



Annual Financial Report
For the Year Ended August 31, 2018

Prepared by:
Texas State Soil & Water Conservation Board

**TEXAS STATE SOIL & WATER
CONSERVATION BOARD**

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2018

Rex Isom
Executive Director

UNAUDITED

Texas State Soil & Water Conservation Board (592)

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STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0030	TRAVEL CASH ON HAND		.00	.00
	GL CLS	001 CA	CASH ON HAND		.00	.00
01	002	0040	CASH IN BANK		.00	.00
		0043	TRAVEL CASH IN BANK		.00	.00
	GL CLS	002 CA	CASH IN BANK		.00	.00
01	004	0045	CASH IN STATE TREASURY		299,881,955.99-	279,741,481.89-
		0048	LEGISLATIVE CASH		299,881,955.99	279,741,481.89
	GL CLS	004 CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		22,918,315.14	17,862,037.78
	GL CLS	020 CA	LEGISLATIVE APPROPRIATIONS		22,918,315.14	17,862,037.78
01	039	0241	FEDERAL RECEIVABLE-UNBILLED		572,701.78	572,701.78
	GL CLS	039 CA	FEDERAL RECEIVABLES		572,701.78	572,701.78
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052 CA	ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		261,084.86-	132,508.76-
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	30063700	.00	.00
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	55579990	149.50	31,081.88
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	55679990	197,418.80	25,426.88
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	57679990	.00	.00
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	59200010	.00	.00
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	71379990	.00	.00
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	73379990	63,516.56	76,000.00
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	75179990	.00	.00
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	76079990	.00	.00
	GL CLS	065 CA	INTERFUND RECEIVABLE		.00	.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	072	0284	DUE FROM OTHER AGENCIES	30066700	.00	.00
		0284	DUE FROM OTHER AGENCIES	30063700	.00	.00
		0284	DUE FROM OTHER AGENCIES	32001650	.00	.00
		0284	DUE FROM OTHER AGENCIES	55100010	.00	.00
		0284	DUE FROM OTHER AGENCIES	55579990	.00	.00
		0284	DUE FROM OTHER AGENCIES	55679990	.00	.00
		0284	DUE FROM OTHER AGENCIES	58013580	.00	.00
		0284	DUE FROM OTHER AGENCIES	58200100	.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		10,717.08	1,150.25
GL CLS	080	CA	CONSUMABLE INVENTORIES		10,717.08	1,150.25
01	081	0290	MDSE INVENTORIES (STORES FOR RESALE)		.00	.00
GL CLS	081	CA	MERCHANDISE INVENTORIES		.00	.00
01	100	0295	PREPAID ITEMS		.00	.00
GL CLS	100	CA	PREPAID ITEMS		.00	.00
* GLA CAT	01		CURRENT ASSETS		23,501,734.00	18,435,889.81
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
GL CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
11	180	0405	AMTS TO BE PROVI FY-REPYMT OF BONDS		.00	.00
GL CLS	180		RETIREMENT OF G.O. BONDS		.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
GL CLS	190		RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11		OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					23,501,734.00	18,435,889.81

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	200	1009	VOUCHERS PAYABLE		337,797.13-	265,951.15-
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200 CL		ACCOUNTS PAYABLE		337,797.13-	265,951.15-
21	202	1045	OTHER INTERGOVERNMENT PAYABLE		.00	.00
GL CLS	202 CL		OTHER INTERGOVERNMENTAL PAYABLES		.00	.00
21	203	1015	PAYROLL PAYABLE		456,876.16-	436,479.94-
GL CLS	203 CL		PAYROLL PAYABLE		456,876.16-	436,479.94-
21	205	1049	CL INTERFUND PAYABLE		261,084.86	76,000.00
		1049	CL INTERFUND PAYABLE	55500010	.00	.00
		1049	CL INTERFUND PAYABLE	55579990	149.50-	.00
		1049	CL INTERFUND PAYABLE	55600010	.00	.00
		1049	CL INTERFUND PAYABLE	55679990	197,418.80-	.00
		1049	CL INTERFUND PAYABLE	57679990	.00	.00
		1049	CL INTERFUND PAYABLE	71300010	.00	.00
		1049	CL INTERFUND PAYABLE	71379990	.00	.00
		1049	CL INTERFUND PAYABLE	73379990	63,516.56-	76,000.00-
		1049	CL INTERFUND PAYABLE	75179990	.00	.00
		1049	CL INTERFUND PAYABLE	75679990	.00	.00
		1049	CL INTERFUND PAYABLE	76079990	.00	.00
GL CLS	205 CL		INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		1050	DUE TO OTHER AGENCIES	55579990	248,569.18-	204,046.29-
		1050	DUE TO OTHER AGENCIES	55679990	286,744.01-	296,273.84-
		1050	DUE TO OTHER AGENCIES	55779990	.00	.00
		1050	DUE TO OTHER AGENCIES	55799970	.00	.00
		1050	DUE TO OTHER AGENCIES	57679990	28,962.79-	25,566.01-
		1050	DUE TO OTHER AGENCIES	71379990	.00	23,281.13-
		1050	DUE TO OTHER AGENCIES	73379990	34,762.36-	21,579.53-
		1050	DUE TO OTHER AGENCIES	75179990	.00	.00
		1050	DUE TO OTHER AGENCIES	75579990	.00	.00
		1050	DUE TO OTHER AGENCIES	76079990	.00	.00
		1050	DUE TO OTHER AGENCIES	80206440	.00	.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	211	1050	DUE TO OTHER AGENCIES	80209190	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		599,038.34-	570,746.80-
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		1,393,711.63-	1,273,177.89-
** TOTAL LIABILITIES AND OTHER CREDITS					1,393,711.63-	1,273,177.89-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES		.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	370	2090	FD BAL-RESERVED FOR PREPAID ITEMS		.00	.00
GL CLS	370	FD	BAL RESERVED FOR OTHER		.00	.00
51	510	2301	FD BAL-NONSPND FOR INVENTORY		10,691.45-	1,150.25-
GL CLS	510	FD	BAL-NONSPENDABLE		10,691.45-	1,150.25-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		22,097,330.92-	17,161,561.67-
GL CLS	550	FD	BAL-UNASSIGNED		22,097,330.92-	17,161,561.67-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		16,991,594.74	19,022,841.92
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		16,991,594.74-	19,022,841.92-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		22,108,022.37-	17,162,711.92-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				22,108,022.37-	17,162,711.92-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				23,501,734.00-	18,435,889.81-
*	GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL		.00	.00
*	GAAP FUND TYPE	01	GENERAL		.00	.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	002	0040	CASH IN BANK		125,735.45	84,400.09
	GL CLS	002	CA CASH IN BANK		125,735.45	84,400.09
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT 01 CURRENT ASSETS					125,735.45	84,400.09
** TOTAL ASSETS AND OTHER DEBITS					125,735.45	84,400.09
51	520	****	2310-POST CLS FFS FB RESTRICTED		102,245.03-	.00
	GL CLS	520	FD BAL-RESTRICTED		102,245.03-	.00
51	530	2315	FD BAL-COMMITTED		23,490.42-	84,400.09-
	GL CLS	530	FD BAL-COMMITTED		23,490.42-	84,400.09-
51	550	2325	FD BAL-UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					125,735.45-	84,400.09-

