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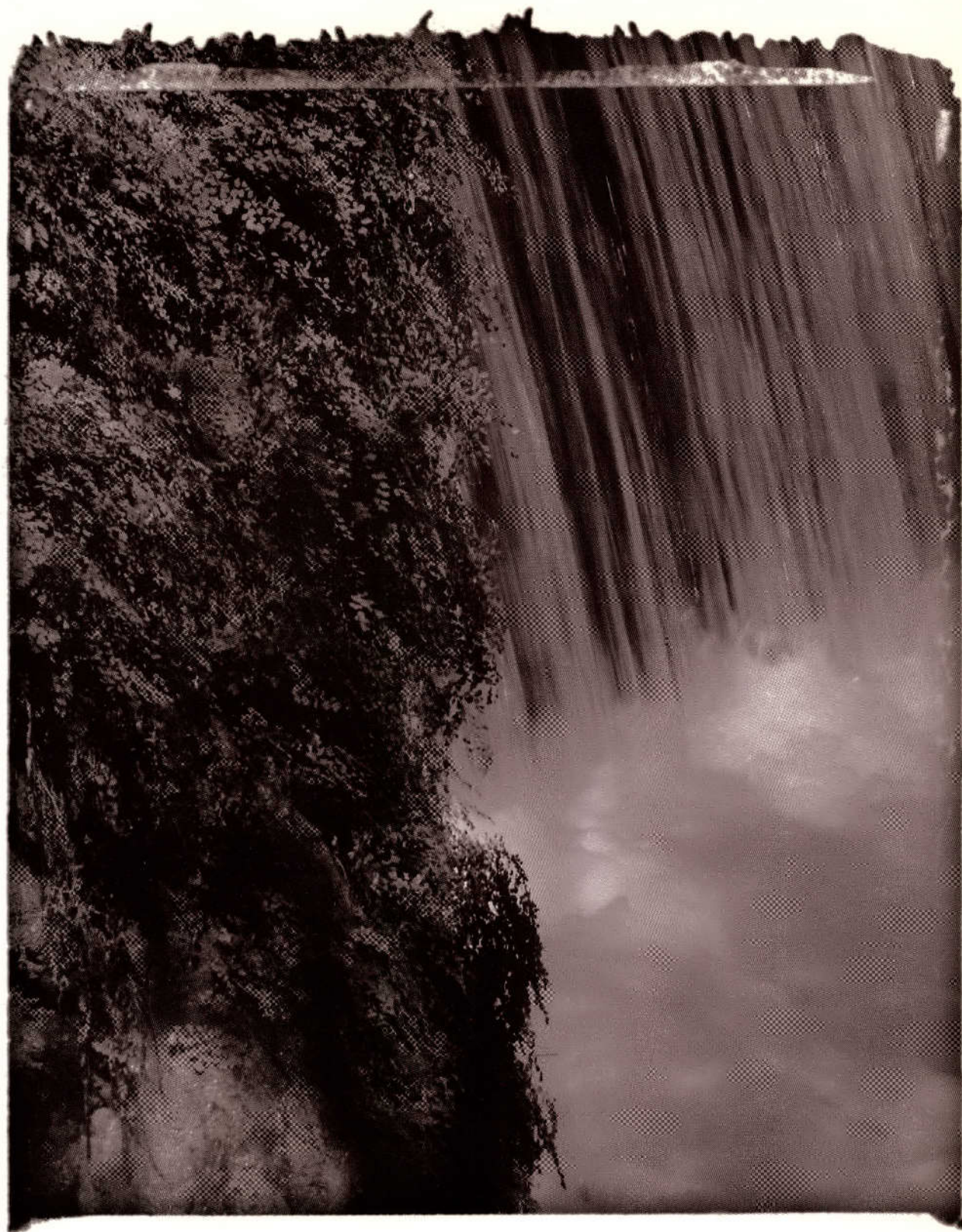


EDWARDS UNDERGROUND
WATER DISTRICT

1993-94

annual report





■ Dear Citizens of the Edwards Aquifer Region:

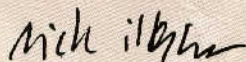
I am pleased to submit the annual report for fiscal year 1993-1994 for the Edwards Underground Water District.

This has been a challenging year for the board and staff of the District. As is reflected in the financial section of this report, no tax revenue was collected for the 1993 tax year. Due to the passage of Senate Bill 1477, the Edwards Underground Water District chose not to collect a tax, as the agency was to be replaced by the Edwards Aquifer Authority on September 1, 1993. However, the replacement was put on hold due to a violation of the Voting Rights Act. While awaiting a decision from the U.S. Department of Justice, the Board of Directors voted not to collect taxes in 1993 since it was not clear how long the District would continue to exist, and concerns over the costs and complications of returning tax revenues to tax payers.

Even with political uncertainties surrounding the District, the board and staff continued to fulfill their mandate of preserving and protecting the Edwards Aquifer. The Board of Directors united and committed to developing a strategic plan in early 1994, a ten year blueprint and written public policy direction for the District and the region's future. Work began in February and concluded in June. The five goals of the plan are reflected on the following pages.

The Edwards Underground Water District will continue in its mission to ensure a sustainable supply of high quality water with a spirit of regional cooperation. We realize the economic stability and high quality of life in this region depends upon this amazing and unique natural resource. To that end, the District—as it has for 35 years—will continue to preserve, conserve, protect and recharge the waters of the Edwards Aquifer.

Sincerely,



Rick Illgner
General Manager



REGIONAL COOPERATION

To bring together all who rely upon water from the Edwards Aquifer for achieving a sustainable supply of high quality water.

Following the devastating drought of the 1950's, a group of concerned area citizens worked with the Texas State Legislature, and in 1959 created the Edwards Underground Water District to provide for local protection of the water in the Edwards Aquifer. Its mission: to conserve, protect, and recharge this indispensable source of fresh water.

The original enabling legislation that created the District included the five counties which rely on the aquifer as their primary source of water: Uvalde, Medina, Bexar, Comal and Hays. The board was then comprised of 15 directors representing those counties. Thirty years later, in 1989, the two western counties (Uvalde and Medina) pulled out of the District, and since that time have formed single-county water districts under Chapter 52 of the Texas Water Code. Currently, the



Hydrologist John Waugh samples surface water near Hueco Springs in Comal County. Samples are taken throughout the Edwards Aquifer region on an annual basis to monitor the water's quality. The samples are analyzed for pesticides, herbicides, metals, volatile organic compounds and other parameters that could contaminate the excellent quality of aquifer water.

District's boundaries include the remaining counties of Bexar, Comal and Hays and its affairs are governed by a 12-member board elected by majority vote in those counties.

In early 1994, the District embarked upon a five-month journey to develop a strategic plan. The result was a ten year written public policy direction for the District and the region's future. A critical element of the plan was, "To create a regional cooperative agreement among the underground water authorities in Bexar, Comal, Hays, Medina and Uvalde Counties, leading to a regionally-supported water management plan."

In fiscal year 1993–1994, new ground was broken when representatives from the Edwards Underground Water District (EUWD), Medina County Underground Water Conservation District, and Uvalde County Underground Water Conservation District signed an interlocal agreement committing to regional management of the Edwards Aquifer. The agreement formed a bridge between the three districts which have jurisdiction over water management in five counties. It represented a foundation for the first true region-wide consensus among water users and their elected representatives since 1989.

Focusing on three major areas, the agreement called for the joint development of a critical period (drought) management plan; a regional water plan with goals to increase water supply and minimize demands; and a commitment to develop a legislative package to provide for equitable management of the Edwards Aquifer.

The interlocal agreement marked a positive step forward for the entire region which could be continued in fiscal year 1994–1995.

