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EDWARDS UNDERGROUND  
WATER DISTRICT

**ANNUAL REPORT**

SEPTEMBER 30, 1989

SAN ANTONIO, TEXAS





## ANNUAL REPORT 1989

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## **GENERAL MANAGER'S COMMENTS**

*I am pleased to submit the Edwards Underground Water District Annual Financial Report for fiscal year ended September 30, 1989. The District assumes all responsibility for the accuracy and the presentation of the data contained in this report. All necessary disclosures which enable the reader to understand the District's financial activities and status have been included.*

*The Edwards Underground Water District was created in 1959 pursuant to Article 8280-219, Vernon's Civil Statutes, Texas, as a conservation and reclamation district, and is charged with conserving, preserving and protecting the limestone formation known as the Edwards Aquifer. The District accomplishes these tasks by providing informational and educational programs to the public on water conservation, water quality monitoring, well construction and well closing standards, and reviewing applications for development over the Aquifer Recharge and Transition Zones. In addition, District staff participates in cooperative water quality and quantity studies with the United States Geological Survey, provides technical assistance to local governments, and provides educational resources and assistance to area schools.*

*To conduct these activities, the District employs a staff which consists of specialized geologists, environmental analysts, water resources technicians, conservation specialists, and information and education specialists. The District also employs a staff of administrative and support personnel to facilitate the development and implementation of District operations and programs.*

*The 1989 District Annual Financial Report is presented in three sections: financial, supplemental, and statistical unaudited sections. The financial section includes the general purpose financial statements and the combined and individual fund and account group financial statements and schedules, and the independent auditor's report on the District's financial statements and schedules. The supplemental section includes selected financial information. Finally, the statistical unaudited section contains demographic information.*

*The independent auditor's opinion has been included in the financial section which is a significant aspect of the District's Annual Financial Report. As indicated in the cover letter accompanying their report, the accounting firm of Grant Thornton stated that the District's financial statements are presented in conformity with generally accepted accounting principles. In addition, Grant Thornton noted that generally accepted accounting principles*

were consistently applied in 1989 and provided other general comments on the scope of the firm's examination. Finally, Grant Thornton's opinion is unqualified and signifies a substantial level of achievement for the District (see Financial Section, page 9).

**ECONOMIC OUTLOOK** On January 21, 1989, voters in Medina and Uvalde Counties elected to withdraw from the Edwards Underground Water District. As a result of this action, the District is now comprised of Bexar, Comal and Hays Counties. The water uses of these counties consist of urban, metropolitan, recreational and environmental.

Table 1 lists the county seat for each county, the population figures for each of the three counties and each county's District tax revenues (see Table 1). As indicated in Table 1, Bexar County represents 90 percent of the total population of the District and contributes 92 percent of the total property tax revenues. Figures for Medina and Uvalde Counties have been included in this table as they continued to be a part of the District until March 1, 1989 (see Table 1).

Also, as indicated in Table 1, the Bexar County seat is San Antonio, Texas, which ranks as the 9th largest city in the United States, and the third largest city in Texas. It is important to note that Bexar County and San Antonio have primary impact on the financial stability of the

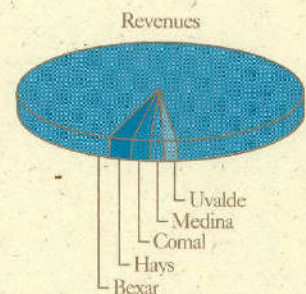
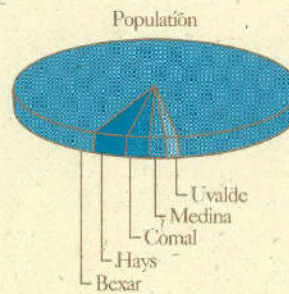
District. In 1989, total taxable property values in Bexar County continued to decrease from the previous year due to the continued slow-down in the Texas economy.

**MAJOR INITIATIVES** In preparation of the 1989 Operating Budget, District staff identified programs and activities designed to assist the District in achieving its goal of conserving, protecting and preserving the Aquifer. These programs included continued implementation of the Drought Management Plan; continued funding to develop draft legislation to adopt the Regional Water Resources Plan and to prepare for implementation of the Plan; continued funding of the Texas Agricultural Experimentation Station research programs on irrigation and brush control; and continued funding of the Medina Lake

**TABLE 1 SUMMARY: POPULATION AND REVENUES FOR EACH DISTRICT COUNTY**

Fiscal Year Ended September 30, 1989

County	County Seat	Population	Percent of Total	Revenues	Percent of Total
Bexar	San Antonio	956,200	90%	\$3,407,653	92%
Comal	New Braunfels	31,873	3%	127,220	3%
Hays	San Marcos	42,498	4%	93,201	3%
Medina	Hondo	21,249	2%	39,880	1%
Uvalde	Uvalde	10,624	1%	44,412	1%
<b>TOTALS</b>		<b>1,062,444</b>	<b>100%</b>	<b>\$3,712,366</b>	<b>100%</b>



*Acquisition Feasibility Study. In addition, District staff requested continued funding to expand the District's current office facility because of increased District operations and District staff office needs.*

*In mid-1988, the Joint Committee on Water Resources completed the San Antonio Regional Water Resources Plan. The Joint Committee was comprised of District Directors, City of San Antonio Council Members, and representatives of the San Antonio, Guadalupe-Blanco and Nueces River Authorities.*

*Upon completion of the Regional Water Resources Plan, the District became a member of the Regional Aquifer Coalition (RAC) and supported legislation to provide for the management and protection of the Edwards Aquifer. This legislation, however, subsequently failed to gain support in the legislature.*

*In an attempt to resolve the Edwards Aquifer management issue, the Guadalupe-Blanco River Authority filed suit in Texas State District Court to have the waters of the Edwards Aquifer declared an underground stream. If successful, this action would cause the aquifer waters to become waters of the state subject to state regulation. A final resolution of this suit remained pending as of September 30, 1989.*

*In March 1989, Mr. Gordon M. Clarke was named General Manager to replace Mr. Thomas P. Fox, who had resigned as General Manager in September 1988. In January 1990, Mr. Clarke resigned his position and Mr. Russell L. Masters, who had been appointed Interim General Manager, was named the new General Manager by unanimous Board action in March 1990.*