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR YEAR

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	125,735.45-	84,400.09-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	125,735.45-	84,400.09-
* GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL	.00	.00
* GAAP FUND TYPE 02 SPECIAL REVENUE	.00	.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR YEAR

06	150	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

 GL GL COMP AGY CURRENT PRIOR
 CAT CLASS GL TITLE GL YEAR YEAR

11	190	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	.00	.00
	GL CLS	190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	.00	.00
	* GLA CAT	11	OTHER DEBITS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
	* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
	* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
	* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
	* AGENCY	592			.00	.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

 GAAP
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR

01			0005	9400	ORIGINAL BUDGET-COMMITTED	40,232,879.00
				9401	ORIGINAL BUDGET-COLLECTED	15,320,878.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	24,912,001.00
01			0006	9403	ADJUSTED BUDGET-COMMITTED	11,161,951.47
				9404	ADJUSTED BUDGET-COLLECTED	11,161,951.47-
				9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	301,671.98
				9421	OASI ST MATCH TRF IN FROM 902-COLLECTED	41,445.50-
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	587,193.35
				9426	INSUR-ST PD TRF IN FROM 327-COLLECTED	76,888.57-
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	370,691.39
				9436	RETIR-ST MATCH TRF IN FROM 327-COLLECTED	53,280.74-
				9440	BRP TRANSFER IN FROM 902-COMMITTED	10,976.91
				9442	BRP TRANSFER IN FROM 902-COLLECTED	1,026.86
				9445	SALARY INCR TRF IN FROM 902-COMMITTED	87,892.06
				9447	SALARY INCR TRF IN FROM 902-COLLECTED	12,134.13-
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	1,175,703.61
01			0007	9406	UB TRANSFER OUT-EXP BUDGET	3,767,332.59-
				9407	UB TRANSFER IN-EXP BUDGET	3,767,332.59
				9408	UB TRANSFER OUT-REV BUDGET	0.00
				9409	UB TRANSFER IN-REV BUDGET	0.00
* GAAP SRC/OBJ			0007		UNEXPENDED BALANCE FORWARD	0.00
01			0025	3700	FEDERAL RECEIPTS MATCHED-OTHER PROGRAMS	11,904,467.89
* GAAP SRC/OBJ			0025		FEDERAL REVENUE	11,904,467.89
01			0026	3971	FED PASS-THRU REV IA, NON-OP GEN BUDGETED	302,680.91
* GAAP SRC/OBJ			0026		FEDERAL PASS-THROUGH REVENUE	302,680.91
01			0027	3725	STATE GRANT PASS-THRU REV, NON-OPERATING	0.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

 GAAP
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR

* GAAP SRC/OBJ	0027				STATE GRANT PASS-THROUGH REVENUE	0.00
01		0080	3788		DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	18,633.38
			3970		REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00
			3975		UB CASH BALANCE FORWARD - OTHER FUNDS	0.00
* GAAP SRC/OBJ	0080				OTHER	18,633.38
* GAAP CATEGORY 01					REVENUES	38,313,486.79
TOTAL REVENUES						38,313,486.79
04		0200	7001		SAL & WAGES(LINE ITEM EXEMPT)	142,302.96
			7002		SAL/WAGES-CLASS&N/C-PERM FULTM	3,805,800.37
			7003		SAL/WAGES-CLASS&N/C-PERM PRITM	59,897.88
			7022		LONGEVITY PAY	103,600.00
			7025		SALARY-PERDIEM ALLOWANCE	2,580.00
			7050		BENEFIT REPLACEMENT PAY	10,976.91
* GAAP SRC/OBJ	0200				SALARIES AND WAGES	4,125,158.12
04		0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	370,691.39
			7033		EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	3,096.36
			7040		ADDL PAYROLL RETIREMENT CONTRIBUTION	19,131.28
			7041		EMPLOYEE INS PYMTS-EMPLR CONTR	587,193.35
			7042		PAYROLL HEALTH INSURANCE CONTRIBUTION	39,404.73
			7043		FICA EMPLOYER MATCHING CONTR	301,671.98
* GAAP SRC/OBJ	0210				PAYROLL RELATED COSTS	1,321,189.09
04		0220	7245		FINANCIAL AND ACCOUNTING SERV	2,539.34
			7256		ARCHITECTURAL/ENGINEERING SERV	1,490,266.84
* GAAP SRC/OBJ	0220				PROFESSIONAL FEES AND SERVICES	1,492,806.18
04		0230	7101		TRAV IN-STATE-PUB TRANS FARES	23,880.28
			7102		TRAV IN-STATE MILEAGE	200,788.28
			7105		TRAV IN-STATE-INCIDENTAL EXPEN	10,724.16
			7106		TRAVEL-IN-STATE MEALS/LODGING	92,978.72

