



**Annual Financial Report**  
For the Year Ended August 31, 2019

Prepared by:  
**Texas State Soil & Water Conservation Board**

**TEXAS STATE SOIL & WATER  
CONSERVATION BOARD**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended August 31, 2019**

Rex Isom  
Executive Director

**UNAUDITED**

*Texas State Soil & Water Conservation Board (592)*

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## UNAUDITED

### Texas State Soil & Water Conservation Board (592)

#### OVERVIEW

The Texas State Soil & Water Conservation Board's (Board) Annual Financial Report presents the Board's financial activity for the year ended August 31, 2019. The Annual Financial Report has been prepared in accordance with State statutes, State regulations, and the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies. 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.

The report consists for three financial statements (1) Balance Sheet – Governmental & Proprietary Fund Types; (2) Operating Statement – Governmental Funds; (3) Statement of Net Assets – Balance Sheet Format. These three statements provide information on the financial activity and financial position of the Board as of August 31, 2019.

#### **Financial Highlights:**

Current Assets - \$17,837,509.49

Fund Balance/Net Position - \$17,095,204.02

Current Liabilities - \$742,305.47

Total Liabilities and Fund Balance - \$17,837,535.12

Fund Balance/Special Revenue (Annual Meeting of Directors) - \$98,235.98

Fixed Asset Net Position - \$123,383.09

Long Term Liabilities (Compensable Leave) - \$653,877.13

(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= 19 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		323,008,992.04-	299,881,955.99-
		0048	LEGISLATIVE CASH		323,008,992.04	299,881,955.99
GL CLS	004 CA		CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		17,441,247.99	22,918,315.14
GL CLS	020 CA		LEGISLATIVE APPROPRIATIONS		17,441,247.99	22,918,315.14
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-	261,084.86-
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	30063700	.00	.00
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	55579990	286.35	149.50
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	55679990	2,577.62	197,418.80
		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	71,063.53	63,516.56
		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		187,157.36-	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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	10,717.08
GL CLS	080	CA	CONSUMABLE INVENTORIES		10,717.08	10,717.08
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		17,837,509.49	23,501,734.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
GL CLS	151		FURNITURE AND EQUIPMENT, NET		.00	.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
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		17,837,509.49	23,501,734.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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		.00	337,797.13-
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200 CL		ACCOUNTS PAYABLE		.00	337,797.13-
21	202	1045	OTHER INTERGOVERNMENT PAYABLE		.00	.00
GL CLS	202 CL		OTHER INTERGOVERNMENTAL PAYABLES		.00	.00
21	203	1015	PAYROLL PAYABLE		458,251.43-	456,876.16-
GL CLS	203 CL		PAYROLL PAYABLE		458,251.43-	456,876.16-
21	205	1049	CL INTERFUND PAYABLE		261,084.86	261,084.86
		1049	CL INTERFUND PAYABLE	55500010	.00	.00
		1049	CL INTERFUND PAYABLE	55579990	286.35-	149.50-
		1049	CL INTERFUND PAYABLE	55600010	.00	.00
		1049	CL INTERFUND PAYABLE	55679990	2,577.62-	197,418.80-
		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	71,063.53-	63,516.56-
		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		187,157.36	.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	195,677.83-	248,569.18-
		1050	DUE TO OTHER AGENCIES	55679990	213,516.76-	286,744.01-
		1050	DUE TO OTHER AGENCIES	55779990	.00	.00
		1050	DUE TO OTHER AGENCIES	55799970	.00	.00
		1050	DUE TO OTHER AGENCIES	57679990	56,300.18-	28,962.79-
		1050	DUE TO OTHER AGENCIES	71379990	5,716.63-	.00
		1050	DUE TO OTHER AGENCIES	73379990	.00	34,762.36-
		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= 19 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		471,211.40-	599,038.34-
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		742,305.47-	1,393,711.63-
** TOTAL LIABILITIES AND OTHER CREDITS					742,305.47-	1,393,711.63-
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		25.63	10,717.08-
GL CLS	510	FD	BAL-NONSPENDABLE		25.63	10,717.08-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		17,095,229.65-	22,097,305.29-
GL CLS	550	FD	BAL-UNASSIGNED		17,095,229.65-	22,097,305.29-
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= 19 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)		20,131,331.62	16,991,594.74
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		20,131,331.62-	16,991,594.74-
	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)		17,095,204.02-	22,108,022.37-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				17,095,204.02-	22,108,022.37-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				17,837,509.49-	23,501,734.00-
*	GAAP FUND	0001	GENERAL REVENUE (0001)-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= 19 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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01	004	0045	CASH IN STATE TREASURY		8,000,000.00	.00
		0047	SHARED CASH		8,000,000.00-	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
	* GLA CAT	01	CURRENT ASSETS		.00	.00
	**		TOTAL ASSETS AND OTHER DEBITS		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.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	0599	ECONOMIC STABILIZATION FD (0599)-SPECIAL		.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= 19 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		98,235.98	125,735.45
	GL CLS	002	CA CASH IN BANK		98,235.98	125,735.45
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT 01 CURRENT ASSETS					98,235.98	125,735.45
** TOTAL ASSETS AND OTHER DEBITS					98,235.98	125,735.45
51	520	****	2310-POST CLS FFS FB RESTRICTED		98,235.98-	125,735.45-
	GL CLS	520	FD BAL-RESTRICTED		98,235.98-	125,735.45-
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
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)					98,235.98-	125,735.45-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		98,235.98-	125,735.45-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		98,235.98-	125,735.45-
* 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= 19 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 CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR 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= 19 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

