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2014  
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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Report ID: CW\_W405-  
 Bus. Unit: CWSO  
 Dept: WESTLAKE

**ANALYSIS OF UTILITY PLANT**  
 December/31/2014

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
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
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	105,139.21				105,139.21
<b>III. SOURCE OF SUPPLY PLANT</b>						
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
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	418,916.28				418,916.28
3211	PAVEMENT	8,471.87				8,471.87
324	PUMPING EQUIPMENT	5,104,392.17	288,755.23			5,393,147.40
3241	SYS CONTROL COMPUTER EQUIP	312,555.98				312,555.98
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	5,844,336.30	288,755.23			6,133,091.53
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	291,559.40				291,559.40
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	12,632,751.58	105,865.69			12,738,617.27
3421	TANK PAINTING	515,669.81				515,669.81
343	TRANS AND DIST MAINS	10,154,554.97	505,351.20	-5,901.65		10,654,004.52
344	FIRE MAINS	341,149.06				341,149.06
345	SERVICES	3,983,289.83	304,922.48	-4,993.38		4,283,218.93
346	METERS	1,507,582.69	48,295.81	-22,823.00		1,533,055.50
348	HYDRANTS	1,574,376.00	-8,359.19	-3,013.25		1,563,003.56
	TOTAL TRANS AND DIST PLANT	31,000,933.34	956,075.99	-36,731.28		31,920,278.05
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	63,608.15				63,608.15
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	36,472.28				36,472.28
3721	OFFICE EQUIPMENT - COMPUTERS	12,115.80	8,032.83	-7,899.72		12,248.91
3722	COMPUTER SOFTWARE	17.33				17.33
373	TRANSPORTATION EQUIPMENT	288,037.54		-32,139.35	28,959.86	284,858.05
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	162,339.36		-32,634.48		129,704.88
379	OTHER GENERAL PLANT	5,237.37				5,237.37
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	601,670.80	8,032.83	-72,673.55	28,959.86	565,989.94
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	9,705.81				9,705.81
	DIST GO PLANT ALLOCATION	2,057,781.45	264,867.01	-144,552.35	-889.31	2,177,206.80
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	2,067,487.26	264,867.01	-144,552.35	-889.31	2,186,912.61
	TOTAL UTILITY PLANT IN SERVICE	40,058,281.87	1,517,731.06	-253,957.18	28,070.55	41,350,126.30

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014**  
**SCHEDULE A-1d**  
**WESTLAKE DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2014	Balance 12/31/2013
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 38,500,854.8	\$ 37,659,769.3
4	GENERAL OFFICE PRORATE	\$ 2,078,062.8	\$ 1,873,872.3
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CAL.WATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	\$ 40,578,917.6	\$ 39,533,641.7
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 13,391,355.4	\$ 12,269,457.5
10	GENERAL OFFICE PRORATE	\$ 875,787.5	\$ 725,982.6
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 14,267,142.8	\$ 12,995,440.1
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 3,935,516.9	\$ 3,924,534.0
14	DEFERRED ITC	\$ 50,152.8	\$ 49,174.8
15	GENERAL OFFICE PRORATE	\$ 184,836.0	\$ 103,741.2
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 4,170,505.6	\$ 4,077,450.0
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 3,026,492.9	\$ 3,159,099.3
19	ADVANCES FOR CONSTRUCTION	\$ 2,573,399.9	\$ 2,748,541.5
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 675,123.9	\$ 678,545.7
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 4,924,768.9	\$ 5,229,095.2
22	ADD MATERIALS AND SUPPLIES	\$ 188,227.9	\$ 194,136.9
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 121,600.0	\$ 357,700.0
24	TOTAL DISTRICT RATE BASE	\$ 17,526,328.1	\$ 17,783,493.3
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)	\$ 15,592,488.2	\$ 15,227,304.6
28	Purchased Power & Commodity for Resale*	\$ 11,721,404.1	\$ 11,398,123.5
29	Meter Revenues: Bimonthly Billing	\$ 3,190,237.5	\$ 3,125,021.7
30	Other Revenues: Flat Rate Monthly Billing	\$ 7,446.4	\$ 6,061.4
31	Total Revenues ( Line 30 + Line 31 )	\$ 3,197,683.9	\$ 3,131,083.1
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32 )	0.23%	0.19%
33	5/24 x Line 28 x ( 100% - Line 33 )	\$ 3,240,870.4	\$ 3,166,213.8
34	1/24 x Line 28 x Line 33	\$ 1,512.9	\$ 1,228.3
35	1/12 x Line 29	\$ 976,783.7	\$ 949,843.6
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36 )	\$ 4,219,167.0	\$ 4,117,285.7
37	Total Adopted	\$ 121,600.0	\$ 357,700.0

