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2017
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

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, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

See Attached Report CW_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

See Attached Report CW_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

N/A

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1					
2					
3					
4					
5				Total	\$ -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.



Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00	0.00	0.00	0.00	0.00
302	FRANCHISES AND CONSENTS	0.00	0.00	0.00	0.00	0.00
303	OTHER INTANGIBLE PLANT	476,308.35	94,732.89	0.00	0.00	571,041.24
	TOTAL INTANGIBLE PLANT	476,308.35	94,732.89	0.00	0.00	571,041.24
II. LAND PLANT						
306	LAND AND LAND RIGHTS	105,139.21	0.00	0.00	0.00	105,139.21
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
312	COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00
313	LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
315	WELLS	0.00	0.00	0.00	0.00	0.00
316	SUPPLY MAINS	176,809.44	0.00	0.00	9,705.81	186,515.25
	TOTAL SOURCE AND SUPPLY PLANT	176,809.44	0.00	0.00	9,705.81	186,515.25
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	506,754.47	0.00	0.00	0.00	506,754.47
3211	PAVEMENT	8,471.87	0.00	0.00	0.00	8,471.87
324	PUMPING EQUIPMENT	5,464,003.81	135,338.37	-10,141.68	0.00	5,589,200.50
3241	SYS CONTROL COMPUTER EQUIP	325,707.16	0.00	0.00	0.00	325,707.16
325	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	6,304,937.31	135,338.37	-10,141.68	0.00	6,430,134.00
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
332	WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	TOTAL WATER TREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	271,240.09	0.00	0.00	0.00	271,240.09
3411	PAVEMENT	67,204.97	0.00	0.00	0.00	67,204.97
342	RESERVOIRS AND TANKS	12,738,617.27	0.00	0.00	0.00	12,738,617.27
3421	TANK PAINTINGS	515,669.81	0.00	0.00	0.00	515,669.81
343	TRANS AND DIST MAINS	11,603,794.15	1,571,852.45	-22,520.10	0.00	13,153,126.50
344	FIRE MAINS	341,149.06	0.00	0.00	0.00	341,149.06
345	SERVICES	4,608,532.07	163,635.09	-184.87	0.00	4,771,982.29
346	METERS	1,677,566.79	58,610.36	-1,814.60	0.00	1,734,362.55
348	HYDRANTS	2,134,022.03	14,530.58	-3,244.48	0.00	2,145,308.13
	TOTAL TRANS AND DIST PLANT	33,957,796.24	1,808,628.48	-27,764.05	0.00	35,738,660.67
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	74,114.76	0.00	0.00	0.00	74,114.76
3711	PAVEMENT	0.00	0.00	0.00	0.00	0.00
3720	OFFICE FURNITURE AND EQUIPMENT	55,751.81	2,084.47	-214.50	0.00	57,621.78
3721	OFFICE EQUIPMENT - COMPUTERS	8,868.37	0.00	0.00	0.00	8,868.37
3722	COMPUTER SOFTWARE	17.33	0.00	0.00	0.00	17.33
373	TRANSPORTATION EQUIPMENT	236,813.71	39,094.18	0.00	0.00	275,907.89
374	STORES EQUIPMENT	11,344.31	0.00	0.00	0.00	11,344.31
375	LABORATORY EQUIPMENT	1,461.28	0.00	0.00	0.00	1,461.28
376	COMMUNICATION EQUIPMENT	21,037.38	0.00	0.00	0.00	21,037.38
377	POWER OPERATED EQUIPMENT	0.00	0.00	0.00	0.00	0.00
378	TOOLS, SHOP AND GARAGE EQUIP	146,633.92	0.00	0.00	0.00	146,633.92
379	OTHER GENERAL PLANT	5,237.37	0.00	0.00	0.00	5,237.37
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	561,280.24	41,178.65	-214.50	0.00	602,244.39
VIII. DISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00
391	UTILITY PLANT PURCHASED	9,705.81	0.00	0.00	-9,705.81	0.00
	DIST GO PLANT ALLOCATION	2,628,863.16	305,255.50	-134,960.64	-12,134.98	2,787,023.04
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	2,638,568.97	305,255.50	-134,960.64	-21,840.79	2,787,023.04
	TOTAL UTILITY PLANT IN SERVICE	44,220,839.76	2,385,133.89	-173,080.87	-12,134.98	46,420,757.80

