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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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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, 2024**, 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, 2023 through December 31, 2023. 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	395,008	21,120	-	-	\$ 416,128
5		Total Intangible Plant	\$ 395,008	\$ 21,120	\$ -	\$ -	\$ 416,128
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	36,756	-	-	\$ 602,361
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	6,667,587	3,352,926	(100,405)	-	\$ 9,920,107
25	325	Other Pumping Plant	3,880	-	-	-	\$ 3,880
26		Total Pumping Plant	\$ 7,237,073	\$ 3,389,681	\$ (100,405)	\$ -	\$ 10,526,349
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	54,236	-	-	-	\$ 54,236
30	332	Water Treatment Equipment	131,071	-	-	-	\$ 131,071
31		Total Water Treatment Plant	\$ 185,307	\$ -	\$ -	\$ -	\$ 185,307

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	631,890	-	-	-	\$ 631,890
34	342	Reservoirs and Tanks	13,819,064	1,221	-	-	\$ 13,820,286
35	343	Transmission and Distribution Mains	28,939,957	2,629,506	(12,797)	-	\$ 31,556,666
36	344	Fire Mains	341,149	-	-	-	\$ 341,149
37	345	Services	6,754,788	125,674	(635)	-	\$ 6,879,826
38	346	Meters	2,435,657	270,006	-	-	\$ 2,705,664
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,828,413	132,609	(1,298)	-	\$ 2,959,725
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 55,750,919	\$ 3,159,017	\$ (14,730)	\$ -	\$ 58,895,206
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	91,621	9,660	-	-	\$ 101,281
46	372	Office Furniture and Equipment	54,842	-	-	-	\$ 54,842
47	373	Transportation Equipment	411,543	-	-	-	\$ 411,543
48	374	Stores Equipment	23,880	-	-	-	\$ 23,880
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	279,467	-	-	-	\$ 279,467
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 886,109	\$ 9,660	\$ -	\$ -	\$ 895,769
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	3,904,708	337,724	(27,699)	(178)	4,214,554
60		Total Undistributed Items	\$ 3,904,708	\$ 337,724	\$ (27,699)	\$ (178)	\$ 4,214,554
61		Total Utility Plant in Service	\$ 68,650,777	\$ 6,917,203	\$ (142,834)	\$ (178)	\$ 75,424,967

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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$71,210,413	\$64,746,069
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$4,215,364	\$3,857,240
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)	\$75,425,777	\$68,603,309
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$25,734,105	\$24,138,687
10		General Office Prorate	\$1,912,347	\$1,558,501
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$27,646,452	\$25,697,188
12		Less Other Reserves		
13		Deferred Income Taxes	\$6,021,852	\$5,626,552
14		Deferred Investment Tax Credit	\$59,892	\$58,914
15		Other Reserves (General Office Prorate)	\$279,003	\$306,634
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$6,360,747	\$5,992,100
17		Less Adjustments		
18		Contributions in Aid of Construction	\$2,537,588	\$2,710,607
19		Advances for Construction	\$894,007	\$858,721
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$3,431,594	\$3,569,327
22		Add Materials and Supplies	\$440,396	\$516,292
23		Add Working Capital (Tank Painting)	-\$40,501	\$1,041
24		Add Working Cash (=Line 37)	\$2,531,767	\$2,655,907
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$40,959,147	\$36,516,892
		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	\$16,578,903	\$17,274,240
29		Purchased Power & Commodity for Resale*	\$10,870,401	\$11,205,117
30		Meter Revenues: Bimonthly Billing	\$3,014,535	\$3,312,603
31		Other Revenues: Flat Rate Monthly Billing	\$17,893	\$10,542
32		Total Revenues (=Line 30 + Line 31)	\$3,032,428	\$3,323,145
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.59%	0.32%
34		5/24 x Line 25 x (100% - Line 33)	\$3,433,558	\$3,587,383
35		1/24 x Line 28 x Line 33	\$4,076	\$2,283
36		1/12 x Line 29	\$905,867	\$933,760
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$2,531,767	\$2,655,907
		* 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	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	25,324,167.77	336,588.60	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,051,866.87				
4	(b) Charged to Account 504		7,502.19			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,048.51				
9	(g) All other credits ¹	464.30				
10	Total credits	\$2,053,379.68	\$7,502.19	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	142,267.25				
13	(b) Cost of removal	-				
14	(c) All other debits ¹	-				
15	Total debits	142,267.25	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	27,235,280.20	344,090.79	0.00	0.00	0.00
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	176,944.27	2,704.44	-	-	179,648.71
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	176,944.27	2,704.44	-	-	179,648.71
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	534,867.51	57,766.08	-	-	592,633.59
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,339,394.36	169,356.72	(100,405.33)	-	2,408,345.75
16	325	Other Pumping Plant	189.36	189.36	-	-	378.72
17		Total Pumping Plant	2,874,451.23	227,312.16	(100,405.33)	-	3,001,358.06
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	70,986.71	19,248.36	-	-	90,235.07
26	342	Reservoirs and Tanks	6,249,591.86	477,591.84	-	-	6,727,183.70
27	343	Transmission and Distribution Mains	7,479,474.41	546,057.72	(12,796.70)	-	8,012,735.43
28	344	Fire Mains	247,468.62	7,675.80	-	-	255,144.42
29	345	Services	4,127,795.00	273,280.44	(635.46)	-	4,400,439.98
30	346	Meters	1,101,547.92	55,275.24	-	-	1,156,823.16
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	1,124,819.02	45,254.64	(1,297.80)	-	1,168,775.86
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	20,401,683.54	1,424,384.04	(14,729.96)	-	21,811,337.62
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	43,080.52	5,103.24	-	-	48,183.76
38	372	Office Furniture and Equipment	11,781.33	5,407.32	-	-	17,188.65
39	373	Transportation Equipment	166,144.97	22,141.08	-	-	188,286.05
40	374	Stores Equipment	(2,134.16)	210.12	-	-	(1,924.04)
41	375	Laboratory Equipment	1,164.17	(436.08)	-	-	728.09
42	376	Communication Equipment	25,956.06	(1,273.80)	-	-	24,682.26
43	377	Power Operated Equipment	(1,850.14)	-	-	-	(1,850.14)
44	378	Tools, Shop and Garage Equipment	104,854.34	17,466.72	-	-	122,321.06
45	379	Other General Plant	11.73	-	-	-	11.73
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	349,008.82	48,618.60	-	-	397,627.42
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	1,522,079.91	348,847.63	(27,131.96)	1,512.81	1,845,308.39
49		Total	25,324,167.77	2,051,866.87	(142,267.25)	1,512.81	27,235,280.20

