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2024  
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

## 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	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2025**, 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](mailto: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, 2024 through December 31, 2024. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	5,292	87,619	-	-	\$ 92,911
5		Total Intangible Plant	\$ 5,292	\$ 87,619	\$ -	\$ -	\$ 92,911
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 379,929	\$ -	\$ -	\$ -	\$ 379,929
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	965,873	-	-	-	\$ 965,873
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	2,941,001	755,701	(15,063)	-	\$ 3,681,639
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 3,906,875	\$ 755,701	\$ (15,063)	\$ -	\$ 4,647,512
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	27,584	-	-	-	\$ 27,584
30	332	Water Treatment Equipment	4,704,659	-	-	-	\$ 4,704,659
31		Total Water Treatment Plant	\$ 4,732,243	\$ -	\$ -	\$ -	\$ 4,732,243

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b>							
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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	177,125	26,193	-	-	\$ 203,318
34	342	Reservoirs and Tanks	868,422	29,283	(1,863)	-	\$ 895,842
35	343	Transmission and Distribution Mains	10,352,939	1,263,441	(4,277)	-	\$ 11,612,103
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	5,902,673	568,788	(2,226)	-	\$ 6,469,235
38	346	Meters	1,062,056	45,708	-	-	\$ 1,107,764
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,572,631	99,232	(881)	-	\$ 1,670,982
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 19,935,846	\$ 2,032,645	\$ (9,247)	\$ -	\$ 21,959,244
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,509,157	42,313	-	-	\$ 1,551,471
46	372	Office Furniture and Equipment	148,936	-	-	-	\$ 148,936
47	373	Transportation Equipment	183,572	-	(25,977)	-	\$ 157,595
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	2,841	-	-	-	\$ 2,841
50	376	Communication Equipment	811	-	-	-	\$ 811
51	377	Power Operated Equipment	34,798	-	-	-	\$ 34,798
52	378	Tools, Shop and Garage Equipment	157,594	2,752	-	-	\$ 160,346
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 2,037,710	\$ 45,066	\$ (25,977)	\$ -	\$ 2,056,798
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	194	-	-	-	\$ 194
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,555,270	83,023	(24,113)	-	1,614,181
60		Total Undistributed Items	\$ 1,555,465	\$ 83,023	\$ (24,113)	\$ -	\$ 1,614,375
61		Total Utility Plant in Service	\$ 33,322,596	\$ 3,004,054	\$ (74,400)	\$ -	\$ 36,252,250

<b>SCHEDULE A-1b</b> <b>Account 101 - Recycled Water Utility Plant</b>							
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 <sup>1</sup> (e)
1	Beginning Balance				-
2					
3					
4					
5	Total				\$

<sup>1</sup> 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 12/31/2024 (b)	Balance 1/1/2024 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$34,638,069	\$31,916,828
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,614,181	\$1,555,569
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		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$36,252,250</b>	<b>\$33,472,398</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$13,002,379	\$12,149,483
10		General Office Prorate	\$824,978	\$705,701
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$13,827,357</b>	<b>\$12,855,184</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,275,694	\$2,384,213
14		Deferred Investment Tax Credit	\$5,722	\$6,619
15		Other Reserves (General Office Prorate)	\$89,784	\$102,959
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$2,371,200</b>	<b>\$2,493,791</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$3,760,350	\$3,538,374
19		Advances for Construction	\$134,969	\$150,325
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$3,895,319</b>	<b>\$3,688,699</b>
22		<b>Add Materials and Supplies</b>	<b>\$131,618</b>	<b>\$117,589</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$51,168</b>	<b>\$63,668</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$605,212</b>	<b>\$579,100</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$16,895,203</b>	<b>\$15,131,414</b>

