

Received _____
Examined _____



U# _____

2021
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY
(NAME OF CORPORATION)

Name of District: _____ Marysville _____ Location: _____ Marysville _____ Yuba _____
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	6
Schedule A-1c - Account 302 - Franchises and Consents	6
Schedule A-4 - District Rate Base and Working Cash	7
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	8
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	9-10
Schedule B-1 - Account 501 - Operating Revenues	11
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	12-15
Schedule B-4 - Account 507 - Taxes Charged During Year	16
Schedule D-1 - Sources of Supply and Water Developed	17
Schedule D-2 - Description of Storage Facilities	17
Schedule D-3 - Description of Transmission and Distribution Facilities	18
Schedule D-4 - Number of Active Service Connections	19
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	19
Schedule D-6 - Meter Testing Data	19
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	20
End of Year Balances in Selected Accounts	21
Declaration	22
Index	23

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2022**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2021, through December 31, 2021. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Marysville

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	112,243	-	-	-	\$ 112,243
5		Total Intangible Plant	\$ 112,243	\$ -	\$ -	\$ -	\$ 112,243
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 379,929	\$ -	\$ -	\$ -	\$ 379,929
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	620,279	-	-	-	\$ 620,279
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	148,958	-	-	-	\$ 148,958
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 769,237	\$ -	\$ -	\$ -	\$ 769,237
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	963,601	8,038	(5,766)	-	\$ 965,873
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	2,281,260	478,314	(66,892)	-	\$ 2,692,682
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 3,244,861	\$ 486,352	\$ (72,657)	\$ -	\$ 3,658,556
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	28,980	-	(1,397)	-	\$ 27,584
30	332	Water Treatment Equipment	3,508,247	-	-	-	\$ 3,508,247
31		Total Water Treatment Plant	\$ 3,537,227	\$ -	\$ (1,397)	\$ -	\$ 3,535,831

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Marysville

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	56,042	-	-	-	\$ 56,042
34	342	Reservoirs and Tanks	1,080,830	21,431	-	-	\$ 1,102,261
35	343	Transmission and Distribution Mains	9,528,111	146,020	-	-	\$ 9,674,131
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	4,866,165	151,029	(50)	-	\$ 5,017,144
38	346	Meters	970,486	30,476	-	-	\$ 1,000,962
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,467,987	23,231	-	-	\$ 1,491,218
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 17,969,620	\$ 372,187	\$ (50)	\$ -	\$ 18,341,757
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,445,820	47,268	-	-	\$ 1,493,087
46	372	Office Furniture and Equipment	182,779	1,958	(44,878)	-	\$ 139,859
47	373	Transportation Equipment	133,141	-	-	-	\$ 133,141
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	679	-	-	-	\$ 679
50	376	Communication Equipment	13,710	-	(12,899)	-	\$ 811
51	377	Power Operated Equipment	34,798	-	-	-	\$ 34,798
52	378	Tools, Shop and Garage Equipment	131,929	-	(1,404)	-	\$ 130,525
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,942,855	\$ 49,226	\$ (59,181)	\$ -	\$ 1,932,900
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	194	-	-	-	\$ 194
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,271,051	120,194	(33,850)	0.00	1,357,395
60		Total Undistributed Items	\$ 1,271,245	\$ 120,194	\$ (33,850)	\$ -	\$ 1,357,590
61		Total Utility Plant in Service	\$ 29,227,218	\$ 1,027,959	\$ (167,135)	\$ -	\$ 30,088,041

