

Decision No. 31903

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation
on the Commission's own motion to
prescribe a list of units of property
and accounting procedure relating to
the retirement of investment in elec-
tric plant accounts.

Case No. 4379

ORIGINAL

BY THE COMMISSION:

FIRST SUPPLEMENTAL ORDER

Good cause appearing therefor,

IT IS HEREBY ORDERED, that such portion of the order in Decision No. 31618 dated January 3, 1939 adopting and prescribing units of property under Accounts 344, 345, 346, 347, 348, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362 and 363 in Exhibit A attached to and made a part of the order in said Decision No. 31618, dated January 3, 1939, be, and the same is hereby vacated and set aside.

IT IS HEREBY FURTHER ORDERED, that the Railroad Commission of the State of California in lieu of the aforesaid units of property, hereby adopts and prescribes, for Class A and Class B electrical corporations, the units of property contained in Subdivision A of Exhibit B attached hereto and made a part hereof.

IT IS HEREBY FURTHER ORDERED, that in the event said Class A and Class B electrical corporations, or any of them, elect to retire property from the accounts in said Exhibit B on an average cost basis, then said corporations or corporation shall prepare and maintain average annual costs by year of installation for at least the units of property and the minor items of property in Subdivision B of said Exhibit B, and shall use said costs in recording the retirements of such property.

IT IS HEREBY FURTHER ORDERED, that the order in Decision No. 31618, dated January 3, 1939, shall, except as to those provisions which are by this first supplemental order vacated and set aside, or modified, remain in full force and effect.

DATED at San Francisco, California, this 14th day of April, 1939.

Raymond A. ...
Frank ...
...
Justus J. Coe

COMMISSIONERS.

EXHIBIT B

LIST OF UNITS OF PROPERTY, ETC.

(The article a, an or the, as appropriate, should be read in connection with each unit of property listed herein.)

344. TOWERS AND FIXTURES (TRANSMISSION)

Subdivision A. Units of property:

Tower, with or without foundation.

Subdivision B. Preparation and maintenance of cost records: Average annual costs of towers and foundations shall be prepared and maintained by individual designs of tower and foundation on each transmission line separately. If the nature of territory or accessibility results in wide variations of labor or transportation costs, separate by areas or portions of lines.

345. POLES AND FIXTURES (TRANSMISSION)

Subdivision A. Units of property:

1. Frame, A or H, with or without associated crossarms, guys, anchors, etc.
2. Pole: i.e. line pole, brace pole or guy pole, with or without associated crossarms, guys, anchors, etc.

Subdivision B. Preparation and maintenance of cost records: Average annual costs shall be prepared and maintained for;

1. Poles, segregated by types, lengths and interests.
2. Crossarms by groups for various cross sections, including hardware and pins, save special types of steel pins.
3. Frames by individual designs, or standards.
4. Guys—separately by overhead, anchor and combined overhead and anchor.
5. Platforms—by standards and special.

346. OVERHEAD CONDUCTORS AND DEVICES (TRANSMISSION)

Subdivision A. Units of property:

1. Conductor, two or more continuous spans of one circuit.
2. Circuit breaker.
3. Lightning arresters, set of.
4. Line switches, set of.

Subdivision B. Preparation and maintenance of cost records:
Average annual costs shall be prepared and maintained for;

1. Wire by linear feet or pounds by size and kind.
2. Insulators:
 - a. Pin type insulators by rated voltage.
 - b. Suspension insulators by rated voltages and type.
 - c. Strain and dead end insulators by rated voltages.
3. Air break switches by groups of types, voltages and capacity.
4. Oil circuit breakers by groups, voltages and capacity.
5. Lightning arresters, set of, separately by voltages and type.
6. Grounds and ground connections.

347. UNDERGROUND CONDUIT (TRANSMISSION).

Subdivision A. Units of property:

1. Conduit, section of, between two manholes, or between a manhole and a pole.
2. Manhole, splicing chamber or cable vault (not including hand holes).
3. Ventilating equipment, complete installation at one location.

Subdivision B. Preparation and maintenance of cost records:
Average annual costs shall be prepared and maintained for;

1. Conduit, including trench, backfill and paving on a multiple linear foot basis by types.
2. Manholes, splicing chambers and cable vaults with their frames, covers and paving by individual installations or standard types.

348. UNDERGROUND CONDUCTORS AND DEVICES (TRANSMISSION).

Subdivision A. Units of property:

1. Circuit breaker.
2. Conductor(buried), section of cable 600 feet or more in length.
3. Conductor(in conduit), circuit between two manholes or between a manhole and a pole.
4. Conductor(submarine), submerged length of cable between terminal chambers or manholes.
5. Lightning arresters, set of.

6. Line switches, set of.
Subdivision B. Preparation and maintenance of cost records:
Average annual costs shall be prepared and
maintained for;

1. Conductors on a linear foot basis with cable or wire segregated by size, type or kind and voltage.
2. Switches, disconnects, potheads and lightning arresters separately by type, voltage and capacity.
3. Junction boxes by type and kind.

349. ROADS AND TRAILS (TRANSMISSION).

(See account 326 for applicable units of property).

351. STRUCTURES AND IMPROVEMENTS (DISTRIBUTION).

(See account 311 for applicable units of property).

352. STATION EQUIPMENT (DISTRIBUTION)

(See account 343 for applicable units of property).

354. POLES, TOWERS AND FIXTURES (DISTRIBUTION).

Subdivision A. Units of property:

1. Frame, A or H, with or without associated crossarms, guys, anchors, etc.
2. Pole, i.e., line pole, brace pole, or guy pole, with or without associated cross-arms, guys, anchors, etc.
3. Tower, with or without foundation.

