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2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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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 APRIL 30, 2026**, 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, 2025 through December 31, 2025. 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	416,128	83,155	(66,835)	-	\$ 432,448
5		Total Intangible Plant	\$ 416,128	\$ 83,155	\$ (66,835)	\$ -	\$ 432,448
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	602,361	251,805	-	-	\$ 854,166
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	10,648,151	2,108,156	(15,273)	-	\$ 12,741,034
25	325	Other Pumping Plant	3,880	-	-	-	\$ 3,880
26		Total Pumping Plant	\$ 11,254,392	\$ 2,359,961	\$ (15,273)	\$ -	\$ 13,599,080
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	54,236	133,843	-	-	\$ 188,079
30	332	Water Treatment Equipment	131,071	765,762	-	-	\$ 896,832
31		Total Water Treatment Plant	\$ 185,307	\$ 899,605	\$ -	\$ -	\$ 1,084,911

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	1,909,252	229,605	-	-	\$ 2,138,857
34	342	Reservoirs and Tanks	13,929,017	22,578	(933)	-	\$ 13,950,663
35	343	Transmission and Distribution Mains	32,806,666	1,732,858	(61,559)	-	\$ 34,277,965
36	344	Fire Mains	341,149	-	-	-	\$ 341,149
37	345	Services	7,353,601	1,282,573	(51,480)	-	\$ 8,584,693
38	346	Meters	2,742,158	27,780	-	-	\$ 2,769,938
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	3,006,151	377,338	(20,091)	-	\$ 3,363,398
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 61,887,994	\$ 3,672,732	\$ (134,063)	\$ -	\$ 65,426,663
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	125,183	-	-	-	\$ 125,183
46	372	Office Furniture and Equipment	64,253	1,407	(4,475)	-	\$ 61,185
47	373	Transportation Equipment	372,449	112,860	(116,522)	-	\$ 368,787
48	374	Stores Equipment	23,880	-	-	-	\$ 23,880
49	375	Laboratory Equipment	4,883	-	(323)	-	\$ 4,560
50	376	Communication Equipment	19,872	4,926	(19,872)	-	\$ 4,926
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	279,467	19,220	(93,822)	-	\$ 204,866
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 889,987	\$ 138,413	\$ (235,014)	\$ -	\$ 793,387
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	4,337,668	679,938	(223,234)	(3,660)	\$ 4,790,712
60		Total Undistributed Items	\$ 4,337,668	\$ 679,938	\$ (223,234)	\$ (3,660)	\$ 4,790,712
61		Total Utility Plant in Service	\$ 79,263,131	\$ 7,833,804	\$ (674,418)	\$ (3,660)	\$ 86,418,856

