

David Basinger, Chairman  
Scott Buckles, Vice Chairman  
Joe Freeman, Member  
José O. Dodier, Jr., Member



Barry Mahler, Member  
Tina Y. Buford, Member  
Rex Isom, Executive Director

**TEXAS STATE SOIL AND WATER CONSERVATION BOARD**  
*Protecting and Enhancing Natural Resources for Tomorrow*

October 29, 2024

Honorable Greg Abbott, Governor  
Honorable Glenn Hegar, Texas Comptroller  
Jerry McGinty, Director, Legislative Budget Board  
Lisa Collier, State Auditor

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the Texas State Soil and Water Conservation Board for the year ended Aug. 31, 2024, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in [Governmental Accounting Standards Board \(GASB\) 34](#), 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 *Annual Comprehensive Financial Report (ACFR)*; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Kenny Zajicek at 254-773-2250 ext. 236. Kenny Zajicek may also be contacted for questions related to the Schedule of Expenditures for Federal Awards.

Sincerely,

A handwritten signature in black ink, appearing to read "Rex Isom".

Rex Isom  
Executive Director



Annual Financial Report  
for the year ended August 31, 2024

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

October 16, 2024

**UNAUDITED**

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

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**NOTES TO FINANCIAL STATEMENTS AND SUPPLEMENTAL 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= 24 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		429,277,841.53-	401,067,469.48-
		0048	LEGISLATIVE CASH		429,279,007.59	401,068,798.45
	GL CLS	004	CA CASH IN STATE TREASURY		1,166.06	1,328.97
01	020	9000	LEGISLATIVE APPROPRIATIONS		42,827,946.11	25,469,523.29
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		42,827,946.11	25,469,523.29
01	039	0241	FEDERAL RECEIVABLE-UNBILLED		.00	.00
	GL CLS	039	CA FEDERAL RECEIVABLES		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE		244,386.90-	77,438.16-
		0279	CA INTERFUND RECEIVABLE	30063700	.00	.00
		0279	CA INTERFUND RECEIVABLE	55579990	.00	.00
		0279	CA INTERFUND RECEIVABLE	55679990	195,556.38	.00
		0279	CA INTERFUND RECEIVABLE	57679990	.00	.00
		0279	CA INTERFUND RECEIVABLE	59200010	.00	.00
		0279	CA INTERFUND RECEIVABLE	71379990	.00	.00
		0279	CA INTERFUND RECEIVABLE	73379990	.00	.00
		0279	CA INTERFUND RECEIVABLE	75179990	.00	.00
		0279	CA INTERFUND RECEIVABLE	76079990	.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		48,830.52-	77,438.16-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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		.00	.00
		0284	DUE FROM OTHER AGENCIES	30000010	.00	.00
		0284	DUE FROM OTHER AGENCIES	30066700	.00	.00
		0284	DUE FROM OTHER AGENCIES	30063700	.00	.00
		0284	DUE FROM OTHER AGENCIES	30070310	.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	89,373.95	.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		89,373.95	.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		42,869,655.60	25,393,414.10
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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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 COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

