



An Audit Report on

Grant Management at the Soil and Water Conservation Board

August 2017

Report No. 17-045



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Overall Conclusion

The Soil and Water Conservation Board's (Board) processes help ensure that the Board awards grants in accordance with applicable laws, rules, and procedures. Additionally, the Board has processes and related controls to monitor whether grantees comply with grant requirements.

Although the Board overall has effective processes for awarding and monitoring grants, it should improve its oversight of the **state's** 216 soil and water conservation districts (conservation districts). Specifically, the Board should consistently enforce its financial reporting requirements for conservation districts.

In addition, the Board should strengthen its oversight **of conservation districts'** selection of Water Supply Enhancement Program grant recipients. Specifically, the Board did not monitor the conservation districts to ensure that they:

- Notified all eligible land owners.
- Used a competitive process to select grant recipients that included consideration of the factors required by Texas Agriculture Code, Section 203.157.

Auditors also communicated other, less significant issues separately in writing to the Board.

Table 1 on the next page presents a summary of the findings in this report and the related issue rating. (See Appendix 2 for more information about the issue rating classifications and descriptions.)

Background Information

The Soil and Water Conservation Board (Board) delivers coordinated natural resource conservation programs to agricultural producers throughout the state and offers technical assistance to **the state's 216 local soil and water** conservation districts (conservation districts).

The Board has four main grant programs: (1) Water Supply Enhancement Program, (2) Flood Control Program, (3) Nonpoint Source Water Pollution^a Abatement Program, and (4) Program Management and Assistance grants. **The Board's** programs are described in more detail in Appendix 3.

The Board conducts the grant programs in concert with the conservation districts. Conservation districts are independent political subdivisions of state government, and each is governed by five directors elected by owners of ranches and farms in the conservation district.

Auditors limited their audit work to portions of the grant programs that the Board administers and did not engage any of the conservation districts.

^a Nonpoint source water pollution is contamination of ground or surface water from precipitation runoff that is carrying agricultural or urban pollutants such as nutrients, animal waste, or pesticides.

Sources: The Board, the Texas Agriculture Code, and the Texas Administrative Code.

Table 1

Summary of Chapters and Related Issue Ratings		
Chapter	Title	Issue Rating ^a
1	The Board's Processes Help Ensure That the Board Awards Grants in Accordance with Applicable Requirements: However, the Board Should Strengthen Its Processes for Monitoring Grantees	Low
2	The Board Should Increase its Monitoring of Conservation Districts' Awarding and Administration of Grants	Medium

^a A chapter is rated Priority if the issues identified present risks or effects that if not addressed could critically affect the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern and reduce risks to the audited entity.

A chapter is rated High if the issues identified present risks or effects that if not addressed could substantially affect the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern and reduce risks to the audited entity.

A chapter is rated Medium if the issues identified present risks or effects that if not addressed could moderately affect the audited entity's ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.

A chapter is rated Low if the audit identified strengths that support the audited entity's ability to administer the program(s)/functions(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

Summary of Management's Response

At the end of each chapter in this report, auditors made recommendations to address the issues identified during this audit. The Board agreed to implement the recommendations in this report.

Audit Objectives and Scope

The audit objectives were to determine whether the Board has processes and related controls to help ensure that (1) it awards grants in accordance with state law, rules, and Board policies and procedures and (2) grantees perform in accordance with the terms of their grants.

The scope of this audit covered the **Board's grant activity** from September 1, 2014, through November 30, 2016. Auditors concentrated on grants that were both awarded and for which payments were made during that time period.

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Detailed Results

Chapter 1

The Board's Processes Help Ensure That the Board Awards Grants in Accordance with Applicable Requirements; However, the Board Should Strengthen Its Processes for Monitoring Grantees

The Soil and Water Conservation Board's (Board) processes help ensure that the Board awards grants in accordance with applicable laws, rules, and procedures. Specifically, the Board implemented effective controls in awarding its grants for the following programs:

- Water Supply Enhancement Program.
- Flood Control Program, which awards (1) Operation and Maintenance grants and (2) Structural Repair and Rehabilitation grants.
- Nonpoint Source Water Pollution Abatement Program, which awards (1) Water Quality Management Plan grants and (2) other Nonpoint Source Pollution Abatement grants.

The Board also awards Program Management and Assistance grants to local soil and water conservation districts (conservation districts) to assist conservation districts in their operations. (See text box for additional information about the Board's grant programs.)

The Board has documented processes, including policies, procedures, and guidelines, to help ensure compliance with applicable statutes and regulations. However, it should add a rule that addresses potential conflicts of interests in awarding the Nonpoint Source Water Pollution Abatement Program's Water Quality Management Plan

Chapter 1
Rating:

Low¹

The Board's Grant Programs

The Board awards grants for the following four programs:

- Water Supply Enhancement Program - The Board works with local soil and water conservation districts (conservation districts) and land owners to enhance public water supplies through controlling targeted water-depleting brush species.
- Flood Control Program - The Board provides financial assistance to local dam sponsors, which are responsible for approximately 2,000 flood control dams in the state.
- Nonpoint Source Water Pollution Abatement Program - The Board and the Commission on Environmental Quality jointly administer this program, which addresses contamination of ground or surface water from precipitation runoff that is carrying agricultural or urban pollutants such as nutrients, animal waste, or pesticides.
- Program Management and Assistance Programs - The Board aids the conservation districts in identifying their soil and water conservation needs with financial assistance, technical guidance, and administrative support.

See Appendix 3 for more detailed descriptions of the Board's programs.

¹ The risk related to the issues discussed in Chapter 1 is rated as Low because the audit identified strengths that support the audited entity's ability to administer the program(s)/functions(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

grants, as recommended by its internal auditor in a May 2015 report. The Board had not done so as of February 2017.

The Board has processes and related controls to monitor whether grantees comply with grant requirements. It made payments for Flood Control Program and Nonpoint Source Pollution Abatement grants in accordance with applicable laws, rules, and Board processes. Most of the Board's payments for the Water Supply Enhancement Program also complied with those requirements. However, the Board should strengthen its controls in the following areas:

- The Board's policies and procedures for the Flood Control Program, Water Supply Enhancement Program, and the Program Management and Assistance grants do not include procedures for documenting expenditures in accordance with the *Uniform Grant Management Standards* requirements. Specifically, the Board does not always ensure that it receives adequate supporting documentation needed to comply with the *Uniform Grant Management Standards* before making payments for grants for two of those programs. Auditors identified the following:
 - ♦ Portions of 4 (29 percent) of 14 payments tested for the Water Supply Enhancement Program did not have adequate supporting documentation. Specifically, the Board did not have documentation supporting \$631 in reimbursements for meals while staff were traveling.
 - ♦ Twenty-four (96 percent) of 25 payments tested for Program Management and Assistance grants did not have all of the supporting documentation required by the *Uniform Grant Management Standards*. Those 24 payments totaled \$102,403. Although the conservation districts receiving grant payments submitted the proper payment request forms, the Board did not require the conservation districts to submit sufficient documentation for the amount of the payment requests, such as employee time sheets, documentation showing the amount of funds raised for matching requests, or mileage documentation, as required by the *Uniform Grant Management Standards*.

