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2019
CORRECTED 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

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.

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service							
Westlake District							Corrected
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	571,041	-	-	-	571,041
5		Total Intangible Plant	571,041	-	-	-	571,041
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	105,139	-	-	-	105,139
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	186,515	-	-	-	186,515
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	186,515	-	-	-	186,515
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	560,143	5,463	-	-	565,605
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	5,981,931	296,418	(36,067)	-	6,242,282
25	325	Other Pumping Plant	3,880	-	-	-	3,880
26		Total Pumping Plant	6,545,954	301,880	(36,067)	-	6,811,767
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)

Corrected

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	338,445	31,226	-	-	369,671
34	342	Reservoirs and Tanks	13,326,578	338,335	(28,063)	-	13,636,850
35	343	Transmission and Distribution Mains	15,296,246	8,400,275	(20,696)	-	23,675,825
36	344	Fire Mains	341,149	-	-	-	341,149
37	345	Services	5,039,680	183,057	(4,018)	-	5,218,720
38	346	Meters	1,771,141	141,779	(2,503)	-	1,910,417
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	2,269,436	120,126	(3,244)	-	2,386,318
41	349	Other Transmission and Distribution Plant	-	-	-	-	-
42		Total Transmission and Distribution Plant	38,382,676	9,214,799	(58,525)	-	47,538,949
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	74,115	23,905	(6,398)	-	91,621
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	24,025	-	-	180,133
53	379	Other General Plant	5,237	-	(5,237)	-	-
**	380	Leased Property	-	-	-	-	-
54		Total General Plant	665,183	49,477	(50,854)	-	663,806
55							
56		VIII. UNDISTRIBUTED ITEMS					
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

<p align="center">SCHEDULE A-1b Account 101 - Recycled Water Utility Plant</p>							
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	\$ -	\$ -	\$ -	\$ -	\$ -

<p align="center">SCHEDULE A-1c Account 302 - Franchises and Consents</p>					
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	Beginning Balance				-
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.

**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)
		RATE BASE		
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		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	59,342,734	49,411,213
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		Total Accumulated Depreciation (=Line 9 + Line 10)	20,894,956	19,515,625
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		Total Other Reserves (=Line 13 + Line 14 + Line 15)	5,283,463	5,058,731
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		Total Adjustments (=Line 18 + Line 19 + Line 20)	4,527,223	4,889,110
22		Add Materials and Supplies	387,259	323,506
23		Add Working Capital (Tank Painting)	70,718	95,047
24		Add Working Cash (=Line 37)	2,470,038	2,428,290
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	31,494,389	22,699,543
		Notes:		
		1 Cal Water does not include CWIP in rate base.		
		2 Prior years' reports were calculated using a 13-month weighted average		
		Working Cash		
27		Determination of Operational Cash Requirement		
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
		Note: Prior year's calculation of line 34 was corrected in this filing		
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		
		*		

SCHEDULE A-5 Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves Westlake District						
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	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 ¹					
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 ¹	(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	¹ 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		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	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		II. PUMPING PLANT					
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		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	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		V. GENERAL PLANT					
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

Corrected

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
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	4,129,473	4,436,455	(306,982)
6		601-3 Industrial Sales	-	-	-
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	19,303	(123,578)	142,881
26		Sub-total	100,388	(41,656)	142,044
27		Total Water Service Revenues	16,714,849	18,135,321	(1,420,472)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	1,544,674	563,937	980,737
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	668,781	804,459	(135,678)
35		Total Other Water Revenues	2,215,189	1,380,421	834,768
36	501	Total operating revenues	18,930,038	19,515,742	(585,704)

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

Corrected

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B	-	-	-	
4	701	Operation supervision, labor and expenses					-	
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		Maintenance						
9	706	Maintenance supervision and engineering	A	B	-	-	-	
10	706	Maintenance of structures and facilities					-	
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		Total source of supply expense			11,040,436	11,832,696	(792,260)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	118,410	112,042	6,369	
23	721	Operation supervision labor and expense					-	
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	276,813	241,125	35,687
30		Maintenance			-	-		
31	729	Maintenance supervision and engineering	A	B	69,136	76,390	(7,254)	
32	729	Maintenance of structures and equipment					-	
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		Total pumping expenses			574,089	566,157	7,932	

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

Corrected

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	20,369	22,316	(1,947)	
41	741	Operation supervision, labor and expenses			-	-	-	
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		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	3,232	(3,232)	
47	746	Maintenance of structures and equipment			-	-	-	
48	747	Maintenance of structures and improvements	A	B	-	-	-	
49	748	Maintenance of water treatment equipment	A	B	116	-	116	
50		Total water treatment expenses			95,637	100,139	(4,502)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	132,276	143,130	(10,854)	
54	751	Operation supervision, labor and expenses			-	-	-	
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		Maintenance						
62	758	Maintenance supervision and engineering	A	B	212,360	188,340	24,020	
63	758	Maintenance of structures and plant			-	-	-	
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		-	-	-	
74		Total transmission and distribution expenses			703,358	530,221	173,137	

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 Corrected								
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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
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			404,290	213,127	191,163
83	775	Uncollectible accounts	A	B	C	30,118	11,522	18,596
84		Total customer account expenses				747,423	545,898	201,525
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	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			1,874,209	1,586,437	287,773
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	54,257	5,802	48,455
114		Total administrative and general expenses				2,613,815	2,315,970	297,845
115		XI. MISCELLANEOUS						
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		Total miscellaneous				61,412	32,728	28,684
121		Total operating expenses				15,836,170	15,923,809	(87,639)

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) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	Not Applicable							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	Not Applicable						
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from
17	Annual quantities purchased (Unit chosen) ²
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
23	Cast Iron	-	160	-	-		-	misc	>20	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

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
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

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
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

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	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)¹

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
								-
Total	147	102	85	170	236	240	275	1,255

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	
						-	-	-	
Total	341	331	324	276	204	1,476	2,731	3,046	

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 _____ 19,445

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 _____ 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 books, papers

_____ Vice President and Corporate Controller
Title (Please Print)


Signature

_____ 408-367-8523
Telephone Number

_____ March 25, 2022
Date

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