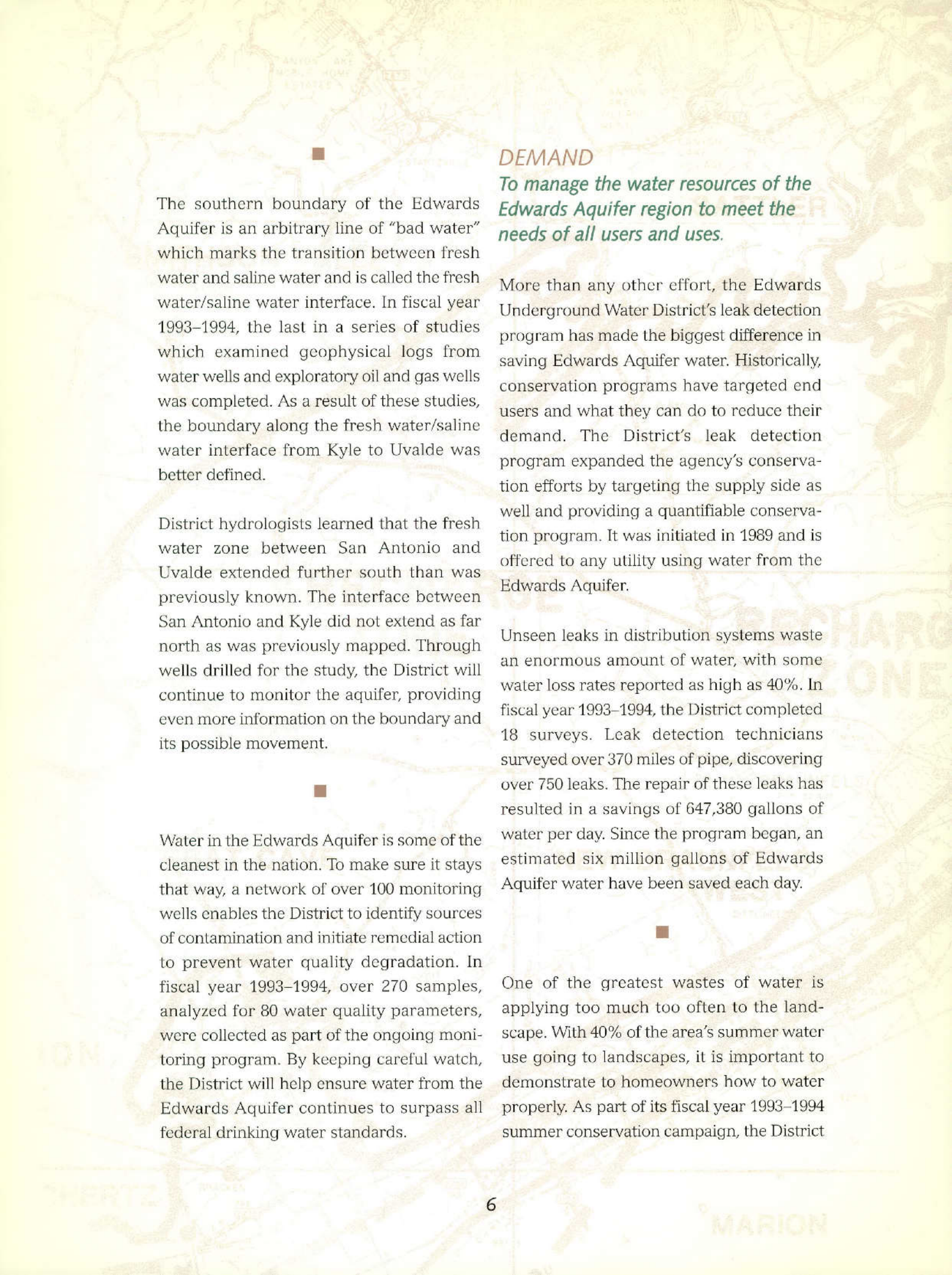
QUALITY

To prevent degradation of water quality to meet the needs of the Edwards Aquifer region.

Protecting the environmentally sensitive Edwards Aquifer recharge zone is among the District's highest priorities. The recharge zone is the portion of the aquifer system where water percolates down from the surface and becomes our drinking water. The Edwards Underground Water District is charged by the state with assisting the Texas Natural Resource Conservation Commission (TNRCC) in setting forth and enforcing rules which regulate construction activity over the recharge zone.

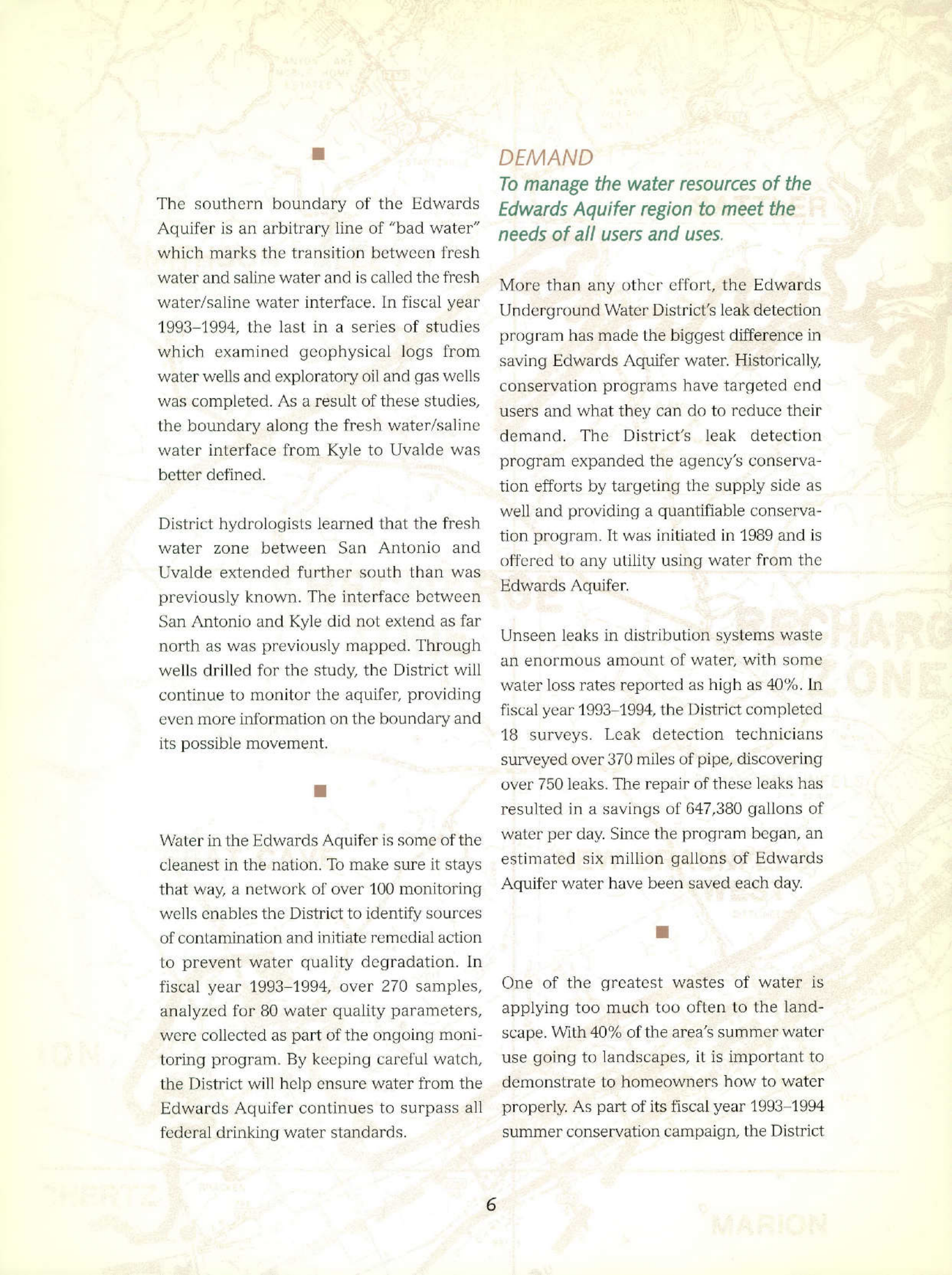
Ongoing efforts which continued in fiscal year 1993–1994 included:

- Review and comment on water pollution abatement plans and hydrocarbon storage facility applications, as well as site inspections
- Development of a pesticide handbook listing less toxic alternatives which the TNRCC requires developers give to new recharge zone homeowners
- Site inspections of sensitive recharge features exposed during excavation for development
- Monitoring and inspection of hazardous material storage facilities
- Responses to spills and leaks of hazardous materials.

A background map of the Edwards Aquifer region in Texas, showing various towns and geographical features. A small brown square marker is located in the upper left quadrant of the map.

The southern boundary of the Edwards Aquifer is an arbitrary line of “bad water” which marks the transition between fresh water and saline water and is called the fresh water/saline water interface. In fiscal year 1993–1994, the last in a series of studies which examined geophysical logs from water wells and exploratory oil and gas wells was completed. As a result of these studies, the boundary along the fresh water/saline water interface from Kyle to Uvalde was better defined.

District hydrologists learned that the fresh water zone between San Antonio and Uvalde extended further south than was previously known. The interface between San Antonio and Kyle did not extend as far north as was previously mapped. Through wells drilled for the study, the District will continue to monitor the aquifer, providing even more information on the boundary and its possible movement.

A background map of the Edwards Aquifer region in Texas, showing various towns and geographical features. A small brown square marker is located in the lower left quadrant of the map.