Recommendations

The Board should:

- Update its policies and procedures to address potential conflicts of interest in awarding the Nonpoint Source Water Pollution Abatement Program's Water Quality Management Plan grants.

- Ensure that it obtains adequate supporting documentation for grant-related expenditures before making payments for the Water Supply Enhancement Program and Program Management and Assistance grants in accordance with the *Uniform Grant Management Standards*.

Management's Response

- *The TSSWCB agrees and has adopted rules codifying a policy in the Texas Administrative Code at 31TAC§523.6(f)(2). This was adopted on July 20, 2017, submitted to the Texas Register on July 26, 2017, and will become effective on August 15, 2017.*
- *The TSSWCB agrees. Additional supporting documentation for grant-related expenditures will be required of recipients, in accordance with the Uniform Grant Management Standards, beginning Fiscal Year 2018. Fiscal Officer will be responsible for implementing requirements related to Program Management and Assistance Grants. Invasive Species Coordinator will be responsible for implementing requirements related to Water Supply Enhancement Program.*

The Board Should Increase Its **Monitoring of Conservation Districts' Administration of Grants and Selection of Grant Recipients**

Chapter 2
Rating:
Medium²

Conservation Districts' Role in Board Programs

The 216 conservation districts are responsible for certain portions of the process for awarding grants for (1) the Water Supply Enhancement Program and (2) the Nonpoint Source Pollution Abatement Water Quality Management Plan, and they have a role in monitoring some grantees.

Specifically, the conservation districts can certify that grant projects are complete for certain grant programs and can perform annual status reviews for Nonpoint Source Pollution Abatement Water Quality Management Plan grants.

Source: The Board.

Although the Board has effective processes for awarding and monitoring grants, it should improve its oversight of the conservation districts' administration of grants and selection of grant recipients (see text box for more information about the conservation districts' role in Board programs).

Specifically, the Board should consistently enforce its financial reporting requirements for conservation districts and strengthen its monitoring of conservation districts' selection of Water Supply Enhancement Program grant recipients.

The Board should consistently enforce its financial reporting requirements for conservation districts. **The Board paid approximately \$13.8 million in grant funds to the 216 conservation districts from September 1, 2014, through November 30, 2016 (see Appendix 4 for more information about grant funds paid to conservation districts).**

Those funds include direct grants payments to the conservation districts, pass-through payments to other grant recipients, and payments to the conservation districts for providing support for the grant programs.

As part of its monitoring of those grant funds, the Board established financial reporting requirements for the conservation districts in the Texas Administrative Code. Title 31, Texas Administrative Code, Section 525.3, requires conservation districts to submit audited financial statements every two years. However, Title 31, Texas Administrative Code, Section 525.5, allows some conservation districts, based on certain financial factors including gross state revenue and long-term liabilities, to submit a financial compilation or review or an unaudited financial statement in lieu of audited financial statements.

However, the Board did not consistently enforce those reporting requirements. Specifically, based on the Board's self-reported tracking sheet and additional reviews by auditors, 18 (8 percent) of the 216 conservation districts did not comply with the Board's financial reporting requirements. Of those 18 conservation districts:

- Seven could submit a compilation or review in lieu of audited financial statements.

² The risk related to the issues discussed in Chapter 2 is rated as Medium because the issues identified present risks or effects that if not addressed could moderately affect the audited entity's ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.

- Eight could submit a compilation or review or an unaudited financial statement in lieu of audited financial statements.
- Three were required to submit audited financial statements.

However, those 18 conservation districts did not submit the financial reports as required. Specifically:

- Fourteen conservation districts did not comply with the financial reporting requirements in fiscal year 2015 or fiscal year 2016, resulting in 14 instances of noncompliance.
- Four conservation districts did not comply with the financial reporting requirements in either fiscal year 2015 or fiscal year 2016, resulting in an additional 8 instances of noncompliance.

For 12 of the 22 instances of noncompliance, the Board did not suspend payments to the conservation districts and did not document its reasons for not suspending payments. Title 31, Texas Administrative Code, Section 525.8, requires the Board to suspend payments to conservation districts that fail to submit the required financial reports within the required time frames.

Monitoring financial reporting and financial controls at the conservation district level is important because the conservation districts' small number of employees may not allow for adequate segregation of duties, which increases the risk of fraud.

The Board should strengthen its monitoring of conservation **districts'** selection of Water Supply Enhancement Program grant recipients. **As discussed in Chapter 1, the Board has implemented effective controls in awarding its Water Supply Enhancement Program projects to conservation districts.** However, the Board should strengthen its monitoring of the conservation districts' selection of individual land owners to receive Water Supply Enhancement Program grants.

While the Board awards Water Supply Enhancement Program grant funds to the conservation districts, the conservation districts are responsible for soliciting and selecting individual land owners to receive those grant funds. The Board's policies and procedures state that the conservation districts have those responsibilities because conservation districts have experience in developing and implementing projects with local land owners.

The Board did not monitor the conservation districts' processes for land owner solicitation and selection, including notifying all eligible land owners, using a competitive process to select the land owners for grant awards, and ensuring that land associated with grant awards were in high-priority areas.

Monitoring conservation district level controls is important because the Board requires land owners to apply for Water Supply Enhancement Program grants through the conservation districts, rather than allowing land owners to apply directly to the Board.

The Board asserted that Board field representatives and conservation district employees determine whether land associated with grant awards is in high-priority areas, as required by program guidelines; however, the Board does not maintain sufficient documentation of the land locations to verify whether the land is actually in those areas.

By not sufficiently monitoring the conservation districts' selection of land owners, the Board does not know whether it complied with statute and its policies and procedures to use a competitive process to award the grants and consider the required factors listed in Texas Agriculture Code, Section 203.157 (see text box). In addition, the Board cannot verify whether the award process was truly competitive without determining whether conservation districts informed all eligible land owners about the grants.

Texas Agriculture Code,
Section 203.157

Texas Agriculture Code, Section 203.157, requires the Board to consider several factors in choosing land owners to participate in the Water Supply Enhancement Program, including:

- Location and size of the land.
- Method the applicant will use to control the undesired vegetation.
- Plans for revegetation.
- Whether the applicant is financially able to provide the required cost share.
- Whether the applicant is willing to pay a higher share of the project costs.

