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**2015  
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, 2015**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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

ANALYSIS OF UTILITY PLANT  
 December/31/2015

Page No. 23  
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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	202,992.02			464,897.54
	TOTAL INTANGIBLE PLANT	261,905.52	202,992.02			464,897.54
<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	5,393,147.40	67,114.68			5,460,262.08
3241	SYS CONTROL COMPUTER EQUIP	312,555.98				312,555.98
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	6,133,091.53	67,114.68			6,200,206.21
<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	12,738,617.27				12,738,617.27
3421	TANK PAINTING	515,669.81				515,669.81
343	TRANS AND DIST MAINS	10,654,004.52	374,190.91	-12,737.04		11,015,458.39
344	FIRE MAINS	341,149.06				341,149.06
345	SERVICES	4,283,218.93	74,669.57			4,357,888.50
346	METERS	1,533,055.50	71,614.61			1,604,670.11
348	HYDRANTS	1,563,003.56	4,388.20	-5,371.30		1,562,020.46
	TOTAL TRANS AND DIST PLANT	31,920,278.05	524,863.29	-18,108.34		32,427,033.00
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	63,608.15	10,506.61			74,114.76
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	36,472.28	26,837.73			63,310.01
3721	OFFICE EQUIPMENT - COMPUTERS	12,248.91				12,248.91
3722	COMPUTER SOFTWARE	17.33				17.33
373	TRANSPORTATION EQUIPMENT	284,858.05				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	129,704.88				129,704.88
379	OTHER GENERAL PLANT	5,237.37				5,237.37
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	565,989.94	37,344.34			603,334.28
<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	2,039,408.90	256,464.47	-188,182.33	0.00	2,107,691.05
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	2,049,114.71	256,464.47	-188,182.33		2,117,396.86
	TOTAL UTILITY PLANT IN SERVICE	41,212,328.40	1,088,778.80	-206,290.67		42,094,816.54

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2015**  
**SCHEDULE A-1d**  
**WESTLAKE DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2015	Balance 12/31/2014
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 39,573,551.8	\$ 38,500,854.8
4	GENERAL OFFICE PRORATE	\$ 2,055,556.3	\$ 2,078,062.8
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT ( = Line 2 + Line 3 + Line 4 + Line 5 - Line 6 )	<u>\$ 41,629,108.1</u>	<u>\$ 40,578,917.6</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 14,417,918.4	\$ 13,391,355.4
10	GENERAL OFFICE PRORATE	\$ 857,193.8	\$ 875,787.5
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	<u>\$ 15,275,112.3</u>	<u>\$ 14,267,142.8</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 4,121,728.0	\$ 3,935,516.9
14	DEFERRED ITC	\$ 51,130.8	\$ 50,152.8
15	GENERAL OFFICE PRORATE	\$ 190,578.4	\$ 184,836.0
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	<u>\$ 4,363,437.1</u>	<u>\$ 4,170,505.6</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 2,891,423.2	\$ 3,026,492.9
19	ADVANCES FOR CONSTRUCTION	\$ 2,398,526.7	\$ 2,573,399.9
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 675,218.8	\$ 675,123.9
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	<u>\$ 4,614,731.1</u>	<u>\$ 4,924,768.9</u>
22	ADD MATERIALS AND SUPPLIES	\$ 227,855.3	\$ 188,227.9
23	ADD ADOPTED WORKING CASH ( = Line 37 )	\$ 119,500.0	\$ 121,600.0
24	<b>TOTAL DISTRICT RATE BASE</b>	<u><u>\$ 17,723,183.0</u></u>	<u><u>\$ 17,526,328.1</u></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)	\$ 13,985,963.7	\$ 15,592,488.2
28	Purchased Power & Commodity for Resale*	\$ 9,714,085.0	\$ 11,721,404.1
29	Meter Revenues: Bimonthly Billing	\$ 2,777,489.0	\$ 3,190,237.5
30	Other Revenues: Flat Rate Monthly Billing	\$ 7,026.1	\$ 7,446.4
31	Total Revenues ( Line 30 + Line 31 )	<u>\$ 2,784,515.1</u>	<u>\$ 3,197,683.9</u>
32	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )	0.25%	0.23%
33	5/24 x Line 28 x ( 100% - Line 33 )	\$ 2,906,390.3	\$ 3,240,870.4
34	1/24 x Line 28 x Line 33	\$ 1,470.4	\$ 1,512.9
35	1/12 x Line 29	\$ 809,507.1	\$ 976,783.7
36	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	<u>\$ 3,717,367.8</u>	<u>\$ 4,219,167.0</u>
37	Total Adopted	\$ 119,500.0	\$ 121,600.0

