HB 2160: domestic water improvement districts; reviews
Sponsor: Representative Bliss, LD 1
Caucus & COW

Overview
Requires domestic water improvement districts with an alternative form of government to submit an annual report and budget to the county board of supervisors (BOS) in which the district is located.

History
Statute requires certain special taxing districts to submit an annual report and district budget to the county BOS of each county in which the district is located. Currently, municipal improvement districts, county improvement districts, agricultural improvement districts, multi-county water conservation districts, groundwater replenishment districts and active management area water districts are exempt from the annual and budget reporting requirements.

An annual report is required to contain: 1) the beginning and end fund balances and all revenues and expenditures for the preceding fiscal year; 2) legal descriptions for any boundary changes that occurred; 3) information on members of the governing board and officers of the district; 4) the schedule and location of regular meetings of the district; 5) the location where meeting notices are posted; 6) the name of the person who completed the report; and 7) a copy of any required audit or financial review (A.R.S. § 48-251, 48-252).

Additionally, districts that are required to submit an annual report to the county BOS must submit the annual report for an audit or financial review in accordance with generally accepted government auditing standards. Currently, municipal improvement districts, county improvement districts, agricultural improvement districts, multi-county water conservation districts, groundwater replenishment districts and active management area water districts are exempt from this audit requirement (A.R.S. § 48-253).

Provisions
1. Requires domestic water improvement districts with an alternative form of government to submit an annual report and district budget report to the county BOS. (Sec. 1, 2)
2. Requires a domestic water improvement district with an alternative form of government to submit its annual report for audit or financial review. (Sec. 3)
3. Makes technical changes. (Sec.1-3)