Recommendations

The Board should increase its monitoring of conservation districts by:

- Clarifying and enforcing its financial reporting rules.
- Ensuring for the Water Supply Enhancement Program that conservation districts (1) notify all eligible land owners; (2) use a competitive process to select grant recipients that considers the factors required by Texas Agriculture Code, Section 203.157; and (3) ensure that land associated with grant awards is in a high-priority area.
- Maintaining sufficient documentation of the conservation districts' processes for soliciting and selecting land owners to receive Water Supply Enhancement Program grants.

Management's Response

- *The TSSWCB agrees. All identified aspects of financial reporting rules not being adequately enforced will be beginning with Fiscal Year 2017*

reports. In the event that extenuating circumstances result in non-compliance, at no fault of a Soil and Water Conservation District, the extenuating circumstance and timeline for resolution will be formally documented. Fiscal Officer will be responsible for implementing requirements related to financial reporting.

- *By the District signing WSEP Form 002, they are adhering to Ag Code 203.157. The contract states: I agree to implement all listed practice(s) and components for which cost-share is available and is received in accordance with standards established by the Texas State Soil and Water Conservation Board and as scheduled in the Water Supply Enhancement Plan for a period of ten years following performance certification of initial treatment. I agree to comply with all statutes and administrative rules regarding this program as outlined in Chapter 203 of the Ag. Code and 31 TAC 517. The local districts implement the award process according to the spatial analysis that outlines the high priority areas. Each district uses a variety of methods to notify eligible landowners about participation in the program, which includes holding a public meeting, placing an ad in a local newspaper, and written correspondence from the District. Beginning in FY 18, the Board will document how the districts implement this notification to landowners. WSEP will monitor the district to ensure sufficient documentation of these processes for soliciting and selecting landowners is maintained. The required conservation plan by the District includes a locator map that shows the location of the work being performed in the district. Going forward, WSEP will require a more detailed map that shows the work within the priority areas based on the spatial analysis.*

Appendices

Appendix 1

Objectives, Scope, and Methodology

Objectives

The audit objectives were to determine whether the Soil and Water Conservation Board (Board) has processes and related controls to help ensure that (1) it awards grants in accordance with state law, rules, and Board policies and procedures and (2) grantees perform in accordance with the terms of their grants.

Scope

The scope of this audit covered the Board's grant activity from September 1, 2014, through November 30, 2016. Auditors concentrated on grants that were both awarded and for which payments were made during that time period.

Methodology

The audit methodology included gaining an understanding of the Board's grant awarding, monitoring, and payment processes; collecting and reviewing grant contracts and procurement documents, financial information, and monitoring supporting documentation; reviewing statutes, rules, Office of the Comptroller of Public Accounts (Comptroller's Office) requirements, and the Board's policies and procedures; and performing selected tests and other procedures on the information obtained.

Data Reliability and Completeness

To determine the reliability of expenditure and financial information in the Uniform Statewide Accounting System (USAS), auditors reviewed the data for validity and completeness by (1) reviewing user access and (2) reviewing data query language; auditors also relied on previous State Auditor's Office audit work. Auditors determined that the data was sufficiently reliable for the purposes of this audit.

Sampling Methodology

To test grant awards, grant monitoring, and grant payments at the Board, auditors stratified the population of USAS grant expenditures by the Board's four grant programs. Auditors then used professional judgment to select a sample of payments to grantees so that the samples provided coverage of the largest grants for each program and the largest local soil and water

conservation districts (conservation districts), as well as other payments based on risk factors identified by auditors. The sample items were not necessarily representative of the population; therefore, it would not be appropriate to project the test results to the population.

Information collected and reviewed included the following:

- Board policies and procedures.
- Payment data from USAS.
- Board documentation associated with the selected payments that occurred from fiscal year 2015 through November 30, 2016, for all four grant programs audited.
- List of Board users and roles assigned in USAS.
- Financial reporting files for fiscal years 2015 and 2016 for the conservation districts selected for review.

Procedures and tests conducted included the following:

- Conducted interviews with Board management and employees to identify the Board's processes and to identify controls the Board had in place for the four grant programs audited.
- Reviewed the Board's policies and procedures to determine whether they aligned with the guidance in the Comptroller's Office's *Uniform Grant Management Standards*, as well as other state and federal guidelines.
- Tested selected grant payments and the associated grants for appropriate approvals and compliance with statute and internal procedures.
- Observed and tested the Board's internal controls over grant awarding, monitoring, and payment processes.

Criteria used included the following:

- Texas Agriculture Code, Chapters 201 and 203.
- Title 31, Texas Administrative Code, Chapters 517, 519, 521, 523, and 525.
- Board policies and procedures.
- The Comptroller's Office's *Uniform Grant Management Standards*.

- *U.S. Office of Management and Budget Compliance Supplement (2016), Part 3.*

Project Information

Audit fieldwork was conducted from January 2017 through July 2017. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The following members of the State Auditor's staff performed the audit:

- Gregory Scott Adams, CPA, CGFM, MPA (Project Manager)
- Scott Weingarten, CPA, CISA, CGAP (Assistant Project Manager)
- Mary K. Anderson
- Allison Fries
- Michael Karnes, MBA
- Brianna C. Pierce, CPA (Quality Control Reviewer)
- Michael Simon, MBA, CGAP (Audit Manager)

Issue Rating Classifications and Descriptions

Auditors used professional judgement and rated the audit findings identified in this report. Those issue ratings are summarized in the report chapters/sub-chapters. The issue ratings were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

In determining the ratings of audit findings, auditors considered factors such as financial impact; potential failure to meet program/function objectives; noncompliance with state statute(s), rules, regulations, and other requirements or criteria; and the inadequacy of the design and/or operating effectiveness of internal controls. In addition, evidence of potential fraud, waste, or abuse; significant control environment issues; and little to no corrective action for issues previously identified could increase the ratings for audit findings. Auditors also identified and considered other factors when appropriate.

Table 2 provides a description of the issue ratings presented in this report.

Table 2

Summary of Issue Ratings	
Issue Rating	Description of Rating
Low	The audit identified strengths that support the audited entity's ability to administer the program(s)/functions(s) audited <u>or</u> the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.
Medium	Issues identified present risks or effects that if not addressed could <u>moderately affect</u> the audited entity's ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.
High	Issues identified present risks or effects that if not addressed could <u>substantially affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern(s) and reduce risks to the audited entity.
Priority	Issues identified present risks or effects that if not addressed could <u>critically affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern(s) and reduce risks to the audited entity.

Description of the Board's Grant Programs

The Soil and Water Conservation Board (Board) operates four main grant programs:

- Water Supply Enhancement Program.
- Flood Control Program.
- Nonpoint Source Water Pollution Abatement Program.
- Program Management and Assistance Programs.