**FINANCIAL INFORMATION** *Table 2 summarizes the General Fund and Surface Water Ground Water Conservation and Development Fund Revenues for fiscal year ended September 30, 1989, and provides a brief comparison to revenues realized by the District during the previous fiscal year (see Table 2).*

*As indicated in Table 2, the District realized an additional \$281,614.00 in interest revenues from the investment of reserve and unused funds into interest-bearing demand deposit and money market accounts, and certificates of deposit. Tax revenues and miscellaneous revenues also increased this fiscal year by \$90,907.00 and \$2,467.00, respectively.*

*Table 3 summarizes the General Fund and Surface Water Ground Water Conservation and Development Fund expenditures for fiscal year ended September 30, 1989, and provides a brief comparison of these expenditures to District expenditures for the previous fiscal year (see Table 3).*

**FUND BALANCES.** *The General Fund Balance increased from \$3,107,184.00 for fiscal year ended September 30, 1988 to \$4,092,587.00 for fiscal year ended September 30, 1989, which represents an increase of \$985,403.00, or 31.71 percent in 1989. This increase in the General Fund Balance of \$985,403.00 enabled the District to maintain a stable tax rate of .0097/\$100.00 valuation.*

*The Surface Water Ground Water Conservation and Development Fund Balance decreased from \$9,341,066 for fiscal year ended September 30, 1988, to \$9,311,520.00 for fiscal year ended September 30, 1989, which represents a decrease of \$29,546.00, or .32 percent. This decrease may be attributed to increased legal fees which were expended for projects in this fund and a smaller inter-fund transfer which occurred this fiscal year.*

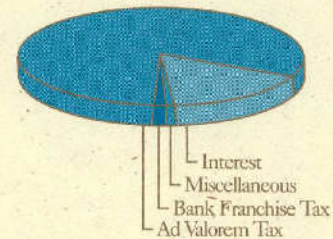
**CASH MANAGEMENT.**

*As previously stated, reserve District funding was invested throughout the year in demand deposit and money market accounts, and certificates of deposit. The average yield on certificate of deposit investments was 8.5 percent.*

*Overall, the District earned \$1,144,385.00 on all General and Surface Water and Ground Water Conservation and Development Fund investments for fiscal year ended September 30, 1989. On September 30, 1989, the District's total cash balances equaled \$13,644,871.00 and the District's investment balances totaled \$13,406,362.00. Therefore, the District achieved a 98% investment rate of all available funding.*

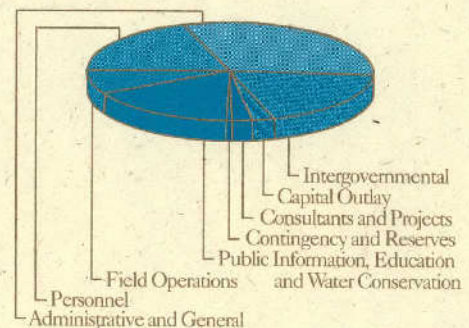
**TABLE 2 GENERAL AND SURFACE WATER GROUND WATER CONSERVATION AND DEVELOPMENT FUND REVENUES**  
Fiscal Year Ended September 30, 1989

Revenues	1989 Amount	Percent of Total	Increase (Decrease) from 1988	Percent of Increase (Decrease)
Ad Valorem Tax	\$ 3,712,366	76.12%	\$ 90,907	2.51%
Bank Franchise Tax	13,672	.28%	( 2,374)	(14.79)%
Interest	1,144,385	23.46%	281,614	32.64%
Miscellaneous	6,787	.14%	2,467	57.11%
<b>TOTAL</b>	<b>\$ 4,877,210</b>	<b>100.00%</b>	<b>\$372,614</b>	



**TABLE 3 GENERAL AND SURFACE WATER GROUND WATER CONSERVATION AND DEVELOPMENT FUND EXPENDITURES**  
Fiscal Year Ended September 30, 1989

Expenditures	Amount	Percent of Total	Increase (Decrease) from 1988	Percent of Increase (Decrease)
Current:				
Personnel	\$ 666,457	17.00%	\$ 128,977	24.00%
Administrative and General	1,240,607	31.64%	573,081	85.85%
Field Operations	512,926	13.08%	75,693	17.31%
Public Information, Education and Water Conservation	627,749	16.00%	444,761	243.05%
Consultants and Projects	146,115	3.73%	(19,232)	(11.63)%
Contingency and Reserves	15,345	.39%	1,177	8.31%
Intergovernmental	578,188	14.74%	253,593	78.13%
Capital outlay	133,966	3.42%	119,570	830.58%
<b>TOTAL</b>	<b>\$ 3,921,353</b>	<b>100.00%</b>	<b>\$ 1,577,620</b>	



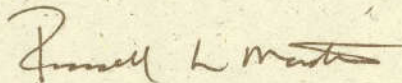
**OTHER INFORMATION** INDEPENDENT AUDITOR. *Section 50.371 of the Texas Water Code requires an annual audit by an independent certified public accountant. The accounting firm of Grant Thornton was selected by the Board of Directors in September 1989. As previously stated, the independent auditor's report on the general purpose financial statements and a supplemental report on the combined and individual fund statements and schedules are included in the financial section of this report.*

**AWARDS.** *The Government Finance Officers Association (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governmental entities for their comprehensive annual financial reports. To be awarded a Certificate of Achievement for Excellence, a governmental reporting entity must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards.*

*It is my pleasure to announce that the District received such an award for the publication of the Edwards Underground Water District Comprehensive Annual Financial Report for fiscal year ended September 30, 1988. A copy of the Certificate has been included in this document.*

**SUMMARY** *I wish to acknowledge the Board of Directors for their continued support during an eventful year. The ability of the Edwards Underground Water District to effectively fulfill its responsibilities of conserving, preserving and protecting the waters of the Edwards Aquifer has a significant impact on the provision of quality water resources to the citizens of this region. The Board of Directors and staff of the Edwards Underground Water District stand ready to fulfill these responsibilities.*

