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2019  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: \_\_\_\_\_ Westlake \_\_\_\_\_ Location: \_\_\_\_\_ Westlake \_\_\_\_\_ Ventura \_\_\_\_\_  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2020**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto: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, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

<b>SCHEDULE A-1a</b>							
<b>Account 100.1 - Utility Plant in Service</b>							
Westlake District							
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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	-
4	303	Other Intangible Plant	571,041	-	-	-	571,041
5		Total Intangible Plant	571,041	-	-	-	571,041
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	105,139	-	-	-	105,139
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	186,515	-	-	-	186,515
17	317	Other Source of Supply Plant					-
18		Total Source of Supply Plant	186,515	-	-	-	186,515
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	560,143	5,415	-	-	565,558
22	322	Boiler Plant Equipment					-
23	323	Other Power Production Equipment					-
24	324	Pumping Equipment	5,981,640	292,830	(36,067)	-	6,238,403
25	325	Other Pumping Plant	3,880	-	-	-	3,880
26		Total Pumping Plant	6,545,663	298,245	(36,067)	-	6,807,841
27							
28		<b>V. WATER TREATMENT PLANT</b>					
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)							
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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	338,445	30,900	-	-	369,345
34	342	Reservoirs and Tanks	13,326,255	334,663	(28,063)	-	13,632,855
35	343	Transmission and Distribution Mains	15,290,331	8,376,445	(20,696)	-	23,646,080
36	344	Fire Mains	341,149	-	-	-	341,149
37	345	Services	5,039,231	181,991	(4,018)	-	5,217,204
38	346	Meters	1,769,595	139,609	(2,503)	-	1,906,701
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	2,269,396	120,082	(3,244)	-	2,386,233
41	349	Other Transmission and Distribution Plant	-	-	-	-	-
42		Total Transmission and Distribution Plant	38,374,402	9,183,689	(58,525)	-	47,499,566
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	74,115	23,801	(6,398)	-	91,517
46	372	Office Furniture and Equipment	49,903	1,547	-	-	51,450
47	373	Transportation Equipment	346,938	-	(38,995)	-	307,942
48	374	Stores Equipment	11,344	-	-	-	11,344
49	375	Laboratory Equipment	1,461	-	(223)	-	1,238
50	376	Communication Equipment	20,076	-	-	-	20,076
51	377	Power Operated Equipment	-	-	-	-	-
52	378	Tools, Shop and Garage Equipment	156,108	23,964	-	-	180,072
53	379	Other General Plant	5,237	-	(5,237)	-	-
**	380	Leased Property	-	-	-	-	-
***	149310	Non-service Benefit Reg Asset	8,295	34,211	-	-	42,506
****	149316	NS Benefit Reg Asset - Blanket	270	699	-	-	968
54		Total General Plant	673,747	84,222	(50,854)	-	707,115
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	-
58	391	Utility Plant Purchased	-	-	-	-	-
59	392	Utility Plant Sold	-	-	-	-	-
	***	Dist GO Plant Allocation	2,954,175	584,610	(74,070)	-	3,464,715
60		Total Undistributed Items	2,954,175	584,610	(74,070)	-	3,464,715
61		Total Utility Plant in Service	49,410,683	10,150,766	(219,515)	-	59,341,933

SCHEDULE A-1b							
Account 101 - Recycled Water Utility Plant							
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	Not Applicable	-	-	-	\$ -
2	394	Recycled Water Land and Land Rights	Not Applicable	-	-	-	\$ -
3	395	Recycled Water Depreciable Plant	Not Applicable	-	-	-	\$ -
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 <sup>1</sup> (e)
1	Beginning Balance				-
2					
3					
4					
5				Total	\$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	55,877,218	46,456,238
3		Construction Work in Progress	-	-
4		General Office Prorate	3,465,516	2,954,975
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	-	-
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-	-
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>59,342,734</b>	<b>49,411,213</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	19,748,740	18,540,969
10		General Office Prorate	1,146,216	974,656
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>20,894,956</b>	<b>19,515,625</b>
12		Less Other Reserves		
13		Deferred Income Taxes	4,833,128	4,631,299
14		Deferred Investment Tax Credit	55,980	55,002
15		Other Reserves (General Office Prorate)	394,355	372,430
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>5,283,463</b>	<b>5,058,731</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	3,191,247	3,374,417
19		Advances for Construction	1,335,976	1,514,693
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>4,527,223</b>	<b>4,889,110</b>
22		<b>Add Materials and Supplies</b>	<b>387,259</b>	<b>323,506</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>70,718</b>	<b>95,047</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>2,470,038</b>	<b>2,428,290</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>31,494,389</b>	<b>22,699,543</b>
<p><b>Notes:</b></p> <p>1 Cal Water does not include CWIP in rate base.</p> <p>2 Prior years' reports were calculated using a 13-month weighted average</p>				
<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	16,425,659	16,524,879
29		Purchased Power & Commodity for Resale*	11,316,250	12,072,717
30		Meter Revenues: Bimonthly Billing	3,134,437	3,233,001
31		Other Revenues: Flat Rate Monthly Billing	10,285	9,812
32		Total Revenues (=Line 30 + Line 31)	3,144,722	3,242,812
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.33%	0.30%
34		5/24 x Line 25 x (100% - Line 33)	3,410,821	3,432,267
35		1/24 x Line 28 x Line 33	2,238	2,083
36		1/12 x Line 29	943,021	1,006,060
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	2,470,038	2,428,290
<p>Note: Prior year's calculation of line 34 was corrected in this filing</p>				
<p>* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p>				

