

APPENDIX F

CALIFORNIA AMERICAN WATER CO.
 General Office Expenses
 (Dollars in thousands)

Description	2003	2004
	ADOPTED	ADOPTED
Salaries	2,335.9	2,398.0
Employees Expenses	235.2	240.1
Employee Expenses Taxable	25.2	25.7
Legal Services	115.0	115.0
Leased Car Expense	19.4	14.7
Transportation Expense	45.4	46.1
Other Services & Auditing	97.6	99.6
Distribution Expense	8.3	8.5
Research & Development	28.5	29.1
Commercial Expense	14.3	14.6
Customer Service and Info Expense	36.0	36.0
Misc. Customer Accounting Expense	0.0	0.0
DP Equipment Rental & Maint.	64.4	65.8
Office Rental	251.6	261.0
Telephone	119.8	120.8
Stationery, Printing & Other Supplies	101.9	104.1
General Office Expenses	257.1	261.4
Rental & Maint. Of Equip.	84.4	88.2
Insurance (see CA Specific Costs below)	0.0	0.0
Dues & Memberships	158.1	161.6
Subscriptions	4.3	4.4
Office Bldg. Oper. & Maint.	27.4	28.0
Group Insurance & Pensions	494.2	507.4
Employees Welfare	117.3	120.1
Other Expenses	32.1	32.7
Depreciation	618.4	470.7
Payroll Taxes - FICA	161.2	166.3
Payroll Taxes - FUTA & SUTA	4.5	4.5
Taxes - Other	17.5	17.8
Taxes - FIT	13.6	13.9
Interest Expense	13.8	3.6
Interest Income	(13.3)	(13.6)
Other Authorizations	0.0	0.0
TOTAL OPERATING EXPENSES	5,489.1	5,446.2
CAPITAL EXPENSES		
Labor	(298.0)	(305.2)
Other	(102.2)	(104.9)
Total Capital	(400.2)	(410.1)
<u>CALIFORNIA SPECIFIC COSTS</u>		
Pensions, OPEBS, Insurance	3,822.7	3,999.2
Voorhees Management Fees	1,621.8	1,655.9
Voorhees Eudcational Expenses	1.6	1.6
Voorhees Water Quality Authorizations	71.7	73.2
Belleville Laboratory Expense	330.2	337.1
Shared Services	817.3	857.9
Call Center	1,303.1	1,356.7
Acquisition Adjustment	2,492.4	2,404.0
TOTAL CALIFORNIA COSTS	10,460.8	10,685.6
<u>DATA PROCESSING COSTS</u>	657.4	671.2
NET OPERATING EXPENSES	16,207.1	16,392.9

(END OF APPENDIX F)