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

 GAAP
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR

04			0230	7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)	21,657.54
				7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	8,661.79
				7111	TRAV OUT-OF-ST-PUB TRANS FARES	3,629.03
				7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	1,353.00
				7115	TRAV OUT-OF-ST-INCIDENTAL EXP	637.66
				7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	2,789.00
				7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	38.39-
				7136	TRAVEL IN-STATE-HOTEL OCC TAX GALVESTON	0.00
				7137	TRAV IN-ST-HOTEL OCC TAX SOUTH PADRE ISL	0.00
				7139	TRAV IN-ST-HOTEL OCC TAX CORPUS CHRISTI	0.00

* GAAP SRC/OBJ 0230 TRAVEL 367,061.07

04			0240	7291	POSTAL SERVICES	5,278.95
				7300	CONSUMABLES	8,566.26
				7303	SUBS, PERIODICALS & INFO SERV	596.88
				7304	FUELS AND LUBRICANTS-OTHER	42,310.91
				7312	MEDICAL SUPPLIES	43.30
				7328	SUPPLY/MATERIAL-AGRIC,CONST,HARDWARE	27.70
				7330	PARTS - FURNISHINGS & EQUIPMT	7,196.43
				7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	5,355.94
				7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	1,614.20
				7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	2,534.74
				7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	4,151.18
				7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	15,790.96
				7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	253.00
				7510	TELECOM PARTS & SUPPLIES	194.30
				7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	286.91

* GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 94,201.66

04			0250	7276	COMMUNICATION SERVICES	45,522.62
				7501	ELECTRICITY	11,501.94
				7503	TELECOMMS-LONG DISTANCE	4,662.01
				7504	TELECOMMS-MONTHLY CHARGE	24,089.75
				7507	WATER	3,224.52
				7516	TELECOMMS-OTHER SERV CHARGES	43,368.12

* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 132,368.96

04			0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	6,652.40
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STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP						CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR
CATEGORY	FUNC CLASS ACCT SRC/OBJ	OBJ				
04		0260	7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP		1,112.68
			7338	RP-FAC & OTHER IMPROV/MAINT & REPAIR-EXP		1,512.78
			7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS		725.55
			7368	PERSONAL PROP-MAINT & REPAIR/MTR VEHICLE		9,945.27
* GAAP SRC/OBJ		0260		REPAIRS AND MAINTENANCE		19,948.68
04		0270	7406	RENTAL OF FURNISHINGS/EQUIPMT		40,342.84
			7462	RENT OF OFFICE BLDG/OFFICE SPACE		274,067.65
			7470	RENTAL OF SPACE		10,948.00
			7522	TELECOMMS-EQUIP RENTAL		4,289.56
* GAAP SRC/OBJ		0270		RENTALS AND LEASES		329,648.05
04		0280	7273	REPRODUCTION & PRINTING SERVS		3,667.74
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION		3,667.74
04		0290	7226	JUDGMT/SETTLEMT-CLAIMANT/OTHER LEGAL FEE		2,297.67
* GAAP SRC/OBJ		0290		CLAIMS AND JUDGEMENTS		2,297.67
04		0310	7971	FED PASS-THRU EXP IA, NON-OP GEN BUDGETED		100,489.89
			7978	FED PASS-THRU EXP IA OPER, GEN BUDGETED		1,595,997.52
* GAAP SRC/OBJ		0310		FEDERAL PASS-THROUGH EXPENDITURE		1,696,487.41
04		0311	7615	STATE GRANT PASS-THRU EXPEND, OPERATING		776,289.57
* GAAP SRC/OBJ		0311		STATE GRANT PASS-THROUGH EXPENDITURE		776,289.57
04		0320	7611	PAYMENTS/GRANTS TO CITIES		1,913,032.01
			7612	PAYMENTS/GRANTS TO COUNTIES		3,631,399.57
			7613	PAYMENTS/GRANTS TO OTHER POLITICAL SUB.		11,544,079.52
			7621	GRANTS TO COUNCIL OF GOVERNMTS		32,861.49
* GAAP SRC/OBJ		0320		INTERGOVERNMENTAL PAYMENTS		17,121,372.59
04		0330	7623	GRANTS TO COMMUNITY SERVICE PROGRAMS		331,275.88
			7624	GRANTS TO INDIVIDUALS		2,894,778.37

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

 GAAP
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR

* GAAP SRC/OBJ	0330			PUBLIC ASSISTANCE PAYMENTS	3,226,054.25
04	0340	7201		MEMBERSHIP DUES	3,345.00
		7203		REGISTRATION FEES-EMPLOYEE TRAINING	5,930.50
		7204		INSURANCE PREMIUMS & DEDUCTIBLES	33,590.33
		7210		FEES AND OTHER CHARGES	593.68
		7211		AWARDS	1,450.85
		7277		CLEANING SERVICES	17,180.19
		7286		FREIGHT/DELIVERY SERVICES	558.34
		7299		PURCHASED CONTRACTED SERVICES	1,684,620.26
		7806		PROMPT PAYMENT INTEREST	16.73
		7947		ST OFC OF RISK MNGMT ASSESSMENTS	6,560.24
		7953		SWCAP REIMBURSEMENT TO UNAPP GR 0001	11,982.03
* GAAP SRC/OBJ	0340			OTHER EXPENDITURES	1,765,828.15
* GAAP CATEGORY 04				EXPENDITURES	32,474,379.19
TOTAL EXPENDITURES					32,474,379.19
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					5,839,107.60
05	0510	7973		OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	2,844.00-
* GAAP SRC/OBJ	0510			TRANSFERS-OUT	2,844.00-
05	0560	3839		SALE OF VEHICLES, BOATS & AIRCRAFT	0.00
* GAAP SRC/OBJ	0560			SALE OF CAPITAL ASSETS	0.00
05	0578	9410		APPROPRIATION TRANSFER-IN COMMITTED	404,182.06
		9411		APPROPRIATION TRANSFER-IN COLLECTED	5,626.86-
* GAAP SRC/OBJ	0578			LEGISLATIVE FINANCING SOURCES	398,555.20
05	0591	9515		APPROPRIATION TRANSFER OUT-COMMITTED	319,244.00-
		9516		APPROPRIATION TRANSFER OUT-COLLECTED	4,600.00
		9541		BRP TRF OUT TO STRATEGIES-COMMITTED	9,180.13-
		9543		BRP TRF OUT TO STRATEGIES-COLLECTED	1,026.86