**Notes:**

**1 Cal Water does not include CWIP in rate base.**

		<b>Working Cash</b>		
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$3,009,900	\$2,883,854
29		Purchased Power & Commodity for Resale*	\$219,477	\$211,368
30		Meter Revenues: Bimonthly Billing	\$820,776	\$674,591
31		Other Revenues: Flat Rate Monthly Billing	\$5,867	\$5,788
32		Total Revenues (=Line 30 + Line 31)	\$826,643	\$680,379
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.71%	0.85%
34		5/24 x Line 25 x (100% - Line 33)	\$622,612	\$595,692
35		1/24 x Line 28 x Line 33	\$890	\$1,022
36		1/12 x Line 29	\$18,290	\$17,614
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$605,212	\$579,100
		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 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	12,830,445.44	-	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,060,385.00				
4	(b) Charged to Account 504		7,693.58			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	4,483.14				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$1,064,868.14	\$7,693.58	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	71,699.03				
13	(b) Cost of removal	30,673.70				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	102,372.73	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	13,792,940.85	7,693.58	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	<sup>1</sup> 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.	Marysville		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)
	Acct.	DEPRECIABLE PLANT (a)					
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	61,655.64	15,693.00	-	-	77,348.64
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	166,879.54	7,701.12	-	-	174,580.66
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	228,535.18	23,394.12	-	-	251,929.30
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	1,544,864.22	33,927.24	-	-	1,578,791.46
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	798,328.64	87,641.76	(15,062.86)	-	870,907.54
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	2,343,192.86	121,569.00	(15,062.86)	-	2,449,699.00
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	11,445.99	662.04	-	-	12,108.03
21	332	Water Treatment Equipment	1,212,248.95	113,302.08	-	-	1,325,551.03
22		Total Water Treatment Plant	1,223,694.94	113,964.12	-	-	1,337,659.06
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	24,641.88	8,476.56	-	-	33,118.44
26	342	Reservoirs and Tanks	681,528.00	15,099.72	(1,862.76)	-	694,764.96
27	343	Transmission and Distribution Mains	3,513,824.96	276,862.08	(4,277.36)	(24,665.48)	3,761,744.20
28	344	Fire Mains	-	-	-	-	-
29	345	Services	2,432,788.21	244,450.68	(2,226.19)	(3,123.95)	2,671,888.75
30	346	Meters	448,113.09	28,104.36	-	-	476,217.45
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	453,992.60	34,440.60	(880.60)	(2,884.27)	484,668.33
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	7,554,888.74	607,434.00	(9,246.91)	(30,673.70)	8,122,402.13
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	482,595.01	43,057.92	-	-	525,652.93
38	372	Office Furniture and Equipment	43,418.58	11,625.48	-	-	55,044.06
39	373	Transportation Equipment	160,832.38	(6,571.92)	(25,977.42)	3,234.00	131,517.04
40	374	Stores Equipment	1,102.18	-	-	-	1,102.18
41	375	Laboratory Equipment	789.45	(9.60)	-	-	779.85
42	376	Communication Equipment	752.80	1.20	-	-	754.00
43	377	Power Operated Equipment	19,727.99	1,071.84	-	-	20,799.83
44	378	Tools, Shop and Garage Equipment	89,758.53	7,233.48	-	-	96,992.01
45	379	Other General Plant	-	-	-	-	-
46	390	Other Tangible Property	194.33	-	-	-	194.33
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	799,171.25	56,408.40	(25,977.42)	3,234.00	832,836.23
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	680,962.47	137,615.36	(21,411.84)	1,249.14	798,415.13
49		Total	12,830,445.44	1,060,385.00	(71,699.03)	(26,190.56)	13,792,940.85



