
APPENDIXES

Excerpts from "Instructions for Preparing Report" Describing
Account Numbers Taken from the "Uniform System of Ac-
counts."

Schedule Used in Collecting Data for Electric Light and Power
Industry: 1937.

**EXCERPTS FROM "INSTRUCTIONS FOR PREPARING REPORT"
DESCRIBING ACCOUNT NUMBERS TAKEN FROM THE "UNIFORM
SYSTEM OF ACCOUNTS"**

In the interest of uniformity the "Uniform system of accounts" prescribed by the Federal Power Commission for use of public utilities and licensees under its jurisdiction has been used. The parentheses following the titles of the accounts in the schedule refer to this system of accounts. Companies not subject to the jurisdiction of the Federal Power Commission should furnish such information as will conform as nearly as possible to the account titles, and to assist you in this, the following detailed account titles are shown in the hope that they will be a guide in the preparation of the report:

INQUIRY II—CONDENSED BALANCE SHEET

Utility Plant—Total.—Comprises the following accounts: Electric plant (100); Electric plant adjustments (107); Other utility plant (108).

Electric Plant.—Comprises the following accounts: Electric plant (100); Electric plant adjustments (107).

Gas Plant.—This item covers that part of the Other utility plant account (108) which pertains to gas plants.

Electric Railway Plant.—This item covers that part of the Other utility plant account (108) which pertains to electric railway plants.

Other Utility Plant.—This item covers that part of the Other utility plant account (108) which pertains to plants other than gas and electric railways.

Investments and funds.—Comprises the following accounts: Other physical property (110); Investments in associated companies (111); Other investments (112); Sinking funds (113); Miscellaneous special funds (114).

Current and Accrued Assets.—Comprises the following accounts: Cash (120); Special deposits (121); Working funds (122); Temporary cash investments (123); Notes receivable (124); Accounts receivable (125); Receivables from associated companies (126); Subscriptions to capital stock (127); Interest and dividends receivable (128); Rents receivable (129); Accrued utility revenues (130); Materials and supplies (131); Prepayments (132); Other current and accrued assets (133).

Deferred Debits.—Comprises the following accounts: Unamortized debt discount and expense (140); Extraordinary property losses (141); Preliminary survey and investigation charges (142); Clearing accounts (143); Retirement work in progress (144); Other work in progress (145); Other deferred debits (146).

Capital Stock Discount and Expense.—Comprises the following accounts: Discount on capital stock (150); Capital stock expense (151).

Reacquired Securities.—Comprises the following accounts: Reacquired capital stock (152); Reacquired long-term debt (153).

Capital Stock.—Comprises the following accounts: Common capital stock (200); Preferred capital stock (201); Stock liability for conversion (202); Premiums and assessments on capital stock (203); Capital stock subscribed (204); Installments received on capital stock (205).

Investment of Municipality (200M) or of Unincorporated Undertaking.—This item covers the Investment of municipality account (200M) and Investment of unincorporated undertaking.

Long-Term Debt.—Comprises the following accounts: Bonds (210); Receivers' certificates (211); Advances from associated companies (212); miscellaneous long-term debt (213).

Current and Accrued Liabilities.—Comprises the following accounts: Notes payable (220); Notes receivable discounted (221); Accounts payable (222); Payable to associated companies (223); Dividends declared (224); Matured long-term debt (225); Matured interest (226); Customers' deposits (227); Taxes accrued (228); Interest accrued (229); Other current and accrued liabilities (230).

Deferred Credits.—Comprises the following accounts: Unamortized premium on debt (240); Customers' advances for construction (241); Other deferred credits (242).

Reserve for Depreciation of Electric Plant.—This item covers the Reserve for depreciation of electric plant account (250).

Other Reserves.—Comprises the following accounts: Reserve for amortization of limited-term electric investments (251); Reserve for amortization of electric plant acquisition adjustments (252); Reserve for depreciation and amortization of other property (253); Reserve for uncollectible accounts (254); Insurance reserve (255); Injuries and damages reserve (256); Employees' provident reserve (257); Other reserves (258).

Contributions in Aid of Construction.—This item covers the Contributions in aid of construction account (265).

Surplus.—Comprises the following accounts: Capital surplus (270); Earned surplus (271).

INQUIRY III.—INCOME STATEMENT AND DIVIDEND APPROPRIATIONS

The following statements give references to the accounts corresponding with the items in the "Income statement and dividend appropriations" inquiry. It will be necessary to combine certain accounts as indicated by the numbers in parentheses on the Census schedule. Respondents who do not have access to the Federal Power Commission classifications in question will find the titles of the accounts a valuable guide in preparing their reports.