*Cordially,*



*Russell L. Masters  
General Manager*





## BOARD OF DIRECTORS

*Three rows - left to right*

*First Row:*

**Dr. Kenneth G. Ikels**  
Chair  
*Comal County*

**Jerri W. Martin**  
Secretary  
*Hays County*

**Lynda Billa Burke**  
Vice-Chair  
*Bexar County*

*Second Row:*  
**Russell L. Masters**  
General Manager

**Robert C. Hasslocher**  
*Bexar County*

**Jesse Zuniga**  
*Bexar County*

**Jack R. Ohlrich**  
*Comal County*

**Bill Finck**  
Treasurer  
*Bexar County*

*Third Row:*  
**Charles F. Rodriguez**  
*Bexar County*

**Frances E. Emery**  
*Hays County*

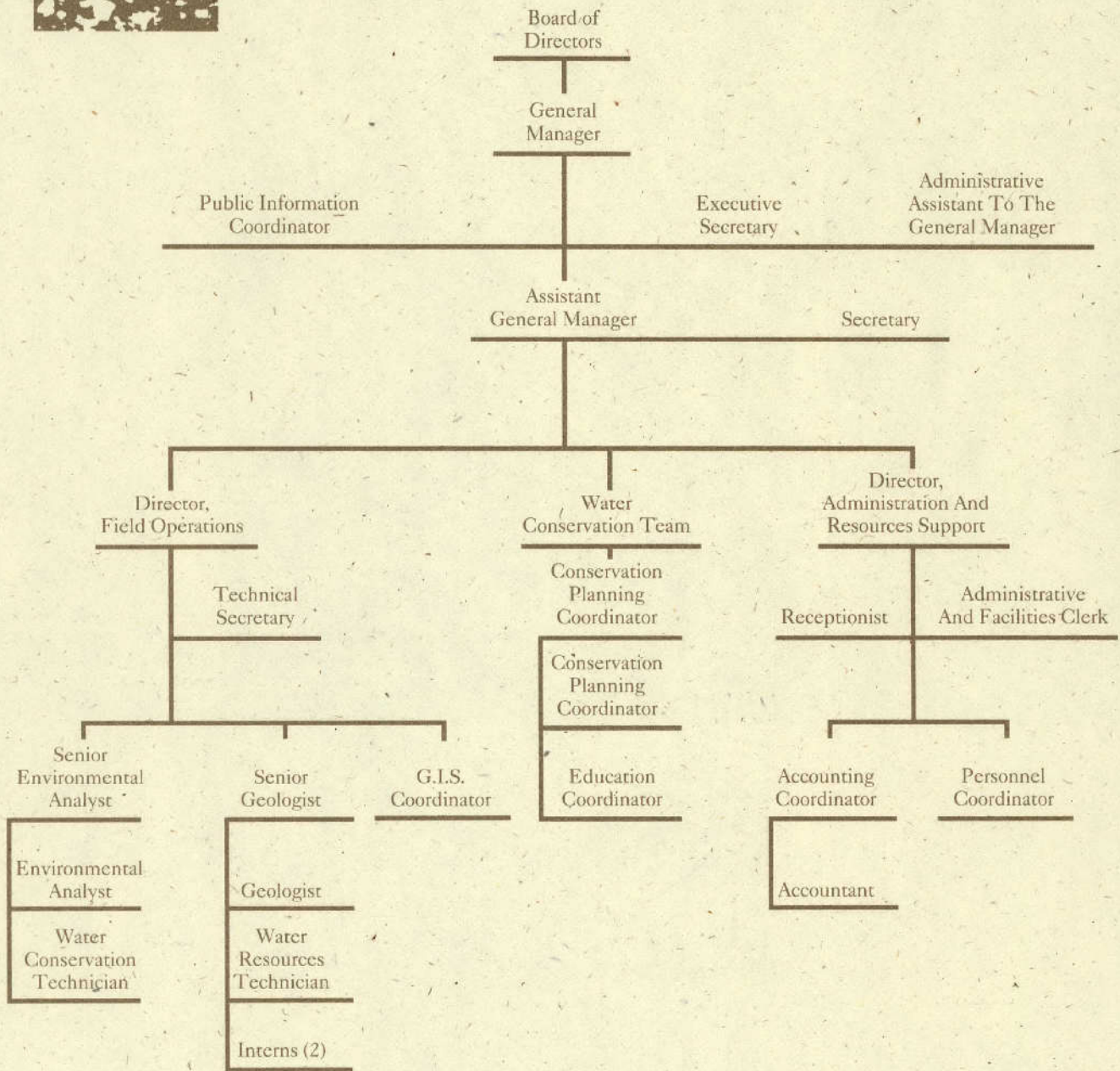
**Jo Ann S. De Hoyos**  
*Bexar County*

**S. Craig Hollmig**  
*Comal County*

*Not pictured:*  
**Harry Bishop**  
*Hays County*



## ORGANIZATIONAL CHART





**FINANCIAL SECTION**



Board of Directors  
Edwards Underground Water District  
San Antonio, Texas

Accountants and  
Management Consultants

The U.S. Member Firm of  
Grant Thornton International

We have audited the general purpose financial statements of Edwards Underground Water District (the "District") as of September 30, 1989, as listed in the table of contents. These financial statements are the responsibility of the District's management. 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 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 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 Edwards Underground Water District as of September 30, 1989, 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 supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Edwards Underground Water District. This information has been subjected to the auditing procedures applied in the audit 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.

A handwritten signature in dark ink that reads "Grant Thornton".

