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2020
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, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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	6
Schedule A-1c - Account 302 - Franchises and Consents	6
Schedule A-4 - District Rate Base and Working Cash	7
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	8
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	9
Schedule B-1 - Account 501 - Operating Revenues	10
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	11-14
Schedule B-4 - Account 507 - Taxes Charged During Year	15
Schedule D-1 - Sources of Supply and Water Developed	16
Schedule D-2 - Description of Storage Facilities	16
Schedule D-3 - Description of Transmission and Distribution Facilities	17
Schedule D-4 - Number of Active Service Connections	18
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	18
Schedule D-6 - Meter Testing Data	18
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	19
End of Year Balances in Selected Accounts	20
Declaration	21
Index	22

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2021**, 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, 2020, through December 31, 2020. Fiscal year reports will not be accepted.

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

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		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	565,558	-	-	-	\$ 565,558
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	6,238,403	539,933	(126,055)	-	\$ 6,652,280
25	325	Other Pumping Plant	3,880	-	-	-	\$ 3,880
26		Total Pumping Plant	\$ 6,807,841	\$ 539,933	\$ (126,055)	\$ -	\$ 7,221,718
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)

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)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	369,345	-	-	-	\$ 369,345
34	342	Reservoirs and Tanks	13,632,855	192,382	(48,946)	-	\$ 13,776,291
35	343	Transmission and Distribution Mains	23,646,080	3,266,657	(51,033)	-	\$ 26,861,704
36	344	Fire Mains	341,149	-	-	-	\$ 341,149
37	345	Services	5,217,204	425,841	(1,463)	-	\$ 5,641,582
38	346	Meters	1,906,701	135,796	-	-	\$ 2,042,496
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,386,233	153,938	(6,489)	-	\$ 2,533,683
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 47,499,566	\$ 4,174,613	\$ (107,930)	\$ -	\$ 51,566,249
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	91,517	-	-	-	\$ 91,517
46	372	Office Furniture and Equipment	51,450	-	-	-	\$ 51,450
47	373	Transportation Equipment	307,942	88,771	-	-	\$ 396,714
48	374	Stores Equipment	11,344	-	-	-	\$ 11,344
49	375	Laboratory Equipment	1,238	3,645	-	-	\$ 4,883
50	376	Communication Equipment	20,076	-	(204)	-	\$ 19,872
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	180,072	62,746	-	-	\$ 242,818
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
***	149310	Non-service Benefit Reg Asset	42,506	5,492.85	-	-	\$ 47,999
****	149316	NS Benefit Reg Asset - Blanket	968	980.12	-	-	\$ 1,948
54		Total General Plant	\$ 707,115	\$ 161,636	\$ (204)	\$ -	\$ 868,547
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	3,468,293	366,013	(470,352)		3,363,955
60		Total Undistributed Items	\$ 3,468,293	\$ 366,013	\$ (470,352)	\$ -	\$ 3,363,955
61		Total Utility Plant in Service	\$ 59,345,511	\$ 5,242,194	\$ (704,542)	\$ -	\$ 63,883,164

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		-			N/A
2	394	Recycled Water Land and Land Rights		-			N/A
3	395	Recycled Water Depreciable Plant		-			N/A
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	N/A

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	Beginning Balance				N/A
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 12/31/2020 (b)	Balance 1/1/2020 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$60,519,209	\$55,877,218
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$3,364,755	\$3,469,094
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$63,883,964	\$59,346,312
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$21,107,347	\$19,748,740
10		General Office Prorate	\$981,172	\$1,147,400
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$22,088,520	\$20,896,139
12		Less Other Reserves		
13		Deferred Income Taxes	\$5,550,796	\$4,833,128
14		Deferred Investment Tax Credit	\$56,958	\$55,980
15		Other Reserves (General Office Prorate)	\$345,637	\$394,762
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$5,953,391	\$5,283,870
17		Less Adjustments		
18		Contributions in Aid of Construction	\$3,061,522	\$3,191,247
19		Advances for Construction	\$1,214,444	\$1,335,976
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$4,275,966	\$4,527,223
22		Add Materials and Supplies	\$412,221	\$387,260
23		Add Working Capital (Tank Painting)	\$48,269	\$70,681
24		Add Working Cash (=Line 37)	\$2,633,341	\$2,470,038
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$34,611,649	\$31,496,378