Below is more information about the programs, which operate on a reimbursement basis.³

Water Supply Enhancement Program

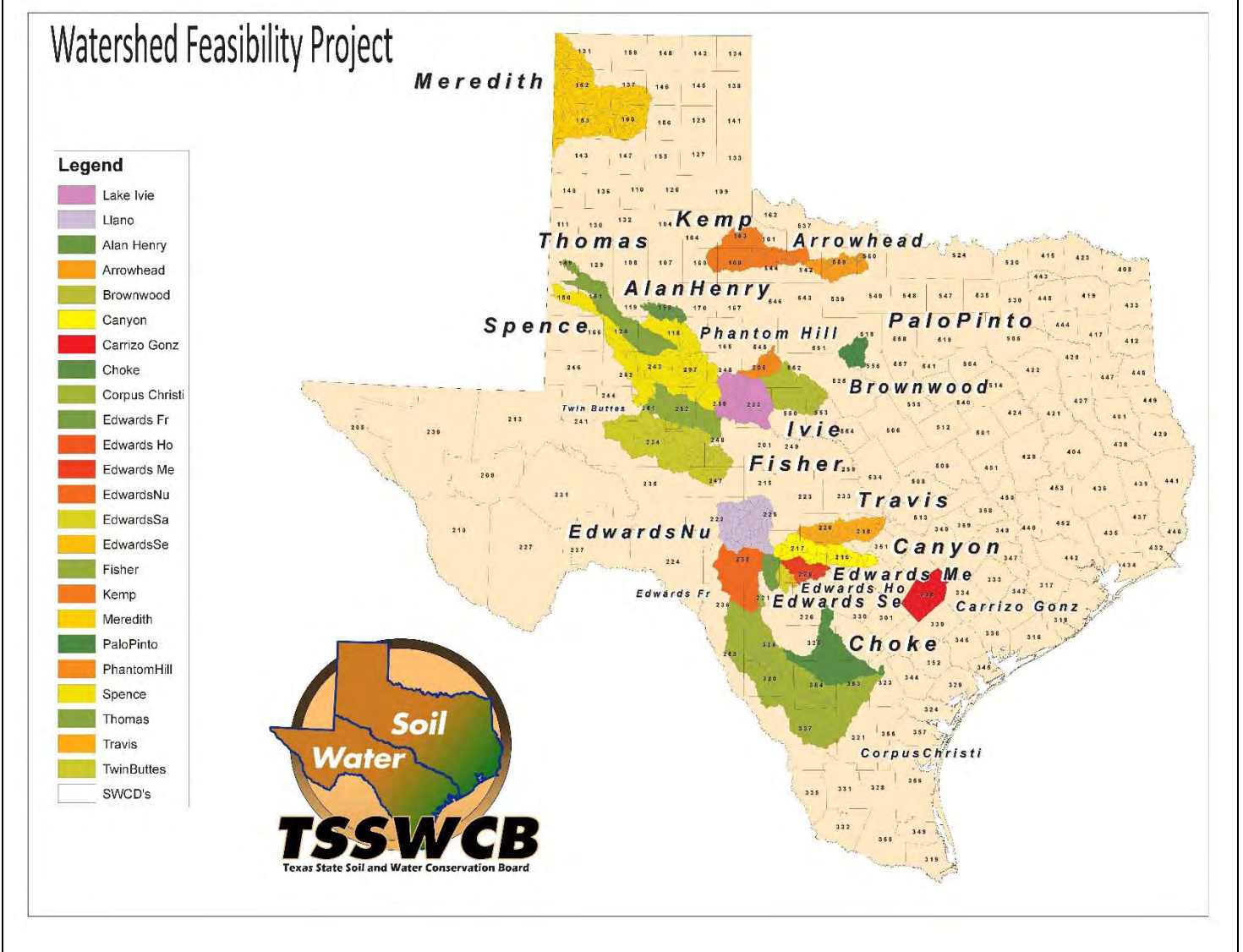
The Board works with conservation districts and land owners to enhance public water supplies through controlling targeted water-depleting brush species. The Board or another sponsor conducts feasibility studies of watersheds in the state to determine whether treating an area would provide sufficient water to benefit the population. Before land owners in a local soil and water conservation district (conservation district) may receive grant money, a feasibility study must be completed for the proposed area. As of November 2016, there were 18 feasibility studies completed for 24 watersheds that cover all or some areas in 71 conservation districts. Of the 71 conservation districts, 30 submitted applications to participate in the program from September 1, 2014, through November 30, 2016. A total of 17 conservation districts were awarded grants. The Board made payments of approximately \$4.8 million for this program from September 1, 2014, through November 30, 2016, with approximately \$2.7 million going to individual land owners.

Figure 1 on the next page shows all the watersheds throughout the state that have completed feasibility studies as of November 2016. Note: The Llano feasibility study was completed in November 2016 but was not officially published until April 2017.

³ The information presented in this appendix is based on Uniform Statewide Accounting System data and Board-provided information.

Figure 1

Map of Texas Watersheds with Completed Feasibility Studies
As of November 2016



Source: The Board.

Flood Control Program

The Board provides financial assistance to local dam sponsors that are responsible for approximately 2,000 flood control dams in the state. The Commission on Environmental Quality is responsible for monitoring the condition of those dams. The U.S. Department of Agriculture's Natural Resources Conservation Service is also responsible for monitoring the dams. Conservation districts, as well as other local entities, are usually the dam sponsors. The Board sponsors two Flood Control Program grants:

(1) Operation and Maintenance grants and (2) Structural Repair and Rehabilitation grants. The Board made payments of approximately \$19.3 million for this program from September 1, 2014, through November 30, 2016.

Nonpoint Source Water Pollution Abatement Program

The Board and the Commission on Environmental Quality jointly administer the State's Nonpoint Source Water Pollution Abatement Program, which addresses contamination of ground or surface water from precipitation runoff that is carrying agricultural or urban pollutants such as nutrients, animal waste, or pesticides. Nonpoint Source Water Pollution Abatement Program grants fall into two main categories: (1) Water Quality Management Program grants and (2) the Board's other Nonpoint Source Pollution grants. The Board made payments of approximately \$19.7 million for this program from September 1, 2014, through November 30, 2016.

Program Management and Assistance Programs

Through the Program Management and Assistance Programs, the Board aids the conservation districts in identifying their soil and water conservation needs. That assistance includes financial assistance, technical guidance, and administrative support. The Board made payments of approximately \$13.9 million for this program from September 1, 2014, through November 30, 2016. The Board dispersed grant funds to the conservation districts primarily through two programs: (1) Technical Assistance Grant Program and (2) Conservation Assistance Matching Funds Program.