San Antonio, Texas  
October 31, 1989

EDWARDS UNDERGROUND WATER DISTRICT

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**

September 30, 1989

	Governmental Fund Types		Account Groups		Totals (memo only)	
	General	Special Revenue	General Fixed Assets	General Long Term Debt	September 30, 1989	September 30, 1988
<b>ASSETS</b>						
Cash (note B)	\$ 201,632	\$ 36,877	\$ -	\$ -	\$ 238,509	\$ 285,826
Investments (note B)	4,156,362	9,250,000	-	-	13,406,362	12,460,000
Receivables						
Delinquent taxes, net of allowance for uncollectibles (note A7)	292,630	-	-	-	292,630	286,126
Interest	19,666	41,143	-	-	60,809	55,185
Other receivables	5,449	86,106	-	-	91,555	5,321
Due from other fund (note D)	79	-	-	-	79	909
Other assets	432	-	-	-	432	133
Fixed assets (notes A9 and C)	-	-	1,263,518	-	1,263,518	1,143,869
Amount to be provided for retirement of general long-term debt	-	-	-	25,437	25,437	21,570
<b>TOTAL ASSETS</b>	<b>\$ 4,676,250</b>	<b>\$ 9,414,126</b>	<b>\$ 1,263,518</b>	<b>\$ 25,437</b>	<b>\$ 15,379,331</b>	<b>\$ 14,258,939</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 403,236	\$ 102,527	\$ -	\$ -	\$ 505,763	\$ 365,391
Accrued salaries payable	10,071	-	-	-	10,071	7,375
Due to other fund (note D)	-	79	-	-	79	909
Deferred revenue (note A7)	165,511	-	-	-	165,511	267,466
Compensated absences (notes A10 and F)	4,845	-	-	25,437	30,282	25,679
<b>TOTAL LIABILITIES</b>	<b>583,663</b>	<b>102,606</b>	<b>-</b>	<b>25,437</b>	<b>711,706</b>	<b>666,820</b>
<b>EQUITY</b>						
Investment in general fixed assets	-	-	1,263,518	-	1,263,518	1,143,869
Fund balance						
Unreserved	4,092,587	9,311,520	-	-	13,404,107	12,448,250
<b>TOTAL EQUITY</b>	<b>4,092,587</b>	<b>9,311,520</b>	<b>1,263,518</b>	<b>-</b>	<b>14,667,625</b>	<b>13,592,119</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 4,676,250</b>	<b>\$ 9,414,126</b>	<b>\$ 1,263,518</b>	<b>\$ 25,437</b>	<b>\$ 15,379,331</b>	<b>\$ 14,258,939</b>

The accompanying notes are an integral part of these statements.

EDWARDS UNDERGROUND WATER DISTRICT

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**

September 30, 1989

	Governmental Fund Types		Totals (memo only)	
	Special General	Special Revenue	September 30, 1989	September 30, 1988
Revenues				
Ad Valorem taxes	\$ 3,712,366	\$ -	\$ 3,712,366	\$ 3,621,459
Bank franchise taxes	13,672	-	13,672	16,046
Interest	402,336	742,049	1,144,385	862,771
Miscellaneous	5,746	1,041	6,787	4,320
Total Revenues	4,134,120	743,090	4,877,210	4,504,596
Expenditures				
Current				
Personnel	666,457	-	666,457	537,480
Administrative and general	812,778	427,829	1,240,607	667,526
Field operations	402,169	110,757	512,926	437,233
Public information, education, water conservation	294,624	333,125	627,749	182,988
Consultants and projects	146,115	-	146,115	165,347
Contingency and reserve	15,345	-	15,345	14,168
Intergovernmental	177,263	400,925	578,188	324,595
Capital outlay	133,966	-	133,966	14,396
Total Expenditures	2,648,717	1,272,636	3,921,353	2,343,733
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,485,403	(529,546)	955,857	2,160,863
Other financing sources (uses)				
Operating transfers in	-	500,000	500,000	-
Operating transfers out	(500,000)	-	(500,000)	-
Total other financing sources (uses)	(500,000)	500,000	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	985,403	(29,546)	955,857	2,160,863
Fund balances at October 1, 1988	3,107,184	9,341,066	12,448,250	10,287,387
Fund balances at September 30, 1989	\$4,092,587	\$9,311,520	\$13,404,107	\$12,448,250

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES**

September 30, 1989

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Ad valorem taxes	\$ 3,203,298	\$ 3,712,366	\$ 509,068	\$ -	\$ -	\$ -
Bank franchise taxes	-	13,672	13,672	-	-	-
Interest	150,000	402,336	252,336	500,000	742,049	242,049
Miscellaneous	-	5,746	5,746	-	1,041	1,041
Total Revenues	3,353,298	4,134,120	780,822	500,000	743,090	243,090
Expenditures						
Current						
Personnel	955,148	666,457	288,691	-	-	-
Administrative and general	944,275	812,778	131,497	427,000	427,829	(829)
Field operations	1,374,000	402,169	971,831	242,000	110,752	131,243
Public information, education and water conservation	587,000	294,624	292,376	-	-	-
Consultants and projects	165,000	146,115	18,885	590,825	333,125	257,700
Contingency and reserve	1,089,909	15,345	1,074,564	-	-	-
Intergovernmental	180,000	177,263	2,737	744,000	400,925	343,075
Capital outlay	139,500	133,966	5,534	-	-	-
Total Expenditures	5,434,832	2,648,717	2,786,115	2,003,825	1,272,636	731,189
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,081,534)	1,485,403	3,566,937	(1,503,825)	(529,546)	974,279
Other financing sources (uses)						
Operating transfers in	-	-	-	500,000	500,000	-
Operating transfers out	(500,000)	(500,000)	-	-	-	-
Total other financing source (uses)	(500,000)	(500,000)	-	500,000	500,000	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$(2,581,534)	985,403	\$ 3,566,937	\$(1,003,825)	\$ (29,546)	\$ 974,279
Fund balances at October 1, 1988	-	3,107,184	-	-	9,341,066	-
Fund balances at September 30, 1989	-	\$4,092,587	-	-	\$9,311,520	-

The accompanying notes are an integral part of these statements.

**NOTES TO FINANCIAL STATEMENTS**

September 30, 1989

**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 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.

It has been determined that there are no material entities or activities meeting the criteria for inclusion.

**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*

This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**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 or 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, is susceptible to accrual and is 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.

**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, 1989.

	Delinquent Taxes	Allowance for Uncollectible Taxes	Net Delinquent Taxes
General Fund	\$ 344,270	\$ 51,640	\$ 292,630

**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 Bexar County Tax Assessor bills 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 Assessor collects the taxes and remits 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. As of June 30, 1989, Medina County and Uvalde County withdrew from the District. All outstanding tax receivables for these two counties reverted back to the District for collection.