**SCHEDULE A-3****WESTLAKE****Depreciation and Amortization Reserves****2015**

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)	807,887.19				
			13,732,717.27	153,208.76	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	151,066.36				
			938,501.00				
4	b) Charged to account No. 265		121,809.18				
5	c) Charged to clearing accounts	(G)	7,634.15				
			13,616.28				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	4,876.79				
		(A)	0.00	(B)	34,654.75		
8	Total Credits		1,237,503.76	34,654.75			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	188,182.33				
			18,108.34				
11	b) Cost of removal	(G)	0.00				
			19,431.86				
12	c) All other debits	(G)	(1,168.47)		(C)	0.00	
			(9,928.10)				
13	Total Debits		214,625.96		0.00		
14	Balances in reserves at end of year		15,563,482.26	187,863.51	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:		588,971.25				
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
<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	155,522.83	3,058.80	0.00	0.00	0.00	0.00	158,581.63
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	155,522.83	3,058.80	0.00	0.00	0.00	0.00	158,581.63
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	196,479.03	25,727.76	0.00	0.00	0.00	0.00	222,206.79
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	1,219,948.73	152,086.80	0.00	0.00	0.00	0.00	1,372,035.53
3241 SYSTEM CONTROL COMPUTER EQUIP	22,089.97	8,814.00	0.00	0.00	0.00	0.00	30,903.97
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,438,517.73	186,628.56	0.00	0.00	0.00	0.00	1,625,146.29
<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	51,040.08	4,315.08	0.00	0.00	0.00	0.00	55,355.16
3420 RESERVOIRS AND TANKS	2,423,797.72	401,266.44	0.00	0.00	0.00	0.00	2,825,064.16
3421 TANK PAINTING	150,410.27	150,885.00	0.00	0.00	0.00	0.00	301,295.27
3430 TRANS AND DIST MAINS	4,845,248.85	137,436.60	-12,737.04	0.00	0.00	0.00	4,969,948.41
3440 FIRE MAINS	199,127.82	7,641.72	0.00	0.00	0.00	0.00	206,769.54
3450 SERVICES	2,581,014.87	86,949.36	0.00	0.00	-19,431.86	0.00	2,648,532.37
3460 METERS	719,019.43	60,095.76	0.00	9,928.10	0.00	0.00	789,043.29
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	857,757.33	28,602.96	-5,371.30	0.00	0.00	0.00	880,988.99
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	11,827,416.37	877,192.92	-18,108.34	9,928.10	-19,431.86	0.00	12,676,997.19
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	25,600.75	1,742.88	0.00	0.00	0.00	0.00	27,343.63
3720 OFFICE FURNITURE AND EQUIP	23,728.02	919.08	0.00	0.00	0.00	0.00	24,647.10
3721 OFFICE EQUIPMENT - COMPUTERS	7,514.94	-1,085.28	0.00	0.00	0.00	0.00	6,429.66
3722 OFFICE EQUIPMENT - SOFTWARE	28.65	-1.08	0.00	0.00	0.00	0.00	27.57
3730 TRANSPORTATION EQUIPMENT	171,082.02	13,616.28	0.00	0.00	0.00	0.00	184,698.30
3740 STORES EQUIPMENT	13,861.95	-493.44	0.00	0.00	0.00	0.00	13,368.51
3750 LABORATORY EQUIPMENT	1,510.35	35.52	0.00	0.00	0.00	0.00	1,545.87
3760 COMMUNICATION EQUIPMENT	33,689.28	-812.04	0.00	0.00	0.00	0.00	32,877.24
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	30,266.66	5,706.96	0.00	0.00	0.00	0.00	35,973.62
3790 OTHER GENERAL PLANT	5,827.86	-71.76	0.00	0.00	0.00	0.00	5,756.10
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	311,260.34	19,557.12	0.00	0.00	0.00	0.00	330,817.46
GO PLANT ALLOCATION	807,887.19	151,066.36	-188,182.33	1,168.47	0.00	0.00	771,939.69
TOTAL DEPRECIATION	14,540,604.46	1,237,503.76	-206,290.67	11,096.57	-19,431.86	0.00	15,563,482.26