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)		
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)		
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)		
20		Add Materials and Supplies		
21		Add Working Cash (=Line 34)		
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2017
SCHEDULE A-4
WESTLAKE DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2017	Balance 12/31/2016
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 42,652,155.5	\$ 40,855,897.6
4	GENERAL OFFICE PRORATE	\$ 2,694,586.2	\$ 2,321,682.0
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>\$ 45,346,741.7</u>	<u>\$ 43,177,579.6</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 16,675,946.4	\$ 15,514,945.2
10	GENERAL OFFICE PRORATE	\$ 916,000.5	\$ 829,879.9
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 17,591,946.9</u>	<u>\$ 16,344,825.1</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 3,979,167.1	\$ 4,301,531.2
14	DEFERRED ITC	\$ 53,086.8	\$ 52,068.0
15	GENERAL OFFICE PRORATE	\$ 295,965.5	\$ 211,304.4
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 4,328,219.3</u>	<u>\$ 4,564,903.6</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 2,880,998.4	\$ 2,877,383.1
19	ADVANCES FOR CONSTRUCTION	\$ 1,712,516.8	\$ 1,899,091.1
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 609,653.0	\$ 635,113.1
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 3,983,862.3</u>	<u>\$ 4,141,361.1</u>
22	ADD MATERIALS AND SUPPLIES	\$ 272,922.3	\$ 249,783.7
23	ADD TANK PAINTING	\$ 149,084.4	\$ 153,444.1
24	ADD ADOPTED WORKING CASH (= Line 38)	\$ 157,955.9	\$ 157,955.9
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 20,022,675.8</u></u>	<u><u>\$ 18,687,673.3</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 15,099,435.3	\$ 13,748,887.5
29	Purchased Power & Commodity for Resale*	\$ 10,982,626.0	\$ 9,294,917.3
30	Meter Revenues: Bimonthly Billing	\$ 3,128,278.5	\$ 2,718,022.5
31	Other Revenues: Flat Rate Monthly Billing	\$ 8,229.8	\$ 7,108.2
32	Total Revenues (Line 30 + Line 31)	<u>\$ 3,136,508.2</u>	<u>\$ 2,725,130.7</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.26%	0.26%
34	5/24 x Line 28 x (100% - Line 33)	\$ 3,137,461.8	\$ 2,856,880.2
35	1/24 x Line 28 x Line 33	\$ 1,650.8	\$ 1,494.3
36	1/12 x Line 29	\$ 915,218.8	\$ 774,576.4
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 4,054,331.4	\$ 3,632,950.9
38	Total Adopted	\$ 157,955.9	\$ 157,955.9

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

See Attached

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year					
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503					
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits ¹					
10	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits ¹					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
30						
31						
32						
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43						
44						

WESTLAKE		SCHEDULE A-3 Depreciation and Amortization Reserves				2017	
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)	803,526.92				
			15,796,851.32	315,137.59	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	198,433.59				
			1,044,072.00				
4	b) Charged to account No. 265		161,515.18				
5	c) Charged to clearing accounts	(G)	11,718.03				
			16,719.12				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	2,728.43				
		(A)	0.00	(B)	58,952.69		
8	Total Credits		1,435,186.35	58,952.69			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	134,960.64				
			38,120.23				
11	b) Cost of removal	(G)	0.00				
			0.00				
12	c) All other debits	(G)	(1,501.11)		(C)	0.00	
			0.00				
13	Total Debits		171,579.76			0.00	
14	Balances in reserves at end of year		17,863,984.83	374,090.28	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:		970,948.53				
19	Indicate nature of these items and accounts affected						
20			(See Schedule A-3a opposite)				

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	See Attached DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment					\$ -
39	373	Transportation Equipment					\$ -
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment					\$ -
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ -	\$ -	\$ -	\$ -



Report Id : CW_W406a
 Schedule A-3A
 Dept : 123 WESTLAKE

ANNUAL REPORT FOR DEPRECIATION
 ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT no 250