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP							CURRENT	
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
	05			0591	9546		SALARY INCR TRF OUT TO STRAT-COMMITTED	75,757.93-
*	GAAP SRC/OBJ			0591			LEGISLATIVE FINANCING USES	398,555.20-
	05			0600	9580		LAPSED COMMITTED REVENUE APPROPRIATIONS	890,953.15-
*	GAAP SRC/OBJ			0600			APPROPRIATIONS LAPSED	890,953.15-
*	GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	893,797.15-
TOTAL OTHER FINANCING SOURCES(USES)								893,797.15-
NET CHANGE IN FUND BALANCE								4,945,310.45
FUND BALANCE - BEGINNING								17,162,711.92
FUND BALANCE - BEGINNING, AS RESTATED								17,162,711.92
FUND BALANCE - ENDING								22,108,022.37
*	GAAP FUND	0001					GENERAL REVENUE (0001)-GENERAL	22,108,022.37
*	GAAP FUND TY	01					GENERAL	22,108,022.37

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL

 GAAP
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR

01			0035	3722	CONF/SEMINAR/TRAINING REG FEES	137,048.93
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	137,048.93
01			0050	3852	INTEREST ON LOCAL DEPOSITS-STATE AGY	55.63
* GAAP SRC/OBJ			0050		INTEREST, DIVIDEND & OTHER INCOME	55.63
* GAAP CATEGORY	01				REVENUES	137,104.56
TOTAL REVENUES						137,104.56
04			0240	7300	CONSUMABLES	95,769.20
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	95,769.20
* GAAP CATEGORY	04				EXPENDITURES	95,769.20
TOTAL EXPENDITURES						95,769.20
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						41,335.36
TOTAL OTHER FINANCING SOURCES(USES)						0.00
NET CHANGE IN FUND BALANCE						41,335.36
FUND BALANCE - BEGINNING						84,400.09
FUND BALANCE - BEGINNING, AS RESTATED						84,400.09
FUND BALANCE - ENDING						125,735.45
* GAAP FUND	9999				FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL	125,735.45
* GAAP FUND TY	02				SPECIAL REVENUE	125,735.45

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GAAP

GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	YEAR

NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	0.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP	0.00
* GAAP FUND TY 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	0.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

 GAAP
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR

NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND	9997			LONG-TERM LIABILITIES BASIS CONVERSION		0.00
* GAAP FUND TY	12			LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		0.00
* GAAP FD GRP	01			GOVERNMENTAL	22,233,757.82	
* AGENCY	592				22,233,757.82	

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	B/C	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0030	TRAVEL CASH ON HAND		.00	.00
	GL	CLS	001	CA CASH ON HAND		.00	.00
01	002	N	0040	CASH IN BANK		.00	.00
		N	0043	TRAVEL CASH IN BANK		.00	.00
	GL	CLS	002	CA CASH IN BANK		.00	.00
01	004	N	0045	CASH IN STATE TREASURY		299,881,955.99-	279,741,481.89-
		N	0048	LEGISLATIVE CASH		299,881,955.99	279,741,481.89
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		22,918,315.14	17,862,037.78
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS		22,918,315.14	17,862,037.78
01	039	N	0241	FEDERAL RECEIVABLE-UNBILLED		572,701.78	572,701.78
	GL	CLS	039	CA FEDERAL RECEIVABLES		572,701.78	572,701.78
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		261,084.86-	132,508.76-
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	30063700	.00	.00
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	55579990	149.50	31,081.88
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	55679990	197,418.80	25,426.88
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	57679990	.00	.00
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	59200010	.00	.00
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	71379990	.00	.00
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	73379990	63,516.56	76,000.00
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	75179990	.00	.00
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	76079990	.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE		.00	.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	072	N	0284	DUE FROM OTHER AGENCIES	30066700	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	30063700	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	32001650	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	55100010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	55579990	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	55679990	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	58013580	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	58200100	.00	.00
GL CLS	072	CA		DUE FROM OTHER AGENCIES		.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		10,717.08	1,150.25
GL CLS	080	CA		CONSUMABLE INVENTORIES		10,717.08	1,150.25
01	081	N	0290	MDSE INVENTORIES (STORES FOR RESALE)		.00	.00
GL CLS	081	CA		MERCHANDISE INVENTORIES		.00	.00
01	100	N	0295	PREPAID ITEMS		.00	.00
GL CLS	100	CA		PREPAID ITEMS		.00	.00
* GLA CAT	01			CURRENT ASSETS		23,501,734.00	18,435,889.81
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
GL CLS	151			FURNITURE AND EQUIPMENT, NET		.00	.00
* GLA CAT	06			NON-CURRENT ASSETS		.00	.00
11	180	N	0405	AMTS TO BE PROVI FY-REPYMT OF BONDS		.00	.00
GL CLS	180			RETIREMENT OF G.O. BONDS		.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
GL CLS	190			RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
* GLA CAT	11			OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						23,501,734.00	18,435,889.81