Subdivision B. Preparation and maintenance of cost records:

(Average annual costs shall be developed in the manner indicated under accounts 344 and 345, except that costs need not be kept separately by pole lines.)

355. OVERHEAD CONDUCTORS AND DEVICES (DISTRIBUTION)

Subdivision A. Units of property:

1. Conductor, two or more continuous spans of one circuit.
2. Circuit breaker.
3. Lightning arresters, set of.
4. Line switches, set of.

Subdivision B. Preparation and maintenance of cost records:
Average annual costs shall be prepared and maintained for;

1. Wire by linear feet or pounds by size and kind.
2. Pin type insulators grouped by voltages above 5,000, and 5,000 and under.
3. Other insulators by type, i.e. dead end, guy, etc.
4. Air break switches by groups of types, voltage and capacity.
5. Oil circuit breakers by groups of types, voltage and capacity.
6. Cutouts per set separately by expulsion types and all other types.
7. Lightning arresters separately by voltages and types.

356. UNDERGROUND CONDUIT (DISTRIBUTION)

Subdivision A. Units of property:

1. Conduit, section of, between two manholes or between a manhole and a pole.
2. Manhole, splicing chamber or cable vault (not including hand holes).
3. Ventilating equipment, complete installation at one location.

Subdivision B. Preparation and maintenance of cost records:

(Average annual costs shall be developed in the manner indicated under account 347).

357. UNDERGROUND CONDUCTORS AND DEVICES (DISTRIBUTION).

Subdivision A. Units of property:

1. Circuit breaker.
2. Conductor (buried), section of cable 600 feet or more in length.
3. Conductor (in conduit), circuit between two manholes or between a manhole and a pole.
4. Conductor (submarine), submerged length of cable between terminal chambers or manholes.
5. Lightning arresters, set of.
6. Line switches, set of.

Subdivision B. Preparation and maintenance of cost records:

(Average annual costs will be developed in the manner indicated under account 348).

358. LINE TRANSFORMERS.

Subdivision A. Units of property:

1. Capacitor bank.
2. Lightning arresters, set of.
3. Network protector.
4. Transformer, with or without case.
5. Transformer cutout boxes or switches, set of.
6. Voltage regulator.

(See also text of account 761-3, Removing and Resetting Line Transformers).

Subdivision B. Preparation and maintenance of cost records:

Average annual costs shall be prepared and maintained for;

1. Capacitor bank by voltage, type and capacity.
2. Lightning arresters, set of, separately by voltage and type.
3. Installed transformers by phase, type, voltage and capacity.
4. Cutouts, per set, separately by expulsion types and all other types.
5. Voltage regulators by phase, type, voltage and capacity.

359. SERVICES.

Subdivision A. Units of property:

1. Overhead service.
2. Underground service(not including duct).
3. Underground service duct.

Subdivision B. Preparation and maintenance of cost records:

Average annual costs shall be prepared and maintained for;

1. Overhead services either on the basis of pounds or linear feet of wire, segregated in the latter case by sizes if the size is No. 2 or larger; otherwise, per service, separately by number of wires.
2. The cable in underground services on a linear foot basis segregated by type, kind and voltage.

3. Wire in underground services on the basis of pounds or linear feet of wire, segregated in the latter case by sizes if the wire is No. 2 or larger.
4. Conduits in underground services on a multiple linear foot basis, including trench, backfill and paving, separately by types.
5. Junction boxes separately by type and kind.

360. METERS.

Subdivision A. Units of property:

1. Current limiting device.
2. Instrument transformers, set of.
3. Meter.
4. Time switch.

(See also text of account 762-1, Removing and Resetting Meters).

Subdivision B. Preparation and maintenance of cost records:

Average annual costs shall be prepared and maintained for;

1. Installed meters separately by A. C. and D. C. by general type phase, voltage, amperage and number of wires.
2. Instrument transformers separately by current and potential transformers.
3. Meter panels separately by standards.

361. INSTALLATION ON CUSTOMERS' PREMISES.

Subdivision A. Units of property:

1. Cable vault.
2. Commercial lighting equipment installation on one premise.
3. Equipment installation, such as a frequency changer, a motor, a motor generator set, etc.
4. Switchboard and wire or cable connections on one premise.

Note: See also other accounts for appropriate units of property and for preparation and maintenance of cost records.

362. LEASED PROPERTY ON CUSTOMERS' PREMISES.

Subdivision A. Units of property:

1. Equipment installation, such as a motor, a transformer, etc.

Note: See also other accounts for appropriate units of property and for preparation and maintenance of cost records.

363. STREET LIGHTING AND SIGNAL SYSTEMS.

Subdivision A. Units of property:

1. Lamp fixture including suspension fixtures, brackets, glassware, etc., when not a part of post or standard.
2. Post or standard.
3. Series contactor.
4. Signal installation at one location.
5. Time switch.
6. Transformer.

Note: See also units as listed under accounts 355, overhead conductors and devices; 356, underground conduit; 357, Underground conductors and devices; and 358, Line transformers, when such property is included in this account.

Subdivision B. Preparation and maintenance of cost records:

Average annual costs shall be prepared and maintained for;

1. Overhead lamp fixtures separately by type of fixture and by type of support, whether mast, bracket or suspension. Include the suspension fixture, bracket and glassware with the lamp fixture.
2. Ornamental fixtures separately by type of supporting device, standard, base or bracket, and by type of fixture.
3. Time switches separately by class, size and type.
4. Series contactors separately by types.