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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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)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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		323,008,992.04-	299,881,955.99-
		N	0048	LEGISLATIVE CASH		323,008,992.04	299,881,955.99
GL	CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		17,441,247.99	22,918,315.14
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS		17,441,247.99	22,918,315.14
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-	261,084.86-
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	30063700	.00	.00
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	55579990	286.35	149.50
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	55679990	2,577.62	197,418.80
		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	71,063.53	63,516.56
		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		187,157.36-	.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= 19 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	10,717.08
GL CLS	080	CA		CONSUMABLE INVENTORIES		10,717.08	10,717.08
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		17,837,509.49	23,501,734.00
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		17,837,509.49	23,501,734.00



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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		.00	337,797.13-
			N	1010	ACCOUNTS PAYABLE	.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE						.00	337,797.13-
21	202	N	1045	OTHER INTERGOVERNMENT PAYABLE		.00	.00
GL CLS 202 CL OTHER INTERGOVERNMENTAL PAYABLES						.00	.00
21	203	N	1015	PAYROLL PAYABLE		458,251.43-	456,876.16-
GL CLS 203 CL PAYROLL PAYABLE						458,251.43-	456,876.16-
21	205	N	1049	CL INTERFUND PAYABLE		261,084.86	261,084.86
			N	1049	CL INTERFUND PAYABLE	55500010 .00	.00
			N	1049	CL INTERFUND PAYABLE	55579990 286.35-	149.50-
			N	1049	CL INTERFUND PAYABLE	55600010 .00	.00
			N	1049	CL INTERFUND PAYABLE	55679990 2,577.62-	197,418.80-
			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 71,063.53-	63,516.56-
			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						187,157.36	.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 195,677.83-	248,569.18-
			N	1050	DUE TO OTHER AGENCIES	55679990 213,516.76-	286,744.01-
			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 56,300.18-	28,962.79-
			N	1050	DUE TO OTHER AGENCIES	71379990 5,716.63-	.00
			N	1050	DUE TO OTHER AGENCIES	73379990 .00	34,762.36-
			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= 19 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		471,211.40-	599,038.34-
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						742,305.47-	1,393,711.63-
** TOTAL LIABILITIES AND OTHER CREDITS						742,305.47-	1,393,711.63-
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		25.63	10,717.08-
	GL CLS		510 FD	BAL-NONSPENDABLE		25.63	10,717.08-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		17,095,229.65-	22,097,305.29-
	GL CLS		550 FD	BAL-UNASSIGNED		17,095,229.65-	22,097,305.29-
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= 19 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)		20,131,331.62	16,991,594.74
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		20,131,331.62-	16,991,594.74-
	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)		17,095,204.02-	22,108,022.37-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					17,095,204.02-	22,108,022.37-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					17,837,509.49-	23,501,734.00-
*	GAAP FUND		0001	GENERAL REVENUE (0001)-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= 19 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR YEAR  
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01	004	N	0045	CASH IN STATE TREASURY			8,000,000.00	.00
			N 0047	SHARED CASH			8,000,000.00-	.00
	GL CLS		004	CA CASH IN STATE TREASURY			.00	.00
*	GLA CAT		01	CURRENT ASSETS			.00	.00
**	TOTAL ASSETS AND OTHER DEBITS						.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED			.00	.00
	GL CLS		550	FD BAL-UNASSIGNED			.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		0599	ECONOMIC STABILIZATION FD (0599)-SPECIAL			.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= 19 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	98,235.98	125,735.45
	GL	CLS	002	CA CASH IN BANK	98,235.98	125,735.45
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	98,235.98	125,735.45
**	TOTAL ASSETS AND OTHER DEBITS				98,235.98	125,735.45
51	520	N	****	2310-POST CLS FFS FB RESTRICTED	98,235.98-	125,735.45-
	GL	CLS	520	FD BAL-RESTRICTED	98,235.98-	125,735.45-
51	530	N	2315	FD BAL-COMMITTED	.00	.00
	GL	CLS	530	FD BAL-COMMITTED	.00	.00
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)	98,235.98-	125,735.45-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	98,235.98-	125,735.45-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	98,235.98-	125,735.45-
* 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= 19 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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR YEAR  
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06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
		Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		513,619.82	481,471.35
		Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC		402,977.57-	376,270.71-
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		110,642.25	105,200.64
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		55,095.12	78,995.12
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		42,354.28-	62,662.92-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		12,740.84	16,332.20
*	GLA CAT		06	NON-CURRENT ASSETS		123,383.09	121,532.84
**	TOTAL ASSETS AND OTHER DEBITS					123,383.09	121,532.84
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		123,383.09-	121,532.84-
	GL CLS		410	INVESTED IN CAP ASSETS,NET RELATED DEBT		123,383.09-	121,532.84-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		.00	.00
*	GLA CAT		45	NET POSITION		123,383.09-	121,532.84-
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= 19 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					123,383.09-	121,532.84-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					123,383.09-	121,532.84-
*	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= 19 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