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	200	N	1009	VOUCHERS PAYABLE		337,797.13-	265,951.15-
			N	1010 ACCOUNTS PAYABLE		.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE						337,797.13-	265,951.15-
21	202	N	1045	OTHER INTERGOVERNMENT PAYABLE		.00	.00
GL CLS 202 CL OTHER INTERGOVERNMENTAL PAYABLES						.00	.00
21	203	N	1015	PAYROLL PAYABLE		456,876.16-	436,479.94-
GL CLS 203 CL PAYROLL PAYABLE						456,876.16-	436,479.94-
21	205	N	1049	CL INTERFUND PAYABLE		261,084.86	76,000.00
			N	1049 CL INTERFUND PAYABLE	55500010	.00	.00
			N	1049 CL INTERFUND PAYABLE	55579990	149.50-	.00
			N	1049 CL INTERFUND PAYABLE	55600010	.00	.00
			N	1049 CL INTERFUND PAYABLE	55679990	197,418.80-	.00
			N	1049 CL INTERFUND PAYABLE	57679990	.00	.00
			N	1049 CL INTERFUND PAYABLE	71300010	.00	.00
			N	1049 CL INTERFUND PAYABLE	71379990	.00	.00
			N	1049 CL INTERFUND PAYABLE	73379990	63,516.56-	76,000.00-
			N	1049 CL INTERFUND PAYABLE	75179990	.00	.00
			N	1049 CL INTERFUND PAYABLE	75679990	.00	.00
			N	1049 CL INTERFUND PAYABLE	76079990	.00	.00
GL CLS 205 CL INTERFUND PAYABLE						.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
			N	1050 DUE TO OTHER AGENCIES	32001650	.00	.00
			N	1050 DUE TO OTHER AGENCIES	47900010	.00	.00
			N	1050 DUE TO OTHER AGENCIES	55579990	248,569.18-	204,046.29-
			N	1050 DUE TO OTHER AGENCIES	55679990	286,744.01-	296,273.84-
			N	1050 DUE TO OTHER AGENCIES	55779990	.00	.00
			N	1050 DUE TO OTHER AGENCIES	55799970	.00	.00
			N	1050 DUE TO OTHER AGENCIES	57679990	28,962.79-	25,566.01-
			N	1050 DUE TO OTHER AGENCIES	71379990	.00	23,281.13-
			N	1050 DUE TO OTHER AGENCIES	73379990	34,762.36-	21,579.53-
			N	1050 DUE TO OTHER AGENCIES	75179990	.00	.00
			N	1050 DUE TO OTHER AGENCIES	75579990	.00	.00
			N	1050 DUE TO OTHER AGENCIES	76079990	.00	.00
			N	1050 DUE TO OTHER AGENCIES	80206440	.00	.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
21	211	N	1050	DUE TO OTHER AGENCIES	80209190	.00	.00
			N	1050 DUE TO OTHER AGENCIES	90200010	.00	.00
	GL CLS		211 CL	DUE TO OTHER AGENCIES		599,038.34-	570,746.80-
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS		230 CL	EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS		300 CL	FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES						1,393,711.63-	1,273,177.89-
** TOTAL LIABILITIES AND OTHER CREDITS						1,393,711.63-	1,273,177.89-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS		360 FD	BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS		362 FD	BAL RESERVED FOR INVENTORIES		.00	.00
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00
	GL CLS		364 FD	BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	370	N	2090	FD BAL-RESERVED FOR PREPAID ITEMS		.00	.00
	GL CLS		370 FD	BAL RESERVED FOR OTHER		.00	.00
51	510	N	2301	FD BAL-NONSPND FOR INVENTORY		10,691.45-	1,150.25-
	GL CLS		510 FD	BAL-NONSPENDABLE		10,691.45-	1,150.25-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		22,097,330.92-	17,161,561.67-
	GL CLS		550 FD	BAL-UNASSIGNED		22,097,330.92-	17,161,561.67-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP		.00	.00
	GL CLS		630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		16,991,594.74	19,022,841.92
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		16,991,594.74-	19,022,841.92-
	GL CLS		800	BUDGETARY		.00	.00
51	950	N	9200	PAYROLL CLEARING		.00	.00
		N	9201	PAYROLL CLEARING OFFSET		.00	.00
		N	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS		950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT		51	FUND BALANCE (DEFICITS)		22,108,022.37-	17,162,711.92-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					22,108,022.37-	17,162,711.92-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					23,501,734.00-	18,435,889.81-
*	GAAP FUND		0001	GENERAL REVENUE (0001)-GENERAL		.00	.00
*	GAAP FUND TYPE		01	GENERAL		.00	.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	002	N	0040	CASH IN BANK	125,735.45	84,400.09
	GL	CLS	002	CA CASH IN BANK	125,735.45	84,400.09
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	125,735.45	84,400.09
**	TOTAL	ASSETS	AND	OTHER DEBITS	125,735.45	84,400.09
51	520	N	****	2310-POST CLS FFS FB RESTRICTED	102,245.03-	.00
	GL	CLS	520	FD BAL-RESTRICTED	102,245.03-	.00
51	530	N	2315	FD BAL-COMMITTED	23,490.42-	84,400.09-
	GL	CLS	530	FD BAL-COMMITTED	23,490.42-	84,400.09-
51	550	N	2325	FD BAL-UNASSIGNED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER	.00	.00
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2235	FB-UNRES-UNDESIG-AVAIL FOR SUBSEQUEN	.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	125,735.45-	84,400.09-

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	125,735.45-	84,400.09-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	125,735.45-	84,400.09-
* GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL	.00	.00
* GAAP FUND TYPE 02 SPECIAL REVENUE	.00	.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
		Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		481,471.35	499,572.88
		Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC		376,270.71-	341,850.93-
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		105,200.64	157,721.95
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		78,995.12	78,995.12
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		62,662.92-	59,071.56-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		16,332.20	19,923.56
*	GLA CAT		06	NON-CURRENT ASSETS		121,532.84	177,645.51
**	TOTAL ASSETS AND OTHER DEBITS					121,532.84	177,645.51
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
*	GLA CAT		26	NON-CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT		121,532.84-	177,645.51-
	GL CLS		410	INVESTED IN CAP ASSETS,NET RELATED DEBT		121,532.84-	177,645.51-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		.00	.00
*	GLA CAT		45	NET POSITION		121,532.84-	177,645.51-
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					121,532.84-	177,645.51-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					121,532.84-	177,645.51-
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP	FUND	TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