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

Westlake District

Line No.	Item (a)	Account 250	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	19,098,928	390,038	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,524,520				
4	(b) Charged to Account 504		66,710			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	3,915				
9	(g) All other credits <sup>1</sup>					
10	Total credits	1,528,435	66,710	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	219,515				
13	(b) Cost of removal	8,734				
14	(c) All other debits <sup>1</sup>	(3,942)				
15	Total debits	224,307	-	-	-	-
16	Balance in reserve at end of year	20,403,056	456,747	-	-	-
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	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

**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.	Westlake District		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)
	Acct.	DEPRECIABLE PLANT (a)					
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
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	166,872	2,686	-	-	169,558
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	166,872	2,686	-	-	169,558
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	317,870	40,658	-	-	358,528
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	1,866,374	160,316	(36,067)	(8,739)	1,981,884
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	2,184,244	200,974	(36,067)	(8,739)	2,340,412
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	-	-	-	-	-
22		Total Water Treatment Plant	-	-	-	-	-
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	46,512	3,580	-	-	50,092
26	342	Reservoirs and Tanks	4,590,392	426,603	(28,063)	-	4,988,933
27	343	Transmission and Distribution Mains	5,544,813	298,277	(20,696)	-	5,822,394
28	344	Fire Mains	221,507	3,548	-	-	225,055
29	345	Services	3,166,382	232,833	(4,018)	-	3,395,197
30	346	Meters	932,010	52,071	(2,503)	-	981,578
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	973,036	36,311	(3,244)	-	1,006,102
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	15,474,652	1,053,224	(58,525)	-	16,469,351
35							



36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	34,073	2,349	(6,398)	-	30,024
38	372	Office Furniture and Equipment	2,745	127	-	-	2,873
39	373	Transportation Equipment	188,868	24,494	(38,995)	6,762	181,129
40	374	Stores Equipment	11,698	(589)	-	-	11,109
41	375	Laboratory Equipment	1,588	3	(223)	-	1,369
42	376	Communication Equipment	29,118	(948)	-	-	28,170
43	377	Power Operated Equipment	(1,850)	-	-	-	(1,850)
44	378	Tools, Shop and Garage Equipment	53,529	6,307	-	-	59,835
45	379	Other General Plant	5,394	(145)	(5,237)	-	12
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	325,164	31,599	(50,854)	6,762	312,671
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	947,997	236,037	(74,070)	1,100	1,111,064
49		Total	19,098,928	1,524,520	(219,515)	(877)	20,403,056

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Westlake District

Line	ACCOUNT		Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	12,048,043	13,279,335	(1,231,293)
4		601-1.2 Residential Low Income Discount (Debit)			-
5		601-2 Commercial Sales	525,149	551,355	(26,206)
6		601-3 Industrial Sales	3,604,324	3,885,100	(280,775)
7		601-4 Sales to Public Authorities	436,945	461,187	(24,241)
8		Sub-total	16,614,461	18,176,977	(1,562,516)
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	75,984	76,822	(838)
21	605	Public Fire Protection Service	5,100	5,100	-
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	688,085	680,881	7,203
26		Sub-total	769,169	762,803	6,366
27		Total Water Service Revenues	17,383,630	18,939,780	(1,556,150)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			-
30	611	Miscellaneous Service Revenues	2,885	3,980	(1,095)
31	612	Rent from Water Property	-	-	-
32	613	Interdepartmental Rents			-
33	614	Other Water Revenues	(1,151)	8,045	(9,196)
34	615	Recycled Water Revenues			-
35		Total Other Water Revenues	1,734	12,025	(10,291)
36	501	Total operating revenues	17,385,364	18,951,805	(1,566,441)

