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2021
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY
(NAME OF CORPORATION)

Name of District: _____ Westlake _____ Location: _____ Thousand Oaks _____ Ventura _____
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

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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, 2022**, 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, 2021, through December 31, 2021. 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	565,605	-	-	-	565,605
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	6,660,118	17,298	(16,414)	-	6,661,002
25	325	Other Pumping Plant	3,880	-	-	-	3,880
26		Total Pumping Plant	7,229,604	17,298	(16,414)	-	7,230,487
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	369,671	277,421	(15,201)	-	\$ 631,890
34	342	Reservoirs and Tanks	13,780,661	-	(9,017)	-	\$ 13,771,644
35	343	Transmission and Distribution Mains	26,892,591	585,763	-	-	\$ 27,478,354
36	344	Fire Mains	341,149	-	-	-	\$ 341,149
37	345	Services	5,643,097	276,868	(277)	-	\$ 5,919,688
38	346	Meters	2,047,193	195,907	(17,812)	-	\$ 2,225,288
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,533,784	180,601	-	-	\$ 2,714,385
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 51,608,146	\$ 1,516,560	\$ (42,308)	\$ -	\$ 53,082,397
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	91,621	-	-	-	\$ 91,621
46	372	Office Furniture and Equipment	51,450	3,391	-	-	\$ 54,842
47	373	Transportation Equipment	396,714	113,104	(26,876)	-	\$ 482,942
48	374	Stores Equipment	11,344	23,066	(11,344)	-	\$ 23,066
49	375	Laboratory Equipment	4,883	-	-	-	\$ 4,883
50	376	Communication Equipment	19,872	-	-	-	\$ 19,872
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	242,879	25,644	-	-	\$ 268,523
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 818,764	\$ 165,205	\$ (38,220)	\$ -	\$ 945,748
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	3,363,955	318,106	(89,588)	0.00	3,592,473
60		Total Undistributed Items	\$ 3,363,955	\$ 318,106	\$ (89,588)	\$ -	\$ 3,592,473
61		Total Utility Plant in Service	\$ 63,883,164	\$ 2,017,168	\$ (186,530)	\$ -	\$ 65,713,801

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	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 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$62,121,329	\$60,519,209
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$3,593,273	\$3,364,755
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)	\$65,714,601	\$63,883,964
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$22,728,942	\$21,107,347
10		General Office Prorate	\$1,265,414	\$1,025,004
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$23,994,355	\$22,132,351
12		Less Other Reserves		
13		Deferred Income Taxes	\$5,542,076	\$5,550,796
14		Deferred Investment Tax Credit	\$57,936	\$56,958
15		Other Reserves (General Office Prorate)	\$327,955	\$345,637
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$5,927,967	\$5,953,391
17		Less Adjustments		
18		Contributions in Aid of Construction	\$2,871,407	\$3,061,613
19		Advances for Construction	\$1,034,981	\$1,214,444
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$3,906,388	\$4,276,057
22		Add Materials and Supplies	\$450,116	\$412,221
23		Add Working Capital (Tank Painting)	\$29,087	\$48,269
24		Add Working Cash (=Line 37)	\$2,724,055	\$2,633,341
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$35,060,061	\$34,567,726
<p>Notes: 1 Cal Water does not include CWIP in rate base. 2 1/1/2021 CIAC balance was corrected to include Non-Service Cost to be consistent with Utility Plant In Service balances.</p>				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$18,282,475	\$17,719,533
29		Purchased Power & Commodity for Resale*	\$12,942,426	\$12,618,690
30		Meter Revenues: Bimonthly Billing	\$3,555,978	\$3,451,865
31		Other Revenues: Flat Rate Monthly Billing	\$7,319	\$7,815
32		Total Revenues (=Line 30 + Line 31)	\$3,563,297	\$3,459,679
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.21%	0.23%
34		5/24 x Line 25 x (100% - Line 33)	\$3,801,026	\$3,683,231
35		1/24 x Line 28 x Line 33	\$1,565	\$1,668
36		1/12 x Line 29	\$1,078,536	\$1,051,558
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$2,724,055	\$2,633,341
<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	21,580,240	508,270	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,993,476				
4	(b) Charged to Account 504		37,881			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	8,844				
9	(g) All other credits ¹	0				
10	Total credits	2,002,320	37,881	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	186,530				
13	(b) Cost of removal	-				
14	(c) All other debits ¹					
15	Total debits	186,530	-	-	-	-
16	Balance in reserve at end of year	23,396,030	546,151	-	-	-
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	172,020	2,462	-	-	174,482
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	172,020	2,462	-	-	174,482
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	417,308	58,780	-	-	476,088
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,020,001	175,161	(16,414)	-	2,178,747
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	2,437,309	233,941	(16,414)	-	2,654,835
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	59,474	9,382	(15,201)	-	53,655
26	342	Reservoirs and Tanks	5,376,922	441,724	(9,017)	-	5,809,629
27	343	Transmission and Distribution Mains	6,290,338	589,489	-	-	6,879,828
28	344	Fire Mains	232,526	7,471	-	-	239,997
29	345	Services	3,614,244	252,031	(277)	-	3,865,997
30	346	Meters	1,024,134	45,628	(17,812)	-	1,051,950
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	1,038,749	41,554	-	-	1,080,303
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	17,636,388	1,387,280	(42,308)	-	18,981,361
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	34,376	4,352	-	-	38,728
38	372	Office Furniture and Equipment	5,791	2,918	-	-	8,709
39	373	Transportation Equipment	204,194	29,714	(26,876)	5,699	212,731
40	374	Stores Equipment	10,638	(471)	(11,344)	-	(1,177)
41	375	Laboratory Equipment	1,346	(91)	-	-	1,255
42	376	Communication Equipment	27,291	(668)	-	-	26,624
43	377	Power Operated Equipment	(1,850)	-	-	-	(1,850)
44	378	Tools, Shop and Garage Equipment	71,562	15,811	-	-	87,373
45	379	Other General Plant	12	-	-	-	12
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	353,360	51,566	(38,220)	5,699	372,405
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	981,163	318,227	(89,588)	3,145	1,212,947
49		Total	21,580,240	1,993,476	(186,530)	8,844	23,396,030