11	190	N	0410	AMTS TO BE PROVI	FY-OTHER OBLIGATION	.00	.00
	GL CLS		190	RETIREMNT OF OTHR	GENERAL LONG-TERM DEBT	.00	.00
	* GLA CAT		11	OTHER DEBITS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		279,523.32-	264,593.16-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		279,523.32-	264,593.16-
	* GLA CAT		21	CURRENT LIABILITIES		279,523.32-	264,593.16-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		326,338.06-	351,095.64-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		326,338.06-	351,095.64-
	* GLA CAT		26	NON-CURRENT LIABILITIES		326,338.06-	351,095.64-
	** TOTAL LIABILITIES AND OTHER CREDITS					605,861.38-	615,688.80-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		605,861.38	615,688.80
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		605,861.38	615,688.80
	* GLA CAT		45	NET POSITION		605,861.38	615,688.80
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
	* GLA CAT		51	FUND BALANCE (DEFICITS)		.00	.00
	** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					605,861.38	615,688.80
	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

 GL GL B/C COMP AGY CURRENT PRIOR
 CT CLS IND GL TITLE GL YEAR YEAR

* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL		.00	.00
* AGENCY	592			.00	.00

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Texas State Soil & Water Conservation Board (592)

Note 1: Summary of Significant Accounting Policies

Entity

The Texas State Soil & Water Conservation Board (TSSWCB) is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies.

The Texas State Soil and Water Conservation Board operates under the authority of the Texas Agricultural Code Ann., Title 7, Sec. 201.011-201.025 (Vernon 1985). The main purpose of the Board is to provide state-level administration and coordination of the state soil and water conservation programs. The Texas State Soil and Water Conservation Board serves the state by working in conjunction with local soil and water conservation districts (SWCDs). Through these SWCDs the agency implements mandates of the state legislature, administers a Water Enhancement Program, the Clean Water Act 319(h) Grant Program, the Water Quality Management Program, the agriculture portion of the Coastal Zone Management Program, the Flood Control Dam Operation, Maintenance, and Repair Program, and various other technical assistance programs and grants that benefit the State of Texas through conservation of its natural resources.

Due to statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units: No component units have been identified which should have been blended into an appropriate fund.

Fund Structure

The accompanying financial statements are presented on the basis of funds, each of which is considered a separate accounting entity.

Governmental Fund Types & Government-wide Adjustment Fund Types

General Fund: The general fund is the principal operating fund used to account for most of the state's general activities. It accounts for all the financial resources except those accounted for in other funds.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources (other than for private-purpose trusts or for major capital projects) that are legally restricted to use for specified purposes.

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Texas State Soil & Water Conservation Board (592)

Capital Project Funds: Capital project funds are used to account for financial resources used for the acquisition, repair, renovation or construction of major capital facilities (other than those financed by proprietary or similar trust funds).

Basis of Accounting

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual method basis of accounting. Under the modified accrual, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year end. The State of Texas considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on the modified basis of accrual. Expenditures and other uses of financial resources are recognized when their related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, long-term claims and judgments and full accrual revenues and expenses. The activity will be recognized in these fund types.

Proprietary funds, pension trust funds, external investment trust funds and private-purpose trust funds are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Proprietary funds distinguish operating from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with proprietary funds principal ongoing operations. Operating expenses for the enterprise and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

Budgets and Budgetary Accounting

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act).

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

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Texas State Soil & Water Conservation Board (592)

Assets, Liabilities, and Fund Equity

Assets

Cash & Cash Equivalents: Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

Restricted Assets: Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements. Assets held in reserve for guaranteed student loan defaults are also included.

Inventories and Prepaid Items: Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost generally utilizing the last-in, first-out method. The consumption method of accounting is used to account for inventories and prepaid items that appear in the governmental and proprietary fund types. The cost of these items is expensed when the items are consumed.

Capital Assets: Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all “exhaustible” assets. “Inexhaustible” assets such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary fund or trust funds are reported at cost or estimated historical cost, if actual historical cost is not available. Donated assets are reported at fair value on the acquisition date. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

Liabilities

Accounts Payable: Accounts Payable represents the liability for the value for assets or services received at the balance sheet date for which payment is pending.

Employees' Compensable Leave Balances: Employees' Compensable Leave Balances represent the liability that becomes “due” upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by the covered employee. Liabilities are reported separately as either current or non-current in the statement of net assets.

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Texas State Soil & Water Conservation Board (592)

Fund Balance / Net Assets

The difference between fund assets and liabilities is 'Net Assets' on the government-wide, proprietary and fiduciary fund statements, and the 'Fund Balance' is the difference between fund assets and liabilities on the governmental fund statements.

Fund Balance Components

Fund balances for governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned in the fund financial statements.

- Nonspendable fund balance includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.
- Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state's highest level of decision making authority.
- Assigned fund balance includes amounts constrained by the state's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.

Invested In Capital Assets, Net Of Related Debt

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes and other debt that are attributed to the acquisition, construction or improvement of those assets.

Restricted Net Assets

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors and the like or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Assets

Unrestricted net assets consist of net assets that do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management but can be removed or modified.

Interfund Activities and Balances

The agency has the following types of transactions between funds:

Transfers: Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund

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Texas State Soil & Water Conservation Board (592)

Note 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2018, is presented below:

Governmental Activities	Balance 9/01/17	Additions	Deletions	Balance 8/31/18
Depreciable Assets				
<i>Furniture and Equipment</i>	\$78,995.12	\$0.00	\$0.00	\$78,995.12
<i>Vehicle, Boats, & Aircraft</i>	\$499,572.88	\$0.00	-\$18,101.53	\$481,471.35
Total Depreciable Assets	\$578,568.00	\$0.00	-\$18,101.53	\$560,466.47
Less Accumulated Depreciation				
<i>Furniture and Equipment</i>	-\$59,071.56	-\$3,591.36	\$0.00	-\$62,662.92
<i>Vehicle, Boats, & Aircraft</i>	-\$341,850.93	-\$48,447.90	\$14,028.12	-\$376,270.71
Total Accumulated Depreciation	-\$400,922.49	-\$52,039.26	\$14,028.12	-\$38,933.63
Depreciable Assets, Net	\$177,645.51	-\$52,039.26	\$0.00	\$121,532.84
Governmental Activities Capital Assets, Net	\$177,645.51	(\$52,039.26)	(\$4,073.41)	\$121,532.84

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Texas State Soil & Water Conservation Board (592)

Note 3: Deposits, Investments, & Repurchase Agreements

(TSSWCB) is authorized by statute to make investments following the “prudent person rule.” There were no significant violations of legal provisions during the period.

