



**SAN ANTONIO WATER COMPANY**  
**MEETING AGENDA**  
*for*  
**ADMINISTRATIVE & FINANCE COMMITTEE**  
November 24, 2020 @ 3pm  
By Virtual/Online or Teleconference Only

**Please join the meeting from your computer, tablet or smartphone.**  
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You can also dial in using your phone. United States: [+1 \(646\) 749-3122](tel:+16467493122) **Access Code: 244-472-821**

- Call to Order
- 1. Recognitions and Presentations:
- 2. Additions-Deletions to the Agenda:
- 3. Public Comments

This is the time for any shareholder or member of the public to address the committee members on any topic under the jurisdiction of the Company, which is on or not on the agenda. Please note, pursuant to the Brown Act the Committee is prohibited from taking actions on items not listed on the agenda. For any testimony, speakers are requested to keep their comments to no more than four (4) minutes, including the use of any visual aids, and to do so in a focused and orderly manner. Anyone wishing to speak is requested to voluntarily fill out and submit a speaker's form to the manager prior to speaking.
- 4. Approval of Committee Meeting Minutes

Regular Committee Minutes of September 22, 2020.
- 5. Administrative and Financial Issues:
  - A. Annual Review of Employee Health Benefits  
Review and provide feedback on policy for recommended approval to Board
  - B. Benefit and Compensation Study  
Review findings by consultant
  - C. Financial Reporting  
Review of draft financial reports
  - D. Draft 2021 Budget Review  
Review of Draft 2021 Operating and Capital Budget Numbers
  - E. COVID Response  
Verbal update
- 6. Closed Session: None
- 7. Committee Comments and Future Agenda Items:
  - This is the time for committee's comments and consideration on future agenda items relative to the interests and business of the company and its shareholders.
- 8. Adjournment:

*The next regular Administration and Finance Committee meeting will be held on January 26, 2021 at 3:00pm*

**NOTE:** All agenda report items and back-up materials are available for review and/or acquisition at the Company Office (139 N. Euclid Avenue, Upland, CA.) during regular office hours, Monday through Thursday [8:00 – 11:30 and 12:30 – 4:00] and alternating Fridays [8:00 – 11:30 and 12:30 – 3:00]. The agenda is also available for review and copying at the Upland Public Library located at 450 N. Euclid Avenue.

**POSTING STATEMENT:** On November 19, 2020, a true and correct copy of this agenda was posted at the entry of the Water Company's office (139 N. Euclid Avenue), 460 N. Euclid Avenue (Upland City Hall), and on the Water Company's website.

SAN ANTONIO WATER COMPANY  
ADMINISTRATION and FINANCE COMMITTEE (AFC)  
MINUTES

September 22, 2020

An open meeting of the Administration and Finance Committee (AFC) of the San Antonio Water Company (SAWCo) was held virtually and called to order at 3:11 p.m. on the above date as noticed. Committee Members present were José Sanchez, Bob Cable, Rudy Zuniga, and Tom Thomas. Also in attendance were SAWCo's General Manager Brian Lee, Assistant General Manager Teri Layton, and Senior Administrative Specialist Kelly Mitchell.

1. Recognitions and Presentations: None.
2. Additions-Deletions to the Agenda: None.
3. Public Comments: None.
4. Approval of Committee Meeting Minutes: Director Cable moved and Director Zuniga seconded to approve the meeting minutes of July 28, 2020. Motion carried unanimously.
5. Administrative and Financial Issues:
  - A. ***Inventory Policy*** – Director Sanchez inquired as to where SAWCo documents the receiving procedure of its inventory and assets. Ms. Layton explained that staff generates a purchase order when items are ordered for inventory. A packing slip is received with the shipment and the company is invoiced. The items are entered into the inventory system as ordered and received.

Director Sanchez also asked who signs off that materials ordered were used at a particular site. Mr. Lee replied either the Water Utility Superintendent, Tommy Hudspeth, or Water Utility Worker III, Chad Herron. Director Sanchez questioned whether or not both signatures were required. Mr. Lee advised only one signature is needed at this time but stated he would speak to field staff about requiring two signatures in the future.

Director Sanchez moved and Director Cable seconded to recommend the Board approve the presented Inventory Policy. Motion carried unanimously.

- B. ***Disposal of Records*** – Director Sanchez clarified this item is for the Committee to recommend the Board approve the disposal of records according to SAWCo's retention policy. Mr. Lee concurred.

Director Thomas inquired whether or not a truck comes to the office and shreds the documents onsite or if they take the documents back and shred them at their own facility. Ms. Mitchell responded staff has had documents shred onsite as well as offsite. The company hired to shred the documents is licensed and bonded making either option secure. The Committee was satisfied with either route as long as the company used was licensed and reputable.

Director Cable moved and Director Sanchez seconded to recommend the Board approve the disposal of records listed in the attachment per the Company retention policy. Motion carried unanimously.

**C. Draft Request for Qualifications (RFQ) for Investment Advisor** – Mr. Lee explained he has never had to hire an investment advisor in the past. The RFQ is a compilation of other companies RFQ's for investment advisor that closely matched what SAWCo is needing.

Director Thomas inquired if staff has a list of companies they are considering. Mr. Lee advised he has not compiled a list of companies the RFQ will be released to. He offered to research qualified companies and bring a short list back to the Committee for review. Mr. Lee advised he would speak with SAWCo's auditor and bank for references, as well as local companies and would also advertise the RFQ on SAWCo's website. It was also suggested that the RFP be advertised with Cal Mutuals.

Director Sanchez questioned the verbiage about non-interest bearing accounts. Mr. Lee replied the statement about non-interest bearing accounts was added during the discussion of the investment policy as it would not be considered an investment if it was not earning interest.

Director Sanchez also inquired about the dates crossed off in the RFQ. Mr. Lee stated that if the Committee was good with the language in the RFQ he would release it and require (Statement of Qualifications) SOQ's be submitted prior to the next AFC meeting.

Director Thomas advised that the Committee would normally recommend the Board approve the RFQ prior to release. Mr. Lee responded he felt the Committee could approve the release of the RFQ and after reviewing the SOQ's and determining the best fit, it would then be the Board that would approve or deny the recommendation.

Additional discussion occurred regarding the release of the RFQ and review of the submitted SOQ's.

Director Thomas then proposed the AFC approve the release of the RFQ but bring the item to the Board for ratifying. Mr. Lee suggested placing on the Consent Calendar at the next Board meeting for ratification.

Director Cable moved and Director Sanchez seconded to authorize the General Manager to release the draft Request for Qualifications for Investment Advisor. Motion carried unanimously.

**D. Rental Agreements** – Mr. Lee stated this item better positions the Company should they be accused of selling water to a non-shareholder. SAWCo provides water to the property owned by the shareholder but in some instances sends the water bill to a renter. This change in process has SAWCo now sending the bill to both the renter and shareholder of record.

Director Sanchez suggested rearranging the order of the process for efficiency and using consistency when referring to SAWCo in the policy.

Mr. Zuniga moved and Mr. Cable seconded to recommend the Board approve the proposed policy statement for Rental Agreements as amended. Motion carried unanimously.

**E. Board Gift** – Mr. Lee advised that although the item is budgeted for the year it is open for discussion and will need to be recommended to the Board for approval. Previously, the Board discussed whether or not the amount gifted for the past several years was still appropriate. That discussion was deferred to the current year.

There was discussion on how to disperse the Board Gift during the pandemic. The current restrictions still allow for dining at 25% capacity as well as outdoors therefore the plans to have an End of Year Luncheon where the Board Gift will be given is still moving forward. Committee and staff offered some suggestions for outdoor dining in the area.

Director Thomas suggested increasing the amount of the Board Gift this year to \$1,500. Director Cable felt it a great way to say thank you to staff especially during a difficult year.

Director Cable moved and Director Sanchez seconded to recommend the Board approve a \$1,500 Board Gift for current full-time employees of one year or more; prorated for part-time employees. Motion carried unanimously.

**F. *Financial Reporting*** – Director Sanchez stated the Committee will need to agree on the ratios presented and also whether or not the targets identified are what the Committee wants to adopt for those ratios. After the ratios and their targets are identified the Committee will then need to determine how they would like to report them.

Director Thomas inquired whether or not existing numbers have been used to see where SAWCo stands. Mr. Lee replied that had been done at a previous meeting however he did not currently have access to those figures. He stated staff has responded with ways in which they prefer reporting be handled but he has not had time to review the response. In the future Mr. Lee will present to the AFC for discussion a draft monthly, quarterly, and yearly on how SAWCo would like to report their finances.

Director Sanchez explained the work put forth on financial reporting up to this point. He expressed his desire to have a transparent and easily digestible summary of the financial performance of SAWCo. Current reports do not provide this and are repetitive and obtuse. Director Sanchez would like to provide these types of reports with as little impact to staff as possible. Suggestions on how reports can be prepared were given.

Mr. Lee stated he would like to provide mock-ups to the Committee for discussion and revision if necessary.

It was determined that Mr. Lee, Director Sanchez, Director Martha Goss, and Salena Holley would come up with a recommendation to the Board of Directors on a financial reporting format.

**G. *COVID Response*** – Mr. Lee advised there are no updates on how the Company is operating due to COVID-19.

Committee and Board meetings will continue to take place virtually until further notice.

6. Closed Session: None.

7. Committee Comments and Future Agenda Items: None.

8. Adjournment: Seeing no further business, the meeting was adjourned at 4:00 p.m.

Item Title: Annual Review of Employee Health and Welfare Benefits

Purpose:

To review employee health, dental, vision, life and death & dismemberment insurance coverage and premiums for the upcoming 2021 fiscal year, with the intent to make a recommendation to the full Board.

Issue:

Should the Company maintain its current employee health and welfare benefits package?

Manager's Recommendation:

That the Committee recommend to the full Board to maintain the Company's current employee health and welfare benefits package.

Background:

The Company offers full time and regular part-time employees health and welfare benefits for the employee and their dependents.

- Health Insurance

Attached to this report is the upcoming renewal for HealthNet. Our current plan is 'grandfathered', avoiding many of the Affordable Health Care Act mandates. The HealthNet premium is scheduled to increase 0.81% starting January 2021. This represents an increase of \$103 per month for health insurance. For the 2021 fiscal year the premium for employee health insurance is \$153,510 per year.

- Life, Dental and Vision

Attached to this report is the upcoming renewal for Principal. There are no rate changes for AD&D, vision and dental insurance plan. However, the group term life insurance changed by 17.9% due to employee volume decreasing from 10 to 9. This equates to an increase of \$423 annually. Current premium for employee life, accidental death & dismemberment, dental and vision insurance is \$15,918 per year.

Impact on the Budget:

\$241,000 in employee health and welfare benefits, which includes 401k contributions, was budgeted for the 2020 fiscal year.

For the 2019 fiscal year the company budgeted \$223,000 for health and welfare benefits.

Previous Actions:

None.



NOV - 2 2020

San Antonio Water Company

*Health Net*

*Small Business Group*

# STANDARD PROPOSAL

*Prepared for*

SAN ANTONIO WATER COMPANY

Effective date: 01/01/2021

Quote date: 10/16/2020

Case ID: 108981

Quote number: 315019-01

Presented by:

Producer: Health Net Broker Agency

Agency: JLR ENTERPRISES & INSURANCE SERVICES, INC.

Address: P O BOX 6310

ORANGE CA 92863

Work: (714) 997-4944

Fax: (714) 997-4901

General Agency: WORD & BROWN, INSURANCE ADMINISTRATORS, INC.

Sales Representative: Michele Ines

Work: (800)447-8812





## Health Net®

Health Net of California, Inc.  
Health Net Life Insurance Company  
SBG Account Management  
CA21281-02-502  
PO Box 9103  
Van Nuys, CA 91409-9103

SAN ANTONIO WATER COMPANY  
139 N EUCLID AVE  
UPLAND CA 91786

10/16/2020

Policyholder ID:  
108981

### **Renew your group coverage for 2021**

Dear SALENA HOLLEY,

It's time to renew your small business group (SBG) coverage with Health Net of California, Inc. and/or Health Net Life Insurance Company (Health Net). This year, you can once again choose Health Net for your coverage needs, whether medical, dental, vision, or life! Keep your employees and your business healthy with these small business-focused plans.

#### **Your premium for 2021 and choices for 2021**

There is a change to your monthly premium rates, effective 01/01/2021. The amounts shown below are based on your current plan(s). If you have one or more plans that are closing or changing for the upcoming year, the premium below is for the most similar plan(s).

Current monthly premium: **\$12,689.37**

Renewal monthly premium: **\$12,792.53**

*Premium change: \$103.16*

*Percent change: 0.81%*

**Rate changes are driven by increased costs attributable to the use of medical technologies and prescription drugs, continued provider cost shifting to the private sector to cover funding gaps for public programs, and other factors that impact costs. Implementations of certain Affordable Care Act (ACA) provisions are also influencing rates. These include modified underwriting and rating rules for children under the age of 21, requirements for minimum Essential Health Benefits, and the addition of certain taxes and fees.**

CASBG RENEWAL LTR2021

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## Your renewals made easy – Take action now

1. Review the enclosed materials. You'll find everything you need to renew!
  - Custom renewal quote.
  - Census listing all covered employees.
  - Renewal Guide with details about our 2021 plans and any benefit changes. Please use this guide to find the perfect fit for 2021.

You'll also find information about buying coverage through Covered California. The Centers for Medicare & Medicaid Services (CMS) requires that we send employer groups this information.

2. Talk to your broker or give me a call to discuss your options and find your best fit for the coming year.
3. Let Health Net know your plan choice after you've made your decision. If we do not hear from you prior to the effective date, we will automatically renew your group in the same plan, if available, or the most similar plan. Plan change requests received after the effective date could slow the delivery of ID cards and impact billing accuracy.
4. The Employer Group Size Verification form must reflect any changes occurring during the calendar year that could impact your employer size determination related to Medicare Secondary Payer or Health Care Reform.

### Check out our full plan portfolio!

Find options that can save you money. Plus, our Enhanced Choice option lets you define your contribution costs and give your employees multiple choices.

More helpful information:

- **Summary of Benefits and Coverage (SBC) Documents.** Visit [www.healthnet.com/sbc](http://www.healthnet.com/sbc) to find a copy of your SBCs, along with distribution instructions. To comply with federal mandates, you are required to distribute electronic or printed copies of the SBC documents to all eligible and covered plan participants.
- **The Affordable Care Act and You.** Visit Health Net's ACA Information Center at [www.healthnet.com/employer/reformguide](http://www.healthnet.com/employer/reformguide) for a high-level overview of the primary reform provisions, including those that have a financial impact.

### Your partner for a smooth renewal

Renewing your group coverage can be a positive experience – that's why I'm here! Please give me a call at (800)447-8812, or send an email to [MICHELE.D.INES@HEALTHNET.COM](mailto:MICHELE.D.INES@HEALTHNET.COM).

On behalf of everyone at Health Net, thank you for making us part of your health coverage team. We're proud to support the health of your employees and your business. We look forward to continuing our partnership for the coming year.

Health Net HMO and HSP plans are offered by Health Net of California, Inc. Health Net PPO insurance plans are underwritten by Health Net Life Insurance Company. Health Net of California, Inc. and Health Net Life Insurance Company are subsidiaries of Health Net, LLC. Health Net is a registered service mark of Health Net, LLC. Covered California is a registered trademark of the State of California. All rights reserved.

CASBG RENEWAL LTR2021

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Sincerely,  
*Michele Ines*  
Account Manager  
License number #0E97004

Enclosures  
cc: JLR ENTERPRISES & INSURANCE SERVICES, INC.

Health Net HMO and HSP plans are offered by Health Net of California, Inc. Health Net PPO insurance plans are underwritten by Health Net Life Insurance Company. Health Net of California, Inc. and Health Net Life Insurance Company are subsidiaries of Health Net, LLC. Health Net is a registered service mark of Health Net, LLC. Covered California is a registered trademark of the State of California. All rights reserved.

CASBG RENEWAL LTR2021

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Account Number: 1104768

Anniversary Date: January 1, 2021



October 20, 2020

SAN ANTONIO WATER COMPANY  
ATTN: Teri Layton  
139 N EUCLID AVE  
UPLAND, CA 91786

JLR ENTERPRISES & INS SERVICES INC  
PO BOX 6310  
ORANGE, CA 92863-6310

As you approach your upcoming renewal with Principal Life Insurance Company, we would like to thank you for your business over the past year. Our goal is to offer competitive benefit solutions supported with exceptional service. Your business is very important to us and we look forward to working with you over the next year.

**Your Renewal**

Your renewal rates can be found on the following pages. Your Principal Life coverage will renew on your policy anniversary date of January 1, 2021.