*** Allocated assets are re-distributed annually based on the current year's corporate four-factor allocation rates.

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	\$ -

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$81,628,144	\$74,925,463
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$4,831,052	\$4,375,003
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)	\$86,459,196	\$79,300,465
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$29,117,834	\$27,513,277
10		General Office Prorate	\$2,410,655	\$2,235,569
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$31,528,489	\$29,748,846
12		Less Other Reserves		
13		Deferred Income Taxes	\$6,412,455	\$6,170,250
14		Deferred Investment Tax Credit	\$61,848	\$60,870
15		Other Reserves (General Office Prorate)	\$207,779	\$243,301
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$6,682,082	\$6,474,421
17		Less Adjustments		
18		Contributions in Aid of Construction	\$2,457,975	\$2,419,579
19		Advances for Construction	\$595,331	\$721,158
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$3,053,306	\$3,140,738
22		Add Materials and Supplies	\$193,889	\$355,175
23		Add Working Capital (Tank Painting)	-\$66,429	-\$63,559
24		Add Working Cash (=Line 37)	\$2,938,566	\$2,787,118
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$48,327,774	\$43,078,753
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	\$19,708,407	\$18,400,910
29		Purchased Power & Commodity for Resale*	\$13,840,292	\$12,362,086
30		Meter Revenues: Bimonthly Billing	\$4,031,027	\$3,933,547
31		Other Revenues: Flat Rate Monthly Billing	\$17,247	\$20,930
32		Total Revenues (=Line 30 + Line 31)	\$4,048,274	\$3,954,476
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.43%	0.53%
34		5/24 x Line 25 x (100% - Line 33)	\$4,088,425	\$3,813,234
35		1/24 x Line 28 x Line 33	\$3,499	\$4,058
36		1/12 x Line 29	\$1,153,358	\$1,030,174
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$2,938,566	\$2,787,118
		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	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	29,305,648.91	353,059.71	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,379,830.91				
4	(b) Charged to Account 504		13,001.95			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	34,976.74				
9	(g) All other credits ¹					
10	Total credits	\$2,414,807.65	13,001.95	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	607,105.14	54,221.73			
13	(b) Cost of removal	-				
14	(c) All other debits ¹	493.64				
15	Total debits	607,598.78	54,221.73	0.00	0.00	0.00
16	Balance in reserve at end of year	31,112,857.78	311,839.93	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.	Acct.	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)
Westlake District							
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	182,353.15	2,704.44	-	-	185,057.59
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	182,353.15	2,704.44	-	-	185,057.59
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	654,295.83	61,662.24	-	-	715,958.07
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,648,454.58	270,463.08	(15,272.67)	-	2,903,644.99
16	325	Other Pumping Plant	568.08	189.36	-	-	757.44
17		Total Pumping Plant	3,303,318.49	332,314.68	(15,272.67)	-	3,620,360.50
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	93,149.36	99,056.28	-	-	192,205.64
26	342	Reservoirs and Tanks	7,200,156.19	481,539.24	(932.86)	-	7,680,762.57
27	343	Transmission and Distribution Mains	8,590,746.63	615,243.48	(61,559.29)	-	9,144,430.82
28	344	Fire Mains	262,820.22	7,675.80	-	-	270,496.02
29	345	Services	4,677,577.50	297,506.64	(51,479.86)	-	4,923,604.28
30	346	Meters	1,218,226.08	62,230.92	-	-	1,280,457.00
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	1,215,482.68	48,098.52	(20,090.55)	-	1,243,490.65
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	23,258,158.66	1,611,350.88	(134,062.56)	-	24,735,446.98
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	53,825.08	6,972.60	-	-	60,797.68
38	372	Office Furniture and Equipment	22,595.97	7,791.24	(4,475.38)	-	25,911.83
39	373	Transportation Equipment	179,939.80	20,037.72	(116,522.31)	32,951.92	116,407.13
40	374	Stores Equipment	(1,713.92)	210.12	-	-	(1,503.80)
41	375	Laboratory Equipment	292.01	(436.08)	(323.08)	-	(467.15)
42	376	Communication Equipment	23,408.46	(1,273.80)	(19,871.76)	-	2,262.90
43	377	Power Operated Equipment	(1,850.14)	-	-	-	(1,850.14)
44	378	Tools, Shop and Garage Equipment	139,787.78	17,466.72	(93,821.66)	-	63,432.84
45	379	Other General Plant	11.73	-	-	-	11.73
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	416,296.77	50,768.52	(235,014.19)	32,951.92	265,003.02
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	-	-	-	-	-
***		GO Allocation	2,145,521.84	382,692.39	(222,755.72)	1,531.18	2,306,989.69
49		Total	29,305,648.91	2,379,830.91	(607,105.14)	34,483.10	31,112,857.78

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	15,777,252	14,679,010	\$1,098,243
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	5,965,645	5,001,434	\$964,212
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	702,754	555,971	\$146,783
8		Sub-total	\$ 22,445,652	\$ 20,236,415	\$2,209,237
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	-	(14,590)	\$14,590
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ (14,590)	\$14,590
20	604	Private Fire Protection Service	91,839	89,650	\$2,188
21	605	Public Fire Protection Service	5,681	5,732	(\$51)
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	72,298	855,462	(\$783,164)
26		Sub-total	\$ 169,817	\$ 950,843	(\$781,026)
27		Total Water Service Revenues	\$ 22,615,469	\$ 21,172,668	\$1,442,801
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	1,032,289	1,725,361	(\$693,072)
30	611	Miscellaneous Service Revenues	18,370	15,985	\$2,385
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(255,742)	152,351	(\$408,093)
34	615	Recycled Water Revenues	982,743	786,071	\$196,673
35		Total Other Water Revenues	\$ 1,777,661	\$ 2,679,768	(\$902,107)
36	501	Total operating revenues	\$ 24,393,129	\$ 23,852,436	\$540,694