Deposits of Cash in Bank

As of August 31, 2018, the carrying amount of deposits was \$125,735.45 as presented below.

Governmental and Business-Type Activities	
CASH IN BANK – CARRYING VALUE	\$ 125,735.45
CASH IN BANK per AFR	\$ 125,735.45

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Texas State Soil & Water Conservation Board (592)

Note 5: Summary of Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2018 the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/17	Additions	Reductions	Balance 8/31/18	Amounts Due Within 1 Year
Compensable Leave	\$ 615,688.80	\$318,062.74	(\$327,890.16)	\$ 605,861.38	\$279,523.32
Total Governmental Activities	\$ 615,688.80	\$318,062.74	(\$327,890.16)	\$ 605,861.38	\$279,523.32

Employees' Compensable Leave

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

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Texas State Soil & Water Conservation Board (592)

Note 8: Leases

Included in the expenditures reported in the financial statements are the following amounts of rent paid or due under operating lease obligations:

General Fund \$274,067.65

Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows:

	Minimum Lease Payment
Year Ending August 31, 2019	\$280,738.32
Year Ending August 31, 2020	\$213,126.96
Year Ending August 31, 2021	\$192,656.72
Year Ending August 31, 2022	\$173,040.00
Year Ending August 31, 2023	\$173,040.00
Year Ending August 31, 2024 – August 31, 2028	\$492,120.00
Total Minimum Future Lease Rental Payments	\$1,524,722.04

GR Reconciliation

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	GR Internet Project - FY 2018				ERS/TRS	ORP	Insurance	GIP	BRP	Salary/				
2	Agency 592 - Soil and Water Conservation Board		Direct	OASI	Retirement	(Article III Only)	(HE non self-insured only)	(Self-insured HE only)	(Agency only)	Longevity		Calc Per		Amount as
3	Fund Type 01	Line Number	Strategy	Appn 91142	Appn 90327, 91327, 94327	Appn 97646	Appn 98327, 99327	Appn 95002	Appn 23102	Increase	Other	Source	Adjustments	Adjusted
4	Calculation I													
5	Legislative Appropriations (PY Ending Asset Balance)	100100	17,750,080.38	23,938.90	29,525.85		49,234.76		9,257.89			17,862,037.78		17,862,037.78
6														
7	Committed Legislative Appropriation Revenue	100300	24,912,001.00									24,912,001.00		24,912,001.00
8	Riders Increasing Budget	100400										0.00		0.00
9	Riders Decreasing Budget	100500										0.00		0.00
10	Total Original Appropriation Revenue		24,912,001.00								0.00	24,912,001.00		24,912,001.00
11														
12	Additional Legislative Appn Revenue:													
13	Payroll Related Revenue:													
14	OASI Appropriation	200100		301,671.98								301,671.98		301,671.98
15	Retirement Appropriation	200200			370,691.39							370,691.39		370,691.39
16	ORP Appropriation	200300										0.00		0.00
17	Insurance Appropriation	200400					587,193.35					587,193.35		587,193.35
18	Group Insurance Program (GIP)	200500										0.00		0.00
19	BRP Appropriation	200600							10,976.91			10,976.91		10,976.91
20	Salary/Longevity Increase	200700								75,757.93		75,757.93		75,757.93
21	APS 001 - (Other MOF - Fed Funds Etc)	200800		(41,445.50)	(53,280.74)		(76,888.57)		1,026.86			(170,587.95)		(170,587.95)
22														
23	Other Revenue Adjustments :													
24	Budget Revisions	300100										0.00		0.00
25	Unexpended Balance Forward	300200										0.00		0.00
26														
27	Payments on behalf of agency (The agency below will provide this data)													
28	Retirement Contribution Agy=ERS(327) HE=TRS(323)	400100										0.00		0.00
29	Group Insurance Contribution (HIED non self insur-ERS)	400200										0.00		0.00
30	Unemployment Contribution (TWC)	400300										0.00		0.00
31														
32														
33	Total Additional Legislative Appn Revenue (lines 14 through 31)		0.00	260,226.48	317,410.65	0.00	510,304.78	0.00	12,003.77	75,757.93	0.00	1,175,703.61	0.00	1,175,703.61
34														
35	Payroll Related Costs (sum of lines 28 to 31)	400900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36														
37	Appropriation Legislative Transfers													
38	Higher Education Assistance Fund Distribution	500000										0.00		0.00
39	BRP transfers within the agency	500100	8,153.27						(8,153.27)			0.00		0.00
40	Salary/Longevity Increase transfers within the agency	500200	75,757.93							(75,757.93)		0.00		0.00
41	Committed Budget Transfers In	500300	314,644.00									314,644.00		314,644.00
42	Committed Budget Transfers Out	500400	(314,644.00)									(314,644.00)		(314,644.00)
43														
44	Other Line Adjustments (FRS entry only)	590000										0.00		0.00
45														
46	Committed Appropriations Lapsed	600100	(890,953.15)									(890,953.15)		(890,953.15)
47														
48	Net Change in Cash													
49	Appropriated Net Change in Cash (Column B through I Activity)	600200	(19,070,183.13)	(258,921.69)	(315,811.26)		(510,320.54)		(1,026.86)			(20,156,263.48)		(20,156,263.48)
50	Unappropriated Net Change in Cash (Appn 00000, 99906-8)	600300									15,789.38	15,789.38		15,789.38
51	EFF-Earned Federal Funds (Appn 70000)	600400										0.00		0.00
52	Other Net Change in Cash (Appn 90822-3, 94992)	600500										0.00		0.00
53	Total Net Change in Cash	600900	(19,070,183.13)	(258,921.69)	(315,811.26)	0.00	(510,320.54)	0.00	(1,026.86)	0.00	15,789.38	(20,140,474.10)	0.00	(20,140,474.10)
54														
55	Computed Leg Appn for Balance Sheet (Asset Bal 8/31)		22,784,856.30	25,243.69	31,125.24	0.00	49,219.00	0.00	12,081.53	0.00	15,789.38	22,918,315.14	0.00	22,918,315.14