Notes:

1 Cal Water does not include CWIP in rate base.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$17,719,533	\$16,425,659
29		Purchased Power & Commodity for Resale*	\$12,618,690	\$11,316,250
30		Meter Revenues: Bimonthly Billing	\$3,451,865	\$3,134,437
31		Other Revenues: Flat Rate Monthly Billing	\$7,815	\$10,285
32		Total Revenues (=Line 30 + Line 31)	\$3,459,679	\$ 3,144,722
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.23%	0.33%
34		5/24 x Line 25 x (100% - Line 33)	\$3,683,231	\$ 3,410,821
35		1/24 x Line 28 x Line 33	\$1,668	\$ 2,238
36		1/12 x Line 29	\$1,051,558	\$ 943,021
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$2,633,341	\$ 2,470,038
		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	20,404,199	456,747	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,892,074				
4	(b) Charged to Account 504		51,523			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,099				
9	(g) All other credits ¹					
10	Total credits	1,893,173	51,523	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	704,542				
13	(b) Cost of removal	12,591				
14	(c) All other debits ¹	-				
15	Total debits	717,133	-	-	-	-
16	Balance in reserve at end of year	21,580,240	508,270	-	-	-
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.	Acct.	Westlake District 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	169,558	2,462	-	-	172,020
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	169,558	2,462	-	-	172,020
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	358,528	58,780	-	-	417,308
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	1,981,884	164,172	(126,055)	-	2,020,001
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	2,340,412	222,952	(126,055)	-	2,437,309
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	50,092	9,382	-	-	59,474
26	342	Reservoirs and Tanks	4,988,933	436,935	(48,946)	-	5,376,922
27	343	Transmission and Distribution Mains	5,822,394	518,977	(51,033)	-	6,290,338
28	344	Fire Mains	225,055	7,471	-	-	232,526
29	345	Services	3,395,197	233,078	(1,463)	(12,568)	3,614,244
30	346	Meters	981,578	42,579	-	(23)	1,024,134
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	1,006,102	39,136	(6,489)	-	1,038,749
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	16,469,351	1,287,559	(107,930)	(12,591)	17,636,388
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	30,024	4,352	-	-	34,376
38	372	Office Furniture and Equipment	2,873	2,918	-	-	5,791
39	373	Transportation Equipment	181,129	23,065	-	-	204,194
40	374	Stores Equipment	11,109	(471)	-	-	10,638
41	375	Laboratory Equipment	1,369	(23)	-	-	1,346
42	376	Communication Equipment	28,170	(675)	(204)	-	27,291
43	377	Power Operated Equipment	(1,850)	-	-	-	(1,850)
44	378	Tools, Shop and Garage Equipment	59,835	11,727	-	-	71,562
45	379	Other General Plant	12	-	-	-	12
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	312,671	40,893	(204)	-	353,360
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	1,112,207	338,208	(470,352)	1,099	981,163
49		Total	20,404,199	1,892,074	(704,542)	(11,492)	21,580,240

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		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	13,929,631	12,048,043	\$1,881,588
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	581,578	525,149	\$56,429
6		601-3 Industrial Sales	3,801,136	3,604,324	\$196,812
7		601-4 Sales to Public Authorities	502,012	436,945	\$65,066
8		Sub-total	\$ 18,814,356	\$ 16,614,461	\$2,199,895
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	75,927	75,984	(\$57)
21	605	Public Fire Protection Service	5,100	5,100	\$0
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	1,785,919	2,232,758	(\$446,839)
26		Sub-total	\$ 1,866,946	\$ 2,313,843	(\$446,896)
27		Total Water Service Revenues	\$ 20,681,303	\$ 18,928,304	\$1,752,999
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$0
30	611	Miscellaneous Service Revenues	1,635	2,885	(\$1,250)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	122,024	(1,151)	\$123,175
34	615	Recycled Water Revenues			\$0
35		Total Other Water Revenues	\$ 123,659	\$ 1,734	\$121,925
36	501	Total operating revenues	\$ 20,804,962	\$ 18,930,038	\$1,874,924

