
APPENDIX

SCHEDULE USED IN SECURING STATISTICS OF ELECTRIC LIGHT AND POWER STATIONS: 1917.

8-1917

DEPARTMENT OF COMMERCE (B 4-537)
BUREAU OF THE CENSUS
SAM. L. ROGERS, DIRECTOR

CENSUS OF ELECTRIC LIGHT AND POWER STATIONS, 1917
EUGENE F. HARTLEY, CHIEF STATISTICIAN

All Central Electric Light or Power Stations, including Municipal Stations, should be reported on this schedule. No report is required for electric plants operated for the exclusive benefit of the owner for lighting or furnishing power for his factory, hotel, or other enterprise. Plants of this kind, however, which incidentally sell current must be reported.

Name of Company or Plant _____

Location of plant: State _____ County _____
City or Town _____ Street and No. _____

General Office (give state, city, street, and number) _____
(Units and power plants operated by the same corporation, firm, or individual, and located in different states, counties, cities, or towns, should be separately reported.)

AUTHORIZATION.

The Act of Congress approved June 7, 1908, authorizes the Director of the Census to collect every fifth year statistics relating to the electric industries, including electric light and power stations and electric railways. The Act approved July 2, 1909, directs that it shall be the duty of every owner, president, treasurer, secretary, director, or other officer or agent of any establishment or company covered by the census inquiry to furnish the information indicated by the schedules that have been prepared in conformity with these requirements.

The last census of electric light and power stations covered the year 1912, and this schedule has been prepared for the census year of 1917. The statistics should relate to the calendar year ending December 31, 1917. Except in the case of number of employees, all questions that relate to a single date, such as cash on hand, number of lamps, etc., should be of the date of the last day of the year covered by the report.

The answers to inquiries in regard to financial matters will be held absolutely confidential; the separate reports will be combined so as to show totals for all companies in each state. The information will be used only for the statistical purposes for which it is given, and will not be disclosed to any individual, state or local authority, or other Bureau or Department of the Federal Government.

Sam. L. Rogers
Director of the Census.

CERTIFICATE.

THIS IS TO CERTIFY that the information contained in this schedule is complete and correct to the best of my knowledge and belief, and it covers the period from _____ 1917 to _____ 1918

(Signature and official designation of the person furnishing the information.)

(Address of person furnishing the information.)

(Signature of Special Agent.)

Each question should be answered; if not applicable, use word "None."

1. Character of organization.
State the form of organization as it existed on the last day of the year covered by the report, whether individual, firm or partnership, incorporated company, municipal, or other form.

2. If a controlling company, write on the last page of the schedule the names and addresses of subsidiary or leased companies for which report is included in this return.

3. If a subsidiary or leased company, give name and address of operating company or lessee.

4. Is the corporation or firm engaged in any business or industry other than that of central station work for electric light and power? (Yes or no) _____ If so, state the character of such business or industry, and whether conducted in the same or separate plants _____

Estimated population of area served with electric current _____

5. Power-plant equipment.
Include all generating units in all plants covered by the report, and give the total horsepower for all included in each group.

GENERATING POWER PLANT.	Total.	200 H. P. or under.	Over 200 H. P. and under 5,000 H. P.	5,000 H. P. and over.
Steam engines (not turbines), number.				
Total capacity in horsepower.				
Steam turbine, number.				
Total capacity in horsepower.				
Internal-combustion engine, number.				
Total capacity in horsepower.				
Water wheels and turbines, number.				
Total capacity in horsepower.				

6. Electrical generators.
Give the total number of each of the three kinds of dynamos, and the total rated capacity in kilowatts of all machines of each class. If machines are rated in kilovolt-amperes (KVA), give amount of equivalent in kilowatts.

	Total.		Operated by water power.		Operated by other power.	
	Number.	Rated capacity in kilowatts.	Number.	Total rated capacity in kilowatts.	Number.	Total rated capacity in kilowatts.
Dynamos:						
Direct-current, constant voltage.						
Direct-current, constant amperage.						
Alternating and polyphase current.						

Are machines rated in KVA? _____ If so, is capacity reported in KW equivalent? _____

7. Output of station.
The output must be obtained from the load voltage and amperage, or from the actual watt or kilowatt reading of dynamo meters.