GR Reconciliation

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	GR Internet Project - FY 2018				ERS/TRS	ORP	Insurance	GIP	BRP	Salary/				
2	Agency 592 - Soil and Water Conservation Board		Direct	OASI	Retirement	(Article III Only)	(HE non self-insured only)	(Self-insured HE only)	(Agency only)	Longevity		Calc Per		Amount as
3	Fund Type 01	Line Number	Strategy	Appn 91142	Appn 90327, 91327, 94327	Appn 97646	Appn 98327, 99327	Appn 95002	Appn 23102	Increase	Other	Source	Adjustments	Adjusted
56														
57	Calculation II													
58	Legislative Appn Balance - at August 31	700100	22,784,856.30									22,784,856.30		22,784,856.30
59	OASI Payable at 8/31	700200		25,243.69								25,243.69		25,243.69
60	Retirement Payable at 8/31	700300			31,125.24							31,125.24		31,125.24
61	ORP Payable at 8/31	700700										0.00		0.00
62	Insurance Payable at 8/31	700400					49,219.00					49,219.00		49,219.00
63	Group Insurance Program (GIP) payable at 8/31	700500										0.00		0.00
64	BRP Appropriation Adjustment	700600							12,081.53			12,081.53		12,081.53
65	Salary/Longevity Increase Adjustment	700800										0.00		0.00
66	Other-APS 001 Adjustments	700900										0.00		0.00
67	Unappropriation Net Change in Cash (Appn 00000, 99906-8)	701000									15,789.38	15,789.38		15,789.38
68	Earned Fed Funds Net Change in Cash (Appn 70000)	701100										0.00		0.00
69	Other Net Changes in Cash (Appn 90822-3, 94992)	701200										0.00		0.00
70	Other Line Adjustments (FRS only)	900000										0.00		0.00
71														
72	Computed Leg Appn FYCY (Asset Bal 8/31)		22,784,856.30	25,243.69	31,125.24	0.00	49,219.00	0.00	12,081.53	0.00	15,789.38	22,918,315.14	0.00	22,918,315.14
73														
74	Difference between Calc I and Calc II		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75														

State of Texas — Annual Financial Reporting

Schedule of Expenditures of Federal Awards

(SEFA)

Agency 592 - Soil and Water Conservation Board
Schedule 1A
For the Fiscal Year Ended August 31, 2018

Certified

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From		Direct Program Amount	Total PT From and Direct Prog. Amount	Agy/ Univ No.	Pass-through To		Expenditures Amount	Total PT To and Expenditures Amount	
				Agencies or Universities Amount	Non-State Entities Amount				Agencies or Universities Amount	Non-State Entities Amount			
Environmental Protection Agency													
<u>Direct Programs:</u>													
Nonpoint Source Implementation Grants	66.460					680,025.92	680,025.92					680,025.92	
<i>Pass-Through To:</i> <i>Texas A&M AgriLife Extension Service</i>								555	680,025.92				
Nonpoint Source Implementation Grants	66.460					786,840.77	786,840.77					786,840.77	
<i>Pass-Through To:</i> <i>Texas A&M AgriLife Research</i>								556	786,840.77				
Nonpoint Source Implementation Grants	66.460					138,214.13	138,214.13					138,214.13	
<i>Pass-Through To:</i> <i>Texas A&M Forest Service</i>								576	138,214.13				
Nonpoint Source Implementation Grants	66.460					91,406.59	91,406.59					91,406.59	
<i>Pass-Through To:</i> <i>Texas Tech University</i>								733	91,406.59				
Totals - Environmental Protection Agency					0.00	0.00	1,696,487.41	1,696,487.41		1,696,487.41	0.00	0.00	1,696,487.41
U.S. Department of Justice													
<u>Pass-Through From:</u>													
Edward Byrne Memorial Justice Assistance Grant Program	16.738						302,680.91				302,680.91	302,680.91	
<i>Pass-Through From:</i> <i>Governor - Fiscal</i>			300	302,680.91									
Totals - U.S. Department of Justice				302,680.91	0.00	0.00	302,680.91		0.00	0.00	302,680.91	302,680.91	
Total Expenditures of Federal Awards				302,680.91	0.00	1,696,487.41	1,999,168.32		1,696,487.41	0.00	302,680.91	1,999,168.32	

State of Texas — Annual Financial Reporting
State Pass-Through Reporting
(SPTR)

State of Texas - State Pass-through Reporting
Schedule 1B
 November 28, 2018 8:09 AM

STATE SOIL AND WATER CONSERVATION BOARD (592)
Schedule 1B
Schedule of State Grant Pass-Throughs From/To State Agencies
For the Year Ended August 31, 2018

Pass-through From	Grant ID	Agency Number	Amount
			:
Total Pass-Through from Other Agencies (Exh. II):			-
Pass-through To	Grant ID	Agency Number	Amount
Nonpoint Source Pollution Grant Program			
TEXAS A&M AGRILIFE EXTENSION SERVICE	592.0001	555	309,334.26
TEXAS A&M AGRILIFE RESEARCH		556	335,917.04
TARLETON STATE UNIVERSITY		713	51,868.27
			<u>697,119.57</u>
Water Supply Enhancement			
PARKS & WILDLIFE DEPARTMENT	592.0002	802	79,170.00
			<u>79,170.00</u>
Total Pass-Through to Other Agencies (Exh. II):			776,289.57