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 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			305,648.88-		279,523.32-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE			305,648.88-		279,523.32-
	* GLA	CAT	21	CURRENT LIABILITIES			305,648.88-		279,523.32-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE			348,228.25-		326,338.06-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE			348,228.25-		326,338.06-
	* GLA	CAT	26	NON-CURRENT LIABILITIES			348,228.25-		326,338.06-
	**	TOTAL LIABILITIES AND OTHER CREDITS					653,877.13-		605,861.38-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION			653,877.13		605,861.38
		Y	9992	BC SYSTEM CLEARING			.00		.00
	GL	CLS	430	UNRESTRICTED NET POSITION			653,877.13		605,861.38
	* GLA	CAT	45	NET POSITION			653,877.13		605,861.38
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					653,877.13		605,861.38
	**	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= 19 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

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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* 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= 19 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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01			0005	9400	ORIGINAL BUDGET-COMMITTED	34,793,844.00
				9401	ORIGINAL BUDGET-COLLECTED	15,286,668.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	19,507,176.00
01			0006	9403	ADJUSTED BUDGET-COMMITTED	1,860,284.24
				9404	ADJUSTED BUDGET-COLLECTED	1,862,728.50-
				9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	303,376.03
				9421	OASI ST MATCH TRF IN FROM 902-COLLECTED	40,552.33-
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	590,112.71
				9426	INSUR-ST PD TRF IN FROM 327-COLLECTED	71,867.10-
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	372,476.14
				9436	RETIR-ST MATCH TRF IN FROM 327-COLLECTED	51,896.49-
				9440	BRP TRANSFER IN FROM 902-COMMITTED	10,463.63
				9442	BRP TRANSFER IN FROM 902-COLLECTED	0.00
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	1,109,668.33
01			0007	9406	UB TRANSFER OUT-EXP BUDGET	12,385,802.33-
				9407	UB TRANSFER IN-EXP BUDGET	12,385,802.33
				9408	UB TRANSFER OUT-REV BUDGET	3,733,769.44
				9409	UB TRANSFER IN-REV BUDGET	3,733,769.44-
* GAAP SRC/OBJ			0007		UNEXPENDED BALANCE FORWARD	0.00
01			0025	3700	FEDERAL RECEIPTS MATCHED-OTHER PROGRAMS	5,814,764.23
* GAAP SRC/OBJ			0025		FEDERAL REVENUE	5,814,764.23
01			0035	3753	SALE OF SURPLUS PROPERTY FEE	4,000.00
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	4,000.00
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	15,789.38-
				3970	REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00
				3974	UB CASH BALANCE FORWARD - FEDERAL FUNDS	0.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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* GAAP SRC/OBJ		0080		OTHER		15,789.38-
* GAAP CATEGORY	01			REVENUES		26,419,819.18
TOTAL REVENUES						26,419,819.18
04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)		142,302.96
			7002	SAL/WAGES-CLASS&N/C-PERM FULTM		3,806,384.43
			7003	SAL/WAGES-CLASS&N/C-PERM PRTM		72,397.88
			7017	ONE-TIME MERIT INCREASE		3,000.00
			7022	LONGEVITY PAY		109,720.00
			7023	LUMP SUM TERMINATION PAYMENT		2,466.63
			7025	SALARY-PERDIEM ALLOWANCE		3,486.00
			7050	BENEFIT REPLACEMENT PAY		10,463.63
* GAAP SRC/OBJ		0200		SALARIES AND WAGES		4,150,221.53
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB		372,476.14
			7033	EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE		3,096.36
			7040	ADDL PAYROLL RETIREMENT CONTRIBUTION		19,196.72
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR		590,112.71
			7042	PAYROLL HEALTH INSURANCE CONTRIBUTION		39,330.25
			7043	FICA EMPLOYER MATCHING CONTR		303,376.03
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS		1,327,588.21
04		0220	7242	CONSULTANT SERVICES-COMPUTER		7,520.00
			7245	FINANCIAL AND ACCOUNTING SERV		4,537.50