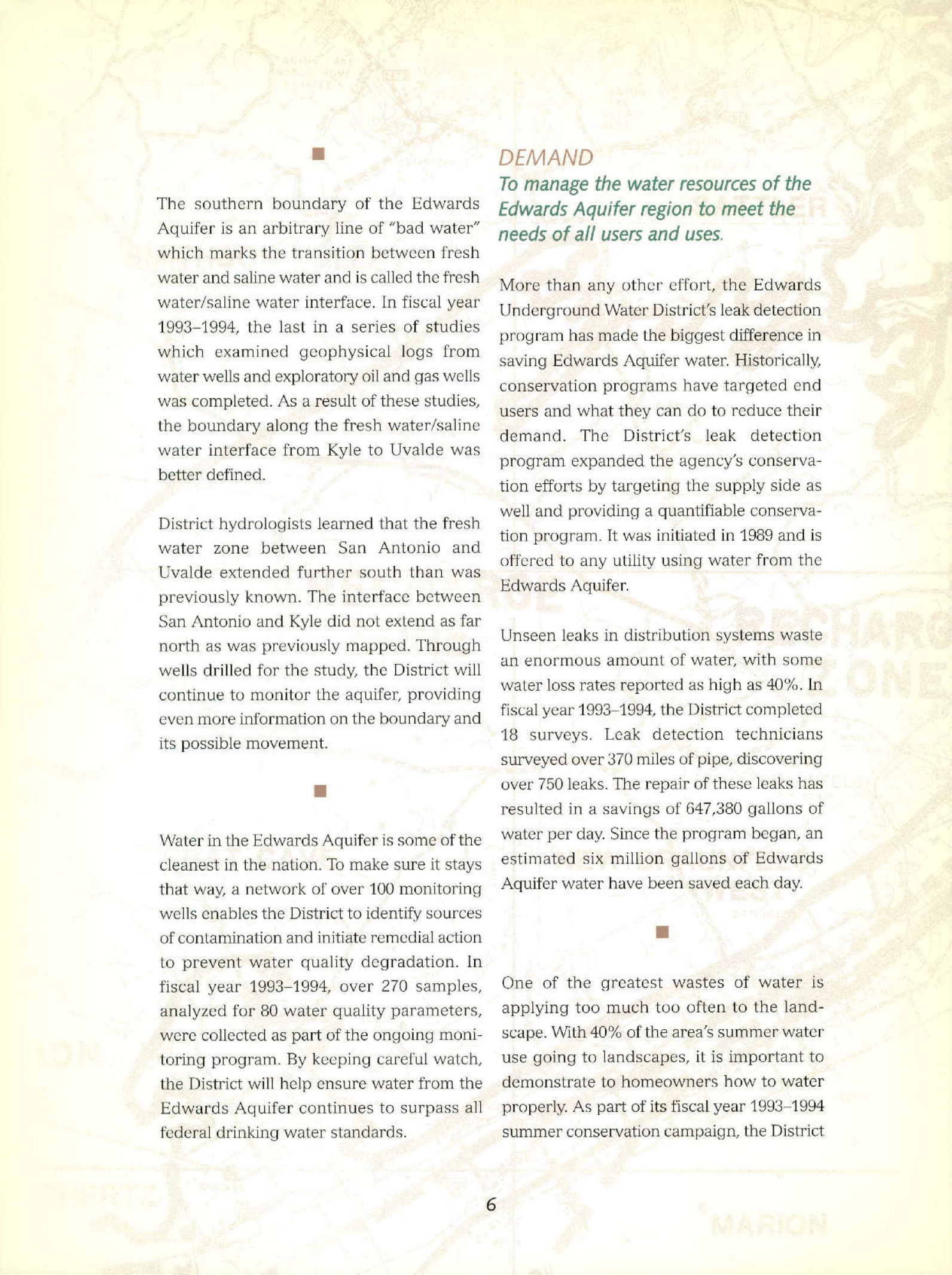
Water in the Edwards Aquifer is some of the cleanest in the nation. To make sure it stays that way, a network of over 100 monitoring wells enables the District to identify sources of contamination and initiate remedial action to prevent water quality degradation. In fiscal year 1993–1994, over 270 samples, analyzed for 80 water quality parameters, were collected as part of the ongoing monitoring program. By keeping careful watch, the District will help ensure water from the Edwards Aquifer continues to surpass all federal drinking water standards.

DEMAND

To manage the water resources of the Edwards Aquifer region to meet the needs of all users and uses.

More than any other effort, the Edwards Underground Water District’s leak detection program has made the biggest difference in saving Edwards Aquifer water. Historically, conservation programs have targeted end users and what they can do to reduce their demand. The District’s leak detection program expanded the agency’s conservation efforts by targeting the supply side as well and providing a quantifiable conservation program. It was initiated in 1989 and is offered to any utility using water from the Edwards Aquifer.

Unseen leaks in distribution systems waste an enormous amount of water, with some water loss rates reported as high as 40%. In fiscal year 1993–1994, the District completed 18 surveys. Leak detection technicians surveyed over 370 miles of pipe, discovering over 750 leaks. The repair of these leaks has resulted in a savings of 647,380 gallons of water per day. Since the program began, an estimated six million gallons of Edwards Aquifer water have been saved each day.

A background map of the Edwards Aquifer region in Texas, showing various towns and geographical features. A small brown square marker is located in the lower right quadrant of the map.

One of the greatest wastes of water is applying too much too often to the landscape. With 40% of the area’s summer water use going to landscapes, it is important to demonstrate to homeowners how to water properly. As part of its fiscal year 1993–1994 summer conservation campaign, the District



Leak Detection Technician Jim Shipley listens to a water meter. He is using equipment which electronically amplifies the acoustical signal created by pressurized fluid escaping from a pipe or valve.



Hydrologist Jim O'Connor lowers a geophysical logging tool into a well bore. The tool is used to measure the thickness of and the depth to different rock or clay formations. This well is located on the recharge zone. Here, the Edwards Aquifer is 432 feet below land surface.

RECHARGE ZONE

sponsored a three-way promotion which targeted homeowners and their watering practices. KENS-TV aired a four-part series educating viewers on why there is a need to conserve, and what they could do. A live broadcast of the station's Saturday morning show was held at a local Builders Square retail store. Lawn watering timers were given away at each store location in San Antonio. The timers provided people with a tool to measure, as well as make them aware of, how much water was applied to their lawn.

An estimated 612,000 viewers were educated during the series, and 13,000 viewers watched the Saturday morning broadcast. Each store reported a huge response. Utilizing special promotions, which can reach a large number of people in a short amount of time, the District will continue its role of educating citizens about using water more efficiently during the hottest time of the year.

SUPPLY

To increase the water supply of the region by implementing a management system that involves the coordinated, cost-effective and planned operation of both surface water and groundwater resources.

The Edwards Underground Water District conducts studies aimed at evaluating natural recharge, as well as exploring opportunities for enhancing recharge to the Edwards

Aquifer. In fiscal year 1993-1994, two water supply studies were underway, providing a complete picture of the total amount of water available from enhanced recharge in three river basins which cross the Edwards Aquifer. The studies have concluded that the region's water supply could be significantly enhanced by the development of recharge structures within the Nueces, San Antonio and Guadalupe River basins.

Four projects were recommended in the Nueces River basin, and if built, would contribute an estimated average of 45,000 acre-feet of water per year through recharge. The sites are being studied in more detail to advance each selected project to the permitting phase prior to actual dam construction.

Results from a study of the San Antonio and Guadalupe River basins indicated that average annual recharge to the Edwards Aquifer could be enhanced by as much as 25%. It was estimated that the Guadalupe River contributes an average of over 11,000 acre-feet of recharge each year. It was previously thought that no recharge occurred from this river. More importantly, most of the water in the basin is thought to emerge at San Marcos Springs. The next step is determining cost in relation to recharge amounts attainable for each site.

These two studies have evaluated all the streams that cross the recharge zone of the Edwards Aquifer and are providing data for the full range of recharge options available.

PUBLIC SERVICE

To provide leadership to the citizens of the region for the successful management of the Edwards Aquifer.

A state-of-the-art rainfall and streamflow gauging network was installed in fiscal year 1993–1994 that will cover 98% of the Edwards Aquifer recharge zone. This real time data collection network will supply instantaneous information on recharge, spring discharge and aquifer levels from 72 fully automated data collection sites, bringing the total number to over 100 gauging sites in the drainage and catchment areas of the Edwards Aquifer.