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			C			\$ -
5	702	Operation labor and expenses	A	B		136	34	\$ 102
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	13,406,604	11,915,259	\$ 1,491,346
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				\$ 13,406,740	\$ 11,915,293	\$ 1,491,447
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		193,514	172,705	\$ 20,808
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	1,121	\$ (1,121)
27	724	Pumping labor and expenses	A	B		(20)	4,238	\$ (4,259)
28	725	Miscellaneous expenses	A			26,092	106,772	\$ (80,679)
						841	769	
						433,688	446,827	
29	726	Fuel or power purchased for pumping	A	B	C	434,529	447,596	\$ (13,068)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		42,992	53,324	\$ (10,332)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		6,295	18,178	\$ (11,883)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		13,674	17,325	\$ (3,652)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 717,075	\$ 821,260	\$ (104,185)

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	21,740	9,790	\$ 11,950	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		40,050	31,345	\$ 8,705	
43	743	Miscellaneous expenses	A	B	30,394	42,307	\$ (11,912)	
44	744	Chemicals and filtering materials	A	B	59,290	56,909	\$ 2,381	
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	(2,090)	2,090	\$ (4,181)	
50		Total water treatment expenses			\$ 149,384	\$ 142,441	\$ 6,943	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	191,976	175,799	\$ 16,177	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		51,159	10,589	\$ 40,570	
58	754	Meter expenses	A		30,575	11,280	\$ 19,295	
59	755	Customer installations expenses	A		-	16,119	\$ (16,119)	
60	756	Miscellaneous expenses	A		184,798	89,549	\$ 95,249	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	173,531	154,176	\$ 19,355	
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	24,770	17,614	\$ 7,155	
66	761	Maintenance of trans. and distribution mains	A		1,593	20,131	\$ (18,538)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		4,257	30,872	\$ (26,614)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		8,160	82,352	\$ (74,193)	
72	765	Maintenance of hydrants	A		194,389	40,426	\$ 153,963	
73	766	Maintenance of miscellaneous plant	A		430	-	\$ 430	
74		Total transmission and distribution expenses			\$ 865,638	\$ 648,907	\$ 216,730	

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	84,730	143,973	\$ (59,244)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	45	-	\$ 45	
80	773	Customer records and collection expenses	A		39,117	72,861	\$ (33,744)	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		303,977	621,916	\$ (317,939)	
83	775	Uncollectible accounts	A	B	49,727	26,753	\$ 22,974	
84		Total customer account expenses			\$ 477,596	\$ 865,503	\$ (387,908)	
85		VI. SALES EXPENSES						
86		Operation					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
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	80,303	89,503	\$ (9,200)	
101	792	Office supplies and other expenses	A	B	23,175	19,796	\$ 3,379	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		25,696	23,552	\$ 2,144	
105	795	Employees' pensions and benefits	A	B	493,160	508,225	\$ (15,065)	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	-	\$ -	
108	798	Outside services employed	A		4,175	1,700	\$ 2,475	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		2,601,464	2,508,172	\$ 93,292	
112		Maintenance						
113	805	Maintenance of general plant	A	B	35,913	31,698	\$ 4,215	
114		Total administrative and general expenses			\$ 3,263,886	\$ 3,182,646	\$ 81,240	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	73,296	97,911	\$ (24,615)	
118	812	Administrative expenses transferred - Cr.	A	B	(12,843)	(12,302)	\$ (541)	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		Total miscellaneous			\$ 60,453	\$ 85,609	\$ (25,155)	
121		Total operating expenses			\$ 18,940,771	\$ 17,661,658	\$ 1,279,113	

