

PUBLIC SERVICE COMMISSION OF KENTUCKY

A meeting of the Public Service Commission of Kentucky was held at its offices in the City of Frankfort on the 21st day of August, 1935; present: Wilbur K. Miller, Chairman, William D. Cochran and Lloyd B. Clark, Commissioners.

In the matter of Classification of Accounts)
for Water Utilities (Municipal))

ADMINISTRATIVE
ORDER NO. 14

The Commission on its own motion, pursuant to the authority vested in it by Subsection (1) of Section 4 of the Public Service Commission Act, and after due consideration deeming it advisable to establish a uniform classification of accounts for municipally owned water utilities, and

WHEREAS, a tentative classification of accounts was prepared for the Commission under the direction of R. A. Steltenkamp, Chief Accountant, and E. V. Williamson, Consultant Accountant, and

WHEREAS, This Commission did on the 19th day of February, 1935, send to all municipally owned water utilities in this Commonwealth a copy of said tentative classification of accounts for municipally owned water utilities with notice that a hearing would be had on same on April 10, 1935, for the purpose of receiving suggestions, comments and criticisms to said tentative classification of accounts, and

WHEREAS, The Commission on the aforementioned date did hold such a hearing and receive certain suggestions, comments and criticisms from such municipally owned water utilities, and

WHEREAS, This Commission has considered the recommendations of all oral and written suggestions, comments and criticisms, as well as the recommendations of its Chief Accountant, R. A. Steltenkamp and E. V. Williamson, Consultant Accountant, based upon the record of said hearing on the aforementioned date, and finds that certain changes and amendments should be made to said tentative classification of accounts for water utilities (municipal) as previously submitted, and that said tentative classification of accounts for water utilities (municipal), thereby changed and amended, are necessary and adequate, it is therefore

ORDERED, By the Public Service Commission of Kentucky that the system of accounts and records, fully set forth and described in a pamphlet identified and designated as "A Uniform System of Accounts for Municipal Water Utilities Prescribed by the Public Service Commission of Kentucky" and hereafter recorded and set out in full be and the same is hereby established and prescribed, effective on and after January 1, 1936, as the system of accounts and records to be kept and used by each and all of said municipally owned water utilities, and it is further

ORDERED, That each of said municipally owned water utilities of each class as the same is designated in said pamphlet shall carry on its books the accounts and records herein prescribed for a utility of that class and shall accurately keep such accounts in accordance with the requirements, definitions and instructions contained and set out in said pamphlet.

Secretary