

Decision No. 26464

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on )  
the Commission's own motion of certain )  
accounting practices of the Los Angeles )  
Gas and Electric Corporation, and into )  
the propriety of certain entries shown )  
in the 1930 annual report of said com- )  
pany and filed with this Commission. )

Case No. 3445

**ORIGINAL**

BY THE COMMISSION:

SECOND SUPPLEMENTAL ORDER

Los Angeles Gas and Electric Corporation having asked permission to distribute to accounts provided in the Uniform System of Accounts now in effect, the cost of fixed capital installed prior to January 1, 1913, reported by it at \$15,553,652.31; and having submitted a statement showing its proposed distribution of such cost, and the Commission having considered the company's request and being of the opinion that such request should be granted, subject to the provisions of this order, and that the order in Decision No. 26132 dated July 10, 1933, as amended, should be modified so as to permit such distribution, therefore,

IT IS HEREBY ORDERED, that the order in Decision No. 26132 dated July 10, 1933, as amended, be, and the same is hereby, further amended so as to permit Los Angeles Gas and Electric Corporation to distribute to fixed capital accounts provided in the Uniform System of Accounts for Electrical Corporations, effective January 1, 1923 and in the Uniform System of Accounts for Gas Corporations, effective January 1, 1924, both of which Uniform Systems of Accounts are now in effect, the said cost of fixed capital installed prior to January 1,

1913, such distribution to be made in accordance with Exhibit "A" attached hereto and made a part hereof, provided that the permission herein granted to distribute said cost shall not be deemed to establish the value of the fixed capital represented by said cost for the purpose of fixing rates or issuing securities.

IT IS HEREBY FURTHER ORDERED, that the order in Decision No. 26132 dated July 10, 1933, as amended, shall remain in full force and effect, except as modified by this Second Supplemental Order.

DATED at San Francisco, California, this 25<sup>th</sup> day of October, 1933.

O. C. Harvey  
Leon Outwell  
W. A. Lee  
W. B. Harris  
Michael J. ...

Commissioners.

EXHIBIT A

LOS ANGELES GAS AND ELECTRIC CORPORATION

Schedule of Fixed Capital in Service Installed prior to January 1, 1913, which we desire to Transfer to Accounts under Present Classification.

Fixed Capital Installed Prior to Jan. 1, 1913		Fixed Capital Installed Prior to Jan. 1, 1913, after 1930 Transfers to Present Classification of Accounts		Balance at August 31, 1933	
Account Name	Balance Jan. 1, 1930	O.R.O. Acct. No.	Account Name	Amount	Amount
Electric Appliances	\$ 35.10	304(a)	Steam Power Plant Land	\$ 247,578.34	\$ 247,578.24
Electric Conduit System	431,570.43	305	Steam Power Plant Structures	133,635.91	133,635.91
Electric Meters	359,963.22	306	Boiler Plant Equipment	241,859.11	241,859.11
Electric Services	331,906.12	307	Steam Power Plant Equipment	678,848.00	657,719.26
Electric Substations	5,925.78	311	Misc. Power Plant Equipment	28,314.30	28,143.51
Electric Works	1,096,862.18	312(a)	Distribution Land	5,524.80	5,524.80
Poles and Wire	826,821.96	343	Distribution Structures	1,105.75	1,105.75
Transformers	123,703.93	344	Distribution Substation Equipment	5,313.53	1,993.33
		346	Distribution Poles, Towers and Fixtures	247,673.24	231,597.78
Garage	1,183.21	347	Distribution Overhead Conductors	489,219.87	467,890.47
Improvements	8,273.51	348	Distribution Underground Conductors	220,520.78	271,619.49
Real Estate	274,251.70	349	Distribution Underground Conductors	139,249.05	125,617.15
Stable	2,007.38	350	Line Transformers	123,703.93	97,948.35
		351	Services	331,906.12	316,199.07
<b>Total Electric.....</b>	<b>\$ 3,462,505.52</b>	352	Consumers' Meters	359,963.22	333,271.36
		353	Misc. Distribution Capital	1,265.50	898.19
Gas Arc Lamps	\$ 65.00	357	Street Lighting Equipment	101,728.85	88,845.67
Gas Mains	5,730,430.31	358	Leased Appliances	36.10	12.68
Gas Meters	709,319.21	362	General Office Equipment	5,775.42	4,393.20
Gas Regulators	80,142.93	355(a)	Other General Land	9,967.73	10,074.15
Gas Services	1,390,105.16	366	Other General Structures	1,183.21	1,195.84
Gas Works	3,187,109.94	367	General Shops Equipment	34.56	34.93
		372	General Stores Equipment	274.68	256.31
Garage	3,027.51	377	General Transportation Equipment	110.43	244.77
Improvements	21,169.57	389	General Construction Equipment	77.84	111.33
Real Estate	974,641.35				
Stable	5,136.31				
			<b>Total Electric .....</b>	<b>\$ 3,434,869.87</b>	<b>\$ 3,267,759.75</b>
<b>Total Gas .....</b>	<b>\$ 12,091,147.29</b>	311(a)	Production Plant Land	\$ 625,543.20	\$ 625,543.20
		312	Production Structures	239,920.12	243,305.13
<b>Total Gas and Electric.....</b>	<b>\$ 15,553,652.81</b>	313	Boiler Plant Equipment	129,396.66	120,042.60
		314	Production Equipment	1,460,856.08	1,474,750.95
		315	Storage Equipment	406,675.56	357,149.91
		316	Misc. Production Equipment	42,677.87	11,990.11
		317	By-products Structures and Equipment	151,387.72	152,679.13
		351(a)	Distribution Land	312,974.35	312,974.35
		352	Distribution Structures	63,491.90	60,202.34
		353	Distribution Station Equipment	2,664.81	2,664.81
		354	Distribution Storage Equipment	707,638.08	707,429.51
		355	Distribution Mains	5,730,430.31	5,623,043.16
		357	Services	1,380,105.16	1,168,283.98
		358	Consumers' Meters and Regulators	789,462.14	733,231.89
		360	Installations on Consumers' Premises	65.00	-
		361	Misc. Distribution Equipment	2,067.50	1,817.06
		377	General Office Equipment	14,777.66	11,050.59
		378(a)	Other General Land	25,504.63	25,398.21
		379	Other General Structures	3,027.51	3,014.88
		381	General Shops Equipment	88.44	88.07
		382	General Stores Equipment	702.82	646.19
		383	General Transportation Equipment	282.57	617.11
		384	General Construction Equipment	199.16	280.67
			<b>Total Gas .....</b>	<b>\$ 12,089,839.25</b>	<b>\$ 11,546,203.85</b>
			<b>Total Gas and Electric.....</b>	<b>\$ 15,624,709.12</b>	<b>\$ 14,813,963.60</b>
			To Non-operating Capital.....	28,943.69	
			<b>Total Transferred.....</b>	<b>\$ 15,653,652.81</b>	