



Annual Financial Report
For the Year Ended August 31, 2017

Prepared by:
Texas State Soil & Water Conservation Board

**TEXAS STATE SOIL & WATER
CONSERVATION BOARD**

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2017

Rex Isom
Executive Director

UNAUDITED

Texas State Soil & Water Conservation Board (592)

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 REPORT PERIOD= ADJUSTMENT FY= 17
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 GL CLASS GL TITLE AGY GL CURRENT YEAR PRIOR YEAR
 01 001 0030 TRAVEL CASH ON HAND .00 .00 .00 .00

GL CLS 001 CA CASH ON HAND .00 .00 .00 .00
 01 002 0040 CASH IN BANK .00 .00 .00 .00
 0043 TRAVEL CASH IN BANK .00 .00 .00 .00
 GL CLS 002 CA CASH IN BANK .00 .00 .00 .00

01 004 0045 CASH IN STATE TREASURY 279,741,481.89- 251,156,813.48-
 0048 LEGISLATIVE CASH 279,741,481.89 251,156,813.48
 GL CLS 004 CA CASH IN STATE TREASURY .00 .00 .00 .00

01 020 9000 LEGISLATIVE APPROPRIATIONS 17,862,037.78 24,491,016.18
 GL CLS 020 CA LEGISLATIVE APPROPRIATIONS 17,862,037.78 24,491,016.18
 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 .00 .00
 GL CLS 052 CA ACCOUNTS RECEIVABLES, NET .00 .00 .00 .00

01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC 132,508.76- 101,458.19-
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 30063700 .00 .00 .00
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 55579990 31,081.88 902.14
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 55679990 25,426.88 31,556.05
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 57679990 .00 .00 .00
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 59200010 .00 .00 .00
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 71379990 71379990 .00 .00
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 73379990 76,000.00 69,000.00
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 75179990 .00 .00 .00
 0279 CA INTERFUND RECEIVABLE-NO POST DOC 76079990 .00 .00 .00

GL CLS 065 CA INTERFUND RECEIVABLE .00 .00 .00 .00

PERCENT OF YEAR ELAPSED: 100% STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PRODUCTION SYSTEM PAGE 2

GAAP FUND GROUP	GAAP FUND TYPE	GAAP FUND	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	01	0001	GENERAL	GENERAL REVENUE (0001)-GENERAL			
01	072	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
01	080	0285		CONSUM. INVENTORIES (MAT. AND SUPPLI		1,150.25	724.67
01	081	0290		MDSE INVENTORIES (STORES FOR RESALE)		.00	.00
01	100	0295		PREPAID ITEMS		.00	.00
* GLA CAT	01			CURRENT ASSETS		18,435,889.81	25,064,442.63
06	151	0345		FURNITURE/EQUIPMENT		.00	.00
* GLA CAT	06			NON-CURRENT ASSETS		.00	.00
11	180	0405		AMTS TO BE PROVI FY-REPYMT OF BONDS		.00	.00
11	190	0410		AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
* GLA CAT	11			OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						18,435,889.81	25,064,442.63

PERCENT OF YEAR ELAPSED: 100% STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PRODUCTION SYSTEM PAGE 3

GAAP FUND GROUP	GAAP FUND TYPE	GAAP FUND	01	GENERAL	0001	GENERAL REVENUE (0001)-GENERAL	AGY	CURRENT YEAR	PRIOR YEAR
21	200	1009	VOUCHERS PAYABLE					265,951.15-	517.00-
		1010	ACCOUNTS PAYABLE					.00	.00

GL CLS	200	CL	ACCOUNTS PAYABLE	265,951.15-	517.00-
21	202	1045	OTHER INTERGOVERNMENT PAYABLE	.00	.00

GL CLS	202	CL	OTHER INTERGOVERNMENTAL PAYABLES <th>.00 <th>.00 </th></th>	.00 <th>.00 </th>	.00
21	203	1015	PAYROLL PAYABLE	436,479.94-	463,809.64-

GL CLS	203	CL	PAYROLL PAYABLE <th>436,479.94- <th>463,809.64- </th></th>	436,479.94- <th>463,809.64- </th>	463,809.64-
21	205	1049	CL INTERFUND PAYABLE	76,000.00	101,458.19

		1049	CL INTERFUND PAYABLE	55500010	.00	.00
		1049	CL INTERFUND PAYABLE	55579990	.00	902.14-
		1049	CL INTERFUND PAYABLE	55600010	.00	.00
		1049	CL INTERFUND PAYABLE	55679990	.00	31,556.05-
		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	76,000.00-	69,000.00-
		1049	CL INTERFUND PAYABLE	75179990	.00	.00
		1049	CL INTERFUND PAYABLE	75679990	.00	.00
		1049	CL INTERFUND PAYABLE	76079990	.00	.00

GL CLS	205	CL	INTERFUND PAYABLE <th>.00</th> <th>.00</th>	.00	.00
21	211	1050	DUE TO OTHER AGENCIES	32001650	.00

		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		1050	DUE TO OTHER AGENCIES	55579990	.00	.00
		1050	DUE TO OTHER AGENCIES	55679990	204,046.29-	254,201.34-
		1050	DUE TO OTHER AGENCIES	55779990	296,273.84-	354,079.20-
		1050	DUE TO OTHER AGENCIES	55799970	.00	.00
		1050	DUE TO OTHER AGENCIES	57679990	.00	.00
		1050	DUE TO OTHER AGENCIES	71379990	25,566.01-	30,455.23-
		1050	DUE TO OTHER AGENCIES	73379990	23,281.13-	49,787.58-
		1050	DUE TO OTHER AGENCIES	75179990	21,579.53-	22,907.65-
		1050	DUE TO OTHER AGENCIES	75579990	.00	.00
		1050	DUE TO OTHER AGENCIES	76079990	.00	.00
		1050	DUE TO OTHER AGENCIES	80206440	.00	.00