* GLA CAT	11	OTHER DEBITS			.00	.00
** TOTAL ASSETS AND OTHER DEBITS					42,869,655.60	25,393,414.10
21	200	1009 VOUCHERS PAYABLE			.00	12,004.74-
		1010 ACCOUNTS PAYABLE			.00	.00
GL CLS	200	CL ACCOUNTS PAYABLE			.00	12,004.74-
21	202	1045 OTHER INTERGOVERNMENT PAYABLE			.00	.00
GL CLS	202	CL OTHER INTERGOVERNMENTAL PAYABLES			.00	.00
21	203	1015 PAYROLL PAYABLE			588,431.02-	517,797.57-
		1018 PAYROLL DEDUCTION/RETURN LIABILITY			1,166.06-	1,328.97-
GL CLS	203	CL PAYROLL PAYABLE			589,597.08-	519,126.54-
21	205	1049 CL INTERFUND PAYABLE			63,134.34	77,438.16
		1049 CL INTERFUND PAYABLE	55500010		.00	.00
		1049 CL INTERFUND PAYABLE	55579990		.00	.00
		1049 CL INTERFUND PAYABLE	55600010		.00	.00
		1049 CL INTERFUND PAYABLE	55679990		14,303.82-	.00
		1049 CL INTERFUND PAYABLE	57679990		.00	.00
		1049 CL INTERFUND PAYABLE	71300010		.00	.00
		1049 CL INTERFUND PAYABLE	71379990		.00	.00
		1049 CL INTERFUND PAYABLE	73379990		.00	.00
		1049 CL INTERFUND PAYABLE	75179990		.00	.00
		1049 CL INTERFUND PAYABLE	75679990		.00	.00
		1049 CL INTERFUND PAYABLE	76079990		.00	.00
GL CLS	205	CL INTERFUND PAYABLE			48,830.52	77,438.16
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		199,097.84-	200,531.96-
		1050 DUE TO OTHER AGENCIES	55679990		259,933.56-	164,355.10-
		1050 DUE TO OTHER AGENCIES	55779990		.00	.00
		1050 DUE TO OTHER AGENCIES	55799970		.00	.00
		1050 DUE TO OTHER AGENCIES	57679990		108,911.80-	54,852.70-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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	71379990	.00	.00
		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
		1050	DUE TO OTHER AGENCIES	80209190	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		567,943.20-	419,739.76-
21	220	1046	UNEARNED REVENUES		.00	.00
GL CLS	220	CL	UNEARNED REVENUES		.00	.00
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		1,108,709.76-	873,432.88-
**			TOTAL LIABILITIES AND OTHER CREDITS		1,108,709.76-	873,432.88-
45	372	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS	372		FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT	45		NET POSITION		.00	.00
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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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
	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		41,760,945.84-	24,519,981.22-
	GL CLS	550	FD BAL-UNASSIGNED		41,760,945.84-	24,519,981.22-
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	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)		41,941,157.97	24,247,307.52
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		41,941,157.97-	24,247,307.52-
	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)		41,760,945.84-	24,519,981.22-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				41,760,945.84-	24,519,981.22-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				42,869,655.60-	25,393,414.10-
*	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= 24 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		31,567,158.38	62,183,057.54
		0047	SHARED CASH		31,567,158.38-	62,183,057.54-
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	90205990	.00	296,895.57
GL CLS	072	CA	DUE FROM OTHER AGENCIES		.00	296,895.57
* GLA CAT	01		CURRENT ASSETS		.00	296,895.57
** TOTAL ASSETS AND OTHER DEBITS					.00	296,895.57
21	200	1009	VOUCHERS PAYABLE		245,842.04-	296,895.57-
GL CLS	200	CL	ACCOUNTS PAYABLE		245,842.04-	296,895.57-
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	90205990	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
* GLA CAT	21		CURRENT LIABILITIES		245,842.04-	296,895.57-
** TOTAL LIABILITIES AND OTHER CREDITS					245,842.04-	296,895.57-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		245,842.04	.00
GL CLS	550	FD	BAL-UNASSIGNED		245,842.04	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		31,321,316.34	61,886,161.97
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		31,321,316.34-	61,886,161.97-
GL CLS	800	BUDGETARY			.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		245,842.04	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					245,842.04	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	296,895.57-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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

* 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= 24 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		81,720.60	93,239.65
	GL CLS	002	CA CASH IN BANK		81,720.60	93,239.65
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT 01 CURRENT ASSETS					81,720.60	93,239.65
** TOTAL ASSETS AND OTHER DEBITS					81,720.60	93,239.65
51	520	****	2310-POST CLS FFS FB RESTRICTED		81,720.60-	93,239.65-
	GL CLS	520	FD BAL-RESTRICTED		81,720.60-	93,239.65-
51	530	2315	FD BAL-COMMITTED		.00	.00
	GL CLS	530	FD BAL-COMMITTED		.00	.00
51	540	2320	FD BAL-ASSIGNED		.00	.00
	GL CLS	540	FD BAL-ASSIGNED		.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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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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GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)		81,720.60-	93,239.65-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				81,720.60-	93,239.65-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				81,720.60-	93,239.65-
* 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= 24 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	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= 24 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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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= 24 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		429,277,841.53-	401,067,469.48-
		N	0048	LEGISLATIVE CASH		429,279,007.59	401,068,798.45
GL	CLS		004	CA CASH IN STATE TREASURY		1,166.06	1,328.97
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		42,827,946.11	25,469,523.29
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS		42,827,946.11	25,469,523.29
01	039	N	0241	FEDERAL RECEIVABLE-UNBILLED		.00	.00
GL	CLS		039	CA FEDERAL RECEIVABLES		.00	.00
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		244,386.90-	77,438.16-
		N	0279	CA INTERFUND RECEIVABLE	30063700	.00	.00
		N	0279	CA INTERFUND RECEIVABLE	55579990	.00	.00
		N	0279	CA INTERFUND RECEIVABLE	55679990	195,556.38	.00
		N	0279	CA INTERFUND RECEIVABLE	57679990	.00	.00
		N	0279	CA INTERFUND RECEIVABLE	59200010	.00	.00
		N	0279	CA INTERFUND RECEIVABLE	71379990	.00	.00
		N	0279	CA INTERFUND RECEIVABLE	73379990	.00	.00
		N	0279	CA INTERFUND RECEIVABLE	75179990	.00	.00
		N	0279	CA INTERFUND RECEIVABLE	76079990	.00	.00
GL	CLS		065	CA INTERFUND RECEIVABLE		48,830.52-	77,438.16-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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		.00	.00
		N	0284	DUE FROM OTHER AGENCIES	30000010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	30066700	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	30063700	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	30070310	.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	89,373.95	.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		89,373.95	.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		42,869,655.60	25,393,414.10
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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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 AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

