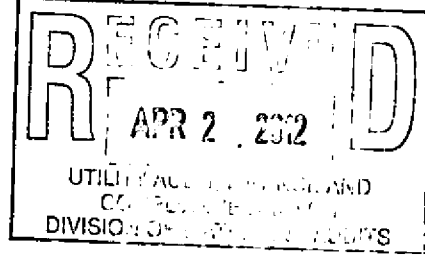


J4

Received _____

Examined _____



U# _____

2011
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, 2011

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2012

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2
Schedule A-1d - District Rate Base and Working Cash	3
Schedule A-3 - Depreciation and Amortization Reserves	4
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	5
Schedule B-1 - Operating Revenues	6
Schedule B-3 - Operating Expenses - For Class A, B, and C Water Utilities	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8 & 9
Schedule B-4 - Taxes Charged During Year	10
Schedule D-1 - Sources of Supply and Water Developed	11
Schedule D-2 - Description of Storage Facilities	11
Schedule D-3 - Description of Transmission and Distribution Facilities	12
Schedule D-4 - Number of Active Services Connections	13
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts and Declaration	16
Scanned copy of signed - End of Year Balances in Selected Accounts and Declaration	
Index	



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	129,626.51			350,137.00
3211	PAVEMENT	0.00	8,452.50			8,452.50
324	PUMPING EQUIPMENT	4,978,471.95	-16,119.52			4,962,352.43
3241	SYS CONTROL COMPUTER EQUIP	308,446.16	23,151.40	-19,431.02		312,166.54
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	5,507,428.60	145,110.89	-19,431.02		5,633,108.47
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	202,232.22	89,327.18			291,559.40
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	3,697,525.61	9,120,641.96	-185,882.93		12,632,284.64
3421	TANK PAINTING	516,955.78	-1,285.97			515,669.81
343	TRANS AND DIST MAINS	9,444,106.35	467,677.07	-8,823.87		9,902,959.55
344	FIRE MAINS	341,149.06				341,149.06
345	SERVICES	3,652,662.81	182,361.70		19,955.03	3,854,979.54
346	METERS	1,323,837.96	68,589.15	-15,332.82		1,377,094.29
348	HYDRANTS	1,545,501.71	5,892.23			1,551,393.94
	TOTAL TRANS AND DIST PLANT	20,723,971.50	9,933,203.32	-210,039.62	19,955.03	30,467,090.23
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	12,115.80				12,115.80
3722	COMPUTER SOFTWARE	17.33				17.33
373	TRANSPORTATION EQUIPMENT	216,434.11	37,842.19	-29,520.53		224,755.77
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	153,812.43	2,944.16	-2,036.44		154,720.15
379	OTHER GENERAL PLANT	5,237.37				5,237.37
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	516,386.51	40,786.35	-31,556.97		525,615.89
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	1,275,537.72	456,995.63	-165,939.59	121.32	1,566,715.07
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,285,243.53	456,995.63	-165,939.59	121.32	1,576,420.88
	TOTAL UTILITY PLANT IN SERVICE	28,576,884.31	10,576,096.19	-426,967.20	20,076.35	38,746,089.64