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant		-			\$ -
2	394	Recycled Water Land and Land Rights		-			\$ -
3	395	Recycled Water Depreciable Plant	-	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Beginning Balance				-
2					
3					
4					
5				Total	\$ -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
RATE BASE AND WORKING CASH
MARYSVILLE DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$28,880,149	\$28,105,670
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,357,698	\$1,271,353
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$30,237,846	\$29,377,023
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$10,590,395	\$9,573,785
10		General Office Prorate	\$478,129	\$387,292
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$11,068,525	\$9,961,077
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,423,460	\$2,307,188
14		Deferred Investment Tax Credit	\$8,413	\$9,310
15		Other Reserves (General Office Prorate)	\$123,916	\$130,597
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$2,555,789	\$2,447,095
17		Less Adjustments		
18		Contributions in Aid of Construction	\$3,829,478	\$4,052,856
19		Advances for Construction	\$155,812	\$169,823
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$3,985,290	\$4,222,679
REPORT MUST				
22		Add Materials and Supplies	\$88,942	\$88,954
23		Add Working Capital (Tank Painting)	-\$16,081	-\$15,335
24		Add Working Cash (=Line 37)	\$512,446	\$494,499
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$13,229,631	\$13,329,625
Notes: 1 Cal Water does not include CWIP in rate base. 2 1/1/2021 CIAC balance was corrected to include Non-Service Cost to be consistent with Utility Plant In Service balances.				
Working Cash				
Determination of Operational Cash Requirement				
27		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$2,542,245	\$2,453,207
28		Purchased Power & Commodity for Resale*	\$177,325	\$172,484
29		Meter Revenues: Bimonthly Billing	\$718,293	\$691,639
30		Other Revenues: Flat Rate Monthly Billing	\$4,111	\$3,763
31		Total Revenues (=Line 30 + Line 31)	\$722,404	\$695,403
32		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.57%	0.54%
33		5/24 x Line 25 x (100% - Line 33)	\$526,620	\$508,319
34		1/24 x Line 28 x Line 33	\$603	\$553
35		1/12 x Line 29	\$14,777	\$14,374
36		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$512,446	\$494,499
37				
* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).				

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Marysville

Line No.	Item (a)	Account 250	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	9,837,561	106,951	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,270,663	-			
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,188				
9	(g) All other credits ¹	0				
10	Total credits	1,271,851	-	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	167,135				
13	(b) Cost of removal	528				
14	(c) All other debits ¹					
15	Total debits	167,663	-	-	-	-
16	Balance in reserve at end of year	10,941,750	106,951	-	-	-
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Marysville

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	15,321	15,321	-	-	30,642
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	146,547	6,316	-	-	152,863
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	161,868	21,637	-	-	183,504
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	939,438	288,276	(5,766)	-	1,221,949
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	632,406	73,228	(66,892)	-	638,743
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	1,571,844	361,505	(72,657)	-	1,860,692
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	10,908	652	(1,397)	-	10,163
21	332	Water Treatment Equipment	1,032,433	93,384	-	-	1,125,817
22		Total Water Treatment Plant	1,043,341	94,036	(1,397)	-	1,135,980
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	9,392	4,707	-	-	14,099
26	342	Reservoirs and Tanks	780,980	53,526	-	-	834,507
27	343	Transmission and Distribution Mains	2,690,698	273,975	-	-	2,964,672
28	344	Fire Mains	-	-	-	-	-
29	345	Services	1,815,220	204,336	(50)	(528)	2,018,979
30	346	Meters	370,193	25,138	-	-	395,331
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	355,733	32,589	-	-	388,322
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	6,022,217	594,271	(50)	(528)	6,615,909
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	366,733	45,259	-	-	411,992
38	372	Office Furniture and Equipment	50,143	15,795	(44,878)	-	21,060
39	373	Transportation Equipment	146,320	9,639	-	-	155,960
40	374	Stores Equipment	1,102	-	-	-	1,102
41	375	Laboratory Equipment	726	33	-	-	759
42	376	Communication Equipment	13,588	59	(12,899)	-	748
43	377	Power Operated Equipment	15,629	1,514	-	-	17,142
44	378	Tools, Shop and Garage Equipment	73,130	6,676	(1,404)	-	78,402
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	194	-	-	-	194
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	667,566	78,974	(59,181)	-	687,359
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	370,727	120,240	(33,850)	1,188	458,305
49		Total	9,837,561	1,270,663	(167,135)	660	10,941,750

SCHEDULE B-1
Account 501 - Operating Revenues

Marysville

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,265,140	2,135,894	\$129,246
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	1,567,491	1,404,065	\$163,426
6		601-3 Industrial Sales	8,331	7,883	\$448
7		601-4 Sales to Public Authorities	397,846	361,642	\$36,204
8		Sub-total	\$ 4,238,807	\$ 3,909,483	\$329,324
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	36,104	32,820	\$3,284
21	605	Public Fire Protection Service	7,398	6,936	\$462
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	104,721	429,059	(\$324,338)
26		Sub-total	\$ 148,223	\$ 468,815	(\$320,592)
27		Total Water Service Revenues	\$ 4,387,030	\$ 4,378,298	\$8,731
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(32,730)	(175,833)	\$143,103
30	611	Miscellaneous Service Revenues	3,225	1,715	\$1,510
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	1,568	(9,184)	\$10,752
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ (27,937)	\$ (183,302)	\$155,365
36	501	Total operating revenues	\$ 4,359,093	\$ 4,194,996	\$164,097

