

**T E X A S   S T A T E**

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**Soil & Water**

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**CONSERVATION BOARD**

Annual Financial Report  
for the year ended August 31, 2020

Texas State Soil and Water Conservation Board  
1497 Country View Lane  
Temple, TX 76504-8806  
254-773-2250

November 6, 2020

**UNAUDITED**

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

**TABLE OF CONTENTS**

**FINANCIAL STATEMENTS**

DAFR 8580: Balance Sheet – Governmental & Proprietary Fund Types

DAFR 8585: Statemen of Net Position

DAFR 8590: Operating Statement – Government Funds

DAFR 8581: Statement of Net Assets – Balance Sheet Format

**NOTES TO FINANCIAL STATEMENTS AND SCHEDULES**

(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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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		352,505,955.99-	323,008,992.04-
		0048	LEGISLATIVE CASH		352,505,955.99	323,008,992.04
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		9,749,330.03	17,441,247.99
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		9,749,330.03	17,441,247.99
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		77,438.16-	261,084.86-
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	30063700	.00	.00
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	55579990	8,477.98	286.35
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	55679990	.00	2,577.62
		0279	CA INTERFUND RECEIVABLE-NO POST DOC	57679990	38,097.84	.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	30,862.34	71,063.53
		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	187,157.36-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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		.00	.00
GL CLS	080	CA	CONSUMABLE INVENTORIES		.00	.00
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		10,322,031.81	17,826,792.41
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					10,322,031.81	17,826,792.41

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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		502,467.14-	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200 CL		ACCOUNTS PAYABLE		502,467.14-	.00
21	202	1045	OTHER INTERGOVERNMENT PAYABLE		.00	.00
GL CLS	202 CL		OTHER INTERGOVERNMENTAL PAYABLES		.00	.00
21	203	1015	PAYROLL PAYABLE		492,565.40-	458,251.43-
GL CLS	203 CL		PAYROLL PAYABLE		492,565.40-	458,251.43-
21	205	1049	CL INTERFUND PAYABLE		77,218.11	261,084.86
		1049	CL INTERFUND PAYABLE	55500010	.00	.00
		1049	CL INTERFUND PAYABLE	55579990	8,257.93-	286.35-
		1049	CL INTERFUND PAYABLE	55600010	.00	.00
		1049	CL INTERFUND PAYABLE	55679990	.00	2,577.62-
		1049	CL INTERFUND PAYABLE	57679990	38,097.84-	.00
		1049	CL INTERFUND PAYABLE	71300010	.00	.00
		1049	CL INTERFUND PAYABLE	71379990	.00	.00
		1049	CL INTERFUND PAYABLE	73379990	30,862.34-	71,063.53-
		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	187,157.36
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	84,441.42-	195,677.83-
		1050	DUE TO OTHER AGENCIES	55679990	110,705.18-	213,516.76-
		1050	DUE TO OTHER AGENCIES	55779990	.00	.00
		1050	DUE TO OTHER AGENCIES	55799970	.00	.00
		1050	DUE TO OTHER AGENCIES	57679990	29,544.27-	56,300.18-
		1050	DUE TO OTHER AGENCIES	71379990	7,834.19-	5,716.63-
		1050	DUE TO OTHER AGENCIES	73379990	.00	.00
		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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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		232,525.06-	471,211.40-
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		1,227,557.60-	742,305.47-
** TOTAL LIABILITIES AND OTHER CREDITS					1,227,557.60-	742,305.47-
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		.00	.00
GL CLS	510	FD	BAL-NONSPENDABLE		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		9,094,474.21-	17,084,486.94-
GL CLS	550	FD	BAL-UNASSIGNED		9,094,474.21-	17,084,486.94-
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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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)		21,875,612.49	20,131,331.62
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		21,875,612.49-	20,131,331.62-
	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)		9,094,474.21-	17,084,486.94-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				9,094,474.21-	17,084,486.94-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				10,322,031.81-	17,826,792.41-
*	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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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		21,751,134.06	8,000,000.00
		0047	SHARED CASH		21,751,134.06-	8,000,000.00-
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		138,751,134.06	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		138,751,134.06-	.00
	GL CLS	800	BUDGETARY		.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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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		52,259.73	98,235.98
	GL CLS	002	CA CASH IN BANK		52,259.73	98,235.98
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT 01 CURRENT ASSETS					52,259.73	98,235.98
** TOTAL ASSETS AND OTHER DEBITS					52,259.73	98,235.98
51	520	****	2310-POST CLS FFS FB RESTRICTED		52,259.73-	98,235.98-
	GL CLS	520	FD BAL-RESTRICTED		52,259.73-	98,235.98-
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)					52,259.73-	98,235.98-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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	52,259.73-	98,235.98-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	52,259.73-	98,235.98-
* 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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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 COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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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	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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		352,505,955.99-	323,008,992.04-
		N	0048	LEGISLATIVE CASH		352,505,955.99	323,008,992.04
GL	CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		9,749,330.03	17,441,247.99
GL	CLS	020	CA	LEGISLATIVE APPROPRIATIONS		9,749,330.03	17,441,247.99
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		77,438.16-	261,084.86-
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	30063700	.00	.00
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	55579990	8,477.98	286.35
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	55679990	.00	2,577.62
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	57679990	38,097.84	.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	30,862.34	71,063.53
		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	187,157.36-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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		.00	.00
GL CLS	080	CA		CONSUMABLE INVENTORIES		.00	.00
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		10,322,031.81	17,826,792.41
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						10,322,031.81	17,826,792.41

