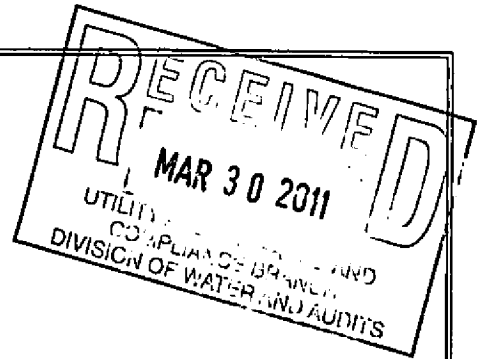


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2010
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF
CALIFORNIA WATER SERVICE COMPANY
1720 North First Street
SAN JOSE, CALIFORNIA 95112-4598

Name of District: Westlake Location: Thousand Oaks Los Angeles
(TOWN OR CITY) (County)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2010

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	261,905.52				261,905.52
	TOTAL INTANGIBLE PLANT	261,905.52				261,905.52
II. LAND PLANT						
306	LAND AND LAND RIGHTS	105,139.21				105,139.21
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	0.00				0.00
316	SUPPLY MAINS	176,809.44				176,809.44
	TOTAL SOURCE OF SUPPLY PLANT	176,809.44				176,809.44
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	220,510.49				220,510.49
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	5,281,100.40	5,817.71			5,286,918.11
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	5,501,610.89	5,817.71			5,507,428.60
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	118,752.79	83,479.43			202,232.22
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	3,674,649.92	22,875.69			3,697,525.61
3421	TANK PAINTING	516,955.78				516,955.78
343	TRANS AND DIST MAINS	9,444,106.35				9,444,106.35
344	FIRE MAINS	341,149.06				341,149.06
345	SERVICES	3,598,788.56	73,829.28		-19,955.03	3,652,662.81
346	METERS	1,261,483.33	62,354.63			1,323,837.96
348	HYDRANTS	1,490,580.19			54,921.52	1,545,501.71
	TOTAL TRANS AND DIST PLANT	20,446,465.98	242,539.03		34,966.49	20,723,971.50
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	59,099.60				59,099.60
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	35,826.90				35,826.90
3721	OFFICE EQUIPMENT - COMPUTERS	14,419.02			-2,303.22	12,115.80
3722	COMPUTER SOFTWARE	17.33				17.33
373	TRANSPORTATION EQUIPMENT	201,301.08	61,274.47		-46,141.44	216,434.11
374	STORES EQUIPMENT	11,344.31				11,344.31
375	LABORATORY EQUIPMENT	1,461.28				1,461.28
376	COMMUNICATION EQUIPMENT	21,037.38				21,037.38
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	85,984.00	67,828.43			153,812.43
379	OTHER GENERAL PLANT	5,237.37				5,237.37
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	435,728.27	129,102.90		-48,444.66	516,386.51
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	9,705.81				9,705.81
	DIST GO PLANT ALLOCATION	1,199,957.67	158,547.96	-140,408.02	383.94	1,218,481.54
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,209,663.48	158,547.96	-140,408.02	383.94	1,228,187.35
	TOTAL UTILITY PLANT IN SERVICE	28,137,322.79	536,007.60	-188,852.68	35,350.43	28,519,828.13

