

office and other equipment over \$5000 in value

(attach detail)

\$ _____ \$ _____

TOTAL EXPENDITURES

FROM STATE FUNDS \$ _____

FROM CENTER FUNDS \$ _____

At an official meeting of the _____ NRCD Board convened on the _____ day of _____, 2013, the foregoing schedule of revenues and expenses was reviewed and approved and a request for State supplemental funding was approved by the following quorum of members whose signatures appear below:

NRCD SIGNATURE

DISTRICT OFFICE TITLE

(Three signatures required.)

BIENNIAL PLAN OF WORK

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The overall project is divided into a logical sequence of steps/sections including time for completion of each step as well as the overall project, who does what and when, and a budget.

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2.) objectives/goals, *which show what is to be accomplished*

3.) constraints/resources, *which show what can be used; an actions/strategy section, which explains how things are to be accomplished*

4.) schedule and budget

Calendar/ Time

The work plan is set up with a start and completion chart for each individual job along with the individual(s) who are to complete it. Time should be incorporated for allowing for meetings to reevaluate the progress of the project and make adjustments as needed.

Considerations

The work plan can also be a way to keep the recipient of the project up-to-date on how the work is progressing. In addition, it can be used as a living document that is constantly updated to show progress over a long period of time.

NRCED Education Center FY 2012-2013 Annual Report Cover Page

Name of Education Center: _____

Address: _____

Phone: _____ Fax: _____ E-mail: _____

Web Site: _____ Director: _____

Number of Paid Staff: _____ Number of Volunteers: _____ Total Volunteer Hrs: _____

NRCED Sponsor(s): _____

TOPICS	X
Agriculture / Aqua-Culture / Animal Husbandry	
Conservation / Recycling 3Rs	
Energy	
Land Use / Resource Management	
Natural History / Social Studies / Science	
Off Highway Vehicle	
Plants / Woodland / Forestry	
Pollution	
Soil / Geology / Mining	
Water	
Wildlife / T&E Species / Ecology / Habitats	
Other:	
TOTAL	

TYPE OF EVENT	X
Classroom Visit	
County / State Fair	
Earth Day	
Envirothon	
Family / Community	
4-H / FFA	
Field Trips / Tours	
Workshops	

Groups	#St.
Student	
Adult	
Mixed/Family Event	
Teacher Training	
Total	

RESOURCES

Sources of Curriculum (Check if Offered)	X
Back Yard Conservation	
NACD Soil & Water Stewardship	
Off Highway Vehicle	
Original	
Project Food Land & People	
Project Learning Tree	
Project WET	
Project WILD	
Other (List)	

Partners in Education	X
FFA	
NRCS	
U of A Extension Services	
Others:	

MATERIALS

List of Materials Provided: kits, books, etc.	Quantity

ANNUAL REPORT

Details for the Legislature, Congress, ASLD, NRCS, Cooperators, and the public the Education Center's accomplishments over the past year. In addition, it accounts for **both public funds and the District's own money** spent during the year. Below is a general format for writing an annual report.

Introduction/History

- Start with a summary of your education center's history. Some individuals may know your history, but many may not. Write it so those who read your annual report will understand your organization and its mission. It shouldn't be longer than a page and should provide a summary of how your education center started, what its primary goals are, and any prior major accomplishments not covered in the current report period.

Communicate Leadership

- Explain to the public/uninformed reader your education center's leadership. Include staff, elected supervisors specifying who holds what positions, and any volunteers.

Operations

- Discuss your education center's operations over the preceding year. Cover programs or projects in terms of actions and results include numbers and financial statistics. You can cover impact statistics (such as reaching two new demographics in your market). This section should discuss high level operations that legislators have appropriated money for and the public would be interested in.

Numbers

- Your education center must include a balance sheet or an income statement and a general report on district operations within this annual report.

Investor Information

- Where appropriate, include a section where you acknowledge the investors that supported you during the preceding year. This is a nice way to say thank you as well as integrating some marketing incentives for future investors who might want to be included in next year's report.

Evaluating Expenditures of Public Funds

No hard and fast rule can be laid down for determining whether a proposed NRCD or education center expenditure of public funds is valid as devoted to a 'public purpose.' Each case must be decided with reference to the object sought to be accomplished and to the degree and manner in which that object affects the public welfare.

The Arizona Legislature, in creating Natural Resource Conservation Districts declared its policy to be:

It is declared the policy of the legislature to provide for the restoration and conservation of lands and soil resources of the state, the preservation of water rights and the control and prevention of soil erosion, and thereby to conserve natural resources, conserve wildlife, protect the tax base, protect public lands and protect and restore this state's rivers and streams and associated riparian habitats, including fish and wildlife resources that are dependent on those habitats, and in such manner to protect and promote the public health, safety and general welfare of the people. (A.R.S. § 37-1001)

The Arizona State Land Commissioner has the authority to audit the expenditures of NRCDs and their sponsored education centers for compliance with their statutory mandates. In reviewing expenditures, the Commissioner will look at the statutory goals and powers listed in A.R.S. § 37-1054 and A.R.S. § 37-1015.