Accounts 501 through 508 of the "Uniform system of accounts" refer to electric operations only and should appear in column B-1, entitled "Electric." Account

509 of the "Uniform system of accounts" refers to operations of all utilities other than electric and a break-down of this account should appear in column B-2, entitled "Other utilities." Column B-3, entitled "Total" is the sum of columns B-1 and B-2 for items 1 and 2 and items 7 through 15. Accounts beginning with number 520 refer to total utility operations and should appear in column B-3 only.

Operating revenues.—The "Electric" column of this item corresponds to the Operating revenues account (601). Data for the "Other utilities" (column B-2) can be obtained from that part of the Other utility operating income account (500) which pertains to income.

Operating expenses.—The "Electric" column of this item corresponds to the Operating expenses account (502). Data for the "Other utilities" column can be obtained from that part of the Other utility operating income account (500) which pertains to expense.

Cost of fuel.—Comprises the following accounts: Fuel (703) for steam power; Engine fuel (720) for internal-combustion engines.

Purchased and interchanged power.—Comprises the following accounts: Purchased power (738); Interchanged power (739).

Maintenance.—This item covers the total maintenance expenses of production, transmission, distribution, as well as general and administrative maintenance of the electric utility plant.

Other operating expenses.—This item covers all production, transmission, distribution, administrative, and general operating expenses not covered under cost of fuel, purchased and interchanged power, or maintenance.

Depreciation.—Account 503 refers to the depreciation of the electric plant only. Depreciation for "Other utilities," like other items in column B-2, is obtained from account 509.

Taxes.—Account 507 applies to electric operations only. Account 509 contains taxes applicable to "Other utilities." A break-down of these accounts should be made to show Federal and other separately.

Other operating revenue deductions.—Comprises the following accounts: Amortization of limited-term electric investments (504); Amortization of electric plant acquisition adjustments (505); Property losses chargeable to operations (506). Account 509 contains this item for column B-2, "Other utilities."

Income from utility plant leased to others.—This item covers the income from electric plant leased to others. Account 508 pertains to column B-1, "Electric," while data for column B-2, "Other utilities," may be obtained from account 509.

Other income.—Comprises the following accounts: Income from merchandising, jobbing, and contract work (520); Income from nonutility operations (521); Revenues from lease of other physical property (522); Dividend revenues (523); Interest revenues (524); Revenues from sinking and other funds (525); Miscellaneous nonoperating revenues (526); nonoperating revenue deductions (527).

Interest on long-term debt.—This item covers the interest on long-term debt account (530).

Amortization of debt discount (or premium) and expense.—Comprises the following accounts: Amortization of debt discount and expense (531); Amortization of premium on debt—credit (532).

Other income deductions.—Comprises the following accounts: Taxes assumed on interest (533); Interest on debt to associated companies (534); Other interest charges (535); Interest charged to construction—credit (536); Miscellaneous amortization (537); Miscellaneous income deductions (538).

Dividend appropriations—Preferred stock.—This item covers the Dividend appropriations—preferred stock account (411).

Dividend appropriations—common stock.—This item covers the Dividend appropriations—common stock account (412).

Authorized cash distributions to the municipality (411M) or by unincorporated undertaking.—This item covers authorized cash distributions by a municipally owned utility or by an unincorporated undertaking. Distributions by unincorporated undertakings should include dividends or other authorized distributions of earnings or earned surplus.

INQUIRY V.—DISPOSAL OF ENERGY

The respondent will note that "Residential or domestic sales," "Rural—distinct rural rates only," and "Commercial and industrial sales" are subdivided into "Farm" and "Nonfarm" on the schedule. In filling out the schedule, it will be necessary to divide these accounts, keeping in mind the following Census definition of a farm: "A farm, for the purpose of this census, is all the land which is directly farmed by one person, either by his own labor alone or with the assistance of members of his household, or hired employees. The land operated by a partnership is likewise considered a farm. A ranch, nursery, greenhouse, hatchery, or apiary is considered a 'farm.' A tract of land of less than 3 acres should not be reported as a 'farm' unless its yearly agricultural products are estimated to be valued at \$250 or more."

The following statement gives references to the accounts corresponding with the items in the "Disposal of energy" Inquiry V. Respondents who do not have access to the Federal Power Commission classifications in question will find the following titles to the accounts a valuable guide in preparing their reports:

Residential or Domestic Sales:

Farm.—This item covers that part of the Residential or domestic sales account (600) which pertains to farm service.

Nonfarm.—This item covers that part of the Residential or domestic sales account (600) which pertains to nonfarm service.

Rural—Distinct Rural Rates Only:

Farm.—This item covers that part of the Rural sales account (601) which pertains to farm service.