Total Grant Payments to Conservation Districts

Figure 2 shows the 216 soil and water conservation districts (conservation districts) in Texas.

Figure 2



Source: The Soil and Water Conservation Board.

Table 4 lists the total grant payments that the Soil and Water Conservation Board (Board) paid each conservation district from September 1, 2014, through November 30, 2016. Table 4 includes only payments made directly from the Board to the conservation districts. More than \$11 million of the total payments listed in Table 4 were for Program Management and Assistance Program grants. The remaining payments were support (technical assistance) payments, as well as pass-through payments, for the Water Supply Enhancement Program, Flood Control Program, and Nonpoint Source Water Pollution Abatement Program. See Appendix 3 for more information about the Board’s grant programs.

Table 4

Grant Payments from the Board to Conservation Districts Fiscal Year 2015 through November 30, 2016					
Conservation District Number	Conservation District	Grant Payments			
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (through November 30, 2016)	Total
104	Floyd County Soil and Water Conservation District	\$ 15,110.40	\$ 17,829.03	\$ 5,179.16	\$ 38,118.59
107	Rio Blanco Soil and Water Conservation District	10,878.96	14,192.48	5,853.04	30,924.48
108	Lubbock County Soil and Water Conservation District	24,770.72	21,772.50	4,158.88	50,702.10
109	Hall-Childress Soil and Water Conservation District	42,898.85	35,164.47	12,037.13	90,100.45
110	Tule Creek Soil and Water Conservation District	23,970.12	20,403.36	9,995.94	54,369.42
111	Blackwater Valley Soil and Water Conservation District	13,336.40	18,996.01	6,883.77	39,216.18
115	Upper Colorado Soil and Water Conservation District	25,398.72	8,139.74	1,923.43	35,461.89
119	Lynn County Soil and Water Conservation District	24,902.46	27,804.47	8,455.50	61,162.43
124	Dawson County Soil and Water Conservation District	18,952.42	20,798.44	5,080.26	44,831.12
125	Gray County Soil and Water Conservation District	19,907.06	13,426.01	7,811.70	41,144.77
126	Cap Rock Soil and Water Conservation District	13,594.74	18,711.13	6,295.68	38,601.55
127	Donley County Soil and Water Conservation District	20,192.01	22,683.37	6,173.14	49,048.52
129	Hockley County Soil and Water Conservation District	31,302.08	20,302.42	6,459.01	58,063.51
130	Lamb County Soil and Water Conservation District	26,638.95	25,104.67	6,771.58	58,515.20
131	Dallam Soil and Water Conservation District	22,429.65	16,633.12	7,183.03	46,245.80
132	Hale County Soil and Water Conservation District	18,196.41	22,918.79	7,883.95	48,999.15
133	Salt Fork Soil and Water Conservation District	24,280.57	22,624.04	8,348.72	55,253.33
134	Lipscomb Soil and Water Conservation District	23,140.81	21,758.26	8,119.93	53,019.00
136	Running Water Soil and Water Conservation District	18,753.80	8,308.44	2,539.04	29,601.28
137	Moore County Soil and Water Conservation District	16,772.19	15,263.69	3,908.97	35,944.85
138	Hemphill Soil and Water Conservation District	23,161.90	19,769.61	12,502.55	55,434.06
140	Parmer Soil and Water Conservation District	23,777.70	27,758.39	8,882.80	60,418.89
141	Wheeler County Soil and Water Conservation District	32,372.28	20,541.92	6,808.62	59,722.82

Grant Payments from the Board to Conservation Districts

Fiscal Year 2015 through November 30, 2016

Conservation District Number	Conservation District	Grant Payments			
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (through November 30, 2016)	Total
142	Ochiltree Soil and Water Conservation District	20,275.87	21,365.55	5,218.32	46,859.74
143	Tierra Blanca Soil and Water Conservation District	24,056.82	27,381.94	6,334.57	57,773.33
145	Roberts Soil and Water Conservation District	10,510.71	13,774.07	3,528.71	27,813.49
146	Hutchinson Soil and Water Conservation District	14,740.38	13,326.06	5,904.30	33,970.74
147	Palo Duro Soil and Water Conservation District	26,149.33	26,216.27	8,221.43	60,587.03
148	Hansford Soil and Water Conservation District	22,707.30	20,345.95	4,338.50	47,391.75
149	Cochran Soil and Water Conservation District	25,031.98	23,331.34	9,361.03	57,724.35
150	Yoakum Soil and Water Conservation District	21,449.16	23,509.82	5,903.42	50,862.40
151	Terry Soil and Water Conservation District	25,328.62	23,081.50	12,104.38	60,514.50
152	Hartley Soil and Water Conservation District	16,474.38	14,418.95	10,970.17	41,863.50
153	Oldham County Soil and Water Conservation District	22,162.24	12,954.39	10,713.30	45,829.93
155	Staked Plains Soil and Water Conservation District	7,964.53	13,213.83	4,064.76	25,243.12
156	McClellan Creek Soil and Water Conservation District	25,011.94	22,054.75	8,266.88	55,333.57
158	Garza Soil and Water Conservation District	20,499.56	22,559.46	5,657.25	48,716.27
159	Sherman County Soil and Water Conservation District	16,446.71	15,870.76	5,261.10	37,578.57
160	Canadian River Soil and Water Conservation District	22,530.04	22,386.97	7,288.97	52,205.98
161	Foard County Soil and Water Conservation District	11,617.45	14,530.96	4,438.71	30,587.12
162	Lower Pease River Soil and Water Conservation District	13,618.12	16,554.64	4,258.42	34,431.18
163	Cottle Soil and Water Conservation District	17,580.49	14,923.35	5,046.00	37,549.84
164	Upper Pease Soil and Water Conservation District	23,096.60	19,456.99	5,802.36	48,355.95
165	Upper Clear Fork Soil and Water Conservation District	24,206.08	21,462.85	8,729.65	54,398.58
166	Gaines County Soil and Water Conservation District	24,041.63	23,193.94	7,731.09	54,966.66
167	Stonewall Soil and Water Conservation District	14,163.27	14,241.03	3,229.99	31,634.29
168	King Soil and Water Conservation District	19,725.79	19,462.99	7,626.09	46,814.87
169	Duck Creek Soil and Water Conservation District	19,603.33	22,244.48	11,251.74	53,099.55
170	Andrew Kent Soil and Water Conservation District	17,770.39	20,794.73	6,397.58	44,962.70
201	Concho Soil and Water Conservation District	168,967.50 ^a	34,514.16	6,622.87	210,104.53
205	El Paso-Hudspeth Soil and Water Conservation District	29,976.26	10,936.17	766.72	41,679.15
206	Middle Clear Fork Soil and Water Conservation District	14,741.13	18,405.52	7,657.09	40,803.74
207	Mitchell Soil and Water Conservation District	3,995.03	5,604.68	4,524.66	14,124.37
209	Toyah-Limpia Soil and Water Conservation District	12,460.77	12,399.74	6,109.51	30,970.02
210	Highland Soil and Water Conservation District	27,094.77	30,362.07	9,356.63	66,813.47