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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		502,467.14-	.00
			N	1010 ACCOUNTS PAYABLE		.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE						502,467.14-	.00
21	202	N	1045	OTHER INTERGOVERNMENT PAYABLE		.00	.00
GL CLS 202 CL OTHER INTERGOVERNMENTAL PAYABLES						.00	.00
21	203	N	1015	PAYROLL PAYABLE		492,565.40-	458,251.43-
GL CLS 203 CL PAYROLL PAYABLE						492,565.40-	458,251.43-
21	205	N	1049	CL INTERFUND PAYABLE		77,218.11	261,084.86
			N	1049 CL INTERFUND PAYABLE	55500010	.00	.00
			N	1049 CL INTERFUND PAYABLE	55579990	8,257.93-	286.35-
			N	1049 CL INTERFUND PAYABLE	55600010	.00	.00
			N	1049 CL INTERFUND PAYABLE	55679990	.00	2,577.62-
			N	1049 CL INTERFUND PAYABLE	57679990	38,097.84-	.00
			N	1049 CL INTERFUND PAYABLE	71300010	.00	.00
			N	1049 CL INTERFUND PAYABLE	71379990	.00	.00
			N	1049 CL INTERFUND PAYABLE	73379990	30,862.34-	71,063.53-
			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	187,157.36
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	84,441.42-	195,677.83-
			N	1050 DUE TO OTHER AGENCIES	55679990	110,705.18-	213,516.76-
			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	29,544.27-	56,300.18-
			N	1050 DUE TO OTHER AGENCIES	71379990	7,834.19-	5,716.63-
			N	1050 DUE TO OTHER AGENCIES	73379990	.00	.00
			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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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		232,525.06-	471,211.40-
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						1,227,557.60-	742,305.47-
** TOTAL LIABILITIES AND OTHER CREDITS						1,227,557.60-	742,305.47-
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		.00	.00
	GL CLS		510 FD	BAL-NONSPENDABLE		.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		9,094,474.21-	17,084,486.94-
	GL CLS		550 FD	BAL-UNASSIGNED		9,094,474.21-	17,084,486.94-
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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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)		21,875,612.49	20,131,331.62	
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES		21,875,612.49-	20,131,331.62-	
	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)		9,094,474.21-	17,084,486.94-	
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						9,094,474.21-	17,084,486.94-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						10,322,031.81-	17,826,792.41-
*	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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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  
 \*\*\*\*\*