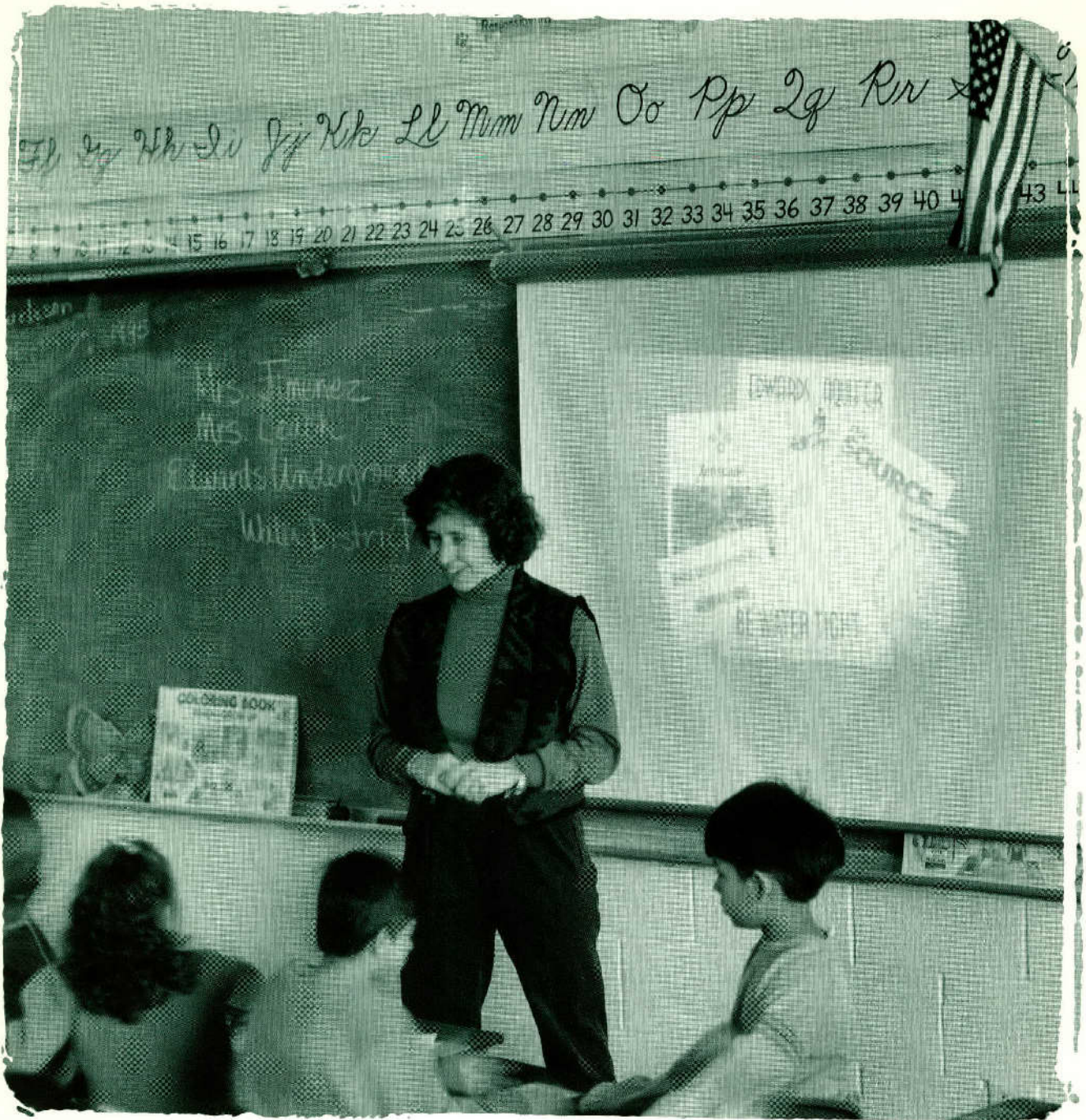
District hydrologists will be instantly notified of a rainfall event or a change in streamflow which might affect recharge. The new system will allow for a more accurate and timely determination of the relationship between rainfall, recharge, water level changes in the aquifer, and the effect of spring flow. By knowing how much and how fast water is going into the aquifer, scientists will be better prepared to know how much can be taken out.



Understanding the Edwards Aquifer is the first step towards protecting it. The Edwards Underground Water District's education program is a multifaceted effort aimed at teachers and students alike. As is often noted, the future is in our children's hands. In fiscal year 1993–1994, two unique programs for students were initiated.

High school students now have an opportunity to realistically experience the present-day dilemmas caused by the diversity of aquifer consumers. Two software programs were completed for use in area high schools and universities. The Edwards Aquifer Management Simulator and the Edwards Aquifer Multimedia Tutorial were developed specifically for the Geography classroom. These interactive programs provide students with an overview of the location, physical characteristics and relationships of water movement and distribution throughout south central Texas. With the simulation, students can experience both the hydrologic operation of the aquifer system and its management in the current cultural, political and economic environment. The tutorial serves as a resource tool through the use of text, maps, photographs, graphics and animation. These software programs will help students be better equipped to meet the future challenges facing them with respect to water resource management.

In fiscal year 1993–1994, two-thousand third grade students participated in "Ancient Waters," an original play celebrating the Edwards Aquifer. All props and sets were imaginary, and throughout the performance the audience assumed the roles of characters or settings. Through these "make-believe" experiences, students were exposed to the concepts of drought, pollution and the plight of endangered species. The theory behind writing a participatory play is that when children participate in the learning process, the subject sticks with them.



Cinde Thomas-Jimenez, Education Coordinator, makes in-classroom presentations to students throughout the aquifer region. She also coordinates workshops, the distribution of multi-level curricula and resource materials, regionwide contests, theatrical presentations and more.



Board of Directors

(Left to Right)

Jack R. Ohlrich, Comal County
Jerri W. Martin, Hays County
Hans R. F. Helland, Bexar County
Ernest Quiroga, Bexar County
Jo Ann S. De Hoyos, Bexar County

Harry Bishop, Hays County
A. Kayleen Ray, Hays County
Dr. Kenneth G. Ikels, Comal County
Gunter Krellwitz, Bexar County
Gene L. Ames, III, Bexar County
Carol G. Patterson, Bexar County

Not pictured: S. Craig Hollmig, Comal County

Financial Statement

December 14, 1994

*Independent
Auditor's Report*

Board of Directors
Edwards Underground Water District
1615 N. St. Mary's
San Antonio, Texas 78212

Members of the Board:

We have audited the accompanying general purpose financial statements of the Edwards Underground Water District, as of September 30, 1994, and for the year then ended. These general purpose financial statements are the responsibility of the District. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Edwards Underground Water District as of September 30, 1994, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The other schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the Edwards Underground Water District. This information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Ede & Company
Certified Public Accountants

Edwards Underground Water District
Combined Balance Sheet—All Governmental Fund Types and Account Groups
September 30, 1994, with comparative totals for 1993

	Governmental Fund Types		Fiduciary Fund Type	Account Groups		Totals (memo only)	
	General Fund	Special Revenue Fund	Agency Fund	General Fixed Assets	General Long-Term Debt	September 30, 1994	September 30, 1993
ASSETS							
Cash	\$ 702,687	\$ 1,708,208	\$ —	\$ —	\$ —	\$ 2,410,895	\$ 1,109,968
Investments	488,990	4,180,444	—	—	—	4,669,434	9,935,267
Total Cash and Investments	<u>1,191,677</u>	<u>5,888,652</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>7,080,329</u>	<u>11,045,235</u>
Receivables:							
Delinquent Taxes, Net of Allowance for Uncollectibles	248,960	—	—	—	—	248,960	328,290
Interest	—	9,200	—	—	—	9,200	9,200
Other Receivables	184	—	—	—	—	184	—
Due from Other Fund	2,801	28	204,313	—	—	207,142	44
Other Assets	—	—	—	—	—	—	137
Fixed Assets	—	—	—	3,361,806	—	3,361,806	2,877,370
Amount to be Provided for Retirement of General Long-Term Debt	—	—	—	—	53,139	53,139	60,016
TOTAL ASSETS	<u>\$ 1,443,621</u>	<u>\$ 5,897,880</u>	<u>\$ 204,313</u>	<u>\$ 3,361,806</u>	<u>\$ 53,139</u>	<u>\$ 10,960,760</u>	<u>\$ 14,320,292</u>
LIABILITIES AND FUND EQUITY							
LIABILITIES							
Accounts Payable	\$ 789,966	\$ —	\$ —	\$ —	\$ —	\$ 789,966	\$ 293,052
Accrued Salaries Payable	619	—	—	—	—	619	32,686
Due to Other Fund	204,340	2,801	—	—	—	207,141	44
Deferred Revenue	245,126	—	—	—	—	245,126	316,969
Compensated Absences	10,122	—	—	—	53,139	63,261	71,448
Funds Held in Custody for Others	—	—	204,313	—	—	204,313	—
Total Liabilities	<u>1,250,173</u>	<u>2,801</u>	<u>204,313</u>	<u>—</u>	<u>53,139</u>	<u>1,510,426</u>	<u>714,199</u>
FUND EQUITY							
Investment in General Fixed Assets	—	—	—	3,361,806	—	3,361,806	2,877,370
Fund Balance:							
Unreserved	193,448	5,895,079	—	—	—	6,088,527	10,728,723
Total Fund Equity	<u>193,448</u>	<u>5,895,079</u>	<u>—</u>	<u>3,361,806</u>	<u>—</u>	<u>9,450,333</u>	<u>13,606,093</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,443,621</u>	<u>\$ 5,897,880</u>	<u>\$ 204,313</u>	<u>\$ 3,361,806</u>	<u>\$ 53,139</u>	<u>\$ 10,960,760</u>	<u>\$ 14,320,292</u>

The accompanying notes are an integral part of this statement.