**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 or Special Revenue Funds. All such costs are capitalized in the General Fixed Assets Account Group.

Public domain ("infrastructure") fixed assets consists 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, 1989, accumulated vacation leave amounts to \$30,282. 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.

The current portion of vacation leave payable, \$4,845, is recorded in the general fund, and the long-term portion, \$25,437, is recorded in the general long-term debt account group.

**11. COMPARATIVE DATA**

Comparative total data for the prior year have 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 have 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.

	Book Balance	Bank Balance	Insurance And Market Value of Collateral
Insured (FDIC)	\$ 200,000	\$ 200,000	\$ 200,000
Uninsured, collateral held by pledging bank in the District's name	15,656,292	15,656,292	15,656,292
Total coverage	15,856,292	15,856,292	<u>\$15,856,292</u>
Cash balance at September 30, 1989	13,644,771	13,660,207	
Excess coverage	<u>\$2,211,521</u>	<u>\$2,196,085</u>	



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.

**NOTE C - GENERAL FIXED ASSETS**

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

	Balance at October 1,		Balance at September 30,	
	1988	Additions	Deletions	1989
Land	\$ 495,251	\$ -	\$ -	\$ 495,251
Buildings and improvements	384,284	756	-	385,040
Furniture, fixtures and equipment	193,345	86,818	18,951	261,212
Vehicles	70,989	51,026	-	122,015
	<u>\$1,143,869</u>	<u>\$138,600</u>	<u>\$ 18,951</u>	<u>\$1,263,518</u>

**NOTE D - INTERFUND RECEIVABLES AND PAYABLES**

The following is a summary of amounts due from and due to other funds.

	Due From	Due To
General Fund	\$ -	\$ 79
Special Revenue Fund	79	-
	<u>\$ 79</u>	<u>\$ 79</u>

**NOTE E - 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 400 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 10 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 1988 was \$483,900, and the District's contributions were based on a covered payroll of \$450,832. 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	\$31,558
Employer Contributions	\$31,558

**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 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 4.28%, is to fund the currently accruing monetary credits, while the remaining portion, 2.72% is to amortize the unfunded pension benefit obligation quantified below. 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 can have additions to the unfunded pension benefit obligation through the periodic adoption of increases in benefit credits and benefits.

While the District's obligation to the plan, in a legalistic sense, is only its commitment to make contributions equal to those of its employees, it is expected that the commitment to make equal contributions will eventually result in the full funding of all employer-financed monetary credits. In a practical sense,

therefore, the District's obligation to the plan includes the unfunded pension benefit obligation.

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.

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, 1988. Because of the money-purchase nature of the plan, the interest rate assumption, currently 9% per year, does not have as much impact on the results as it does for a defined benefit plan. Market value of assets is not determined separately for the various funds, but the market value of assets for TCDRS as a whole was 99.7% of book value as of December 31, 1988.

**PENSION BENEFIT OBLIGATION**

Annuitants currently receiving benefits	\$ 64,486
Terminated employees	89,711
Current employees	
Accumulated employee contributions	
including allocated investment earnings	120,916
Employer-financed vested	30,859
Employer-financed nonvested	66,478
 Total	 \$ 372,450
 Net Assets Available for Benefits, at Book Value	 \$ 319,897
 Unfunded Pension Benefit Obligation	 \$ 52,553
 Amortization Period	 6.05 years

The unfunded pension benefit obligation is to be amortized with a level percent of payroll, assumed to be 2.72% each year in the valuation above. The rate available to amortize the unfunded pension benefit obligation may, however, vary slightly from year to year since it is determined as the District contribution rate (7%) minus its normal cost contribution rate (recalculated annually). As a result, the amortization period may vary from year to year.

**TREND INFORMATION**

The three year historical trend information is being developed prospectively. The information for the last two years is as follows:

	<u>1988/89</u>	<u>1987/88</u>
Net assets available for benefits as percentage of the pension benefit obligation	85.9%	83.2%
Unfunded pension benefit obligation as percentage of covered payroll	11.7	14.2
Employer contributions as percentage of covered payroll	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 F - LONG-TERM DEBT**

Changes in long-term debt during the year ended September 30, 1989 are as follows:

	<u>Balance</u> <u>10/1/88</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/89</u>
Compensated absences	\$ 21,570	\$ 28,568	\$ 24,701	\$ 25,437



**SUPPLEMENTAL SECTION**

EDWARDS UNDERGROUND WATER DISTRICT

**SCHEDULE OF  
GENERAL FUND EXPENDITURES -  
BUDGET AND ACTUAL**

September 30, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
Personnel			
Salaries	\$ 769,398	\$ 549,996	\$ 219,402
Social security	55,000	40,381	14,619
Retirement	47,000	36,870	10,130
Unemployment	4,500	1,260	3,240
Staff expense	37,250	15,234	22,016
Insurance	42,000	22,716	19,284
	<u>955,148</u>	<u>666,457</u>	<u>288,691</u>
Administrative and general			
Directors' expenses	160,000	104,991	55,009
Memberships	5,000	5,195	(195)
Subscriptions and publications	3,500	2,186	1,314
Legal services	162,000	150,071	11,929
Accounting services	37,500	34,511	2,989
Legal notices	10,000	11,344	(1,344)
Telephone	20,000	15,584	4,416
Office operating expenses	41,565	32,174	9,391
Office administrative expenses	32,310	26,761	5,549
Insurance	54,600	32,076	22,524
Appraisal districts	62,800	48,521	14,279
Tax collection fees	175,000	250,000	(75,000)
Election expenses	180,000	99,364	80,636
	<u>944,275</u>	<u>812,778</u>	<u>131,497</u>
Field operations			
Automobile expense	20,000	15,170	4,830
Technical reports and printing	44,000	6,764	37,236
Water well activities	198,000	31,641	166,359
Recharge activities	102,000	1,594	100,406
Water quality activities	870,000	283,893	586,107
Mapping activities	140,000	63,107	76,893
	<u>1,374,000</u>	<u>402,169</u>	<u>971,831</u>
Public information, education, and water conservation			
Public information	150,000	130,812	19,188
Water conservation	387,000	162,607	224,393
Water quality	50,000	1,205	48,795
	<u>587,000</u>	<u>294,624</u>	<u>292,376</u>
Consultants and projects			
Technical assistance	165,000	146,115	18,885
Contingency and reserves	1,089,909	15,345	1,074,564
Intergovernmental			
Cooperative program - USGS	180,000	177,263	2,737
Capital outlay	139,500	133,966	5,534
<b>TOTAL EXPENDITURES</b>	<b>\$5,434,832</b>	<b>\$2,648,717</b>	<b>\$2,786,115</b>