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	15,138,891	13,929,631	\$1,209,260
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	4,765,754	4,382,714	\$383,041
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	606,122	502,012	\$104,110
8		Sub-total	\$ 20,510,767	\$ 18,814,356	\$1,696,410
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	(5,924)	-	(\$5,924)
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ (5,924)	\$ -	(\$5,924)
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	(403)	-	(\$403)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (403)	\$ -	(\$403)
20	604	Private Fire Protection Service	81,639	75,927	\$5,712
21	605	Public Fire Protection Service	5,434	5,100	\$334
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	97,115	537,436	(\$440,321)
26		Sub-total	\$ 184,188	\$ 618,463	(\$434,275)
27		Total Water Service Revenues	\$ 20,688,628	\$ 19,432,819	\$1,255,809
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(174,996)	452,408	(\$627,404)
30	611	Miscellaneous Service Revenues	3,370	1,635	\$1,735
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(76,010)	122,024	(\$198,034)
34	615	Recycled Water Revenues	982,703	796,075	\$186,628
35		Total Other Water Revenues	\$ 735,068	\$ 1,372,143	(\$637,075)
36	501	Total operating revenues	\$ 21,423,696	\$ 20,804,962	\$618,734

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		132	-	\$ 132
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		191	149	\$ 43
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	12,583,256	12,316,507	\$ 266,750
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 12,583,580	\$ 12,316,656	\$ 266,924
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		134,330	147,408	\$ (13,078)
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			6,122	10,580	\$ (4,458)
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		8,722	1,943	\$ 6,780
28	725	Miscellaneous expenses	A			57,670	43,085	\$ 14,585
29	726	Fuel or power purchased for pumping	A	B	C	359,722	302,845	\$ 56,877
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		57,508	63,410	\$ (5,903)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		36,493	-	\$ 36,493
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		3,194	13,392	\$ (10,197)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 663,762	\$ 582,663	\$ 81,099

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		15,709	22,746	\$ (7,037)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			45,553	52,026	\$ (6,473)
43	743	Miscellaneous expenses	A	B		17,193	19,755	\$ (2,561)
44	744	Chemicals and filtering materials	A	B		22,232	9,058	\$ 13,175
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		515	-	\$ 515
50		Total water treatment expenses				\$ 101,202	\$ 103,585	\$ (2,382)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		176,202	134,200	\$ 42,002
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			468	1,971	\$ (1,504)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			23,329	17,430	\$ 5,899
58	754	Meter expenses	A			5,105	720	\$ 4,385
59	755	Customer installations expenses	A			14,391	11,140	\$ 3,251
60	756	Miscellaneous expenses	A			96,280	93,583	\$ 2,697
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		161,102	176,155	\$ (15,052)
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		32,904	19,978	\$ 12,925
66	761	Maintenance of trans. and distribution mains	A			16,963	39,112	\$ (22,149)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			11,537	19,653	\$ (8,116)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			18,464	13,375	\$ 5,089
72	765	Maintenance of hydrants	A			31,844	13,911	\$ 17,933
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 588,589	\$ 541,229	\$ 47,360