Edwards Underground Water District
Combined Statement of Revenues, Expenditures and Changes in Fund Balances—All Governmental Fund Types
Year Ended September 30, 1994, with comparative totals for 1993

	Governmental Fund Types		Totals (Memorandum Only)	
	General Fund	Special Revenue Fund	September 30, 1994	September 30, 1993
REVENUES				
Ad Valorem Taxes	\$ 92,338	\$ —	\$ 92,338	\$ 2,995,429
Bank Franchise Taxes	329	—	329	—
Interest	82,686	253,233	335,919	597,750
Miscellaneous	10,969	—	10,969	30,394
Total Revenues	186,322	253,233	439,555	3,623,573
EXPENDITURES				
Current				
Executive Division	1,972,082	—	1,972,082	1,703,203
Administration Division	538,321	—	538,321	539,781
Field Operations Division	1,059,636	—	1,059,636	1,509,538
Planning and Environmental Management Division	533,023	—	533,023	1,508,544
Information and Education Division	424,139	—	424,139	371,219
Capital Outlay	552,550	—	552,550	138,220
Total Expenditures	5,079,751	—	5,079,751	5,770,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,893,429)	253,233	(4,640,196)	(2,146,932)
OTHER SOURCES AND (USES)				
Operating Transfers In	4,351,500	—	4,351,500	—
Operating Transfers Out	—	(4,351,500)	(4,351,500)	—
Total Other Sources (Uses)	4,351,500	(4,351,500)	—	—
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	(541,929)	(4,098,267)	(4,640,196)	(2,146,932)
Fund Balance at October 1, 1993	735,377	9,993,346	10,728,723	12,875,655
Fund Balance at September 30, 1994	\$ 193,448	\$ 5,895,079	\$ 6,088,527	\$ 10,728,723

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual—General and Special Revenue Fund Types
For the Year Ended September 30, 1994

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ —	\$ 92,338	\$ 92,338	\$ —	\$ —	\$ —
Bank Franchise Taxes	—	329	329	—	—	—
Interest	100,000	82,686	(17,314)	400,000	253,233	(146,767)
Miscellaneous	—	10,969	10,969	—	—	—
Total Revenues	100,000	186,322	86,322	400,000	253,233	(146,767)
EXPENDITURES						
Current						
Executive Division	2,287,836	1,972,082	315,754	—	—	—
Administration Division	613,137	538,321	74,816	—	—	—
Field Operations Division	1,286,447	1,059,636	226,811	—	—	—
Planning and Environmental Management Division	699,904	533,023	166,881	—	—	—
Information and Education Division	466,438	424,139	42,299	—	—	—
Contingency	1,107	—	1,107	—	—	—
Capital Outlay	559,827	552,550	7,277	—	—	—
Total Expenditures	5,914,696	5,079,751	834,945	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,814,696)	(4,893,429)	921,267	400,000	253,233	(146,767)
OTHER SOURCES (USES)						
Operating Transfers In	4,866,500	4,351,500	(515,000)	—	—	—
Operating Transfers Out	—	—	—	(4,866,500)	(4,351,500)	515,000
Total Other Sources (Uses)	4,866,500	4,351,500	(515,000)	(4,866,500)	(4,351,500)	515,000
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	(948,196)	(541,929)	406,267	(4,466,500)	(4,098,267)	368,233
Fund Balance at October 1, 1993	735,377	735,377	—	8,955,868	9,993,346	1,037,478
Fund Balance at September 30, 1994	\$ (212,819)	\$ 193,448	\$ 406,267	\$ 4,489,368	\$ 5,895,079	\$ 1,405,711

The accompanying notes are an integral part of these statements.

NOTE A—SUMMARY OF ACCOUNTING POLICIES

A summary of the District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. The Reporting Entity

The reporting entity refers to the scope of activities, organizations and functions included in the financial statements. In accordance with the Governmental Accounting Standards Board requirements, the District has reviewed other entities and activities for possible inclusion in the reporting entity. The basic criterion for including a component unit within the District's reporting entity is the exercise of oversight responsibility by the District. Other factors which may significantly influence the entity relationship are scope of public service and special financing relationships.

The specific criteria used for establishing oversight responsibility are:

Manifestations of Oversight Responsibility: Selection of governing authority; designation of management; ability to significantly influence operations and

Accountability for Fiscal Matters: Budgetary authority; surplus/deficit; responsibility for debt; fiscal management; revenue characteristics.

2. Fund Accounting

The District's accounts are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues and expenditures. The following is a description of the fund types and account groups used by the District in the accompanying financial statements:

GOVERNMENTAL FUND TYPES

General Fund

The General Fund accounts for the resources used to finance the fundamental operations of the District. It is the basic fund of the District and covers all activities for which a separate fund has not been established.

Special Revenue Fund

Surface Water Ground Water Conservation and Development Fund

The Surface Water Ground Water Conservation and Development Fund was originally established on September 14, 1982 as the Surface Water Development Fund. The fund was originally established to provide funding for surface water development and other related projects within the District, such as land and right-of-way acquisitions and water rights purchases. The name of the fund was revised to its current name on September 10, 1985, to include ground water conservation and development projects and all associated costs, such as studies, educational programs, permits, and legal and other associated administrative expenses.

ACCOUNT GROUPS

General Fixed Assets

This account group is established to account for the fixed assets owned by the District. Expenditure transactions to acquire general fixed assets occur in the General and Special Revenue Funds.

General Long-Term Debt

This account group records the long-term portion of accrued vacation pay and is offset by the amount to be provided in future years.

3. Memorandum Only—Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

4. Basis of Accounting

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

The District employs the modified accrual basis of accounting in all funds. The modified accrual basis recognizes revenues that are susceptible to accrual when measurable and available and recognizes expenditures when incurred except for unmatured interest on general long-term debt. Property tax revenues, the District's primary revenue source, are susceptible to accrual and are considered available to the extent of delinquent taxes collected within sixty (60) days after the fiscal year end.

All District funds are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period. Property, plant and equipment used in District fund operations are accounted for in the General Fixed Asset Account Group, rather than in District funds. Long-term debt is accounted for in the General Long-Term Debt Account Group rather than in District funds.

5. Budgets

The original budget is adopted by the Board of Directors in September. Amendments are made during the year on approval by the Board. The final amended budget is used in this report.

Budgets are required for all governmental funds. The budgets are adopted on the same basis of accounting as described in Note A4. Budgets should not be exceeded at the fund total level.

Unused appropriations lapse at the end of each fiscal year.

6. Temporary Investments

Temporary investments consist of certificates of deposit, and interest-bearing money market accounts valued at cost, and investments in the Texas Local Government Investment Pool (TexPool) carried at cost.

Edwards Underground Water District
Notes to Financial Statements—Continued
September 30, 1994

7. Delinquent Taxes Receivable

Delinquent taxes have been reported in the financial statements net of the allowance for uncollectible taxes. Tax revenues are recognized as they become available. Accordingly, an amount equal to taxes not yet available (not collectible within sixty (60) days after year end) has been reported as deferred revenue.

The following is a summary, by fund, of the gross delinquent taxes and the allowance for uncollectible taxes at September 30, 1994:

	Delinquent Taxes	Allowance for Uncollectible Taxes	Net Delinquent Taxes
General Fund	<u>\$322,354</u>	<u>\$73,394</u>	<u>\$248,960</u>

8. Property Taxes

On January 1 of each year, a tax lien attaches to the property to secure the payment of all ad valorem taxes, penalties and interest ultimately imposed on the property for the year. In September of each year or as soon as practicable thereafter, the Board sets the tax rate. The county tax assessors bill the taxes, and they are payable from October 1 in the year in which they are levied to January 31 of the following year without penalty or interest. The Tax Assessors collect the taxes and remit to the District. Discounts are allowed for taxes paid during October, November and December. Taxes become delinquent on February 1 and are subject to penalty and interest. On that date, the District may file suit for collection of unpaid taxes. On July 1, unpaid taxes are subject to additional penalties for collection expenses.

9. General Fixed Assets

General fixed assets are recorded at original cost, or if donated are recorded at fair market value on the date donated. Costs incurred for the purchase or construction of general fixed assets are recorded as capital outlay expenditures in the General and Special Revenue Funds. All such costs are capitalized in the General Fixed Assets Account Group.

Public domain ("infrastructure") fixed assets consist of dams that have been constructed within the District out of General Fund revenues but have not been included as a part of the General Fixed Assets Account Group. The costs were shown as expenditures of General Fund revenues in the years constructed.

	Date of Completion	Cost
Parker	April 20, 1974	\$ 409,479
Verde	May 24, 1978	389,233
San Geronimo	November 13, 1979	659,266
Seco Creek	November 18, 1982	421,516
		<u>\$ 1,879,494</u>

No depreciation is provided for on the general fixed assets of the District.

10. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available resources are reported in the General Long-Term Debt Account Group. At September 30, 1994, accumulated vacation leave amounts

to \$63,261. The current portion of vacation leave payable, \$10,122, is recorded in the General Fund, and the long-term portion, \$53,139, is recorded in the General Long-Term Debt Account Group.

In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

11. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

NOTE B—CASH AND INVESTMENTS

All cash, money market accounts, and certificates of deposit (time deposits) are held in one financial institution and are carried at cost plus accrued interest.

The District may legally invest in, at a minimum, obligations of the United States Government, obligations of the State of Texas, other states, cities, and counties with an A rating, common trust funds held in banks in Texas, certificates of deposit, money market accounts, and repurchase agreements.

In addition, the District invested in the Texas Local Government Investment Pool (TexPool). Authorized investments by TexPool are United States Obligations, State and A-rated local government obligations, insured or secured certificates of deposit, and certain fully-collateralized direct repurchase agreements. These investments are carried at cost, which approximate market value.

Cash and temporary investments shown on the balance sheet at September 30, 1994, are comprised of:

	General Fund	Special Revenue Surface Water Fund	Total
Checking account	\$ 22,185	\$ 596	\$ 22,781
Money market accounts	480,302	1,707,612	2,187,914
Certificates of deposit	200,000	—	200,000
Total in financial institutions	<u>\$ 702,487</u>	<u>\$ 1,708,208</u>	<u>\$ 2,410,695</u>
Petty cash	\$ 200	\$ —	\$ 200
Temporary investments—TexPool	\$ 488,990	\$ 4,180,444	\$ 4,669,434
Total cash and investments per balance sheet	<u>\$ 1,191,677</u>	<u>\$ 5,888,652</u>	<u>\$ 7,080,329</u>

	Insurance and Market Value of Collateral
Insured (FDIC)	\$ 144,372
Collateral held by pledging bank in the District's name	3,018,301
Total coverage	\$ 3,162,673
Financial institutions cash balance at September 30, 1994	2,432,287
Excess coverage	\$ 730,386

NOTE C—GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets.