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,291,780	2,098,150	\$193,630
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	1,771,397	1,558,679	\$212,718
6		601-3 Industrial Sales	6,045	8,347	(\$2,302)
7		601-4 Sales to Public Authorities	361,124	369,244	(\$8,119)
8		Sub-total	\$ 4,430,347	\$ 4,034,420	\$395,927
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	41,333	38,645	\$2,687
21	605	Public Fire Protection Service	7,795	7,466	\$328
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	331,325	29,590	\$301,736
26		Sub-total	\$ 380,453	\$ 75,701	\$304,752
27		Total Water Service Revenues	\$ 4,810,800	\$ 4,110,121	\$700,678
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	152,397	(11,328)	\$163,724
30	611	Miscellaneous Service Revenues	5,630	4,745	\$885
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	26,233	13,467	\$12,766
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 184,260	\$ 6,884	\$177,375
36	501	Total operating revenues	\$ 4,995,060	\$ 4,117,006	\$878,054

## 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		7,967	8,149	\$ (183)
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		<b>Maintenance</b>						
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		<b>Total source of supply expense</b>				\$ 7,967	\$ 9,884	\$ (1,917)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		170,006	162,594	\$ 7,411
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		4,095	2,998	\$ 1,097
28	725	Miscellaneous expenses	A			1,835	(380)	\$ 2,215
29	726	Fuel or power purchased for pumping	A	B	C	219,477	211,368	\$ 8,109
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		23,237	23,225	\$ 12
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		20,487	7,656	\$ 12,831
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 439,136	\$ 407,461	\$ 31,675

## 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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		786	168	\$ 619
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			71,906	67,738	\$ 4,168
43	743	Miscellaneous expenses	A	B		15,165	13,807	\$ 1,358
44	744	Chemicals and filtering materials	A	B		46,275	42,205	\$ 4,070
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		3,078	649	\$ 2,430
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		-	1,105	\$ (1,105)
50		<b>Total water treatment expenses</b>				\$ 137,211	\$ 125,672	\$ 11,539
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		103,868	90,252	\$ 13,616
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			5,084	6,109	\$ (1,026)
58	754	Meter expenses	A			2,496	2,120	\$ 376
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			77,319	101,659	\$ (24,340)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		121,332	90,779	\$ 30,553
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		10,341	11,741	\$ (1,400)
66	761	Maintenance of trans. and distribution mains	A			13,357	16,784	\$ (3,427)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			79,705	76,679	\$ 3,027
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			605	777	\$ (172)
72	765	Maintenance of hydrants	A			858	4,734	\$ (3,877)
73	766	Maintenance of miscellaneous plant	A			224	-	\$ 224
74		<b>Total transmission and distribution expenses</b>				\$ 415,188	\$ 401,634	\$ 13,554

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		154,602	129,722	\$ 24,880
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		76	49	\$ 26
80	773	Customer records and collection expenses	A			40,559	45,116	\$ (4,557)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			216,562	209,974	\$ 6,588
83	775	Uncollectible accounts	A	B	C	(3,701)	40,020	\$ (43,721)
84		<b>Total customer account expenses</b>				<b>\$ 408,098</b>	<b>\$ 424,881</b>	<b>\$ (16,784)</b>
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						\$ -
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		<b>Total sales expenses</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	21,152	33,194	\$ (12,042)
101	792	Office supplies and other expenses	A	B	C	5,915	3,537	\$ 2,378
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			15,328	14,281	\$ 1,048
105	795	Employees' pensions and benefits	A	B	C	373,363	333,829	\$ 39,534
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			256	667	\$ (411)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			929,059	921,025	\$ 8,034
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	8,458	19,816	\$ (11,359)
114		<b>Total administrative and general expenses</b>				<b>\$ 1,353,532</b>	<b>\$ 1,326,349</b>	<b>\$ 27,183</b>
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	17,712	16,375	\$ 1,337
118	812	Administrative expenses transferred - Cr.	A	B	C	(5,480)	(2,131)	\$ (3,349)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				<b>\$ 12,232</b>	<b>\$ 14,244</b>	<b>\$ (2,012)</b>
121		<b>Total operating expenses</b>				<b>\$ 2,773,364</b>	<b>\$ 2,710,126</b>	<b>\$ 63,238</b>