**SPECIAL REVENUE - SURFACE WATER FUND  
SCHEDULE OF EXPENDITURES -  
BUDGET AND ACTUAL**

September 30, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
Administrative and general			
Legal fees	\$ 427,000	\$ 427,829	\$ (829)
Field operations			
Regional water planning	170,000	62,500	107,500
Drought management planning			
Consultants	50,000	45,470	4,530
Meeting costs	7,000	100	6,900
Reports and printing	5,000	2,484	2,516
Well registration	10,000	203	9,797
	<u>242,000</u>	<u>110,757</u>	<u>131,243</u>
Consultants and projects			
Medina Lake Study			
Hydrologic analysis	45,000	28,776	16,224
Environmental analysis	30,000	37,373	(7,373)
Legal analysis	120,000	41,296	78,704
Economic analysis	70,000	41,317	28,683
Structural analysis	140,825	122,667	18,158
Project management	80,000	61,696	18,304
Contingency	35,000	-	35,000
Escrow	50,000	-	50,000
Water quality	20,000	-	20,000
	<u>590,825</u>	<u>333,125</u>	<u>257,700</u>
Intergovernmental			
Research - TAES			
Rangeland and brush	75,000	75,000	-
Irrigation management research	34,000	-	34,000
Urban irrigation research	65,000	64,222	778
Interlocal	570,000	261,703	308,297
	<u>744,000</u>	<u>400,925</u>	<u>343,075</u>
<b>TOTAL EXPENDITURES</b>	<b>\$2,003,825</b>	<b>\$1,272,636</b>	<b>\$731,189</b>



**STATISTICAL UNAUDITED SECTION**

## EDWARDS UNDERGROUND WATER DISTRICT

### GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (UNAUDITED)\*

Last Ten Fiscal Years

Fiscal Year	Personnel	Administrative and General	Field Expenses	Public Information Education Water Conservation	Consultants and Projects	Contingency and Reserve	Inter-governmental	Capital Outlay	Total
1980	\$ 89,958	\$ 77,432	\$ 5,590	\$ 4,800	\$182,875	\$ 0	\$ 86,768	\$ 19,167	\$ 466,590
1981	106,807	143,436	25,130	15,873	1,961	0	124,255	10,823	428,285
1982	146,930	139,587	57,620	5,693	4,809	0	133,010	306,677	794,328
1983	175,296	205,202	89,991	9,880	354	0	146,360	270,569	897,652
1984	205,902	198,013	60,319	135,038	12,883	0	144,115	365,000	1,121,270
1985	294,940	245,419	374,417	163,951	902,957	0	134,736	18,419	2,134,839
1986	331,970	316,114	518,353	74,481	615,479	0	187,114	244,675	2,288,186
1987	408,727	603,537	258,351	122,736	21,303	0	261,186	103,212	1,779,052
1988	537,480	667,526	437,233	182,988	165,347	14,168	324,595	14,396	2,343,733
1989 <sup>1</sup>	666,457	1,240,607	512,926	627,749	146,115	15,345	578,188	133,966	3,921,353

\* Includes general and special revenue funds; special revenue fund established in 1982.

<sup>1</sup> 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.

### GENERAL GOVERNMENTAL REVENUES BY SOURCE (UNAUDITED)\*

Last Ten Fiscal Years

Fiscal Year	Ad Valorem Taxes	Bank Franchise Taxes	Interest	Miscellaneous	Total
1980	\$ 448,371	\$ 0	\$ 36,498	\$ 0	\$ 484,869
1981	580,250	0	70,573	0	650,823
1982	1,767,341	0	267,333	2,925	2,037,599
1983	1,722,497	0	225,919	1,575	1,949,991
1984	2,878,272	0	454,417	43,300	3,375,989
1985	2,902,277	26,450	610,988	3,000	3,542,715
1986	3,144,449	21,452	568,348	12,769	3,747,018
1987	3,404,935	24,749	616,206	7,653	4,053,543
1988	3,621,459	16,046	862,771	4,320	4,504,596
1989 <sup>1</sup>	3,712,366	13,672	1,144,385	6,787	4,877,210

\* Includes general and special revenue funds; special revenue fund established in 1982.

<sup>1</sup> Totals include counties of Bexar, Comal, Hays, Medina and Uvalde for the first five (5) months; Medina and Uvalde counties withdrew from the District effective March 1, 1989.

### PROPERTY TAX LEVIES AND COLLECTIONS<sup>1</sup>

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 Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1980	\$ 518,502	\$ 472,718	91.17%	\$ 23,431	\$ 496,149	95.69%	N/A	N/A
1981	646,430	542,266	83.89%	21,111	563,377	87.15%	N/A	N/A
1982	2,013,881	1,654,783	82.17%	66,106	1,720,889	85.45%	N/A	N/A
1983	1,725,882	1,477,438	85.60%	25,836	1,503,274	87.10%	N/A	N/A
1984	2,812,440	2,483,071	88.29%	65,176	2,548,247	90.61%	N/A	N/A
1985	2,946,178	2,526,148	85.74%	95,158	2,621,306	88.97%	210,172 <sup>2</sup>	7.13%
1986	3,315,887	2,823,122	85.14%	148,439	2,971,561	89.62%	278,775 <sup>2</sup>	8.41%
1987	3,436,819	2,950,003	85.84%	264,016	3,214,019	93.52%	302,298 <sup>2</sup>	8.80%
1988	3,401,542	3,058,635	89.92%	237,268	3,295,903	96.89%	286,126 <sup>2</sup>	8.41%
1989	3,629,056	3,450,389	95.08%	188,046	3,638,435	100.26%	292,630 <sup>2</sup>	8.06%

<sup>1</sup> The above information includes the five counties within the District; it was obtained from respective tax entities. Certain years represent incomplete information.