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Marysville

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		3,201	8,187	\$ (4,987)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 3,201	\$ 8,187	\$ (4,987)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		118,020	128,707	\$ (10,687)
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		674	399	\$ 275
28	725	Miscellaneous expenses	A			531	7,506	\$ (6,975)
29	726	Fuel or power purchased for pumping	A	B	C	177,325	172,484	\$ 4,841
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		18,054	22,153	\$ (4,100)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		7,117	8,798	\$ (1,681)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 321,721	\$ 340,048	\$ (18,327)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Marysville

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		11,129	18,000	\$ (6,870)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			34,717	24,837	\$ 9,880
43	743	Miscellaneous expenses	A	B		11,229	6,778	\$ 4,451
44	744	Chemicals and filtering materials	A	B		16,580	24,842	\$ (8,261)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		4,479	3,041	\$ 1,438
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		30,950	-	\$ 30,950
49	748	Maintenance of water treatment equipment	A	B		-	-	\$ -
50		Total water treatment expenses				\$ 109,085	\$ 77,498	\$ 31,587
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		93,620	98,081	\$ (4,462)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			12,007	8,414	\$ 3,593
58	754	Meter expenses	A			586	583	\$ 3
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			99,845	105,003	\$ (5,158)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		26,053	38,488	\$ (12,434)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		742	-	\$ 742
66	761	Maintenance of trans. and distribution mains	A			38,820	4,732	\$ 34,088
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			38,109	18,493	\$ 19,617
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,586	163	\$ 1,423
72	765	Maintenance of hydrants	A			1,469	3,381	\$ (1,912)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 312,836	\$ 277,337	\$ 35,499

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Marysville

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		163,059	206,807	\$ (43,748)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		-	-	\$ -
80	773	Customer records and collection expenses	A			36,792	33,372	\$ 3,420
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			121,642	93,190	\$ 28,453
83	775	Uncollectible accounts	A	B	C	14,302	29,335	\$ (15,033)
84		Total customer account expenses				\$ 335,795	\$ 362,703	\$ (26,908)
85		VI. SALES EXPENSES						
86		Operation						\$ -
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	27,923	22,270	\$ 5,653
101	792	Office supplies and other expenses	A	B	C	6,830	6,711	\$ 119
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			6,542	6,093	\$ 449
105	795	Employees' pensions and benefits	A	B	C	393,781	423,895	\$ (30,114)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	741	-	\$ 741
108	798	Outside services employed	A			-	-	\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			820,068	762,715	\$ 57,354

112		Maintenance						
113	805	Maintenance of general plant	A	B	C	12,846	13,689	\$ (843)
114		Total administrative and general expenses				\$ 1,268,731	\$ 1,235,372	\$ 33,360
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	21,211	12,204	\$ 9,006
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,490)	(10,734)	\$ 8,244
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 18,721	\$ 1,470	\$ 17,250
121		Total operating expenses				\$ 2,370,090	\$ 2,302,616	\$ 67,474

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Marysville Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
			1	Federal corporate income taxes	\$ 16,404.00	\$ 16,404.00
2	California corporate franchise taxes	\$ (9,555.00)	\$ (9,555.00)			
3	Property taxes	\$ 146,176.51	\$ 146,176.51			
4	Other taxes	\$ 68,543.61	\$ 68,543.61			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 221,569.12	\$ 221,569.12	\$ -	\$ -	\$ -