**SCHEDULE A-3****WESTLAKE****Depreciation and Amortization Reserves****2014**

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)	806,548.83					
			12,697,050.37		127,601.96		0.00	0.00
2	<b>Add: Credits to reserves during year</b>							
3	a) Charged to account No. 503	(G)	187,122.75					
			946,599.00					
4	b) Charged to account No. 265		140,466.80					
5	c) Charged to clearing accounts	(G)	8,850.11					
			16,238.15					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	9,270.57					
		(A)	0.00	(B)	25,606.80			
8	<b>Total Credits</b>		<b>1,308,547.38</b>		<b>25,606.80</b>			
9	<b>Deduct: Debits to reserves during year</b>							
10	a) Book cost of property retires	(G)	144,552.35					
			109,404.83					
11	b) Cost of removal	(G)	319.95					
			0.00					
12	c) All other debits	(G)	(4,824.79)			(C)	0.00	
			(32,497.21)					
13	<b>Total Debits</b>		<b>216,955.13</b>				<b>0.00</b>	
14	<b>Balances in reserves at end of year</b>		<b>14,595,191.45</b>		<b>153,208.76</b>		<b>0.00</b>	<b>0.00</b>
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:	590,424.24						
19	Indicate nature of these items and accounts affected							
20		(See Schedule A-3a opposite)						