Kilowatt hours in 1917: Generated _____ Purchased _____

Total _____ For electric lighting (approximate) _____ For power (approximate) _____
Sold to other companies (approximate) _____ For all other purposes (approximate) _____
Distribution line losses (approximate) _____

(When alternating current is generated and delivered through substations in D. C., the amount generated should be included with the total kilowatt output.)

Each question should be answered; if not applicable, use word "None."

B. Miscellaneous statistics.

Number of stationary motors served (do not include small fan motors) _____
Total capacity in horsepower _____
Recording meters on consumption circuits _____
Total number of customers furnished electric current during the year _____

EQUIPMENT.

9. Number of street lamps.
Account for all street lamps used for service on the last day of the year covered by this report.

	Number.
Arc lamps.	
Incandescent lamps (include all filament lamps).	
Other varieties (specify kind).	

10. Substation equipment.
Include equipment of the character in main power plant as well as that in separate substations. Give total number of each class of machines and total rated capacity in kilowatts for all machines of each class.

	Total number.	Total rated capacity in kilowatts.	In substations.		In main station.	
			Number.	K. W. capacity.	Number.	K. W. capacity.
Rotary converter and motor generator sets.						
Transformers.						
Auxiliary generators.						
Storage batteries.						

FINANCIAL STATISTICS.

11. Revenue and income account.
Give actual amounts derived in income account statement. This may include income and expenses properly belonging to but not actually received or paid during the year, and therefore included as well as cash statements. If accounts do not show the income for each class of service, include the value of electricity furnished free of charge to municipal or other government, or of current consumed by lamps not meters on the company's property. The estimated value of the free service should be given only in answer to inquiry. If accounts do not contain the profits on the merchandise sales, these should be included. The figure for sales reported in the operating and maintenance during the year covered by the report. Balance and wage must be included, and also shown as separate items in answer to inquiry 12.

REVENUES.

Electric service:

Commercial or private light, power, and heat (report income for power separately if practicable) _____

Commercial or private power (if income for power can be shown separately) _____

Municipal street lighting, both arc and incandescent _____

Sale of electric current to other public service corporations _____

Interest and dividends from investments _____

All other income, including rents and profits on merchandise sales (not the total amount of such sales) _____

Total _____

ELECTRICAL INDUSTRIES: 1917.

SCHEDULE USED IN SECURING STATISTICS OF ELECTRIC LIGHT AND POWER STATIONS: 1917—Continued.

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Each question should be answered; if not applicable, use word "None."

EXPENSES.	
Supplies and materials used for ordinary repairs or replacement, and salaries and wages, as shown in answer to inquiry 14.	\$
Fuel	\$
Electric current and electric power purchased	\$
Rent of offices, stations, line-wire supports, conduits, underground and water privileges	\$
All other expenses incident to operation and maintenance, such as advertising, law expenses, telegraph and telephone service, power other than electric, and miscellaneous items of expense, not elsewhere included	\$
TAXES:	
Real and personal property	\$
Capital stock	\$
Federal corporation tax	\$
Earnings	\$
Miscellaneous (specify items)	\$
Interest on funded and floating debentured mortgages	\$
Injuries and damages, and legal expenses incident thereto	\$
Insurance	\$
Charges for depreciation, if any	\$
Charges for sinking or other reserve funds, if any (if charged against income)	\$
Total	\$
Dividends declared during the year	\$
	On common stock
	On preferred stock

15. Free service.	
Give the adjusted value of current supplied free to municipalities or other government by either municipal or municipal plants. The estimate must be based upon the prevailing commercial rate. Do not include those included in the answer to inquiry 14.	
If the report is for a commercial company, give the estimated value of free service furnished municipal or other government	\$
If the report is for a municipal plant, give the amount of estimated income represented by current consumed in lighting streets, parks, public buildings, etc., for which no income is received	\$

16. Employees, salaries, and wages.	
The salaries and wages reported here should be the total amount paid during the year and should also be included in the amount reported for the payment of expenses under inquiry 14.	
Do not include salaries and wages of persons who are not employed as such, but who are employed as directors or officers of the company, or as agents, or as representatives of the company, or as employees of other departments, if considered as material officers of corporation, may be reported as stockholders and officers performing work similar to that of other employees. These should be included with wage earners. Those whose duties are wholly supervisory should be reported as salaried employees.	
If possible give number employed on September 30, 1917, as per pay roll. If data are not available for that day or month, give the data for nearest representative or normal day, and state day and month here	
	Number September 30, 1917.
	Salaries and wages for year.
Salaried employees:	\$
Salaried officers of corporation	\$
Superintendents and managers	\$
Clerks, stenographers, and other salaried employees	\$
Total for salaried employees	\$
Wage earners (do not include salaried employees reported above or those engaged exclusively on additions or extensions)	\$

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Each question should be answered; if not applicable, use word "None."