	Balance at October 1, 1993	Additions	Deletions	Balance at September 30, 1994
Land	\$ 575,244	\$ —	\$ —	\$ 575,244
Buildings and improvements	1,423,175	2,956	—	1,426,131
Furniture, fixtures and equipment	734,689	56,730	49,972	741,446
Vehicles	144,262	28,452	18,142	154,573
Fixed assets in progress	—	464,412	—	464,412
	<u>\$ 2,877,370</u>	<u>\$ 552,550</u>	<u>\$ 68,114</u>	<u>\$ 3,361,806</u>

NOTE D—INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at September 30, 1994, consisted of the following individual fund receivables and payables:

	Receivables	Payables
General Fund:		
Special Revenue Fund	\$ 2,801	\$ 28
Agency Fund	—	204,313
Total General Fund	<u>\$ 2,801</u>	<u>\$ 204,341</u>
Special Revenue Fund:		
General Fund	\$ 28	\$ 2,801
Agency Fund:		
General Fund	<u>\$ 204,313</u>	<u>\$ —</u>
TOTAL	<u>\$ 207,142</u>	<u>\$ 207,142</u>

NOTE E—EDWARDS AQUIFER PRESERVATION PROGRAM

The Edwards Aquifer Preservation Program, established by the Board of Directors on March 12, 1991, is designed to identify and protect hydrologically sensitive land areas in the Edwards Aquifer region. Once fully implemented, this program may result in funding commitments for operational and acquisition costs in subsequent fiscal years.

NOTE F—RETIREMENT PLAN

Plan Description

The District provides pension, disability, and death benefits for all of its full-time employees through a nontraditional, joint contributory, defined contribution plan in the state-wide Texas County and District Retirement System (TCDRS), one of over 450 administered by TCDRS, an agent multiple-employer public employee retirement system. It is the opinion of the TCDRS management that the plans in TCDRS are substantially defined contribution plans, but they have elected to provide additional voluntary disclosure to help foster a better understanding of some of the nontraditional characteristics of the plan.

Under the state law governing TCDRS, the contribution rate of the District is a fixed percent equal to the contribution rate payable by the employee member, which is 7% as adopted by the governing body of the District. This rate is not actuarially determined and is one of the rates that can be adopted in accordance with the TCDRS Act. However, the plan of benefits adopted by the employer at the time of plan inception and when benefit increases are adopted is limited

by statute to what the actuary determines can be adequately financed by the commitment of the employer to contribute the same amount as the employees. The statute specifies that the actuary's determination is based on a maximum period for amortizing the unfunded pension benefit obligation of 30 years.

The plan provisions are adopted by the governing body of the District, within the options available in the state statutes governing TCDRS. Members can retire at ages 60 and above with 20 or more years of service, or with 30 years regardless of age, or when the sum of their age and years of service equals 80 or more. A member is vested after 10 years but must leave his accumulated contributions in the plan. If a member withdraws his personal contributions in a lump-sum, he is not entitled to any amounts contributed by the employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the District conditioned by the actuarial constraints imposed by statute that the resulting benefits can be expected to be adequately financed by the commitment of the District to contribute the same amount as the member employees. The District's current benefit plan provides for employer-financed monetary credits for service since the plan began of 180% of the employee's accumulated contributions and for employer-financed monetary credits for service before the plan began of 140% of a theoretical amount equal to twice what would have been contributed by the employee, with interest, prior to establishment of the plan. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions and the employer-financed monetary credits were used to purchase an annuity within TCDRS.

Payroll and Contribution Information

The District's total payroll in calendar year 1993 was \$981,365, and the District's contributions were based on a covered payroll of \$982,257. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buyback of previously forfeited service credit. There were no related-party transactions.

Employee Contributions	\$ 68,758
Employer Contributions	\$ 68,758

Voluntary Additional Disclosure

Even though the substance of the District's plan is not to provide a defined benefit in some form, some additional voluntary disclosure is appropriate due to the nontraditional (for a defined contribution plan) existence of an unfunded pension benefit obligation in earlier years and employer-financed monetary credits in excess of 100% of the employee's personal contributions. Part of the District's 7% contribution, the normal cost of 4.13%, is to fund the currently accruing monetary credits, while the remaining portion, 2.87% is available to amortize any unfunded pension benefit obligation which may arise in the future. The plan had an initial unfunded pension benefit obligation due to the monetary credits granted by the District for services rendered before the plan began and might later have an unfunded pension benefit obligation through adverse experience.

Statement No. 5 of the Governmental Accounting Standards Board (GASB 5) defines pension benefit obligation as a standardized disclosure measure of the actuarial present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of public employee pension plans, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee pension plans.

Edwards Underground Water District
Notes to Financial Statements—Continued
September 30, 1994

The pension benefit obligation shown below is similar in nature to the standardized disclosure measure required by GASB 5 for defined benefit plans except that there is no need to project salary increases since the benefit credits earned for service to date are not dependent upon future salaries. The calculations were made as part of the annual actuarial valuation as of December 31, 1993. Because of the money-purchase nature of the plan, the interest rate assumptions, currently 9% and 7% per year with a weighted average of 8%, do not have as much impact on the results as for a defined benefit plan. An annual rate of 9% is used for calculating the actuarial liability and normal cost contribution rate. For accumulated existing monetary credits after the valuation date, an annual rate of 7% is assumed, 2% lower than the 9% assumption in recognition of the statutory interest allocation method. Market value of assets is not determined separately for each plan, but the market value of assets for TCDRS as a whole was 111.8% of book value as of December 31, 1993.

Pension Benefit Obligation

Annuitants currently receiving benefits	\$ 56,365
Terminated employees	247,767
Current employees:	
Accumulated employee contributions including allocated investment earnings	391,025
Employer-financed vested	143,118
Employer-financed nonvested	154,537
Total	\$ 992,812
Net assets available for benefits, at book value	\$ 1,079,979
Assets in excess of pension benefit obligation	\$ 87,167

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 108.8% for the District. A funded ratio of 100% or more indicates the pension benefit obligation is fully funded and the plan has no amortization period.

Trend Information

The three year historical trend information is as follows:

	1992/93	1991/92	1990/91
Net assets available for benefits as percentage of the pension benefit obligation	111.8%	111.2%	109.8%
Unfunded pension benefit obligation as percentage of covered payroll	None	None	None
Employer contributions as percentage of covered payroll	7.0%	7.0%	7.0%

The ten year historical trend information can be found in the annual reports of the Texas County and District Retirement System (TCDRS). TCDRS annual report contains detail pension information on each of its members.

NOTE G—LONG-TERM DEBT

Changes in long-term debt during the year ended September 30, 1994, are as follows:

	Balance 10/1/93	Additions	Deletions	Balance 9/30/94
Compensated absences	\$60,016	\$52,638	\$59,515	\$53,139

NOTE H—COMMITMENTS

General Fund

The District's Interlocal Agreement with New Braunfels Utilities, executed in 1989, resulted in expenditures of \$196,718 during fiscal year 1991–1992, \$312,405 during fiscal year 1992–1993, and \$295,486 during fiscal year 1993–1994.

The total agreement amounts to \$1.5 million over 5 years. Subsequent funding activity in the remaining years of the agreement, if budgeted and approved by the Board, shall not exceed \$695,392.

The District's Interlocal Agreement with the City of San Marcos, executed during fiscal year 1991–1992, will require funding on completion of the plant. Funding for the term of this agreement amounts to \$1.1 million over 5 years.

NOTE I—LITIGATION

The District is involved in several cases involving, among other matters, use of water from the Edwards Aquifer and tax collection fees. While the result of any litigation contains an element of uncertainty, the District's management believes that the aggregate amount of any liability and costs which might result would not have a material adverse effect on the District's financial statements.

NOTE J—EDWARDS AQUIFER AUTHORITY

The Texas Legislature passed SB 1477 in 1993 which dissolves the District and creates a new entity, the Edwards Aquifer Authority with appointed Board members rather than elected Board members. Under the legislation, all assets and liabilities are transferred to the new authority. In addition, all staff are transferred to the new authority.

Because of the change from an elected Board to an appointed Board, the Secretary of State of the State of Texas submitted SB 1477 to the U. S. Department of Justice (DOJ) for preclearance under Section 5 of the Voting Rights Act. The Edwards Underground Water District is not a party to the lawsuit but has been granted amicus status. The outcome and effect on the District is uncertain. The existing Board of Directors of the Edwards Underground Water District is continuing to operate the District until these matters have been resolved.