Report ID: CWW406-

Schedule A-3A  
Dept: WESTLAKE

## ANNUAL REPORT FOR DEPRECIATION

### Analysis of Depreciation Reserve - Account no 250

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ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
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	151,525.47	3,997.36	0.00	0.00	0.00	0.00	155,522.83
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	151,525.47	3,997.36	0.00	0.00	0.00	0.00	155,522.83
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	174,265.90	22,213.13	0.00	0.00	0.00	0.00	196,479.03
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	1,082,555.49	137,393.24	0.00	0.00	0.00	0.00	1,219,948.73
3241 SYSTEM CONTROL COMPUTER EQUIP	13,677.07	8,412.90	0.00	0.00	0.00	0.00	22,089.97
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,270,498.46	168,019.27	0.00	0.00	0.00	0.00	1,438,517.73
<b>III. WATER TREATMENT PLANT</b>							
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
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	46,503.87	4,536.21	0.00	0.00	0.00	0.00	51,040.08
3420 RESERVOIRS AND TANKS	2,027,339.81	396,457.91	0.00	0.00	0.00	0.00	2,423,797.72
3421 TANK PAINTING	78,126.24	72,284.03	0.00	0.00	0.00	0.00	150,410.27
3430 TRANS AND DIST MAINS	4,662,106.54	189,043.96	-5,901.65	0.00	0.00	0.00	4,845,248.85
3440 FIRE MAINS	191,486.10	7,641.72	0.00	0.00	0.00	0.00	199,127.82
3450 SERVICES	2,432,186.87	153,821.38	-4,993.38	0.00	0.00	0.00	2,581,014.87
3460 METERS	679,843.06	61,999.37	-22,823.00	0.00	0.00	0.00	719,019.43
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	832,602.42	28,168.16	-3,013.25	0.00	0.00	0.00	857,757.33
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	10,950,194.91	913,952.74	-36,731.28	0.00	0.00	0.00	11,827,416.37
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	24,024.82	1,575.93	0.00	0.00	0.00	0.00	25,600.75
3720 OFFICE FURNITURE AND EQUIP	22,708.91	1,019.11	0.00	0.00	0.00	0.00	23,728.02
3721 OFFICE EQUIPMENT - COMPUTERS	15,572.88	-158.22	-7,899.72	0.00	0.00	0.00	7,514.94
3722 OFFICE EQUIPMENT - SOFTWARE	27.77	0.88	0.00	0.00	0.00	0.00	28.65
3730 TRANSPORTATION EQUIPMENT	154,486.01	16,238.15	-32,139.35	6,578.00	0.00	25,919.21	171,082.02
3740 STORES EQUIPMENT	13,947.08	-85.13	0.00	0.00	0.00	0.00	13,861.95
3750 LABORATORY EQUIPMENT	1,443.61	66.74	0.00	0.00	0.00	0.00	1,510.35
3760 COMMUNICATION EQUIPMENT	33,535.53	153.75	0.00	0.00	0.00	0.00	33,689.28
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	55,104.81	7,796.33	-32,634.48	0.00	0.00	0.00	30,266.66
3790 OTHER GENERAL PLANT	5,830.25	-2.39	0.00	0.00	0.00	0.00	5,827.86
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	324,831.53	26,605.15	-72,673.55	6,578.00	0.00	25,919.21	311,260.34
GO PLANT ALLOCATION	806,548.83	195,972.86	-144,552.35	4,874.57	-319.95	-49.78	862,474.18
TOTAL DEPRECIATION	13,503,599.20	1,308,547.38	-253,957.18	11,452.57	-319.95	25,869.43	14,595,191.45

## WESTLAKE

## SCHEDULE B-1

6

LN NO	ACCT NO	ACCOUNT  (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	13,296,901	11,912,360	1,384,541
25		601.2 Industrial Sales	4,324,194	3,881,034	443,160
26		601.3 Sales to Public Authorities	658,910	619,874	39,037
27		Sub-Total	<u>18,280,006</u>	<u>16,413,268</u>	<u>1,866,738</u>
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
34	603	603.1 Metered Sales, Irrigation Customers	-	-	-
		Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
37	604	Private Fire Protection Service	73,213	55,558	17,655
38	605	Public Fire Protection Service	5,119	3,857	1,262
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	943,995	801,220	142,776
43		Sub-Total	<u>1,022,327</u>	<u>860,634</u>	<u>161,692</u>
44		Total Water Service Revenue	<u>19,302,333</u>	<u>17,273,902</u>	<u>2,028,430</u>
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	8,950	10,495	(1,545)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	280,641	117,861	162,779
51		Total Other Water Revenues	<u>289,591</u>	<u>128,356</u>	<u>161,234</u>
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM / MCBA Adjustmets	(211,915)	1,215,555	(1,427,469)
54		WRAM/MCBA Interest	1,292	2,366	(1,073)
54		Conservation Revenue Billed	(150,519)	202,688	(353,208)
55		Total WRAM Adjustments	<u>(361,142)</u>	<u>1,420,609</u>	<u>(1,781,750)</u>
56		Total Operating Revenues	<u>19,230,782</u>	<u>18,822,867</u>	<u>407,915</u>

