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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2024**, 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, 2023 through December 31, 2023. 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	5,292	-	-	-	\$ 5,292
5		Total Intangible Plant	\$ 5,292	\$ -	\$ -	\$ -	\$ 5,292
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	965,873	-	-	-	\$ 965,873
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	2,906,166	34,835	-	-	\$ 2,941,001
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 3,872,040	\$ 34,835	\$ -	\$ -	\$ 3,906,875
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	27,584	-	-	-	\$ 27,584
30	332	Water Treatment Equipment	4,604,783	213,663	(113,787)	-	\$ 4,704,659
31		Total Water Treatment Plant	\$ 4,632,367	\$ 213,663	\$ (113,787)	\$ -	\$ 4,732,243

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

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	121,083	-	-	\$ 177,125
34	342	Reservoirs and Tanks	1,102,261	-	(233,838)	-	\$ 868,422
35	343	Transmission and Distribution Mains	10,333,228	19,711	-	-	\$ 10,352,939
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	5,347,009	556,079	(414)	-	\$ 5,902,673
38	346	Meters	1,014,846	47,210	-	-	\$ 1,062,056
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,572,631	-	-	-	\$ 1,572,631
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 19,426,016	\$ 744,083	\$ (234,252)	\$ -	\$ 19,935,846
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,493,087	34,771	(18,700)	-	\$ 1,509,157
46	372	Office Furniture and Equipment	140,875	-	-	8,061	\$ 148,936
47	373	Transportation Equipment	133,141	50,431	-	-	\$ 183,572
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	679	2,163	-	-	\$ 2,841
50	376	Communication Equipment	811	-	-	-	\$ 811
51	377	Power Operated Equipment	34,798	-	-	-	\$ 34,798
52	378	Tools, Shop and Garage Equipment	135,329	22,265	-	-	\$ 157,594
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,938,720	\$ 109,629	\$ (18,700)	\$ 8,061	\$ 2,037,710
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	1,440,930	124,628	(10,222)	(66)	1,555,270
60		Total Undistributed Items	\$ 1,441,124	\$ 124,628	\$ (10,222)	\$ (66)	\$ 1,555,465
61		Total Utility Plant in Service	\$ 32,464,724	\$ 1,226,838	\$ (376,962)	\$ 7,996	\$ 33,322,596

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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$31,916,828	\$31,173,297
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,555,569	\$1,457,436
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)	\$33,472,398	\$32,630,733
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$12,149,483	\$11,619,959
10		General Office Prorate	\$705,701	\$588,871
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$12,855,184	\$12,208,830
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,384,213	\$2,448,523
14		Deferred Investment Tax Credit	\$6,619	\$7,516
15		Other Reserves (General Office Prorate)	\$102,959	\$115,860
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$2,493,791	\$2,571,899
17		Less Adjustments		
18		Contributions in Aid of Construction	\$3,538,374	\$3,699,656
19		Advances for Construction	\$150,325	\$141,801
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$3,688,699	\$3,841,458
22		Add Materials and Supplies	\$117,589	\$104,662
23		Add Working Capital (Tank Painting)	\$63,668	\$82,518
24		Add Working Cash (=Line 37)	\$579,100	\$547,959
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$15,131,414	\$14,661,167

Notes:

1 Cal Water does not include CWIP in rate base.

		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$2,883,854	\$2,719,656
29		Purchased Power & Commodity for Resale*	\$211,368	\$191,548
30		Meter Revenues: Bimonthly Billing	\$674,591	\$739,173
31		Other Revenues: Flat Rate Monthly Billing	\$5,788	\$4,386
32		Total Revenues (=Line 30 + Line 31)	\$680,379	\$743,559
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.85%	0.59%
34		5/24 x Line 25 x (100% - Line 33)	\$595,692	\$563,253
35		1/24 x Line 28 x Line 33	\$1,022	\$668
36		1/12 x Line 29	\$17,614	\$15,962
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$579,100	\$547,959
		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	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	12,181,642.65	-	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,031,980.47	-			
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	386.93				
9	(g) All other credits ¹	469.32				
10	Total credits	\$1,032,836.72	\$0.00	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	376,752.43				
13	(b) Cost of removal	7,281.50				
14	(c) All other debits ¹					
15	Total debits	384,033.93	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	12,830,445.44	0.00	0.00	0.00	0.00
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)