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	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	\$ 293,544.17	\$ 293,544.17			
2	California corporate franchise taxes	\$ 57,248.46	\$ 57,248.46			
3	Property taxes	\$ 169,382.79	\$ 169,382.79			
4	Other taxes	\$ 87,177.01	\$ 87,177.01			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 607,352.43	\$ 607,352.43	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted  .....(Unit) <sup>2</sup>	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	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)			
6	007-2	19th and Sampson	5810001-008	16"	20	400		194	
7	008-1	West Side Of Covilland St. +/- 200' S/O 16Th St.	5810001-009	16"	22	900		198	
8	009-1	East Side Of Bubb @ 24Th St.	5810001-010	16"/20"	23	750		545	
9	010-1	East Side Of Swezy @ 10Th St.	5810001-011	16"	23	815		183	
10	011-1	North Side Of 16Th St. @ Del Pero St.	5810001-012	16"	21	1000		17	
11	012-1	West Side Of Hall St. +/- 200' N/O Hobart Dr.	5810001-013	16"	18	1000		261	
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"	22	n/a		308	
14	015-1	West Side Of Ellis Dr. +/- 2000' N/O 14Th St.	5810001-016	16"	21	800		117	

TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	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) <sup>2</sup>
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		-	1,359		4,886	41,186		20,004	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		77,891	51,707
19	Welded steel									
20	Wood									
21	Other	988	2,762	2,126	-	-	454		13,160	18,741
22	Total	1,063	2,762	3,608	-	4,886	57,568	-	111,055	84,438

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	151	2,863	-	-		-		-	84,439
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	-	-	-	-	-	-	152,667
31	Welded steel									-
32	Wood									-
33	Other	-	4,855	-	-	-	-	-	-	43,086
34	Total	151	14,859	-	-	-	-	-	-	280,390

**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	3,050	3,069	0	0
Commercial	464	460	0	0
Industrial	2	2	0	0
Public authorities	51	52	0	0
Irrigation	10	11	0	0
Other (speci Multiple Residence	1,740	1,749	0	0
Agriculture	0	0	0	0
Subtotal	5,317	5,343	0	0
Private fire connections	0	0	63	64
Public fire hydrants	0	0	338	338
Total	5,317	5,343	401	402

**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	3,389	3,285
3/4 - in		
1 - in	264	236
1 1/4 - in		
1 1/2 - in	71	68
2 - in	123	119
2 1/2 - in		
3 - in	18	17
4 - in	6	6
6 - in	1	1
8 - in		
10 - in		
12 - in		
Other		
Total	3,872	3,732

**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 . . . . .	1
4. Found fast, requiring billing adjustment . . . . .	

B. Number of Meters in Service Since Last Test

1. Ten years or less . . . . .	1,675
2. More than 10, but less than 15 years . . . . .	1,159
3. More than 15 years . . . . .	1,038



### SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)<sup>1</sup>**  
**Marysville - 112**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	28	26	26	27	32	48	61	247
Commercial	11	11	11	11	13	18	21	95
Industrial	0	0	0	0	0	0	0	0
Public authorities	4	3	3	3	4	6	8	30
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	(0)	0	0	0	0	0	0
								-
Total	43	39	39	41	49	71	90	373
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	54	53	45	38	31	220	468	444
Commercial	24	27	25	19	13	108	204	179
Industrial	0	0	0	0	0	0	0	1
Public authorities	9	10	7	7	4	37	67	75
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	-	0	1	7	0	8	8	3
						-	-	
Total	87	91	77	70	49	373	746	701

<sup>1</sup> 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 12,419

## 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>122,370</u>
100-3	Construction Work in Progress	\$ <u>1,548,385</u>
241	Advances for Construction	\$ <u>134,969</u>
265	Contributions in Aid of Construction	\$ <u>3,768,395</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, 2024 through December 31, 2024.

Corporate Controller & Principal Accounting Officer

Title (Please Print)



Signature

408-367-8521

Telephone Number

April 25, 2025

Date

## INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5