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2010
SCHEDULE A-1d
WESTLAKE DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2010	Balance 12/31/2009
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 27,036,271.6	\$ 25,462,658.0
3	CONSTRUCTION WORK IN PROGRESS	\$ -	\$ -
4	GENERAL OFFICE PRORATE	\$ 1,339,695.8	\$ 900,837.4
5	RATE BASE WRITE-UP	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	\$ 28,375,967.4	\$ 26,363,495.4
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 10,022,452.0	\$ 9,405,225.3
10	GENERAL OFFICE PRORATE	\$ 576,698.7	\$ 395,642.7
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 10,599,150.7	\$ 9,800,868.0
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 2,349,583.7	\$ 2,332,431.6
14	DEFERRED ITC	\$ 46,240.8	\$ 45,262.8
15	OTHER RESERVES	\$ (742,357.7)	\$ (853,131.6)
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 1,653,466.8	\$ 1,524,562.8
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 3,592,350.7	\$ 3,676,417.4
19	ADVANCES FOR CONSTRUCTION	\$ 2,923,230.1	\$ 3,448,367.5
20	OTHER		
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 + Line 20)	\$ 6,515,580.8	\$ 7,124,784.9
22	ADD MATERIALS AND SUPPLIES	\$ 223,217.4	\$ 216,309.2
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 333,200.0	\$ 333,200.0
24	TOTAL DISTRICT RATE BASE	\$ 10,164,186.5	\$ 8,462,788.8
25	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

26	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 10,094,727.9	\$ 10,175,032.5
28	Purchased Power & Commodity for Resale*	\$ 8,517,477.6	\$ 8,192,872.1
29	Meter Revenues: Bimonthly Billing	\$ 2,274,973.5	\$ 2,081,145.2
30	Other Revenues: Flat Rate Monthly Billing	\$ 5,385.3	\$ 5,235.7
31	Total Revenues (Line 29 + Line 30)	\$ 2,280,358.7	\$ 2,086,381.0
32	Ratio - Flat Rate to Total Revenues (= Line 30 / Line 31)	0.24%	0.25%
33	5/24 x Line 27 x (100% - Line 32)	\$ 2,098,101.7	\$ 2,114,478.8
34	1/24 x Line 27 x Line 32	\$ 993.3	\$ 1,063.9
35	1/12 x Line 28	\$ 709,789.8	\$ 682,739.3
36	Operational Cash Requirement (= Line 33 + Line 34 - Line 35)	\$ 2,808,884.8	\$ 2,798,282.1
37	Total Adopted	\$ 333,200.0	\$ 333,200.0

SCHEDULE A-3

WESTLAKE

Depreciation and Amortization Reserves

2010

Line No.	Item (a)		Account 250	Account 251	Account 252	Account 253	
			Utility Plant (b)	Limited Term Utility Investment (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year	(G)	512,931.16				
			9,679,082.80	22,083.78	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	104,942.46				
			499,806.00				
4	b) Charged to account No. 265		128,812.75				
5	c) Charged to clearing accounts	(G)	11,200.12				
			25,162.68				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(7,809.60)				
		(A)	0.00	(B) 26,468.23			
8	Total Credits		762,114.41	26,468.23			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	140,408.02				
			48,444.66				
11	b) Cost of removal	(G)	66.48				
			0.00				
12	c) All other debits	(G)	381.97		(C) 0.00		
			(9,113.36)				
13	Total Debits		180,187.77		0.00		
14	Balances in reserves at end of year		10,773,940.60	48,552.01	0.00	0.00	
15	State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized						
16	(A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation						
17	(C) Amortization charged to 537						
18	Report depreciation in Federal Tax Return for year:		493,947.00				
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