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2011
SCHEDULE A-1d
WESTLAKE DISTRICT RATE BASE AND WORKING CASH

Page 3

Line No.	Title of Account	Balance 12/31/2011	Balance 12/31/2010
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 31,091,184.4	\$ 27,036,271.6
4	GENERAL OFFICE PRORATE	\$ 1,513,059.3	\$ 1,339,695.8
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)	<u>\$ 32,604,243.7</u>	<u>\$ 28,375,967.4</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 10,546,086.5	\$ 10,022,452.0
10	GENERAL OFFICE PRORATE	\$ 631,993.1	\$ 576,698.7
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 11,178,079.6</u>	<u>\$ 10,599,150.7</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 2,235,955.8	\$ 2,349,583.7
14	DEFERRED ITC	\$ 47,218.8	\$ 46,240.8
15	GENERAL OFFICE PRORATE	\$ 121,434.0	\$ 23,552.5
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 2,404,608.5</u>	<u>\$ 2,419,377.0</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 3,467,668.9	\$ 3,592,350.7
19	ADVANCES FOR CONSTRUCTION	\$ 3,169,768.9	\$ 2,923,230.1
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 706,824.3	\$ 765,910.0
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 5,930,613.4</u>	<u>\$ 5,749,670.8</u>
22	ADD MATERIALS AND SUPPLIES	\$ 210,276.9	\$ 223,217.4
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 446,787.6	\$ 333,200.0
24	TOTAL DISTRICT RATE BASE	<u>\$ 13,748,006.6</u>	<u>\$ 10,164,188.3</u>
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)	\$ 10,856,814.8	\$ 10,094,727.9
28	Purchased Power & Commodity for Resale*	\$ 9,157,426.9	\$ 8,517,477.6
29	Meter Revenues: Bimonthly Billing	\$ 2,486,583.4	\$ 2,274,973.5
30	Other Revenues: Flat Rate Monthly Billing	\$ 5,661.2	\$ 5,385.3
31	Total Revenues (Line 30 + Line 31)	<u>\$ 2,492,244.6</u>	<u>\$ 2,280,358.7</u>
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.23%	0.24%
33	5/24 x Line 28 x (100% - Line 33)	\$ 2,256,698.6	\$ 2,098,101.7
34	1/24 x Line 28 x Line 33	\$ 1,027.6	\$ 993.3
35	1/12 x Line 29	\$ 763,118.9	\$ 709,789.8
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	<u>\$ 3,020,845.0</u>	<u>\$ 2,808,884.8</u>
37	Total Adopted	\$ 446,787.6	\$ 333,200.0

SCHEDULE A-3

WESTLAKE

Depreciation and Amortization Reserves

2011

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)	502,903.50				
			10,293,532.52	48,552.01	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	142,197.43				
			636,765.00				
4	b) Charged to account No. 265		157,996.56				
5	c) Charged to clearing accounts	(G)	6,224.36				
			13,527.12				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	(15,614.21)				
		(A)	0.00	(B) 26,350.02			
8	Total Credits		941,096.26	26,350.02			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	165,939.59				
			261,027.61				
11	b) Cost of removal	(G)	9,058.09				
			347,430.00				
12	c) All other debits	(G)	(37.45)		(C) 0.00		
			(6,174.00)				
13	Total Debits		777,243.64		0.00		
14	Balances in reserves at end of year		10,960,288.44	74,902.03	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:		6,014,862.00				
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						



