

**OPINION
54-100**

March 2, 1954 (OPINION)

SOIL CONSERVATION

RE: Funds By Whom Disbursed

In your letter of February 23, 1954, you ask "whether, by law, there is any direct or implied control over the expenditure of monies accumulated in these (soil conservation) districts by their various district boards even though the monies have not been raised by taxation or other governmentally approved procedures, but because such funds were raised cooperatively but in the name of a Soil Conservation District as a political subdivision of the state."

Section 4-2213 provides that a soil conservation district is a "governmental subdivision of the state and a body corporate and politic."

Section 4-2226 enumerates the powers of a conservation district. Among these are:

10. To sue and be sued in the name of the district;

11. To have a seal, which seal shall be noticed judicially; and further provides further powers which are common to corporations, both public and private.

However, the district is not given the power of taxation. But as a condition precedent to the extending of its benefits to a private landowner, it may require contribution in money, services, and materials from land occupiers.

Further, chapter 52, Laws 1953, appropriated the sum of \$50,000.00 "for the purpose of financing the operations of the office of the State Soil Conservation Districts for the biennium beginning July 1, 1953, and ending June 30, 1955.

There seem to be no specific direction as to how this appropriation shall be disbursed.

It is our opinion that the State Soil Conservation Committee has the power to appropriate such portions of such appropriations to the districts as it may deem proper.

It appears from section 4-2216 that the only officers of a district shall be three supervisors who shall be, in effect, its board of directors. The statute makes no provision for the election of a treasurer or any other officer, but section 4-2223 provides that "The supervisors may employ necessary permanent and temporary officers, agents, or employees, and shall determine their qualifications, duties, and compensation." This section, in our opinion, authorizes the supervisors to appoint such necessary officers as a secretary and

a treasurer, and these officers should have the powers usually given similar officers of public bodies. This opinion seems to be supported by section 4-2224 providing that the supervisors shall provide for "the execution of surety bonds for all employees and officers who shall be entrusted with funds or property . . ."

It is our further opinion that all funds from whatever source shall be in the custody of the district treasurer. Further, all funds shall be disbursed upon claims audited by the supervisors, and that no further audit of claims against a district shall be required. In addition to the protection of the surety bonds required, the district is further protected by the criminal laws affecting misuse or embezzlement of public funds.

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