PERCENT OF YEAR ELAPSED: 100% STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
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 PRODUCTION SYSTEM PAGE 4

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

 GL CLS 211 CL DUE TO OTHER AGENCIES
 CAT CLASS GL COMP TITLE
 21 211 1050 DUE TO OTHER AGENCIES 80209190
 1050 DUE TO OTHER AGENCIES 90200010

GL CLS 211 CL DUE TO OTHER AGENCIES 570,746.80- 711,431.00-
 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 1,273,177.89- 1,175,757.64-
 ** TOTAL LIABILITIES AND OTHER CREDITS 1,273,177.89- 1,175,757.64-

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 1,150.25- 724.67-
 GL CLS 510 FD BAL-NONSPENDABLE 1,150.25- 724.67-
 51 550 **** 2325-POST CLS FFS FB UNASSIGNED 17,161,561.67- 23,887,960.32-
 GL CLS 550 FD BAL-UNASSIGNED 17,161,561.67- 23,887,960.32-

51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00
 GL CLS 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00

PERCENT OF YEAR ELAPSED: 100% STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PRODUCTION SYSTEM PAGE 5

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

CAT	GL	COMP	TITLE	AGY	GL	CURRENT	PRIOR
						YEAR	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
GL CLS	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP			.00	.00

51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)			19,022,841.92	21,232,925.41
GL CLS	800	9005	BUDGET RESERVATION FOR ENCUMBRANCES			19,022,841.92-	21,232,925.41-
GL CLS	800		BUDGETARY			.00	.00

51	950	9200	PAYROLL CLEARING			.00	.00
GL CLS	950	9201	PAYROLL CLEARING OFFSET			.00	.00
GL CLS	950	9202	PAYROLL SYSTEM CLEARING			.00	.00
GL CLS	950		SYSTEM ACCOUNTS			.00	.00

* GIA CAT 51 FUND BALANCE (DEFICITS) 17,162,711.92- 23,888,684.99-
 ** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 17,162,711.92- 23,888,684.99-

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 18,435,889.81- 25,064,442.63-
 * GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL .00 .00

* GAAP FUND TYPE 01 GENERAL .00 .00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 PERCENT OF YEAR ELAPSED: 100%
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 PROD SYSTEM PAGE 6

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL
 CAT CLASS GL TITLE AGY GL CURRENT YEAR PRIOR YEAR

01 002 0040 CASH IN BANK 84,400.09 101,846.56
 GL CLS 002 CA CASH IN BANK 84,400.09 101,846.56
 01 052 0231 ACCTS. RECEIVABLE - UNBILLED .00 .00
 GL CLS 052 CA ACCOUNTS RECEIVABLES, NET .00 .00

* GLA CAT 01 CURRENT ASSETS 84,400.09 101,846.56
 ** TOTAL ASSETS AND OTHER DEBITS 84,400.09 101,846.56
 51 520 *** 2310-POST CLS FFS FB RESTRICTED 60,909.67- 78,356.14-
 GL CLS 520 PD BAL-RESTRICTED 60,909.67- 78,356.14-

51 530 2315 PD BAL-COMMITTED 23,490.42- 23,490.42-
 GL CLS 530 PD BAL-COMMITTED 23,490.42- 23,490.42-
 51 550 2325 PD BAL-UNASSIGNED .00 .00
 GL CLS 550 PD BAL-UNASSIGNED .00 .00

51 610 2150 PD BAL UNRES DESIG FOR OTHER .00 .00
 GL CLS 610 PD 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) 84,400.09- 101,846.56-

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
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GAAP FUND GROUP	01	GOVERNMENTAL							
GAAP FUND TYPE	02	SPECIAL REVENUE							
GAAP FUND	9999	FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL							
GL	GL	COMP	TITLE	AGY	GL	CURRENT	YEAR	PRIOR	YEAR
CAT	CLASS	GL	TITLE			YEAR		YEAR	

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES									
						84,400.09-		101,846.56-	
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION									
						84,400.09-		101,846.56-	
* GAAP FUND	9999	FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL				.00		.00	
* GAAP FUND TYPE	02	SPECIAL REVENUE				.00		.00	

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 PERCENT OF YEAR ELAPSED: 100%
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 PRODUCTION SYSTEM PAGE 8

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

 GL CLASS GL TITLE AGY GL CURRENT YEAR PRIOR YEAR

06 150 0355 VEHICLES, BOATS AND AIRCRAFT .00 .00
 GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET .00 .00

06 151 0345 FURNITURE/EQUIPMENT .00 .00
 GL CLS 151 FURNITURE AND EQUIPMENT, NET .00 .00

* GLA CAT 06 NON-CURRENT ASSETS .00 .00
 ** TOTAL ASSETS AND OTHER DEBITS .00 .00

51 620 9999 PFS 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 ADJUSTMENTS .00 .00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
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 PRODUCTION SYSTEM PAGE 9

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

11 190 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION .00 .00

GL CLS 190 RETIREMENT 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

PERCENT OF YEAR ELAPSED: 100%
 STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17
 PROD SYSTEM
 *****PAGE 1

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

GAAP	GAAP GL ACCT GL	GAAP COMP	TITLE	CURRENT YEAR
01	0005	9400	ORIGINAL BUDGET-COMMITTED	29,893,532.00
		9401	ORIGINAL BUDGET-COLLECTED	8,523,725.00-
* GAAP SRC/OBJ	0005		ORIGINAL APPROPRIATIONS	21,369,807.00