14. Balance sheet.			
ASSETS.		LIABILITIES.	
Kind.	Amount.	Kind.	Amount.
Fuel and equipment	\$	Capital stock	\$
Other physical property	\$	Common	\$
Stocks and bonds of other electric companies	\$	Preferred	\$
Stocks and bonds of companies other than electric companies	\$	Debentures	\$
Treasury securities	\$	Funded debt	\$
Stock	\$	Cash investment (for unincorporated companies)	\$
Bonds	\$	Real estate mortgages	\$
Other permanent investments (specify)	\$	Floating debt (bonds and notes)	\$
Cash and notes and accounts receivable	\$	Reserves	\$
Materials and supplies	\$	Bills and accounts payable	\$
Stock and bond discount	\$	Interest, rent, and taxes due and accrued	\$
Sinking and other special funds	\$	Dividends due and payable, but unpaid	\$
Interest, dividends, and rents receivable	\$	Premium on capital stock and funded debt	\$
Sundry (specify principal items)	\$	Sundry (specify principal items)	\$
Total	\$	Total	\$

15. Fuel used: Give the quantity of each of the five kinds of fuel used during 1917.		
	Unit of measure	Quantity.
Coal, anthracite	Ton (2,240 lbs.)	
Coal, bituminous	Ton (2,000 lbs.)	
Oil	Ton (2,000 lbs.)	
Gas (state whether natural or manufactured)	1,000 cu. ft.	
REMARKS:		

INSTRUCTIONS TO SPECIAL AGENTS.

LISTS AND CANVASS OF ESTABLISHMENTS.

Unlisted establishments.—Although the list of establishments furnished special agents has been made as complete as possible, it has not been practicable to secure absolute accuracy and completeness, and special agents must be constantly on the alert to discover plants not named on the list. They will be held strictly accountable for a complete canvass of the district to which they are assigned. They must make careful inquiry for other plants located in that vicinity.

The agents must account for all of the names on the list. A return must be secured for each establishment not already disposed of as noted on list or a satisfactory explanation given on the daily report. This explanation must be such as "Out of business, no successor," "Isolated plant, no current sold," or "Only — per cent sold." The explanation given on the daily report must be full and complete, leaving no doubt as to the conditions. The number of the establishment on the typewritten list must in all cases be written in the upper right-hand corner of the schedule and on the left-hand margin of the daily report.

Change in name of establishment.—If a change has been made in the name or location of the plant since the list was prepared, or if a report is secured for an establishment under a different name from that appearing on the list, the list must be changed (without erasures) to agree with the new conditions and this change must also be stated on the daily report.

Idle plants.—All plants that commenced operations or did any work during the census year ending December 31, 1917, must be reported, although they may not have been in operation at the end of that year. Reports are not required for plants which were closed or idle during the whole of the year. The circumstances, however, should be explained in the daily report of the agent.

Central offices.—A large number of properties are controlled from offices located elsewhere than at the plants. When known, central offices of this character and the names of the plants for

which reports will be prepared at the central office are indicated on the lists. Agents canvassing the districts in which central offices are located must in every instance call at these offices for reports before canvassing the other plants. A return must be secured for every plant noted on the central office list. A large number of controlling companies have advised the office that reports for certain properties will be prepared at their office. The names of these properties will appear on the agent's list, but with a notation, "Central office," or "Report will be secured at ———." Agents must not secure reports for these plants unless the central office is within their district, and then from the business office. If in the city where such plants are located, however, the agent should call and explain that a census of electrical industries is being taken, also that it is understood the report is being prepared at the central office of the company. If the report has not already been made from the plant to the central office, a proper blank schedule should be left and explanation made of the inquires therein as desired by the person in charge, so that the local officials will know just what information is required if the central office requests them to furnish data for the reports. All such visits should be noted on the agent's daily report.