* GLA CAT	11	OTHER DEBITS				.00		.00
** TOTAL ASSETS AND OTHER DEBITS						42,869,655.60		25,393,414.10
21	200	N	1009	VOUCHERS PAYABLE		.00		12,004.74-
		N	1010	ACCOUNTS PAYABLE		.00		.00
	GL CLS		200	CL ACCOUNTS PAYABLE		.00		12,004.74-
21	202	N	1045	OTHER INTERGOVERNMENT PAYABLE		.00		.00
	GL CLS		202	CL OTHER INTERGOVERNMENTAL PAYABLES		.00		.00
21	203	N	1015	PAYROLL PAYABLE		588,431.02-		517,797.57-
		N	1018	PAYROLL DEDUCTION/RETURN LIABILITY		1,166.06-		1,328.97-
	GL CLS		203	CL PAYROLL PAYABLE		589,597.08-		519,126.54-
21	205	N	1049	CL INTERFUND PAYABLE		63,134.34		77,438.16
		N	1049	CL INTERFUND PAYABLE	55500010	.00		.00
		N	1049	CL INTERFUND PAYABLE	55579990	.00		.00
		N	1049	CL INTERFUND PAYABLE	55600010	.00		.00
		N	1049	CL INTERFUND PAYABLE	55679990	14,303.82-		.00
		N	1049	CL INTERFUND PAYABLE	57679990	.00		.00
		N	1049	CL INTERFUND PAYABLE	71300010	.00		.00
		N	1049	CL INTERFUND PAYABLE	71379990	.00		.00
		N	1049	CL INTERFUND PAYABLE	73379990	.00		.00
		N	1049	CL INTERFUND PAYABLE	75179990	.00		.00
		N	1049	CL INTERFUND PAYABLE	75679990	.00		.00
		N	1049	CL INTERFUND PAYABLE	76079990	.00		.00
	GL CLS		205	CL INTERFUND PAYABLE		48,830.52		77,438.16
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	199,097.84-		200,531.96-
		N	1050	DUE TO OTHER AGENCIES	55679990	259,933.56-		164,355.10-
		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	108,911.80-		54,852.70-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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	71379990	.00	.00	
		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	
		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			567,943.20-	419,739.76-	
21	220	N	1046	UNEARNED REVENUES		.00	.00	
GL CLS	220	CL	UNEARNED REVENUES			.00	.00	
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					1,108,709.76-	873,432.88-
**	TOTAL LIABILITIES AND OTHER CREDITS					1,108,709.76-	873,432.88-	
45	372	N	2400	FIDUCIARY NP OTHER PURPOSES		.00	.00	
GL CLS	372	FIDUCIARY FDS - NP OTHER PURPOSES				.00	.00	
* GLA CAT	45	NET POSITION					.00	.00
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	

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
	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	41,760,945.84-	24,519,981.22-
	GL	CLS	550	FD BAL-UNASSIGNED	41,760,945.84-	24,519,981.22-
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	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)	41,941,157.97	24,247,307.52
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	41,941,157.97-	24,247,307.52-
	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)	41,760,945.84-	24,519,981.22-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				41,760,945.84-	24,519,981.22-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				42,869,655.60-	25,393,414.10-
*	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= 24 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	31,567,158.38	62,183,057.54
			N	0047 SHARED CASH	31,567,158.38-	62,183,057.54-
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	90205990 .00	296,895.57
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	296,895.57
*	GLA	CAT	01	CURRENT ASSETS	.00	296,895.57
**	TOTAL ASSETS AND OTHER DEBITS				.00	296,895.57
21	200	N	1009	VOUCHERS PAYABLE	245,842.04-	296,895.57-
	GL	CLS	200	CL ACCOUNTS PAYABLE	245,842.04-	296,895.57-
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
			N	1050 DUE TO OTHER AGENCIES	90205990 .00	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	245,842.04-	296,895.57-
**	TOTAL LIABILITIES AND OTHER CREDITS				245,842.04-	296,895.57-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	245,842.04	.00
	GL	CLS	550	FD BAL-UNASSIGNED	245,842.04	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)	31,321,316.34	61,886,161.97
			N	9005 BUDGET RESERVATION FOR ENCUMBRANCES	31,321,316.34-	61,886,161.97-
	GL	CLS	800	BUDGETARY	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	245,842.04	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				245,842.04	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	296,895.57-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0599 ECONOMIC STABILIZATION FD (0599)-SPECIAL

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

* 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= 24 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	81,720.60	93,239.65
	GL	CLS	002	CA CASH IN BANK	81,720.60	93,239.65
01	052	N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	81,720.60	93,239.65
**	TOTAL ASSETS AND OTHER DEBITS				81,720.60	93,239.65
51	520	N	****	2310-POST CLS FFS FB RESTRICTED	81,720.60-	93,239.65-
	GL	CLS	520	FD BAL-RESTRICTED	81,720.60-	93,239.65-
51	530	N	2315	FD BAL-COMMITTED	.00	.00
	GL	CLS	530	FD BAL-COMMITTED	.00	.00
51	540	N	2320	FD BAL-ASSIGNED	.00	.00
	GL	CLS	540	FD BAL-ASSIGNED	.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