Page No. 23

Analysis of Depreciation Reserve - Account no 250

Run Date: 2/22/2011

Schedule A-3A

Run Time: 3:22:24 PM

Dept: WESTLAKE

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3160 SUPPLY MAINS	132,111.87	5,410.32	0.00	0.00	0.00	0.00	137,522.19
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	132,111.87	5,410.32	0.00	0.00	0.00	0.00	137,522.19
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	113,670.70	14,377.32	0.00	0.00	0.00	0.00	128,048.02
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	599,905.36	104,565.84	0.00	0.00	0.00	0.00	704,471.20
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	713,576.06	118,943.16	0.00	0.00	0.00	0.00	832,519.22
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER TREATMENT PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	31,769.55	2,090.04	0.00	0.00	0.00	0.00	33,859.59
3420 RESERVOIRS AND TANKS	1,562,625.70	91,498.80	0.00	0.00	0.00	0.00	1,654,124.50
3421 TANK PAINTING	16,490.88	13,173.72	0.00	0.00	0.00	0.00	29,664.60
3430 TRANS AND DIST MAINS	3,851,699.90	169,049.52	0.00	0.00	0.00	0.00	4,020,749.42
3440 FIRE MAINS	162,352.02	6,208.92	0.00	0.00	0.00	0.00	168,560.94
3450 SERVICES	1,696,871.87	145,031.06	0.00	0.00	0.00	0.10	1,841,903.03
3460 METERS	475,596.87	52,351.56	0.00	0.00	0.00	0.00	527,948.43
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	738,310.23	19,377.60	0.00	0.00	0.00	0.00	757,687.83
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	8,535,717.02	498,781.22	0.00	0.00	0.00	0.10	9,034,498.34
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	18,336.70	1,524.72	0.00	0.00	0.00	0.00	19,861.42
3720 OFFICE FURNITURE AND EQUIP	22,809.23	-3,314.04	0.00	0.00	0.00	0.00	19,495.19
3721 OFFICE EQUIPMENT - COMPUTERS	13,414.98	2,974.68	-2,303.22	0.00	0.00	0.00	14,086.44
3722 OFFICE EQUIPMENT - SOFTWARE	17.33	3.60	0.00	0.00	0.00	0.00	20.93
3730 TRANSPORTATION EQUIPMENT	164,767.67	25,162.68	-46,141.44	9,113.26	0.00	0.00	152,902.17
3740 STORES EQUIPMENT	13,242.44	85.08	0.00	0.00	0.00	0.00	13,327.52
3750 LABORATORY EQUIPMENT	1,075.57	100.92	0.00	0.00	0.00	0.00	1,176.49
3760 COMMUNICATION EQUIPMENT	31,151.97	-147.24	0.00	0.00	0.00	0.00	31,004.73
3770 POWER OPERATED EQUIPMENT	-1,850.14	0.00	0.00	0.00	0.00	0.00	-1,850.14
3780 TOOLS, SHOP AND GARAGE EQUIP	29,014.45	4,264.80	0.00	0.00	0.00	0.00	33,279.25
3790 OTHER GENERAL PLANT	5,697.65	-8.88	0.00	0.00	0.00	0.00	5,688.77
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	297,677.85	30,646.32	-48,444.66	9,113.26	0.00	0.00	288,992.77
GO PLANT ALLOCATION	512,931.16	108,333.39	-140,408.02	624.56	-66.48	-1,006.53	480,408.08
TOTAL DEPRECIATION	10,192,013.96	762,114.41	-188,852.68	9,737.82	-66.48	-1,006.43	10,773,940.60

Westlake

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	UTILITIES		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	11,705,773.18	11,476,321.58	229,451.60
25		601.2 Industrial Sales	0.00	0.00	0.00
26		601.3 Sales to Public Authorities	415,891.47	380,118.49	35,772.98
27		Sub-Total	<u>12,121,664.65</u>	<u>11,856,440.07</u>	<u>265,224.58</u>
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	0.00	0.00	0.00
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
34	603	603.1 Metered Sales, Irrigation Customers	0.00	0.00	0.00
		Sub-Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
37	604	Private Fire Protection Service	56,050.80	55,835.87	214.93
38	605	Public Fire Protection Service	3,900.00	3,900.00	0.00
39	606	Sales To Other Water Utilities For Resale	(60,275.37)	(32,660.79)	(27,614.58)
42	609	Other Sales or Service	513,584.41	315,415.75	198,168.66
43		Sub-Total	<u>513,259.84</u>	<u>342,490.83</u>	<u>170,769.01</u>
44		Total Water Service Revenue	<u>12,634,924.49</u>	<u>12,198,930.90</u>	<u>435,993.59</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	1,170.00	1,095.00	75.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	2,247.56	1,143.77	1,103.79
51		Total Other Water Revenues	<u>3,417.56</u>	<u>2,238.77</u>	<u>1,178.79</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM Adjustmets	1,073,404.16	347,521.92	725,882.23
54		WRAM/MCBA Interest	2,717.60	1,008.61	1,708.99
55		Total WRAM Adjustments	<u>1,076,121.76</u>	<u>348,530.53</u>	<u>727,591.22</u>
52		Total Operating Revenues	<u>13,714,463.81</u>	<u>12,549,700.20</u>	<u>1,164,763.61</u>