Nonfarm.—This item covers that part of the Rural sales account (601) which pertains to nonfarm service.

Commercial and Industrial Sales:

Farm.—This item covers that part of the Commercial and industrial sales account (602) which pertains to farm service.

Nonfarm.—This item covers that part of the Commercial and industrial sales account (602) which pertains to nonfarm service.

Public Street and Highway Lighting.—This item corresponds to the Public street and highway lighting account (603) and covers sales of electric energy for lighting streets, highways, parks, and other public places.

Other Sales to Public Authorities.—This item corresponds to the Other sales to public authorities account (604) and covers the sale of electric energy to municipalities or divisions or agencies of Federal or State governments, under special contracts or agreements or service classifications applicable only to public authorities, except such services as are includible in accounts 603 and 605.

Sales to Railroads and Railways:

Street and Interurban Railways.—This item covers that part of the Sales to railroads and railways account (606) which pertains to electric energy supplied to street and interurban railways for general railroad use.

Electrified Steam-Railroad Divisions.—This item covers that part of the Sales to railroads and railways account (606) which pertains to electric energy supplied to electrified steam-railroad divisions for general railroad use.

Interdepartmental.—This item corresponds to the Interdepartmental sales account (607) and covers electric energy supplied to other departments of the utility company.

Sales to Other Electric Utilities:

Municipal Distribution Systems.—This item covers that part of the Sales to other electric utilities account (605) which pertains to the sale of energy for resale to municipal distribution systems.

Mutual or Cooperative Undertakings.—This item includes that part of the Sales to other electric utilities account (605) which pertains to the sale of energy for resale to mutual or cooperative undertakings.

Other Electric Companies.—This item includes that part of the Sales to other electric utilities account (605) which pertains to other sales for resale, not including sales to municipal distribution systems or mutual or cooperative undertakings.

Other Electric Revenue.—Comprises the following accounts: Rent from electric property (610); Interdepartmental rents (611); Customers' forfeited discounts and penalties (612); Sales of water and water power (613); Servicing of customers' installations (614); Miscellaneous electric revenues (615).

Total Operating Revenue.—The amount given for total operating revenue (item 21) checks with inquiry III, item 1, "Electric," providing the companies' operations are all within one State. In cases where the company operated in more than one State, the sum of the various State reports for item 21, inquiry VI, will check with item 1, inquiry III.

Grand Total, Disposal (item 28).—The amount given for this item checks with inquiry IV, item 13.

File No. _____
Schedule No. _____

CONFIDENTIAL GOVERNMENT REPORT—PLEASE RETURN PROMPTLY
Your reports are **CONFIDENTIAL**. By acts of Congress, any information in regard to yourself or your business supplied to the Census Bureau for statistical purposes is confidential. No one except a sworn Census employee can see your returns. They are not available to any other Government agency, and cannot be used for any other purpose. They are used only for preparing statistical information on the Nation's population, resources, and business activities.

Form 2500 XI
DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
WASHINGTON

**CENSUS OF ELECTRIC LIGHT
AND POWER INDUSTRY, 1937**

Census commercial (private), municipal, Federal, State, county, power district, and mutual or cooperative electric light and power systems rendering electric service from own generating facilities or purchases of energy for resale or both. The data should relate to the calendar year ending December 31, 1937.

Name of company

State or States in which operated

Address of general office: Street and number
City or post office State

Post office of local operating office

AUTHORIZATION
An act of Congress, approved June 7, 1906, authorizes the Director of the Census to collect and publish, every fifth year, statistics relating to the electrical industries. An act of Congress approved March 2, 1919, authorizes the Director to collect and publish, every fifth year, statistics relating to the electrical industries, in charge of any company or establishment covered by the Census inquiries, to supply the information called for by schedules prepared in conformity with the requirements of the Census laws.

WILLIAM LANE AVSTIN,
Director of the Census.

CERTIFICATE
This is to certify that the information contained in this report is complete and correct to the best of my knowledge and belief, and it covers the period from _____, 19____ to _____, 19____.