01	0006	9403	ADJUSTED BUDGET-COMMITTED	96,205.95
		9404	ADJUSTED BUDGET-COLLECTED	96,205.95-
		9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	297,120.46
		9421	OASI ST MATCH TRF IN FROM 902-COLLECTED	39,871.95-
		9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	606,004.35
		9426	INSUR-ST PD TRF IN FROM 327-COLLECTED	90,402.06-
		9435	RETR-ST MATCH TRF IN FROM 327-COMMITTED	363,981.59
		9436	RETR-ST MATCH TRF IN FROM 327-COLLECTED	52,060.70-
		9440	BRP TRANSFER IN FROM 902-COMMITTED	10,206.99
		9442	BRP TRANSFER IN FROM 902-COLLECTED	1,026.86-
		9445	SALARY INCR TRF IN FROM 902-COMMITTED	92,914.01
		9447	SALARY INCR TRF IN FROM 902-COLLECTED	12,773.00-

* GAAP SRC/OBJ	0006		ADDITIONAL APPROPRIATIONS	1,174,092.83
01	0007	9406	UB TRANSFER OUT-EXP BUDGET	4,118,119.19-
		9407	UB TRANSFER IN-EXP BUDGET	4,118,119.19
* GAAP SRC/OBJ	0007		UNEXPENDED BALANCE FORWARD	0.00
01	0025	3700	FEDERAL RECEIPTS MATCHED-OTHER PROGRAMS	8,806,623.44
* GAAP SRC/OBJ	0025		FEDERAL REVENUE	8,806,623.44

01	0026	3971	FED PASS-THRU REV IA, NON-OP GEN BUDGETED	178,684.28
* GAAP SRC/OBJ	0026		FEDERAL PASS-THROUGH REVENUE	178,684.28
01	0027	3725	STATE GRANT PASS-THRU REV, NON-OPERATING	0.00
* GAAP SRC/OBJ	0027		STATE GRANT PASS-THROUGH REVENUE	0.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
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PERCENT OF YEAR ELAPSED: 100%

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

GAAP GAAP GL ACCT GL GAAP COMP TITILE CURRENT YEAR
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ

01 0065 3754 OTHER SURP/SALV PROP/MAT SALES 5,512.50
 * GAAP SRC/OBJ 0065 SALES OF GOODS AND SERVICES 5,512.50

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
 * GAAP SRC/OBJ 0080 OTHER 0.00

* GAAP CATEGORY 01 REVENUES 31,534,720.05
 TOTAL REVENUES 31,534,720.05

04 0200 7001 SAL & WAGES(LINE ITEM EXEMPT) 136,650.84
 7002 SAL/WAGES-CLASS&N/C-PERM FUJLTM 3,742,554.71
 7003 SAL/WAGES-CLASS&N/C-PERM PRTTM 58,723.32
 7017 ONE-TIME MERIT INCREASE 0.00
 7022 LONGEVITY PAY 98,620.00
 7023 LUMP SUM TERMINATION PAYMENT 25,234.15
 7025 SALARY-PERDIEM ALLOWANCE 4,770.00
 7050 BENEFIT REPLACEMENT PAY 10,206.99
 * GAAP SRC/OBJ 0200 SALARIES AND WAGES 4,076,760.01

04 0210 7032 EMPLOYEE RETIREMENT-ST CONTRIB 363,981.59
 7033 EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE 3,035.64
 7040 ADDL PAYROLL RETIREMENT CONTRIBUTION 18,802.48
 7041 EMPLOYEE INS PYMTS-EMPLR CONTR 606,004.35
 7042 PAYROLL HEALTH INSURANCE CONTRIBUTION 38,740.79
 7043 FICA EMPLOYER MATCHING CONTR 297,120.46
 7984 UNEMP COMP BEN-SP FD/ACCT 0001, 0165 6,227.00
 * GAAP SRC/OBJ 0210 PAYROLL RELATED COSTS 1,333,912.31

04 0220 7245 FINANCIAL AND ACCOUNTING SERV 12,800.82
 7256 ARCHITECTURAL/ENGINEERING SERV 1,132,374.31
 * GAAP SRC/OBJ 0220 PROFESSIONAL FEES AND SERVICES 1,145,175.13

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP GAAP GL ACCT GL GAAP COMP TITL
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ

GAAP	GAAP GL	ACCT GL	GAAP	COMP	TITL	CURRENT
04			0230			YEAR
	7101		0230		TRAV IN-STATE-PUB TRANS FARES	28,714.29
	7102				TRAV IN-STATE MILEAGE	218,191.08
	7105				TRAV IN-STATE-INCIDENTAL EXPEN	13,168.93
	7106				TRAVEL-IN-STATE MEALS/LODGING	114,617.24
	7107				TRAVEL IN-STATE (NON-OVERNITE,MEALS)	21,498.65
	7110				TRAV INSTATE-BRD/CMSN MEMB MEAL/LODG EXP	14,289.56
	7111				TRAV OUT-OF-ST-PUB TRANS FARES	3,518.71
	7112				TRAV OUT-OF-ST-MILEAGE	484.86
	7115				TRAV OUT-OF-ST-INCIDENTAL EXP	1,014.62
	7116				TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	4,218.20
	7135				TRAVEL-IN STATE HOTEL OCCUPANCY TAX	311.64-
	7136				TRAVEL IN-STATE-HOTEL OCC TAX GALVESTON	0.00
	7137				TRAV IN-ST-HOTEL OCC TAX SOUTH PADRE ISL	0.00
	7138				TRAV IN-ST-HOTEL OCC TAX PORT ARANSAS	0.00
	7139				TRAV IN-ST-HOTEL OCC TAX CORPUS CHRISTI	6.18-
			0230		TRAVEL	419,398.32