01	004	N	0045	CASH IN STATE TREASURY		21,751,134.06	8,000,000.00
			N 0047	SHARED CASH		21,751,134.06-	8,000,000.00-
	GL CLS		004	CA CASH IN STATE TREASURY		.00	.00
	* GLA CAT		01	CURRENT ASSETS		.00	.00
	**			TOTAL ASSETS AND OTHER DEBITS		.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS		200	CL ACCOUNTS PAYABLE		.00	.00
	* GLA CAT		21	CURRENT LIABILITIES		.00	.00
	**			TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS		550	FD BAL-UNASSIGNED		.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)		138,751,134.06	.00
			N 9005	BUDGET RESERVATION FOR ENCUMBRANCES		138,751,134.06-	.00
	GL CLS		800	BUDGETARY		.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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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	52,259.73	98,235.98
	GL	CLS	002	CA CASH IN BANK	52,259.73	98,235.98
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	52,259.73	98,235.98
**	TOTAL ASSETS AND OTHER DEBITS				52,259.73	98,235.98
51	520	N	****	2310-POST CLS FFS FB RESTRICTED	52,259.73-	98,235.98-
	GL	CLS	520	FD BAL-RESTRICTED	52,259.73-	98,235.98-
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)	52,259.73-	98,235.98-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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	52,259.73-	98,235.98-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	52,259.73-	98,235.98-
* 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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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		495,518.29	513,619.82
		Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC		422,434.68-	402,977.57-
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		73,083.61	110,642.25
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		129,091.60	55,095.12
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		62,389.16-	42,354.28-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		66,702.44	12,740.84
*	GLA CAT		06	NON-CURRENT ASSETS		139,786.05	123,383.09
**	TOTAL ASSETS AND OTHER DEBITS					139,786.05	123,383.09
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		139,786.05-	123,383.09-
	GL CLS		410	INVESTED IN CAP ASSETS,NET RELATED DEBT		139,786.05-	123,383.09-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		.00	.00
*	GLA CAT		45	NET POSITION		139,786.05-	123,383.09-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS		550	FD BAL-UNASSIGNED		.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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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  
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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
	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					139,786.05-	123,383.09-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					139,786.05-	123,383.09-
*	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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 11

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			348,284.54-		305,648.88-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE			348,284.54-		305,648.88-
	* GLA CAT		21	CURRENT LIABILITIES			348,284.54-		305,648.88-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE			436,053.39-		348,228.25-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE			436,053.39-		348,228.25-
	* GLA CAT		26	NON-CURRENT LIABILITIES			436,053.39-		348,228.25-
	** TOTAL LIABILITIES AND OTHER CREDITS						784,337.93-		653,877.13-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION			784,337.93		653,877.13
		Y	9992	BC SYSTEM CLEARING			.00		.00
	GL CLS		430	UNRESTRICTED NET POSITION			784,337.93		653,877.13
	* GLA CAT		45	NET POSITION			784,337.93		653,877.13
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						784,337.93		653,877.13
	** 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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 12

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)

STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM

\*\*\*\*\*PAGE 1

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 SUSPENSE FUNDS  
 GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLS GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

01 004 0045 CASH IN STATE TREASURY 1,586.07 1,586.07

GL CLS 004 CA CASH IN STATE TREASURY 1,586.07 1,586.07

\* GLA CAT 01 CURRENT ASSETS 1,586.07 1,586.07

\*\* TOTAL ASSETS AND OTHER DEBITS 1,586.07 1,586.07

21 200 1009 VOUCHERS PAYABLE .00 .00

GL CLS 200 CL ACCOUNTS PAYABLE .00 .00

21 300 1149 FUNDS HELD FOR OTHERS 1,586.07- 1,586.07-

GL CLS 300 CL FUNDS HELD FOR OTHERS 1,586.07- 1,586.07-

\* GLA CAT 21 CURRENT LIABILITIES 1,586.07- 1,586.07-

\*\* TOTAL LIABILITIES AND OTHER CREDITS 1,586.07- 1,586.07-

45 372 \*\*\*\* 2400-POST CLS FIDUC NET POSITION .00 .00

GL CLS 372 FIDUCIARY FDS - NP OTHER PURPOSES .00 .00

\* GLA CAT 45 NET POSITION .00 .00

\*\* NET POSITION WITH CURRENT CHANGES .00 .00

\*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 1,586.07- 1,586.07-

\* GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT .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 - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM

\*\*\*\*\*PAGE 2

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 SUSPENSE FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.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
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL	CLS	372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
*	GLA	CAT	45 NET POSITION	.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	.00	.00
**	NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP	FUND	0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY	.00	.00