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

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

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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GL CLS	630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT	51 FUND BALANCE (DEFICITS)		81,720.60-	93,239.65-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		81,720.60-	93,239.65-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		81,720.60-	93,239.65-
* 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= 24 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
		Y	0655	BC VEHICLES, BOATS AND AIRCRAFT		643,187.98	522,564.29
		Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC		509,376.57-	492,879.81-
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET		133,811.41	29,684.48
06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT		154,852.46	143,967.63
		Y	0650	BC ACCUM DEPR-FURN & EQUIP		137,062.00-	132,222.84-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		17,790.46	11,744.79
06	172	Y	0623	BC RIGHT TO USE ASSET-BUILDINGS		1,542,675.78	1,542,675.78
		Y	0624	BC RIGHT TO USE ASSET-BUILDINGS-AMOR		470,645.35-	313,763.57-
	GL CLS		172	RIGHT TO USE ASSET-BUILDINGS, NET		1,072,030.43	1,228,912.21
	* GLA CAT		06	NON-CURRENT ASSETS		1,223,632.30	1,270,341.48
	** TOTAL ASSETS AND OTHER DEBITS					1,223,632.30	1,270,341.48
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		1,223,632.30-	1,270,341.48-
	GL CLS		410	INVESTED IN CAP ASSETS,NET RELATED DEBT		1,223,632.30-	1,270,341.48-
45	430	Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		.00	.00
	* GLA CAT		45	NET POSITION		1,223,632.30-	1,270,341.48-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM  
 \*\*\*\*\*PAGE 11

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	550	N	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL	CLS		550 FD BAL-UNASSIGNED		.00	.00
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					1,223,632.30-	1,270,341.48-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					1,223,632.30-	1,270,341.48-
*	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= 24 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

\*\*\*\*\*  
 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	204	Y	1610	BC CL INTEREST PAYABLE			1,432.12-	1,628.90-
	GL CLS		204	OTHER CURRENT LIABILITIES			1,432.12-	1,628.90-
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE			.00	.00
		Y	1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE			383,671.57-	339,410.87-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE			383,671.57-	339,410.87-
21	261	Y	1629	BC CL RIGHT TO USE LEASE OBLIGATIONS			153,036.11-	150,573.00-
	GL CLS		261	CL RIGHT TO USE LEASE OBLIGATIONS			153,036.11-	150,573.00-
*	GLA CAT		21	CURRENT LIABILITIES			538,139.80-	491,612.77-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE			419,827.08-	294,671.38-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE			419,827.08-	294,671.38-
26	307	Y	1719	BC NC RIGHT TO USE LEASE OBLIGATIONS			942,818.65-	1,095,854.76-
	GL CLS		307	NC RIGHT TO USE LEASE OBLIGATIONS			942,818.65-	1,095,854.76-
*	GLA CAT		26	NON-CURRENT LIABILITIES			1,362,645.73-	1,390,526.14-
**	TOTAL LIABILITIES AND OTHER CREDITS						1,900,785.53-	1,882,138.91-
45	410	Y	3505	BC NET INVESTMENT IN CAPITAL ASSETS			1,246,427.76	1,246,427.76
	GL CLS		410	INVESTED IN CAP ASSETS, NET RELATED DEBT			1,246,427.76	1,246,427.76

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM  
 \*\*\*\*\*PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		654,357.77	635,711.15
		Y	9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		654,357.77	635,711.15
*	GLA CAT		45	NET POSITION		1,900,785.53	1,882,138.91
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					1,900,785.53	1,882,138.91
**	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) GL ACCT (SS2) AGENCY

STATE SOIL AND WATER CONSERVATION BOARD (592)

INTERFUND / INTERAGENCY ACTIVITY REPORT

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM

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

NACUBO FUND GROUP  
 NACUBO FUND  
 NACUBO SUBFUND

\*\*\*\*\*  
 \*-----INTERFUND-----\*  
 \* GAAP GAAP \*  
 \* FUND FUND GAAP \*  
 \* AGY GROUP TYPE FUND FUND \* AMOUNT

NP	NP	AMOUNT
555	7999	806,858.98
556	7999	1,849,398.08
576	7999	65,744.55
902	0599	30,318,975.29-

- \* GL ACCT CLASS 22,927,442.43
- \* NACUBO SUBFUND 22,927,442.43
- \* NACUBO FUND 22,927,442.43
- \* NAC FUND GP 22,927,442.43
- \* AGENCY 592 STATE SOIL AND WATER CONSERVATION BOARD 22,927,442.43