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

(Address of person furnishing the information)

Central Office No. _____

I. CHARACTER OF ORGANIZATION

1. 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, county, power district, State, Federal, mutual or cooperative undertaking. _____

2. Name and address of subsidiary or leased companies for which data are included in this report _____

(This separate sheet is necessary)

3. Is the corporation, or firm, or municipality, engaged in any business or industry other than as defined on page 10 (Form 2500) _____ If so, state the character of such business or industry, and whether conducted in the same or in separate plants _____

II. CONDENSED BALANCE SHEETS
[For titles of account numbers (figures in parentheses), see "Instructions for Preparing Reports—Inquiry IV"]

Assets and Other Debits	As of December 31, 1937	Key
1. Utility, mechanical (100), electric plant (100 and 101), and other (102)	A-1	1
2. Gas plant (103)	A-2	2
3. Other utility plant (104)	A-3	3
4. Investments and loans (110-113)	A-4	4
5. Current and accrued assets (114-115)	A-5	5
6. Other assets (116-118)	A-6	6
7. Capital stock (200-205)	B-1	1
8. Investments in other companies (206-210)	B-2	2
9. Long-term debt (211-213)	B-3	3
10. Short-term debt (214-216)	B-4	4
11. Liabilities and other credits (217-221)	B-5	5
12. Other reserves (222-230)	B-6	6
13. Surplus (231-237)	B-7	7
14. Total assets and other debits	B-8	8
15. Total liabilities and other credits	B-9	9

III. INCOME STATEMENT AND DIVIDEND APPROPRIATIONS
[For titles of account numbers (figures in parentheses), see "Instructions for Preparing Reports—Inquiry III"]

Account	Amount	Item	Electric	Other Utilities	Total
			B-1	B-2	B-3
Operating revenues (507)	\$	1			
Operating expenses (508)	\$	2			
Cost of fuel (703 and 729)	\$	3			
Transmitted and interchanged power (704, 739)	\$	4			
Other operating expenses	\$	5			
Depreciation (553)	\$	6			
Taxes (597)	\$	7			
Federal	\$	8			
Other	\$	9			
Other operating revenue deductions (504-506)	\$	10			
Net operating income (509)	\$	11			
Dividend appropriations (510-512)	\$	12			
Other appropriations (513-515)	\$	13			
Net income (516)	\$	14			

V. DISPOSAL OF ENERGY—Continued

Classification of Sale	Item	Number of Units, 1937		Revenue
		D-1	D-2	
Sales for resale:				
To electric utilities (600):	11			
Municipal distribution system:	12			
Retail or cooperative undertakings:	13			
Other electric companies:	14			
Other sales for resale:	15			
To electric utilities (600):	16			
Municipal distribution system:	17			
Retail or cooperative undertakings:	18			
Other electric companies:	19			
To other companies in other States:	20			
To any other transfer:	21			
Total not reported sold:	22			
Energy not reported as sold:	23			
By reporting company:	24			
By other transfer:	25			
To any other transfer:	26			
Energy sold, disposed, or otherwise disposed:	27			
By reporting company:	28			
By other transfer:	29			
To any other transfer:	30			
Total not reported sold:	31			
By reporting company:	32			
By other transfer:	33			
To any other transfer:	34			
Total not reported sold:	35			
By reporting company:	36			
By other transfer:	37			
To any other transfer:	38			
Total not reported sold:	39			
By reporting company:	40			
By other transfer:	41			
To any other transfer:	42			
Total not reported sold:	43			
By reporting company:	44			
By other transfer:	45			
To any other transfer:	46			
Total not reported sold:	47			
By reporting company:	48			
By other transfer:	49			
To any other transfer:	50			
Total not reported sold:	51			
By reporting company:	52			
By other transfer:	53			
To any other transfer:	54			
Total not reported sold:	55			
By reporting company:	56			
By other transfer:	57			
To any other transfer:	58			
Total not reported sold:	59			
By reporting company:	60			
By other transfer:	61			
To any other transfer:	62			
Total not reported sold:	63			
By reporting company:	64			
By other transfer:	65			
To any other transfer:	66			
Total not reported sold:	67			
By reporting company:	68			
By other transfer:	69			
To any other transfer:	70			
Total not reported sold:	71			
By reporting company:	72			
By other transfer:	73			
To any other transfer:	74			
Total not reported sold:	75			
By reporting company:	76			
By other transfer:	77			
To any other transfer:	78			
Total not reported sold:	79			
By reporting company:	80			
By other transfer:	81			
To any other transfer:	82			
Total not reported sold:	83			
By reporting company:	84			
By other transfer:	85			
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Total not reported sold:	87			
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By other transfer:	93			
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Total not reported sold:	95			
By reporting company:	96			
By other transfer:	97			
To any other transfer:	98			
Total not reported sold:	99			
By reporting company:	100			
By other transfer:	101			
To any other transfer:	102			
Total not reported sold:	103			
By reporting company:	104			
By other transfer:	105			
To any other transfer:	106			
Total not reported sold:	107			
By reporting company:	108			
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To any other transfer:	110			
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By reporting company:	112			
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Total not reported sold:	295			
By reporting company:	296			
By other transfer:	297			

