

Consolidated	
Accounts	Budget totals WY3
Income	
1200 Operating Income	
1200-01 NCPA Water Sales	\$ -
1200-02 COA Water Agreement	\$ 447,500.00
1200-03 UPUD Water Agreement	\$ 447,500.00
1200-04 Irrigation Water Contractors	\$ 54,000.00
1200-05 1200-05 Slurry Line / CCWD Wheeling Fees	\$ 1,000.00
1210 Power Sales	
1210-01 Angels Powerhouse - Power Sales	\$ 428,091.00
1210-02 Murphys Powerhouse - Power Sales	\$ 922,892.00
1220 Other Income	
1220-01 Other Income	\$ -
1300 Interest Income	
1300-01 Interest Income	\$ 40,000.00
1310 Rent Income	
1310-01 Sierra HOPE Lease Agreement	\$ -
1310-02 Crown Castle MFB Tower Lease Agreement	\$ 40,000.00
1310-03 Hunter Reservoir Rental House	\$ 14,169.00
1310-04 Cal.Net MFB Tower Lease Agreement	\$ 3,436.00
1320 Member Contributions	
1320-01 Member Contributions	
1340 Other Non-Operating Income	
1340-01 COA Sierra Hydrographics Pass Through	\$ 4,800.00
1340-02 Other Income	\$ -
1350 Reserve Income	
1350-01 FERC Relicensing / Exemption Reserve (transfer in)	
1350-02 Operating Reserve (transfer in)	
1350-03 FERC Five Year Plan Reserve	
1350-04 FERC 10 Year Plan Reserve	
1350-05 Budget Balancing Reserve	
1400 Grant Funding	
1400-01 Hunter Reservoir Fuels Reduction Project	
1400-02 Lower Utica Canal Wastegates and Gaging Stations Project	
1400-03 ACWA JPIA Risk Control Grant	
1400-06 Utica and Angels Canal Lining (USBR WaterSMART)	\$ 28,000.00
1400-10 Utica Grants Administration (% of grant award)	
1500 Disaster Relief Reimbursements	
1500-01 FEMA 75% (New Year's Storm)	
1500-02 Cal OES 75% of 25% Remainder (New Year's Storm)	
Billable Expenditure Revenue	
Billable Expense Income	
Carryover	
Markup	
Sales	
Sales of Product Income	
Sales of Product Revenue	
Shipping Income	
Unapplied Cash Payment Revenue	
Uncategorized Income	
Total Income	\$ 2,431,388.00
Expense	

*4100 Material/Misc	
3000 Wages, Benefits & Burden	
3100 Power	
3101 Power Wages	
3101-01 Operations & Maintenance Superintendent	\$ 132,412.80
3101-02 Hydroelectric Operator	\$ 84,905.60
3101-03 Hydroelectric Operations Technician	\$ 91,436.80
3101-04 On-Call	\$ 18,450.00
3101-05 Hydro Management Leave	\$ 5,092.80
3101-06 Obsolete - One-Time 457 Contrib	
3101-10 Overtime	\$ 12,000.00
3101-11 One-Time Bonus	\$ 5,000.00
3102 Power Burden	
3102-01 Social Security, Medicare, State Unemployment Ins.	\$ 31,331.12
3102-03 Workers Comp	\$ 19,224.28
3103 Power Benefits	
3103-01 Health Insurance - SDRMA	\$ 74,382.48
3103-02 Health Reimbursement Account - EDIS	\$ 13,548.00
3103-03 Dental/Vision/Chiro/Life Insurance - Choice Builder	\$ 4,291.56
3103-04 CalPERS Pension	\$ 24,484.29
3103-06 CalPERS Pension Unfunded Liability	\$ 8,956.40
3103-07 One-Time 457 Contribution	
3200 Water	
3201 Water Wages	
3201-01 Water Conveyance Supervisor	\$ 111,404.80
3201-02 Senior Water Conveyance Operator	\$ 90,979.20
3201-03 General Manager	\$ 155,000.00
3201-04 Administrative Compliance Specialist	\$ 71,427.20
3201-05 Administrative Specialist, Clerk of the Board	\$ 73,216.00
3201-06 Hydroelectric Relief Operator and Conveyance Operator	\$ 67,974.40
3201-07 Temp. Hire for Admin Support	\$ -
3201-08 Temp. Hire for Operations	\$ 25,000.00
3201-09 IT Administrator	\$ 29,540.16
3201-10 Overtime	\$ 10,000.00
3201-11 Conveyance Management Leave	\$ 4,284.80
3201-12 Administration Management Leave	\$ -
3201-13 One-Time Bonus	\$ 5,000.00
3202 Water Burden	
3202-01 Social Security, Medicare, State Unemployment Ins.	\$ 49,561.73
3202-03 Workers Comp - Ops, GM, and Office Staff	\$ 24,059.74
3203 Water Benefits	
3203-01 Health Insurance - SDRMA	\$ 117,574.50
3203-02 Health Reimbursement Account - EDIS	\$ 21,264.00
3203-03 Dental/Vision/Chiro/Life Insurance - ChoiceBuilder	\$ 5,151.84
3203-04 CalPERS Pension	\$ 47,543.66
3203-06 CalPERS Pension Unfunded Liability	\$ 13,434.60
3203-07 One-Time 457 Contribution	\$ -
4000 Conveyance Maintenance and Supplies	\$ 15,000.00
4000-01 Angels Flume 1	