(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= 24 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						CURRENT
GAAP	GAAP	GL ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
01			0005	9400	ORIGINAL BUDGET-COMMITTED	94,637,308.00
				9401	ORIGINAL BUDGET-COLLECTED	25,300,804.00-
				9415	BUDGET REDUCTION-COMMITTED	24,289,158.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	45,047,346.00
01			0006	9403	ADJUSTED BUDGET-COMMITTED	296,324.24
				9404	ADJUSTED BUDGET-COLLECTED	296,324.24-
				9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	376,770.17
				9421	OASI ST MATCH TRF IN FROM 902-COLLECTED	52,083.73-
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	617,897.98
				9426	INSUR-ST PD TRF IN FROM 327-COLLECTED	89,698.84-
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	475,499.46
				9436	RETIR-ST MATCH TRF IN FROM 327-COLLECTED	70,124.52-
				9440	BRP TRANSFER IN FROM 902-COMMITTED	5,134.30
				9442	BRP TRANSFER IN FROM 902-COLLECTED	513.42-
				9445	SALARY INCR TRF IN FROM 902-COMMITTED	0.00
				9447	SALARY INCR TRF IN FROM 902-COLLECTED	0.00
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	1,262,881.40
01			0007	9406	UB TRANSFER OUT-EXP BUDGET	23,054,214.80-
				9407	UB TRANSFER IN-EXP BUDGET	23,054,214.80
				9408	UB TRANSFER OUT-REV BUDGET	7,721,736.10
				9409	UB TRANSFER IN-REV BUDGET	7,721,736.10-
* GAAP SRC/OBJ			0007		UNEXPENDED BALANCE FORWARD	0.00
01			0025	3700	FEDERAL RECEIPTS MATCHED-OTHER PROGRAMS	17,079,033.75
* GAAP SRC/OBJ			0025		FEDERAL REVENUE	17,079,033.75
01			0026	3971	FED PASS-THRU REV IA, NON-OP GEN BUDGETED	270,626.51
* GAAP SRC/OBJ			0026		FEDERAL PASS-THROUGH REVENUE	270,626.51
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	174,684.70

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

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 0080 3795 OTHER MISC GOVERN REVENUE 87,342.35-  
 3802 REIMBURSEMENTS-THIRD PARTY 5,616.54  
 3970 REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY 0.00  
 3974 UB CASH BALANCE FORWARD - FEDERAL FUNDS 0.00

\* GAAP SRC/OBJ 0080 OTHER 92,958.89

\* GAAP CATEGORY 01 REVENUES 63,752,846.55

TOTAL REVENUES 63,752,846.55

04 0200 7001 SAL & WAGES(LINE ITEM EXEMPT) 155,272.92  
 7002 SAL/WAGES-CLASS&N/C-PERM FULTM 4,735,942.95  
 7003 SAL/WAGES-CLASS&N/C-PERM PRITM 38,196.25  
 7022 LONGEVITY PAY 106,160.00  
 7023 LUMP SUM TERMINATION PAYMENT 55,530.85  
 7050 BENEFIT REPLACEMENT PAY 5,134.30

\* GAAP SRC/OBJ 0200 SALARIES AND WAGES 5,096,237.27

04 0210 7032 EMPLOYEE RETIREMENT-ST CONTRIB 475,499.46  
 7033 EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE 3,628.62  
 7040 ADDL PAYROLL RETIREMENT CONTRIBUTION 24,646.90  
 7041 EMPLOYEE INS PYMTS-EMPLR CONTR 617,897.98  
 7042 PAYROLL HEALTH INSURANCE CONTRIBUTION 47,204.74  
 7043 FICA EMPLOYER MATCHING CONTR 376,770.17

\* GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 1,545,647.87

04 0220 7245 FINANCIAL AND ACCOUNTING SERV 20,697.50  
 7256 ARCHITECTURAL/ENGINEERING SERV 1,600,898.64

\* GAAP SRC/OBJ 0220 PROFESSIONAL FEES AND SERVICES 1,621,596.14

04 0230 7101 TRAV IN-STATE-PUB TRANS FARES 7,722.21  
 7102 TRAV IN-STATE MILEAGE 314,806.60  
 7105 TRAV IN-STATE-INCIDENTAL EXPEN 11,690.68  
 7106 TRAVEL-IN-STATE MEALS/LODGING 100,769.97  
 7107 TRAVEL IN-STATE (NON-OVERNITE,MEALS) 27,016.92  
 7110 TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP 15,789.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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	7111	TRAV OUT-OF-ST-PUB TRANS FARES	2,180.89
				7112	TRAV OUT-OF-ST-MILEAGE	265.08
				7115	TRAV OUT-OF-ST-INCIDENTAL EXP	780.22
				7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	2,793.00
				7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
				7136	TRAVEL IN-STATE-HOTEL OCC TAX GALVESTON	0.00
* GAAP SRC/OBJ			0230		TRAVEL	483,814.57
04			0240	7291	POSTAL SERVICES	2,343.11
				7300	CONSUMABLES	17,156.27
				7304	FUELS AND LUBRICANTS-OTHER	40,154.51
				7312	MEDICAL SUPPLIES	45.06
				7328	SUPPLY/MATERIAL-AGRIC,CONST,HARDWARE	53.88
				7330	PARTS - FURNISHINGS & EQUIPMT	8,005.40
				7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	11,804.75
				7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	1,672.27
				7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	7,556.03
				7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	36,212.59
				7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	35,306.56
				7510	TELECOM PARTS & SUPPLIES	719.22
				7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	210.85
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	161,240.50
04			0250	7276	COMMUNICATION SERVICES	48,281.65
				7501	ELECTRICITY	18,033.82
				7503	TELECOMMS-LONG DISTANCE	2,185.25
				7504	TELECOMMS-MONTHLY CHARGE	24,325.44
				7507	WATER	1,823.25
				7516	TELECOMMS-OTHER SERV CHARGES	35,436.61
				7526	WASTE DISPOSAL	1,693.83
* GAAP SRC/OBJ			0250		COMMUNICATION AND UTILITIES	131,779.85
04			0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	1,123.00
				7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	1,765.52
				7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	4,666.73
				7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	40.00
				7368	PERSONAL PROP-MAINT & REPAIR/MTR VEHICLE	14,143.83