Line No.	Acct.	Marysville 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	45,962.64	15,693.00	-	-	61,655.64
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	159,178.42	7,701.12	-	-	166,879.54
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	205,141.06	23,394.12	-	-	228,535.18
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,510,936.98	33,927.24	-	-	1,544,864.22
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	711,724.76	86,603.88	-	-	798,328.64
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	2,222,661.74	120,531.12	-	-	2,343,192.86
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	10,783.95	662.04	-	-	11,445.99
21	332	Water Treatment Equipment	1,215,139.43	110,896.80	(113,787.28)	-	1,212,248.95
22		Total Water Treatment Plant	1,225,923.38	111,558.84	(113,787.28)	-	1,223,694.94
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	18,805.08	5,836.80	-	-	24,641.88
26	342	Reservoirs and Tanks	888,693.16	26,673.24	(233,838.40)	-	681,528.00
27	343	Transmission and Distribution Mains	3,237,489.92	276,335.04	-	-	3,513,824.96
28	344	Fire Mains	-	-	-	-	-
29	345	Services	2,219,045.01	221,438.76	(414.06)	(7,281.50)	2,432,788.21
30	346	Meters	421,258.17	26,854.92	-	-	448,113.09
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	419,552.00	34,440.60	-	-	453,992.60
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	7,204,843.34	591,579.36	(234,252.46)	(7,281.50)	7,554,888.74
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	458,677.96	42,617.40	(18,700.35)	-	482,595.01
38	372	Office Furniture and Equipment	32,069.92	11,050.68	-	297.98	43,418.58
39	373	Transportation Equipment	165,598.90	(4,766.52)	-	-	160,832.38
40	374	Stores Equipment	1,102.18	-	-	-	1,102.18
41	375	Laboratory Equipment	791.73	(2.28)	-	-	789.45
42	376	Communication Equipment	751.60	1.20	-	-	752.80
43	377	Power Operated Equipment	18,656.15	1,071.84	-	-	19,727.99
44	378	Tools, Shop and Garage Equipment	83,546.85	6,211.68	-	-	89,758.53
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	194.33	-	-	-	194.33
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	761,389.62	56,184.00	(18,700.35)	297.98	799,171.25
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	561,683.51	128,733.03	(10,012.34)	558.27	680,962.47
49		Total	12,181,642.65	1,031,980.47	(376,752.43)	(6,425.25)	12,830,445.44

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	2,098,150	2,137,001	(\$38,851)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	1,558,679	1,564,104	(\$5,425)
6		601-3 Industrial Sales	8,347	9,613	(\$1,266)
7		601-4 Sales to Public Authorities	369,244	343,032	\$26,212
8		Sub-total	\$ 4,034,420	\$ 4,053,751	(\$19,330)
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	38,645	36,419	\$2,226
21	605	Public Fire Protection Service	7,466	7,466	\$0
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	29,590	63,925	(\$34,335)
26		Sub-total	\$ 75,701	\$ 107,811	(\$32,109)
27		Total Water Service Revenues	\$ 4,110,121	\$ 4,161,561	(\$51,440)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(11,328)	332,536	(\$343,864)
30	611	Miscellaneous Service Revenues	4,745	1,900	\$2,845
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	13,467	(8,330)	\$21,797
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 6,884	\$ 326,106	(\$319,221)
36	501	Total operating revenues	\$ 4,117,006	\$ 4,487,667	(\$370,661)

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) in (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		8,149	8,010	\$ 139
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		1,674	-	\$ 1,674
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		61	-	\$ 61
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				\$ 9,884	\$ 8,010	\$ 1,874
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		162,594	125,218	\$ 37,377
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		2,998	1,145	\$ 1,853
28	725	Miscellaneous expenses	A			(380)	5,722	\$ (6,103)
29	726	Fuel or power purchased for pumping	A	B	C	211,368	191,548	\$ 19,820
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		23,225	14,889	\$ 8,336
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		7,656	12,621	\$ (4,965)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 407,461	\$ 351,144	\$ 56,317

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	168	4,929	\$ (4,761)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		67,738	54,365	\$ 13,373	
43	743	Miscellaneous expenses	A	B	13,807	11,594	\$ 2,213	
44	744	Chemicals and filtering materials	A	B	42,205	37,224	\$ 4,981	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	649	2,931	\$ (2,283)	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	1,105	-	\$ 1,105	
50		Total water treatment expenses			\$ 125,672	\$ 111,044	\$ 14,628	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	90,252	94,662	\$ (4,410)	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		6,109	5,202	\$ 907	
58	754	Meter expenses	A		2,120	1,097	\$ 1,023	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		101,659	108,321	\$ (6,662)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	90,779	24,592	\$ 66,187	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	11,741	2,128	\$ 9,614	
66	761	Maintenance of trans. and distribution mains	A		16,784	27,412	\$ (10,627)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		76,679	55,809	\$ 20,870	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		777	3,484	\$ (2,706)	
72	765	Maintenance of hydrants	A		4,734	1,317	\$ 3,417	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 401,634	\$ 324,023	\$ 77,611	

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	129,722	191,818	\$ (62,096)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	49	16	\$ 34	
80	773	Customer records and collection expenses	A		45,116	40,752	\$ 4,365	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		209,974	191,535	\$ 18,439	
83	775	Uncollectible accounts	A	B	40,020	44,503	\$ (4,484)	
84		Total customer account expenses			\$ 424,881	\$ 468,623	\$ (43,742)	
85		VI. SALES EXPENSES						
86		Operation					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
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	33,194	22,846	\$ 10,347
101	792	Office supplies and other expenses	A	B	C	3,537	6,797	\$ (3,260)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			14,281	10,614	\$ 3,666
105	795	Employees' pensions and benefits	A	B	C	333,829	403,870	\$ (70,041)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			667	-	\$ 667
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			921,025	839,111	\$ 81,914
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	19,816	12,297	\$ 7,519
114		Total administrative and general expenses				\$ 1,326,349	\$ 1,295,535	\$ 30,814
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	16,375	17,148	\$ (773)
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,131)	(4,075)	\$ 1,944
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 14,244	\$ 13,073	\$ 1,171
121		Total operating expenses				\$ 2,710,126	\$ 2,571,453	\$ 138,673