4000-02 Angels Flume 2	
4000-03 Angels Flume 3	
4000-04 Angels Flume 4	
4000-05 Angels Flume 5	
4000-06 Utica Hunters Bypass Flume	
4000-07 Utica Flume 1	
4000-08 Utica Flume 2	
4000-09 Utica Flume 3	
4000-10 Utica Flume 4	
4000-11 Utica Flume 5	
4000-12 Utica Flume 6	
4000-13 Utica Flume 7	
4000-14 Utica Flume 8	
4000-15 Utica Flume 9	
4000-16 Utica Flume 10	
4000-17 Utica Flume 11	
4000-18 Utica Flume 12	
4000-19 Utica Flume 13	
4000-20 Utica Flume 14	
4000-21 Utica Flume 15	
4000-22 Utica Flume 16	
4000-23 Utica Flume 17	
4000-24 Utica Flume 18	
4000-25 Utica Flume 19	
4000-26 Angels Canal Maintenance and Supplies	
4000-27 Utica Canal Maintenance and Supplies	
4100 Maintenance & Repair	
4100-01 Road Maintenance	\$ 5,500.00
4100-02 Flume Maintenance and Supplies	\$ -
4100-05 Property Maintenance	\$ 5,500.00
4100-06 Fuel for Vehicles and Equipment	\$ 18,000.00
4100-07 Maintenance for Vehicles and Equipment	\$ 7,500.00
4100-08 Temporary Labor	\$ -
4100-09 Powerhouses Maintenance and Supplies	\$ 15,000.00
4100-10 Gaging Station Maintenance	\$ 6,000.00
4100-11 Misc Supplies and Repairs	\$ 12,000.00
4100-12 FERC/DSOD Mandated System Maintenance	
4100-13 Revenue Meter Maintenance	
4100-14 Dam and Spillway Maintenance	\$ 15,000.00
4100-15 Owners Dam Safety Plan Audit - Mandated Actions	\$ -
4100-16 Irrigation Maintenance (Not Meter Replacement)	\$ 2,500.00
4100-17 Cal Fire	\$ 18,000.00
4110 Misc. Supplies & Services	
4110-01 Office Services, Supplies, Equipment, Misc.	\$ 12,000.00
4110-02 Employee Uniforms, Boots, PPE	\$ 5,000.00
4110-04 Headquarters Cleaning	\$ 2,000.00
4120 Leases & Subscriptions	
4120-02 Sierra Pacific Industries Lease	\$ 250.00
4120-03 Office Toshiba Copier Lease	\$ 3,000.00
4120-04 Software Subscriptions	\$ 9,000.00
4120-06 Wylderidge Tower Lease NCPA	\$ -
4200 Property & Liability Insurance	
4200-01 ACWA/JPIA Auto & General Liability	\$ 38,367.50
4200-02 ACWA/JPIA Property Insurance	\$ 74,000.00
4200-03 ACWA / JPIA Cyber Liability	\$ 1,200.00
4300 Memberships	