If a plant is owned by a company whose business office is in another locality, outside the territory assigned the agent and not noted on the list as a central office plant, a portion of the information for which must be obtained from the business office, the agent should complete the schedule so far as possible from the data obtainable at the plant and forward it to the Census Bureau with a full statement of the facts, giving also the name and address of the person from whom further information can be obtained. The agent must, however, exhaust every reasonable means to complete the report before sending it in to the Census Bureau.

Annual reports.—In all cases where an annual report of the company is printed, a copy of the latest report should be secured and forwarded with the schedule. Copies should also be returned of the latest report of the directors or officers of the company, or

other printed matter that would add to the information contained in the schedule.

Correction of reports.—An agent should not return to a city already canvassed by him to secure information for a report returned for correction unless especially advised to do so. It is believed that the agent will be able in most cases to supply the information from his knowledge of the conditions or by use of phone. If he can not do so, he should return the schedule to the Census Bureau with such explanation for his error or neglect as he may be able to make. To obviate the necessity of returning schedules for additional information, the agent must carefully examine each report before sending it to the office, since he is expected to secure *complete* reports for all plants not already disposed of on his list before leaving the locality.

METHOD OF SECURING SCHEDULES.

Reports secured by mail.—Schedules were mailed to all companies, and if a report has been received, the name on the agent's list will be marked "Schedule received." If the mail report is unsatisfactory, that fact probably will be indicated on the list. If not satisfactory, the original will be sent to the agent to complete. When completed or corrected such reports must be signed by the agent and promptly returned. If it is found advisable to prepare a new report in place of the original, such report must be marked "Corrected report" on the title-page, and the original marked "Void; see corrected report," and returned with the new report.

Promptness of agents.—In many cases the schedule mailed to the company to be made out and sent back to the office will not have been returned to the bureau and may not be ready when the agent calls. In that event the agent will secure the report at once. If the agent has not been advised that the office is in receipt of any report, whether or not on his list, he must secure the same, or copy, although the company may claim that the report has been furnished.

TITLES OF SCHEDULES.

The electrical industries covered by the census of 1917 will be reported on the following schedules:

- Schedule A 5-539. Electric railways.
 - Schedule A 6-540. Nonoperating and lesser electric railways.
 - Schedule B 4-537. Electric light and power stations.
 - Schedule D 15-543. Telephones (large commercial systems).
 - Schedule D 16-544. Telephone (short schedule for small commercial systems and independent farmer or rural lines).
 - Schedule D 17-553. Census of telephones, 1917—Supplemental inquiry concerning weekly rates of pay of employees.
 - Schedule D 14-542. Municipal electric fire-alarm and police-patrol signaling systems.
 - Schedule D 13-541. Telegraphs.
- The reports for commercial telegraph companies (Schedule D 13-541) will be collected wholly by correspondence. Reports for the industries covered by the other seven schedules will be secured by the field force, and also by correspondence.

PREPARATION OF THE SCHEDULES.

Answers to inquiries to be taken from books of accounts and records.—The information secured must be accurate. In drafting the schedule every effort has been made to frame the inquiries in such a form that the answers to them can generally be taken directly from the books of accounts and records. The agent may find a disposition on the part of persons furnishing the information to give general statements or estimates, claiming that they approximate very closely the exact figures. In no case should these general statements or estimates be accepted where it is possible to secure the answers directly from the books of accounts and records. If the accounts cover two or more of the items enumerated for any of the inquiries, the total should be equitably apportioned for the reply to each subinquiry. In all cases where the answers are estimated the amounts must be preceded by the word "Estimate."

All answers must be made clearly and neatly in ink. Each question is to be answered. If any question is found not applicable and no amounts are reported, write the word "None."

Some of the inquiries require no explanation, but the following instructions, in addition to those on the schedules, should be followed by the agents in preparing all reports:

The title-page.—Page 1 must contain the name and location of the company, the address of the general office, the signature, address, and official designation of the person furnishing the information, and the signature of the special agent. *Place the office number of the report in the upper right-hand corner.* If the address of the general or business office is at a different place from that of the plant, care must be taken to give both.

The period covered, where possible, should be that of the year ending December 31, 1917. Where, however, the business year of the establishment does not correspond to the calendar year, the data may be secured for such completed business year as corresponds most nearly to the calendar year 1917. The reports for plants that were in operation only a portion of the census year will be tabulated separately; therefore it is essential to give on the title-page the *exact period* covered by each report.

ELECTRIC LIGHT AND POWER STATIONS. (SCHEDULE B 4-537.)