Grant Payments from the Board to Conservation Districts
Fiscal Year 2015 through November 30, 2016

Conservation District Number	Conservation District	Grant Payments			
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (through November 30, 2016)	Total
213	Upper Pecos Soil and Water Conservation District	24,047.47	21,864.85	7,059.79	52,972.11
215	Menard County Soil and Water Conservation District	17,077.57	18,355.76	5,714.24	41,147.57
216	Kendall Soil and Water Conservation District	22,528.61	26,239.09	7,428.72	56,196.42
217	Kerr County Soil and Water Conservation District	25,556.01	29,969.83	7,829.87	63,355.71
218	Pedernales Soil and Water Conservation District ^{a b}	110,082.51	84,629.92	29,344.37	224,056.80
219	Coke County Soil and Water Conservation District	46,735.26	89,601.47 ^{a c}	12,925.98	149,262.71
220	Gillespie County Soil and Water Conservation District	25,464.36	32,377.19	7,468.31	65,309.86
221	Nueces-Frio-Sabinal Soil and Water Conservation District	21,640.06	31,597.18	27,641.93	80,879.17
222	Edwards Plateau Soil and Water Conservation District	89,259.07 ^{a c}	42,090.31	29,526.86	160,876.24
223	Mason County Soil and Water Conservation District	25,835.10	24,127.94	10,789.87	60,752.91
224	Devils River Soil and Water Conservation District	25,530.23	25,988.21	10,296.11	61,814.55
225	Upper Llanos Soil and Water Conservation District	26,324.65	23,376.16	9,429.05	59,129.86
226	Medina Valley Soil and Water Conservation District	17,012.06	22,963.49	11,682.08	51,657.63
227	Big Bend Soil and Water Conservation District	26,769.62	25,557.56	10,113.29	62,440.47
229	Bandera Soil and Water Conservation District	19,268.53	23,298.28	8,362.19	50,929.00
230	High Point Soil and Water Conservation District	15,653.05	9,469.41	3,205.39	28,327.85
231	Trans-Pecos Soil and Water Conservation District	22,320.43	7,244.71	5,515.35	35,080.49
232	Runnels Soil and Water Conservation District	23,633.17	23,985.09	4,698.96	52,317.22
233	Llano County Soil and Water Conservation District	25,548.05	23,109.34	8,252.85	56,910.24
234	Middle Concho Soil and Water Conservation District	24,141.06	22,860.43	9,025.68	56,027.17
235	Crockett County Soil and Water Conservation District	29,789.98	49,376.98	22,662.07	101,829.03
236	West Nueces-Las Moras Soil and Water Conservation District	18,709.71	70,033.18 ^a	5,122.93	93,865.82
237	Rio Grande Pecos River Soil and Water Conservation District	25,110.16	29,881.10	11,668.03	66,659.29
238	Upper Nueces-Frio Soil and Water Conservation District	69,723.53 ^b	45,862.69	17,230.57	132,816.79
241	Sandhills Soil and Water Conservation District	19,723.48	20,852.31	6,852.54	47,428.33
242	Mustang Soil and Water Conservation District	16,655.06	12,896.42	12,807.90	42,359.38
243	Howard Soil and Water Conservation District	13,404.57	15,790.67	8,576.67	37,771.91
244	Midland Soil and Water Conservation District	24,737.82	23,419.46	8,352.90	56,510.18
245	Nolan County Soil and Water Conservation District	27,267.18	25,856.53	9,146.01	62,269.72
246	Andrews Soil and Water Conservation District	25,595.63	20,925.15	7,221.47	53,742.25

Grant Payments from the Board to Conservation Districts
Fiscal Year 2015 through November 30, 2016

Conservation District Number	Conservation District	Grant Payments			
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (through November 30, 2016)	Total
247	Eldorado Divide Soil and Water Conservation District ^C	105,837.66	178,514.42	48,616.78	332,968.86
248	Tom Green Soil and Water Conservation District	21,977.81	65,639.71 ^C	10,824.23	98,441.75
249	McCulloch Soil and Water Conservation District	35,947.24	41,755.45	12,807.46	90,510.15
250	San Saba Soil and Water Conservation District	22,647.75	19,681.57	12,752.81	55,082.13
251	Glasscock County Soil and Water Conservation District	9,145.93	9,407.84	5,395.92	23,949.69
252	North Concho River Soil and Water Conservation District	4,404.33	8,604.52	1,961.07	14,969.92
253	Maverick County Soil and Water Conservation District	12,068.19	12,652.61	6,707.93	31,428.73
301	Wilson County Soil and Water Conservation District	19,159.28	22,013.18	11,758.44	52,930.90
304	Caldwell-Travis Soil and Water Conservation District	62,660.30 ^{a d}	61,280.17 ^{a d}	15,306.74	139,247.21
306	Comal-Guadalupe Soil and Water Conservation District	70,006.12 ^d	72,591.09 ^d	16,767.92	159,365.13
307	Atascosa County Soil and Water Conservation District	22,544.86	21,291.87	11,382.36	55,219.09
316	Matagorda County Soil and Water Conservation District	21,630.49	24,982.80	6,907.69	53,520.98
317	Coastal Plains Soil and Water Conservation District	22,326.38	23,174.50	9,836.38	55,337.26
318	Waters Davis Soil and Water Conservation District	23,152.02	23,161.58	7,785.13	54,098.73
319	Southmost Soil and Water Conservation District	27,470.60	34,634.08	7,457.32	69,562.00
320	Dimmit County Soil and Water Conservation District	20,775.59	16,125.79	7,204.46	44,105.84
321	Agua Poquita Soil and Water Conservation District	31,041.57	53,967.18	8,432.92	93,441.67
323	Live Oak Soil and Water Conservation District	19,655.06	21,173.85	7,337.71	48,166.62
324	San Patricio Soil and Water Conservation District	23,493.17	24,229.21	8,149.07	55,871.45
325	Frio Soil and Water Conservation District	23,688.72	19,217.52	7,677.31	50,583.55
326	Winter Garden Soil and Water Conservation District	22,310.68	18,227.67	3,301.36	43,839.71
328	Loma Blanca Soil and Water Conservation District	12,990.16	15,953.76	5,331.86	34,275.78
329	Copano Bay Soil and Water Conservation District	22,930.08	22,592.17	8,874.97	54,397.22
330	Alamo Soil and Water Conservation District	25,055.22	21,388.36	9,222.80	55,666.38
331	Monte Mucho Soil and Water Conservation District	15,412.26	20,106.50	7,636.54	43,155.30
332	Starr County Soil and Water Conservation District	30,904.71	41,616.17	16,018.36	88,539.24
333	Colorado Soil and Water Conservation District	24,047.51	22,816.28	11,009.13	57,872.92
334	Lavaca Soil and Water Conservation District	20,244.23	24,323.78	9,081.82	53,649.83
335	Zapata Soil and Water Conservation District	25,256.22	21,170.39	17,083.33	63,509.94
336	Jackson Soil and Water Conservation District	19,567.93	22,682.02	6,151.08	48,401.03