## 7 WESTLAKE

## SCHEDULE B-3

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		<b>I. Source of Supply Expense</b>				
2		Operation				
3	701	Operation Supervision and Engineering	-	29	(29)	
5	702	Operation Labor and Expense	317	336	(19)	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	11,393,927	11,107,373	286,554	
8		Maintenance				
9	706	Maint. Supervision and Engineering	134	-	134	
11	707	Maint. Of Structures and Improvements	-	-	-	
12	708	Maint. Of Reservoirs	-	-	-	
14	709	Maint. Of Lake, River other Intakes	-	-	-	
15	710	Maint. Of Springs and Tunnels	-	-	-	
16	711	Maint. Of Wells	-	-	-	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	11,394,378	11,107,738	286,640	
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	85,778	70,377	15,401	
24	722	Power Production Labor and Expenses	100	-	100	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	11,420	11,223	197	
28	725	Miscellaneous Expenses	33,465	5,343	28,122	
29	726	Fuel or Power Purchased For Pumping	328,293	292,469	35,824	
30		Maintenance				
31	729	Maint. Supervision and Engineering	59,836	53,854	5,982	
33	730	Maint. Of Structures and Improvements	17,771	46	17,724	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	55,178	22,621	32,558	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	591,840	455,932	135,909	
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	15,815	17,352	(1,538)	
42	742	Operation Labor and Expenses	15,238	13,852	1,387	
43	743	Miscellaneous Expenses	11,135	15,940	(4,806)	
44	744	Chemicals and Filtering Materials	870	-	870	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	2,080	2,230	(150)	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	-	(1,738)	1,738	
50		Total Water Treatment Expenses	45,137	47,636	(2,499)	



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		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	115,929		106,781	9,148
5	752	Storage Facilities Expenses	197		1,174	(977)
7	753	Transmission and Distribution Lines	29,930		15,001	14,929
8	754	Meter Expenses	10,110		10,367	(257)
9	755	Customer Installation Expenses	7,722		2,857	4,865
10	756	Miscellaneous	27,109		54,351	(27,242)
11		Maintenance				
12	758	Maint. Supervision and Engineering	166,871		79,762	87,109
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	756		4,842	(4,086)
16	761	Maint. Of Transmission and Distribbut. Mains	1,224		21,239	(20,015)
18	762	Maint. Of Fire Mains				-
19	763	Maint. Of Services	(28,677)		54,774	(83,451)
21	764	Maint. Of Meters	18,237		16,782	1,456
22	765	Maint. Of Hydrants	17,014		16,345	669
23	766	Maint. Of Miscellaneous Plant	-		-	-
24		Total Transmission and Distribution Exp.	366,420		384,273	(17,853)
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	222,746		223,482	(736)
29	772	Meter Reading Expenses	11,575		6,092	5,483
30	773	Customer Records and Collection Expenses	64,452		61,844	2,608
32	774	Miscellaneous Customer Accounting Expeses	163,934		408,294	(244,360)
33	775	Uncollectible Accounts	5,339		5,208	131
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	468,047		704,921	(236,874)
35		<b>VI. Sales Expenses</b>				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	-		-	-

		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		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	182	214	(32)
5	792	Office Supplies and Other Expenses	19,127	15,436	3,691
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	14,083	4,904	9,178
8	795	Employees Pensions and Benefits	634,967	571,140	63,826
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	-	3,719	(3,719)
12	798	Outside Service Employed	43,736	191	43,545
14	799	Miscellaneous General Expense	1,483,921	1,433,591	50,330
15		Maintenance			
16	805	Maintenance of General Plant	6,076	5,802	274
17		Total Administrative and General Expenses	2,202,092	2,034,998	167,094
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	46,200	46,116	84
20	812	Admin. Exp. Transferred	(7,291)	(2,089)	(5,202)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	38,909	44,027	(5,118)
23		Total Operating Expenses	15,106,823	14,779,525	327,298

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	181,160.59	181,160.59	0.00		
25	State corporate Franchise Tax	(4,395.51)	(4,395.51)			
26	State Unemployment Tax	(1,058.64)	(1,058.64)			0.00
27	Other State and Local Taxes	219,909.93	219,909.93			
28	Federal Unemployment Tax	(407.17)	(407.17)			0.00
29	FICA	67,582.15	60,454.04			7,128.11
30	Other Federal Tax	0.00	0.00			
31	Federal Income Tax	680,534.79	680,534.79			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	45,873.60	45,873.60			
36						
37						
38						
39		1,189,199.74	1,182,071.63	0.00	0.00	7,128.11