Analysis of Depreciation Reserve - Account no 250

Schedule A-3A

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	137,522.19	4,667.76	0.00	0.00	0.00	0.00	142,189.95
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	137,522.19	4,667.76	0.00	0.00	0.00	0.00	142,189.95
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	128,048.02	10,165.56	0.00	0.00	0.00	0.00	138,213.58
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	695,357.88	129,440.28	0.00	0.00	0.00	0.00	824,798.16
3241 SYSTEM CONTROL COMPUTER EQUIP	9,113.32	8,019.60	-19,431.02	0.00	0.00	0.00	-2,298.10
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	832,519.22	147,625.44	-19,431.02	0.00	0.00	0.00	960,713.64
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	33,859.59	3,255.96	0.00	0.00	0.00	0.00	37,115.55
3420 RESERVOIRS AND TANKS	1,654,124.50	115,732.56	-185,882.93	0.00	-347,430.00	0.00	1,236,544.13
3421 TANK PAINTING	29,664.60	16,180.68	0.00	0.00	0.00	0.00	45,845.28
3430 TRANS AND DIST MAINS	4,020,749.42	214,381.20	-8,823.87	0.00	0.00	0.00	4,226,306.75
3440 FIRE MAINS	168,560.94	7,641.72	0.00	0.00	0.00	0.00	176,202.66
3450 SERVICES	1,841,903.03	189,874.32	0.00	0.00	0.00	0.00	2,031,777.35
3460 METERS	527,948.43	56,263.08	-15,332.82	0.00	0.00	0.00	568,878.69
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	757,687.83	27,200.88	0.00	0.00	0.00	0.00	784,888.71
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	9,034,498.34	630,530.40	-210,039.62	0.00	-347,430.00	0.00	9,107,559.12
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	19,861.42	1,353.36	0.00	0.00	0.00	0.00	21,214.78
3720 OFFICE FURNITURE AND EQUIP	19,495.19	1,071.24	0.00	0.00	0.00	0.00	20,566.43
3721 OFFICE EQUIPMENT - COMPUTERS	14,086.44	495.48	0.00	0.00	0.00	0.00	14,581.92
3722 OFFICE EQUIPMENT - SOFTWARE	20.93	2.28	0.00	0.00	0.00	0.00	23.21
3730 TRANSPORTATION EQUIPMENT	152,902.17	13,527.12	-29,520.53	6,174.00	0.00	0.00	143,082.76
3740 STORES EQUIPMENT	13,327.52	206.52	0.00	0.00	0.00	0.00	13,534.04
3750 LABORATORY EQUIPMENT	1,176.49	89.04	0.00	0.00	0.00	0.00	1,265.53
3760 COMMUNICATIDN EQUIPMENT	31,004.73	843.60	0.00	0.00	0.00	0.00	31,848.33
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	33,279.25	7,829.04	-2,036.44	0.00	0.00	0.00	39,071.85
3790 OTHER GENERAL PLANT	5,688.77	47.16	0.00	0.00	0.00	0.00	5,735.93
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	288,992.77	25,464.84	-31,556.97	6,174.00	0.00	0.00	289,074.64
GO PLANT ALLOCATION	502,903.50	132,807.82	-165,939.59	37.45	-9,058.09	0.00	460,751.09
TOTAL DEPRECIATION	10,796,436.02	941,096.26	-426,967.20	6,211.45	-356,488.09	0.00	10,960,288.44

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	12,489,285.61	11,705,773.18	783,512.43
25		601.2 Industrial Sales	0.00	0.00	0.00
26		601.3 Sales to Public Authorities	458,214.65	415,891.47	42,323.18
27		Sub-Total	12,947,500.26	12,121,664.65	825,835.61
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	0.00	0.00	0.00
34	603	603.1 Metered Sales, Irrigation Customers	0.00	0.00	0.00
		Sub-Total	0.00	0.00	0.00
37	604	Private Fire Protection Service	55,410.96	56,050.80	(639.84)
38	605	Public Fire Protection Service	3,857.28	3,900.00	(42.72)
39	606	Sales To Other Water Utilities For Resale	(2,220.03)	(60,275.37)	58,055.34
42	609	Other Sales or Service	532,869.16	513,584.41	19,284.75
43		Sub-Total	589,917.37	513,259.84	76,657.53
44		Total Water Service Revenue	13,537,417.63	12,634,924.49	902,493.14
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	4,540.00	1,170.00	3,370.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	(3,948.47)	2,247.56	(6,196.03)
51		Total Other Water Revenues	591.53	3,417.56	(2,826.03)
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM Adjustmets	1,579,809.73	1,073,404.16	506,405.58
54		WRAM/MCBA Interest	3,407.19	2,717.60	689.59
54		Conservation Revenue Billed	(133,790.92)	0.00	(133,790.92)
55		Total WRAM Adjustments	1,449,426.00	1,076,121.76	373,304.25
52		Total Operating Revenues	14,987,435.16	13,714,463.81	1,272,971.36