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	\$ 444,211.41	\$ 444,211.41
2	California corporate franchise taxes	\$ (17,333.17)	\$ (17,333.17)			
3	Property taxes	\$ 470,556.44	\$ 470,556.44			
4	Other taxes	\$ 431,111.98	\$ 431,111.98			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,328,546.66	\$ 1,328,546.66	\$ -	\$ -	\$ -

**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	Calleges Municipal Water District
17	Annual quantities purchased	5979 (AF)
	Recycled	
18	Purchased from	Calleges Municipal Water District
19	Annual quantities purchased	347 (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**

Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
A. Collecting reservoirs			
Concrete			
Earth			
Wood			
B. Distribution reservoirs			
Concrete			
Earth			
Wood			
C. Tanks			
Wood			
Metal	2	6,750,000	
Concrete	4	14,300,000	
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		-	-		-	-		17	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		102,636	193,437
19	Welded steel									
20	Wood									
21	Other	-	-	-	-	-	263		6,830	30,794
22	Total	-	-	-	-	-	19,963	-	109,483	224,626

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	160	-	-		-		-	572
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	-	-	-	-	456,715
31	Welded steel									-
32	Wood									-
33	Other	968	16,108	764	46,027	2,127	8,613	-	3,461	115,955
34	Total	20,396	107,825	15,470	61,278	2,127	8,613	-	3,864	573,645

**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	6,198	6,193	0	0
Commercial	520	522	0	0
Industrial	0	0	0	0
Public authorities	89	89	0	0
Irrigation	23	20	0	0
Other (speci Multiple Residence	1,192	1,206	0	0
Agriculture	0		0	0
Subtotal	8,022	8,030	0	0
Private fire connections	0	0	145	145
Public fire hydrants	0	0	1,012	1,012
Total	8,022	8,030	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	5,020	4,985
3/4 - in		
1 - in	954	950
1 1/4 - in		
1 1/2 - in	361	358
2 - in	642	618
2 1/2 - in		
3 - in	23	19
4 - in	17	17
6 - in	4	4
8 - in		
10 - in		
12 - in		
Other		
Total	7,021	6,951

**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 |
| 3. Used, after repair | _____ 20 |
| 4. Found fast, requiring billing adjustment | _____ |

B. Number of Meters in Service Since Last Test

- | | |
|---|-------------|
| 1. Ten years or less | _____ 2,053 |
| 2. More than 10, but less than 15 years | _____ 1,478 |
| 3. More than 15 years | _____ 3,489 |

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)¹
Westlake - 123**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	141	106	90	113	127	168	171	915
Commercial	54	39	32	45	48	62	62	342
Industrial	-	-	-	-	-	-	-	-
Public authorities	7	5	2	4	5	7	10	40
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	8	6	4	5	11	20	26	80
Other (specify) Other Sales & Svc	0	-	-	0	-	0	-	0
								-
Total	209	156	129	167	192	257	269	1,378

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	190	193	160	134	107	784	1,700	Total	
Commercial	72	72	65	46	36	290	632	1,648	
Industrial	-	-	-	-	-	-	-	592	
Public authorities	10	11	10	5	4	40	80	-	
Irrigation	-	-	-	-	-	-	-	64	
Other (specify) Recycled Water	28	25	19	4	3	79	159	-	
Other (specify) Other Sales & Svc	0	0	0	-	-	0	0	137	
								1	
Total	301	301	253	189	149	1,194	2,572	2,441	

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

Total acres irrigated 1,188.14

Total population served 19,544

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 account

131	Materials and Supplies	<u>\$ 166,673.01</u>
100-3	Construction Work in Progress	<u>\$ 1,005,641.51</u>
241	Advances for Construction	<u>\$ 595,331.45</u>
265	Contributions in Aid of Construction	<u>\$ 2,459,213.75</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for Mike Jasper
Name of District Manager or Equivalent (Please Print)

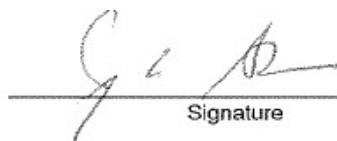
of _____ Westlake _____ District
Name of District

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, 2025 through December 31, 2025.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

April 24, 2026
Date

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