			7256	ARCHITECTURAL/ENGINEERING SERV		2,474,094.46
* GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES		2,486,151.96
04		0230	7101	TRAV IN-STATE-PUB TRANS FARES		19,229.69
			7102	TRAV IN-STATE MILEAGE		202,397.73
			7105	TRAV IN-STATE-INCIDENTAL EXPEN		12,660.70
			7106	TRAVEL-IN-STATE MEALS/LODGING		93,207.13
			7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)		21,345.68
			7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP		13,908.00
			7111	TRAV OUT-OF-ST-PUB TRANS FARES		911.96

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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		0230	7112	TRAV OUT-OF-ST-MILEAGE		517.87
			7115	TRAV OUT-OF-ST-INCIDENTAL EXP		541.52
			7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW		2,799.80
			7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX		7.44-
			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		367,512.64
04		0240	7291	POSTAL SERVICES		2,827.38
			7300	CONSUMABLES		16,412.18
			7303	SUBS, PERIODICALS & INFO SERV		793.88
			7304	FUELS AND LUBRICANTS-OTHER		37,481.70
			7330	PARTS - FURNISHINGS & EQUIPMT		5,026.07
			7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP		5,033.36
			7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP		2,416.38
			7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)		2,098.00
			7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP		19,611.03
			7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)		30,438.30
			7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED		17,857.42
			7510	TELECOM PARTS & SUPPLIES		70.00
			7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP		215.52
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES		140,281.22
04		0250	7276	COMMUNICATION SERVICES		59,237.70
			7501	ELECTRICITY		11,474.92
			7503	TELECOMMS-LONG DISTANCE		4,352.56
			7504	TELECOMMS-MONTHLY CHARGE		24,820.91
			7507	WATER		2,597.32
			7516	TELECOMMS-OTHER SERV CHARGES		34,510.04
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES		136,993.45
04		0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP		141.75
			7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP		1,149.98
			7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP		4,868.62
			7338	RP-FAC & OTHER IMPROV/MAINT & REPAIR-EXP		1,748.00
			7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS		510.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 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	7368		PERSONAL PROP-MAINT & REPAIR/MTR VEHICLE	7,474.28
* GAAP SRC/OBJ				0260			REPAIRS AND MAINTENANCE	15,892.63
04				0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	37,559.35
					7462		RENT OF OFFICE BLDG/OFFICE SPACE	285,791.17
					7470		RENTAL OF SPACE	10,216.50
					7522		TELECOMMS-EQUIP RENTAL	68.03
* GAAP SRC/OBJ				0270			RENTALS AND LEASES	333,635.05
04				0280	7273		REPRODUCTION & PRINTING SERVS	3,873.59
* GAAP SRC/OBJ				0280			PRINTING AND REPRODUCTION	3,873.59
04				0310	7971		FED PASS-THRU EXP IA, NON-OP GEN BUDGETED	82,555.35-
					7978		FED PASS-THRU EXP IA OPER, GEN BUDGETED	1,688,593.21
* GAAP SRC/OBJ				0310			FEDERAL PASS-THROUGH EXPENDITURE	1,606,037.86
04				0311	7615		STATE GRANT PASS-THRU EXPEND, OPERATING	503,082.65
* GAAP SRC/OBJ				0311			STATE GRANT PASS-THROUGH EXPENDITURE	503,082.65
04				0320	7611		PAYMENTS/GRANTS TO CITIES	929,312.97
					7612		PAYMENTS/GRANTS TO COUNTIES	500,135.00
					7613		PAYMENTS/GRANTS TO OTHER POLITICAL SUB.	9,799,014.49
					7621		GRANTS TO COUNCIL OF GOVERNMTS	79,230.62
* GAAP SRC/OBJ				0320			INTERGOVERNMENTAL PAYMENTS	11,307,693.08
04				0330	7623		GRANTS TO COMMUNITY SERVICE PROGRAMS	551,387.82
					7624		GRANTS TO INDIVIDUALS	2,909,453.84
* GAAP SRC/OBJ				0330			PUBLIC ASSISTANCE PAYMENTS	3,460,841.66
04				0340	7201		MEMBERSHIP DUES	3,300.00
					7203		REGISTRATION FEES-EMPLOYEE TRAINING	8,900.00
					7204		INSURANCE PREMIUMS & DEDUCTIBLES	33,600.00
					7210		FEES AND OTHER CHARGES	829.35