(AGY)592 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
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STATE SOIL AND WATER CONSERVATION BOARD (592)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 SUSPENSE FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	4,998.86	4,998.86
		0047	SHARED CASH	4,998.86-	.00
	GL	CLS	004 CA CASH IN STATE TREASURY	.00	4,998.86
01	052	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
	GL	CLS	052 CA ACCOUNTS RECEIVABLES, NET	.00	.00
*	GLA	CAT	01 CURRENT ASSETS	.00	4,998.86
**	TOTAL ASSETS AND OTHER DEBITS			.00	4,998.86
21	300	1140	FUNDS HELD FOR OTHERS	.00	.00
		1149	FUNDS HELD FOR OTHERS	.00	4,998.86-
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00	4,998.86-
*	GLA	CAT	21 CURRENT LIABILITIES	.00	4,998.86-
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	4,998.86-
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL	CLS	372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
*	GLA	CAT	45 NET POSITION	.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	950	9989	HB 62 GENERAL LEDGER CLEARING	.00	.00
	GL	CLS	950 SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 SUSPENSE FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY

\*\*\*\*\*  

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

 \*\*\*\*\*

** NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	4,998.86-
* GAAP FUND	0942	TEXAS AVER HOLD-TRNSMIT	401K(0942) AGENCY		.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 - NET POSITION FORMAT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM

\*\*\*\*\*PAGE 5

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 SUSPENSE FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLS	GL	GL	YEAR	YEAR
01	004	0045	CASH IN STATE TREASURY	.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
21	300	1149	FUNDS HELD FOR OTHERS	.00	.00
	GL	CLS	300 CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL	CLS	372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00
*	GLA	CAT	45 NET POSITION	.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)	.00	.00
**	NET POSITION WITH CURRENT CHANGES			.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY	.00	.00
*	GAAP FUND TYPE	09	SUSPENSE FUNDS	.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY	.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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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		
01			0005	9400	ORIGINAL BUDGET-COMMITTED	37,080,328.00
				9401	ORIGINAL BUDGET-COLLECTED	15,286,668.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	21,793,660.00
01			0006	9403	ADJUSTED BUDGET-COMMITTED	255,727.69
				9404	ADJUSTED BUDGET-COLLECTED	255,727.69-
				9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	331,760.23
				9421	OASI ST MATCH TRF IN FROM 902-COLLECTED	39,178.15-
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	612,175.11
				9426	INSUR-ST PD TRF IN FROM 327-COLLECTED	65,372.30-
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	408,381.23
				9436	RETIR-ST MATCH TRF IN FROM 327-COLLECTED	50,030.94-
				9440	BRP TRANSFER IN FROM 902-COMMITTED	10,206.99
				9442	BRP TRANSFER IN FROM 902-COLLECTED	0.00
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	1,207,942.17
01			0007	9406	UB TRANSFER OUT-EXP BUDGET	2,643,403.18-
				9407	UB TRANSFER IN-EXP BUDGET	2,643,403.18
				9408	UB TRANSFER OUT-REV BUDGET	2,643,403.18
				9409	UB TRANSFER IN-REV BUDGET	2,643,403.18-
* GAAP SRC/OBJ			0007		UNEXPENDED BALANCE FORWARD	0.00
01			0025	3700	FEDERAL RECEIPTS MATCHED-OTHER PROGRAMS	4,566,248.27
* GAAP SRC/OBJ			0025		FEDERAL REVENUE	4,566,248.27
01			0035	3753	SALE OF SURPLUS PROPERTY FEE	0.00
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	0.00
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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		0080		OTHER		0.00
* GAAP CATEGORY	01			REVENUES		27,567,850.44
TOTAL REVENUES						27,567,850.44
04		0200	7001	SAL & WAGES(LINE ITEM EXEMPT)		150,282.96
			7002	SAL/WAGES-CLASS&N/C-PERM FULTM		4,157,595.62
			7003	SAL/WAGES-CLASS&N/C-PERM PRITM		87,225.18
			7022	LONGEVITY PAY		117,400.00
			7023	LUMP SUM TERMINATION PAYMENT		11,053.37
			7025	SALARY-PERDIEM ALLOWANCE		2,490.00
			7050	BENEFIT REPLACEMENT PAY		10,206.99
* GAAP SRC/OBJ		0200		SALARIES AND WAGES		4,536,254.12
04		0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB		408,381.23
			7033	EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE		3,251.16
			7040	ADDL PAYROLL RETIREMENT CONTRIBUTION		21,057.03
			7041	EMPLOYEE INS PYMTS-EMPLR CONTR		612,175.11
			7042	PAYROLL HEALTH INSURANCE CONTRIBUTION		42,745.39
			7043	FICA EMPLOYER MATCHING CONTR		331,760.23
* GAAP SRC/OBJ		0210		PAYROLL RELATED COSTS		1,419,370.15
04		0220	7245	FINANCIAL AND ACCOUNTING SERV		17,462.50
			7256	ARCHITECTURAL/ENGINEERING SERV		1,436,720.14
* GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES		1,454,182.64
04		0230	7101	TRAV IN-STATE-PUB TRANS FARES		10,993.88
			7102	TRAV IN-STATE MILEAGE		186,129.06
			7105	TRAV IN-STATE-INCIDENTAL EXPEN		7,526.95
			7106	TRAVEL-IN-STATE MEALS/LODGING		67,224.41
			7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)		17,136.68
			7110	TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP		6,713.00
			7111	TRAV OUT-OF-ST-PUB TRANS FARES		426.59
			7112	TRAV OUT-OF-ST-MILEAGE		466.13
			7115	TRAV OUT-OF-ST-INCIDENTAL EXP		382.57