Westlake

SCHEDULE B-3

LN		ACCT		OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	INCREASE
NO	NO	ACCOUNT		AMOUNT	AMOUNT	AMOUNT	(DECREASE)
		(A)		CURRENT YEAR	PRIOR YEAR		(D)
				(B)	(C)		
1		I. Source of Supply Expense					
2		Operation					
3	701	Operation Supervision and Engineering		5,469.38	5,421.88		47.50
5	702	Operation Labor and Expense		272.65	237.37		35.28
6	703	Miscellaneous Expense		0.00	0.00		0.00
7	704	Purchased Water		7,857,815.39	7,599,013.05		258,802.34
8		Maintenance					
9	706	Maint. Supervision and Engineering		0.00	0.00		0.00
11	707	Maint. Of Structures and Improvements		0.00	0.00		0.00
12	708	Maint. Of Reservoirs		0.00	0.00		0.00
14	709	Maint. Of Lake, River other Intakes		0.00	0.00		0.00
15	710	Maint. Of Springs and Tunnels		0.00	0.00		0.00
16	711	Maint. Of Wells		0.00	20.60		(20.60)
17	712	Maint. Of Supply Mains		0.00	0.00		0.00
18	713	Maint. Of Other Source of Supply Plant		0.00	0.00		0.00
19		Total Source of Supply Expenses		7,863,557.42	7,604,692.90		258,864.52
20		II. Pumping Expenses					
21		Operation					
22	721	Operation Supervision and Engineering		22,271.01	20,934.40		1,336.61
24	722	Power Production Labor and Expenses		0.00	0.00		0.00
26	723	Fuel For Power Production		0.00	0.00		0.00
27	724	Pumping Labor and Expenses		71,977.42	79,361.86		(7,384.44)
28	725	Miscellaneous Expenses		43,992.38	44,499.32		(506.94)
29	726	Fuel or Power Purchased For Pumping		281,160.90	258,088.19		23,072.71
30		Maintenance					
31	729	Maint. Supervision and Engineering		25,108.14	22,056.26		3,051.88
33	730	Maint. Of Structures and Improvements		5,329.79	5,113.10		216.69
34	731	Maint. Of Power Production Equipment		0.00	0.00		0.00
35	732	Maint. Of Pumping Equipment		55,095.97	25,264.97		29,831.00
36	733	Maint. Of Other Pumping Equipment		0.00	0.00		0.00
37		Total Pumping Expenses		504,935.61	455,318.10		49,617.51
38		III. Water Treatment Expenses					
39		Operation					
40	741	Operation Supervision and Engineering		0.00	0.00		0.00
42	742	Operation Labor and Expenses		64,331.24	37,295.10		27,036.14
43	743	Miscellaneous Expenses		4,792.15	2,138.84		2,653.31
44	744	Chemicals and Filtering Materials		134.74	0.00		134.74
45		Maintenance					
46	746	Maint. Supervision and Engineering		0.00	0.00		0.00
48	747	Maint. Of Structures and Improvements		0.00	0.00		0.00
49	748	Maint. Of Water Treatment Equipment		0.00	0.00		0.00
50		Total Water Treatment Expenses		69,258.13	39,433.94		29,824.19