## 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

Westlake District

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		-	-	-
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		162	305	(143)
6	703	Miscellaneous expenses	A			-	-	-
7	704	Purchased water	A	B	C	11,040,163	11,832,118	(791,955)
8		<b>Maintenance</b>						
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		110	272	(162)
19		<b>Total source of supply expense</b>				110	272	(162)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		118,410	112,042	6,369
23	721	Operation supervision labor and expense			C			-
24	722	Power production labor and expenses	A			13,388	1,786	11,602
25	722	Power production labor, expenses and fuel		B				-
26	723	Fuel for power production	A			2,584	477	2,107
27	724	Pumping labor and expenses	A	B		11,445	14,552	(3,107)
28	725	Miscellaneous expenses	A			65,735	54,151	11,584
29	726	Fuel or power purchased for pumping	A	B	C	252,407	181,467	70,939
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		69,136	76,390	(7,254)
32	729	Maintenance of structures and equipment			C			-
33	730	Maintenance of structures and improvements	A	B		92	14,688	(14,596)
34	731	Maintenance of power production equipment	A	B				-
35	732	Maintenance of power pumping equipment	A	B		16,485	50,946	(34,460)
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		<b>Total pumping expenses</b>				850,902	807,283	43,619

**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

Westlake District

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		20,369	22,316	(1,947)
41	741	Operation supervision, labor and expenses			C			-
42	742	Operation labor and expenses	A			46,524	51,700	(5,176)
43	743	Miscellaneous expenses	A	B		25,287	22,891	2,396
44	744	Chemicals and filtering materials	A	B		3,341	-	3,341
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	3,232	(3,232)
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		<b>Total water treatment expenses</b>				95,521	100,139	(4,618)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		132,276	143,130	(10,854)
54	751	Operation supervision, labor and expenses			C			-
55	752	Storage facilities expenses	A			1,922	425	1,497
56	752	Operation labor and expenses		B				-
57	753	Transmission and distribution lines expenses	A			10,465	28,923	(18,459)
58	754	Meter expenses	A			2,677	26,940	(24,263)
59	755	Customer installations expenses	A			12,603	17,783	(5,179)
60	756	Miscellaneous expenses	A			102,371	24,830	77,541
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		212,360	188,340	24,020
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		132,158	17,956	114,202
66	761	Maintenance of trans. and distribution mains	A			58,003	57,498	505
67	761	Maintenance of mains		B				-
68	762	Maintenance of fire mains	A					-
69	763	Maintenance of services	A			8,457	-	8,457
70	763	Maintenance of other trans. and distribution plant		B				-
71	764	Maintenance of meters	A			22,815	24,395	(1,580)
72	765	Maintenance of hydrants	A			7,249	-	7,249
73	766	Maintenance of miscellaneous plant	A			116	-	116
74		<b>Total transmission and distribution expenses</b>				703,474	530,221	173,253

**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

Westlake District

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		247,609	258,288	(10,679)
78	771	Superv., meter read., other customer acct expenses			C			-
79	772	Meter reading expenses	A	B		-	3,998	(3,998)
80	773	Customer records and collection expenses	A			65,406	58,962	6,444
81	773	Customer records and accounts expenses		B				-
82	774	Miscellaneous customer accounts expenses	A			336,171	213,127	123,045
83	775	Uncollectible accounts	A	B	C	30,118	11,522	18,596
84		<b>Total customer account expenses</b>				<b>679,304</b>	<b>545,898</b>	<b>133,407</b>
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						-
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		<b>Total sales expenses</b>				<b>-</b>	<b>-</b>	<b>-</b>
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						-
97		<b>Total recycled water expenses</b>				<b>-</b>	<b>-</b>	<b>-</b>

98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	9,954	33,405	(23,451)
101	792	Office supplies and other expenses	A	B	C	31,326	26,676	4,650
102	793	Property insurance	A			-	-	-
103	793	Property insurance, injuries and damages		B	C			-
104	794	Injuries and damages	A			29,151	13,586	15,566
105	795	Employees' pensions and benefits	A	B	C	613,206	649,149	(35,943)
106	796	Franchise requirements	A	B	C	-	-	-
107	797	Regulatory commission expenses	A	B	C	1,627	519	1,108
108	798	Outside services employed	A			85	398	(313)
109	798	Miscellaneous other general expenses		B				-
110	798	Miscellaneous other general operation expenses			C			-
111	799	Miscellaneous general expenses	A			1,870,198	1,572,710	297,488
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	54,257	5,802	48,455
114		<b>Total administrative and general expenses</b>				54,257	5,802	48,455
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						-
117	811	Rents	A	B	C	75,319	49,200	26,119
118	812	Administrative expenses transferred - Cr.	A	B	C	(13,907)	(16,472)	2,565
119	813	Duplicate charges - Cr.	A	B	C			-
120		<b>Total miscellaneous</b>				61,412	32,728	28,684
121		<b>Total operating expenses</b>				3,660,280	3,108,813	551,467