LN NO	ACCT NO	ACCOUNT  (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		<b>I. Water Service Revenues</b>				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	11,931,332	13,296,901		(1,365,569)
25		601.2 Industrial Sales	3,400,526	4,324,194		(923,669)
26		601.3 Sales to Public Authorities	395,837	658,910		(263,073)
27		Sub-Total	15,727,695	18,280,006		(2,552,311)
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	-		-
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	-		-
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	-	-		-
37	604	Private Fire Protection Service	74,678	73,213		1,465
38	605	Public Fire Protection Service	5,115	5,119		(4)
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	773,703	943,995		(170,293)
43		Sub-Total	853,495	1,022,327		(168,831)
44		Total Water Service Revenue	16,581,190	19,302,333		(2,721,142)
46		<b>II. Other Water Revenues</b>				
47	611	Miscellaneous Service Revenue	3,250	8,950		(5,700)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	(77,834)	280,641		(358,475)
51		Total Other Water Revenues	(74,584)	289,591		(364,175)
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>				
53		WRAM / MCBA Adjustmets	221,569	(211,915)		433,483
54		WRAM/MCBA Interest	593	1,292		(699)
54		Conservation Revenue Billed	20,479	(150,519)		170,998
55		Total WRAM Adjustments	242,641	(361,142)		603,783
56		Total Operating Revenues	16,749,247	19,230,782		(2,481,535)

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	-	-	-	
5	702	Operation Labor and Expense	314	317		(2)
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	9,457,632	11,393,927		(1,936,295)
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	9,457,946	11,394,378		(1,936,431)
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	92,334	85,778		6,556
24	722	Power Production Labor and Expenses	2,117	100		2,017
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	11,706	11,420		286
28	725	Miscellaneous Expenses	59,597	33,465		26,132
29	726	Fuel or Power Purchased For Pumping	258,247	328,293		(70,046)
30		Maintenance				
31	729	Maint. Supervision and Engineering	58,057	59,836		(1,778)
33	730	Maint. Of Structures and Improvements	773	17,771		(16,998)
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	10,864	55,178		(44,314)
36	733	Maint. Of Other Pumping Equipment	4,387	-		4,387
37		Total Pumping Expenses	498,082	591,840		(93,759)
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	16,832	15,815		1,018
42	742	Operation Labor and Expenses	32,348	15,238		17,109
43	743	Miscellaneous Expenses	10,560	11,135		(574)
44	744	Chemicals and Filtering Materials	830	870		(40)
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	2,054	2,080		(26)
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	-	-	-	
50		Total Water Treatment Expenses	62,625	45,137		17,488



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	139,469	115,929	23,540	
5	752	Storage Facilities Expenses	972	197	775	
7	753	Transmission and Distribution Lines	25,777	29,930	(4,153)	
8	754	Meter Expenses	8,854	10,110	(1,255)	
9	755	Customer Installation Expenses	14,064	7,722	6,342	
10	756	Miscellaneous	17,812	27,109	(9,297)	
11		Maintenance				
12	758	Maint. Supervision and Engineering	150,270	166,871	(16,601)	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	22,744	756	21,988	
16	761	Maint. Of Transmission and Distribbut. Mains	534	1,224	(690)	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	4,532	(28,677)	33,209	
21	764	Maint. Of Meters	14,135	18,237	(4,102)	
22	765	Maint. Of Hydrants	5,139	17,014	(11,875)	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	404,301	366,420	37,881	
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	233,569	222,746	10,823	
29	772	Meter Reading Expenses	12,704	11,575	1,130	
30	773	Customer Records and Collection Expenses	73,070	64,452	8,618	
32	774	Miscellaneous Customer Accounting Expenses	263,438	163,934	99,504	
33	775	Uncollectible Accounts	25,275	5,339	19,936	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	608,057	468,047	140,010	
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	-	-	-	