GAAP	GAAP GL	ACCT GL	GAAP	COMP	TITL	CURRENT
04			0240			YEAR
	7291		0240		POSTAL SERVICES	8,213.28
	7300				CONSUMABLES	19,399.77
	7303				SUBS, PERIODICALS & INFO SERV	870.29
	7304				FUELS AND LUBRICANTS-OTHER	39,998.07
	7328				SUPPLY/MATERIAL-AGRIC,CONST,HARDWARE	14.76
	7330				PARTS - FURNISHINGS & EQUIPMT	8,458.21
	7334				PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	13,557.63
	7335				PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	2,650.94
	7374				PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	2,599.00
	7377				PERSONAL PROP-COMPUTER EQUIPMENT-EXP	8,031.32
	7378				PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	28,612.62
	7380				INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	1,690.02
	7382				PERS PROP-BOOKS & REF MATERIALS-EXPENSED	29.99
	7510				TELECOM PARTS & SUPPLIES	346.29
	7517				PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	214.08
			0240		MATERIALS AND SUPPLIES	134,686.27

GAAP	GAAP GL	ACCT GL	GAAP	COMP	TITL	CURRENT
04			0250			YEAR
	7276		0250		COMMUNICATION SERVICES	39,590.64
	7501				ELECTRICITY	10,924.69
	7502				NATURAL/LIQUID PETROLEUM GAS	14.09-

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17
 PROD SYSTEM PAGE 4

PERCENT OF YEAR ELAPSED: 100%

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

GAAP GAAP GL ACCT GL GAAP COMP TITL CURRENT YEAR
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ

04 0250 7503 TELECOMMS-LONG DISTANCE 4,414.30
 7504 TELECOMMS-MONTHLY CHARGE 22,894.27
 7507 WATER 2,881.33
 7516 TELECOMMS-OTHER SERV CHARGES 44,576.12

* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 125,267.26

04 0260 7262 PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP 140.40
 7266 RP-BUILDINGS/MAINTENANCE & REPAIR-EXP 209.83
 7267 PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP 1,125.00
 7367 PERSONAL PROPERTY-MAINTENANCE & REPAIRS 4,214.00
 7368 PERSONAL PROP-MAINT & REPAIR/MTR VEHICLE 10,092.87

* GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE 15,782.10

04 0270 7406 RENTAL OF FURNISHINGS/EQUIPMT 40,762.15
 7462 RENT OF OFFICE BLDG/OFFICE SPACE 272,288.29
 7470 RENTAL OF SPACE 10,620.60
 7522 TELECOMMS-EQUIP RENTAL 3,579.09

* GAAP SRC/OBJ 0270 RENTALS AND LEASES 327,250.13

04 0280 7273 REPRODUCTION & PRINTING SERVS 4,570.03

* GAAP SRC/OBJ 0280 PRINTING AND REPRODUCTION 4,570.03

04 0310 7971 FED PASS-THRU EXP IA, NON-OP GEN BUDGETED 86,406.34-
 7978 FED PASS-THRU EXP IA OPER, GEN BUDGETED 1,484,035.03

* GAAP SRC/OBJ 0310 FEDERAL PASS-THROUGH EXPENDITURE 1,397,628.69

04 0311 7615 STATE GRANT PASS-THRU EXPEND, OPERATING 931,163.25

* GAAP SRC/OBJ 0311 STATE GRANT PASS-THROUGH EXPENDITURE 931,163.25

04 0320 7611 PAYMENTS/GRANTS TO CITIES 1,924,304.70
 7613 PAYMENTS/GRANTS TO OTHER POLITICAL SUB. 12,882,996.15
 7621 GRANTS TO COUNCIL OF GOVERNMENTS 32,249.71

* GAAP SRC/OBJ 0320 INTERGOVERNMENTAL PAYMENTS 14,839,550.56

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17
 PROD SYSTEM PAGE 5

PERCENT OF YEAR ELAPSED: 100%

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

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

04 0330 7623 GRANTS TO COMMUNITY SERVICE PROGRAMS 693,626.87
 7624 GRANTS TO INDIVIDUALS 3,310,086.44

* GAAP SRC/OBJ 0330 PUBLIC ASSISTANCE PAYMENTS 4,003,713.31

04 0340 7201 MEMBERSHIP DUES 2,300.00
 7203 REGISTRATION FEES-EMPLOYEE TRAINING 10,965.00
 7204 INSURANCE PREMIUMS & DEDUCTIBLES 33,600.00
 7210 FEES AND OTHER CHARGES 801.55
 7211 AWARDS 114.95
 7213 TRAINING EXPENSES - OTHER 1,709.31
 7277 CLEANING SERVICES 15,995.71
 7286 FREIGHT/DELIVERY SERVICES 459.02
 7299 PURCHASED CONTRACTED SERVICES 8,813,937.17
 7340 REAL PROPERTY & IMPROVEMENTS-EXP 58.09
 7806 PROMPT PAYMENT INTEREST 220.75
 7947 ST OFC OF RISK MNGMT ASSESSMENTS 5,633.49
 7953 SWCAP REIMBURSEMENT TO UNAPP GR 0001 6,818.27

* GAAP SRC/OBJ 0340 OTHER EXPENDITURES 8,892,613.31

04 0430 7373 PERSONAL PROP-FURNISHING & EQUIPMENT-CAP 19,500.12

* GAAP SRC/OBJ 0430 CAPITAL OUTLAY 19,500.12

* GAAP CATEGORY 04 EXPENDITURES 37,666,970.80

TOTAL EXPENDITURES 37,666,970.80

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES 6,132,250.75-

05 0510 7973 OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY 5,512.50-

* GAAP SRC/OBJ 0510 TRANSFERS-OUT 5,512.50-

05 0560 3839 SALE OF VEHICLES, BOATS & AIRCRAFT 0.00

* GAAP SRC/OBJ 0560 SALE OF CAPITAL ASSETS 0.00

05 0578 9410 APPROPRIATION TRANSFER-IN COMMITTED 0.00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17
 PROD SYSTEM
 PAGE 6

PERCENT OF YEAR ELAPSED: 100%

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

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

GAAP SRC/OBJ	GAAP	COMPT	TITLE	CURRENT YEAR
05	0578	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
		9546	SALARY INCR TRF OUT TO STRAP-COMMITTED	0.00