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	\$ (2,490.13)	\$ (2,490.13)			
2	California corporate franchise taxes	\$ (66,994.44)	\$ (66,994.44)			
3	Property taxes	\$ 161,041.04	\$ 161,041.04			
4	Other taxes	\$ 83,731.91	\$ 83,731.91			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 175,288.38	\$ 175,288.38	\$ -	\$ -	\$ -

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

STREAMS								FLOW IN(unit) ²		Annual Quantities Diverted(Unit)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right Claim Capacity	Diversions 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"	13	400	227		
7	008-1	West Side Of Covilland St. +/- 200' S/O 16Th St.	5810001-009	16"	14	900	254		
8	009-1	East Side Of Bubb @ 24Th St.	5810001-010	16"/20"	11	750	389		
9	010-1	East Side Of Swezy @ 10Th St.	5810001-011	16"	15	815	153		
10	011-1	North Side Of 16Th St. @ Del Pero St.	5810001-012	16"	14	1000	8		
11	012-1	West Side Of Hall St. +/- 200' N/O Hobart Dr.	5810001-013	16"	12	1000	297		
12	013-1	S/W Corner Of Arthur & Hansen Sts.	5810001-014	16"	30	450	0		
13	014-1	North Side Of Nadene Dr. +/- 150' E/O Cheim Blvd.	5810001-015	14"	15	n/a	344		
14	015-1	West Side Of Ellis Dr. +/- 2000' N/O 14Th St.	5810001-016	16"	14	800	94		

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									
19									

Purchased Water for Resale	
19	Purchased from n/a
20	Annual quantities purchased (Unit chosen)
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		-	1,413		6,476	41,481		20,130	13,990
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	-		-	-	-	15,928		78,385	51,707
19	Welded steel									
20	Wood									
21	Other	988	2,762	2,131	-	-	454		12,444	17,576
22	Total	1,063	2,762	3,667	-	6,476	57,863	-	110,959	83,273

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	151	2,863	-	-		-		-	86,504
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	-	-	-	-	-	-	153,161
31	Welded steel									-
32	Wood									-
33	Other	-	4,855	-	-	-	-	-	-	41,210
34	Total	151	14,859	-	-	-	-	-	-	281,073

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,065	3,050	1	0
Commercial	471	464	0	0
Industrial	3	2	0	0
Public authorities	51	51	0	0
Irrigation	12	10	0	0
Other (specifi Multiple Residence	1,800	1,740	0	0
Agriculture	0	0	0	0
Subtotal	5,402	5,317	1	0
Private fire connections	0	0	60	63
Public fire hydrants	0	0	338	338
Total	5,402	5,317	399	401

**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	3,383	3,269
3/4 - in		
1 - in	264	238
1 1/4 - in		
1 1/2 - in	71	68
2 - in	121	115
2 1/2 - in		
3 - in	17	18
4 - in	6	6
6 - in	1	1
8 - in		
10 - in		
12 - in		
Other		
Total	3,863	3,715

**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 | _____ | 1,501 |
| 2. More than 10, but less than 15 years | _____ | 1,337 |
| 3. More than 15 years | _____ | 1,025 |

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Marysville - 112**

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	27	25	25	27	29	46	55		233
Commercial	10	10	9	10	11	15	18		83
Industrial	0	0	0	0	0	0	0		1
Public authorities	3	3	3	4	4	7	10		34
Irrigation	-	-	-	-	-	-	-		-
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0		1
									-
Total	40	38	37	41	44	68	82		351

Classification of Service	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December					
Residential	51	54	42	32	31		211	444	469	
Commercial	21	25	23	14	12		96	179	176	
Industrial	0	0	0	0	0		0	1	1	
Public authorities	10	12	9	5	5		41	75	71	
Irrigation	-	-	-	-	-		-	-	-	
Other (specify) Other Sales & Svc	-	1	0	0	0		2	3	12	
									-	
Total	83	92	75	52	48		350	701	729	

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

Total acres irrigated 283.85

Total population served 12,385

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>108,798</u>
100-3	Construction Work in Progress	\$	<u>1,301,333</u>
241	Advances for Construction	\$	<u>150,325</u>
265	Contributions in Aid of Construction	\$	<u>3,539,143</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for Tavis Beynon
Name of District Manager or Equivalent (Please Print)

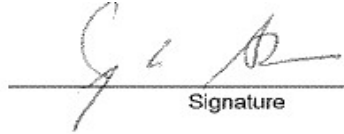
of _____ Marysville _____ District
Name of District

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 and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2023 through December 31, 2023.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

March 25, 2024
Date

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