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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  
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* GAAP SRC/OBJ		0260			REPAIRS AND MAINTENANCE	21,739.08
04		0270	7406		RENTAL OF FURNISHINGS/EQUIPMT	39,456.27
			7462		RENT OF OFFICE BLDG/OFFICE SPACE	136,839.96
			7470		RENTAL OF SPACE	14,621.50
			7522		TELECOMMS-EQUIP RENTAL	840.88
* GAAP SRC/OBJ		0270			RENTALS AND LEASES	191,758.61
04		0310	7971		FED PASS-THRU EXP IA, NON-OP GEN BUDGETED	114,233.32
			7978		FED PASS-THRU EXP IA OPER, GEN BUDGETED	2,034,860.54
* GAAP SRC/OBJ		0310			FEDERAL PASS-THROUGH EXPENDITURE	2,149,093.86
04		0311	7615		STATE GRANT PASS-THRU EXPEND, OPERATING	1,140,850.95
* GAAP SRC/OBJ		0311			STATE GRANT PASS-THROUGH EXPENDITURE	1,140,850.95
04		0320	7611		PAYMENTS/GRANTS TO CITIES	2,530,661.83
			7612		PAYMENTS/GRANTS TO COUNTIES	569,276.00
			7613		PAYMENTS/GRANTS TO OTHER POLITICAL SUB.	24,057,063.58
* GAAP SRC/OBJ		0320			INTERGOVERNMENTAL PAYMENTS	27,157,001.41
04		0330	7623		GRANTS TO COMMUNITY SERVICE PROGRAMS	704,981.33
			7624		GRANTS TO INDIVIDUALS	1,817,706.94
* GAAP SRC/OBJ		0330			PUBLIC ASSISTANCE PAYMENTS	2,522,688.27
04		0340	7201		MEMBERSHIP DUES	6,175.00
			7203		REGISTRATION FEES-EMPLOYEE TRAINING	6,010.00
			7204		INSURANCE PREMIUMS & DEDUCTIBLES	33,576.00
			7210		FEES AND OTHER CHARGES	859.73
			7211		AWARDS	317.00
			7277		CLEANING SERVICES	16,513.00
			7281		ADVERTISING SERVICES	108.00
			7286		FREIGHT/DELIVERY SERVICES	1,760.82
			7295		INVESTIGATION EXPENSES	23.00
			7299		PURCHASED CONTRACTED SERVICES	3,147,292.04

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		
04			0340	7802	INTEREST-OTHER	18,776.76
				7806	PROMPT PAYMENT INTEREST	53.77
				7947	ST OFC OF RISK MNGMT ASSESSMENTS	5,054.60
				7953	SWCAP REIMBURSEMENT TO UNAPP GR 0001	28,236.87
* GAAP SRC/OBJ			0340		OTHER EXPENDITURES	3,264,756.59
04			0390	7339	DEBT SERVICE PRIN-APA & RTU LEASES/SBITA	150,573.00
* GAAP SRC/OBJ			0390		DEBT SERVICE-PRINCIPAL-LEASES/SBITA	150,573.00
04			0430	7371	PERSONAL PROP-PASSENGER CARS-CAPITALIZE	120,623.69
				7373	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	10,884.83
* GAAP SRC/OBJ			0430		CAPITAL OUTLAY	131,508.52
* GAAP CATEGORY	04				EXPENDITURES	45,770,286.49
TOTAL EXPENDITURES						45,770,286.49
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						17,982,560.06
05			0500	3980	OPERATING ACCOUNT TRANSFERS IN	0.00
* GAAP SRC/OBJ			0500		TRANSFERS-IN	0.00
05			0510	7980	OPERATING ACCOUNT TRANSFERS OUT	0.00
* GAAP SRC/OBJ			0510		TRANSFERS-OUT	0.00
05			0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
				9411	APPROPRIATION TRANSFER-IN COLLECTED	0.00
* GAAP SRC/OBJ			0578		LEGISLATIVE FINANCING SOURCES	0.00
05			0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	0.00
				9516	APPROPRIATION TRANSFER OUT-COLLECTED	0.00
				9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
				9543	BRP TRF OUT TO STRATEGIES-COLLECTED	0.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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	
* GAAP SRC/OBJ				0591		LEGISLATIVE FINANCING USES	0.00
	05			0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	741,595.44-
* GAAP SRC/OBJ				0600		APPROPRIATIONS LAPSED	741,595.44-
	05			0900	3790	DEPOSIT TO TRUST OR SUSPENSE	0.00
* GAAP SRC/OBJ				0900		BACKOUT-NOT APPLICABLE REVENUE	0.00
	05			0910	7902	TRUST OR SUSPENSE PAYMENT	0.00
* GAAP SRC/OBJ				0910		BACKOUT-NOT APPLICABLE EXPENDITURE	0.00
* GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	741,595.44-
TOTAL OTHER FINANCING SOURCES (USES)							741,595.44-
NET CHANGE IN FUND BALANCE							17,240,964.62
FUND BALANCE - BEGINNING							24,519,981.22
FUND BALANCE - BEGINNING, AS RESTATED							24,519,981.22
FUND BALANCE - ENDING							41,760,945.84
* GAAP FUND	0001					GENERAL REVENUE (0001)-GENERAL	41,760,945.84