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

WLK

**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	<b>Not Applicable</b>								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
							6	<b>Not Applicable</b>	
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
						11	<b>Not Applicable</b>		
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	Callegues: Callegues Muni Water District (Recycled)							
17	Annual quantities purchased	2,654.5:	206.3			(Unit chosen) <sup>2</sup>	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		<b>See Attached Schedule</b>	
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, 2014**

**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
Harris Reservoir	Sta.004-Tank 2	Purchases	Concrete	4,000
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
	<b>6</b>		<b>Total District</b>	<b>21,050</b>
Sunnyhill St. e/o Heritage Pl. Harris Reservoir	Sta. 004-Res. 1	Purchases	Concrete	4,000 D

D - Distribution

**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	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	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.	See Attached Schedule	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	10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
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  
12/31/2014

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"	102,962	39						2,427	2,020	107,448
7"										
8"	196,978	395				4,382		6,341	10,088	218,184
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
<b>Total</b>	<b>461,717</b>	<b>594</b>	<b>403</b>		<b>250</b>	<b>64,876</b>		<b>16,216</b>	<b>12,337</b>	<b>556,393</b>

**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)	6816	6817		
Industrial	0	0		
Public Authorities	89	89		
Irrigation				
Other (specify)	22	26		
<b>Sub-Total</b>	<b>6927</b>	<b>6932</b>	<b>0</b>	<b>0</b>
Private Fire Connections			133	133
Public Fire Connections			1012	1012
<b>Totals</b>	<b>6927</b>	<b>6932</b>	<b>1145</b>	<b>1145</b>



WESTLAKE

**SCHEDULE D-5**

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

Size	Meters	Services
5/8 -in.	5,493	
3/4 - in.		1,127
1 - in.	1,049	4,728
1 1/4 - in.		65
1 1/2 - in.	363	116
2 - in.	691	809
2 1/2 - in.		1
3 - in.	23	1
4 - in.	19	92
5 - in.		
6 - in.	4	40
8 - in.		26
10 - in.		2
12 - in.		
16 - in.		
18 - in.		
other		112
misc		
Totals	7,642	7,119

**SCHEDULE D-6**

**Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received	
2. Used, before repair	1
3. Used, after repair	7
4. Found fast, requiring billing adjustment	
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	3,421
2. More than 10, but less than 15 years	1,462
3. More than 15 years	2,086

## 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				Aug	Sep	Oct	Nov	Dec
Commercial	249	215	175	224	279	337	1479								
Industrial							0								
Public Authority	6	8	7	8	10	13	52								
Irrigation							0								
Other water utilities							0								
Reclaimed	5	23	8	14	25	32	107								
Other				1	1	1	3								
Total	260	246	190	247	315	383	1641								
Classification Of Service	During Current Year												Total	Total Prior Yr	
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total	Jan	Feb	Mar	Apr	May			Jun
Commercial	350	343	342	319	236	206	1796							3275	3212
Industrial							0							0	0
Public Authority	15	15	14	16	8	7	75							127	128
Irrigation							0							0	0
Other water utilities							0							0	0
Reclaimed	39	33	36	32	20	11	171							278	242
Other		1	2				3							6	0
Total	404	392	394	367	264	224	2045							3686	3582

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 19,451

**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)	1,189.47
		209,231.55
100.3. Construction work in progress	(G)	48,483.47
		634,242.08
241. Advances for construction		-2,491,788.10
265. Contributions in aid of construction		-2,958,583.09

(G) General Office Allocation

**SIGNATURE**

District Management

Name of District Manager Douglas Varney

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, 2014 to December 31, 2014.

Westlake

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Controller  
Title

\_\_\_\_\_  
Date

**END OF YEAR BALANCES IN SELECTED ACCOUNTS**

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91361-2633

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Westlake

  
Signature

Vice President & Corporate Controller

Title

March 25, 2015  
Date

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