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		182,073	255,320	\$ (73,247)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		203	61	\$ 142
80	773	Customer records and collection expenses	A			55,024	54,350	\$ 675
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			391,843	307,211	\$ 84,632
83	775	Uncollectible accounts	A	B	C	6,788	92,312	\$ (85,524)
84		Total customer account expenses				\$ 635,932	\$ 709,254	\$ (73,323)
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	58,047	7,875	\$ 50,172
101	792	Office supplies and other expenses	A	B	C	6,678	13,675	\$ (6,997)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			17,246	17,534	\$ (288)
105	795	Employees' pensions and benefits	A	B	C	644,842	642,395	\$ 2,447
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	1,098	665	\$ 433
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			2,144,642	2,108,923	\$ 35,719

112		Maintenance						
113	805	Maintenance of general plant	A	B	C	44,543	38,198	\$ 6,345
114		Total administrative and general expenses				\$ 2,917,097	\$ 2,829,265	\$ 87,832
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	116,823	106,585	\$ 10,237
118	812	Administrative expenses transferred - Cr.	A	B	C	(10,752)	(10,326)	\$ (426)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 106,070	\$ 96,259	\$ 9,811
121		Total operating expenses				\$ 17,596,232	\$ 17,178,910	\$ 417,322

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	\$ 43,415	\$ 43,415
2	California corporate franchise taxes	\$ (25,288)	\$ (25,288)			
3	Property taxes	\$ 313,513	\$ 313,513			
4	Other taxes	\$ 416,439	\$ 416,439			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 748,079	\$ 748,079	\$ -	\$ -	\$ -

**SCHEDULE D-1
Sources of Supply and Water Developed**

Westlake District

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	Calleges Municipal Water District
17	Annual quantities purchased	6948 (AF)
	Recycled	
18	Purchased from	Calleges Municipal Water District
19	Annual quantities purchased	494 (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				
Westlake District				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	6,176	6,185	0	0
Commercial	518	515	0	0
Industrial	0	0		
Public authorities	89	89		
Irrigation	26	28		
Other (Multi Residential)	1,192	1,192		
Agriculture	0	0		
Subtotal	8,001	8,009	0	0
Private fire connections			139	143
Public fire hydrants			1,012	1,012
Total	8,001	8,009	1,151	1,155

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	5,026	4,989
3/4 - in		
1 - in	951	944
1 1/4 - in		
1 1/2 - in	356	352
2 - in	627	614
2 1/2 - in		
3 - in	23	22
4 - in	17	17
6 - in	4	4
8 - in		
10 - in		
12 - in		
Other		
Total	7,004	6,942

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____ -
3. Used, after repair	_____ 56
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 2,262
2. More than 10, but less than 15 years	_____ 1,974
3. More than 15 years	_____ 2,767

Water Delivered to Metered Customers by Months and Years in 2021 CCF 100,000 (Unit Chosen)¹

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	152	123	138	155	169	202	218		1,157
Commercial (Business)	45	32	39	47	55	65	80		363
Industrial									-
Public authorities	6	3	3	5	8	9	14		48
Irrigation									-
Other (specify)	8	8	7	11	20	25	30		109
									-
Total	211	166	187	218	252	301	342		1,677

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	237	221	223	163	157	1,001	2,158	2,094
Commercial (Business)	80	71	77	54	46	328	691	677
Industrial						-	-	-
Public authorities	12	10	11	10	8	51	99	84
Irrigation						-	-	-
Other (specify)	35	26	26	17	13	117	226	187
						-	-	-
Total	364	328	337	244	224	1,497	3,174	3,042

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 _____ 19,494

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>\$ 449,698.01</u>
100-3	Construction Work in Progress	<u>\$ 2,201,267.81</u>
241	Advances for Construction	<u>\$ 1,243,327.17</u>
265	Contributions in Aid of Construction	<u>\$ 2,871,318.64</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

_____ May 20, 2022
Date

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