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

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	7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW		1,487.00
			7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX		0.00
			7136	TRAVEL IN-STATE-HOTEL OCC TAX GALVESTON		0.00
			7137	TRAV IN-ST-HOTEL OCC TAX SOUTH PADRE ISL		0.00
* GAAP SRC/OBJ		0230		TRAVEL		298,486.27
04		0240	7291	POSTAL SERVICES		7,824.09
			7300	CONSUMABLES		19,495.46
			7303	SUBS, PERIODICALS & INFO SERV		748.88
			7304	FUELS AND LUBRICANTS-OTHER		24,439.86
			7312	MEDICAL SUPPLIES		12.08
			7330	PARTS - FURNISHINGS & EQUIPMT		5,083.67
			7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP		21,905.17
			7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP		1,218.04
			7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP		10,846.89
			7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)		7,688.17
			7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED		27,341.05
			7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED		77.00
			7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP		153.21
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES		126,833.57
04		0250	7276	COMMUNICATION SERVICES		62,070.03
			7501	ELECTRICITY		15,821.29
			7503	TELECOMMS-LONG DISTANCE		7,795.58
			7504	TELECOMMS-MONTHLY CHARGE		25,827.20
			7507	WATER		3,726.00
			7516	TELECOMMS-OTHER SERV CHARGES		34,978.36
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES		150,218.46
04		0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP		141.75
			7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP		6.29
			7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP		2,841.97
			7338	RP-FAC & OTHER IMPROV/MAINT & REPAIR-EXP		2,196.65
			7354	LEASHOLD IMPROVEMENTS-EXPENSED		1,280.00
			7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS		1,505.00
			7368	PERSONAL PROP-MAINT & REPAIR/MTR VEHICLE		11,233.88



