

ORIGINAL

Decision No. 75220

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application
of GARDEN WATER CORPORATION, a
California corporation for
Authorization to Increase Its
Rates Charged for Water Service.

Application No. 49844
(Filed December 4, 1967)

SUPPLEMENTAL OPINION AND ORDER

In Decision No. 74739, dated October 1, 1968, ordering paragraphs 6.a. and 6.b. direct Garden Water Corporation to adjust its books of account to reflect the staff-adjusted balances for certain balance sheet accounts if no exceptions are taken and ordering paragraph 8 directs it to develop the cost of contributed backup facilities in certain tracts and submit such cost, together with proposed journal entries, to the Commission for approval.

By letter dated December 6, 1968, applicant filed an exception to staff adjustment (d) in Table 2-B of Exhibit No. 2 for failure to reflect the cost of the transmission line linking Tracts 2427 and 2498. By letter dated December 9, 1968, applicant submitted (1) copies of letters received from the developer of Tracts 2703 and 2865 showing the cost of the contributed facilities and (2) proposed journal entries. The Commission staff concurs in applicant's exception and in the proposed journal entries.

The exception has merit; the proposed journal entries warrant approval; therefore,

IT IS ORDERED that ordering paragraph 6.b. of Decision No. 74739 is modified to read as follows and is no longer stayed as provided for in ordering paragraph 6.a. of said decision:

6.b. On or before March 31, 1969, Garden Water Corporation shall adjust its books of account to reflect, after certain further adjustment, the staff-adjusted balances for utility plant, reserve depreciation, contributions in aid of construction, and other accounts as of December 31, 1967, all as set forth in the balance sheet in Table 2-A of Exhibit No. 2. The further adjustment shall be consistent with the accounting entries necessary to record the cost of \$3,525.39 for the transmission line between Tracts 2427 and 2498 and with the contents of applicant's letter dated December 6, 1968.

IT IS FURTHER ORDERED that Garden Water Corporation may record the cost of contributed backup water system facilities in Tracts 2703 and 2865 amounting to \$5,750 in its books of account consistent with the proposed journal entries set forth in its letter dated December 9, 1968.

The effective date of this order shall be the date hereof.

Dated at San Francisco, California, this 21st day of JANUARY, 1969.

William Lyons Jr.
President

Augustan

Frederick Morrissey

William J. Moran

Commissioners

Commissioner Thomas Moran, being necessarily absent, did not participate in the disposition of this proceeding.