(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= 24 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

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  
 \*\*\*\*\*

04			0220	7256	ARCHITECTURAL/ENGINEERING SERV	3,715,878.77
* GAAP SRC/OBJ			0220		PROFESSIONAL FEES AND SERVICES	3,715,878.77
04			0320	7611	PAYMENTS/GRANTS TO CITIES	977,713.17
				7612	PAYMENTS/GRANTS TO COUNTIES	1,310,972.45
				7613	PAYMENTS/GRANTS TO OTHER POLITICAL SUB.	24,560,252.94
* GAAP SRC/OBJ			0320		INTERGOVERNMENTAL PAYMENTS	26,848,938.56
* GAAP CATEGORY 04					EXPENDITURES	30,564,817.33
TOTAL EXPENDITURES						30,564,817.33
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						30,564,817.33-
05			0500	3973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	30,319,003.59
* GAAP SRC/OBJ			0500		TRANSFERS-IN	30,319,003.59
05			0510	7973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	28.30-
* GAAP SRC/OBJ			0510		TRANSFERS-OUT	28.30-
* GAAP CATEGORY 05					OTHER FINANCING SOURCES (USES)	30,318,975.29
TOTAL OTHER FINANCING SOURCES (USES)						30,318,975.29
NET CHANGE IN FUND BALANCE						245,842.04-
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						245,842.04-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 24 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	TITLE	CURRENT
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			YEAR
*****								

* GAAP FUND	0599						ECONOMIC STABILIZATION FD (0599)-SPECIAL	245,842.04-
* GAAP FUND TY	01						GENERAL	41,515,103.80

(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= 24 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  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*

01			0035	3722	CONF/SEMINAR/TRAINING REG FEES	134,489.17
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	134,489.17
01			0050	3852	INTEREST ON LOCAL DEPOSITS-STATE AGY	34.05
* GAAP SRC/OBJ			0050		INTEREST, DIVIDEND & OTHER INCOME	34.05
* GAAP CATEGORY	01				REVENUES	134,523.22
TOTAL REVENUES						134,523.22
04			0240	7300	CONSUMABLES	146,042.27
* GAAP SRC/OBJ			0240		MATERIALS AND SUPPLIES	146,042.27
* GAAP CATEGORY	04				EXPENDITURES	146,042.27
TOTAL EXPENDITURES						146,042.27
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						11,519.05-
TOTAL OTHER FINANCING SOURCES (USES)						0.00
NET CHANGE IN FUND BALANCE						11,519.05-
FUND BALANCE - BEGINNING						93,239.65
FUND BALANCE - BEGINNING, AS RESTATED						93,239.65
FUND BALANCE - ENDING						81,720.60
* GAAP FUND	9999				FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL	81,720.60
* GAAP FUND TY	02				SPECIAL REVENUE	81,720.60

(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= 24

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

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

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

STATE SOIL AND WATER CONSERVATION BOARD (592)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 24

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	41,596,824.40
* AGENCY	592				41,596,824.40

## 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 Carrizo Cane Eradication 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, On-The-Ground 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**

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**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**

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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.