**How to Renew Coverage**

To renew coverage, your payment of the premium due is acceptance of your rates. We look forward to continuing our relationship with you and fulfilling your needs in the coming year.

**Contact Us**

To inquire about this renewal or explore alternate benefit designs, contact your broker or local Principal Life Insurance Company sales office at 657-261-2592.

Sincerely,

Group Benefits Underwriting  
Specialty Benefits Division



Account Number: 1104768

Anniversary Date: January 1, 2021

**RENEWAL RATES**  
Effective January 1, 2021

Rates below assume all coverages are renewed. A change to coverages may cause rates to change.

**GROUP TERM LIFE** - Rates are expressed as Per \$1,000

Renewal rates are guaranteed through December 31, 2021.

ALL MEMBERS				
Volume Lives	Current Rate	Current Monthly Premium	Renewal Rate	Renewal Monthly Premium
\$1,007,000 9	\$0.195	\$196.37	\$0.230	\$231.61
<b>Renewal Premium Percent of Change</b>				<b>17.9% Increase</b>

**ACCIDENTAL DEATH & DISMEMBERMENT** - Rates are expressed as Per \$1,000

Your rates are not changing.

Renewal rates are guaranteed through December 31, 2021.

Active Members Only				
Volume Lives	Current Rate	Current Monthly Premium	Renewal Rate	Renewal Monthly Premium
\$1,007,000 9	\$0.037	\$37.26	\$0.037	\$37.26
<b>Renewal Premium Percent of Change</b>				<b>No change</b>

**DENTAL**

Your rates are not changing.

Renewal rates are guaranteed through December 31, 2021.

ALL MEMBERS					
	Lives	Current Rates	Renewal Rates	Current Monthly Premium	Renewal Monthly Premium
Employee	3	\$51.31	\$51.31	\$153.93	\$153.93
Employee & One Dependent	4	\$99.05	\$99.05	\$396.20	\$396.20
Family	2	\$178.94	\$178.94	\$357.88	\$357.88
<b>TOTAL</b>				\$908.01	\$908.01
<b>Renewal Premium Percent of Change</b>					<b>No change</b>

**VISION**

Your rates are not changing.

Renewal rates are guaranteed through December 31, 2021.

ALL MEMBERS					
	Lives	Current Rates	Renewal Rates	Current Monthly Premium	Renewal Monthly Premium
Employee	4	\$8.55	\$8.55	\$34.20	\$34.20
Employee & Spouse	2	\$18.11	\$18.11	\$36.22	\$36.22
Employee & Child(ren)	1	\$20.74	\$20.74	\$20.74	\$20.74
Family	2	\$32.75	\$32.75	\$65.50	\$65.50
<b>TOTAL</b>				\$156.66	\$156.66
<b>Renewal Premium Percent of Change</b>					<b>No change</b>

**Renewal Premium Percent of Change.** The renewal premium percent of change is based on information presented in this letter.



Principal Life Insurance Company  
 Des Moines, Iowa 50392  
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**IMPORTANT NOTICE - CALIFORNIA**

**California requires insurance carriers to provide information regarding the standards for timely access to health care services annually. Please copy the attached notice and provide to all employees enrolled in Dental and/or Vision benefits.**

**TIMELY ACCESS TO CARE**

The state of California wants you to know you have the right to expect the following from your Preferred Provider:

- Urgent appointments must be offered within 72 hours of the time of request for an appointment, when consistent with your needs and as required by professionally recognized standards of practice;
- Non-urgent appointments must be offered within 36 business days of the request for an appointment; and
- Preventive appointments must be offered within 40 business days of the request for an appointment.

The applicable waiting time for a particular appointment may be extended if the referring or treating licensed health care provider, or the health professional providing triage or screening services, has determined and noted in the record that a longer waiting time will not have a detrimental impact on your health.

When it is necessary for you or your Preferred Provider to reschedule an appointment, the appointment must be promptly rescheduled in a manner that is appropriate for your health care needs, and ensures continuity of care consistent with good professional practice.

At the time of your appointment, you can get an interpreter. For help, call us at the number listed on your ID card or 1-800-247-4695. For more help, persons may contact:

California Insurance Department  
Health Claims Bureau  
300 South Spring Street, South Tower  
Los Angeles, CA 90013  
Phone: 1-800-927-4357 (HELP)  
TDD: 1-800-482-4833  
Website: [www.insurance.ca.gov](http://www.insurance.ca.gov)

This notice is for your information only and does not become a part or condition of your dental benefits.



Agenda Item No. 5B

Item Title: Benefit and Compensation Study

Purpose:

To present the Benefit and Compensation Study by Rewards Strategy Group (RSG) for recommendations by the committee.

Issue:

Staff spoke with the consultant and reviewed the study that is being presented to the committee. This is an opportunity for the committee to address concerns with the study and provide a recommendation for the Board.

Manager's Recommendation:

That the Committee recommends adopting the Benefit and Compensation Study as presented by RSG including any changes as appropriate.

Background:

Since establishing position descriptions with the help of outside Human Resource firm in 1994, management has conducted in-house reviews and updates to keep our respective position descriptions reflective of Company growth and needs.

In 2005, the Company sent RFPs to firms to conduct marketplace research and legal compliance review of the Company's human resource documents and our compensation and benefit plans. This work yielded in a revised employee handbook with updated legal language, slight benefit changes, and proposed ranges utilizing performance-based merit salary increases. Following this study, the salary ranges were adjusted annually by approval of the Board based on the Consumer Price Index (CPI).

In 2014, the Company sent RFPs to firms to conduct a Classification & Compensation Study. Job descriptions were updated based on the work done and salary ranges were provided for all positions.

The purpose of this 2020 study was to address any changes in job positions since the last study and to adjust salary or benefit changes to remain competitive or in line with the water industry standards.

**Impact on the Budget:**

Budgeted for completion in CY2020.

**Previous Actions:**

none



**SAN ANTONIO WATER COMPANY**

**Compensation Study Report**

October 27, 2020

Prepared by:



12707 High Bluff Drive, Suite 200, San Diego, 92130

(858) 259-3800 • Fax (858) 792-7465

[www.rewardstrategy.com](http://www.rewardstrategy.com)

**INTRODUCTION**

Reward Strategy Group (RSG) was retained by San Antonio Water Company (SAWCo) to determine if there have been economic changes among regional employers that have impacted the Company’s competitiveness of compensation plans since the last market survey conducted in 2014. In planning the survey, management agreed on the following five water districts and five municipalities that represent the Company’s competitive employment market.

<b>Water Districts</b>	<b>Municipalities</b>
Cucamonga Valley Water District	City of Fontana
East Valley Water District	City of Ontario
Monte Vista Water District	City of Pomona
Rubidoux Community Service District	City of Redlands
West Valley Water District	City of Upland

The 2014 study also included mutual water companies. Most of the pertinent mutual water companies declined to participate in the previous study, resulting in a limited number of participants. It was decided that it would be too costly to attempt to gather the mutual water company data, especially since we found the limited 2014 results to be comparable to the state’s water districts. Therefore, they are not included in this study.

**BASE SALARY SURVEY RESULTS**

RSG built a salary range survey database by identifying classifications that are comparable to SAWCo’s benchmarks in each of the surveyed organizations. The results of our job comparability analyses are displayed on the 13 benchmark data sheets included in Appendix A, provided as a separate document. Of the 13 classifications RSG initially tried to compare, two entry-level positions, Water Utility Trainee and Administrative Analyst, did not have sufficient matches to include in the database. We have included the “limited” data sheets for informational purposes. We will use internal class relationships when making salary range recommendations for these classifications

In evaluating the data, RSG compared San Antonio Water Company’s range control points and range maximums to the top salary range step of comparable classifications in each of the survey agencies. It should be noted the survey comparators’ range maximums are the agencies’ range “pricing points.” Table 1 summarizes the survey results.

**Looking at range control points:**

- Four classifications, General Manager, Water Utility Worker II, Water Utility Worker I and Accounting/Personnel Specialist, have survey medians *and* averages that are between 7 and 15 percent below market. A fifth classification control point, Administrative Specialist, is 7 percent below survey average but only 2.6 percent below median.
- The remaining six classifications' CPs have survey medians and averages at +/- 3.5 percent, which RSG considers "at approximate market."

**Looking at range maximums:**

The design intent for SAWCo's range of opportunity *above* Control Point was to provide "above market" pay opportunities when warranted by employee performance/growth. Market data indicates this is not being achieved for the first four classifications discussed previously.

**HOW TO READ TABLE 1**

The Table 1 summary of results contains the following:

- Column 1: Page number for each of the survey datasheets in Appendix A.
- Column 2: SAWCo class title.
- Columns 3 – 4: Current salary range control point/maximum.
- Columns 5 – 6: Survey results for range maximum, displaying both survey average and median.
- Columns 7 – 9: The percentage difference in SAWCo's **control point** versus the survey average and median; the SAWCo class's rank order among the survey agencies with comparable classes.
- Columns 10 – 12: The percentage difference in SAWCo's **range maximum** versus the survey average and median; the SAWCo class's rank order among the survey agencies with comparable classes.

TABLE 1

Pg	Classification	SAWCo Control Point	SAWCo Range Maximum	Survey Average	Survey Median	SAWCo Control Pt vs Survey Avg / Median			SAWCo Control Pt Rank Order	SAWCo Max vs Survey Avg / Median			SAWCo Maximum Rank Order
1	General Manager	216,445	238,077	239,362	244,450	-10.6%	/	-12.9%	7 of 10	-0.5%	/	-2.7%	6 of 10
2	Assistant General Manager	178,880	196,768	180,353	193,776	-0.8%	/	-8.3%	6 of 9	9.1%	/	1.5%	4 of 9
3	Water Utility Superintendent	111,072	122,179	109,226	110,530	1.7%	/	0.5%	5 of 9	11.9%	/	10.5%	3 of 9
4	Water Utility Worker III	80,704	88,774	83,468	83,117	-3.4%	/	-3.0%	6 of 8	6.4%	/	6.8%	3 of 8
5	Water Utility Worker II	68,952	75,878	73,884	74,434	-7.2%	/	-8.0%	8 of 9	2.7%	/	1.9%	3 of 9
6	Water Utility Worker I	55,120	60,632	63,483	62,941	-15.2%	/	-14.2%	10 of 10	-4.7%	/	-3.8%	8 of 10
7	Water Utility Trainee	38,938	42,827			Insufficient Data							
8	Administrative Analyst	80,704	88,774	79,206	78,000	1.9%	/	3.5%	2 of 6	12.1%	/	13.8%	1 of 6
9	Accounting/Personnel Specialist	62,691	68,952	67,806	68,141	-8.2%	/	-8.7%	8 of 10	1.7%	/	1.2%	5 of 10
10	Administrative/Conservation Specialist	56,992	62,691	57,955	55,440	-1.7%	/	2.8%	4 of 8	8.2%	/	13.1%	3 of 8
11	Senior Administrative Specialist	68,952	75,878	67,444	70,138	2.2%	/	-1.7%	5 of 8	12.5%	/	8.2%	2 of 8
12	Administrative Specialist	55,120	60,632	59,031	56,568	-7.1%	/	-2.6%	7 of 10	2.7%	/	7.2%	4 of 10
13	Administrative Assistant		New			Insufficient Data							

**RECOMMENDED SALARY STRUCTURE**

The breadth of SAWCo’s salary range increase opportunity from minimums to control point is comparable to most of the comparator agencies (Table 2). Only West Valley Water District has a wider full range than SAWCo. RSG therefore does not recommend any change in range design. The salary ranges should remain “priced” at Control Point (CP), with minimums at 80 percent of CP and maximums at 110 percent of CP.

**TABLE 2**

	Range Breadth
San Antonio Water Company	25.0% increase Range Min to Control Point 37.5% increase Range Min to Range Max
Cucamonga Valley Water District	30.0%
East Valley Water District	10.4%
Monte Vista Water District	31.3%
Rubidoux Community Service District	27.6%
West Valley Water District	40.7%
City of Fontana	21.6%
City of Ontario	21.5%
City of Pomona	21.5%
City of Redlands	21.5%
City of Upland	34.5%

The salary grades have drifted from a consistent 10 percent differential recommended in the previous study. As exhibited in Table 3, RSG is recommending increasing the differential between salary grades for the top three grades and returning grades 12 – 26 to a consistent 10 percent differential. RSG recommends eliminating grade 11 since it is not utilized and would fall below minimum wage in 2021.



TABLE 3

Recommended Grade	Recommended Differential	Recommended Minimum	Recommended Control Point	Recommended Maximum
30		190,400	238,000	261,800
29	15.0%	165,565	206,957	227,652
28	12.5%	147,169	183,961	202,357
27	12.5%	130,817	163,521	179,873
26	10.0%	118,925	148,656	163,521
25	10.0%	108,113	135,141	148,656
24	10.0%	98,285	122,856	135,141
23	10.0%	89,350	111,687	122,856
22	10.0%	81,227	101,534	111,687
21	10.0%	73,843	92,303	101,534
20	10.0%	67,130	83,912	92,303
19	10.0%	61,027	76,284	83,912
18	10.0%	55,479	69,349	76,284
17	10.0%	50,436	63,045	69,349
16	10.0%	45,851	57,313	63,045
15	10.0%	41,682	52,103	57,313
14	10.0%	37,893	47,366	52,103
13	10.0%	34,448	43,060	47,366
12	10.0%	31,317	39,146	43,060

**RECOMMENDED ALLOCATIONS**

RSG’s recommended classification allocations are exhibited in Table 4. Classifications are allocated based on the market data and internal relationship analysis.

To improve competitiveness, RSG is recommending a one-grade increase for Water Utility Worker II (+10.6%), Water Utility Worker I (+14.4%) and the Accounting/Personnel Specialist (+10.6%) classifications. The differential adjustments of the salary grades increase the other classifications including the General Manager (+10.0%).

The vacant Administrative Analyst position was adjusted down one salary grade based on market data and relationship to the Senior Administrative Specialist.

**TABLE 4**

Recommended Grade	Classification	Recommended Control Point	BM Data	Current Grade	Current Control Point	Percentage Change
30	General Manager	238,000	239,362 avg 244,450 med	30	216,445	10.0%
28	Assistant General Manager	183,961	180,353 avg 193,776 med	28	178,880	2.8%
23	Water Utility Superintendent	111,687	110,530 med	23	111,072	0.6%
20	Water Utility Worker III	83,912	83,117 med	20	80,704	4.0%
19	Administrative Analyst	76,284	78,000 med	20	80,704	-5.5%
19	Water Utility Worker II	76,284	74,434 med	18	68,952	10.6%
18	Senior Administrative Specialist	69,349	67,444 avg 70,138 med	18	68,952	0.6%
18	Accounting/Personnel Specialist	69,349	68,141 med	17	62,691	10.6%
17	Water Utility Worker I	63,045	62,941 med	16	55,120	14.4%
16	Administrative Specialist	57,313	59,031 avg 56,568 med	16	55,120	4.0%
16	Administrative/Conservation Specialist	57,313	57,955 avg 55,440 med	16	56,992	0.6%
13	Administrative Assistant	43,060	Slotted based on Internal Relationship		New	
12	Water Utility Trainee	39,146	Slotted based on Internal Relationship	12	38,938	0.5%

All ten employees' current salaries are within the recommended salary ranges. Only one employee is above the control point and one employee is at the control point.

TABLE 5

Recommended Grade	Classification	Recommended Minimum	Recommended Control Point	Recommended Maximum	Incumbent	Incumbent Current Salary	Percentage Change at CP
30	General Manager	190,400	238,000	261,800	Brian Lee	<del>238,000</del>	<del>100%</del>
28	Assistant General Manager	147,169	183,961	202,357	Teri Layton	<del>183,961</del>	<del>100%</del>
23	Water Utility Superintendent	89,350	111,687	122,856	Tommy Hudspeth	<del>111,687</del>	<del>100%</del>
20	Water Utility Worker III	67,130	83,912	92,303	Chad Herron	<del>83,912</del>	<del>100%</del>
19	Water Utility Worker II	61,027	76,284	83,912	Jeff Barker	<del>76,284</del>	<del>100%</del>
19	Water Utility Worker II	61,027	76,284	83,912	Scott Weiland	<del>76,284</del>	<del>100%</del>
18	Senior Administrative Specialist	55,479	69,349	76,284	Kelly Mitchell	<del>69,349</del>	<del>100%</del>
18	Accounting/Personnel Specialist	55,479	69,349	76,284	Salena Holley	<del>69,349</del>	<del>100%</del>
16	Administrative/Conservation Specialist	45,851	57,313	63,045	Roberta Thomas	<del>57,313</del>	<del>100%</del>
12	Water Utility Trainee	31,317	39,146	43,060	Alec Cristerna	<del>39,146</del>	<del>100%</del>



**BENEFITS SURVEY RESULTS**

RSG deems SAWCo's overall benefits package comparable with the prevalence of practice among this cohort. The comparators' benefits packages are detailed in the four tables of Appendix B and will assist in identifying areas where SAWCo excels or may be slightly behind in comparison to a specific comparator. If SAWCo wants to further enhance the benefits package, some areas to consider are:

**Table 1 – Health and Life Insurance**

- All five cities and two water districts have an Employee Healthcare Cafeteria Plan for medical, dental, vision and additional benefits sufficient to cover 100 percent of employee. The remaining three water districts cover 85-100 percent of employee and dependent medical for at least one plan.
- SAWCo should consider if a Health Savings Account would be valuable to employees as this is a benefit often available with a cafeteria plan.