<sup>2</sup> Outstanding Delinquent Taxes reported for these years only.

# EDWARDS UNDERGROUND WATER DISTRICT

## ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY<sup>1</sup>

Last Ten Fiscal Years

Fiscal Year	Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value To Total Estimated Actual Value
1980	\$ 2,702,945,672	\$ 9,376,482,056	28.83%
1981	3,529,244,736	10,438,910,811	33.81%
1982 <sup>2</sup>	11,647,915,672	11,972,943,122	97.29%
1983 <sup>3</sup>	12,823,866,242	12,823,866,242	100.00%
1984 <sup>4</sup>	25,751,345,631	25,751,345,631	100.00%
1985 <sup>5</sup>	29,689,064,706	29,689,064,706	100.00%
1986 <sup>6</sup>	37,410,563,535	37,410,563,535	100.00%
1987 <sup>6</sup>	39,946,929,536	39,946,929,536	100.00%
1988 <sup>6</sup>	43,039,428,377	43,039,428,377	100.00%
1989 <sup>6</sup>	37,412,459,730	37,412,459,730	100.00%

\* Due to a change in State Law, properties are assessed at 100% of estimated actual values beginning with the 1983 fiscal year.

<sup>1</sup> The above information includes the five counties within the District; it was obtained from respective tax entities. Certain years represent incomplete information.

## PROPERTY TAX RATES

### DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

Fiscal Year	Edwards Underground Wtr Dist			Bexar County <sup>1</sup>					Comal County <sup>2</sup>		
	General Fund	Debt Service Fund	EUWD Total	City	County	Schools <sup>4</sup>	Alamo College	Other	City	County	Schools <sup>6</sup>
1980	0.02000	0.00000	0.02000	1.65000	0.88000	Various	0.25000	Various	0.40000	0.71000	1.97000
1981	0.02000	0.00000	0.02000	0.44000 <sup>3</sup>	0.88000	Various	0.25000	Various	0.38000	0.74000	2.09000
1982	0.01700	0.00000	0.01700	0.75750	0.31000	Various	0.05000	Various	0.38000	0.42000	2.02000
1983	0.01300	0.00000	0.01300	0.75750	0.30700	Various	0.04620	Various	0.24300	0.49000	1.55890
1984	0.01200	0.00000	0.01200	0.41940	0.14080	Various	0.04696	Various	0.25020	0.49000	1.64000
1985	0.01000	0.00000	0.01000	0.41940	0.14410	Various	0.04380	0.18000	0.25410 <sup>5</sup>	0.49000	1.88450
1986	0.00970	0.00000	0.00970	0.41000	0.15440	Various	0.04800	0.18188	0.28700 <sup>5</sup>	0.48000	2.01550
1987	0.00970	0.00000	0.00970	0.41000	0.17370	Various	0.04750	0.18674	0.36010 <sup>5</sup>	0.47000	1.93600
1988	0.00970	0.00000	0.00970	0.41000	0.06560	Various	0.06560	0.20241	0.40900 <sup>5</sup>	0.28500	2.03000
1989 <sup>2</sup>	0.00970	0.00000	0.00970	0.42062	0.53625	Various	0.07000	0.21432	0.38744 <sup>5</sup>	0.28500	2.06000

Fiscal Year	Hays County <sup>2</sup>			Medina County <sup>2</sup>			Uvalde County <sup>2</sup>		
	City	County	School	City	County	School	City	County	School
1980	N/A	0.80000	1.05000	0.50000	0.40000	0.70000	N/A	N/A	N/A
1981	1.03000	0.42000	1.05000	0.54000	0.45000	0.80000	N/A	N/A	N/A
1982	0.65000	0.15000	0.77000	0.54000	0.50000	0.85000	0.25000	0.18780	0.62000
1983	0.68000	0.16500	0.81000	0.62000	0.50000	0.85000	0.29900	0.20750	0.72000
1984	0.76000	0.16500	0.80000	0.62000	0.50000	0.85000	0.29900	0.21370	0.72000
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

#### NOTES:

- <sup>1</sup> Source: City of San Antonio, Texas - CAFR Statistical Section.
- <sup>2</sup> Source: Information obtained from respective entity.
- <sup>3</sup> Seven-month tax year due to change in Fiscal Year.
- <sup>4</sup> Eleven (11) Independent School Districts.
- <sup>5</sup> As of 1985, Bexar County Hospital District is accounted for in the "Other" column; Bexar County Road Districts are no longer accounted for after 1984.
- <sup>6</sup> Two (2) Independent School Districts.

## EDWARDS UNDERGROUND WATER DISTRICT

### DEMOGRAPHIC STATISTICS\*

Last Ten Fiscal Years

Fiscal Year	Population <sup>1</sup>	Per Capita Income <sup>2</sup>	Median Age	Education Levels in Years of Formal Schooling <sup>3</sup>	School Enrollment <sup>3</sup>	Unemployment Rate <sup>4</sup>
1980	786,023	5,670	27.1	12.3	194,395	5.8%
1981	796,500	6,936	27.3	12.4	192,772	5.8%
1982	817,200	6,936	27.5	12.6	192,365	6.6%
1983	832,000	7,619	27.8	12.7	191,742	6.2%
1984	849,500	8,746 <sup>5</sup>	28.0	12.9	194,274	4.9%
1985	869,100	8,746 <sup>5</sup>	28.3	13.1	198,109	6.0%
1986	911,400	9,219 <sup>5</sup>	28.5	13.2	216,095	8.2%
1987	936,000	9,679 <sup>5</sup>	28.7	13.3	217,284	8.0%
1988	946,800	8,499 <sup>5</sup>	28.9	13.4	225,167	8.0%
1989	956,200	8,499 <sup>5</sup>	29.1	13.5	227,843	8.0%

<sup>1</sup> 1980 - Census Bureau. Other years are estimates by City of San Antonio, Texas, Planning Department.

<sup>2</sup> Office of revenue Sharing.

<sup>3</sup> Individual School Districts annual census.

<sup>4</sup> Texas Employment Commission.

