CONSERVATION DISTRICT GRANT PROGRAM
POLICY AND PROCEDURES OF THE
NEVADA STATE CONSERVATION COMMISSION

Statement of Policy:

The State Conservation Commission is committed to ensuring that procedures are in place to establish accountability and adherence to all laws and regulations regarding grants management to Nevada conservation districts. The Commission is committed to ensure prompt and accurate payment of eligible grants in accordance with generally accepted accounting principles, state and agency policies.

Purpose:

The purpose of the following grants management policy and internal controls is to outline the policy and procedures necessary for the processing, accounting and reporting of grant funds.

Reference:

NRS Chapter 548 and NAC Chapter 548

Organization:

The State Conservation Commission and Nevada’s Conservation Districts are organized in accordance with the provisions of Chapter 548 of the Nevada Revised Statutes (NRS) and Chapter 548 of the Nevada Administrative Code (NAC). The Division of Conservation Districts staff performs services to assist the Commission in carrying out its responsibilities under these chapters.

Procedures and Policy:

The Conservation Commission adopts the following procedures to administer and distribute legislatively approved “Basic Operating Grant” funding to Nevada Conservation Districts.

Determination of Good Standing Status of a Conservation District:

NRS 548.090 - The Commission will request the Division to review the records of each conservation district that are maintained by the division and advise the commission concerning which conservation districts appear to be in good standing.

Prerequisites for conservation district to be in ‘good standing’ are set forth in NAC 548.110. If a conservation district is found to not be in ‘good standing’, the commission will follow the procedures set forth in NAC 548.090.
**Time Restriction on Use of Grant Funds:**

*NRS 548.120 (4)* - Any grant of money received by a conservation district is for the fiscal year in which it was granted. Any money, which has not been committed for expenditure by July 1 of the next fiscal year, must be deducted from any grant awarded for that fiscal year.

Grants may be used for multiple year expenditures (*NRS 548.150*) to assist them in carrying out their programs and duties. Should a conservation district request to utilize the grant funding to expend over multiple fiscal years, a written request must be submitted to the Conservation Commission stating their intention to do so, 60 days prior to the beginning of the fiscal year, by May 1st. The request must include the type of expenditure, total cost, detailed matching source and budget, number of years requested to do so, and completion date, not to exceed two consecutive fiscal years. The request must also include a written explanation of the source of 50% matching funds and schedule of matching funds expenditure. The request will be reviewed and action taken by the Conservation Commission at their next scheduled meeting.

**Duty to account for Grants of Money:**

*NRS 548.130* - Each conservation district that receives a grant of money pursuant to NAC 548.120 shall: 1) Maintain an accurate accounting of all expenditures made from such money; and 2) Allow the commission to review such accounting upon request.

**Pooling of Grants of Money:**

*NRS 548.140* - Two or more conservation districts may agree to pool any grant of money awarded to them pursuant to NAC 548.120 to carry out a conservation program.

**Acceptable Matching Funds:**

The “Basic Operating Grant” program is a ‘matching’ grant program. The grant funds distributed to conservation districts have a 1:1 matching requirement. For every $1.00 of grant funding, the conservation district will provide documentation of $1.00 of match generated.

The Conservation Commission interprets ‘matching funds' to be acceptable in ‘cash’ or ‘in-kind’ money, goods or services provided. The Commission adopts the following definitions:

**Cash match** consists of the district’s cash expenditure, including the expenditure of money contributed to the district by either public or private funding sources.

**In-kind match** includes but is not limited to any non-cash expenditure or use of asset by the district for qualified purposes which may include but not limited to; donation of time, equipment, supplies or services provided where no currency is exchanged between the district and the donating party or individual.
For establishing the value of in-kind services, the following guidelines are used:

- The current Prevailing Wage Rates for Counties published by the State Labor Commission.
- The local Farm Services Agency (FSA) cost share rates for equipment time.
- Estimate(s) from local vendors, rental companies or contractors.
- The Nevada Occupational Employment and Wage Data, Nevada Department of Employment, Training and Rehabilitation.
- Other state or federal sources that have established rates for grant matching purposes as approved by the Conservation Commission.

Per NRS 548.310, District Supervisors may not be compensated for their time while performing their duties as a supervisor, so their time does not qualify as additional in-kind match. However, time donated to specific Conservation District projects may be acceptable.

**Timeline for Conservation Districts to Submit Required Reports to the Commission:**
- June 1 – Annual Workplan
- June 1 – Proposed Annual Budget
- September 30 – Final Financial Report
- September 30 – Annual Report

**Distribution of Balance of Funds Remaining in Budget for Current Fiscal Year to Conservation Districts in Good Standing:**

NRS 548.120 (3) - “The Commission will distribute any available grants of money equally among the districts that have been designated as eligible for a grant of money pursuant to subsection 2. A district that is not in good standing is not eligible to receive a grant of money.”

If any funds remain in the budget after the initial distribution of grants in any fiscal year, the Commission may distribute those funds during that fiscal year. The Commission may distribute remaining funds ‘equally’ among the remaining conservation districts that have been found: 1) in ‘Good Standing’ and 2) eligible to receive the additional grant funds.