**Table 2 – Paid Time Off**

- Unlike SAWCo, five of the comparators have a vacation buy-back program for active employees, and six of the comparators have a sick leave conversion to vacation time or payout on retirement program.
- All ten comparators have executive leave for at least the General Manager-level position. Six of the ten comparators provide more hours of executive leave than SAWCo.

**Table 3 – Retirement Plan**

- SAWCo is the only agency not in CalPERS, so an apples-to-apples comparison to the Safe Harbor 401(k) plan is not possible. It is probable that the 401(k) is not as competitive as the Classic CalPERS formulas, but it is competitive when compared to other defined contribution plans used by private sector employers and against the current CalPERS PEPR program.
- All ten comparators have CalPERS Classic employees pay 100% of the employee contribution.
- All ten comparators have a voluntary deferred compensation option for all employees, and five have some form of matching program for at least management-level employees.

**Table 4 – Other Benefits**

- SAWCo is the only agency that provides an auto allowance to non-management employees, and only four of the comparators provide an auto allowance to department head or above employees.
- Six comparators have a bonus or stipend for Class A or B driver’s licenses and/or water certifications above minimum qualifications.



**SAN ANTONIO WATER COMPANY**

**Compensation Study Report**

**Appendix B – Benefits Survey Results**

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**Table 1 - HEALTH**

Comparator	Employer Contribution – Health, Dental and Visions FT	Employer Contribution – Life Insurance
<b>San Antonio Water Company</b>	<p>Medical - 100% Employee; 50% dependents after yr 1                      Dental - 100% Employee; 50% dependents after yr 1                      Vision- 100% Employee; 50% dependents after yr 1</p> <p>Medical Insurance Section 125 Plan (available for premium only dependent coverage for medical, dental, vision, etc.)</p>	<p>Full-time -100% company-paid group term life insurance plan and accidental death &amp; dismemberment insurance (AD&amp;D) plan.</p> <p>The benefit amount is a minimum of \$100,000 and pays one times annual salary up to a max \$150,000.</p>
<b>Cucamonga Valley Water District</b>	<p>Mid-management and hourly employees who select medical, dental, and vision plans where the combined monthly premiums exceeds \$564.71 per month, the District will pay 85% of such premiums.</p> <p>Executive management employees who select medical, dental and vision plans where the combined monthly premiums exceed \$600.00 per month, the District will pay 80% of such premiums.</p> <p>FSA program - Employees’ contribution may not exceed \$2,500 per plan year for Healthcare Spending Account (HSA) and \$2,600 per plan year for Dependent Care Spending Account.</p>	<p>All Employees - District-paid life insurance policy of \$25,000. Additional insurance up \$500,000 may be purchased. Rates are age based. Employee pays 100% of the cost for additional insurance.</p> <p>The District pays 100% of the LTD/STD premiums for employees during their employment.</p>
<b>East Valley Water District</b>	<p>All full-time employees shall be eligible to participate in the Percentage Based Employer Contribution Plan (PBECP). The PBECP covers Professional/Supervisory and Management classifications -95% of health benefit premiums for employees and their qualified dependents up to the cost of the benchmark plan.</p> <p>All other classifications - 90% of health benefit premiums for employees and their qualified dependents, up to the cost of the benchmark plan (Blue Shield for the current year).</p> <p>Employees will be responsible for covering the remaining percentage of the health benefit premium costs, and any additional costs incurred by selecting a health plan above the benchmark plan.</p> <p>The District pays 100% of dental and vision plan for employees and their qualified dependents</p>	<p>Senior management and executive management-district-paid Life and AD&amp;D policy of \$150,000.</p> <p>All other employees - district-paid Life and AD&amp;D policy of \$100,000.</p>

Comparator	Employer Contribution – Health, Dental and Visions FT	Employer Contribution – Life Insurance
<b>Monte Vista Water District</b>	Employee Health Care Cafeteria Plan \$1,700/ mo allowance is available to cover or offset a portion of an employee’s monthly health care-related costs inclusive of medical, dental, and vision. PEMCHA medical, dental and vision. Section 125 Flexible Benefits Plan for Health FSA and/or dependent care	Life insurance is 100% paid by the District for \$125,000, with an additional Accidental Death and Dismemberment coverage available to District employees.
<b>Rubidoux Community Service District</b>	\$1818 per month toward the cost of medical and dental benefits and pays for a family vision plan. Plans offered include: Kaiser HMO, United Healthcare HMO and PPO, DHS Dental HMO and PPO, VSP Vision. Flexible Benefits Plan for Health FSA and/or dependent care	District-paid group term life insurance policy, not to exceed \$500,000. District pays 100% of LTD/STD premiums
<b>West Valley Water District</b>	District pays 100% of employee and dependent medical, dental and vision. Employees can choose between Blue Cross of California PPO or HMO plans and Kaiser Permanente. The plan is administered by Association of California Water Agencies (ACWA).	District paid life insurance and AD&D - plan coverage is twice the employee’s annual salary up to \$125,000. Dependent Coverage is \$5,000. District-paid LTD.
<b>City of Fontana</b>	Cafeteria plan - City pays the equivalent of the Anthem Blue Cross HMO family rate with \$15.00 co-pay and the high dental family rate - \$558.35 or up to \$1,778.86; executives \$1,020.58 or up to \$2,337.42	Part of cafeteria plan
<b>City of Ontario</b>	The City provides up to \$1,727 per month toward family coverage; CalPERS for medical coverage - 12 plan choices Dental - \$35/mo; \$124/mo mgmt Vision - \$5.51/mo; \$148/mo mgmt	<p>\$50,000 for both Life and AD&amp;D for each employee \$106,000 Basic Life Insurance and \$109,000 Accidental Death &amp; Dismemberment (AD&amp;D) coverage for mgmt.</p> <p>STD: City pays 100% of the premium; benefit – 66 2/3% of salary up to \$1,269.23 per week employee, \$3,462 per week mgmt LTD: City pays 100% of the premium; maximum monthly benefit \$5,500 employee, \$15,000 mgmt.</p>

Comparator	Employer Contribution – Health, Dental and Visions FT	Employer Contribution – Life Insurance
<p><b>City of Pomona</b></p>	<p>Medical - \$700 per month; cash-in-lieu program available                      DENTAL: \$75 per month                      Vision: 100%</p> <p>Section 125 plan consists of the current health insurance and dental insurance plans, plus any optional insurance benefits offered by the plan administrator. Section 125 plan may be used to pay for excess health, dental, or vision premiums or may be taken in taxable cash.                      City Contribution effective the first paycheck in December 2020                      Waive \$45                      Single \$65                      Two-party \$425                      Family \$625</p>	<p>\$30,000 for both Life and AD&amp;D for each employee                      Mgmt – 2x annual salary to a maximum of \$400,000</p> <p>LTD: City pays 100% of the premium; benefit – 66 2/3% after 60 days</p>
<p><b>City of Redlands</b></p>	<p>City pays up to \$900/mo medical for employee and dependents                      100% of dental employee and dependents                      Vision reimbursement - \$225/yr</p> <p>Flexible Spending Account available</p> <p>City pays the entire monthly premium for Director level employees and their eligible dependents through PERS Health plus \$150 per year to offset medical insurance co-payments and/or deductibles</p>	<p>City pays 100% of premium for \$25,000 Life Insurance and \$25,000 AD&amp;D.</p>
<p><b>City of Upland</b></p>	<p>Cafeteria Plan – up to \$1267/month towards health, dental, vision, deferred comp, Savings bonds, ROTH IRAs – dollar amount based on unit and coverage</p> <p>Section 125 Health and Dependent Care flexible spending plans and HAS</p> <p>Reimbursement up to \$100 per year employee and \$225 mgmt for purchase of items, classes, memberships or programs which contribute to physical fitness</p>	<p>City-paid life and AD&amp;D for 1 times annual salary</p> <p>LTD: 66 2/3% of base salary to a max of \$5,000/month</p>

**Table 2 - PAID TIME OFF**

Comparator	Vacation	Sick	Executive Leave	Holidays
<b>San Antonio Water Company</b>	Yrs Employment Hours Per Year 1-4 80 hrs 5-15 120 hrs 16 or more 160 hrs 200 hr max accrual	FT - 96 hrs per yr (8/mo) PT - 1 hr for every 30 hrs worked 460 hr max accrual	Management and some exempt employees – 40 hrs/ yr	9.5 days + 4 personal days
<b>Cucamonga Valley Water District</b>	Yrs 1 -9 10 days (80 hrs) Yrs 10+ 20 days (160 hrs)	12 days (96 hrs) per year with unrestricted accumulation. Fifty percent (50%) of the leave balance is paid to the employee upon retirement.	General Managers/Asst. General Managers: 5 days Managers: 3 days Supervisors: 2 days	10 days + 3 personal days
<b>East Valley Water District</b>	< 3 yrs – 104 hrs/yr 3-15 yrs – 160 hrs/yr 15+ 208 hrs/yr 300 hr max accrual Vacation buyback program	104 hrs/yr	Executive - 64 hrs/yr Sr Mgmt- 56 hrs/yr Management - 48 hrs/yr Professional/ supervisory - 40 hrs/yr	13 days
<b>Monte Vista Water District</b>	District employees are provided with a competitive accrual formula. The vacation policy also includes a “buy back” provision for hours over 480 max	96 hrs/yr	General Manager – 40 hrs	11 days + 1 personal day
<b>Rubidoux Community Service District</b>	1 – 3 yrs 10 days 4 – 9 yrs 15 days 10 - 14 yrs 20 days One additional day/yr until yr 20 max 25 days	10 days/yr 50% of leave balance paid upon termination; 100% of leave balance is paid upon retirement or death; not to exceed 75 days’ pay	General Manager, AGM, Managers and Supervisors – 4 days	13 days + 1 floating holiday
<b>West Valley Water District</b>	After 1 year: 80 hours After 4 years: 120 hours After 9 years: 160 hours After 14 years: 200 hours	12 days per year, pays out 40 hrs if over 240 hrs. Upon retirement, the employee may receive cash payments of 30% to 50% of their monthly salary based on the total days of sick leave accrued	GM, AGM – 120 hrs/yr Executive Mgmt – 80 hrs/yr	12+ 1 floater + birthday

Comparator	Vacation	Sick	Executive Leave	Holidays
<b>City of Fontana</b>	Hire - 180 hrs/yr, of personal leave increasing every 2 years Yr 10 – 220 hrs/yr Yr 20 - 312 hrs/yr, max Can carry 2.5 years accrual 80 hr /yr cash out program (120 hrs mgmt.)		60 hrs/ yr as designated by City Manager	11 + 3 floating holidays (ees required to take time off 12/26 -12/31 and use personal leave and floating holidays in addition to holidays)
<b>City of Ontario</b>	80 - 140 hrs/yr, max at 15 yrs	96 hrs/yr	Mgmt – 40 hrs per yr	13
<b>City of Pomona</b>	80 - 240 hrs/yr max at 20 yrs empl 80 – 240 hrs/yr max at 16 yrs mgmt	12 days/yr maximum of 1000 hrs emp; 2,000 mgmt. Conversion program - 2 sick leave hours for 1 vacation leave hour not to exceed 48 hours of additional vacation leave hours	Director and above hired before 7/1/11 - 8.462 hrs/ pay period capped at equivalent of 3 yrs Hired After 7/1/11 – 6.539 hrs/pay period capped 1 yr	10 + 3 floating holidays
<b>City of Redlands</b>	80 - 200 hrs/yr max at 25 yrs Vacation accrued over 3 years maximum paid out annually.  Directors – Annual leave 392 hrs per year – combines vacation, sick and executive leave. Max accrual 900 hrs and 392 hrs/yr can be paid out annually.	96 hrs/yr Annual unused vacation buy-back program and up to 50% paid out on termination based on years of service.	Part of annual leave	12 + 2 floating holidays +20 floating hours
<b>City of Upland</b>	80 -176 hrs/yr max at yr 21 Cash for unused vacation for up to 60 hours/year  Executive employees may be paid cash in lieu of unused vacation, sick leave, and/or executive leave for up to 80 hours 2 xs/yr	8 hours per month to a maximum of 1250 hours.	80 hours per calendar year	9 + 40 hrs floating



**Table 3 - RETIREMENT PLAN**

**New Member to CalPERS under PEPRA for all of the comparators**

- A member who joined CalPERS prior to January 1, 2013, who, on or after January 1, 2013, is hired by a different CalPERS employer following a break in service of more than six months.
- A new hire who joined CalPERS for the first time on or after January 1, 2013, and who has no prior membership in another California public retirement system.
- A new hire who joins CalPERS for the first time on or after January 1, 2013, and who was a member of another California public retirement system prior to that date, but who is not subject to reciprocity upon joining CalPERS.

Defined benefit formula is **2%@62**. Mandatory employee contribution will be the greater of 50% percent of the total normal costs or the current contribution rate of similarly situated employees. Employees pay their own member contributions from reportable compensation and defer state and federal income taxes on the member contributions.

PEPRA defines pensionable compensation as “the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules.”

The Employer Pick-Up allows employee contributions to be treated as employer contributions for federal and state tax purposes, thus lowering the employees’ taxable gross income.

The data in the following table is for “Classic members” who are enrolled in CalPERS prior to January 1, 2013.

Comparator	Retirement Plan	Deferred Compensation
<b>San Antonio Water Company</b>	Safe Harbor 401k Plan 1 - 2 yrs, 3.5% employer match 3 - 5 yrs, 5.5% employer match 6+ yrs, 7.5% employer match  Employee deduction for Social Security taxes. The Company matches this deduction.	General Manager only – 457(b) plan, 7.5% company contribution.
<b>Cucamonga Valley Water District</b>	Tier 1 – PERS 2.5% @ 55 plan for defined classic members. Members pay 7%  Tier 2 – PERS 2% @ 60 plan for applicants currently employed by a PERS agency, or defined classic members. Members pay 7%.  Upon completion of five (5) years of continuous service the District will establish an account through the ICMA VantageCare Retirement Health Savings (RHS) program to which the District will contribute a designated amount per pay period.  District employees do not contribute to Social Security.	Voluntary program, no employer match.