WESTLAKE

SCHEDULE B-3

Page 7

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		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	5,676.35	5,469.38	206.97	
5	702	Operation Labor and Expense	252.89	272.65	(19.76)	
6	703	Miscellaneous Expense	0.00	0.00	0.00	
7	704	Purchased Water	8,501,146.54	7,857,815.39	643,331.15	
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	0.00	0.00	
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	8,507,075.78	7,863,557.42	643,518.36	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	33,853.21	22,271.01	11,582.20	
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	72,331.05	71,977.42	353.63	
28	725	Miscellaneous Expenses	42,542.30	43,992.38	(1,450.08)	
29	726	Fuel or Power Purchased For Pumping	252,334.13	281,160.90	(28,826.77)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	27,939.58	25,108.14	2,831.44	
33	730	Maint. Of Structures and Improvements	11,443.45	5,329.79	6,113.66	
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	
35	732	Maint. Of Pumping Equipment	31,735.20	55,095.97	(23,360.77)	
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00	
37		Total Pumping Expenses	472,178.92	504,935.61	(32,756.69)	
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	18,245.64	64,331.24	(46,085.60)	
43	743	Miscellaneous Expenses	3,850.17	4,792.15	(941.98)	
44	744	Chemicals and Filtering Materials	0.00	134.74	(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	3,108.06	0.00	3,108.06	
50		Total Water Treatment Expenses	25,203.87	69,258.13	(44,054.26)	

WESTLAKE

SCHEDULE B-2

Page 8

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER		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	14,301.45	38,167.05	(23,865.60)
5	752	Storage Facilities Expenses	3,408.96	440.00	2,968.96
7	753	Transmission and Distribution Lines	46,536.12	41,966.51	4,569.61
8	754	Meter Expenses	26,031.65	24,480.44	1,551.21
9	755	Customer Installation Expenses	14,617.42	15,699.97	(1,082.55)
10	756	Miscellaneous	51,679.11	48,890.30	2,788.81
11		Maintenance			
12	758	Maint. Supervision and Engineering	22,660.55	20,665.86	1,994.69
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	38,265.17	6,255.88	32,009.29
16	761	Maint. Of Transmission and Distribbut. Mains	97,016.31	112,435.13	(15,418.82)
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	43,932.67	46,311.14	(2,378.47)
21	764	Maint. Of Meters	48,991.35	56,296.33	(7,304.98)
22	765	Maint. Of Hydrants	1,786.95	15,749.36	(13,962.41)
23	766	Maint. Of Miscellaneous Plant			0.00
24		Total Transmission and Distribution Exp.	409,227.71	427,357.97	(18,130.26)
25		V. Customer Account Expenses			
26		Operation			
27	771	Supervision	72,012.79	59,295.18	12,717.61
29	772	Meter Reading Expenses	65,177.44	63,503.81	1,673.63
30	773	Customer Records and Collection Expenses	174,530.19	122,017.44	52,512.75
32	774	Miscellaneous Customer Accounting Expenses	145,036.74	122,392.75	22,643.99
33	775	Uncollectible Accounts	14,058.70	10,085.58	3,973.12
34		Total Customer Accounts Expense	470,815.86	377,294.76	93,521.10
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

Page 9

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	133.33	506.67	(373.34)
5	792	Office Supplies and Other Expenses	20,952.33	10,953.75	9,998.58
6	793	Property Insurance	80.00	89.00	(9.00)
7	794	Injuries and Damages	33,154.54	32,075.14	1,079.40
8	795	Employees Pensions and Benefits	112,298.93	91,633.00	20,665.93
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	404.49	(1,526.66)	1,931.15
12	798	Outside Service Employed	4,885.79	195.59	4,690.20
14	799	Miscellaneous General Expense	3,038.49	3,529.88	(491.39)
15		Maintenance			
16	805	Maintenance of General Plant	6,411.68	8,595.52	(2,183.84)
17		Total Administrative and General Expenses	181,359.58	146,051.89	35,307.69
18		VIII. Miscellaneous			
19	811	Rents	47,398.00	45,830.00	1,568.00
20	812	Admin. Exp. Transferred	(1,207.34)	(917.18)	(290.16)
20		Admin. Exp. Transferred - General Office	1,298,145.61	1,089,060.97	209,084.64
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	1,344,336.27	1,133,973.79	210,362.48
23		Total Operating Expenses	11,410,197.99	10,522,429.57	887,768.42