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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04			0340	7211	AWARDS	300.60
				7213	TRAINING EXPENSES - OTHER	108.10
				7277	CLEANING SERVICES	16,701.00
				7286	FREIGHT/DELIVERY SERVICES	1,305.77
				7299	PURCHASED CONTRACTED SERVICES	2,489,190.84
				7806	PROMPT PAYMENT INTEREST	100.17
				7947	ST OFC OF RISK MNGMT ASSESSMENTS	5,328.74
				7953	SWCAP REIMBURSEMENT TO UNAPP GR 0001	16,042.00
* GAAP SRC/OBJ			0340		OTHER EXPENDITURES	2,575,706.57
04			0430	7371	PERSONAL PROP-PASSENGER CARS-CAPITALIZE	50,250.00
* GAAP SRC/OBJ			0430		CAPITAL OUTLAY	50,250.00
* GAAP CATEGORY 04					EXPENDITURES	28,465,762.10
TOTAL EXPENDITURES						28,465,762.10
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						2,045,942.92-
05			0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
				9411	APPROPRIATION TRANSFER-IN COLLECTED	3,083.50-
* GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	3,083.50-
05			0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	0.00
				9516	APPROPRIATION TRANSFER OUT-COLLECTED	1,800.00
				9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
				9543	BRP TRF OUT TO STRATEGIES-COLLECTED	1,283.50
* GAAP SRC/OBJ			0591		LEGISLATIVE FINANCING USES	3,083.50
05			0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	2,969,319.69-
* GAAP SRC/OBJ			0600		APPROPRIATIONS LAPSED	2,969,319.69-
05			0901	9499	INVALID REV CODE/APPN COMBINATION	2,444.26
* GAAP SRC/OBJ			0901		INVALID OBJECT/APPROPRIATION COMBINATION	2,444.26

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 19 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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* GAAP CATEGORY 05	OTHER FINANCING SOURCES (USES)	2,966,875.43-
TOTAL OTHER FINANCING SOURCES(USES)		2,966,875.43-
NET CHANGE IN FUND BALANCE		5,012,818.35-
FUND BALANCE - BEGINNING		22,108,022.37
FUND BALANCE - BEGINNING, AS RESTATED		22,108,022.37
FUND BALANCE - ENDING		17,095,204.02
* GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL	17,095,204.02



(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= 19 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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05		0500	3973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	0.00
* GAAP SRC/OBJ		0500		TRANSFERS-IN	0.00
* GAAP CATEGORY	05			OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES(USES)					0.00
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	0599			ECONOMIC STABILIZATION FD (0599)-SPECIAL	0.00
* GAAP FUND TY	01			GENERAL	17,095,204.02