Comparator	Retirement Plan	Deferred Compensation
<b>East Valley Water District</b>	<p>Classic employees - 2.7% at 55 retirement formula (employee contribution of 2% of annual salary)</p> <p>District does not participate in Social Security</p>	<p>Voluntary 457(b) plan Participating employees are eligible for the following District match toward their 457 (b) contribution:</p> <p>Executive and senior management - \$175/mo                      Management - \$150 / month                      Professional / Supervisory and General / Confidential employees - \$125 / month                      Hourly Emps (EVWDEP Represented) - \$75/mo</p>
<b>Monte Vista Water District</b>	<p>Classic employees - 2.5% at 55. District employees currently contributes 8% toward their retirement plan</p> <p>District participates in Social Security</p>	<p>Voluntary 457(b) Governmental Deferred Compensation Plan</p>
<b>Rubidoux Community Service District</b>	<p>Current CalPERS members have a 3% at 60 formula.</p> <p>District employees contribute to Social Security paid for by the District.</p>	<p>Voluntary 457(b) program, no employer match. Establishing 401(a) plan for Executive Mgmt</p>
<b>West Valley Water District</b>	<p>CalPERS                      Hired before 1/13 - 2% @ 55 employee pays 7%.</p>	<p>Voluntary program – District matches 50% of employee contribution up to \$75/ pay period (\$1,950/yr - 26 pay periods)</p>
<b>City of Fontana</b>	<p>CalPERS                      Hired before 1/13 - 2% @ 55 employee pays 7%.</p>	<p>Voluntary program - 457(b) Deferred Compensation Account</p>
<b>City of Ontario</b>	<p>CalPERS                      Hired before 1/11 - 2.5% @ 55 employee pays the employee’s contribution of 7%.</p> <p>Employees do not contribute into Social Security.</p> <p>Retiree Supplemental Medical Insurance contribution of \$60 per month in addition to the Health Insurance Contribution \$206.14 per month toward health insurance premiums for retired employees. This amount is inclusive of the minimum statutory employer contribution under CalPERS medical (PEMHCA) for active and retired employees who choose to enroll in the City’s medical plan.</p>	<p>Voluntary 457(b) and 401(a) plans for employees. The City provides a monthly 401(a) contribution of \$45 employees 7.5% per pay period to mgmt.</p>
<b>City of Pomona</b>	<p>CalPERS                      Hired before 8/14/11 - 2% @ 55 employee member contribution                      Hired 8/14/11 – 1/13 – 2% @ 60 employee member contribution</p>	<p>Voluntary 457(b) Plan. No City match</p>

Comparator	Retirement Plan	Deferred Compensation
<p><b>City of Redlands</b></p>	<p>CalPERS                      Hired before 9/11 - 2% @ 55 employee pays 8%.                      Hired 9/11 - 1/13 - 2% @ 60 employee pays 8%.</p> <p>City participates in Social Security</p>	<p>Directors - 401A Plan – Annual City paid contribution in the amount of \$1,125 + 2% of salary; Optional 457(b) plan.</p>
<p><b>City of Upland</b></p>	<p>CalPERS                      Hired before 1/13 - 2% @ 55 employee pays 8%.</p> <p>City does not pay into Social Security</p> <p>Retirement Health Savings (RHS) Accounts through ICMA-RC with City contributions on employee’s behalf beginning at 5 years of continuous service</p>	<p>Mass Mutual 457 Plan, Roth 457 option, \$100 per month will be contributed to each employee.</p> <p>Mgmt - City contributes 9% of employee’s base monthly salary to 457 deferred compensation plan. This City contribution may also be used toward cafeteria options (medical, dental, vision). Exempt employees may transfer unused cafeteria funds to the deferred compensation plan at the employee only rate of coverage.</p>

**Table 4 – OTHER BENEFITS**

Comparator	Educational Incentive	Auto Allowance	Certification
<b>San Antonio Water Company</b>	Reimbursement \$2,000 – < than 1 year \$3,000 – 1 – 5 years \$4,500 – > than 5 years	GM - \$500/mo AGM - \$433.33/mo Admin Support - \$25/mo	NA
<b>Cucamonga Valley Water District</b>	\$5,250 loan – forgiven after 12 mos of additional employment	NA	NA
<b>East Valley Water District</b>	Up to \$5,000 per year	Executive - \$500/mo Sr Management - \$250/mo	\$1,500 one-time payment for each certificate Grade 2 or higher
<b>Monte Vista Water District</b>	\$700/yr	NA	NA
<b>Rubidoux Community Service District</b>	NA	NA	NA
<b>West Valley Water District</b>	Educational Loan up to \$5,000 per fiscal year. Loan forgiven After 48 months, 100% After 36 months, 75% After 24 months, 50% After 12 months, 25%	NA	\$25 per pay period for Class A 100 % reimbursed by the District the tuition, books and other course required costs associated with obtaining and maintaining required Water Treatment/Distribution certs.
<b>City of Fontana</b>	Bachelor’s degree: \$2,000 OR Master’s degree: \$3,000 or \$1,000 when previously received the one-time graduation stipend for a bachelor’s degree.	NA	Yard employees - Class “B” California Driver’s License shall receive a CDL stipend of \$125 /mo Class “A” \$150/ mo.
<b>City of Ontario</b>	\$1,000 annual tuition reimbursement for job-related accredited courses	NA	NA

Comparator	Educational Incentive	Auto Allowance	Certification
<p><b>City of Pomona</b></p>	<p>Employee with prior approval may be reimbursed for accredited course work directly related to his/her job - \$500 per fiscal year for tuition and/or registration fees incurred for course work. Mgmt is \$2,500 per year</p> <p>The City may, at its sole discretion and subject to the availability of funds, pay for or reimburse an employee for the cost of tuition and materials related to obtaining and/or renewing water and wastewater certifications, or other job-related certifications, not required of the employee’s immediate position but that would be beneficial to the City.</p>	<p>Director level and above may receive up to \$1000/ mo</p>	<p>Cost of renewal and physical for Class A and B CDL.</p>
<p><b>City of Redlands</b></p>	<p>Reimbursed for dollar amount for same number of units at UC Riverside up to \$2,000/ yr regular employee, \$1,000/yr Director</p>	<p>Director level and above. Based on position ranges from \$100 – a vehicle for Police Chief, Fire Chief and Director of Municipal Utilities</p>	<p>3% of base pay for each water distribution certification above the minimum requirement for the classification.</p>
<p><b>City of Upland</b></p>	<p>One-time payment of the applicable percentage of annual base salary                      AA/AS with 2 years = 5%                      BA/BS with 2 years = 7.5%                      MA/MS with 2 years = 10%</p> <p>Mgmt                      PhD with 2 years of service = 10%                      JD with 2 years of service = 10%</p>	<p>Department heads \$350/mo</p>	<p>Certification and recertification training, time and supplies will be paid for all Water Division staff as required by position                      Eligible employees will receive 5% for each certification listed in their assigned classification above those required at hire</p> <ul style="list-style-type: none"> <li>• Sr. Water Treatment Operator—T 4/5 or D4 = 10% max</li> <li>• Water Treatment Operator—T 2/3 = max 10%</li> <li>• Senior Utility Worker—D 4/5 = max 10%</li> <li>• Utility Worker—D 2/3 = max 10%</li> </ul>



**San Antonio Water Company  
Salary Survey Data Sheet**

**COMPENSATION STUDY REPORT  
APPENDIX A - DATA SHEETS**

<b>Classification:</b>	<b>General Manager</b>	
		<b>Range Maximum: 238,077</b>
		<b>Control Point: 216,445</b>

<b>Comparator</b>	<b>Comparison Classification</b>	<b>Range Max:</b>
Cucamonga Valley Water District	General Manager/ CEO	300,036
East Valley Water District	General Manager/ CEO	295,568
Monte Vista Water District	General Manager	208,062
Rubidoux Community Service District	General Manager	256,000
West Valley Water District	General Manager	244,450
City of Fontana	NC	-
City of Ontario	Utilities General Manager	258,898
City of Pomona	Water Resources Director	189,744
City of Redlands	Director Municipal Utilities and Public Works Engineering/ City Engineer	223,644
City of Upland	Public Works Director/ City Engineer	177,860

**Survey Average: \$ 239,362**  
**Survey Median: \$ 244,450**

**SAWCo Control vs Survey Average: -10.6%**  
**SAWCo Control vs Survey Median: -12.9%**

**SAWCo Max vs Survey Average: -0.5%**  
**SAWCo Max vs Survey Median: -2.7%**

**Water Agency Average: \$ 260,823**  
**Water Agency Median: \$ 256,000**

**SAWCo Control vs Water Average: -20.5%**  
**SAWCo Control vs Water Median: -18.3%**

**SAWCO Control Rank: 7 of 10**  
**SAWCo Max Rank: 6 of 10**

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Assistant General Manager  
**Range Maximum:** 196,768  
**Control Point:** 178,880

<b>Comparator</b>	<b>Comparison Classification</b>	<b>Range Max:</b>
Cucamonga Valley Water District	Director Finance and Technology Services	193,092
East Valley Water District	Chief Financial Officer	206,669
Monte Vista Water District	Assistant General Manager/ CFO	194,459
Rubidoux Community Service District	Director Finance and Administration	199,568
West Valley Water District	Chief Financial Officer	201,552
City of Fontana	NC	-
City of Ontario	NC	-
City of Pomona	Water Resources Manager (D2/T2)	159,648
City of Redlands	Utilities Operation Manager	151,563
City of Upland	Utilities Manager	136,271

**Survey Average:** \$ 180,353  
**Survey Median:** \$ 193,776

**SAWCo Control vs Survey Average:** -0.8%  
**SAWCo Control vs Survey Median:** -8.3%

**SAWCo Max vs Survey Average:** 9.1%  
**SAWCo Max vs Survey Median:** 1.5%

**Water Agency Average:** \$ 199,068  
**Water Agency Median:** \$ 199,568

**SAWCo Control vs Water Average:** -11.3%  
**SAWCo Control vs Water Median:** -11.6%

**SAWCO Control Rank:** 6 of 9  
**SAWCo Max Rank:** 4 of 9

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Water Utility Superintendent  
**Range Maximum:** 122,179  
**Control Point:** 111,072

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	<u>Water Production and Controls Supervisor (D4/T2)</u>	<u>117,696</u>
East Valley Water District	<u>Water Production Supervisor (D3/T4)</u>	<u>111,467</u>
Monte Vista Water District	<u>Water Systems Superintendent</u>	<u>128,981</u>
Rubidoux Community Service District	<u>Systems Operator III (D2/T3)</u>	<u>104,513</u>
West Valley Water District	<u>NC</u>	<u>-</u>
City of Fontana	<u>NC</u>	<u>-</u>
City of Ontario	<u>Water Production Supervisor</u>	<u>87,318</u>
City of Pomona	<u>Water Production and Treatment Operations Supervisor</u>	<u>124,680</u>
City of Redlands	<u>Water Distribution Superintendent</u>	<u>109,592</u>
City of Upland	<u>Utility System Supervisor</u>	<u>89,557</u>

**Survey Average:** \$ 109,226  
**Survey Median:** \$ 110,530

**SAWCo Control vs Survey Average:** 1.7%  
**SAWCo Control vs Survey Median:** 0.5%

**SAWCo Max vs Survey Average:** 11.9%  
**SAWCo Max vs Survey Median:** 10.5%

**Water Agency Average:** \$ 115,664  
**Water Agency Median:** \$ 114,582

**SAWCo Control vs Water Average:** -4.1%  
**SAWCo Control vs Water Median:** -3.2%

**SAWCO Control Rank:** 5 of 9  
**SAWCo Max Rank:** 3 of 9



**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Water Utility Worker III  
**Range Maximum:** 88,774  
**Control Point:** 80,704

<b>Comparator</b>	<b>Comparison Classification</b>	<b>Range Max:</b>
Cucamonga Valley Water District	<u>Water System Operator II (D3/T2)</u>	<u>79,200</u>
East Valley Water District	<u>Senior Water Production Operator (D3/T4)</u>	<u>89,274</u>
Monte Vista Water District	<u>Water Systems Operator III</u>	<u>89,835</u>
Rubidoux Community Service District	<u>Systems Operator II (D2/T2)</u>	<u>85,573</u>
West Valley Water District	<u>Water Systems Operator III (D3/T3)</u>	<u>83,117</u>
City of Fontana	<u>NC</u>	<u>-</u>
City of Ontario	<u>NC</u>	<u>-</u>
City of Pomona	<u>Water System Operator III (D3/T3)</u>	<u>81,936</u>
City of Redlands	<u>NC</u>	<u>-</u>
City of Upland	<u>Senior Utility System Worker (D3/T1)</u>	<u>75,341</u>

**Survey Average:** \$ 83,468  
**Survey Median:** \$ 83,117

**SAWCo Control vs Survey Average:** -3.4%  
**SAWCo Control vs Survey Median:** -3.0%

**SAWCo Max vs Survey Average:** 6.4%  
**SAWCo Max vs Survey Median:** 6.8%

**Water Agency Average:** \$ 85,400  
**Water Agency Median:** \$ 85,573

**SAWCo Control vs Water Average:** -5.8%  
**SAWCo Control vs Water Median:** -6.0%

**SAWCO Control Rank:** 6 of 8  
**SAWCo Max Rank:** 3 of 8

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Water Utility Worker II  
**Range Maximum:** 75,878  
**Control Point:** 68,952

<b>Comparator</b>	<b>Comparison Classification</b>	<b>Range Max:</b>
Cucamonga Valley Water District	Water System Operator I (D2/T1)	67,596
East Valley Water District	Water Production Operator II (D2/T2)	76,981
Monte Vista Water District	Water Systems Operator II	79,602
Rubidoux Community Service District	Systems Operator I (D2/T2)	74,092
West Valley Water District	Water Systems Operator II (D2/T2)	75,421
City of Fontana	NC	-
City of Ontario	Water Production Operator	74,776
City of Pomona	Water Systems Operator II (D2 or T2)	70,644
City of Redlands	Water Distribution Crew Leader	71,960
City of Upland	NC	-

**Survey Average:** \$ 73,884  
**Survey Median:** \$ 74,434

**SAWCo Control vs Survey Average:** -7.2%  
**SAWCo Control vs Survey Median:** -8.0%

**SAWCo Max vs Survey Average:** 2.7%  
**SAWCo Max vs Survey Median:** 1.9%

**Water Agency Average:** \$ 74,738  
**Water Agency Median:** \$ 75,421

**SAWCo Control vs Water Average:** -8.4%  
**SAWCo Control vs Water Median:** -9.4%

**SAWCO Control Rank:** 8 of 9  
**SAWCo Max Rank:** 3 of 9

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Water Utility Worker I  
 Range Maximum: 60,632  
 Control Point: 55,120

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	Water Utility Worker I (D1 coll 1)	62,448
East Valley Water District	Water Production Operator I (D1/T1)	69,742
Monte Vista Water District	Utility Service Worker I	62,358
Rubidoux Community Service District	Meter Reader (D1)	68,827
West Valley Water District	Water Systems Operator I (D1/T1)	65,125
City of Fontana	NC	-
City of Ontario	Utilities Technician	62,941
City of Pomona	Water System Operator I	64,020
City of Redlands	Water Distribution Operator	55,557
City of Upland	Utility System Worker - Water (journey D1/T1)	60,328

**Survey Average:** \$ 63,483  
**Survey Median:** \$ 62,941

**SAWCo Control vs Survey Average:** -15.2%  
**SAWCo Control vs Survey Median:** -14.2%

**SAWCo Max vs Survey Average:** -4.7%  
**SAWCo Max vs Survey Median:** -3.8%

**Water Agency Average:** \$ 65,700  
**Water Agency Median:** \$ 65,125

**SAWCo Control vs Water Average:** -19.2%  
**SAWCo Control vs Water Median:** -18.2%

**SAWCO Control Rank:** 10 of 10  
**SAWCo Max Rank:** 8 of 10

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Water Utility Trainee  
 Range Maximum: 42,827  
 Control Point: 38,938

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	NC	-
East Valley Water District	NC	-
Monte Vista Water District	NC	-
Rubidoux Community Service District	NC	-
West Valley Water District	Assistant Water Systems Operator	59,093
City of Fontana	NC	-
City of Ontario	NC	-
City of Pomona	Water Utility Worker I	55,200
City of Redlands	NC	-
City of Upland	Utility System Worker - Water Trainee	53,321

**Survey Average:** \$ 55,871  
**Survey Median:** \$ 55,200

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Administrative Analyst  
**Range Maximum:** 88,774  
**Control Point:** 80,704

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	NC	-
East Valley Water District	NC	-
Monte Vista Water District	Projects Assistant	79,602
Rubidoux Community Service District	NC	-
West Valley Water District	NC	-
City of Fontana	Administrative Analyst I	77,584
City of Ontario	Management Analyst	83,554
City of Pomona	Management Analyst	78,000
City of Redlands	Administrative Analyst	77,289
City of Upland	NC	-

**Survey Average:** \$ 79,206  
**Survey Median:** \$ 78,000

**SAWCo Control vs Survey Average:** 1.9%  
**SAWCo Control vs Survey Median:** 3.5%  
**SAWCo Max vs Survey Average:** 12.1%  
**SAWCo Max vs Survey Median:** 13.8%

**SAWCO Control Rank:** 2 of 6  
**SAWCo Max Rank:** 1 of 6

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Accounting/ Personnel Specialist  
 Range Maximum: 68,952  
 Control Point: 62,691

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	Account Clerk II	64,980
East Valley Water District	Senior Accounting Technician	71,469
Monte Vista Water District	NC	-
Rubidoux Community Service District	Accounting/ Customer Service Clerk II	80,120
West Valley Water District	Accounting Specialist III	71,822
City of Fontana	Accounting Technician	68,141
City of Ontario	Accounting Technician	67,371
City of Pomona	Senior Accounting Technician	57,996
City of Redlands	Senior Accounting Technician	58,390
City of Upland	Senior Accounting Technician	69,962

Survey Average: \$ 67,806  
 Survey Median: \$ 68,141

SAWCo Control vs Survey Average: -8.2%  
 SAWCo Control vs Survey Median: -8.7%  
 SAWCo Max vs Survey Average: 1.7%  
 SAWCo Max vs Survey Median: 1.2%

SAWCO Control Rank: 8 of 10  
 SAWCo Max Rank: 5 of 10

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Administrative/ Conservation Specialist  
 Range Maximum: 62,691  
 Control Point: 56,992