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	n/a								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant Name or Number	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
6	007-2	19th and Sampson	5810001-008	16"	24	400	219	
7	008-1	West Side Of Covillard St. +/- 200' S/O 16Th St.	5810001-009	16"	25	900	210	
8	009-1	East Side Of Bubb @ 24Th St.	5810001-010	16"/20"	26	750	490	
9	010-1	East Side Of Swezy @ 10Th St.	5810001-011	16"	27	815	392	
10	011-1	North Side Of 16Th St. @ Del Pero St.	5810001-012	16"	24	1000	37	
11	012-1	West Side Of Hall St. +/- 200' N/O Hobart Dr.	5810001-013	16"	22	1000	323	
12	013-1	S/W Corner Of Arthur & Hansen Sts.	5810001-014	16"	26	450	0	
13	014-1	North Side Of Nadene Dr. +/- 150' E/O Cheim Blvd.	5810001-015	14"	24	n/a	353	
14	015-1	West Side Of Ellis Dr. +/- 2000' N/O 14Th St.	5810001-016	16"	24	800	0	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
15	n/a						
16							
17							
18							
NO LATER THAN							

Purchased Water for Resale	
19	Purchased from n/a
20	Annual quantities purchased (Unit chosen) ²
21	
22	

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	800,000	
12	Concrete			
13	Total	2	800,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Marysville

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	1,503		6,476	42,221		20,130	14,279
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	75		123						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	15,998		78,535	52,222
19	Welded steel									
20	Wood									
21	Other	988	2,762	2,131	-	-	454		12,280	16,397
22	Total	1,063	2,762	3,757	-	6,476	58,673	-	110,945	82,898

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	151	2,863	-	-		-		-	87,623
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							-		198
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	7,141	-	-	-	-	-	-	153,896
31	Welded steel									-
32	Wood									-
33	Other	-	4,787	-	-	-	-	-	-	39,799
34	Total	151	14,791	-	-	-	-	-	-	281,516

SCHEDULE D-4				
Number of Active Service Connections				
Marysville				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,058	3,051	0	0
Commercial	475	477	0	0
Industrial	3	3		
Public authorities	52	51		
Irrigation	6	6		
Other (Multi Residential)	1,745	1,745		
Agriculture	0	0		
Subtotal	5,339	5,333	0	0
Private fire connections			60	60
Public fire hydrants			335	335
Total	5,339	5,333	395	395

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service
		Connections
5/8 x 3/4 - in	3,385	3,290
3/4 - in		
1 - in	262	238
1 1/4 - in		
1 1/2 - in	67	61
2 - in	117	110
2 1/2 - in		
3 - in	17	18
4 - in	7	7
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	3,855	3,724

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____ -
3. Used, after repair	_____ -
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,961
2. More than 10, but less than 15 years	1,411
3. More than 15 years	481

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2021 CCF 100,000 (Unit Chosen)¹
Marysville

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	29	27	28	32	42	57	61	276
Commercial (Business)	9	10	14	12	16	20	16	97
Industrial	-	-	-	-	-	-	-	-
Public authorities	3	3	3	5	5	13	10	42
Irrigation	-	-	-	-	-	-	-	-
Other (specify)	-	-	-	-	1	1	-	2
	-	-	-	-	-	-	-	-
Total	41	40	45	49	64	91	87	417

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	66	53	55	33	30	237	513	542	
Commercial (Business)	26	13	21	14	15	89	186	188	
Industrial	-	-	-	-	-	-	-	1	
Public authorities	14	8	11	8	4	45	87	91	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)	-	-	2	2	14	18	20	3	
	-	-	-	-	-	-	-	-	
Total	106	74	89	57	63	389	806	825	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____ N/A Total population served _____ 12,272

End of Year Balances in Selected Accounts

Marysville

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	<u>\$ 88,783.92</u>
100-3	Construction Work in Progress	<u>\$ 1,333,545.98</u>
241	Advances for Construction	<u>\$ 173,487.35</u>
265	Contributions in Aid of Construction	<u>\$ 3,829,140.10</u>

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ David B. Healey for Tavis Beynon
Name of District Manager or Equivalent (Please Print)

of _____ Marysville _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ 629 Ninth St., Marysville, CA 95901-5253
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers

Vice President and Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

May 20, 2022
Date

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

INDEX

	<u>PAGE</u>
Acres Irrigated	20
Advances for construction	21
Construction work in progress	21
Contributions in aid of construction	21
Depreciation and amortization reserves	8
Materials and supplies	21
Meters and services on pipe system	19
Operating expenses	12-15
Operating revenues	11
Population served	20
Rate base	7
Service connections, active	19
Signature	22
Sources of supply and water developed	17
Storage facilities	17
Taxes	16
Transmission and distribution facilities	18
Utility plant in service	4-5

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022