Reports must be secured for all electric plants doing a public service business—that is, for all plants, whether owned or operated by individuals, firms, corporations, or municipalities, generating or purchasing electric current for sale that were in existence during any portion of the year ending December 31, 1917.

No report is required for isolated electric light or power plants operated primarily for the benefit of the owner in lighting and furnishing power for his factory, hotel, or other enterprise, even though some current may be sold to his employees. If, however, current is sold to the public generally, secure a report. The instructions on the title-page of the schedule that "isolated plants which incidentally sell current must be reported" were intended for the guidance of persons who would receive the blank schedule by mail, to avoid the possibility of omitting any central stations. Such plants are not considered as central stations, and agents must not secure reports for them.

Electric plants owned by the United States and state governments and operated primarily for supplying light or power to public buildings, military posts, naval stations, Indian reservations, etc., should be considered isolated plants operating for their own benefit and no report secured.

Combined reports.—If the electric plant is operated in connection with an electric railway, separate reports should, if possible, be prepared, as required by the instructions on page 2 of the schedule.

If the electric plant is operated in connection with any business other than a street railway, and the system of accounts will not permit of the preparation of a separate return, careful estimates must be prepared for answer to all the questions contained in the schedule. These estimates must pertain *only* to the electric light and power station, and be prepared by, or submitted to and approved by, the person furnishing the information and that fact indicated under "Remarks" on the last page of the schedule.

Where two or more plants are owned by one individual, firm, or corporation, and located in the same city or town, one combined report may be secured. In such cases the number of separate plants included in the report, and their names and locations, should be stated under "Remarks" as called for under Inquiry 2. Light and power plants operated by the same corporation, firm, or individual, and located in different states, counties, cities, or towns, should be reported separately, if practicable.

Rates.—A presentation will be made of rates for the sale of current, for light, and for power for cities of 10,000 or more inhabitants. Agents will inclose list of rates if the company publishes one, and if such lists are not available give the information under "Remarks."

Inquiries 1, 2, 3, and 4 seem to require no explanation; they are, however, absolutely essential and no report will be accepted as complete where answers to them are omitted.

INQUIRIES 5, 6, 7, AND 10.—POWER-PLANT EQUIPMENT, GENERATORS, OUTPUT, AND SUBSTATION EQUIPMENT.

These inquiries correspond with Inquiries 8, 9, 10, and 11 of the railway schedule, * * * and are not, therefore, repeated here. (See p. 175, report on Electric Railways.)

In addition to the instructions for Inquiry 10 of the schedule for electric railways, attention is called to the following: The kilowatt hours may be tested by the earnings, as reported in Inquiry 11, and estimated value of free service, as reported in Inquiry 12. The average varies considerably for individual plants, but if the average is less than 1 cent or more than 15 cents per kilowatt hour the figures should be questioned, and if found correct, explanation made under "Remarks" on the last page of the schedule.

A standard arc lamp consumes from 450 to 550 watts per hour; ordinary carbon filament incandescent lamps of 16 candlepower have an average consumption per hour of about 3.1 watts per candlepower.

In all calculations of average earnings per kilowatt hour and consumption of current per lamp, etc., the loss of current in transmission must be considered.

INQUIRY 8.—MISCELLANEOUS STATISTICS.

Stationary motors.—This term is applied by central station men to electric motors that are permanently located in one place, as distinguished from electric railway motors on cars. Such stationary motors will cover an infinite variety of work, and in many cases the companies may have difficulty in reporting the number on their circuits, especially where current is furnished through motors. Where exact figures can not be given from records it is desirable that a close estimate be secured. The field covered by these stationary motors will include every class of industrial work and many other methods of application, such as in running large ventilating fans, elevators, etc. It is a custom of many companies to make special rates for what they call "power" business, as distinct from that done in supplying current for lamps, and where this is the case, their records will no doubt show separately the data as to motor or power service and income, as called for under Inquiry 11.

Recording meters on consumption circuits.—This inquiry applies solely to the number of electric meters installed on the consumers' premises, just as gas meters are placed for recording gas consumption, and does not apply to meters installed at the central station.

INQUIRY 9.—NUMBER OF STREET LAMPS.

The answers to this inquiry must show the total number of the different varieties of street lamps connected or wired ready for service on December 31, 1917, or the last day of the period covered by the report, and not the number actually performing service at any one time. The total must include all street lamps in position to earn an income, irrespective of their ownership.