Page 23 of 85
 03/13/2018 09:38:24

ACCOUNT	Begin Balance	Provisions	Retirements	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 COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, REIVER 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	161,640.43	2,546.04	0.00	0.00	0.00	0.00	164,186.47
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	161,640.43	2,546.04	0.00	0.00	0.00	0.00	164,186.47
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	247,934.55	37,447.68	0.00	0.00	0.00	0.00	285,382.23
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	1,524,922.70	146,435.28	-10,141.68	0.00	0.00	0.00	1,661,216.30
3241 SYS CONTROL COMPUTER EQUIP	39,717.97	8,728.92	0.00	0.00	0.00	0.00	48,446.89
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,812,575.22	192,611.88	-10,141.68	0.00	0.00	0.00	1,995,045.42
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 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	39,350.93	3,580.32	0.00	0.00	0.00	0.00	42,931.25
3420 RESERVOIRS AND TANKS	3,226,330.60	424,195.92	0.00	0.00	0.00	0.00	3,650,526.52
3421 TANK PAINTINGS	452,180.27	52,546.80	0.00	0.00	0.00	0.00	504,727.07
3430 TRANS AND DIST MAINS	5,100,809.13	226,274.04	-22,520.10	0.00	0.00	0.00	5,304,563.07
3440 FIRE MAINS	214,411.26	3,547.92	0.00	0.00	0.00	0.00	217,959.18
3450 SERVICES	2,736,997.45	212,914.20	-184.87	0.00	0.00	0.00	2,949,726.78
3460 METERS	851,946.33	49,320.48	-1,814.60	0.00	0.00	0.00	899,452.21
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	908,086.45	34,144.44	-3,244.48	0.00	0.00	0.00	938,986.41
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	13,530,112.42	1,006,524.12	-27,764.05	0.00	0.00	0.00	14,508,872.49
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	29,374.39	2,349.36	0.00	0.00	0.00	0.00	31,723.75
3720 OFFICE FURNITURE AND EQUIPMENT	16,451.85	1,544.28	-214.50	0.00	0.00	0.00	17,781.63
3721 OFFICE EQUIPMENT - COMPUTERS	1,963.84	-1,006.56	0.00	0.00	0.00	0.00	957.28
3722 COMPUTER SOFTWARE	26.49	-2.52	0.00	0.00	0.00	0.00	23.97
3730 TRANSPORTATION EQUIPMENT	152,670.24	16,719.12	0.00	0.00	0.00	0.00	169,389.36
3740 STORES EQUIPMENT	12,875.07	-588.72	0.00	0.00	0.00	0.00	12,286.35
3750 LABORATORY EQUIPMENT	1,581.39	3.48	0.00	0.00	0.00	0.00	1,584.87
3760 COMMUNICATION EQUIPMENT	32,065.20	-993.00	0.00	0.00	0.00	0.00	31,072.20
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	41,680.58	5,924.04	0.00	0.00	0.00	0.00	47,604.62
3790 OTHER GENERAL PLANT	5,684.34	-145.08	0.00	0.00	0.00	0.00	5,539.26
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 PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	292,523.25	23,804.40	-214.50	0.00	0.00	0.00	316,113.15
DIST GO PLANT ALLOCATION	803,526.92	209,699.91	-134,960.64	1,049.40	0.00	451.71	879,767.30
TOTAL DEPRECIATION	16,600,378.24	1,435,186.35	-173,080.87	1,049.40	0.00	451.71	17,863,984.83

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	See Attached ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

Westlake

SCHEDULE B-1

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	12,348,612	11,516,139	832,474
25		601.2 Industrial Sales	3,528,470	3,399,493	128,978
26		601.3 Sales to Public Authorities	419,058	404,819	14,238
27		Sub-Total	<u>16,296,140</u>	<u>15,320,451</u>	<u>975,690</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	76,677	75,762	914
38	605	Public Fire Protection Service	5,115	5,115	-
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	786,636	687,362	99,274
43		Sub-Total	<u>868,428</u>	<u>768,239</u>	<u>100,188</u>
44		Total Water Service Revenue	<u>17,164,568</u>	<u>16,088,690</u>	<u>1,075,878</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	1,600	1,815	(215)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	227,115	12,422	214,693
51		Total Other Water Revenues	<u>228,715</u>	<u>14,237</u>	<u>214,478</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	1,458,584	410,213	1,048,371
54		WRAM/MCBA Interest	13,584	944	12,639
54		Conservation Revenue Billed	2,978	(120,651)	123,629
55		Total WRAM Adjustments	<u>1,475,145</u>	<u>290,506</u>	<u>1,184,639</u>
56		Total Operating Revenues	<u>18,868,428</u>	<u>16,393,433</u>	<u>2,474,995</u>

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C		\$ -	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ -	\$ -	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B			\$ -	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ -	\$ -	