Edwards Underground Water District
Schedule of General Fund Expenditures—Budget (GAAP Basis) and Actual
Year Ended September 30, 1994

	Budget	Actual	Variance Favorable (Unfavorable)		Budget	Actual	Variance Favorable (Unfavorable)
EXECUTIVE DIVISION				PLANNING AND ENVIRONMENTAL MANAGEMENT DIVISION			
Salaries	\$ 288,574	\$ 281,702	\$ 6,872	Salaries	299,776	221,935	77,841
FICA, Retirement, TEC	34,987	30,725	4,262	FICA, Retirement, TEC	45,110	41,361	3,749
Employee Insurance	13,856	9,173	4,683	Employee Insurance	26,493	23,086	3,407
Staff Expense	8,075	4,928	3,147	Staff Expense	4,725	3,092	1,633
Employee Development	12,290	7,356	4,934	Employee Development	15,700	9,063	6,637
Operating Expenses	6,815	6,164	651	Operating Expenses	36,600	20,261	16,339
Directors' Expenses	607,353	415,696	191,657	Contamination Investigations	4,000	—	4,000
Computer Consultants	25,000	14,558	10,442	Data, Collection, Studies, Research	206,500	206,500	—
Engineering/Consulting Services	80,000	82,161	(2,161)	EAPP	25,000	—	25,000
Interlocal Agreements	304,553	295,486	9,067	GIS	10,000	4,423	5,577
Legal Services	578,000	570,144	7,856	Water Conservation	26,000	3,302	22,698
Professional Services	—	—	—	Total Planning &			
Comprehensive Management/Planning	328,333	253,989	74,344	Environmental Division	699,904	533,023	166,881
Total Executive Division	2,287,836	1,972,082	315,754				
ADMINISTRATION DIVISION				INFORMATION AND EDUCATION DIVISION			
Salaries	244,575	232,291	12,284	Salaries	121,234	115,207	6,027
FICA, Retirement, TEC	36,132	35,048	1,084	FICA, Retirement, TEC	18,233	17,740	493
Employee Insurance	23,801	19,865	3,936	Employee Insurance	9,543	7,935	1,608
Staff Expense	1,450	734	716	Staff Expense	900	586	314
Employee Development	10,365	9,885	480	Employee Development	5,624	2,398	3,226
Operating Expenses	67,389	44,717	22,672	Operating Expenses	10,309	6,571	3,738
Appraisal Districts	2,000	—	2,000	Public Education	186,095	171,104	14,991
Automobile Expenses	22,500	19,207	3,293	Public Information	114,500	102,598	11,902
Computer Services	17,000	16,734	266	Total Information &			
Consultants	12,000	5,900	6,100	Education Division	466,438	424,139	42,299
Facility Services	44,100	41,037	3,063				
Human Resources	18,775	15,989	2,786	CONTINGENCY	1,107	—	1,107
Office Administration	36,320	27,696	8,624				
Property/Casualty Insurance	55,180	48,282	6,898	CAPITAL OUTLAY	559,827	552,550	7,277
Telephone Services	21,550	20,936	614				
Total Administration Division	\$ 613,137	\$ 538,321	\$ 74,816	Total Expenditures	\$ 5,914,696	\$ 5,079,751	\$ 834,945
FIELD OPERATIONS DIVISION							
Salaries	\$ 194,590	\$ 190,897	\$ 3,693				
FICA, Retirement, TEC	29,519	29,396	123				
Employee Insurance	18,533	16,033	2,500				
Staff Expense	3,025	2,754	271				
Employee Development	13,380	12,426	954				
Operating Expenses	17,900	11,111	6,789				
Data Collection, Studies, Research	545,000	457,005	87,995				
Ground Water Monitoring	26,000	14,671	11,329				
Recharge Activities	438,500	325,343	113,157				
Total Field Operations Division	1,286,447	1,059,636	226,811				

Edwards Underground Water District
General Governmental Expenditures by Function (UNAUDITED)^a
Last Ten Fiscal Years

Fiscal Year	Executive Division ^a	Administration Division	Field Operations Division	Planning & Environmental Management Division	Information & Education Division	Reserve & Transfer Fund	Capital Outlay	Total
1985 ^b	N/A	574,959	450,875	1,084,907	5,679	—	18,419	2,134,839
1986 ^b	N/A	667,901	614,512	752,767	8,331	—	244,675	2,288,186
1987 ^b	N/A	1,037,545	354,627	279,140	4,528	—	103,212	1,779,052
1988 ^b	N/A	1,213,227	506,098	412,856	182,988	14,168	14,396	2,343,733
1989 ^c	N/A	1,922,234	980,395	738,601	130,812	15,345	133,966	3,921,353
1990 ^d	N/A	1,752,046	1,315,156	265,483	195,410	16,986	278,324	3,823,405
1991 ^d	N/A	2,010,430	821,659	235,594	319,089	—	1,008,234	4,395,006
1992 ^d	1,486,475	962,422	1,001,664	447,259	370,525	—	355,630	4,623,975
1993 ^d	1,703,203	539,781	1,509,538	1,508,544	371,219	—	138,220	5,770,505
1994 ^d	1,972,082	538,321	1,059,636	533,023	424,139	—	552,550	5,079,751

- ^a Includes general and special revenue funds; special revenue fund established in 1982.
- ^b Totals include Bexar, Comal, Hays, Medina, and Uvalde Counties.
- ^c Totals include counties of Bexar, Comal, Hays, Medina, and Uvalde for first five (5) months; Medina and Uvalde Counties withdrew from the District effective March 1, 1989.
- ^d Totals include Bexar, Comal, and Hays Counties.
- ^e Executive Division created for 1992 Fiscal Year.

General Governmental Revenues by Source (UNAUDITED)^a
Last Ten Fiscal Years

Fiscal Year	Ad Valorem Taxes	Bank Franchise Taxes	Interest	Miscellaneous	Total
1985 ^b	2,902,277	26,450	610,988	3,000	3,542,715
1986 ^b	3,144,449	21,452	568,348	12,769	3,747,018
1987 ^b	3,404,935	24,749	616,206	7,653	4,053,543
1988 ^b	3,621,459	16,046	862,771	4,320	4,504,596
1989 ^c	3,712,366	13,672	1,144,385	6,787	4,877,210
1990 ^d	3,371,419	9,883	1,131,029	38,506	4,550,837
1991 ^d	3,174,247	6,176	981,954	9,286	4,171,663
1992 ^d	3,019,548	573	529,509	41,802	3,591,432
1993 ^d	2,995,429	—	597,750	30,394	3,623,573
1994 ^d	92,338	329	335,919	10,969	439,555

- ^a Includes general and special revenue funds; special revenue fund established in 1982.
- ^b Totals include Bexar, Comal, Hays, Medina, and Uvalde Counties.
- ^c Totals include counties of Bexar, Comal, Hays, Medina, and Uvalde for first five (5) months; Medina and Uvalde Counties withdrew from the District effective March 1, 1989.
- ^d Totals include Bexar, Comal, and Hays Counties.

Property Tax Levies and Collections^a
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1985	2,946,178	2,526,148	85.74%	95,158	2,621,306	88.97%	210,172 ^b	7.13%
1986	3,315,887	2,823,122	85.14%	148,439	2,971,561	89.62%	278,775 ^b	8.41%
1987	3,436,819	2,950,003	85.84%	264,016	3,214,019	93.52%	302,298 ^b	8.80%
1988	3,401,542	3,058,635	89.92%	237,268	3,295,903	96.89%	286,126 ^b	8.41%
1989	3,629,056	3,450,389	95.08%	188,046	3,638,435	100.26%	292,630 ^b	8.06%
1990 ^c	3,405,404	3,236,056	95.03%	145,228	3,381,284	99.29%	296,452 ^b	8.72%
1991 ^c	2,841,461	3,108,418	109.39%	126,792	3,235,210	113.86%	317,246 ^b	11.16%
1992 ^c	3,130,722	3,000,512	95.84%	109,848	3,110,361	99.35%	327,305	10.45%
1993 ^c	3,192,982	2,790,627	87.40%	102,421	2,893,048	90.61%	328,290	10.28%
1994 ^d	—	—	—%	85,718	85,718	N/A	248,960	N/A

- ^a The above information includes the five counties within the District. All information was obtained from the respective taxing entities. Certain years may represent incomplete information.
- ^b Outstanding delinquent taxes reported for these years only.
- ^c Information includes only three counties within the District (Bexar, Comal and Hays); Medina and Uvalde Counties withdrew from the District effective March 1, 1989.
- ^d The District adopted a tax rate but did not collect taxes in tax year 1993. These numbers reflect delinquent tax collections only.

Edwards Underground Water District
Assessed and Estimated Actual Value of Taxable Property^a
Last Ten Fiscal Years

Fiscal Year	Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value To Total Estimated Actual Value
1985	29,689,064,706	29,689,064,706	100.00%
1986	37,410,563,535	37,410,563,535	100.00%
1987	39,946,929,536	39,946,929,536	100.00%
1988	43,039,428,377	43,039,428,377	100.00%
1989	37,412,459,730	37,412,459,730	100.00%
1990 ^b	35,040,503,094	35,040,503,094	100.00%
1991 ^b	29,293,004,572	29,293,004,572	100.00%
1992 ^b	32,274,825,513	32,274,825,513	100.00%
1993 ^b	34,288,900,378	34,288,900,378	100.00%
1994 ^c	32,055,196,803	32,055,196,803	100.00%

^a The above information includes the five counties within the District. All information was obtained from the respective taxing entities. Certain years may represent incomplete information.

^b Information includes only three counties within the District (Bexar, Comal and Hays); Medina and Uvalde Counties withdrew from the District effective March 1, 1989.