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		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	149	162	\$ (14)	
6	703	Miscellaneous expenses	A		-	-	\$ -	
7	704	Purchased water	A	B	C	12,316,507	11,040,163	\$ 1,276,343
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	\$ (110)	
19		Total source of supply expense			\$ 12,316,656	\$ 11,040,436	\$ 1,276,219	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	147,408	118,410	\$ 28,998	
23	721	Operation supervision labor and expense						\$ -
24	722	Power production labor and expenses	A		10,580	13,388	\$ (2,808)	
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A		-	2,584	\$ (2,584)	
27	724	Pumping labor and expenses	A	B	1,943	11,445	\$ (9,503)	
28	725	Miscellaneous expenses	A		42,802	65,735	\$ (22,933)	
29	726	Fuel or power purchased for pumping	A	B	C	333,598	252,407	\$ 81,192
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	63,410	69,136	\$ (5,726)	
32	729	Maintenance of structures and equipment						\$ -
33	730	Maintenance of structures and improvements	A	B	-	92	\$ (92)	
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B	13,392	16,485	\$ (3,094)	
36	733	Maintenance of other pumping plant	A	B	-	-	\$ -	
37		Total pumping expenses			\$ 613,133	\$ 549,683	\$ 63,450	

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		22,746	20,369	\$ 2,377
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			52,026	46,524	\$ 5,502
43	743	Miscellaneous expenses	A	B		19,755	25,287	\$ (5,532)
44	744	Chemicals and filtering materials	A	B		9,058	3,341	\$ 5,717
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				\$ 103,585	\$ 95,521	\$ 8,064
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		134,200	132,276	\$ 1,924
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			1,971	1,922	\$ 49
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			17,430	10,465	\$ 6,965
58	754	Meter expenses	A			720	2,677	\$ (1,957)
59	755	Customer installations expenses	A			11,140	12,603	\$ (1,463)
60	756	Miscellaneous expenses	A			93,583	102,371	\$ (8,788)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		176,155	212,360	\$ (36,206)
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		19,978	132,158	\$ (112,180)
66	761	Maintenance of trans. and distribution mains	A			39,112	58,003	\$ (18,891)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			19,653	8,457	\$ 11,195
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			13,375	22,815	\$ (9,440)
72	765	Maintenance of hydrants	A			13,911	7,249	\$ 6,662
73	766	Maintenance of miscellaneous plant	A			-	116	\$ (116)
74		Total transmission and distribution expenses				\$ 541,229	\$ 703,474	\$ (162,245)

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.	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		255,320	247,609	\$ 7,711
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		61	-	\$ 61
80	773	Customer records and collection expenses	A			54,350	65,406	\$ (11,056)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			203,418	336,171	\$ (132,753)
83	775	Uncollectible accounts	A	B	C	92,312	30,118	\$ 62,194
84		Total customer account expenses				\$ 605,461	\$ 679,304	\$ (73,843)
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				\$ 14,180,063	\$ 13,068,418	\$ 1,111,645

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		255,320	247,609	\$ 7,711
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		61	-	\$ 61
80	773	Customer records and collection expenses	A			54,350	65,406	\$ (11,056)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			203,418	336,171	\$ (132,753)
83	775	Uncollectible accounts	A	B	C	92,312	30,118	\$ 62,194
84		Total customer account expenses				\$ 605,461	\$ 679,304	\$ (73,843)
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	7,875	9,954	\$ (2,079)
101	792	Office supplies and other expenses	A	B	C	13,675	31,326	\$ (17,651)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			17,534	29,151	\$ (11,618)
105	795	Employees' pensions and benefits	A	B	C	642,395	613,206	\$ 29,189
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	665	1,627	\$ (962)
108	798	Outside services employed	A			-	85	\$ (85)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			\$ 2,233,769	\$ 2,033,443	\$ 200,326
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	38,198	54,257	\$ (16,059)
114		Total administrative and general expenses				\$ 2,954,111	\$ 2,773,049	\$ 181,063
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	106,585	75,319	\$ 31,266
118	812	Administrative expenses transferred - Cr.	A	B	C	(10,326)	(13,907)	\$ 3,581
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 96,259	\$ 61,412	\$ 34,847
121		Total operating expenses				\$ 17,230,433	\$ 15,902,879	\$ 1,327,554

