

ORIGINAL

Decision No. 42232

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of
CALIFORNIA WATER SERVICE COMPANY,
a corporation,

for an order authorizing it to
destroy certain records and
memoranda.

Application
No. 30405

O P I N I O N

California Water Service Company asks, in this application, permission to discontinue the preservation of, and to destroy, the following records:

a. Consumer ledger cards relating to a period earlier than five years from current date. These ledger cards provide a separate record of billing to each consumer. Applicant will retain its meter book sheets and flat rate billing sheets from which it is possible to reconstruct the billings of any account for prior periods.

b. Consumer bill payment stubs after the elapse of five years from the date of payment of bill. The bill stubs provide a separate record of payments made by each consumer.

c. Miscellaneous accounts receivable collection memoranda which are more than five years old. These collection memoranda provide a separate record of payments on other than consumers' accounts receivable.

d. Collectors' daily report sheets which are more than five years old. The collectors' daily report sheets are a

recapitulation or summary of the collections made by each cashier or collector.

e. Control sheets on consumers' accounts receivable after the elapse of five years from the date of original preparation. The control sheets provide a means of checking or verifying the trial balances of consumers' accounts receivable ledgers.

f. Miscellaneous cash receipts collection memoranda. This record covers the collection of miscellaneous cash receipts, including meter deposits and extension deposits. Information relating to deposit transactions is available from the daily cash reports, or subsidiary ledgers kept by applicant, or both. We believe that the miscellaneous cash receipts collection memoranda should be retained for a period of five years after date.

g. Trial balances of subsidiary ledgers which are more than five years old. The trial balances are working paper memoranda.

h. Daily time reports which are more than five years old from date of compilation. The daily time reports show, for each employec, the distribution to accounts or jobs the hours of work performed each day. The essential information contained in the daily time reports is summarized on recapitulation sheets, which are prepared to reflect the distribution of labor charges for each month and each employee. The recapitulation sheets are retained as a permanent record.

i. Storeroom charge and credit slips. The information contained on the individual storeroom charge and credit slips is

summarized periodically, and the summaries form the basis from which the general ledger entries are prepared. The summaries, which are retained as a permanent record, contain all essential information as to type of material, quantities, unit price and amounts to be charged to each account or job.

j. Water inspection tags which have been superseded by new tags. The water inspection tags show the results of the company's inspections of the premises of flat rate consumers.

k. Daily automobile reports. The information contained in such reports is summarized on recapitulation sheets which are prepared to reflect the distribution of the mileage charges for each month and each vehicle. The recapitulation sheets are retained as a permanent record.

An examination has been made by a Commission representative of the records which applicant desires to destroy, and of their relation to records which applicant should maintain permanently. In his opinion the summaries which applicant now prepares and maintains from its storeroom charge and credit slips and daily automobile reports are adequate to analyze the accounts to which they relate. There is no need to retain the storeroom charge and credit slips or daily automobile reports after they have been audited and recapitulated. The other records mentioned herein may be destroyed after the elapse of the time indicated.

O R D E R

The Commission has considered this application and is of the opinion that a hearing thereon is not necessary and that the application should be granted; therefore,

IT IS HEREBY ORDERED that after the effective date of this order, California Water Service Company may discontinue the preservation of, and destroy, the records and memoranda referred to in the foregoing opinion to the extent indicated in said opinion.

IT IS HEREBY FURTHER ORDERED that this order shall become effective twenty (20) days after the date hereof.

Dated at San Francisco, California, this 23rd day of August, 1949.

R. F. Dunning
Justice F. C. Wheeler
Just. H. Lawrence
Harold P. Kida

Commissioners