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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		0260			REPAIRS AND MAINTENANCE	19,205.54
04		0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	36,945.29
			7462		RENT OF OFFICE BLDG/OFFICE SPACE	291,855.29
			7470		RENTAL OF SPACE	9,380.06
			7522		TELECOMMS-EQUIP RENTAL	699.80
* GAAP SRC/OBJ		0270			RENTALS AND LEASES	338,880.44
04		0280	7273		REPRODUCTION & PRINTING SERVS	1,285.68
* GAAP SRC/OBJ		0280			PRINTING AND REPRODUCTION	1,285.68
04		0310	7971		FED PASS-THRU EXP IA, NON-OP GEN BUDGETED	249,633.22-
			7978		FED PASS-THRU EXP IA OPER, GEN BUDGETED	1,514,534.93
* GAAP SRC/OBJ		0310			FEDERAL PASS-THROUGH EXPENDITURE	1,264,901.71
04		0311	7615		STATE GRANT PASS-THRU EXPEND, OPERATING	870,746.38
* GAAP SRC/OBJ		0311			STATE GRANT PASS-THROUGH EXPENDITURE	870,746.38
04		0320	7611		PAYMENTS/GRANTS TO CITIES	802,342.91
			7613		PAYMENTS/GRANTS TO OTHER POLITICAL SUB.	15,430,548.20
* GAAP SRC/OBJ		0320			INTERGOVERNMENTAL PAYMENTS	16,232,891.11
04		0330	7623		GRANTS TO COMMUNITY SERVICE PROGRAMS	675,045.32
			7624		GRANTS TO INDIVIDUALS	1,876,373.54
* GAAP SRC/OBJ		0330			PUBLIC ASSISTANCE PAYMENTS	2,551,418.86
04		0340	7201		MEMBERSHIP DUES	3,225.00
			7203		REGISTRATION FEES-EMPLOYEE TRAINING	2,979.00
			7204		INSURANCE PREMIUMS & DEDUCTIBLES	33,600.00
			7210		FEES AND OTHER CHARGES	1,334.26
			7211		AWARDS	417.50
			7213		TRAINING EXPENSES - OTHER	331.20
			7277		CLEANING SERVICES	18,021.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 5

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	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
04				0340	7281	ADVERTISING SERVICES	50.00
					7286	FREIGHT/DELIVERY SERVICES	1,422.87
					7299	PURCHASED CONTRACTED SERVICES	4,944,250.44
					7806	PROMPT PAYMENT INTEREST	83.81
					7947	ST OFC OF RISK MNGMT ASSESSMENTS	5,743.50
					7953	SWCAP REIMBURSEMENT TO UNAPP GR 0001	12,677.00
* GAAP SRC/OBJ				0340		OTHER EXPENDITURES	5,024,135.58
04				0430	7373	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	73,996.48
* GAAP SRC/OBJ				0430		CAPITAL OUTLAY	73,996.48
* GAAP CATEGORY 04						EXPENDITURES	34,362,806.99
TOTAL EXPENDITURES							34,362,806.99
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES							6,794,956.55-
05				0561	3984	SALES RECEIPT ASSET TRANSFERS	1,500.00
* GAAP SRC/OBJ				0561		INTERAGENCY TRANSFER OF CAPITAL ASSETS	1,500.00
05				0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
* GAAP SRC/OBJ				0578		LEGISLATIVE FINANCING SOURCES	0.00
05				0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	0.00
					9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
* GAAP SRC/OBJ				0591		LEGISLATIVE FINANCING USES	0.00
05				0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	1,196,556.18-
* GAAP SRC/OBJ				0600		APPROPRIATIONS LAPSED	1,196,556.18-
05				0901	9499	INVALID REV CODE/APPN COMBINATION	0.00
* GAAP SRC/OBJ				0901		INVALID OBJECT/APPROPRIATION COMBINATION	0.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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 CATEGORY 05	OTHER FINANCING SOURCES (USES)	1,195,056.18-
TOTAL OTHER FINANCING SOURCES(USES)		1,195,056.18-
NET CHANGE IN FUND BALANCE		7,990,012.73-
FUND BALANCE - BEGINNING		17,084,486.94
FUND BALANCE - BEGINNING, AS RESTATED		17,084,486.94
FUND BALANCE - ENDING		9,094,474.21
* GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL	9,094,474.21

(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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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

04		0220	7256	ARCHITECTURAL/ENGINEERING SERV	7,966,875.40
* GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES	7,966,875.40
04		0320	7613	PAYMENTS/GRANTS TO OTHER POLITICAL SUB.	3,281,990.54
* GAAP SRC/OBJ		0320		INTERGOVERNMENTAL PAYMENTS	3,281,990.54
* GAAP CATEGORY 04				EXPENDITURES	11,248,865.94
TOTAL EXPENDITURES					11,248,865.94
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES					11,248,865.94-
05		0500	3973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	11,248,865.94
			3986	UB CASH BAL FORWARD - OPERATING TRANS IN	33,000,000.00
* GAAP SRC/OBJ		0500		TRANSFERS-IN	44,248,865.94
05		0510	7986	UB CASH BAL FORWARD - OPERATING TRNS OUT	33,000,000.00-
* GAAP SRC/OBJ		0510		TRANSFERS-OUT	33,000,000.00-
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	11,248,865.94
TOTAL OTHER FINANCING SOURCES(USES)					11,248,865.94
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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 20 PROD SYSTEM  
\*\*\*\*\*PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL  
GAAP FUND TYPE 01 GENERAL  
GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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