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	12,218,160	12,344,462	(\$126,302)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	4,323,271	4,203,625	\$119,646
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	417,925	443,017	(\$25,092)
8		Sub-total	\$ 16,959,356	\$ 16,991,104	(\$31,748)
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	85,977	84,713	\$1,264
21	605	Public Fire Protection Service	5,490	5,490	\$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	19,925	31,212	(\$11,287)
26		Sub-total	\$ 111,392	\$ 121,415	(\$10,023)
27		Total Water Service Revenues	\$ 17,070,748	\$ 17,112,519	(\$41,771)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	307,171	2,221,656	(\$1,914,485)
30	611	Miscellaneous Service Revenues	11,605	2,060	\$9,545
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	226,233	(258,408)	\$484,642
34	615	Recycled Water Revenues	686,168	924,301	(\$238,132)
35		Total Other Water Revenues	\$ 1,231,178	\$ 2,889,608	(\$1,658,430)
36	501	Total operating revenues	\$ 18,301,926	\$ 20,002,127	(\$1,700,201)

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) in (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		148	-	\$ 148
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		61	128	\$ (67)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	10,479,906	10,863,866	\$ (383,960)
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				\$ 10,480,115	\$ 10,863,994	\$ (383,878)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		158,858	153,862	\$ 4,996
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	6,011	\$ (6,011)
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			4,255	-	\$ 4,255
27	724	Pumping labor and expenses	A	B		3,437	8,935	\$ (5,498)
28	725	Miscellaneous expenses	A			77,253	93,609	\$ (16,356)
29	726	Fuel or power purchased for pumping	A	B	C	391,952	342,188	\$ 49,763
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		55,249	50,170	\$ 5,079
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		(422)	30,685	\$ (31,107)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		22,719	31,231	\$ (8,512)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 713,302	\$ 716,691	\$ (3,390)

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	1,258	636	\$ 622	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		19,491	47,868	\$ (28,377)	
43	743	Miscellaneous expenses	A	B	38,489	54,310	\$ (15,821)	
44	744	Chemicals and filtering materials	A	B	33,937	39,238	\$ (5,300)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
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	-	-	\$ -	
50		Total water treatment expenses			\$ 93,176	\$ 142,052	\$ (48,876)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	207,176	200,379	\$ 6,796	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		50	-	\$ 50	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		4,924	12,501	\$ (7,577)	
58	754	Meter expenses	A		(1,583)	1,363	\$ (2,946)	
59	755	Customer installations expenses	A		15,587	25,202	\$ (9,615)	
60	756	Miscellaneous expenses	A		105,939	122,934	\$ (16,995)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	131,611	156,507	\$ (24,895)	
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	17,209	30,970	\$ (13,762)	
66	761	Maintenance of trans. and distribution mains	A		57	37,603	\$ (37,547)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		273	397	\$ (125)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		4,287	1,809	\$ 2,478	
72	765	Maintenance of hydrants	A		2,376	80	\$ 2,296	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 487,907	\$ 589,748	\$ (101,841)	