4300-01 Association California Water Agencies	\$	14,663.00
4300-02 Tuolumne-Stanislous Integrated Regional Water Management WAC	\$	220.00
4300-03 Mountain Counties Water Resources Association	\$	1,500.00
4300-04 Calaveras Historical Society	\$	50.00
4300-05 California Special District Association	\$	2,000.00
4300-06 Amazon Prime	\$	200.00
4300-07 Farm Bureau - Calaveras Chapter	\$	200.00
4300-08 Murphys Community Park Association	\$	75.00
4310 Legal - Claims		
4400 Professional/Special. Services		
4400-03 Chief Dam Safety Engineer	\$	20,000.00
4400-05 Murphys/Angels Powerhouse Inspection Reports	\$	10,400.00
4400-07 SCADA and PLC Programming	\$	7,000.00
4400-08 Certified Public Accountant	\$	2,808.00
4400-09 Annual Audit	\$	15,000.00
4400-10 General Legal Counsel	\$	5,000.00
4400-11 FERC Exemption Legal Counsel	\$	-
4400-12 FERC Exemption General Services	\$	-
4400-14 FERC Regulatory Compliance	\$	-
4400-16 FERC Exemption Consultants	\$	25,000.00
4400-20 Hydrology Analysis Services	\$	25,380.00
4400-21 Community Education/Outreach	\$	2,000.00
4400-24 Grant Writing/Eng./Finance/Mgmt	\$	5,000.00
4400-28 Website Maintenance and Support	\$	7,000.00
4400-29 GIS Mapping	\$	2,000.00
4400-31 Recruitment	\$	-
4400-32 Water Rights Protection & Reporting	\$	15,000.00
4400-33 Human Resources Consulting Support	\$	2,400.00
4400-34 Revenue Meter Maintenance - CAISO	\$	5,990.00
4400-36 Water Rights Legal Counsel	\$	17,000.00
4500 Governmental & Other Fees		
4500-02 FERC Annual Admin & Land Charge	\$	11,000.00
4500-03 Dept Water Resources Dam Fees	\$	75,920.00
4500-04 WREGIS Annual Fee	\$	75.00
4500-05 Powersoft Billing Software (MPH & APH)	\$	500.00
4500-06 County Taxes (Booster, Hunters)	\$	1,631.60
4500-07 USA North 811 Annual Fee	\$	300.00
4500-08 County Environmental Health Hazardous Waste	\$	675.00
4500-09 CA Dept of Tax & Fee Admin - State Water Rights	\$	2,500.00
4500-11 United States Geological Service Fees	\$	10,000.00
4500-12 Bank Charges	\$	100.00
4500-13 Miscellaneous Fees and Expenses	\$	1,000.00
4500-16 Wylderidge Road Fee	\$	470.00
4600 Communications		
4600-01 Comcast	\$	11,000.00
4600-04 Verizon	\$	11,000.00
4600-05 Columbia Communications	\$	975.00
4600-06 Cal.Net	\$	2,912.00
4600-12 Starlink	\$	4,320.00
4600-13 ADT Security	\$	1,600.00
4700 Utilities		
4700-01 Calaveras Public Power Agency	\$	8,000.00
4700-02 PG&E	\$	15,000.00
4700-04 UPUD Water Service	\$	1,000.00
4700-05 City of Angels Water Service	\$	5,100.00
4700-06 CCWD Water Service	\$	-