Grant Payments from the Board to Conservation Districts

Fiscal Year 2015 through November 30, 2016

Conservation District Number	Conservation District	Grant Payments			
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (through November 30, 2016)	Total
337	Webb Soil and Water Conservation District	25,633.58	21,207.94	10,693.31	57,534.83
338	Gonzales County Soil and Water Conservation District	35,360.88	17,536.37	5,907.38	58,804.63
339	Dewitt County Soil and Water Conservation District	27,410.47	21,340.72	7,064.95	55,816.14
340	Bastrop County Soil and Water Conservation District	24,080.92	25,431.25	9,085.91	58,598.08
341	Fayette Soil and Water Conservation District	17,214.12	12,749.34	7,206.75	37,170.21
342	Wharton County Soil and Water Conservation District	24,821.91	23,968.88	6,130.90	54,921.69
343	Karnes County Soil and Water Conservation District	33,499.24	35,932.40	13,386.92	82,818.56
344	Bee Soil and Water Conservation District	23,981.34	20,756.39	5,452.18	50,189.91
345	Calhoun Soil and Water Conservation District	23,913.57	22,837.79	7,877.94	54,629.30
346	Victoria Soil and Water Conservation District	27,048.99	56,545.04	13,046.18	96,640.21
347	Austin County Soil and Water Conservation District	22,059.84	22,560.20	10,996.60	55,616.64
348	Washington Soil and Water Conservation District	24,306.77	21,019.25	8,140.86	53,466.88
349	Willacy Soil and Water Conservation District	24,782.52	25,825.21	14,144.88	64,752.61
350	Hidalgo Soil and Water Conservation District	21,632.73	21,457.34	10,438.63	53,528.70
351	Hays County Soil and Water Conservation District	23,773.56	22,088.31	9,896.71	55,758.58
352	Goliad County Soil and Water Conservation District	15,728.49	22,422.28	7,248.59	45,399.36
353	McMullen County Soil and Water Conservation District	16,637.28	13,166.88	3,134.84	32,939.00
354	LaSalle County Soil and Water Conservation District	21,791.87	19,176.52	4,252.13	45,220.52
355	Jim Wells County Soil and Water Conservation District	24,546.96	20,248.24	9,833.86	54,629.06
356	Kleberg-Kenedy Soil and Water Conservation District	21,930.58	21,068.40	5,620.60	48,619.58
357	Nueces Soil and Water Conservation District	18,215.07	21,999.25	350.00	40,564.32
358	Burleson County Soil and Water Conservation District	23,377.94	23,246.22	12,232.47	58,856.63
359	Lee County Soil and Water Conservation District	18,558.66	16,759.23	3,935.74	39,253.63
401	Nacogdoches Soil and Water Conservation District	18,314.68	46,135.36	11,771.49	76,221.53
404	Davy Crockett-Trinity Soil and Water Conservation District	21,343.69	28,889.08	9,642.92	59,875.69
408	Bowie County Soil and Water Conservation District	28,178.65	23,171.01	10,448.18	61,797.84
412	Harrison County Soil and Water Conservation District	11,490.50	10,341.21	4,108.74	25,940.45
415	Lamar Soil and Water Conservation District	23,001.76	28,939.53	8,787.91	60,729.20
417	Upshur-Gregg Soil and Water Conservation District	28,944.90	31,354.12	16,784.91	77,083.93
419	Sulphur-Cypress Soil and Water Conservation District	16,371.86	29,911.29	7,016.50	53,299.65
421	Anderson-Houston Soil and Water Conservation District	10,910.71	12,461.90	1,019.95	24,392.56
422	Trinity-Neches Soil and Water Conservation District	15,656.12	10,963.98	10,070.34	36,690.44

Grant Payments from the Board to Conservation Districts

Fiscal Year 2015 through November 30, 2016

Conservation District Number	Conservation District	Grant Payments			
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (through November 30, 2016)	Total
423	Red River County Soil and Water Conservation District	32,208.07	37,082.81	15,580.22	84,871.10
424	Freestone County Soil and Water Conservation District	24,771.13	24,219.03	9,050.78	58,040.94
426	Smith County Soil and Water Conservation District	25,395.09	24,652.22	4,905.73	54,953.04
427	Cherokee County Soil and Water Conservation District	12,496.08	10,433.57	6,964.75	29,894.40
428	Bedias Creek Soil and Water Conservation District	32,057.42	34,534.16	10,462.04	77,053.62
429	Piney Woods Soil and Water Conservation District	22,599.91	16,114.83	7,844.85	46,559.59
432	Coastal Soil and Water Conservation District	11,021.24	13,676.00	4,211.87	28,909.11
433	Marion Cass Soil and Water Conservation District	33,436.08	32,550.28	10,073.76	76,060.12
434	Trinity Bay Soil and Water Conservation District	14,069.25	13,187.46	6,801.58	34,058.29
435	Lower Trinity Soil and Water Conservation District	12,373.40	12,907.77	6,240.75	31,521.92
436	Polk San Jacinto Soil and Water Conservation District	24,052.42	20,584.38	12,606.13	57,242.93
437	Lower Neches Soil and Water Conservation District	14,657.09	13,511.87	8,637.16	36,806.12
438	Upper Neches Soil and Water Conservation District	12,816.11	10,678.44	3,933.45	27,428.00
439	Long Leaf Soil and Water Conservation District	20,759.49	20,387.50	6,346.56	47,493.55
440	Navasota Soil and Water Conservation District	31,250.62	10,064.65	2,393.87	43,709.14
441	Jasper-Newton Soil and Water Conservation District	12,400.78	11,025.54	4,979.83	28,406.15
442	Harris County Soil and Water Conservation District	23,256.65	23,259.78	5,847.03	52,363.46
443	Delta Soil and Water Conservation District	29,432.49	33,371.30	14,755.85	77,559.64
444	Wood Soil and Water Conservation District	12,255.25	10,557.03	2,476.79	25,289.07
445	Hopkins-Rains Soil and Water Conservation District	14,591.62	17,648.30	5,662.60	37,902.52
446	Lower Sabine-Neches Soil and Water Conservation District	13,341.55	16,943.72	3,111.50	33,396.77
447	Rusk Soil and Water Conservation District	14,545.48	7,729.95	4,218.97	26,494.40
448	Panola Soil and Water Conservation District	20,696.67	13,921.72	5,881.37	40,499.76
449	Shelby Soil and Water Conservation District	24,914.28	49,207.27	6,029.36	80,150.91
450	Brazos County Soil and Water Conservation District	25,426.57	28,279.34	9,023.73	62,729.64
451	Robertson County Soil and Water Conservation District	21,410.55	23,455.97	9,851.44	54,717.96
452	Montgomery County Soil and Water Conservation District	27,313.35	17,667.41	6,754.14	51,734.90
453	Walker County Soil and Water Conservation District	21,822.89	20,006.47	9,490.59	51,319.95
501	Limestone-Falls Soil and Water Conservation District	32,048.76	24,899.16	16,446.58	73,394.50
504	Ellis-Prairie Soil and Water Conservation District	35,237.89	30,747.20	18,983.41	84,968.50