WESTLAKE

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	107,862.60	107,862.60	0.00		
25	State corporate Franchise Tax	67,477.15	67,477.15			
26	State Unemployment Tax	3,339.00	2,896.53			442.47
27	Other State and Local Taxes	162,517.94	162,517.94			
28	Federal Unemployment Tax	504.00	437.21			66.79
29	FICA	53,000.32	45,048.29			7,952.03
30	Other Federal Tax					
31	Federal Income Tax	502,078.53	502,078.53			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	47,135.00	47,135.00			
36						
37						
38						
39		943,914.53	935,453.24	0.00	0.00	8,461.29

WLK

**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	Callegues: Callegues Muni Water District (Recycled)					
17	Annual quantities purchased	2,435.1:	154.2		(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 42,580 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, 2011

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
12/31/2011

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"										19,958
4"	19,708				250					
4-1/2"										
5"										
5-1/2"								2,427	2,020	107,448
6"	102,962	39								
7"										
8"	196,983	395				4,382		6,166	10,083	218,009
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"								0		
30"			223							223
33"										
36"										
37"										
42"			180							180
Total	461,722	594	403		250	64,876		16,041	12,332	556,218

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

	Metered-		Flat Rate-	
	Dec. 31		Dec. 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	6813	6805		
Industrial	0	0		
Public Authorities	89	89		
Irrigation				
Other (specify)	19	27		
Sub-Total	6921	6921	0	0
Private Fire Connections			133	132
Public Fire Connections			1012	1012
Totals	6921	6921	1145	1144

WESTLAKE

SCHEDULE D-5

**Number of Meters and Services
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 - in.	5,150	
3/4 - in.		1,127
1 - in.	1,052	4,725
1 1/4 - in.		65
1 1/2 - in.	360	116
2 - in.	663	809
2 1/2 - in.		1
3 - in.	21	1
4 - in.	17	92
5 - in.		
6 - in.	4	40
8 - in.		26
10 - in.		2
12 - in.		
16 - in.		
18 - in.		
other		1
misc		86
Totals	7,267	7,091

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	0
3. Used, after repair	4
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	3,809
2. More than 10, but less than 15 years	1,430
3. More than 15 years	2,060

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	Dec			
Commercial	130	192	139	180	260	286	1187	2974	2992	
Industrial					0		0	0	8	
Public Authority	1	3	4	3	10	13	34	113	110	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed	2	7	4	3	22	18	56	197	182	
Other							0	1	4	
Total	133	202	147	186	292	317	1277	2008	3285	

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	334	340	396	302	235	180	1787	2974	2992	
Industrial							0	0	8	
Public Authority	16	17	20	13	8	5	79	113	110	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed	28	30	30	27	20	6	141	197	182	
Other	1						1	1	4	
Total	379	387	446	342	263	191	2008	3285	3296	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 19,436

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)	1,053.16
		211,814.45
100.3. Construction work in progress	(G)	24,576.17
		237,491.42
241. Advances for construction		-3,026,495.22
265. Contributions in aid of construction		-3,397,631.38

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Carmelo Sorce

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, 2011 to December 31, 2011.

Westlake



Signature

Controller

Title

MAR 26 2012

Date

INDEX

	<u>Page</u>
Acres Irrigated	15
Advances for Construction	16
Construction work in progress	16
Contribution in aid of construction	16
Depreciation and amortization reserves	2
Material and supplies on hand	16
Meters and services on pipe system	13
Operating expenses	4-6
Operating revenues	7
Population served	15
Service connections, active	14
Signature	16.a
Source of supply and water developed	11
Storage facilities	11
Taxes	8
Transmission and distribution facilities	12
Utility plant in service	2