

**ORIGINAL**

Decision No. 55848

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of )  
DYKE WATER COMPANY, a corporation, )  
for authority to extend its water )  
service to additional territory in )  
the vicinity of Garden Grove, in )  
unincorporated territory, County of )  
Orange, under Section 1001, Public )  
Utilities Code of the State of )  
California. )

Application No. 37097  
Application No. 37161

SUPPLEMENTAL OPINION AND ORDER

By ordering paragraph 1(f) of Decision No. 53858, dated October 1, 1956, in the above-numbered applications, Dyke Water Company was required to institute appropriate procedures to bring and maintain its accounting practices into conformance with the Uniform System of Accounts for Water Utilities effective January 1, 1955, such procedures to include, among other things, the accounting for operating expenses by primary accounts, establishing of a work order system and work order records to cover construction work and classification of utility plant among the various plant accounts, and the instituting of an appropriate retirement procedure to insure proper depreciation accounting practices.

By a letter dated September 16, 1957, applicant's certified public accounting firm has reported to the Commission that the requirements of the order in Decision No. 53858, supra, relating to the institution by applicant of appropriate accounting procedures, hereinbefore outlined, have been met by applicant through its professional auditors, and that applicant has complied with all the accounting matters as outlined in paragraph 1(f), supra. Applicant, of course, has the continuing obligation to maintain such records.

It appears that applicant has met the Commission's requirements with respect to the matters referred to in said ordering paragraph; therefore,

IT IS HEREBY ORDERED as follows:

1. That ordering paragraph 1(f) of the order in Decision No. 53858, dated October 1, 1956, be and it is vacated and set aside.

2. That in all other respects Decision No. 53858, dated October 1, 1956, shall remain in full force and effect.

The effective date of this order shall be twenty days after the date hereof.

Dated at San Francisco, California, this 19<sup>th</sup> day of November, 1957.

[Signature]  
President

[Signature]

[Signature]

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Commissioners