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	Account Clerk I	55,440
East Valley Water District	Accounting Technician	64,792
Monte Vista Water District	NC	-
Rubidoux Community Service District	NC	-
West Valley Water District	Accounting Specialist II	68,390
City of Fontana	Account Clerk II	50,752
City of Ontario	NC	-
City of Pomona	Accounting Technician II	50,016
City of Redlands	Accounting Technician II	54,462
City of Upland	Accounting Technician	61,836

**Survey Average:** \$ 57,955  
**Survey Median:** \$ 55,440

**SAWCo Control vs Survey Average:** -1.7%  
**SAWCo Control vs Survey Median:** 2.8%

**SAWCo Max vs Survey Average:** 8.2%  
**SAWCo Max vs Survey Median:** 13.1%

**SAWCO Control Rank:** 4 of 8  
**SAWCo Max Rank:** 3 of 8

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Senior Administrative Specialist  
 Range Maximum: 75,878  
 Control Point: 68,952

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	Administrative Assistant II	70,332
East Valley Water District	Senior Administrative Assistant	76,981
Monte Vista Water District	NC	-
Rubidoux Community Service District	NC	-
West Valley Water District	NC	-
City of Fontana	Senior Administrative Aide	70,138
City of Ontario	Senior Administrative Assistant	70,450
City of Pomona	Senior Administrative Assistant	63,984
City of Redlands	Senior Administrative Assistant	61,369
City of Upland	Senior Administrative Assistant	58,856

Survey Average: \$ 67,444  
 Survey Median: \$ 70,138

SAWCo Control vs Survey Average: 2.2%  
 SAWCo Control vs Survey Median: -1.7%  
 SAWCo Max vs Survey Average: 12.5%  
 SAWCo Max vs Survey Median: 8.2%

SAWCO Control Rank: 5 of 8  
 SAWCo Max Rank: 2 of 8



**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Administrative Specialist  
 Range Maximum: 60,632  
 Control Point: 55,120

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	Administrative Assistant I	60,024
East Valley Water District	Administrative Assistant	69,742
Monte Vista Water District	Administrative Assistant	56,534
Rubidoux Community Service District	Accounting/ Customer Service Clerk I	68,827
West Valley Water District	NC	-
City of Fontana	Administrative Assistant	64,189
City of Ontario	Office Specialist	53,019
City of Pomona	Administrative Assistant III	56,568
City of Redlands	Administrative Assistant II	52,860
City of Upland	Administrative Assistant	49,514

Survey Average: \$ 59,031  
 Survey Median: \$ 56,568

SAWCo Control vs Survey Average: -7.1%  
 SAWCo Control vs Survey Median: -2.6%

SAWCo Max vs Survey Average: 2.7%  
 SAWCo Max vs Survey Median: 7.2%

SAWCO Control Rank: 7 of 10  
 SAWCo Max Rank: 4 of 10

**San Antonio Water Company  
Salary Survey Data Sheet**

**Classification:** Administrative Assistant  
 Range Maximum: New  
 Control Point: \_\_\_\_\_

Comparator	Comparison Classification	Range Max:
Cucamonga Valley Water District	NC	-
East Valley Water District	NC	-
Monte Vista Water District	NC	-
Rubidoux Community Service District	NC	-
West Valley Water District	NC	-
City of Fontana	Administrative Clerk II	47,320
City of Ontario	NC	-
City of Pomona	Administrative Assistant I	46,440
City of Redlands	Administrative Assistant I	45,531
City of Upland	NC	-
	<b>Survey Average:</b>	<b>\$ 46,430</b>
	<b>Survey Median:</b>	<b>\$ 46,440</b>

Item Title: Review of Proposed Financial Statements

Purpose:

To review the proposed midyear financial statements format

Issue:

Develop statement and report formats that can be used to provide midyear snapshots of the Company's financial health.

Manager's Recommendation:

Review and provide feedback.

Background:

The Company Accounting / Personnel Specialist has put together the attached draft reports as an example of what we could implement for better midyear financial reporting. I think they are an excellent starting point, and we can build on her efforts to develop report formats that satisfy our needs/wants.

Impact on the Budget:

None.

Previous Actions:

None.



Monthly Income Statement

	April			YTD	Annual		
	Actual	Budget	% of Budget	Actual	Budget	% of Budget	
<b>Operating Revenues</b>							
1185 - Domestic Water Income (Base)	27,558.44	25,000.00	110.23%	54,146.63	301,000.00	17.99%	
1215 - Domestic Water Income (Supplemental)	15,869.71	16,000.00	99.19%	38,477.93	148,000.00	26.00%	
1220 - Domestic Water Income (Tier 3)	19,883.67	18,000.00	110.46%	56,218.25	104,000.00	54.06%	
1230 - Domestic Water Income (Readi/Chrg)	33,450.74	34,000.00	98.38%	67,020.72	200,000.00	33.51%	
1235 - Domestic Water Availability Charge (WAC)	10,132.06	11,000.00	92.11%	20,307.80	60,000.00	33.85%	
1245 - Municipal Water Income (Base)	183,620.67	184,000.00	99.79%	724,794.80	3,073,000.00	23.59%	
1268 - Municipal Water Income (Readi/Chrg)	6,900.00	9,000.00	76.67%	27,600.00	80,000.00	34.50%	
1274 - Misc Water Income (Base)	11,075.60	15,000.00	73.84%	35,254.19	224,000.00	15.74%	
1275 - Misc Water Income (Supplemental)	4,205.78	10,000.00	42.06%	12,840.68	126,000.00	10.19%	
1276 - Munnicipal Water Availability Charge (WAC)	39,732.00	45,000.00	88.29%	158,922.00	477,000.00	33.32%	
1280 - Misc Water Income (Tier 3)	-	30,000.00	0.00%	-	15,000.00	0.00%	
1288 - Misc Water Income (Readi/Chrg)	1,860.00	1,800.00	103.33%	7,440.00	23,000.00	32.35%	
1290 - Misc Water Availability Charge (WAC)	1,922.00	5,000.00	38.44%	7,688.00	24,000.00	32.03%	
1295 - Dormant Water Availability Charge (WAC)	8,733.41	10,000.00	87.33%	17,477.55	54,000.00	32.37%	
1300 - Sale of Water/From Storage	-	-	0.00%	73,979.50	80,000.00	92.47%	
1400 - Stock Transfer	360.00	350.00	102.86%	990.00	5,000.00	19.80%	
1410 - Late/Re-establishment Fee	85.00	100.00	85.00%	1,440.00	4,000.00	36.00%	
1420 - Return Check Fee	-	-	0.00%	125.00	100.00	125.00%	
1430 - Stock Certificate Storage and Handling Fee	40.00	5,000.00	0.80%	80.00	80.00	100.00%	
<b>Total Operating Revenues</b>	<b>365,429.08</b>	<b>419,250.00</b>	<b>87.16%</b>	<b>1,304,803.05</b>	<b>4,998,180.00</b>	<b>26.11%</b>	
<b>Operating Expenses</b>							
2175 - Facility Related Field Labor	26,296.06	30,000.00	87.65%	73,290.71	221,000.00	33.16%	
2235 - Repairs to Facilities and Equipment	20,801.97	21,000.00	99.06%	76,303.03	305,000.00	25.02%	
2265 - Power-Gas & Electric (utilities)	18,468.50	15,000.00	123.12%	70,819.15	600,000.00	11.80%	
2475 - Customer Service	6,006.90	9,000.00	66.74%	31,601.34	86,000.00	36.75%	
2498 - Conservation	29.15	40.00	72.88%	2,616.05	30,000.00	8.72%	
2205 - Non-Facility Related Labor	9,745.06	12,000.00	81.21%	27,153.84	83,000.00	32.72%	
2210 - O & M - All Other	-	-	0.00%	2,741.68	1,000.00	274.17%	
2295 - Supplies (Inventory & Tools Expense)	519.17	1,000.00	51.92%	3,098.47	10,000.00	30.98%	
2715 - Property Taxes	-	-	0.00%	102,341.90	220,000.00	46.52%	
2805 - Water Resource Mgmt.	2,573.81	3,500.00	73.54%	25,560.76	220,000.00	11.62%	
2115 - Administrative Services	35,727.52	40,000.00	89.32%	95,389.68	295,000.00	32.34%	
2130 - Development/Water Svc. App.	-	-	0.00%	20.49	1,000.00	2.05%	
2325 - Payroll Taxes	8,715.01	15,000.00	58.10%	28,049.03	78,000.00	35.96%	
2355 - Worker's Compensation Insurance	1,995.00	2,000.00	99.75%	3,512.00	16,000.00	21.95%	
2385 - Benefit Pay (Vac., sick, etc.)	17,754.36	30,000.00	59.18%	79,728.24	147,000.00	54.24%	
2415 - Benefit Insurance (Pension,Life,Medical,Vision etc)	21,656.38	35,000.00	61.88%	77,621.47	241,000.00	32.21%	
2430 - Benefit Administrative Services	1,185.00	5,000.00	23.70%	1,185.00	1,000.00	118.50%	
2445 - Office/IT Support	3,027.25	10,000.00	30.27%	13,721.28	70,000.00	19.60%	
2505 - Directors Fees & Expense	4,250.00	6,575.00	64.64%	11,277.23	32,000.00	35.24%	
2535 - Liability Insurance	29,894.00	28,000.00	106.76%	29,894.00	39,000.00	76.65%	
2595 - Communication	2,849.88	4,575.00	62.29%	17,393.87	106,000.00	16.41%	
2625 - Dues & Publications	-	-	0.00%	1,277.95	3,000.00	42.60%	
2655 - Outside Services	459.31	1,500.00	30.62%	2,838.05	69,000.00	4.11%	
2745 - Income Tax Expense	-	-	0.00%	12,000.00	8,000.00	150.00%	
2775 - Accounting	5,767.79	6,000.00	96.13%	33,597.91	76,000.00	44.21%	
2776 - Legal	19,891.00	20,000.00	99.46%	125,930.54	180,000.00	69.96%	
2790 - Human Resources Expense	4,662.28	4,500.00	103.61%	13,850.94	42,000.00	32.98%	
2865 - All other	162.66	200.00	81.33%	4,398.34	42,000.00	10.47%	
<b>Total Operating Expenses</b>	<b>242,438.06</b>	<b>299,890.00</b>	<b>80.84%</b>	<b>967,212.95</b>	<b>3,222,000.00</b>	<b>30.02%</b>	
<b>Income (Loss) From Operations</b>	<b>122,991.02</b>	<b>119,360.00</b>	<b>103.04%</b>	<b>337,590.10</b>	<b>1,776,180.00</b>	<b>19.01%</b>	
<b>Nonoperating Revenues (Expenses)</b>							
1725 - Misc. Income	1,100.60	2,000.00	55.03%	1,100.60	2,000.00	55.03%	
1750 - Service/Litigation Agreements	76.93	100.00	76.93%	298.36	-	0.00%	
1753 - Ground Lease Income	4,707.84	5,000.00	94.16%	22,689.36	54,000.00	42.02%	
1755 - Interest Earned	12,101.49	15,000.00	80.68%	27,254.13	90,000.00	30.28%	
1785 - Gain on Sale of Asset	-	-	0.00%	1,000.00	344,000.00	0.29%	
<b>Net Nonoperating Income (Loss)</b>	<b>17,986.86</b>	<b>22,100.00</b>	<b>81.39%</b>	<b>52,342.45</b>	<b>490,000.00</b>	<b>10.68%</b>	
<b>Income (Loss) Before Depreciation</b>	<b>140,977.88</b>	<b>141,460.00</b>	<b>99.66%</b>	<b>389,932.55</b>	<b>2,266,180.00</b>	<b>17.21%</b>	
2565 - Depreciation/Amortization	76,248.57	80,000.00	95.31%	306,914.47	901,000.00	34.06%	
<b>Net Increase (Decrease)</b>	<b>64,729.31</b>	<b>61,460.00</b>	<b>105.32%</b>	<b>83,018.08</b>	<b>1,365,180.00</b>	<b>6.08%</b>	



San Antonio Water Company

Monthly Income Statement

	April				YTD	Annual	
	Actual	%Of Revenue or Expense	Budget	% of Budget	Actual	Budget	% of Budget
<b>Operating Revenues</b>							
1185 - Domestic Water Income (Base)	27,558.44	7.54%	25,000.00	110.23%	54,146.63	301,000.00	17.99%
1215 - Domestic Water Income (Supplemental)	15,869.71	4.34%	16,000.00	99.19%	38,477.93	148,000.00	26.00%
1220 - Domestic Water Income (Tier 3)	19,883.67	5.44%	18,000.00	110.46%	56,218.25	104,000.00	54.06%
1230 - Domestic Water Income (Readi/Chrg)	33,450.74	9.15%	34,000.00	98.38%	67,020.72	200,000.00	33.51%
1235 - Domestic Water Availability Charge (WAC)	10,132.06	2.77%	11,000.00	92.11%	20,307.80	60,000.00	33.85%
1245 - Municipal Water Income (Base)	183,620.67	50.25%	184,000.00	99.79%	724,794.80	3,073,000.00	23.59%
1268 - Municipal Water Income (Readi/Chrg)	6,900.00	1.89%	9,000.00	76.67%	27,600.00	80,000.00	34.50%
1274 - Misc Water Income (Base)	11,075.60	3.03%	15,000.00	73.84%	35,254.19	224,000.00	15.74%
1275 - Misc Water Income (Supplemental)	4,205.78	1.15%	10,000.00	42.06%	12,840.68	126,000.00	10.19%
1276 - Municipal Water Availability Charge (WAC)	39,732.00	10.87%	45,000.00	88.29%	158,922.00	477,000.00	33.32%
1280 - Misc Water Income (Tier 3)	-	0.00%	30,000.00	0.00%	-	15,000.00	0.00%
1288 - Misc Water Income (Readi/Chrg)	1,860.00	0.51%	1,800.00	103.33%	7,440.00	23,000.00	32.35%
1290 - Misc Water Availability Charge (WAC)	1,922.00	0.53%	5,000.00	38.44%	7,688.00	24,000.00	32.03%
1295 - Dormant Water Availability Charge (WAC)	8,733.41	2.39%	10,000.00	87.33%	17,477.55	54,000.00	32.37%
1300 - Sale of Water/From Storage	-	0.00%	-	0.00%	73,979.50	80,000.00	92.47%
1400 - Stock Transfer	360.00	0.10%	350.00	102.86%	990.00	5,000.00	19.80%
1410 - Late/Re-establishment Fee	85.00	0.02%	100.00	85.00%	1,440.00	4,000.00	36.00%
1420 - Return Check Fee	-	0.00%	-	0.00%	125.00	100.00	125.00%
1430 - Stock Certificate Storage and Handling Fee	40.00	0.01%	5,000.00	0.80%	80.00	80.00	100.00%
<b>Total Operating Revenues</b>	<b>365,429.08</b>	<b>100.00%</b>	<b>419,250.00</b>	<b>87.16%</b>	<b>1,304,803.05</b>	<b>4,998,180.00</b>	<b>26.11%</b>
<b>Operating Expenses</b>							
2175 - Facility Related Field Labor	26,296.06	10.85%	30,000.00	87.65%	73,290.71	221,000.00	33.16%
2235 - Repairs to Facilities and Equipment	20,801.97	8.58%	21,000.00	99.06%	76,303.03	305,000.00	25.02%
2265 - Power-Gas & Electric (utilities)	18,468.50	7.62%	15,000.00	123.12%	70,819.15	600,000.00	11.80%
2475 - Customer Service	6,006.90	2.48%	9,000.00	66.74%	31,601.34	86,000.00	36.75%
2498 - Conservation	29.15	0.01%	40.00	72.88%	2,616.05	30,000.00	8.72%
2205 - Non-Facility Related Labor	9,745.06	4.02%	12,000.00	81.21%	27,153.84	83,000.00	32.72%
2210 - O & M - All Other	-	0.00%	-	0.00%	2,741.68	1,000.00	274.17%
2295 - Supplies (Inventory & Tools Expense)	519.17	0.21%	1,000.00	51.92%	3,098.47	10,000.00	30.98%
2715 - Property Taxes	-	0.00%	-	0.00%	102,341.90	220,000.00	46.52%
2805 - Water Resource Mgmt.	2,573.81	1.06%	3,500.00	73.54%	25,560.76	220,000.00	11.62%
2115 - Administrative Services	35,727.52	14.74%	40,000.00	89.32%	95,389.68	295,000.00	32.34%
2130 - Development/Water Svc. App.	-	0.00%	-	0.00%	20.49	1,000.00	2.05%
2325 - Payroll Taxes	8,715.01	3.59%	15,000.00	58.10%	28,049.03	78,000.00	35.96%
2355 - Worker's Compensation Insurance	1,995.00	0.82%	2,000.00	99.75%	3,512.00	16,000.00	21.95%
2385 - Benefit Pay (Vac., sick, etc.)	17,754.36	7.32%	30,000.00	59.18%	79,728.24	147,000.00	54.24%
2415 - Benefit Insurance (Pension,Life,Medical,Vision etc)	21,656.38	8.93%	35,000.00	61.88%	77,621.47	241,000.00	32.21%
2430 - Benefit Administrative Services	1,185.00	0.49%	5,000.00	23.70%	1,185.00	1,000.00	118.50%
2445 - Office/IT Support	3,027.25	1.25%	10,000.00	30.27%	13,721.28	70,000.00	19.60%
2505 - Directors Fees & Expense	4,250.00	1.75%	6,575.00	64.64%	11,277.23	32,000.00	35.24%
2535 - Liability Insurance	29,894.00	12.33%	28,000.00	106.76%	29,894.00	39,000.00	76.65%
2595 - Communication	2,849.88	1.18%	4,575.00	62.29%	17,393.87	106,000.00	16.41%
2625 - Dues & Publications	-	0.00%	-	0.00%	1,277.95	3,000.00	42.60%
2655 - Outside Services	459.31	0.19%	1,500.00	30.62%	2,838.05	69,000.00	4.11%
2745 - Income Tax Expense	-	0.00%	-	0.00%	12,000.00	8,000.00	150.00%
2775 - Accounting	5,767.79	2.38%	6,000.00	96.13%	33,597.91	76,000.00	44.21%
2776 - Legal	19,891.00	8.20%	20,000.00	99.46%	125,930.54	180,000.00	69.96%
2790 - Human Resources Expense	4,662.28	1.92%	4,500.00	103.61%	13,850.94	42,000.00	32.98%
2865 - All other	162.66	0.07%	200.00	81.33%	4,398.34	42,000.00	10.47%
<b>Total Operating Expenses</b>	<b>242,438.06</b>	<b>100.00%</b>	<b>299,890.00</b>	<b>80.84%</b>	<b>967,212.95</b>	<b>3,222,000.00</b>	<b>30.02%</b>
<b>Income (Loss) From Operations</b>	<b>122,991.02</b>		<b>119,360.00</b>	<b>103.04%</b>	<b>337,590.10</b>	<b>1,776,180.00</b>	<b>19.01%</b>
<b>Nonoperating Revenues (Expenses)</b>							
1725 - Misc. Income	1,100.60	6.12%	2,000.00	55.03%	1,100.60	2,000.00	55.03%
1750 - Service/Litigation Agreements	76.93	0.43%	100.00	76.93%	298.36	-	0.00%
1753 - Ground Lease Income	4,707.84	26.17%	5,000.00	94.16%	22,689.36	54,000.00	42.02%
1755 - Interest Earned	12,101.49	67.28%	15,000.00	80.68%	27,254.13	90,000.00	30.28%
1785 - Gain on Sale of Asset	-	0.00%	-	0.00%	1,000.00	344,000.00	0.29%
<b>Net Nonoperating Income (Loss)</b>	<b>17,986.86</b>	<b>100.00%</b>	<b>22,100.00</b>	<b>81.39%</b>	<b>52,342.45</b>	<b>490,000.00</b>	<b>10.68%</b>
<b>Income (Loss) Before Depreciation</b>	<b>140,977.88</b>		<b>141,460.00</b>	<b>99.66%</b>	<b>389,932.55</b>	<b>2,266,180.00</b>	<b>17.21%</b>
2565 - Depreciation/Amortization	76,248.57		80,000.00	95.31%	306,914.47	901,000.00	34.06%
<b>Net Increase (Decrease)</b>	<b>64,729.31</b>		<b>61,460.00</b>	<b>105.32%</b>	<b>83,018.08</b>	<b>1,365,180.00</b>	<b>6.08%</b>