Note: As political subdivisions of the state, District and education center funds are public funds, regardless of the source. All funds should be expended in the same way as appropriated funds. This applies to non-profit corporations that receive a portion of their funds from public funding sources.

None of the following are acceptable:

Illegal Activities (bribery, hiring prostitutes, falsifying travel claims)

Nepotism (hiring family, investing with friends, collusion)

Conflict of Interest Laws, A.R.S. § 38-503: A. Any public officer or employee of a public agency who has, or whose relative has, a substantial interest in any contract, sale, purchase or service to such public agency shall make known that interest in the official records of such public agency and shall refrain from voting upon or otherwise participating in any manner as an officer or employee in such contract, sale or purchase.

Lobbying (it is okay to provide information, but never say Vote Yes or No) Lobbying activities and expenditures by public bodies are subject to registration and reporting requirements.

"Public body" means the Arizona board of regents, a university under the jurisdiction of the Arizona board of regents, the judicial department, any state agency, board, commission or council, any county, any county elected officer who elects to appoint a designated public lobbyist or any city, town, district or other political subdivision of this state that receives and utilizes tax revenues and that employs, retains, engages or uses, with or without compensation, a designated public lobbyist or authorized public lobbyist. A.R.S. 41-1231 (17)

Gifts (Have the potential to violate the Arizona Constitution)

Arizona Constitution, Article IX Section 7

Neither the state, nor any county, city, town, municipality, or other subdivision of the state shall ever give or loan its credit in the aid of, or make any donation or grant, by subsidy or otherwise, to any individual, association, or corporation, or become a subscriber to, or a shareholder in, any company or corporation, or become a joint owner with any person, company, or corporation, except as to such ownerships as may accrue to the state by operation or provision of law or as authorized by law solely for investment of the monies in the various funds of the state.

Use of public funds for personal gain

Natural Resource Conservation District

Procurement Policy

1. A petty cash account in the amount of \$100.00 shall be maintained by the District Treasurer for purchase of standard office supplies. In no case shall any single purchase from this account exceed \$50.00. The petty cash account will be replenished after approval at a regularly scheduled board meeting.
2. Purchases between \$50.00 and \$200.00 for an item needed before a regularly scheduled meeting may be made with the approval of one (1) NRCD Supervisor with the expenditure ratified at the next meeting.
3. Expenditures between \$201.00 and \$1000.00 require prior approval of the Board at a regularly scheduled meeting.
4. Purchases between \$1001.00 and \$5000.00 require obtaining prices (verbal quotations, newspaper ads, etc.) from three sources and approval at a regularly scheduled meeting.
5. Purchases between \$5001.00 and \$10,000.00 require obtaining written price quotations and approval at a regularly scheduled meeting.
6. Purchases over \$10,000.00 require a sealed bid process. Prior approval must be obtained from the board at regularly scheduled board meeting before soliciting bids. The bidding process shall be conducted in accordance to current policies in place at the Arizona State Land Department.
7. A receipt is required before any reimbursement can be approved.

These actions apply to all funds, both State and Local.

Adopted by the _____ Natural Resource Conservation District

Date

Signed _____
Chairman

Natural Resource Conservation District Fiscal Accounting Policy

1. The NRCD accounts shall be the responsibility of the Treasurer.
2. The Treasurer shall assemble bills and present for Board approval and payment.
3. A report, reviewed by the Treasurer, shall be made at each regularly scheduled board meeting.
4. The journal and checkbook statements shall be maintained by the District Clerk.
5. Only supervisors are eligible to be signatories on the account.
6. An independent review shall occur whenever there is a change of Treasurer or as directed by the Chairman.
7. The Procurement Policy adopted by the board shall govern all transactions.

Adopted by the _____ Natural Resource Conservation District

Date

Signed _____

Chairman

Natural Resource Conservation District Travel and Per Diem Policy

1. Compensation of the district supervisors shall not exceed the compensation and travel allowance prescribed by §38.611.

A. The current per diem rate is \$30.00 for each day engaged in the service of the district.

B. The current rate for reimbursement for use of a personal vehicle is \$0.375 per mile.

2. Per diem and mileage shall be offered to supervisors attending regularly scheduled NRCDC board meetings.

3. Compensation for actual and necessary travel expenses (e.g.: meals, lodging, registration) shall be made to Supervisors when engaged in the business of the District.

4. Compensation for official business of the District requires prior approval by the Board at a regularly scheduled meeting.

5. Compensation can be considered wages and is considered taxable income by the IRS.

6. A travel claim with receipts must be furnished to the Treasurer prior to any compensation.

Adopted by the _____ Natural Resource Conservation District

Date _____

Signed _____
Chairman

Natural Resource Conservation District Disposition Policy

1. An inventory of all equipment of the District shall be maintained by the Clerk.
2. Unneeded equipment may be donated to a public body with prior approval of the board at a regularly scheduled meeting. A receipt acknowledging the donation shall be obtained.
3. Disposition of equipment with a value of greater than \$5000.00 requires accepting sealed bids after advertising the availability of the item(s) for a two week period in a local paper.

Adopted by the _____ Natural Resource Conservation District

Date

Signed _____
Chairman

SAMPLE