(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= 19 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

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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01			0035	3722	CONF/SEMINAR/TRAINING REG FEES	151,401.65
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	151,401.65
01			0050	3852	INTEREST ON LOCAL DEPOSITS-STATE AGY	43.19
* GAAP SRC/OBJ			0050		INTEREST, DIVIDEND & OTHER INCOME	43.19
* GAAP CATEGORY	01				REVENUES	151,444.84
TOTAL REVENUES						151,444.84
04			0240	7300	CONSUMABLES	178,944.31
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	178,944.31
* GAAP CATEGORY	04				EXPENDITURES	178,944.31
TOTAL EXPENDITURES						178,944.31
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						27,499.47-
TOTAL OTHER FINANCING SOURCES(USES)						0.00
NET CHANGE IN FUND BALANCE						27,499.47-
FUND BALANCE - BEGINNING						125,735.45
FUND BALANCE - BEGINNING, AS RESTATED						125,735.45
FUND BALANCE - ENDING						98,235.98
* GAAP FUND	9999				FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL	98,235.98
* GAAP FUND TY	02				SPECIAL REVENUE	98,235.98

(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= 19 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

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

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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



## UNAUDITED

### 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.

## UNAUDITED

### 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**

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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.

## UNAUDITED

### Texas State Soil & Water Conservation Board (592)

## Assets, Liabilities, and Fund Equity

### Assets

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**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

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**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.

## UNAUDITED

### Texas State Soil & Water Conservation Board (592)

#### **Fund Balance / Net Assets**

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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**

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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, 2019, is presented in the attached table (Governmental Activities) Page 1.

# Governmental Activities

FY: 2019 Date: 2019-11-13 13:33

		Balance (prior year)	Adjustments	Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Ending Balance	Balance (Current Year)	Difference
Agency	592	Soil and Water Conservation Board									
<b>Non-depreciable/Non-amortizable</b>											
BC Land and Land Improvements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Construction in Progress		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Tangible Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Land use Rights		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Intangible Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-depreciable/Non-		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Depreciable Assets</b>											
BC Building and Building		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Facilities and Other Improvements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Furniture and Equipment		78,995.12	0.00	0.00	0.00	0.00	0.00	-23,900.00	55,095.12	55,095.12	-0.00
BC Vehicles, Boats, and Aircraft		481,471.35	0.00	0.00	-18,101.53	0.00	50,250.00	0.00	513,619.82	513,619.82	-0.00
BC Other Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Depreciable Assets		<b>560,466.47</b>	<b>0.00</b>	<b>0.00</b>	<b>-18,101.53</b>	<b>0.00</b>	<b>50,250.00</b>	<b>-23,900.00</b>	<b>568,714.94</b>	<b>568,714.94</b>	<b>-0.00</b>
<b>Accumulated</b>											
BC A/D Buildings and Improvements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Facilities and Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/D Furniture and Equipment		-62,662.92	0.00	0.00	0.00	0.00	-3,591.36	23,900.00	-42,354.28	-42,354.28	0.00
BC A/D Vehicles, Boats, and Aircraft		-376,270.71	0.00	0.00	17,346.60	0.00	-44,053.46	0.00	-402,977.57	-402,977.57	-0.00
BC A/D Other Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Depreciation		<b>-438,933.63</b>	<b>0.00</b>	<b>0.00</b>	<b>17,346.60</b>	<b>0.00</b>	<b>-47,644.82</b>	<b>23,900.00</b>	<b>-445,331.85</b>	<b>-445,331.85</b>	<b>-0.00</b>
<b>Amortizable Assets-</b>											
BC Land use Rights		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Computer Software		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC Other Capital Intangible Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Amortizable Assets-Intangible		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Accumulated Amortization</b>											
BC A/A Land use Rights		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Computer Software		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BC A/A Other Intangible Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accumulated Amortization		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Governmental Activities</b>		<b>121,532.84</b>	<b>0.00</b>	<b>0.00</b>	<b>-754.93</b>	<b>0.00</b>	<b>2,605.18</b>	<b>0.00</b>	<b>123,383.09</b>	<b>123,383.09</b>	<b>-0.00</b>

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**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, 2019, the carrying amount of deposits was \$98,235.98 as presented in the attached table (Deposits of Cash in 2019) Page 1.