<sup>5</sup> Estimated by City of San Antonio, Texas, Planning Department."

\* Demographic Statistics are taken from the City of San Antonio in Bexar County, which at the 1980 census represented 73% of the total population for the Edwards Underground Water District; all of Bexar County accounted for 89.87% of total population in EUWD. Remaining counties accounted for: Comal - 3.27%; Hays - 3.66%; Medina - 2.08%; Uvalde - 1.12%.

### PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS\*

Last Ten Fiscal Years

(In thousands)

Year <sup>1</sup>	Commercial Construction		Residential Construction		Total Bank Deposits <sup>2</sup>	Clearings <sup>2</sup>	Total Assessed Value <sup>3</sup>
	Permits <sup>1</sup>	Value <sup>1</sup>	Permits <sup>1</sup>	Value <sup>1</sup>			
1979	7,136	199,080	8,551	160,602	3,812,173	29,443,679	2,586,387
1980	7,858	227,191	8,271	216,779	4,271,610	33,863,636	2,870,534
1981	8,432	301,827	7,377	207,213	4,949,132	38,466,301	6,311,658
1982	9,044	306,930	8,950	291,685	5,719,169	40,290,609	6,745,691
1983	9,422	463,482	10,083	325,645	6,545,426	35,201,353	16,023,808
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 <sup>5</sup>	43,041,090 <sup>5</sup>	25,364,328
1988/89	8,232	346,708	5,116	70,824	5,744,702 <sup>6</sup>	30,515,725 <sup>6</sup>	25,025,657

<sup>1</sup> Source: Department of Building and Zoning, City of San Antonio, Texas

<sup>2</sup> Source: Greater San Antonio Chamber of Commerce

<sup>3</sup> Source: Finance Department, City of San Antonio, Texas

<sup>4</sup> 1979/1984 represents data for calendar year and commencing with 1985/86 represents fiscal year data.

<sup>5</sup> Deposits dropped due to NCNB Banks reporting through Dallas County (First Republic Bank S.A. and National Bank of Fort Sam Houston).

<sup>6</sup> Bank deposits/clearings decline due to some branch banks not reporting through the local clearing house in San Antonio.

\* Property Value, Construction, and Bank Deposits Statistics are taken from the City of San Antonio in Bexar County, which at the 1980 census represented 73% of the total population for the Edwards Underground Water District; all of Bexar County accounted for 89.87% of total population in EUWD. Remaining counties accounted for: Comal - 3.27%; Hays - 3.66%; Medina - 2.08%; Uvalde - 1.12%.



# EDWARDS UNDERGROUND WATER DISTRICT

## PRINCIPAL TAXPAYERS

September 30, 1989

Taxpayer	Type of Business	1989 Assessed Valuation	Percentage of Total Assessed Valuation
Southwestern Bell Telephone	Telephone Utility	\$ 550,503,990	1.47%
U.S.A.A	Insurance	294,875,076	0.79%
H.E. Butt	Grocery Chain	270,234,450	0.72%
Humana Hospital Corp.	Health Care Services	132,835,760	0.36%
LeFarge Co.	Industrial Plant	56,063,580	0.15%
TXI Cement	Cement Plant	36,798,450	0.10%
Kroger DBA Peyton Ind.	Grocery Distribution Center	24,083,000	0.06%
National Oilwell	Valve Manufacturer	13,174,918	0.04%
Central Power & Light Co.	Utility	8,640,914	0.02%
Universal Rundel Corp.	Manufacturer	6,714,820	0.02%
<b>TOTAL</b>		<b>\$1,393,924,958</b>	<b>3.73%</b>

## MISCELLANEOUS STATISTICS

September 30, 1989

District Created Under Vernon's Civil Statutes, Article 8280-219  
 Year Created April 28, 1959  
 Domicile San Antonio, Texas  
 Last Revision of Enabling Act 1987  
 Population of District 1,170,000 Bexar County ( 1986 Census Bureau est.)  
 Member Counties Bexar, Comal, Hays, Medina, Uvalde  
 Number of Employees 23  
 Area of Edwards Aquifer 3,600 square miles, 180 miles long from west to east, 5-30 miles wide  
 Average Annual Recharge 635,000 ac ft (for period 1934-88)  
 5-Year Average Discharge 852,020 ac ft (for period 1984-88)  
 Water Level Record High 699.2 feet above sea level, June 1987, recorded at San Antonio, Texas  
 Water Level Record Low 612.5 feet above sea level, August 1956, recorded at San Antonio, Texas

### DAMS:

#### Seco Creek Dam

Completed October 21, 1982  
 Location 20 miles north of D'Hanis, Medina County, Texas  
 Capacity 2 ac ft  
 Avg. Annual Recharge 2,478 ac ft  
 Structure Size 13 ft high x 310 ft long  
 Elevation 1201.0 ft above Mean Sea Level (MSL) at spillway crest  
 Purpose Recharge to the Edwards Aquifer

#### Parker Dam

Completed April 20, 1984  
 Location 10 miles north of D'Hanis, Medina County, Texas  
 Capacity 200 ac ft  
 Avg. Annual Recharge 600 ac ft  
 Structure Size 48 ft high x 1500 ft long  
 Elevation 1038.7 ft above MSL at top of dam  
 Purpose Recharge to the Edwards Aquifer

#### Middle Verde Creek Dam

Completed April 24, 1978  
 Location 12 miles north of Hondo, Medina County, Texas  
 Capacity 150 ac ft  
 Avg. Annual Recharge 961 ac ft  
 Structure Size 16 ft high x 361 ft long  
 Elevation 1046.5 ft above MSL at spillway crest  
 Purpose Recharge to the Edwards Aquifer

#### San Geronimo Creek Recharge Dam

Completed November 13, 1979  
 Location 8 miles northwest of Rio Medina, Medina County, Texas  
 Capacity 271 ac ft  
 Avg. Annual Recharge 621 ac ft  
 Structure Size 22 ft high x 474 ft long  
 Elevation 1030.6 ft above MSL at spillway crest  
 Purpose Recharge to the Edwards Aquifer



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Edwards Underground Water District,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 1988

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



# EDWARDS UNDERGROUND WATER DISTRICT

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