The arc electric lamps employed in street lighting usually are those having either one or two pairs of carbons inclosed in a single large globe. An inclosed arc lamp has two globes, a large or outer one inclosing a small one in which a single pair of carbons is inclosed, and is designed to burn a large number of hours (100 to 150) before having the carbons renewed. No distinction, however, is desired as to the particular kind of arc lamps used.

INQUIRY 11.—REVENUE AND INCOME ACCOUNT.

The instructions on the schedule and those for similar inquiries (Nos. 13 and 14A) of the electric railway schedule (see p. 176, report on Electric Railways) are sufficient to enable a proper understanding of this inquiry. The following points, however, may be emphasized:

The revenue and expenses must cover the financial transactions of the entire system covered by the report for the year to which it relates.

The amounts must be only those incident to the operation and maintenance of the plant or plants covered by the report.

Do not include expenditures for additions or extensions.

Do not include under Inquiry 11 estimated income for free service, but report this as called for under Inquiry 12 only.

Since only the profit on merchandise sales is to be reported as an income, the cost of such supplies must *not* be included.

Show the amount received for sale of power separately, if possible.

The expenses for taxes and interest must include all amounts properly chargeable to these accounts.

Central electric stations are frequently operated in connection with the manufacture of gas or ice, the operation of waterworks or commercial enterprises. In such cases the income, expenses, and balance sheet should relate only to the operation of the electric plant, and careful estimates should be given if accurate figures can not be obtained from book accounts. However, if the other industry is merely incident to the operation of the electric plant the report may, if necessary, cover both. In such cases the income

from the outside industry should be included in the total reported for "All other income, including rents and profits on merchandise sales," and a statement made under "Remarks" as to what has been so included.

INQUIRY 12.—FREE SERVICE.

Practically all of the central stations owned and operated by municipalities receive no income from current furnished for the use of their respective cities. A number of the commercial stations also furnish current to municipalities or other governments free of charge. The estimated value of the current thus furnished free, based upon the prevailing commercial rates, should be reported *only* in answer to this inquiry.

INQUIRY 13.—EMPLOYEES, SALARIES AND WAGES; AND INQUIRY 14.—BALANCE SHEET.

See instructions for Inquiries 15 and 16 concerning electric railways (see pp. 176-177, report on Electric Railways), which are so nearly applicable that they may easily be used.

MUNICIPAL PLANTS.

Schedule B 4-537 is prepared primarily for plants owned by individuals, firms, or corporations. In applying this schedule to plants owned and operated by municipalities certain changes will be necessary. These changes should be made by the agent, and additional information, when required, must be given under "Remarks" on the last page of the schedule.

It will often occur that the administration of a municipal plant is assigned to a public officer or officers performing other duties, or that a part or all of the labor of collecting and accounting is done in the office of some other department—waterworks, for example. If in these cases a general account is kept for two or more departments, such as water, streets, etc., the expenses for the electric plant should be apportioned equitably. The following plan is suggested to aid in arriving at an equitable apportionment of the salaries, wages, miscellaneous expenses, etc.: For officers, clerks, and all employees, charge to each service the same proportion of the total amount paid in salaries or wages as the time devoted to that service constitutes of the whole time worked; for rent and all sundry office expenses, charge in proportion to the income of each service; for insurance, taxes, law expenses, interest, and all contingent expenses, in proportion to the amount of investment; for fuel, water, and all other power expenses, in proportion to the horsepower utilized by each service.

Inquiry 11—Revenue and income account.—As shown by the instructions on the schedule, the income for municipal plants must include only the actual amounts carried on income-account statement.

An estimate of the value of the service to the city, based on prevailing commercial rates, must be given only in answer to Inquiry 12. If, however, a municipality appropriates a definite amount for the service, it must be reported as income.

Inquiry 14—Balance sheet.—The portion of the inquiry relative to capital stock and dividends is not applicable to municipal plants. As a rule, there is a special bond issue to cover the installation of the electric plant. The amount of such bonds authorized by the special act and the amount outstanding at the end of the year, together with the interest paid or due for the year, should be reported. If, however, there was no special issue of bonds, the cost of the electric plant being met by proceeds of a general bond issue or special tax fund, a full explanation of the arrangement and a description of the general bond issue or special tax should be given under "Remarks."