* GAAP SRC/OBJ	0591		LEGISLATIVE FINANCING USES	0.00
05	0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	588,209.82-

* GAAP SRC/OBJ	0600		APPROPRIATIONS LAPSED	588,209.82-
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	593,722.32-

TOTAL OTHER FINANCING SOURCES(USES)
 593,722.32-

NET CHANGE IN FUND BALANCE
 6,725,973.07-

FUND BALANCE - BEGINNING
 23,888,684.99

FUND BALANCE - ENDING
 17,162,711.92

* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 17,162,711.92

* GAAP FUND TY 01 GENERAL
 17,162,711.92

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%
 *****PAGE 7

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

GAAP GAAP GL ACCT GL GAAP COMP TITL CURRENT YEAR
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ

01 0035 3722 CONF/SEMINAR/TRAINING REG FEES 84,579.09
 * GAAP SRC/OBJ 0035 LICENSES, FEES AND PERMITS 84,579.09
 01 0050 3852 INTEREST ON LOCAL DEPOSITS-STATE AGY 41.09
 * GAAP SRC/OBJ 0050 INTEREST, DIVIDEND & OTHER INCOME 41.09
 * GAAP CATEGORY 01 REVENUES 84,620.18
 TOTAL REVENUES 84,620.18

04 0240 7300 CONSUMABLES 102,066.65
 * GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 102,066.65
 * GAAP CATEGORY 04 EXPENDITURES 102,066.65
 TOTAL EXPENDITURES 102,066.65

EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES 17,446.47-
 TOTAL OTHER FINANCING SOURCES(USES) 0.00
 NET CHANGE IN FUND BALANCE 17,446.47-
 FUND BALANCE - BEGINNING 101,846.56
 FUND BALANCE - BEGINNING, AS RESTATED 101,846.56
 FUND BALANCE - ENDING 84,400.09

* GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL 84,400.09
 * GAAP FUND TY 02 SPECIAL REVENUE 84,400.09

PROD SYSTEM
 7

DAFR8590 592 AFR 02 13 AGY RJE R592 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 11/18/17 03:55 6555 RUN DATE: 11/18/17 TIME: 05:40 36 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 592 01 11
 (AGY) 592 (ORG) (PRG) (NAC) (APP) (SS1) (FND) (COB) (AOB) (GLA)
 (AGL) (AGL) (GRT) (PRJ) (SS2)

STATE SOIL AND WATER CONSERVATION BOARD (592)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION SYSTEM PAGE 8

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

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

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 ADJUSTMENTS 0.00

DAFR8590 592 AFR 02 13 AGY RJE R592 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 11/18/17 03:55 6555 RUN DATE: 11/18/17 TIME: 05:40 36 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 592 01 12
 (AGY) 592 (ORG) (AGL) (GRT) (PRG) (NAC) (PRJ) (APP) (SS1) (FND) (COB) (SS2) (AOB) (GLA)

STATE SOIL AND WATER CONSERVATION BOARD (592)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%

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

 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 17,247,112.01
 * AGENCY 592 17,247,112.01

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

 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 17,247,112.01
 * AGENCY 592 17,247,112.01

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

 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 17,247,112.01
 * AGENCY 592 17,247,112.01

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION 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 CURENT YEAR PRIOR YEAR
 CT CLS IND GL TITLE AGY GL YEAR YEAR

01 001 N 0030 TRAVEL CASH ON HAND .00 .00 .00
 GL CLS 001 CA CASH ON HAND .00 .00 .00

01 002 N 0040 CASH IN BANK .00 .00 .00
 N 0043 TRAVEL CASH IN BANK .00 .00 .00
 GL CLS 002 CA CASH IN BANK .00 .00 .00

01 004 N 0045 CASH IN STATE TREASURY 279,741,481.89- 251,156,813.48-
 N 0048 LEGISLATIVE CASH 279,741,481.89 251,156,813.48
 GL CLS 004 CA CASH IN STATE TREASURY .00 .00 .00

01 020 N 9000 LEGISLATIVE APPROPRIATIONS 17,862,037.78 24,491,016.18
 GL CLS 020 CA LEGISLATIVE APPROPRIATIONS 17,862,037.78 24,491,016.18

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 .00
 GL CLS 052 CA ACCOUNTS RECEIVABLES, NET .00 .00 .00

01 065 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 132,508.76- 101,458.19-
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 30063700 .00 .00
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 55579990 31,081.88 902.14
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 55679990 25,426.88 31,556.05
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 57679990 .00 .00
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 59200010 .00 .00
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 71379990 71379990 .00
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 73379990 76,000.00 69,000.00
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 75179990 75179990 .00
 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC 76079990 76079990 .00

GL CLS 065 CA INTERFUND RECEIVABLE .00 .00 .00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION SYSTEM PAGE 2

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

GL CT	CLS	B/C	IND	GL	TITLE	AGY	GL	CURRENT	PRIOR
						YEAR	YEAR		
01	072	N	0284	N	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	N	CONSUM. INVENTORIES (MAT. AND SUPPLI			1,150.25	724.67
GL	CLS				080 CA CONSUMABLE INVENTORIES			1,150.25	724.67
01	081	N	0290	N	MDSE INVENTORIES (STORES FOR RESALE)			.00	.00
GL	CLS				081 CA MERCHANDISE INVENTORIES			.00	.00
01	100	N	0295	N	PREPAID ITEMS			.00	.00
GL	CLS				100 CA PREPAID ITEMS			.00	.00
* GLA	CAT				01 CURRENT ASSETS			18,435,889.81	25,064,442.63
06	151	N	0345	N	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	N	AMTS TO BE PROVI FY-REPYMT OF BONDS			.00	.00
GL	CLS				180 RETIREMENT OF G.O. BONDS			.00	.00
11	190	N	0410	N	AMTS TO BE PROVI FY-OTHER OBLIGATION			.00	.00
GL	CLS				190 RETIREMENT OF OTHER GENERAL LONG-TERM DEBT			.00	.00
* GLA	CAT				11 OTHER DEBITS			.00	.00
** TOTAL				ASSETS AND OTHER DEBITS				18,435,889.81	25,064,442.63