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	Westlake District 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	344,050	344,050			
2	California corporate franchise taxes	41,170	41,170			
3	Property taxes	246,348	246,348			
4	Other taxes	367,570	367,570			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	999,138	1,366,708	-	-	-

## 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	Not Applicable								
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	Not Applicable
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	Not Applicable		
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from
17	Annual quantities purchased (Unit chosen) <sup>2</sup>
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	-		
2	Concrete	-		
3	Earth	-		
4	Wood	-		
5	B. Distribution reservoirs	-		
6	Concrete	-		
7	Earth	-		
8	Wood	-		
9	C. Tanks	-		
10	Wood	-		
11	Metal	2	6,750,000	
12	Concrete	4	14,300,000	
13	Total	6	21,050,000	



**SCHEDULE D-3****Description of Transmission and Distribution Facilities**

Westlake District

## 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	Not Applicable							
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	Not Applicable							-
7	Flume								-
8	Lined conduit								-
9									-
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	-		-	-		39	395
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-	-	-	-	-	19,708		102,936	196,897
19	Welded steel									
20	Wood									
21	Other	-	-	-	-	-	255		6,799	26,090
22	Total	-	-	-	-	-	19,963	-	109,774	223,382

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	160	-	-		-		-	594
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		403	403
26	Copper							-		-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	19,428	91,557	14,706	15,251	-	-	-	-	460,483
31	Welded steel									-
32	Wood									-
33	Other	968	13,653	749	46,027	2,127	8,613	-	3,500	108,781
34	Total	20,396	105,370	15,455	61,278	2,127	8,613	-	3,903	570,261

<b>SCHEDULE D-4 Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	6,807	6,811	0	0
Commercial (Business)	0	0	0	0
Industrial	89	89		
Public authorities				
Irrigation	6	8		
Other (specify)				
Agriculture	18	18		
Subtotal	6,920	6,926	0	0
Private fire connections			140	139
Public fire hydrants			1,012	1,012
Total	6,920	6,926	1,152	1,151

<b>SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	5,029	
3/4 - in		1,213
1 - in	948	4,744
1 1/4 - in		65
1 1/2 - in	346	116
2 - in	620	820
2 1/2 - in		1
3 - in	28	1
4 - in	17	94
6 - in	4	40
8 - in		26
10 - in		2
12 - in		
Other		4
Total	6,992	7,126

<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:	
1. New, after being received . . .	_____
2. Used, before repair . . . . .	_____ 1
3. Used, after repair . . . . .	_____ 42
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____ 2,554
2. More than 10, but less than 15 years . . . . .	_____ 2,330
3. More than 15 years . . . . .	_____ 2,107

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2019 CCF 100,000 (Unit Chosen)<sup>1</sup>**

Westlake

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	113	77	63	124	153	163	183	876
Commercial (Business)	32	25	21	40	58	59	66	301
Industrial								-
Public authorities	2	0	1	2	6	7	7	26
Irrigation								-
Other (specify)	1	0	0	3	19	10	19	52
								-
<b>Total</b>	<b>147</b>	<b>102</b>	<b>85</b>	<b>170</b>	<b>236</b>	<b>240</b>	<b>275</b>	<b>1,255</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	216	219	200	184	141	959	1,835	2,074	
Commercial (Business)	88	78	78	68	48	360	661	694	
Industrial						-	-	-	
Public authorities	10	11	12	9	7	48	74	81	
Irrigation						-	-	-	
Other (specify)	28	23	34	16	9	110	162	197	
						-	-	-	
<b>Total</b>	<b>341</b>	<b>331</b>	<b>324</b>	<b>276</b>	<b>204</b>	<b>1,476</b>	<b>2,731</b>	<b>3,046</b>	

<sup>1</sup> 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 \_\_\_\_\_ 19,445

## End of Year Balances in Selected Accounts

Westlake District

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

131	Materials and Supplies	\$	<u>386,742</u>
100-3	Construction Work in Progress	\$	<u>1,352,789</u>
241	Advances for Construction	\$	<u>1,603,960</u>
265	Contributions in Aid of Construction	\$	<u>(3,191,247)</u>

## 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

Willows

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 books, papers

Vice President and Corporate Controller

Title (Please Print)

  
Signature

408-367-8523

Telephone Number

March 16, 2020

Date

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