

Decision No. 57578

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the matter of the investigation on the Commission's own motion to consider the adoption of a uniform system of accounts for water utilities, and a list of units of property.

Case No. 5482

FIRST SUPPLEMENTAL ORDER

WHEREAS, the Commission, after hearings, has prescribed uniform systems of accounts for the several classes of public utilities operating under its jurisdiction, and

WHEFEAS, it appears to be necessary and desirable for the Commission in the exercise of its regulatory functions to clarify and expand its said systems with respect to customers' deposits to establish credit, therefore,

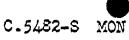
IT IS HEREBY ORDERED as follows:

1. Account 227 of the Uniform System of Accounts for Class A, Class B and Class C Water Utilities, effective January 1, 1955, prescribed by Decision No. 50185, dated June 29, 1954, is amended to read as follows:

- "227. Customers' Deposits
 - A. This account shall include all amounts deposited with the utility by customers as security for the payment of bills.

- 1 -

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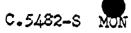
B. Unclaimed deposits that may lawfully be written off as unrefundable, because of failure to locate the rightful owner or for some other reason, shall be credited to Account 254, Reserve for Uncollectible Accounts, upon the expiration of one year after service has been discontinued, if such a reserve is maintained; otherwise, shall be credited to a subaccount under Account 775, Uncollectible Accounts."

2. Account 227 of the Uniform System of Accounts for Class D Water Utilities, effective January 1, 1955, prescribed by Decision No. 50185, dated June 29, 1954, is amended to read as follows:

"227. Customers' Deposits

- A. This account shall include all amounts deposited with the utility by customers as security for the payment of bills. Deposits refunded shall be debited to this account, and amounts applied to uncollectible bills shall be credited to the account of the customer and debited to this account.
- B. Unclaimed deposits that may lawfully be written off as unrefundable, because of failure to locate the rightful owner or for some other reason, shall be credited to a subaccount under Account 770, Customer accounting and collecting expenses, upon the expiration of one year after service has been discontinued."

- 2 -



3. This first supplemental order will become effective on January 1, 1959.

Dated at San Francisco, California, this 10th day of Acronomic , 1958.

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