^c The District adopted a tax rate but did not collect taxes for 1993.

Property Tax Rates—Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	Edwards Underground Water District			Bexar County ^a					Comal County ^a		
	General Fund	Debt Service Fund	EUWD Total	City	County	Schools ^c	Alamo College	Other	City	County	Schools ^d
1985	0.10000	0.00000	0.10000	0.41940	0.14410	Various	0.04380	0.18000 ^a	0.25410	0.49000	1.88450
1986	0.00970	0.00000	0.00970	0.41000	0.15440	Various	0.04800	0.18188 ^a	0.28700	0.48000	2.01550
1987	0.00970	0.00000	0.00970	0.41000	0.17370	Various	0.04750	0.18674 ^a	0.36010	0.47000	1.93600
1988	0.00970	0.00000	0.00970	0.41000	0.06560	Various	0.06560	0.20241 ^a	0.40900	0.28500	2.03000
1989	0.00970	0.00000	0.00970	0.42062	0.53625	Various	0.07000	0.21432 ^a	0.38744	0.28500	2.06000
1990	0.00970	0.00000	0.00970	0.47701	0.31774	Various	0.08790	0.22670 ^a	0.41000	0.28500	2.25750
1991	0.00970	0.00000	0.00970	0.58255	0.33886	Various	0.09885	0.23531 ^a	0.41000	0.28830	3.17390
1992	0.00970	0.00000	0.00970	0.59597	0.35046	Various	0.11580	0.24356 ^a	0.41000	0.25145	3.06000
1993	0.00970	0.00000	0.00970	0.59597	0.36559	Various	0.11160	0.01643 ^a	0.41000	0.30775	3.05000
1994	0.00939	0.00000	0.00939	0.58797	0.37359	Various	0.11160	0.01526 ^a	0.41000	0.30323	3.05000

Fiscal Year	Hays County ^b			Medina County ^b			Uvalde County ^b		
	City	County	Schools ^d	City	County	Schools	City	County	Schools
1985	0.76000	0.21000	0.95000	38.50000	0.30000	0.53000	0.36780	0.22120	0.72000
1986	0.49000	0.19170	0.73350	36.57000	0.29000	0.60000	0.34000	0.26390	0.72000
1987	0.49000	0.25950	0.83090	36.76000	0.32400	0.60000	0.34000	0.25860	0.72000
1988	0.58200	0.26954	1.03990	37.16000	0.39070	0.72000	0.35710	0.17550	0.72000
1989	0.54820	0.26954	1.03990	37.16000	0.39070	0.72000	0.35710	0.21755	0.72000
1990	0.59720	0.32780	1.12000	N/A	N/A	N/A	N/A	N/A	N/A
1991	0.59720	0.33760	1.55150	N/A	N/A	N/A	N/A	N/A	N/A
1992	0.59720	0.35630	2.01350	N/A	N/A	N/A	N/A	N/A	N/A
1993	0.46000	0.33730	3.07000	N/A	N/A	N/A	N/A	N/A	N/A
1994	0.46000	0.35510	2.85904	N/A	N/A	N/A	N/A	N/A	N/A

^a Source: City of San Antonio, Texas.

^b Source: Information obtained from respective taxing entity.

^c This information represents eleven (11) independent school districts.

^d This information represents two (2) independent school districts.

**Edwards Underground Water District
Demographic Statistics*
Last Ten Fiscal Years**

Fiscal Year	Population ^a	Per Capita Income ^b	Median Age ^c	Education Levels in Years of Formal Schooling ^a	School Enrollment ^c	Unemployment Rate ^d
1985	869,100	8,746 ^a	28.3	13.1	198,109	6.0%
1986	911,400	9,219 ^a	28.5	13.2	216,095	8.2%
1987	936,000	9,679 ^a	28.7	13.3	217,284	8.0%
1988	946,800	8,499 ^a	28.9	13.4	225,167	8.0%
1989	856,200	8,499 ^a	29.1	13.5	227,843	8.0%
1990	982,000	8,779 ^a	29.3	13.6	228,043	7.8%
1991	950,700	9,279 ^a	30.1	13.6	226,841	7.3%
1992	963,200	10,884 ^a	30.3	13.6	226,781	7.2%
1993	983,700	N/A	30.4	13.7	N/A	N/A
1994	1,029,900	N/A	30.6	13.7	N/A	N/A

^a Source: Planning Department, City of San Antonio, Texas.

^b Source: United States Office of Revenue Sharing.

^c Source: Individual school districts annual enrollment census.

^d Source: Texas Employment Commission.

* Demographic statistics provided by the City of San Antonio, Texas which as of the 1990 census represented 80% of the total population for Bexar County.

All of Bexar County accounted for 90.67% of total population in the Edwards Underground Water District. Remaining counties accounted for population percentages as follows: Comal County—3.98%; Hays County—5.35%. Medina and Uvalde Counties withdrew from the District effective March 1, 1989.

N/A Not Available

**Property Value, Construction and Bank Deposits*
Last Ten Fiscal Years
(In thousands)**

Year ^a	Commercial Construction		Residential Construction		Total Bank Deposits ^c	Clearings ^c	Total Assessed Value ^d
	Permits ^b	Value ^b	Permits ^b	Value ^b			
1984	9,328	507,948	9,311	246,617	8,013,516	34,711,928	17,057,305
1985/86	8,526	411,893	7,287	160,501	8,267,343	34,106,035	21,575,296
1986/87	8,390	539,489	6,278	99,300	8,395,801	43,615,528	23,783,375
1987/88	8,262	294,073	5,597	76,428	6,748,329 ^e	43,041,090 ^e	25,364,328
1988/89	8,232	346,708	5,116	70,824	5,744,702 ^e	30,515,725 ^e	25,025,657
1989/90	7,808	235,204	5,115	74,374	4,839,985 ^e	41,501,548 ^e	23,997,762
1990/91	8,075	385,205	4,850	87,407	4,673,741 ^e	36,617,359 ^e	23,550,044
1991/92	8,522	406,729	5,572	129,647	4,127,282 ^e	27,822,399 ^e	21,220,947
1992/93	8,451	535,000	N/A	N/A	N/A	N/A	N/A
1993/94	N/A	N/A	N/A	N/A	N/A	N/A	N/A

^a Information provided for 1984 represents data based on a calendar year basis. Commencing with 1985/86, the information is provided on a fiscal year basis.

^b Source: Building Inspections Department, City of San Antonio, Texas.

^c Source: Greater San Antonio Chamber of Commerce, San Antonio, Texas.

^d Source: Finance Department, City of San Antonio, Texas.

^e Bank deposits and clearings decreased as Nations Bank is reporting through a Dallas, Texas clearing house instead of the local clearing house in San Antonio, Texas.

* Property value, construction and bank deposit information provided by the City of San Antonio, Texas.

N/A Not Available

Miscellaneous Statistics
September 30, 1994

District Created Under	Vernon's Civil Statutes, Article 8280-219
Date Created	April 28, 1959
Domicile	San Antonio, Texas
Last Revision of Enabling Act	1989
Population of District	1,307,226 (1990 Census)
Member Counties	Bexar, Comal, and Hays.
Number of Employees	35
Area of Edwards Aquifer	3,500 square miles, 180 miles long from west to east, 5-30 miles wide
Average Annual Recharge	678,900 ac. ft. (for period 1934-93)
10-Year Average Discharge	1,063,200 ac. ft. (for period 1984-93) (Wells and Springs)
Water Level Record High	703.3 feet above sea level, June 1992, recorded at San Antonio, Texas
Water Level Record Low	612.5 feet above sea level, August 1956, recorded at San Antonio, Texas

RECHARGE DAMS:

Seco Creek Dam

Completed	November 18, 1982
Location	20 miles north of D'Hanis, Medina County, Texas
Capacity	2 ac. ft.
Avg. Annual Recharge	2,960 ac. ft.
Structure Size	13 ft. high x 310 ft. long
Elevation	1,201.0 ft. above Mean Sea Level (MSL) at spillway crest
Purpose	Recharge to the Edwards Aquifer

Parker Creek Dam

Completed	April 20, 1974
Location	10 miles north of D'Hanis, Medina County, Texas
Capacity	200 ac. ft.
Avg. Annual Recharge	519 ac. ft.
Structure Size	48 ft. high x 1500 ft. long
Elevation	1,038.7 ft. above MSL at top of dam
Purpose	Recharge to the Edwards Aquifer

Middle Verde Creek Dam

Completed	May 24, 1978
Location	12 miles north of Hondo, Medina County, Texas
Capacity	150 ac. ft.
Avg. Annual Recharge	904 ac. ft.
Structure Size	16 ft. high x 36 ft. long
Elevation	1,046.5 ft. above MSL at spillway crest
Purpose	Recharge to the Edwards Aquifer

San Geronimo Creek Dam

Completed	November 13, 1979
Location	26 miles northwest of San Antonio, on Bexar-Medina County line, Texas
Capacity	271 ac. ft.
Avg. Annual Recharge	744 ac. ft.
Structure Size	22 ft. high x 474 ft. long
Elevation	1,030.6 ft. above MSL at spillway crest
Purpose	Recharge to the Edwards Aquifer



EDWARDS UNDERGROUND
WATER DISTRICT