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		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	-	-	-	
5	702	Operation Labor and Expense	2,195	309	1,886	
6	703	Miscellaneous Expense	-	713	(713)	
7	704	Purchased Water	10,730,725	9,073,709	1,657,016	
8		Maintenance				
9	706	Maint. Supervision and Engineering	-	-	-	
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	10,732,920	9,074,731	1,658,189	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	98,644	93,673	4,971	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	974	54	920	
27	724	Pumping Labor and Expenses	14,620	16,400	(1,780)	
28	725	Miscellaneous Expenses	37,900	38,892	(992)	
29	726	Fuel or Power Purchased For Pumping	252,440	222,067	30,373	
30		Maintenance				
31	729	Maint. Supervision and Engineering	65,778	57,828	7,950	
33	730	Maint. Of Structures and Improvements	75	-	75	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	15,094	8,120	6,975	
36	733	Maint. Of Other Pumping Equipment	-	3,142	(3,142)	
37		Total Pumping Expenses	485,526	440,176	45,350	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	15,500	13,533	1,967	
42	742	Operation Labor and Expenses	57,073	19,038	38,035	
43	743	Miscellaneous Expenses	12,790	6,535	6,255	
44	744	Chemicals and Filtering Materials	-	721	(721)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	2,797	4,626	(1,829)	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	-	-	-	
50		Total Water Treatment Expenses	88,160	44,453	43,707	

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B				\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A					\$ -
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B				\$ -
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B				\$ -
50		Total water treatment expenses				\$ -	\$ -	\$ -
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B				\$ -
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A					\$ -
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A					\$ -
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B				\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B				\$ -
66	761	Maintenance of trans. and distribution mains	A					\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A					\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A					\$ -
72	765	Maintenance of hydrants	A					\$ -
73	766	Maintenance of miscellaneous plant	A					\$ -
74		Total transmission and distribution expenses				\$ -	\$ -	\$ -

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	148,095		143,170	4,925
5	752	Storage Facilities Expenses	2,389		1,002	1,387
7	753	Transmission and Distribution Lines	24,378		25,068	(689)
8	754	Meter Expenses	13,181		10,176	3,005
9	755	Customer Installation Expenses	14,225		19,664	(5,438)
10	756	Miscellaneous	18,985		14,103	4,882
11		Maintenance				
12	758	Maint. Supervision and Engineering	137,026		147,603	(10,577)
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	20,088		46,931	(26,844)
16	761	Maint. Of Transmission and Distribbut. Mains	19,710		48,059	(28,349)
18	762	Maint. Of Fire Mains	-		-	-
19	763	Maint. Of Services	21,715		606	21,110
21	764	Maint. Of Meters	26,675		15,561	11,114
22	765	Maint. Of Hydrants	-		728	(728)
23	766	Maint. Of Miscellaneous Plant	-		-	-
24		Total Transmission and Distribution Exp.	446,467		472,671	(26,204)
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	243,381		259,072	(15,691)
29	772	Meter Reading Expenses	18,026		15,309	2,717
30	773	Customer Records and Collection Expenses	64,008		106,442	(42,435)
32	774	Miscellaneous Customer Accounting Expenses	121,468		634,662	(513,194)
33	775	Uncollectible Accounts	11,357		925	10,432
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	458,239		1,016,409	(558,170)
35		VI. Sales Expenses				
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	-		-	-

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B				\$ -
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C			\$ -
84		Total customer account expenses				\$ -	\$ -	\$ -
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C			\$ -
101	792	Office supplies and other expenses	A	B	C			\$ -
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C			\$ -
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A					\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A					\$ -
112		Maintenance						
113	805	Maintenance of general plant	A	B	C			\$ -
114		Total administrative and general expenses				\$ -	\$ -	\$ -
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ -	\$ -	\$ -
121		Total operating expenses				\$ -	\$ -	\$ -

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	5,685	10,881	(5,196)
5	792	Office Supplies and Other Expenses	23,837	23,440	396
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	14,974	15,304	(330)
8	795	Employees Pensions and Benefits	595,058	630,395	(35,337)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	1,777	(117)	1,894
12	798	Outside Service Employed	47	811	(764)
14	799	Miscellaneous General Expense	1,678,124	1,487,575	190,549
15		Maintenance			
16	805	Maintenance of General Plant	5,968	5,802	166
17		Total Administrative and General Expenses	2,325,469	2,174,092	151,378
18		VIII. Miscellaneous			
19	811	Rents	48,800	47,368	1,432
20	812	Admin. Exp. Transferred	(9,043)	(9,354)	311
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	39,757	38,014	1,743
23		Total Operating Expenses	14,576,538	13,260,546	1,315,993