\* GAAP FUND TY 01 GENERAL 9,094,474.21

(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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL

GAAP						CURRENT
GAAP	GAAP	GL ACCT GL	GAAP	COMPT		YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ	TITLE	
01			0035	3722	CONF/SEMINAR/TRAINING REG FEES	114,199.05
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	114,199.05
01			0050	3852	INTEREST ON LOCAL DEPOSITS-STATE AGY	47.78
* GAAP SRC/OBJ			0050		INTEREST, DIVIDEND & OTHER INCOME	47.78
* GAAP CATEGORY	01				REVENUES	114,246.83
TOTAL REVENUES						114,246.83
04			0240	7300	CONSUMABLES	160,223.08
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	160,223.08
* GAAP CATEGORY	04				EXPENDITURES	160,223.08
TOTAL EXPENDITURES						160,223.08
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						45,976.25-
TOTAL OTHER FINANCING SOURCES(USES)						0.00
NET CHANGE IN FUND BALANCE						45,976.25-
FUND BALANCE - BEGINNING						98,235.98
FUND BALANCE - BEGINNING, AS RESTATED						98,235.98
FUND BALANCE - ENDING						52,259.73
* GAAP FUND	9999				FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL	52,259.73
* GAAP FUND TY	02				SPECIAL REVENUE	52,259.73

(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= 20 PROD SYSTEM  
 \*\*\*\*\*PAGE 10

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 CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*

01			0035	3753	SALE OF SURPLUS PROPERTY FEE	0.00
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	0.00
* GAAP CATEGORY	01				REVENUES	0.00
TOTAL REVENUES						0.00
04			0430	7373	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	0.00
				7379	PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	0.00
* GAAP SRC/OBJ			0430		CAPITAL OUTLAY	0.00
* GAAP CATEGORY	04				EXPENDITURES	0.00
TOTAL EXPENDITURES						0.00
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES						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	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= 20 PROD SYSTEM

\*\*\*\*\*PAGE 11

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	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 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	9,146,733.94
* AGENCY 592		9,146,733.94



## 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.

## UNAUDITED

### **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.

**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.

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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.

### **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.

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**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.

### **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.

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- 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 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, 2020, the carrying amount of deposits was \$52,259.73 as presented below:

**Governmental and Business-Type Activities**

CASH IN BANK – CARRYING AMOUNT	\$ 52,259.73
Less: Certificates of Deposit included in carrying amount and reported as Cash Equivalent	0.00
Less: Uninvested Securities Lending Cash Collateral included in carrying amount and reported as Securities Lending Collateral	0.00
Less: Securities Lending CD Collateral included in carrying amount and reported as Securities Lending Collateral	0.00
<b>Total Cash In Bank per AFR</b>	<b>\$ 52,259.73</b>
Governmental Funds Current Assets Cash in Bank	\$ 52,259.73
Governmental Funds Current Assets Restricted Cash in Bank	0.00
Governmental Funds Noncurrent Assets Restricted Cash in Bank	0.00
Proprietary Funds Current Assets Cash in Bank	0.00
Proprietary Funds Current Assets Restricted Cash in Bank	0.00
Proprietary Funds Noncurrent Restricted Cash in Bank	0.00
<b>Cash in Bank per AFR</b>	<b>\$ 52,259.73</b>

**UNAUDITED**

**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            \$291,855.29

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

	<b>Minimum Lease Payment</b>
Year Ending August 31, 2021	\$243,442.12
Year Ending August 31, 2022	\$221,442.00
Year Ending August 31, 2023	\$220,805.64
Year Ending August 31, 2024	\$207,142.29
Year Ending August 31, 2025	\$164,737.20
Year Ending August 31, 2026 - 2030	\$151,009.10
<b>Total Minimum Future Lease Rental Payments</b>	<b>\$1,208,578.35</b>

**UNAUDITED**

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

**Note 12: Interfund Activity and Transactions**

Included in the expenditures reported in the financial statements are the following amounts of Interfund activities between state agencies for federal and state pass throughs:

General Fund            \$2,135,648.09

The Texas State Soil and Water Conservation Board experienced routine transfers with other state agencies that were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statement.