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION SYSTEM PAGE 5

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

GL	CLS	B/C	COMP	TITLE	AGY	GL	CURRENT	PRIOR
CT	CLS	IND	GL				YEAR	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 IAP			.00	.00

51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)			19,022,841.92	21,232,925.41
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES			19,022,841.92-	21,232,925.41-
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

* GIA CAT 51 FUND BALANCE (DEFICITS) 17,162,711.92- 23,888,684.99-

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 17,162,711.92- 23,888,684.99-

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 18,435,889.81- 25,064,442.63-

* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL .00 .00

* GAAP FUND TYPE 01 GENERAL .00 .00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION 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 TITLE AGY GL CURRENT YEAR PRIOR YEAR
 CT CLS IND GL

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 84,400.09- 101,846.56-

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 84,400.09- 101,846.56-

* GAAP FUND 9999 FUNDS HELD OUTSIDE TREAS (9999)-SPECIAL .00 .00

* GAAP FUND TYPE 02 SPECIAL REVENUE .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= 17
 PRODUCTION SYSTEM PAGE 8

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

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

06 150 N 0355 VEHICLES, BOATS AND AIRCRAFT .00 .00
 Y 0655 BC VEHICLES, BOATS AND AIRCRAFT 499,572.88 480,072.76
 Y 0656 BC ACCUM DEPR-VEHICLES, BOATS & AIRC 341,850.93- 288,591.52-
 GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET 157,721.95 191,481.24

06 151 N 0345 FURNITURE/EQUIPMENT .00 .00
 Y 0645 BC FURNITURE/EQUIPMENT 78,995.12 99,446.81
 Y 0650 BC ACCUM DEPR-FURN & EQUIP 59,071.56- 75,931.89-
 GL CLS 151 FURNITURE AND EQUIPMENT, NET 19,923.56 23,514.92

* GLA CAT 06 NON-CURRENT ASSETS 177,645.51 214,996.16
 ** TOTAL ASSETS AND OTHER DEBITS 177,645.51 214,996.16
 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 177,645.51- 214,996.16-
 GL CLS 410 INVESTED IN CAP ASSETS, NET RELATED DEBT 177,645.51- 214,996.16-

45 430 Y 9992 BC SYSTEM CLEARING .00 .00
 GL CLS 430 UNRESTRICTED NET POSITION .00 .00
 * GLA CAT 45 NET POSITION 177,645.51- 214,996.16-

51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00
 GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%

 PROD SYSTEM PAGE 9

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

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

51 630 N 2030 INVESTMENT IN GENERAL FIXED ASSETS .00 .00
 GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00
 * GLA CAP 51 FUND BALANCE (DEFICITS) .00 .00

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 177,645.51- 214,996.16-
 ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 177,645.51- 214,996.16-

* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP .00 .00
 * GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS .00 .00

STATE SOIL AND WATER CONSERVATION BOARD (592)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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

11 190 N 0410 AMTS TO BE PROVY FY-OTHER OBLIGATION .00 .00

GL CLS 190 RETIREMENT 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 264,593.16- 272,752.19-

GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE 264,593.16- 272,752.19-

* GLA CAT 21 CURRENT LIABILITIES 264,593.16- 272,752.19-

26 301 Y 1700 BC NC EMPLOYEE'S COMPENSABLE LEAVE 351,095.64- 349,685.45-

GL CLS 301 NC EMPLOYEE'S COMPENSABLE LEAVE 351,095.64- 349,685.45-

* GLA CAT 26 NON-CURRENT LIABILITIES 351,095.64- 349,685.45-

** TOTAL LIABILITIES AND OTHER CREDITS 615,688.80- 622,437.64-

45 430 Y **** 3950-POST CLS BC UNRE NET POSITION 615,688.80 622,437.64
 Y 9992 BC SYSTEM CLEARING .00 .00

GL CLS 430 UNRESTRICTED NET POSITION 615,688.80 622,437.64

* GLA CAT 45 NET POSITION 615,688.80 622,437.64

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 615,688.80 622,437.64

** 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)
 REPORT PERIOD= ADJUSTMENT FY= 17
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION 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							
GL	GL	B/C COMP	TITLE	AGY	GL	CURRENT	PRIOR	YEAR	YEAR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR	YEAR	YEAR
* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION				.00	.00		
* GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT				.00	.00		
* GAAP FUND GROUP	01	GOVERNMENTAL				.00	.00		
* AGENCY	592					.00	.00		

UNAUDITED

Texas State Soil & Water Conservation Board (592)

Note 1: Summary of Significant Accounting Policies

Entity

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

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

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

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

Fund Structure

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

Governmental Fund Types & Government-wide Adjustment Fund Types

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

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

UNAUDITED

Texas State Soil & Water Conservation Board (592)

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

Basis of Accounting

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

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

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

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

Budgets and Budgetary Accounting

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

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

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Texas State Soil & Water Conservation Board (592)

Assets, Liabilities, and Fund Equity

Assets

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

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

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

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

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

Liabilities

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

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

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Texas State Soil & Water Conservation Board (592)

Fund Balance / Net Assets

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

Fund Balance Components

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

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

Invested In Capital Assets, Net Of Related Debt

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

Restricted Net Assets

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

Unrestricted Net Assets

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

Interfund Activities and Balances

The agency has the following types of transactions between funds:

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

UNAUDITED

Texas State Soil & Water Conservation Board (592)

Note 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2017, is presented below:

Governmental Activities	Balance 9/01/16	Additions	Deletions	Balance 8/31/17
Depreciable Assets				
<i>Furniture and Equipment</i>	\$99,446.81	\$0.00	-\$20,451.69	\$78,995.12
<i>Vehicle, Boats, & Aircraft</i>	\$480,072.76	\$19,500.12	\$0.00	\$499,572.88
Total Depreciable Assets	\$579,519.57	\$19,500.12	-\$20,451.69	\$578,568.00
Less Accumulated Depreciation				
<i>Furniture and Equipment</i>	-\$75,931.89	-\$3,591.36	\$20,451.69	-\$59,071.56
<i>Vehicle, Boats, & Aircraft</i>	-\$288,591.52	-\$53,259.41	\$0.00	-\$341,850.93
Total Accumulated Depreciation	-\$364,523.41	-\$56,850.77	\$0.00	-\$400,922.49
Depreciable Assets, Net	\$214,996.16	-\$37,350.65	\$0.00	\$177,645.51
Governmental Activities Capital Assets, Net	\$ 214,996.16	(\$37,350.65)	(\$0.00)	\$177,645.51

UNAUDITED

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, 2017, the carrying amount of deposits was \$84,400.09 as presented below.

Governmental and Business-Type Activities	
CASH IN BANK – CARRYING VALUE	\$ 84,400.09
CASH IN BANK per AFR	\$ 84,400.09

UNAUDITED

Texas State Soil & Water Conservation Board (592)

Note 5: Summary of Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2017 the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/16	Additions	Reductions	Balance 8/31/17	Amounts Due Within 1 Year
Compensable Leave	\$ 622,437.64	\$289,345.57	(\$296,094.41)	\$ 615,688.80	\$264,593.16
Total Governmental Activities	\$ 622,437.64	\$289,345.57	(\$296,094.41)	\$ 615,688.80	\$264,593.16

Employees' Compensable Leave

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

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Texas State Soil & Water Conservation Board (592)

Note 8: Leases

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

General Fund \$274,081.08

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

	Minimum Lease Payment
Year Ending August 31, 2018	\$277,510.44
Year Ending August 31, 2019	\$247,254.24
Year Ending August 31, 2020	\$202,670.28
Year Ending August 31, 2021	\$182,435.64
Year Ending August 31, 2022	\$162,818.88
Year Ending August 31, 2023 – August 31, 2026	\$651,275.52
Total Minimum Future Lease Rental Payments	\$1,723,965.00

GR Reconciliation

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
GR Internal Project - FY 2017	Line Number	Direct Strategy	OASI Appn 91142	ERS/TTS Retirement Appn 90327 / 91327, 94327	ORP (Article III Only) Appn 97646	Insurance (HE non self-insure only) Appn 99327	GRP (self-insured HE only) Appn 99002	BRP (Agency only) Appn 23102	Salary/Longevity Increase	Other	Calc Per Source	Adjustments	Amount as Adjusted	
1														
2	Agency 592 - Soil and Water Conservation Board													
3	Fund Type 01													
4	Calculation 1													
5	Legislative Appropriations (FY Ending Asset Balance)	B	24,374,613.67	25,637.12	31,531.62	49,975.88		9,257.99			24,491,016.18		24,491,016.18	
6	Committed Legislative Appropriation Revenue	7	100930								21,369,807.00		21,369,807.00	
7	Riders Increasing Budget	8	100400								0.00		0.00	
8	Riders Decreasing Budget	9	100500								0.00		0.00	
9	Total Original Appropriation Revenue	10	21,369,807.00								0.00		21,369,807.00	
10	Additional Legislative Appn Revenue:													
11	Payroll Related Revenue:													
12	OASI Appropriation	14	200100	297,120.46							297,120.46		297,120.46	
13	Retirement Appropriation	15	200200	368,981.59							368,981.59		368,981.59	
14	GRP Appropriation	16	200300	606,004.35							606,004.35		606,004.35	
15	Insurance Appropriation	17	200400	10,206.99							10,206.99		10,206.99	
16	Group Insurance Program (GIP)	18	200500	92,914.01							92,914.01		92,914.01	
17	BRP Appropriation	19	200600	(39,871.95)	(52,060.70)	(90,402.06)		(1,026.98)	(12,773.00)		(196,134.57)		(196,134.57)	
18	Salary/Longevity Increase	20	200700											
19	APFS 001 - (Other MOF - Fed Funds Etc)	21	200800											
20	Other Revenue Adjustments :	22	300100											
21	Budget Revisions	23	300200											
22	Unexpended Balance Forward	24	300200											
23	Payments on behalf of agency (The agency below will provide this data)	25	400100											
24	Retirement Contribution - Adj-ERS(627) HE-TRS(623)	26	400200											
25	Group Insurance Contribution (HIE) non self insur-ERS)	27	400300											
26	Unemployment Contribution (UVC)	28	400300											
27	Total Additional Legislative Appn Revenue (lines 14 through 31)	32	0.00	257,248.51	311,920.89	0.00	515,602.29	0.00	9,180.13	801,441.01	0.00	1,174,092.83	0.00	1,174,092.83
33	Payroll Related Costs (sum of lines 28 to 31)	33	400900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	Appropriation Legislative Transfers	37	500000											
35	Higher Education Assistance Fund Distribution	38	500100	10,206.99				(10,206.99)	(92,914.01)		0.00	0.00	0.00	
36	BRP transfers within the agency	39	500200	92,914.01					312,723.11		0.00	0.00	0.00	
37	Salary/Longevity Increase transfers within the agency	40	500300	312,723.11					(312,723.11)		0.00	0.00	0.00	
38	Committed Budget Transfers In	41	500400	(312,723.11)							0.00	0.00	0.00	
39	Committed Budget Transfers Out	42	500400								0.00	0.00	0.00	
40	Other Line Adjustments (FRS entry only)	43	590000								0.00	0.00	0.00	
41	Committed Appropriations Lapsed	44	600100	(588,209.82)							(588,209.82)		(588,209.82)	
42	Net Change in Cash	47												
43	Appropriated Net Change in Cash (Column B through L Activity)	48	600200	(27,509,251.47)	(258,946.73)	(313,926.66)	(516,343.41)	1,026.98	12,773.00		(28,584,668.41)		(28,584,668.41)	
44	Unexpended Net Change in Cash (Appn 00000, 999006-9)	49	600300								0.00		0.00	
45	EFF-Earned Federal Funds (Appn 70000)	50	600400								0.00		0.00	
46	Other Net Change in Cash (Appn 90823, 94992)	51	600500	(27,509,251.47)	(258,946.73)	(313,926.66)	(516,343.41)	1,026.98	12,773.00		(28,584,668.41)		(28,584,668.41)	
47	Total Net Change in Cash	52	600900	17,750,080.38	23,938.90	29,525.85	49,234.76	0.00	9,257.99	0.00	17,862,037.78	0.00	17,862,037.78	
48	Computed Leg Appn for Balance Sheet (Asset Bal 9/21)	53												