## Deposits of Cash in

2019

FT	CIB Carry Amount	CDs Inc. Carry Amt	Collateral Inc Carry Amt	CD Collateral Inc Carry Amt	Bank Balance	Total CIB Per AFR	GL Class 002	GL Class 011	GL Class 120	Difference
Agency 592	Soil and Water Conservation Board									
<b>Governmental Activities</b>										
Fund Type 02										
02	98,235.98	0.00	0.00	0.00	98,235.98	98,235.98	98,235.98	0.00	0.00	0.00
Total FT 02	98,235.98	0.00	0.00	0.00	98,235.98	98,235.98	98,235.98	0.00	0.00	0.00
<b>Total Governm</b>	98,235.98	0.00	0.00	0.00	98,235.98	98,235.98	98,235.98	0.00	0.00	0.00
Agency 592 Totals	98,235.98	0.00	0.00	0.00	98,235.98	98,235.98	98,235.98	0.00	0.00	0.00

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### Note 5: Summary of Long Term Liabilities

#### Changes in Long-Term Liabilities

During the year ended August 31, 2019 changes occurred in liabilities included in the attached report (Governmental Activities 2019) Page 1.

#### 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.

# Governmental Activities

2019

	Balance (prior year)	Additions	Reductions	Other Changes	Ending Balance	Due Within One Year	Due Thereafter	Current Liability GL	Current Liability Difference	Noncurrent Liability GL	Noncurrent Liability Difference	Ending Balance, Debt Service Difference
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Agency 592 Soil and Water Conservation Board

Claims and Judgements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Lease Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employees' Compensation Leave	605,861.38	355,703.17	326,515.31	18,827.89	653,877.13	305,648.88	348,228.25	305,648.88	0.00	348,228.25	0.00	0.00
Notes and Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Polution Remediation Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities Payable From Restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long Term Liabilities	<b>605,861.38</b>	<b>355,703.17</b>	<b>326,515.31</b>	<b>18,827.89</b>	<b>653,877.13</b>	<b>305,648.88</b>	<b>348,228.25</b>	<b>305,648.88</b>	<b>0.00</b>	<b>348,228.25</b>	<b>0.00</b>	<b>0.00</b>

## Summary:

	Balance (prior year)	Additions	Reductions	Other Changes	Ending Balance	Due Within One Year	Due Thereafter	Current Liability GL	Current Liability Difference	Noncurrent Liability GL	Noncurrent Liability Difference	Ending Balance, Debt Service Difference
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Claims and Judgements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Lease Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employees' Compensation Leave	605,861.38	355,703.17	326,515.31	18,827.89	653,877.13	305,648.88	348,228.25	305,648.88	0.00	348,228.25	0.00	0.00
Notes and Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Polution Remediation Obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities Payable From Restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long Term Liabilities	605,861.38	355,703.17	326,515.31	18,827.89	653,877.13	305,648.88	348,228.25	305,648.88	0.00	348,228.25	0.00	0.00

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**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	\$285,791.17
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Future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are included in the attached table (Operating Lease Payments) Page 1.



## Operating Lease Payments

All	Agencies				
Minimum Future Lease Payments					
		Primary Government		Component	Fiduciary Funds
Year	Governmental	Business-Type	Units		

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

<b>Total Current Year</b>	285,791.17	0.00	0.00	0.00
Future minimum lease rental payments under non-cancellable operating leases having an initial term in excess of one year are as follows:				
2020	288,538.32	0.00	0.00	0.00
2021	244,911.96	0.00	0.00	0.00
2022	204,825.00	0.00	0.00	0.00
2023	204,075.00	0.00	0.00	0.00
2024	191,643.49	0.00	0.00	0.00
2025 - 2029	328,080.00	0.00	0.00	0.00
2030 - 2034	0.00	0.00	0.00	0.00
2035 - 2039	0.00	0.00	0.00	0.00
2040 - 2044	0.00	0.00	0.00	0.00
2045 - 2049	0.00	0.00	0.00	0.00
2050 and beyond	0.00	0.00	0.00	0.00
<b>Total:</b>	1,462,073.77	0.00	0.00	0.00
<b>Contingent Rentals:</b>	0.00	0.00	0.00	0.00