Westlake

SCHEDULE B-2

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	38,167.05	31,022.36	7,144.69	
5	752	Storage Facilities Expenses	440.00	476.28	(36.28)	
7	753	Transmission and Distribution Lines	41,966.51	36,654.38	5,312.13	
8	754	Meter Expenses	24,480.44	25,897.38	(1,416.94)	
9	755	Customer Installation Expenses	15,699.97	15,558.84	141.13	
10	756	Miscellaneous	48,890.30	73,061.22	(24,170.92)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	20,665.86	18,179.39	2,486.47	
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00	
15	760	Maint. Of Reservoirs and Tanks	6,255.88	16,657.73	(10,401.85)	
16	761	Maint. Of Transmission and Distribbut. Mains	112,435.13	263,377.05	(150,941.92)	
18	762	Maint. Of Fire Mains	0.00	0.00	0.00	
19	763	Maint. Of Services	46,311.14	140,733.10	(94,421.96)	
21	764	Maint. Of Meters	56,296.33	88,666.59	(32,370.26)	
22	765	Maint. Of Hydrants	15,749.36	3,883.83	11,865.53	
23	766	Maint. Of Miscellaneous Plant			0.00	
24		Total Transmission and Distribution Exp.	427,357.97	714,168.15	(286,810.18)	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	59,295.18	64,360.49	(5,065.31)	
29	772	Meter Reading Expenses	63,503.81	61,638.85	1,864.96	
30	773	Customer Records and Collection Expenses	122,017.44	165,826.45	(43,809.01)	
32	774	Miscellaneous Customer Accounting Expenses	122,392.75	213,587.20	(91,194.45)	
33	775	Uncollectible Accounts	10,085.58	4,753.34	5,332.25	
34		Total Customer Accounts Expense	377,294.76	510,166.33	(132,871.57)	
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demostration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	0.00	0.00	0.00	

Westlake

SCHEDULE B-2

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	506.67	0.00	506.67
5	792	Office Supplies and Other Expenses	10,953.75	10,400.39	553.36
6	793	Property Insurance	89.00	108.54	(19.54)
7	794	Injuries and Damages	32,075.14	32,461.05	(385.91)
8	795	Employees Pensions and Benefits	91,633.00	115,538.22	(23,905.22)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	(1,526.66)	1,716.35	(3,243.01)
12	798	Outside Service Employed	195.59	7,085.76	(6,890.17)
14	799	Miscellaneous General Expense	3,529.88	3,640.06	(110.18)
15		Maintenance			
16	805	Maintenance of General Plant	8,595.52	5,502.38	3,093.14
17		Total Administrative and General Expenses	146,051.89	176,452.75	(30,400.86)
18		VIII. Miscellaneous			
19	811	Rents	45,830.00	45,144.00	686.00
20	812	Admin. Exp. Transferred	(917.18)	(683.71)	(233.47)
20		Admin. Exp. Transferred - General Office	1,419,892.11	1,467,462.27	(47,570.16)
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	1,464,804.93	1,511,922.56	(47,117.63)
23		Total Operating Expenses	10,853,260.71	11,012,154.73	(158,894.01)

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR					CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)		
24	Real and Property Taxes	72,801.47	72,801.47	0.00			
25	State corporate Franchise Tax	107,020.83	107,020.83				
26	State Unemployment Tax	2,583.00	2,252.50			330.50	
27	Other State and Local Taxes	149,779.80	149,779.80				
28	Federal Unemployment Tax	504.00	439.51			64.49	
29	FICA	48,851.73	41,505.05			7,346.68	
30	Other Federal Tax						
31	Federal Income Tax	465,568.70	465,568.70				
32	payroll allocation	(65.09)	(65.09)				
33							
34							
35	General Office Allocation	43,900.85	43,900.85				
36							
37							
38							
39		890,945.29	883,203.62	0.00	0.00	(7,741.67)	

**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	Not Applicable								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	Not Applicable								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	Not Applicable								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	Not Applicable							
17	Annual quantities purchased					(Unit chosen) ²	Million Gallons		
18									
19									

* 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		See Attached Schedule	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