**Grant Fund Distribution Schedule:**
The Commission may authorize the initial distribution of grant funding to eligible conservation districts at the first meeting of the fiscal year or prior to September 30th. At the next Commission meeting after September 30th, the Commission may make a final distribution of any remaining undistributed funds.
Nevada Revised Statues -
548.178 Program for distributing grants of money to qualified conservation districts; use of grant.
1. The Commission shall adopt regulations that establish a program for distributing, within the limits of legislative appropriations, grants of money in equal amounts to each conservation district that the Commission determines qualifies for a grant.
2. A conservation district qualifies for a grant of money pursuant to this section if the district:
   (a) Has been established in accordance with the provisions of this chapter; and
   (b) Is in compliance with all of the requirements of this chapter and the regulations of the Commission adopted pursuant thereto.
3. A conservation district that is awarded a grant of money pursuant to this section may use the money for reasonable and necessary expenses incurred by the district in carrying out its duties and authorities in accordance with this chapter and the annual district budget approved by the Commission.
4. The Commission may adopt such regulations, as it considers necessary to carry out the provisions of this section.
(Added to NRS by 1995, 1922)

Nevada Administrative Code -
548.090 Determination of whether conservation district is in good standing: Procedure; effect.
1. The commission, at a regular meeting, will request the division to review the records of each conservation district that are maintained by the division and advise the commission concerning which conservation districts appear to be in good standing.
2. If it appears to the commission that there is evidence that a conservation district is not in good standing:
   (a) The commission will request the division to notify the conservation district that there is evidence that it is not in good standing; and
   (b) The commission will schedule the determination of the status of the conservation district for the next regularly scheduled public meeting of the commission.
3. Upon receiving a notice from the division that there is evidence that it is not in good standing, a conservation district may respond to the commission in writing within 60 days after receiving the notice, or attend the determination hearing at the next regularly scheduled public meeting of the commission, or both.
4. The commission will make a final determination as to whether the conservation district is in good standing after it reviews the evidence and hears testimony at its next regularly scheduled public meeting.
5. If the commission determines that a conservation district is not in good standing, it will:
   (a) Place the conservation district on a list that makes it ineligible for grant programs administered by the commission;
   (b) Notify the Natural Resource Conservation Service that the conservation district is not in good standing; and
   (c) Ask the conservation district if it wishes to be discontinued or consolidated with another conservation district. The commission may assist the conservation district by following the procedures for discontinuance as set forth in NRS 548.530.
(Added to NAC by Conservation Comm’n, eff. 9-5-90; A 12-26-95)

548.100 Petition for reevaluation of determination; review of status and recommendations for improvement; finding that conservation district is in good standing.
1. A conservation district that is determined not to be in good standing may petition the commission at any time requesting a reevaluation of the determination.
2. The division shall review the status of all conservation districts that are not in good standing at least annually and shall recommend to the commission any actions that may be taken to assist a conservation district in the improvement of its status.
3. The commission may find a conservation district to be in good standing after a public hearing is held during any regularly scheduled meeting of the commission.
(Added to NAC by Conservation Comm’n, eff. 9-5-90)

548.110 Prerequisites for conservation district to be in good standing. To be in good standing, a conservation district must:
1. Hold regularly scheduled meetings of the governing board of the district.
2. Hold meetings at least three times each year, one of which must be an annual meeting.
3. Properly give notice of each meeting, prepare an agenda and issue it in conformance with the requirements of chapter 241 of NRS.
4. File the agenda for and the minutes taken at each meeting with the division within 30 days after the meeting.
5. Hold an election of officers before the 10th of November of each even-numbered year, and submit the results of the election to the commission before the 30th of the month.
6. Develop an annual work plan and budget and submit them to the commission by the 1st of June of each year.
7. Develop an annual report and financial report and submit them to the commission by the 30th of September of each year for the immediately preceding fiscal year.

(Added to NAC by Conservation Comm’n, eff. 9-5-90; A 12-26-95)

548.120 Report and review of conservation districts in good standing; distribution of grants; time restriction on use of grants.
1. The division shall report to the commission at the first meeting of the commission of each new fiscal year the conservation districts that are in good standing as of July 1 of that year.
2. The commission will review the annual budget of each district in good standing to determine whether it complies with the intent of this chapter and chapter 548 of NRS. If the budget complies with the intent of those chapters, the commission will designate the district as eligible for a grant of money.
3. The commission will distribute any available grants of money equally among the districts that have been designated as eligible for a grant of money pursuant to subsection 2. A district that is not in good standing is not eligible to receive a grant of money.
4. Any grant of money received by a conservation district is for the fiscal year in which it was granted. Any money which has not been committed for expenditure by July 1 of the next fiscal year must be deducted from any grant awarded for that fiscal year.

(Added to NAC by Conservation Comm’n, eff. 12-26-95)

548.130 Duty to account for grants of money. Each conservation district that receives a grant of money pursuant to NAC 548.120 shall:
1. Maintain an accurate accounting of all expenditures made from such money; and
2. Allow the commission to review such accounting upon request.

(Added to NAC by Conservation Comm’n, eff. 12-26-95)

548.140 Pooling of grants by conservation districts. Two or more conservation districts may agree to pool any grant of money awarded to them pursuant to NAC 548.120 to carry out a conservation program.

(Added to NAC by Conservation Comm’n, eff. 12-26-95)

548.150 Interpretation of term “reasonable and necessary expenses.” For the purposes of NRS 548.178, the commission will interpret the term “reasonable and necessary expenses” of a conservation district to include, without limitation:
1. Operating expenses of the conservation district, including, without limitation, office supplies, postage, telephone bills and other items approved for the budget of the district;
2. Travel expenses of supervisors based on the current rate available for the reimbursement of state officers and employees generally;
3. Dues and registration;
4. Support staff;
5. Conservation programs; and
6. Any cost associated with pooling of grants of money.

(Added to NAC by Conservation Comm’n, eff. 12-26-95)