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	See Attached Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ -				
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ -				
4	Other taxes	\$ -				
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

**123
WESTLAKE**

SCHEDULE B-4

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		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	182,501.26	182,501.26	0.00		
25	State corporate Franchise Tax	10,388.56	10,388.56			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	212,106.58	212,106.58			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	60,516.72	60,516.72			0.00
30	Other Federal Tax					
31	Federal Income Tax	684,007.62	684,007.62			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	55,921.71	55,921.71			
36						
37						
38						
39		1,205,442.45	1,205,442.45	0.00	0.00	0.00

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

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	N/A								
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	N/A							
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	N/A						
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from Callegues Muni Water District: Callegues Muni Water District (Recycled)						
17	Annual quantities purchased	2,227: 157				(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

See Attached

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

CALIFORNIA WATER SERVICE COMPANY

WESTLAKE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2017

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>		Total District	<u>21,050</u>
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.		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	N/A							
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	N/A							-
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	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									
22	Total	-	-	-	-	-	-	-	-	-

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

Line No.	See Attached	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								-
34	Total	-	-	-	-	-	-	-	-

California Water Service Company
Supply And Distributions Mains
12/31/2017

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			5		19,963
4-1/2"										
5"										
5-1/2"										
6"	102,956	39						2,423	4,331	109,749
7"										
8"	196,951	395				4,382		6,696	10,109	218,533
9"										
10"	20,179					109		70	229	20,587
10-3/4"										
12"	91,927	160				5,589		7,378		105,054
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	461,678	594	403		250	64,876		16,572	14,669	559,042

SCHEDULE D-4				
Number of Active Service Connections				
WLK				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	6,822	6,827	-	-
Commercial	-	-		
Industrial	89	89		
Public authorities				
Irrigation	23	25		
Other (specify)				
Agriculture				
Subtotal	6,934	6,941	-	-
Private fire connections			139	141
Public fire hydrants			1,012	1,012
Total	6,934	6,941	1,151	1,153

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 - in	5,029	
3/4 - in		1,127
1 - in	945	4,746
1 1/4 - in		65
1 1/2 - in	340	116
2 - in	618	810
2 1/2 - in		1
3 - in	24	1
4 - in	17	94
6 - in	4	40
8 - in		26
10 - in		2
Other		8
Misc		86
Total	6,977	7,122

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	17
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	3,752
2. More than 10, but less than 15 years	1,371
3. More than 15 years	1,854

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹
WLK

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	84	57	69	151	158	201	211	931
Commercial	26	17	25	52	59	84	64	327
Industrial					6			6
Public authorities	3	1	2	4		8	7	25
Irrigation					15			15
Other (specify)	2			7		24	26	59
								-
Total	115	75	96	214	238	317	308	1,363

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	217	232	194	188	176	1,007	1,938	2,543
Commercial	91	83	72	70	58	374	701	-
Industrial						-	6	72
Public authorities	11	12	9	8	7	47	72	-
Irrigation						-	15	-
Other (specify)	32	29	23	30	11	125	184	-
						-	-	
Total	351	356	298	296	252	1,553	2,916	2,615

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____ N/A

Total population served _____ 19,464

End of Year Balances in Selected Accounts Westlake

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

131	Materials and Supplies	(G)	\$	1,282
			\$	285,666
				<u>285,666</u>
100-3	Construction Work in Progress	(G)	\$	531,781
			\$	5,398,170
				<u>5,398,170</u>
241	Advances for Construction		\$	1,957,276
				<u>1,957,276</u>
265	Contributions in Aid of Construction		\$	3,015,486
				<u>3,015,486</u>

(G) General Office Allocation

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ David B. Healey for Douglas Varney
Name of District Manager or Equivalent (Please Print)

of _____ Westlake _____ District
Name of District

of _____ CALIFORNIA WATER SERVICE COMPANY _____
Name of Utility

at _____ 2524 Townsgate Rd., Ste A, WestlakeVillage, CA 91361-2633 _____
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned David B. Healey for Douglas Varney
Name of District Manager or Equivalent (Please Print)
of Westlake District
Name of District
of CALIFORNIA WATER SERVICE COMPANY
Name of Utility
at 2524 Townsgate Rd., Ste A, WestlakeVillage, CA 91361-2633
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller
Title (Please Print)

David B. Healey
Signature

408-367-8523
Telephone Number

March 22, 2018
Date

INDEX

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