CALIFORNIA WATER SERVICE COMPANY

WESTLAKE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2010

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Brookview Ave. & Castlehill Ct. Johnson Reservoir	Sta. 001-Res. 1	Purchases	Concrete	5,000 D
Heritage Pl. & Sunnyhill St. Harper Reservoir	Sta. 007-Res. 1	Purchases	Concrete	4,000 D
Sunnyhill St. e/o Heritage Pl. Harris Reservoir	Sta. 004-Res. 1	Purchases	Concrete	4,000 D
Kanan Rd. w/o Windy Mountain Ave. Galanis Reservoir	Sta. 006-Res. 1	Purchases	Concrete	1,300 D
Kanan Rd. near Golf Course Dr. Kanan Reservoir	Sta. 008-Res. 1	Purchases	Steel	750 D
Duesenberg Dr. & Hillcrest Dr. Notter Reservoir	Sta. 009-Res. 1	Purchases	Steel	6,000
	<u>6</u>		Total District	<u>21,050</u>

D - Distribution

WLK

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							
		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.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							Total All Lengths
		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	
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.	See Attached Schedule	NOT INCLUDING SERVICE PIPING								
		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

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

Line No.	See Attached Schedule	NOT INCLUDING SERVICE PIPING - Continued							Other Sizes (Specify Sizes)	Total All Sizes
		10	12	14	16	18	20			
23	Cast Iron									
24	Cast Iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel									
32	Wood									
33	Other (specify)									
34	Total									

California Water Service Company
Supply And Distributions Mains
12/31/2010

Department: 123-WESTLAKE

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"										
1"										
1 - 1/4"										
1 - 1/2"										
2"										
2-3/8"										
2-1/2"										
3"										
3-1/2"										
4"	19,708				250					19,958
4-1/2"										
5"										
5-1/2"										
6"	104,442	39						2,427	2,020	108,928
7"										
8"	196,983	395				4,382		6,166	8,603	216,529
9"										
10"	20,179					109		70	229	20,587
10-3/4"										
12"	91,933	160				5,589		7,378		105,060
12-3/4"										
14"	14,706					713				15,419
15"										
16"	15,251					39,853				55,104
17"										
18"		0				2,117				2,117
19"										
20"						8,613				8,613
21"										
22"										
24"		0				3,500				3,500
26"										
27"										
30"			223							223
33"										
36"										
37"										
42"			180							180
Total	463,202	594	403		250	64,876		16,041	10,852	556,218

SCHEDULE D-4 Westlake
Number of Active Service Connections

	Metered- Dec. 31		Flat Rate- Dec. 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	6796	6813		
Industrial	0	0		
Public Authorities	89	89		
Irrigation				
Other (specify)	21	19		
Sub-Total	6906	6921	0	0
Private Fire Connections			132	133
Public Fire Connections			1012	1012
Totals	6906	6921	1144	1145

Westlake		SCHEDULE D-7								
Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)										
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Jul			
Commercial	183	118	131	218	260	305	1215			
Industrial					8		8			
Public Authority	4	2	2	5	8	15	36			
Irrigation							0			
Other (specify)							0			
Reclaimed Water	6	1	1	12	0	24	44			
Total	193	121	134	235	276	344	1303			
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Jan			
Commercial	348	356	384	297	202	190	1777	2992	3498	
Industrial							0	8	0	
Public Authority	16	15	18	12	8	5	74	110	118	
Irrigation							0	0	0	
Other (specify)		1	2	1			4	4	0	
Reclaimed Water	28	31	33	28	13	5	138	182	149	
Total	392	403	437	338	223	200	1993	3296	3765	
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 16,876										

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

131. Materials and supplies on hand	(G)	1,093.33
		217,112.48
100.3. Construction work in progress	(G)	265,469.96
		5,751,158.92
241. Advances for construction		-3,196,354.31
265. Contributions in aid of construction		-3,539,084.94

(G) General Office Allocation

SIGNATURE


District Management

Name of District Manager Don Jensen

Address 2524 Townsgate Rd., Ste. A, Westlake Village, CA Telephone 805-497-2757
91361-2633

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2010 to December 31, 2010.

Westlake


Signature

Controller
Title

MAR 26 2011
Date

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