San Antonio Water Company

Quarterly Income Statement  
2020

Q1 (Jan-Mar)

	Actual	%Of Revenue or Expense	Budget	% of Budget
<b>Operating Revenues</b>				
1185 - Domestic Water Income (Base)	26,588.19	2.83%	25,100.00	105.93%
1215 - Domestic Water Income (Supplemental)	22,608.22	2.41%	12,400.00	182.32%
1220 - Domestic Water Income (Tier 3)	36,334.58	3.87%	8,700.00	417.64%
1230 - Domestic Water Income (Readi/Chrg)	33,569.98	3.57%	16,700.00	201.02%
1235 - Domestic Water Availability Charge (WAC)	10,175.74	1.08%	5,000.00	203.51%
1245 - Municipal Water Income (Base)	541,174.13	57.61%	256,100.00	211.31%
1268 - Municipal Water Income (Readi/Chrg)	20,700.00	2.20%	6,700.00	308.96%
1274 - Misc Water Income (Base)	24,178.59	2.57%	18,700.00	129.30%
1275 - Misc Water Income (Supplemental)	8,634.90	0.92%	10,500.00	82.24%
1276 - Munnicipal Water Availability Charge (WAC)	119,190.00	12.69%	39,800.00	299.47%
1280 - Misc Water Income (Tier 3)	-	0.00%	1,300.00	0.00%
1288 - Misc Water Income (Readi/Chrg)	5,580.00	0.59%	2,000.00	279.00%
1290 - Misc Water Availability Charge (WAC)	5,766.00	0.61%	2,000.00	288.30%
1295 - Dormant Water Availability Charge (WAC)	8,744.14	0.93%	4,500.00	194.31%
1300 - Sale of Water/From Storage	73,979.50	7.88%	-	0.00%
1400 - Stock Transfer	630.00	0.07%	500.00	126.00%
1410 - Late/Re-establishment Fee	1,355.00	0.14%	400.00	338.75%
1420 - Return Check Fee	125.00	0.01%	-	0.00%
1430 - Stock Certificate Storage and Handling Fee	40.00	0.00%	-	0.00%
<b>Total Operating Revenues</b>	<b>939,373.97</b>	<b>100.00%</b>	<b>410,400.00</b>	<b>228.89%</b>
<b>Operating Expenses</b>				
2175 - Facility Related Field Labor	26,296.06	10.85%	18,500.00	142.14%
2235 - Repairs to Facilities and Equipment	20,801.97	8.58%	25,500.00	81.58%
2265 - Power-Gas & Electric (utilities)	18,468.50	7.62%	50,000.00	36.94%
2475 - Customer Service	6,006.90	2.48%	7,200.00	83.43%
2498 - Conservation	29.15	0.01%	2,500.00	1.17%
2205 - Non-Facility Related Labor	9,745.06	4.02%	7,000.00	139.22%
2210 - O & M - All Other	-	0.00%	100.00	0.00%
2295 - Supplies (Inventory & Tools Expense)	519.17	0.21%	900.00	57.69%
2715 - Property Taxes	-	0.00%	18,400.00	0.00%
2805 - Water Resource Mgmt.	2,573.81	1.06%	18,400.00	13.99%
2115 - Administrative Services	35,727.52	14.74%	24,600.00	145.23%
2130 - Development/Water Svc. App.	-	0.00%	100.00	0.00%
2325 - Payroll Taxes	8,715.01	3.59%	6,500.00	134.08%
2355 - Worker's Compensation Insurance	1,995.00	0.82%	1,400.00	142.50%
2385 - Benefit Pay (Vac., sick, etc.)	17,754.36	7.32%	12,300.00	144.34%
2415 - Benefit Insurance (Pension,Life,Medical,Vision etc)	21,656.38	8.93%	20,100.00	107.74%
2430 - Benefit Administrative Services	1,185.00	0.49%	100.00	1185.00%
2445 - Office/IT Support	3,027.25	1.25%	5,900.00	51.31%
2505 - Directors Fees & Expense	4,250.00	1.75%	2,700.00	157.41%
2535 - Liability Insurance	29,894.00	12.33%	3,300.00	905.88%
2595 - Communication	2,849.88	1.18%	8,900.00	32.02%
2625 - Dues & Publications	-	0.00%	300.00	0.00%
2655 - Outside Services	459.31	0.19%	5,800.00	7.92%
2745 - Income Tax Expense	-	0.00%	700.00	0.00%
2775 - Accounting	5,767.79	2.38%	6,400.00	90.12%
2776 - Legal	19,891.00	8.20%	15,000.00	132.61%
2790 - Human Resources Expense	4,662.28	1.92%	3,500.00	133.21%
2865 - All other	162.66	0.07%	3,500.00	4.65%
<b>Total Operating Expenses</b>	<b>242,438.06</b>	<b>100.00%</b>	<b>269,600.00</b>	<b>89.93%</b>

San Antonio Water Company



<b>Income (Loss) From Operations</b>	<b>696,935.91</b>		<b>140,800.00</b>	<b>494.98%</b>
<b>Nonoperating Revenues (Expenses)</b>				
1725 - Misc. Income	1,100.60	6.12%	200.00	550.30%
1750 - Service/Litigation Agreements	76.93	0.43%	-	0.00%
1753 - Ground Lease Income	4,707.84	26.17%	4,500.00	104.62%
1755 - Interest Earned	12,101.49	67.28%	7,500.00	161.35%
1785 - Gain on Sale of Asset	-	0.00%	28,700.00	0.00%
<b>Net Nonoperating Income (Loss)</b>	<b>17,986.86</b>	<b>100.00%</b>	<b>40,900.00</b>	<b>43.98%</b>
<b>Income (Loss) Before Depreciation</b>	<b>714,922.77</b>		<b>181,700.00</b>	<b>393.46%</b>
2565 - Depreciation/Amortization	76,248.57		75,100.00	101.53%
<b>Net Increase (Decrease)</b>	<b>638,674.20</b>		<b>106,600.00</b>	<b>599.13%</b>





San Antonio Water Company

Quarterly Income Statement

Jan-Mar Q1

	2020	2019	2018	Average
<b>Operating Revenues</b>				
1185 - Domestic Water Income (Base)	26,588.19	17,814.64	27,697.30	24,033.38
1215 - Domestic Water Income (Supplemental)	22,608.22	10,773.50	28,966.45	20,782.72
1220 - Domestic Water Income (Tier 3)	36,334.58	18,939.56	48,818.56	34,697.57
1230 - Domestic Water Income (Readi/Chrg)	33,569.98	33,295.33	33,295.93	33,387.08
1235 - Domestic Water Availability Charge (WAC)	10,175.74	10,005.80	9,861.53	10,014.36
1245 - Municipal Water Income (Base)	541,174.13	401,380.40	562,683.29	501,745.94
1268 - Municipal Water Income (Readi/Chrg)	20,700.00	19,950.00	19,950.00	20,200.00
1274 - Misc Water Income (Base)	24,178.59	17,888.92	23,834.33	21,967.28
1275 - Misc Water Income (Supplemental)	8,634.90	12,396.29	30,093.65	17,041.61
1276 - Munnicipal Water Availability Charge (WAC)	119,190.00	119,134.00	119,070.00	119,131.33
1280 - Misc Water Income (Tier 3)	-	-	7,608.24	2,536.08
1288 - Misc Water Income (Readi/Chrg)	5,580.00	5,580.00	6,070.00	5,743.33
1290 - Misc Water Availability Charge (WAC)	5,766.00	5,766.00	5,766.00	5,766.00
1295 - Dormant Water Availability Charge (WAC)	8,744.14	8,874.06	9,080.93	8,899.71
1300 - Sale of Water/From Storage	73,979.50	-	-	24,659.83
1400 - Stock Transfer	630.00	570.00	930.00	710.00
1410 - Late/Re-establishment Fee	1,355.00	1,120.00	1,025.00	1,166.67
1420 - Return Check Fee	125.00	50.00	50.00	75.00
1430 - Stock Certificate Storage and Handling Fee	40.00	20.00	20.00	26.67
<b>Total Operating Revenues</b>	<b>939,373.97</b>	<b>683,558.50</b>	<b>934,821.21</b>	<b>852,584.56</b>
<b>Operating Expenses</b>				
2175 - Facility Related Field Labor	46,994.65	50,212.19	60,655.76	52,620.87
2235 - Repairs to Facilities and Equipment	55,501.06	(222,405.69)	58,195.14	(36,236.50)
2265 - Power-Gas & Electric (utilities)	52,350.65	79,045.31	144,527.64	91,974.53
2475 - Customer Service	25,594.44	12,451.06	30,149.45	22,731.65
2498 - Conservation	2,586.90	1,203.63	5,997.69	3,262.74
2205 - Non-Facility Related Labor	17,408.78	16,813.38	19,952.43	18,058.20
2210 - O & M - All Other	2,741.68	-	478.08	1,073.25
2295 - Supplies (Inventory & Tools Expense)	2,579.30	3,001.28	1,174.69	2,251.76
2715 - Property Taxes	102,341.90	107,474.59	109,306.51	106,374.33
2805 - Water Resource Mgmt.	22,986.95	23,556.99	35,626.94	27,390.29
2115 - Administrative Services	59,662.16	64,251.05	39,998.46	54,637.22
2130 - Development/Water Svc. App.	20.49	131.62	70.29	74.13
2325 - Payroll Taxes	19,334.02	18,587.47	17,935.26	18,618.92
2355 - Worker's Compensation Insurance	1,517.00	1,702.00	1,898.73	1,705.91
2385 - Benefit Pay (Vac., sick, etc.)	61,973.88	39,867.89	43,169.22	48,337.00
2415 - Benefit Insurance (Pension,Life,Medical,Vision etc)	55,965.09	57,212.47	51,794.85	54,990.80
2430 - Benefit Administrative Services	-	-	-	-
2445 - Office/IT Support	10,694.03	15,100.29	14,931.59	13,575.30
2505 - Directors Fees & Expense	7,027.23	6,032.50	7,993.58	7,017.77
2535 - Liability Insurance	-	-	-	-
2595 - Communication	14,543.99	23,634.56	5,735.14	14,637.90
2625 - Dues & Publications	1,277.95	1,886.95	754.00	1,306.30
2655 - Outside Services	2,378.74	8,307.52	12,633.17	7,773.14
2745 - Income Tax Expense	12,000.00	9,900.00	7,400.00	9,766.67
2775 - Accounting	27,830.12	28,009.35	26,686.38	27,508.62
2776 - Legal	106,039.54	37,817.69	41,476.76	61,778.00
2790 - Human Resources Expense	9,188.66	9,031.59	13,014.02	10,411.42
2865 - All other	4,235.68	5,318.70	3,909.25	4,487.88
<b>Total Operating Expenses</b>	<b>724,774.89</b>	<b>398,144.39</b>	<b>755,465.03</b>	<b>626,128.10</b>





## San Antonio Water Company

<b>Income (Loss) From Operations</b>	<b>214,599.08</b>	<b>285,414.11</b>	<b>179,356.18</b>	<b>226,456.46</b>
<b>Nonoperating Revenues (Expenses)</b>				
1725 - Misc. Income	-	447.34	1.02	149.45
1750 - Service/Litigation Agreements	221.43	166.71	-	129.38
1753 - Ground Lease Income	17,981.52	17,981.52	156.52	12,039.85
1755 - Interest Earned	15,152.64	22,047.75	12,902.64	16,701.01
1785 - Gain on Sale of Asset	1,000.00	-	11,146.40	4,048.80
<b>Net Nonoperating Income (Loss)</b>	<b>34,355.59</b>	<b>40,643.32</b>	<b>24,206.58</b>	<b>33,068.50</b>
<b>Income (Loss) Before Depreciation</b>	<b>248,954.67</b>	<b>326,057.43</b>	<b>203,562.76</b>	<b>259,524.95</b>
2565 - Depreciation/Amortization	230,665.90	225,372.92	214,021.76	223,353.53
<b>Net Increase (Decrease)</b>	<b>18,288.77</b>	<b>100,684.51</b>	<b>(10,459.00)</b>	<b>36,171.43</b>



# Balance Sheet

## Assets

### Current Assets

10100	Petty Cash	250.00	0.00%
10200	Checking Account	1,939,084.07	23.52%
10300	Savings-Money Market	2,204,785.46	26.74%
10400	Savings-CD Accounts	20,000.00	0.24%
10415	D&O Checking Account	745,690.85	9.04%
10438	Depre/Obsolescence Res (LAIF)	2,323,561.74	28.18%
11100	Accounts Receivable-Domestic	227,497.48	2.76%
11200	Accounts Receivable-Municipal	416,342.47	5.05%
11250	Accounts Receivable-Misc.	34,977.77	0.42%
11260	Accounts Receivable - Dormant	12,016.34	0.15%
11275	Contra Accounts Receivable - Unapplied Credits	(12,311.29)	-0.15%
11300	Accounts Receivable-Other	216,249.64	2.62%
12100	Inventories-Materials & Supply	107,569.56	1.30%
13100	Prepaid Insurance	8,868.75	0.11%
13105	PREPAID POSTAGE	369.00	0.00%
<b>Total Current Assets</b>		<b>8,244,951.84</b>	<b>100.00%</b>