		<b>Due to Other Agencies</b>	<b>Source</b>
From Agency 592, 01, Fund 0001	To Agency 713, 05, Fund 7999	\$124,732.43	State P-T
From Agency 592, 01, Fund 0001	To Agency 556, 05, Fund 7999	\$746,013.95	State P-T
From Agency 592, 01, Fund 0001	To Agency 556, 05, Fund 7999	\$629,221.06	Federal P-T
From Agency 592, 01, Fund 0001	To Agency 556, 05, Fund 7999	\$504,088.81	Federal P-T
To Agency 902, D23 Fund 0001	To Agency 556, 05, Fund 7999	\$131,591.84	Federal P-T
<b>Total Due to Other Agencies</b>		<b>\$2,135,648.09</b>	



# 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, 2020**

\*\*\*Certified\*\*\*

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Pass-through From					Pass-through To			Expenditures Amount	Total PT To and Expenditures Amount	
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount	Direct Program Amount	Total PT From and Direct Prog. Amount	Agy/ Univ No.	Agencies or Universities Amount	Non-State Entities Amount			
<b>Environmental Protection Agency</b>													
<u>Direct Programs:</u>													
Multipurpose Grants to States and Tribes	66.204					88.55	88.55					88.55	
<i>Pass-Through To:</i>													
<i>Texas A&amp;M AgriLife Research</i>									556	88.55			
Nonpoint Source Implementation Grants	66.460					2,310,811.30	2,310,811.30					2,310,811.30	
Nonpoint Source Implementation Grants	66.460					629,221.06	629,221.06					629,221.06	
<i>Pass-Through To:</i>													
<i>Texas A&amp;M AgriLife Extension Service</i>									555	629,221.06			
Nonpoint Source Implementation Grants	66.460					504,000.26	504,000.26					504,000.26	
<i>Pass-Through To:</i>													
<i>Texas A&amp;M AgriLife Research</i>									556	504,000.26			
Nonpoint Source Implementation Grants	66.460					131,591.84	131,591.84					131,591.84	
<i>Pass-Through To:</i>													
<i>Texas A&amp;M Forest Service</i>									576	131,591.84			
<b>Totals - Environmental Protection Agency</b>				0.00	0.00	3,575,713.01	3,575,713.01			1,264,901.71	0.00	2,310,811.30	3,575,713.01
<b>U.S. Department of Agriculture</b>													
<u>Direct Programs:</u>													
Environmental Quality Incentives Program	10.912					645,694.95	645,694.95					645,694.95	
Watershed Rehabilitation Program	10.916					344,840.31	344,840.31					344,840.31	
<b>Totals - U.S. Department of Agriculture</b>				0.00	0.00	990,535.26	990,535.26			0.00	0.00	990,535.26	990,535.26
<b>Total Expenditures of Federal Awards</b>				<b>0.00</b>	<b>0.00</b>	<b>4,566,248.27</b>	<b>4,566,248.27</b>			<b>1,264,901.71</b>	<b>0.00</b>	<b>3,301,346.56</b>	<b>4,566,248.27</b>

# State of Texas — Annual Financial Reporting

## State Pass-Through Reporting

### (SPTR)

State of Texas - State Pass-through Reporting  
**Schedule 1B**  
 November 6, 2020 11:08 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, 2020**

Pass-through From	Grant ID	Agency Number	Amount
			-
<b>Total Pass-Through from Other Agencies (Exh. II):</b>			-
Pass-through To	Grant ID	Agency Number	Amount
<b>Nonpoint Source Pollution Grant Program</b>	<b>592.0001</b>		
TEXAS A&M AGRILIFE RESEARCH		556	746,013.95
TARLETON STATE UNIVERSITY		713	124,732.43
			<b>870,746.38</b>
<b>Total Pass-Through to Other Agencies (Exh. II):</b>			<b>870,746.38</b>

**Glenn Hegar**  
 Texas Comptroller of Public Accounts

Questions? Contact [statewide.accounting@cpa.texas.gov](mailto:statewide.accounting@cpa.texas.gov)  
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