GR Reconciliation

A	B	C	D	E	F	G	H	I	J	K	L	M	N
GR Internal Project - FY 2017	Line Number	Direct Strategy	OASI Appn 91142	ERS/TRS Retirement Appn 90327, 913327, 94327	ORP (Article III Only) Appn 97646	Insurance (HE non self-insured only) Appn 99327, 99327	GRP (self-insured HE only) Appn 99002	BRP (Agency only) Appn 23102	Salary/Longevity Increase	Other	Calc Per Source	Adjustments	Amount as Adjusted
1													
2													
3													
56													
57													
58	Legislative Appn Balance - at August 31	17,750,080.38									17,750,080.38		17,750,080.38
59	OASI Payable at 8/31	700200	23,938.90								23,938.90		23,938.90
60	Retirement Payable at 8/31	700300		29,525.85							29,525.85		29,525.85
61	ORP Payable at 8/31	700700									0.00		0.00
62	Insurance Payable at 8/31	700400				49,234.76					49,234.76		49,234.76
63	Group Insurance Program (GRP) payable at 8/31	700500									0.00		0.00
64	BRP Appropriation Adjustment	700600						9,257.89			9,257.89		9,257.89
65	Salary/Longevity Increase Adjustment	700900									0.00		0.00
66	Other-APS 001 Adjustments	700900									0.00		0.00
67	Unappropriation Net Change in Cash (Appn 00000, 99906-6)	701000									0.00		0.00
68	Earned Fed Funds Net Change in Cash (Appn 70000)	701100									0.00		0.00
69	Other Net Changes in Cash (Appn 90822-3, 94992)	701200									0.00		0.00
70	Other Line Adjustments (FRS Only)	900000									0.00		0.00
71													
72	Computed Leg Appn FYCY (Asset Bal 8/31)		17,750,080.38	23,938.90	29,525.85	0.00	0.00	9,257.89	0.00	0.00	17,862,037.78	0.00	17,862,037.78
73	Difference between Calc I and Calc II		0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74													
75													

State of Texas — Annual Financial Reporting

Schedule of Expenditures of Federal Awards

(SEFA)

Agency 592 - Soil and Water Conservation Board
 Schedule 1A
 For the Fiscal Year Ended August 31, 2017

Certified

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Aq/ Univ No	Pass-through From		Direct Program Amount	PT From and Direct Prog. Amount	Aq/ Univ No	Pass-through To	
				Agencies or Universities Amount	Non-State Entities Amount				Agencies or Universities Amount	Non-State Entities Amount
Environmental Protection Agency										
Direct Programs:										
Nonpoint Source Implementation Grants	66460					486,754.73	486,754.73			
<i>Pass-Through To:</i>										
Texas A&M AgriLife Extension Service								555	486,754.73	486,754.73
Nonpoint Source Implementation Grants	66460					674,711.22	674,711.22			
<i>Pass-Through To:</i>										
Texas A&M AgriLife Research								556	674,711.22	674,711.22
Nonpoint Source Implementation Grants	66460					149,351.60	149,351.60			
<i>Pass-Through To:</i>										
Texas A&M Forest Service								576	149,351.60	149,351.60
Nonpoint Source Implementation Grants	66460					86,811.14	86,811.14			
<i>Pass-Through To:</i>										
Texas Tech University								733	86,811.14	86,811.14
Totals - Environmental Protection Agency					0.00	1,397,628.69	1,397,628.69		0.00	0.00
U.S. Department of Justice										
Pass-Through From:										
Edward Byrne Memorial Justice Assistance Grant Program	16738									
<i>Pass-Through From:</i>										
Governor - Fiscal								300	178,684.28	178,684.28
Totals - U.S. Department of Justice									0.00	178,684.28
Total Expenditures of Federal Awards										
					178,684.28	1,397,628.69	1,576,312.97		1,397,628.69	1,576,312.97

State of Texas — Annual Financial Reporting

State Pass-Through Reporting

(SPTR)

State of Texas - State Pass-through Reporting
 Schedule 1B
 November 20, 2017 10:25 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, 2017

Pass-through From	Grant ID	Agency Number	Amount
Total Pass-Through from Other Agencies (Exh. II):			
			-
Pass-through To			
Nonpoint Source Pollution Grant Program	592.0001		
TEXAS A&M AGRILIFE EXTENSION SERVICE		555	221,408.50
TEXAS A&M AGRILIFE RESEARCH		556	454,582.93
TARLETON STATE UNIVERSITY		713	186,927.04
			862,918.47
Water Supply Enhancement	592.0002		
PARKS & WILDLIFE DEPARTMENT		802	68,244.78
			68,244.78
Total Pass-Through to Other Agencies (Exh. II):			931,163.25