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**SCHEDULE B-2**

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER		
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	UTILITIES (CONCLUDED) INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	8,323	182	8,141
5	792	Office Supplies and Other Expenses	17,643	19,127	(1,484)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	20,880	14,083	6,797
8	795	Employees Pensions and Benefits	723,460	634,967	88,494
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	3,605	-	3,605
12	798	Outside Service Employed	(228)	43,736	(43,964)
14	799	Miscellaneous General Expense	1,695,587	1,483,921	211,666
15		Maintenance			
16	805	Maintenance of General Plant	5,850	6,076	(226)
17		Total Administrative and General Expenses	2,475,120	2,202,092	273,028
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	46,893	46,200	693
20	812	Admin. Exp. Transferred	(3,851)	(7,291)	3,441
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	43,042	38,909	4,134
23		Total Operating Expenses	13,549,174	15,106,823	(1,557,649)

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WESTLAKE

SCHEDULE B-4

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	181,598.10	181,598.10	0.00		
25	State corporate Franchise Tax	6,727.18	6,727.18			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	185,439.18	185,439.18			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	60,372.85	60,372.85			0.00
30	Other Federal Tax					
31	Federal Income Tax	542,507.97	542,507.97			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	53,416.00	53,416.00			
36						
37						
38						
39		1,030,081.27	1,030,061.27	0.00	0.00	0.00

\* 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 Claim	Capacity	Diversions Max.	Diversions 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	2,061.3:	177.8		(Unit chosen) <sup>2</sup>	Million Gallons	
18							
19							

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> 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, 2015**

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

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	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  
12/31/2015

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"	196,964	395				4,382		6,341	10,102	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>	461,703	594	403		250	64,876		16,216	12,351	556,393

**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)	6817	6817		0
Industrial	0	0		
Public Authorities	89	89		
Irrigation				
Other (specify)	26	24		
<b>Sub-Total</b>	<b>6932</b>	<b>6930</b>	<b>0</b>	<b>0</b>
<b>Private Fire Connections</b>			<b>133</b>	<b>138</b>
<b>Public Fire Connections</b>			<b>1012</b>	<b>1012</b>
<b>Totals</b>	<b>6932</b>	<b>6930</b>	<b>1145</b>	<b>1150</b>



WESTLAKE

**SCHEDULE D-5**

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

Size	Meters	Services
5/8 - in.	5,478	
3/4 - in.		1,127
1 - in.	1,097	4,739
1 1/4 - in.		65
1 1/2 - in.	379	116
2 - in.	684	810
2 1/2 - in.		1
3 - in.	24	1
4 - in.	18	93
5 - in.		
6 - in.	4	40
8 - in.		26
10 - in.		2
12 - in.		
16 - in.		
18 - in.		
other		88
misc		
<b>Totals</b>	<b>7,684</b>	<b>7,108</b>

**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	_____ <b>0</b>
3. Used, after repair	_____ <b>4</b>
4. Found fast, requiring billing adjustment	_____
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	_____ <b>3,734</b>
2. More than 10, but less than 15 years	_____ <b>1,299</b>
3. More than 15 years	_____ <b>1,939</b>

## Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Sub-total		
Commercial	152	172	173	244	234	221	1196	2519	3275
Industrial							0	0	0
Public Authority	2	3	5	7	9	7	33	76	127
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed	4	5	6	21	25	20	81	238	278
Other					4		4	5	6
Total	158	180	184	272	272	248	1314	2838	3686

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 19,458



**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)	1,311.21
		237,421.69
100.3. Construction work in progress	(G)	500,355.08
		462,340.03
241. Advances for construction		-2,317,834.59
265. Contributions in aid of construction		-2,824,263.37

(G) General Office Allocation

**SIGNATURE**

District Management

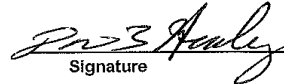
Name of District Manager Douglas Varney

Address 2524 Townsgate Rd., Ste. A, Westlake Village, CA  
91361-2633

Telephone 805-497-2757

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2015 to December 31, 2015.

Westlake

  
Signature

Vice President & Corporate Controller

Title

March 22, 2016  
Date

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