4700-07 Cal Waste Garbage & Recycling	\$	2,700.00
4700-08 Mountain Oasis Bottled Water	\$	1,000.00
4700-09 Ebbetts Pass Gas Propane	\$	2,500.00
4700-10 COA & UPUD Irrigation Contractor 10% Payments		
4800 Travel & Training		
4800-01 Travel and Training	\$	20,000.00
4800-03 Mileage Reimbursement	\$	1,500.00
4900 Information Technology		
4900-02 Computers, Software, Hardware, and Equipment	\$	5,000.00
5000 Powerhouses		
5000-01 MPH Relay Protection Upgrade	\$	250,000.00
5000-02 Jet Control Replacement		
5000-04 Feasibility & Facility Assessments	\$	200,000.00
5000-05 Murphys Governor Retrofit		
5000-06 Replace APH Panel & Wiring		
5000-07 APH DC/AC Invertor Upgrade		
5000-08 APH Deflector Valve and Hydraulic Control Replacement		
5000-09 MPH Replace 17kV Gen. Recl Brkr		
5000-10 MPH Replace 17kV Line Breaker		
5000-11 Backup MPH Transformer		
5000-12 MPH Static Exciter		
5000-14 Replace Hydraulic Deflector AC/DC Solenoid Control Process		
5000-15 Angels Governor Retrofit		
5000-16 MPH Emergency Sphere Valve Repair		
5100 Conveyance		
5100-01 Flume Repair and Replacement		
5100-02 Feasibility & Facility Assessments		
5100-03 Canal Repairs and Improvements		
5100-04 Sediment Removal from Reservoirs		
5100-06 Murphys Forebay Trash Rake Replacements		
5100-07 Dam and Spillway Improvements		
5100-08 Angels Penstock Repairs/Replacement		
5100-09 Build New Weirs Mill Creek and French Gulch		
5100-10 New Gaging Stations at the end of Each of Angels Canals		
5200 General Projects		
5200-02 SCADA and PLC Upgrades		
5200-03 General Facilities		
5200-04 Feasibility Assessments		
5300 Regulatory Compliance		
5300-01 Angels Penstock Assessment		
5300-02 ODSP		
5300-03 Slope Stability Condition Assessment		
5300-04 Innundation Mapping		
5300-05 Emergency Action Plan (EAP)		
5300-06 Noxious Weed Survey		
5300-07 DSSMR/DSSMP		
5300-08 Turbidity Samples		
5300-09 Part 12D		
5300-10 FERC		
5300-11 DSOD		
5400 IT Outside Services		
5500 Other Miscellaneous		
6000 Capital Outlay \$50,000 or Less		
6000-01 Vehicle Purchase / Replacement		
6100 Equipment & Material Purchases		
6100-01 Light Equipment & Attachments		

CIP Accounts for 15.27%
of budget. Earmarked for
FY2027/28

6100-02 Heavy Equipment & Attachments	
6100-03 Irrigation Meter Purch./Install	
6100-04 Tools and Equipment	
6151 Pension Contribution	
6200 Information/Technology	
6200-01 Computers, software, etc.	
6200-02 Misc Equipment	
6200-03 Stephens Tower Grant	
6560 Payroll Expenses	
Company Contributions	
Health Insurance	
Retirement	
7000 Reserve Contributions	\$ 344,500.00
7000-01 FERC Relicensing/Exemption	
7200 Operating Reserve Fund	
7200-01 Operating Reserve	
7400 FERC 5 Year Plan Reserve Fund	
7400-01 Five Year/Emergency Action Plan Re-Write	
7400-02 Five Year/Tabletop Functional	
7400-03 Part 12 Inspection and Potential Failure Mode Analysis	
7400-04 Supporting Technical Information Documents	
7400-05 Security Plan Rewrite	
7400-06 Environmental & Public Use Inspections	
7400-07 Dam Safety/Surveillance Monitoring Plans	
7400-08 Owners Dam Safety Plan/Ext Audt	
7500 FERC 10 Year Plan Reserve Fund	
7500-01 Murphys Afterbay Low Level Outlet ROV Inspec	
7500-02 Murphys Afterbay Radial Gate Inspection	
7500-03 Murphys Powerhouse Penstock ROV Inspection	
7600 JPA Member Contribution Reserve	
7600-01 COA Contributions	
7600-02 UPUD Contributions	
7600-03 Utica Contributions	
7600-04 7600-04 Potential GEP Penalties	
7700 Member Contri. Balancing Fund	
7700-01 UPUD contri. WY 2-FY '20-'21	
7700-02 COA contri. WY 2-FY '20-'21	
8000 Grants Expenditures	
8000-01 Community Power Resiliency	
8000-02 Stephens Tower	
8000-03 Hunter Reservoir Fuel Reduction Project	
8000-04 Community Water Supply Resiliency Project	
8000-05 CPPA Energy Efficiency	
8000-06 Local Hazard Mitigation Plan	
8000-07 Darby Apple Fuels Reduction	
8000-08 Automated Wastegates and Crossgates	
8000-09 Sierra Nevada Conservancy	
8000-10 Utica Canal Lining Project (USBR)	\$ 56,000.00
Total Expense	\$ 2,946,914.86

Reserve Contributions are
11.35% of budget

Other Income	
9100 Operating Reserve Contra Income	
9300 Fixed Assets Contra Account	
Total Other Income	\$ -
Other Expense	
9200 Operating Reserve Contra Expense	
9400 Asset Contra Account - Expense	
Reconciliation Discrepancies	
Total Other Expense	\$ -
Total Net Income	\$ (515,526.86)