## UNAUDITED

**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.

**UNAUDITED**

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

<b>Note 3: Deposits, Investments, &amp; Repurchase Agreements</b>
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(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, 2024, the carrying amount of deposits was \$81,270.60 as presented below:

**Governmental and Business-Type Activities**

CASH IN BANK – CARRYING AMOUNT	81,270.60
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</b>	<b>\$81,270.60</b>
Governmental Funds Current Assets Cash in Bank	\$81,270.60
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>\$81,270.60</b>

**UNAUDITED**

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

**Note 12: Interfund Activity and Transactions**

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

General (01)	Legislative Transfers In	Legislative Transfers Out
Appd Fund 0001, D23 Fund 0001		
From Agency 902, 01, Fund 0599	\$30,615,899.16	
<b>Total Legislative Transfers</b>	<b>\$30,615,899.16</b>	

General (01)		Due to Other Agencies	Source
From Agency 592, 01, Fund 0001	To Agency 556, 05, Fund 7999	\$112,176.26	State P-T
From Agency 592, 01, Fund 0001	To Agency 556, 05, Fund 7999	\$147,757.30	Federal P-T
From Agency 592, 01, Fund 0001	To Agency 555, 05, Fund 7999	\$199,097.84	Federal P-T
From Agency 592, 01, Fund 0001	To Agency 576, 05, Fund 7999	\$3,249.24	Federal P-T
<b>Total Due to Other Agencies</b>		<b>\$462,280.64</b>	

General (01)		Due From Other Agencies	Source
From Agency 556, 05, Fund 7999	To Agency 592, 01, Fund 0001	\$89,373.95	Federal P-T
<b>Total Due From Other Agencies</b>		<b>\$89,373.95</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, 2024													
***Certified***													
Federal Grantor/ Pass-through Grantor/ Program Title	ALN Number	NISE Name/ Identifying Number	Pass-through From				Total PT From and Direct Prog. Amount	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		Agy/ Univ No.	Agencies or Universities Amount	Non-State Entities Amount			
<b>Environmental Protection Agency</b>													
<u>Direct Programs:</u>													
Nonpoint Source Implementation Grants	66.460					1,884,902.91	1,884,902.91			812,750.62	1,072,152.29	1,884,902.91	
Nonpoint Source Implementation Grants	66.460					966,977.82	966,977.82					966,977.82	
<u>Pass-Through To:</u>													
<i>Texas A&amp;M AgriLife Extension Service</i>													
									555	966,977.82			
Nonpoint Source Implementation Grants	66.460					174,656.35	174,656.35					174,656.35	
<u>Pass-Through To:</u>													
<i>Texas A&amp;M Forest Service</i>													
									576	174,656.35			
Totals - Environmental Protection Agency				0.00	0.00	3,026,537.08	3,026,537.08			1,141,634.17	812,750.62	1,072,152.29	3,026,537.08
<b>U.S. Department of Agriculture</b>													
<u>Direct Programs:</u>													
Conservation Reserve Program	10.069					192,604.07	192,604.07				192,604.07	192,604.07	
Environmental Quality Incentives Program	10.912					461,468.41	461,468.41			461,468.41		461,468.41	
Watershed Rehabilitation Program	10.916					11,970,237.23	11,970,237.23			11,970,237.23		11,970,237.23	
Feral Swine Eradication and Control Pilot Program	10.934					420,727.27	420,727.27			420,727.27		420,727.27	
Feral Swine Eradication and Control Pilot Program	10.934					38,979.00	38,979.00					38,979.00	
<u>Pass-Through To:</u>													
<i>Texas A&amp;M AgriLife Extension Service</i>													
									555	38,979.00			
Totals - U.S. Department of Agriculture				0.00	0.00	13,084,015.98	13,084,015.98			38,979.00	12,852,432.91	192,604.07	13,084,015.98
<b>Research &amp; Development Cluster</b>													
<b>Environmental Protection Agency</b>													
<u>Direct Programs:</u>													
Nonpoint Source Implementation Grants	66.460					968,480.69	968,480.69					968,480.69	
<u>Pass-Through To:</u>													
<i>Texas A&amp;M AgriLife Research</i>													
									556	968,480.69			
Totals - Environmental Protection Agency				0.00	0.00	968,480.69	968,480.69			968,480.69	0.00	0.00	968,480.69
<b>U.S. Department of Agriculture</b>													
<u>Pass-Through From:</u>													
Partnerships for Climate-Smart Commodities	10.937						270,626.51				270,626.51	270,626.51	
<u>Pass-Through From:</u>													
<i>Texas A&amp;M AgriLife Research</i>													
			556	270,626.51									
Totals - U.S. Department of Agriculture				270,626.51	0.00	0.00	270,626.51			0.00	0.00	270,626.51	270,626.51
<b>Total Expenditures of Federal Awards</b>					<b>270,626.51</b>	<b>0.00</b>	<b>17,079,033.75</b>	<b>17,349,660.26</b>		<b>2,149,093.86</b>	<b>13,665,183.53</b>	<b>1,535,382.87</b>	<b>17,349,660.26</b>

592 - Soil and Water Conservation Board

Schedule of State Grant Pass-Throughs From/To State Agencies (Schedule 1B)

For the Year Ended August 31, 2024

Pass-through To	GRANT ID	AGENCY	AMOUNT
Nonpoint Source Pollution Grant Program	592.0001		
Texas A&M AgriLife Research		556	1,137,326.20
			1,137,326.20
On-The-Ground Grant Program	592.0002		
Texas A&M AgriLife Research		556	3,524.75
			3,524.75
		TOTAL:	\$1,140,850.95