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		125,105	142,803	\$ (17,698)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		512	-	\$ 512
80	773	Customer records and collection expenses	A			77,873	73,036	\$ 4,837
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			584,098	1,020,740	\$ (436,642)
83	775	Uncollectible accounts	A	B	C	11,870	(3,255)	\$ 15,125
84		Total customer account expenses				\$ 799,458	\$ 1,233,324	\$ (433,866)
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	140,605	30,309	\$ 110,297
101	792	Office supplies and other expenses	A	B	C	21,608	17,431	\$ 4,177
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			18,040	17,277	\$ 764
105	795	Employees' pensions and benefits	A	B	C	522,263	623,485	\$ (101,222)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			1,000	-	\$ 1,000
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			2,525,000	2,203,187	\$ 321,813
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	26,972	39,289	\$ (12,318)
114		Total administrative and general expenses				\$ 3,255,489	\$ 2,930,977	\$ 324,511
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	125,024	128,817	\$ (3,794)
118	812	Administrative expenses transferred - Cr.	A	B	C	(9,793)	(8,490)	\$ (1,303)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 115,230	\$ 120,327	\$ (5,096)
121		Total operating expenses				\$ 15,944,676	\$ 16,597,113	\$ (652,437)

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	\$ (6,747.88)	\$ (6,747.88)
2	California corporate franchise taxes	\$ (181,545.10)	\$ (181,545.10)			
3	Property taxes	\$ 385,233.80	\$ 385,233.80			
4	Other taxes	\$ 337,400.86	\$ 337,400.86			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 534,341.69	\$ 534,341.69	\$ -	\$ -	\$ -

**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	5033 (AF)
	Recycled	
18	Purchased from	Callegues Municipal Water District
19	Annual quantities purchased	473 (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	-		-	-	-	19,700		102,936	194,597
19	Welded steel									
20	Wood									
21	Other	-	-	-	-	-	263		6,835	30,019
22	Total	-	-	-	-	-	19,963	-	109,787	225,011

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	-	-	-	-	458,175
31	Welded steel									-
32	Wood									-
33	Other	968	13,638	764	46,027	2,127	8,613	-	3,500	112,754
34	Total	20,396	105,355	15,470	61,278	2,127	8,613	-	3,903	571,903

**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	6,194	6,200	0	0
Commercial	516	518	0	0
Industrial	0	0	0	0
Public authorities	89	89	0	0
Irrigation	26	22	0	0
Other (specify)	1,364	1,192	0	0
Agriculture	0	0	0	0
Subtotal	8,189	8,021	0	0
Private fire connections	0	0	145	145
Public fire hydrants	0	0	1,012	1,012
Total	8,189	8,021	1,157	1,157

**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	5,024	4,992
3/4 - in		
1 - in	948	944
1 1/4 - in		
1 1/2 - in	361	358
2 - in	640	619
2 1/2 - in		
3 - in	23	21
4 - in	17	17
6 - in	4	4
8 - in		
10 - in		
12 - in		
Other		
Total	7,017	6,955

**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 | _____ 7 |
| 3. Used, after repair | _____ 30 |
| 4. Found fast, requiring billing adjustment | _____ |

B. Number of Meters in Service Since Last Test

- | | |
|---|-------------|
| 1. Ten years or less | _____ 2,328 |
| 2. More than 10, but less than 15 years | _____ 530 |
| 3. More than 15 years | _____ 4,159 |

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Westlake - 123**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	78	74	73	74	115	143	163	720
Commercial	23	22	25	23	37	51	56	237
Industrial	-	-	-	-	-	-	-	-
Public authorities	1	1	1	1	3	5	6	18
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	1	0	2	0	8	12	19	42
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	0
Total	103	97	102	98	162	210	245	1,017

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	172	171	155	143	136	777	1,497	1,646	
Commercial	63	64	59	58	50	295	532	555	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	8	7	7	5	5	32	49	60	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Recycled Water	26	18	24	10	10	89	131	195	
Other (specify) Other Sales & Svc	0	-	0	-	-	0	0	1	
Total	269	260	245	216	201	1,192	2,209	2,456	

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

Total acres irrigated 1188.14 Total population served 19,533

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>416,573</u>
100-3	Construction Work in Progress	\$	<u>2,583,638</u>
241	Advances for Construction	\$	<u>894,007</u>
265	Contributions in Aid of Construction	\$	<u>2,537,504</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon 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 and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2023 through December 31, 2023.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

March 24, 2024
Date

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