### Long Term and Fixed Assets

11301	Note Receivable	1,376,000.00	6.22%
14150	P.V.P.A. Investment	1.00	0.00%
14151	457B Plan Investment	24,740.60	0.11%
15100	Land & Water Rights	920,161.26	4.16%
15110-1507J	Work in Progress "Proj J"	63,160.15	0.29%
15110-1602U	Work in Progress	477,677.92	2.16%
15110-1901	Work In Progress	400.00	0.00%
15110-1904	Work in Progress-GIS	43,078.10	0.19%
15110-2001	Work In Progress	44,830.16	0.20%
15110-2002	Work In Progress	23,001.37	0.10%
15110-2003	Work In Progress	77,571.14	0.35%
15150	Buildings & Site Improvements	1,746,624.52	7.89%
15200	Wells-Shafts, Bldgs, & Equip	4,888,725.22	22.09%
15250	Boosters-Bldgs & Equip	2,448,690.30	11.06%
15300	Reservoirs	3,081,272.33	13.92%
15350	Tunnels, Forebay, & Ponds	1,587,111.19	7.17%
15400	Spreading Works-Cucamonga Wash	54,859.53	0.25%
15410	Spreading Works-SanAntonio Wsh	50,235.18	0.23%
15450	Pipelines	16,434,612.48	74.24%
15500	Autos & Equipment	513,205.56	2.32%
15550	Tools	106,751.11	0.48%
15600	Telemetry System	600,886.90	2.71%
15650	Office Equipment	519,101.84	2.35%
15990	Accumulated Depreciation	(13,185,576.67)	-59.57%
16100	Documents & Studies	867,778.67	3.92%



16100-1905	WIP- Master Plan and Asset Management Program	35,818.92	0.16%
16990	Accumulated Amortization	(664,955.91)	-3.00%
<b>Total Net Long Term and Fixed Assets</b>		<b>22,135,762.87</b>	<b>100.00%</b>
<b>Total Assets</b>		<b>30,380,714.71</b>	

## Liability

### Current Laibilities

20100	Trade Accounts Payable	126,267.70	64.61%
20115	D&O Trade Accounts Payable	22,237.50	11.38%
20600	Water Hydrant Meter Deposit	1,700.00	0.87%
GN-20820	Accrued Vacation Payable	20,404.60	10.44%
OP-20820	Accrued Vacation Payable	24,818.57	12.70%
<b>Total Current Laibilities</b>		<b>195,428.37</b>	<b>100.00%</b>

### Long-term Laibilities

20152	457B Deferred Comp Liability	24,740.60	1.23%
21500	Unclaimed Credits	614,939.12	30.49%
22100	Deferred Gain	1,372,237.78	68.04%
20650	Deferred Revenue Deposit	4,824.00	0.24%
<b>Total Long-term Laibilities</b>		<b>2,016,741.50</b>	<b>100.00%</b>

### Stockholders' Equity

30200	Contributed Capital - Ext. Fee	447,258.02	1.59%
30210	Contr. Property, Plant & Equip	2,432,256.77	8.63%
30300	Capital Account	1,500,000.00	5.33%
30310	Unissued Capital Stock	(861,100.00)	-3.06%
30400	Retained Earngs-Brd Designated	2,656,215.35	9.43%
30410	Retained Earnings-Unrestricted	20,900,254.84	74.20%
	Current YTD Net Income	1,093,659.86	3.88%
<b>Total Stockholders' Equity</b>		<b>28,168,544.84</b>	<b>100.00%</b>

### Total Laibilities & Stockholders' Equity

**30,380,714.71**

Item Title: First Review of Proposed 2021 Operating and Capital Budget

Purpose:

To review the proposed Company budget for 2021 and provide feedback prior to Board Budget Review

Issue:

Should the Company maintain the current financial course?

Manager's Recommendation:

Review and provide feedback.

Background:

Staff is proposing a 2021 budget similar to 2020's budget. We are proposing to maintain a yearly Company entitlement of 13,000 acre-feet, no major changes in operating budget and a revised CIP budget that reflects current construction market trends.

Most CIP construction work from 2020 has been forwarded to 2021 with budget numbers matching engineering estimates, which just about doubles the construction cost budgets from 2020. When budgeting projects for 2020, staff assumed \$150 per lineal foot of pipeline. That estimate proved to be significantly under current market price. Staff also intends to request a midyear addition to the Capital Improvement budget once the Master Plan has been completed and a ranked project list has been adopted by the Board. The mid-year addition is expected to be around \$600,000.

In 2020, reports and studies were included in Outside Services under Operating expenses. For 2021, Reports and Studies have been moved to their own line item under Capital Expenditures. Staff considers this move more transparent as these reports and studies are capitalized. There are three reports budgeted for 2021; San Antonio Canyon Sanitary Survey, 2020 Urban Water Management Plan and a new federally required Resilience Assessment and Emergency Response Plan. Each of these reports is a legal requirement for public water systems and have various due dates during the year.

Impact on the Budget:

None.

Previous Actions:

None.

## DRAFT 2021 OPERATING BUDGET OVERVIEW

		2021	2020	2020	2020	2019	2018	
		Budget	Budget	Actual thru June	Projected	Actual	Actual	
<b>SHAREHOLDER REVENUE</b>								
1185	1	Domestic Water Income (Base)	\$ 301,000	\$ 301,000	\$ 104,674	\$ 269,794	\$ 224,897	\$ 243,142
1215	3	Domestic Water Income (Supplemental)	\$ 148,000	\$ 148,000	\$ 82,665	\$ 163,675	\$ 173,314	\$ 208,833
1220	4	Domestic Water Income (Tier 3)	\$ 104,000	\$ 105,000	\$ 114,671	\$ 171,806	\$ 203,813	\$ 262,440
1230	2	Domestic Water Income (Readi/Chrg)	\$ 200,000	\$ 200,000	\$ 100,601	\$ 200,601	\$ 200,337	\$ 199,271
1235	5	Domestic Water Availabilty Charge (WAC)	\$ 60,000	\$ 60,000	\$ 30,456	\$ 60,456	\$ 61,112	\$ 59,622
1245	6	Municipal Water Income (Base)	\$ 3,100,000	\$ 3,073,000	\$ 1,469,630	\$ 3,171,119	\$ 2,846,680	\$ 2,480,476
1260	8	Municipal Water Income (Supplemental)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1268	7	Municipal Water Income (Readi/Chrg)	\$ 80,000	\$ 80,000	\$ 41,400	\$ 81,384	\$ 82,050	\$ 79,800
1274	10	Municipal Water Availability Charge (WAC)	\$ 477,000	\$ 477,000	\$ 238,386	\$ 476,981	\$ 476,686	\$ 476,320
1275	12	Misc Water Income (Base)	\$ 220,000	\$ 223,000	\$ 80,610	\$ 223,528	\$ 185,750	\$ 198,374
1276	9	Misc Water Income (Supplemental)	\$ 126,000	\$ 126,000	\$ 23,230	\$ 86,230	\$ 141,262	\$ 125,881
1280	13	Misc Water Income (Tier 3)	\$ 15,000	\$ 15,000	\$ -	\$ 7,500	\$ 52,194	\$ 14,365
1288	11	Misc Water Income (Readi/Chrg)	\$ 23,000	\$ 23,000	\$ 11,390	\$ 22,885	\$ 23,070	\$ 24,070
1290	14	Misc Water Availability Charge (WAC)	\$ 24,000	\$ 24,000	\$ 11,532	\$ 23,532	\$ 23,064	\$ 23,064
1295	15	Dormant Water Availability Charge (WAC)	\$ 54,000	\$ 54,000	\$ 26,216	\$ 53,216	\$ 52,347	\$ 53,696
1302	16	Meter Service Fees (Connections)	\$ -	\$ -	\$ 677	\$ 677	\$ 3,881	\$ -
1400	35	Stock Transfer	\$ 5,000	\$ 5,000	\$ 1,740	\$ 4,240	\$ 3,510	\$ 4,800
1405	38	Capital Facilities Connection Fee	\$ -	\$ -	\$ 2,341	\$ 2,341	\$ 10,725	\$ -
1410	26	Late/Re-establishment Fee	\$ 4,000	\$ 4,000	\$ 1,635	\$ 1,635	\$ 6,235	\$ 5,770
1415	27	Drought Ordinance Violation Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1420	33	Return Check Fee	\$ -	\$ -	\$ 125	\$ 125	\$ 325	\$ 100
1425	28	Broken/Missing Lock Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1430	30	Stock Certificate Storage & Handling Fee	\$ -	\$ -	\$ 120	\$ 120	\$ 180	\$ 220
TOTAL		\$ 4,941,000	\$ 4,918,000	\$ 2,342,098	\$ 5,021,845	\$ 4,771,433	\$ 4,460,246	
<b>NON-SHAREHOLDER REVENUE</b>								
1635	21	Development Plan Check Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1725	23	Miscellaneous Income	\$ 2,000	\$ 2,000	\$ 1,101	\$ 2,101	\$ 1,684	\$ 51
1728	31	Plans & Spec Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125
1730	24	Construction Permit & Inspection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1750	32	Service/Litigation Agreements	\$ -	\$ -	\$ 407	\$ 407	\$ 565	\$ 686
1753	18	Ground Lease Income	\$ 54,000	\$ 54,000	\$ 32,105	\$ 59,105	\$ 57,684	\$ 53,645
1755	17	Interest Income	\$ 90,000	\$ 90,000	\$ 28,124	\$ 73,124	\$ 79,848	\$ 62,015
1786		Unrealized Gain on 457B Investment	\$ -	\$ -	\$ -	\$ -	\$ 557	\$ -
1875	22	Overhead Income	\$ -	\$ -	\$ -	\$ -	\$ 1,322	\$ 2,468
37		Gain on Sale of Assets	\$ 344,000	\$ 344,000	\$ 1,000	\$ 345,000	\$ 345,759	\$ -
Subtotal:		\$ 490,000	\$ 490,000	\$ 62,736	\$ 479,737	\$ 487,419	\$ 118,991	
<b>DEPRECIATION &amp; OBSOLESCENCE REVENUE</b>								
1300	36	Water Sales from Stored G. W. [D&O Reserves]	\$ -	\$ -	\$ 73,980	\$ 73,980	\$ -	\$ -
Subtotal:		\$ -	\$ -	\$ 73,980	\$ 73,980	\$ -	\$ -	
Revenue Total:		\$ 5,431,000	\$ 5,408,000	\$ 2,478,814	\$ 5,575,562	\$ 5,258,851	\$ 4,579,237	

	2021 Budget	2020 Budget	2020 Actual thru June	2020 Projected	2019 Actual	2018 Actual
<b>FACILITIES &amp; O&amp;M EXPENSES</b>						
<b>Operating Facilities</b>						
2175 20 Facility Related Field Labor	\$ 225,000	\$ 221,000	\$ 114,591	\$ 225,091	\$ 208,615	\$ 207,400
2235 21 Repairs to Facilities and Equipment	\$ 300,000	\$ 305,000	\$ 190,387	\$ 342,887	\$ 39,929	\$ 576,907
2265 22 Power-Gas & Electric (utilities)	\$ 600,000	\$ 600,000	\$ 180,214	\$ 510,214	\$ 611,563	\$ 776,905
Operating Facilities Total:	\$ 1,125,000	\$ 1,126,000	\$ 485,193	\$ 1,078,193	\$ 860,106	\$ 1,561,211
<b>Operating Activities</b>						
2475 18 Customer Services/Billing	\$ 85,000	\$ 86,000	\$ 44,562	\$ 83,262	\$ 70,007	\$ 94,764
2498 19 Conservation Activities	\$ 20,000	\$ 30,000	\$ 6,190	\$ 21,190	\$ 21,565	\$ 33,165
Operating Activities Total:	\$ 105,000	\$ 116,000	\$ 50,752	\$ 104,452	\$ 91,572	\$ 127,930
<b>Other Operating Expense</b>						
2205 24 Non-Facility Related Labor	\$ 75,000	\$ 83,000	\$ 34,159	\$ 75,659	\$ 76,155	\$ 83,899
2210 25 O&M - All Other	\$ 3,800	\$ 1,000	\$ 2,742	\$ 3,242	\$ 7,402	\$ 809
2280 26 Purchased Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2295 23 Supplies (Inventory & Tools Expense)	\$ 10,000	\$ 10,000	\$ 5,372	\$ 10,372	\$ 7,316	\$ 5,221
2715 28 Property Taxes	\$ 220,000	\$ 220,000	\$ 102,342	\$ 212,342	\$ 216,650	\$ 216,774
2805 27 Wtr. Resource Mgmt. (Basin Assm'ts)	\$ 200,000	\$ 220,000	\$ 31,473	\$ 169,655	\$ 127,134	\$ 220,869
2830 Loss on Disposal of Asset	\$ -	\$ -	\$ -	\$ -	\$ 38,899	\$ -
2850 30 Inventory Shrinkage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Expense Total:	\$ 508,800	\$ 534,000	\$ 176,087	\$ 471,269	\$ 473,555	\$ 527,573
<b>O &amp; M Expense Total:</b>	<b>\$ 1,738,800</b>	<b>\$ 1,776,000</b>	<b>\$ 712,032</b>	<b>\$ 1,653,914</b>	<b>\$ 1,425,234</b>	<b>\$ 2,216,714</b>

<b>GENERAL ADMINISTRATIVE EXPENSES</b>						
<b>Personnel</b>						
2115 2 Administrative Services	\$ 290,000	\$ 295,000	\$ 137,336	\$ 284,836	\$ 293,365	\$ 232,498
2130 3 Development/Water Svc App	\$ 1,000	\$ 1,000	\$ 20	\$ 520	\$ 502	\$ 876
2325 13 Taxes - Payroll (office and field)	\$ 80,000	\$ 78,000	\$ 39,492	\$ 78,492	\$ 68,841	\$ 70,873
2355 4 Worker's Compensation Insurance	\$ 15,000	\$ 16,000	\$ 4,925	\$ 12,925	\$ 15,798	\$ 14,997
2385 5 Benefit Pay (Vac., Sick, Etc.)	\$ 185,000	\$ 147,000	\$ 106,501	\$ 183,676	\$ 158,122	\$ 172,649
2415 6 Benefit Insurance (Pension, Life, Medical, Dental, Vision)	\$ 250,000	\$ 241,000	\$ 115,415	\$ 235,915	\$ 221,478	\$ 207,301
2430 7 Benefit Administrative Services	\$ 3,000	\$ 1,000	\$ 1,185	\$ 2,115	\$ 1,197	\$ 1,375
Personnel Total:	\$ 824,000	\$ 779,000	\$ 404,874	\$ 798,479	\$ 759,303	\$ 700,569
<b>Other</b>						
2445 9 Office/ IT Support	\$ 63,000	\$ 70,000	\$ 18,998	\$ 53,998	\$ 72,064	\$ 61,979
2505 1 Directors Fees & Expenses	\$ 34,000	\$ 32,000	\$ 17,008	\$ 33,008	\$ 33,568	\$ 33,283
2535 11 Liability Insurance (Non-empl. benef.)	\$ 30,000	\$ 39,000	\$ 29,894	\$ 29,894	\$ 29,928	\$ 27,227
2595 14 Communications	\$ 40,000	\$ 106,000	\$ 26,484	\$ 79,484	\$ 66,245	\$ 21,671
2625 15 Dues & Subscriptions	\$ 3,000	\$ 3,000	\$ 1,278	\$ 2,418	\$ 3,396	\$ 2,450
2655 10 Outside Services	\$ 30,000	\$ 349,000	\$ 3,183	\$ 37,683	\$ 18,340	\$ 37,749
2745 12 Taxes - Income	\$ 14,000	\$ 8,000	\$ 12,000	\$ 14,000	\$ 11,905	\$ 9,830
2775 8 Accounting Expense	\$ 70,000	\$ 76,000	\$ 41,588	\$ 70,606	\$ 61,650	\$ 62,494
2276 8 Legal Expense	\$ 250,000	\$ 180,000	\$ 157,642	\$ 247,642	\$ 196,184	\$ 213,557
2790 16 Human Resource Expense	\$ 45,000	\$ 42,000	\$ 20,612	\$ 41,612	\$ 44,381	\$ 45,398
2865 17 All Other	\$ 35,000	\$ 42,000	\$ 5,975	\$ 26,975	\$ 31,636	\$ 33,144
Other Total:	\$ 614,000	\$ 947,000	\$ 334,661	\$ 637,320	\$ 569,297	\$ 548,782
<b>G. &amp; A. Expense Total:</b>	<b>\$ 1,438,000</b>	<b>\$ 1,726,000</b>	<b>\$ 739,536</b>	<b>\$ 1,435,799</b>	<b>\$ 1,328,600</b>	<b>\$ 1,249,351</b>