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	\$ 299,164	\$ 299,164			
2	California corporate franchise taxes	\$ (65,103)	\$ (65,103)			
3	Property taxes	\$ 297,745	\$ 297,745			
4	Other taxes	\$ 350,218	\$ 350,218			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 882,024	\$ 882,024	\$ -	\$ -	\$ -

**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

Purchased		
16	Purchased from	Callegues Municipal Water District
17	Annual quantities purchased	7052 (AF)
Recycled		
18	Purchased from	Callegues Municipal Water District
19	Annual quantities purchased	450 (AF)

* 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								
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								-
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		-	-		-	-		16	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	195,067
19	Welded steel									
20	Wood									
21	Other	-	-	-	-	-	255		6,822	27,956
22	Total	-	-	-	-	-	19,963	-	109,774	223,418

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	160	-	-		-		-	571
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	-	-	-	-	458,653
31	Welded steel									-
32	Wood									-
33	Other	968	13,653	749	46,027	2,127	8,613	-	3,500	110,670
34	Total	20,396	105,370	15,455	61,278	2,127	8,613	-	3,903	570,297

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31
	Prior Year	Current Year	Prior Year
Residential	6,167	6,176	0
Commercial (Business)	519	518	0
Industrial	0	0	
Public authorities	89	89	
Irrigation	8	8	
Other (Multi Residential)	1,192	1,192	
Agriculture	18	18	
Subtotal	7,993	8,001	0
Private fire connections			139
Public fire hydrants			1,012
Total	7,993	8,001	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	5,028	
3/4 - in	-	1,213
1 - in	949	4,747
1 1/4 - in	-	65
1 1/2 - in	351	116
2 - in	619	821
2 1/2 - in	-	1
3 - in	29	1
4 - in	17	92
6 - in	4	31
8 - in		20
10 - in		1
12 - in		
Other		4
Total	6,997	7,112

**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	_____ -
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 2,643
2. More than 10, but less than 15 years	_____ 1,957
3. More than 15 years	_____ 2,396

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2020 CCF 100,000 (Unit Chosen)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	94	133	132	96	146	207	235	1,044
Commercial (Business)	27	43	43	26	40	63	76	318
Industrial								-
Public authorities	2	2	5	2	3	8	11	33
Irrigation								-
Other (specify)	1	1	7	1	9	19	31	69
								-
Total	123	179	180	124	189	279	323	1,464

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	236	223	223	188	180	1,050	2,094	1,835	
Commercial (Business)	83	82	72	65	58	359	677	661	
Industrial						-	-	-	
Public authorities	13	11	12	8	7	51	84	74	
Irrigation						-	-	-	
Other (specify)	33	26	20	30	10	118	187	162	
						-	-	-	
Total	332	318	307	261	244	1,578	3,043	2,731	

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 _____ 19,477

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		\$	411,855
		(G)	\$	365
100-3	Construction Work in Progress		\$	1,492,895
		(G)	\$	376,885
241	Advances for Construction		\$	1,422,790
265	Contributions in Aid of Construction		\$	3,061,522

(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 _____ 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 26, 2021 _____
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	19
Advances for construction	20
Construction work in progress	20
Contributions in aid of construction	20
Depreciation and amortization reserves	8
Materials and supplies	20
Meters and services on pipe system	18
Operating expenses	11-14
Operating revenues	10
Population served	19
Rate base	7
Service connections, active	18
Signature	21
Sources of supply and water developed	16
Storage facilities	16
Taxes	15
Transmission and distribution facilities	17
Utility plant in service	4-5