Grant Payments from the Board to Conservation Districts

Fiscal Year 2015 through November 30, 2016

Conservation District Number	Conservation District	Grant Payments			
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (through November 30, 2016)	Total
505	Kaufman-Van Zandt Soil and Water Conservation District	42,291.13	31,519.40	15,278.10	89,088.63
506	Hamilton Coryell Soil and Water Conservation District	58,029.19	72,248.95 ^d	11,106.21	141,384.35
508	Little River-San Gabriel Soil and Water Conservation District	17,009.06	22,436.91	8,428.82	47,874.79
509	Central Texas Soil and Water Conservation District	18,680.11	31,522.10	14,282.69	64,484.90
512	McLennan County Soil and Water Conservation District	28,430.79	34,964.28	18,768.05	82,163.12
513	Taylor Soil and Water Conservation District	25,963.80	16,699.68	6,721.98	49,385.46
514	Navarro Soil and Water Conservation District	27,887.19	149,088.10 ^{a e}	10,212.13	187,187.42
518	Palo Pinto Soil and Water Conservation District	29,775.64	27,017.93	9,819.34	66,612.91
519	Dalworth Soil and Water Conservation District	336,895.66 ^a	102,937.03 ^a	21,399.64	461,232.33
520	Fannin County Soil and Water Conservation District	50,870.57	30,339.13	29,203.48	110,413.18
524	Upper Elm-Red Soil and Water Conservation District	42,719.59	50,336.59	14,068.65	107,124.83
525	Upper Leon Soil and Water Conservation District	30,108.34	47,968.06	11,465.95	89,542.35
530	Upper Sabine Soil and Water Conservation District	27,069.53	36,338.05	13,549.50	76,957.08
534	Hill Country Soil and Water Conservation District	33,213.96	58,142.72	23,007.12	114,363.80
535	Collin County Soil and Water Conservation District	20,150.77	20,628.23	4,945.06	45,724.06
537	Wilbarger Soil and Water Conservation District	14,302.50	23,397.75	8,169.31	45,869.56
538	Wichita Soil and Water Conservation District	28,855.82	30,114.78	8,746.42	67,717.02
539	Young Soil and Water Conservation District	22,530.82	21,106.82	7,341.50	50,979.14
540	Hill County-Blackland Soil and Water Conservation District	35,464.55	18,037.63	15,779.47	69,281.65
541	Johnson County Soil and Water Conservation District	24,738.11	31,428.83	26,790.01	82,956.95
542	Miller Brazos Soil and Water Conservation District	23,010.65	18,813.89	968.68	42,793.22
543	Throckmorton Soil and Water Conservation District	14,079.94	17,174.55	14,434.84	45,689.33
544	Wichita-Brazos Soil and Water Conservation District	26,174.14	36,711.24	15,966.20	78,851.58
545	California Creek Soil and Water Conservation District	12,756.95	19,265.18	6,497.73	38,519.86
546	Haskell Soil and Water Conservation District	30,547.45	29,676.06	11,278.92	71,502.43
547	Denton County Soil and Water Conservation District	16,053.98	27,828.64	15,092.46	58,975.08
548	Wise Soil and Water Conservation District	21,911.39	27,991.67	9,612.80	59,515.86
549	Jack Soil and Water Conservation District	24,575.26	21,269.78	14,476.24	60,321.28
550	Central Colorado Soil and Water Conservation District	36,885.33	29,391.40	7,963.03	74,239.76
551	Lower Clear Fork of the Brazos Soil and Water Conservation District	33,726.67	19,097.39	11,328.43	64,152.49

Grant Payments from the Board to Conservation Districts
Fiscal Year 2015 through November 30, 2016

Conservation District Number	Conservation District	Grant Payments			
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (through November 30, 2016)	Total
552	Callahan Divide Soil and Water Conservation District	30,110.13	27,250.75	10,360.23	67,721.11
553	Pecan Bayou Soil and Water Conservation District ^{a b}	213,054.44	166,902.74	45,568.03	425,525.21
554	Mills County Soil and Water Conservation District	19,856.27	24,515.03	6,853.08	51,224.38
555	Bosque Soil and Water Conservation District	26,927.77	17,380.13	7,398.96	51,706.86
556	Cross Timbers Soil and Water Conservation District	31,644.33	34,662.21	16,597.85	82,904.39
557	Brazos Valley Soil and Water Conservation District	17,247.44	22,509.40	6,444.02	46,200.86
558	Parker County Soil and Water Conservation District	26,142.22	23,253.21	8,862.99	58,258.42
559	Archer County Soil and Water Conservation District	19,400.53	20,373.00	6,680.11	46,453.64
560	Little Wichita Soil and Water Conservation District	22,146.32	18,229.67	3,965.09	44,341.08
Totals		\$5,930,650.12	\$5,817,745.99	\$2,031,403.99	\$13,779,800.10

^a The Board asserted that the conservation district received Flood Control Program funds from the Board as pass-through funds for flood control work.

^b The Board asserted that the conservation district received Water Supply Enhancement Program funds for providing technical assistance for the program.

^c The Board asserted that the conservation district received federal pass-through funds from the U.S. Department of Agriculture for providing technical assistance for the West Texas Restoration federal project.

^d The Board asserted that the conservation district received Nonpoint Source Water Pollution Abatement Program funds to assist in developing water quality management plans.

^e The Board asserted that the conservation district received federal pass-through funds from the U.S. Department of Agriculture for the Emergency Watershed Protection federal program.

Sources: The Uniform Statewide Accounting System and the Board.

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