<b>Capital Expenditure</b>						
Facilities	\$ 3,037,000	\$ 2,022,000	\$ 65,000	\$ 280,000		
Equipment/Studies/Reports	\$ 210,000	\$ 34,100	\$ 15,000	\$ 60,000		
CIP Total:	\$ 3,247,000	\$ 2,056,100	\$ 80,000	\$ 340,000	\$ -	\$ -

<b>Total Revenue:</b>	<b>\$ 5,431,000</b>	<b>\$ 5,408,000</b>	<b>\$ 2,478,814</b>	<b>\$ 5,575,562</b>	<b>\$ 5,258,851</b>	<b>\$ 4,579,237</b>
<b>Total Expenses excluding CIP:</b>	<b>\$ 3,176,800</b>	<b>\$ 3,502,000</b>	<b>\$ 1,451,568</b>	<b>\$ 3,089,713</b>	<b>\$ 2,753,834</b>	<b>\$ 3,466,065</b>
<b>Total Expenses including CIP:</b>	<b>\$ 6,423,800</b>	<b>\$ 5,558,100</b>	<b>\$ 1,531,568</b>	<b>\$ 3,429,713</b>	<b>\$ 2,753,834</b>	<b>\$ 3,466,065</b>
<b>Net Income without D&amp;O funds:</b>	<b>\$ 2,254,200</b>	<b>\$ 1,906,000</b>	<b>\$ 953,267</b>	<b>\$ 2,411,869</b>	<b>\$ 2,505,017</b>	<b>\$ 1,113,172</b>
<b>Net Income with D&amp;O funds:</b>	<b>\$ 2,254,200</b>	<b>\$ 1,906,000</b>	<b>\$ 1,027,246</b>	<b>\$ 2,485,849</b>	<b>\$ 2,505,017</b>	<b>\$ 1,113,172</b>

2565 29 Depreciation	\$ 903,000	\$ 901,000	\$ 459,714	\$ 910,214	\$ 917,344	\$ 881,254
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<b>Net income excluding Capital Expenditures less Depreciation</b>	<b>\$ 1,351,200</b>	<b>\$ 1,005,000</b>	<b>\$ 567,532</b>	<b>\$ 1,575,635</b>	<b>\$ 1,587,673</b>	<b>\$ 231,918</b>
<b>Net income including Capital Expenditures less Depreciation</b>	<b>\$ (1,895,800)</b>	<b>\$ (1,051,100)</b>	<b>\$ 487,532</b>	<b>\$ 1,235,635</b>	<b>\$ 1,587,673</b>	<b>\$ 231,918</b>
<b>Net income including Capital Expenditures</b>	<b>\$ (992,800)</b>	<b>\$ (150,100)</b>	<b>\$ 873,267</b>	<b>\$ 2,071,869</b>	<b>\$ 2,505,017</b>	<b>\$ 1,113,172</b>
<b>Net income including Capital Expenditures less NSR</b>	<b>\$ (1,482,800)</b>	<b>\$ (640,100)</b>	<b>\$ 810,530</b>	<b>\$ 1,592,132</b>	<b>\$ 2,017,598</b>	<b>\$ 994,181</b>

DRAFT 2021 OPERATING BUDGET CAPITAL IMPROVEMENTS

		DRAFT 2021 CIP												TOTAL
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
#	<b>Domestic Water System</b>													
1	Holly Drive Tank, Phase II	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000								\$ 500,000
2	Smart Meter Installation	\$ 15,000	\$ 15,000											\$ 30,000
3	Glendale Road between Mountain and Park	\$ 34,000	\$ 34,000											\$ 68,000
4	Cliff near Euclid Crescent and Cliff		\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000								\$ 448,000
5	Primrose, north of 25th					\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,500					\$ 174,000
6	Linda, north of 24th							\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000			\$ 224,000
7	SCADA PLC Controller Replacement			\$ 40,000	\$ 40,000	\$ 40,000								\$ 120,000
8	Cucamonga Crosswall Enviro Mitigation				\$ 50,000				\$ 23,000					\$ 73,000
9	Frankish Tunnel Pipeline Repair and Meter Install	\$ 15,000	\$ 15,000											\$ 30,000
10	Site 19 Well						\$ 30,000	\$ 30,000	\$ 30,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 330,000
Total		\$ 164,000	\$ 276,000	\$ 252,000	\$ 302,000	\$ 295,500	\$ 73,500	\$ 129,500	\$ 152,500	\$ 116,000	\$ 116,000	\$ 60,000	\$ 60,000	\$ 1,997,000
<b>Irrigation System</b>														
1	SCADA PLC Controller Replacement						\$ 40,000	\$ 40,000	\$ 40,000					\$ 120,000
2	Smart Meter Installation	\$ 10,000	10000											\$ 20,000
3	Reservoir 9 Pipeline Replacement		\$ 300,000	\$ 300,000	\$ 300,000									\$ 900,000
Total		\$ 10,000	\$ 310,000	\$ 300,000	\$ 300,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 1,040,000
<b>TOTAL</b>		\$ 174,000	\$ 586,000	\$ 552,000	\$ 602,000	\$ 295,500	\$ 113,500	\$ 169,500	\$ 192,500	\$ 116,000	\$ 116,000	\$ 60,000	\$ 60,000	\$ 3,037,000

Design/Engineering
Construction

DRAFT 2021 OPERATING BUDGET EQUIPMENT/STUDIES/REPORTS

		DRAFT 2021 EQUIPMENT												TOTAL
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
#	<b>Equipment Purchases</b>													
1	Computers						\$ 3,000							\$ 3,000
2	Misc. Hand Tools for Trucks		\$ 500		\$ 500		\$ 500		\$ 500					\$ 2,000
3	Operations Truck			\$ 60,000										\$ 60,000
	Total	\$ -	\$ 500	\$ 60,000	\$ 500	\$ -	\$ 3,500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 65,000

		DRAFT 2021 STUDIES AND REPORTS												TOTAL
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
#	<b>Studies and Reports</b>													
1	Urban Water Management Plan				\$ 20,000	\$ 20,000	\$ 20,000							\$ 60,000
2	American Water Infrastructure Act (AWIA) Risk and Resilience Assessment and Emergency Response Plan					\$ 15,000			\$ 20,000	\$ 20,000	\$ 20,000			\$ 75,000
3	San Antonio Canyon Watershed Study			\$ 10,000										\$ 10,000
	Total	\$ -	\$ -	\$ 10,000	\$ 20,000	\$ 35,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 145,000



# PRIMER FOR TECHNICAL ASSISTANCE PROVIDERS: HELPING COMMUNITY WATER SYSTEMS COMPLY WITH SECTION 2013 OF AMERICA'S WATER INFRASTRUCTURE ACT OF 2018

America's Water Infrastructure Act of 2018 (AWIA) amends the Safe Drinking Water Act (SDWA) and includes new resilience requirements for drinking water utilities.

AWIA applies to a subset of community water systems (CWSs), which are drinking water utilities that consistently serve at least 25 people or 15 service connections year-round.

Section 2013 of AWIA requires CWSs serving populations more than 3,300 to conduct and certify completion of a Risk and Resilience Assessment and Emergency Response Plan (ERP) to the U.S. Environmental Protection Agency (U.S. EPA).



## AWIA Deadlines

### Risk and Resilience Assessment

Certification

- March 31, 2020 if serving  $\geq 100,000$  people
- December 31, 2020 if serving 50,000 to 99,999 people
- June 30, 2021 if serving 3,301 to 49,999 people

### Emergency Response Plan

- September 30, 2020 if serving  $\geq 100,000$  people
- June 30, 2021 if serving 50,000 to 99,999 people
- December 30, 2021 if serving 3,301 to 49,999 people

Recertification

**Every five years**, the utility must review and, if necessary, revise the Risk and Resilience Assessment and submit a recertification to the U.S. EPA. The deadline for the recertification is five years from the original statutory deadlines listed above.

**Within six months** of submitting the recertification for the Risk and Resilience Assessment, the utility must certify it has reviewed and, if necessary, revised, its ERP.

## Certification Frequently Asked Questions

### How will the U.S. EPA determine utility population service size and the certification deadline?

- The U.S. EPA will use the CWS population size shown in the Safe Drinking Water Information System (SDWIS) as of the AWIA date of enactment on October 23, 2018.

### What if a CWS has more than one Public Water System Identification (PWSID) number?

- The CWS must certify the completion of its Risk and Resilience Assessment and ERP for every individual PWSID number.

## Certifying Process

Utilities can begin the initial certification process after completing their Risk and Resilience Assessments. There are three options for certifying:

1. Electronic submission via online portal, which is accessible from the [U.S. EPA's AWIA homepage](#)
2. Email certification statement to the U.S. EPA at [awiasupport@epacdx.net](mailto:awiasupport@epacdx.net)
3. Mail certification statement to the U.S. EPA at

U.S. EPA Data Process Center  
ATTN: AWIA  
C/O CGI Federal  
12601 Fair Lakes Circle Fairfax, VA 22033

If you choose to certify via email or regular mail, please use the Risk and Resilience Assessment Certification Statement or ERP Certification Statement fillable PDF provided by the U.S. EPA. The following information is required to complete the document:

- Name of the utility
- Mailing address
- PWSID
- Population served
- Date of the certification
- Name of certifying official

### Quick Submittal Tips:

- The quickest method to certify is to use the secure online portal. The portal is accessible from the [U.S. EPA's AWIA homepage](#). Certifying officials create a login with their PWSID and enter official contact information or the name of their utility. The next step is to read the certification statement and certify completion of the Risk and Resilience Assessment. This will be the only certification option where the U.S. EPA will be able to provide an acknowledgement of receipt of the certification statement.
- The certification process is the same for the Risk and Resilience Assessment and the ERP.

### Important:

- Utilities should NOT submit the Risk and Resilience Assessment itself to the U.S. EPA; only the certification is required.
- Utilities should not submit their certification to their state primacy agency in lieu of the U.S. EPA. States are not required to accept or track the utility certifications under AWIA Section 2013.

## Certifying Official

Both Risk and Resilience Assessments and ERPs are self-certified by the utility. There are no specific requirements for the utility certifying official, however, the official must be a utility employee.

## TOOLS AND RESOURCES

### Conducting a Risk and Resilience Assessment

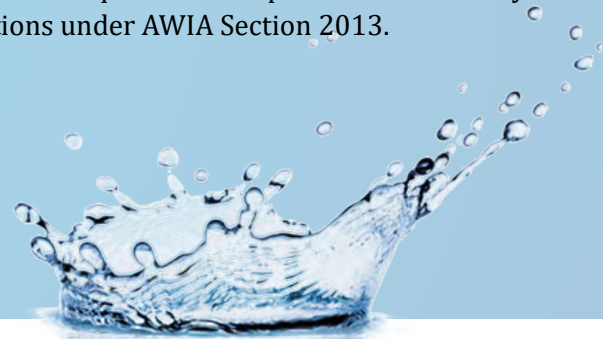
- [U.S. EPA Baseline Information on Malevolent Acts for Community Water Systems](#)
- [U.S. EPA Vulnerability Self-Assessment Tool \(VSAT\) Web 2.0](#)

### Certification Process

- [U.S. EPA Instructions on How to Certify Your Risk and Resilience Assessment and ERP](#)
- [Risk and Resilience Assessment Certification Statement](#)
- [ERP Certification Statement](#)

### Developing an Emergency Response Plan

- [U.S. EPA ERP Template and Instructions](#)
- [Local Emergency Planning Committees \(LEPCs\)](#)



## RISK AND RESILIENCE ASSESSMENT

Risk and Resilience Assessments allow utilities to identify their vulnerabilities to man-made and natural hazards and evaluate potential improvements to enhance security and resilience. AWIA Section 2013 requires that Risk and Resilience Assessments consider:

- Natural hazards and malevolent acts
- Monitoring practices
- Financial systems (e.g., billing systems)
- Chemical storage and handling
- Operation and maintenance
- Resilience of water facility infrastructure and resources

The assessment may also include an evaluation of capital and operational needs for risk and resilience management of the system.

## TOOLS AND RESOURCES

Technical assistance (TA) providers should encourage and facilitate coordination between utilities and local stakeholders, including:

- [LEPCs](#)
- [Mutual Aid and Assistance Networks](#)

These organizations may be willing to share information concerning local risk assessments.

TA providers can direct utilities to available tools to conduct Risk and Resilience Assessments, such as [U.S. EPA's VSAT WEB 2.0](#). VSAT Web 2.0 helps utilities conduct Risk and Resilience Assessments by identifying the highest risks to mission-critical operations and finding the most cost-effective measures to reduce those risks.

## Risk and Resilience Assessments Frequently Asked Questions

### What is a malevolent act?

- A malevolent act is defined as an intentionally harmful act, such as the use of force, against a utility. [The Baseline Information Malevolent Acts for Community Water Systems](#) document can assist utilities in calculating the likelihood of malevolent acts.

### How are the 2002 mandated vulnerability assessments and the newly required Risk and Resilience Assessments different?

- The earlier vulnerability assessments were required by Title IV of the Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (Bioterrorism Act). The Bioterrorism Act added Section 1433 to the SDWA and required utilities serving more than 3,300 people to conduct and submit to the U.S. EPA a vulnerability assessment. This one-time requirement only considered threats associated with terrorist and other intentional acts. The AWIA Section 2013 Risk and Resilience Assessments must be reviewed and updated every five years and consider additional hazards. AWIA does not require utilities submit their assessments to the U.S. EPA, but instead only requires that utilities certify completion.

### Can a utility use an existing Risk and Resilience Assessment to comply with the AWIA requirement?

- Yes, provided that the previous Risk and Resilience Assessment satisfies all requirements outlined by AWIA.

## EMERGENCY RESPONSE PLAN

Utilities should be prepared for several types of emergencies, including natural hazards and manmade (such as cyber attacks) threats. Utilities should develop their ERPs based on the vulnerabilities identified in their Risk and Resilience Assessments.

Required core elements of an ERP include:

- Strategies and resources to improve resilience, including physical security and cybersecurity
- Plans and procedures for responding to a malevolent act or natural hazard that threatens safe drinking water
- Actions, procedures and equipment to lessen the impact of a malevolent act or natural hazard, including alternative water sources, relocating intakes and flood protection barriers
- Strategies to detect malevolent acts or natural hazards that threaten the system



### TOOLS AND RESOURCES

TA providers can use resources from the local, state and federal level to guide water utilities in updating or developing an ERP.

Utilities must work, to the extent possible, with their LEPCs when creating their ERP. TA providers can assist utilities in contacting their [LEPCs](#).

The [U.S. EPA ERP Template and Instructions](#) can help utilities develop their ERP.

Utilities must meet the ERP requirements specified in AWIA to certify completion. TA providers should also recommend utilities check with their primacy agency regarding any additional requirements mandated by the state. AWIA does not supersede state law.

## Emergency Response Plans Frequently Asked Questions

### What are the benefits of working with the LEPC?

- Under the Emergency Planning and Community Right-to-Know Act (EPCRA), LEPCs must develop an ERP and review it annually. The information contained in these plans may be beneficial to water utilities. In addition, water utilities can participate in training exercises led by their LEPCs.

### How are the 2002 mandated ERPs and the newly required ERPs different?

- Like the vulnerability assessment, the Bioterrorism Act required utilities to develop a one-time ERP. AWIA requires that ERPs be reviewed and recertified every five years. Utilities must also consider additional factors including resilience strategies, emergency plans and procedures, mitigation actions and detection strategies under AWIA.

### Can a utility use an existing ERP to comply with the AWIA requirement?

- Yes, however, utilities must ensure that the ERP addresses all criteria outlined in AWIA Section 2013. Additionally, utilities must ensure that the plan incorporates the findings from the Risk and Resilience Assessment required under AWIA.

### Do utilities have to use U.S. EPA guidance to meet the ERP certification requirements under AWIA?

- No. Utilities are not required to follow any specific standards, methods or tools to prepare their ERP. However, they must ensure their plan meets all the AWIA criteria.

Still have questions about the new AWIA requirements?

Contact the U.S. EPA at [dwresilience@epa.gov](mailto:dwresilience@epa.gov).

**Agenda Item No. 5E**

Item Title: Company Response to COVID-19

Purpose:

To discuss the Company's response to the COVID-19 Pandemic.

Issue:

How are State and Local Government Recommendations and Orders impacting the Company during the COVID-19 Pandemic?

Manager's Recommendation:

No recommendation. For discussion only.

Background:

While the nation continues to grapple with appropriate responses to the pandemic there has been limited disruption to the Company's operations.

Impact on the Budget:

Limited but currently uncategorized

Previous Actions:

None.