

**UNIFORM ACCOUNTS  
FOR SYSTEMS OF  
WATER SUPPLY**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649191734

Uniform accounts for systems of water supply by United States Bureau of the Census

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**UNITED STATES BUREAU OF THE CENSUS**

**UNIFORM ACCOUNTS  
FOR SYSTEMS OF  
WATER SUPPLY**



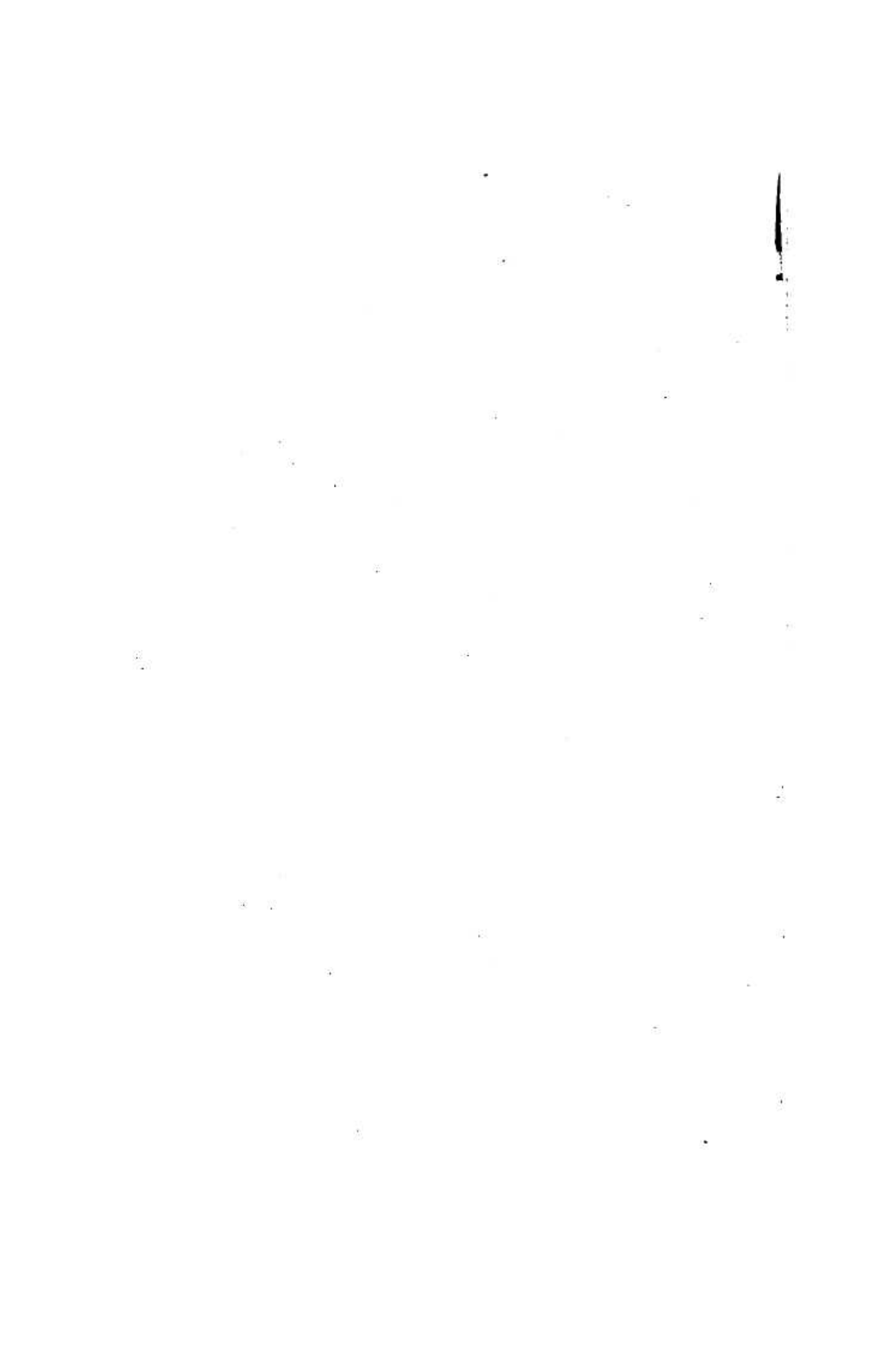
DEPARTMENT OF COMMERCE AND LABOR  
BUREAU OF THE CENSUS  
B. DANA DURAND, Director.

UNIFORM ACCOUNTS  
FOR  
SYSTEMS OF WATER SUPPLY

ARRANGED BY REPRESENTATIVES OF THE UNITED STATES BUREAU OF THE CENSUS, AMERICAN WATER WORKS ASSOCIATION, NEW ENGLAND WATER WORKS ASSOCIATION, AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS, OHIO BUREAU OF UNIFORM PUBLIC ACCOUNTING, AND OTHERS INTERESTED



WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1911



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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE AND LABOR,  
BUREAU OF THE CENSUS,

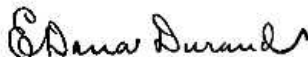
*Washington, D. C., August 5, 1911.*

SIR: I have the honor to transmit herewith a monograph presenting a scheme of uniform accounts for systems of water supply, arranged at a conference of, and by correspondence between, representatives of the Bureau of the Census, American Water Works Association, New England Water Works Association, American Association of Public Accountants, Ohio Bureau of Uniform Accounting, and others interested in the subject.

The object of this conference was to devise a system of accounts that would be adequate for setting forth a complete statement of financial transactions covering the revenues, expenses, and outlays of water-supply systems, and accurately accounting for their assets and liabilities. The difficulties heretofore encountered in the comparative study of municipally owned and privately owned water-supply systems suggested the desirability of a uniform system of accounts applicable to both classes of enterprises. The activity of the Bureau of the Census in this matter arises from its desire to present in its annual reports on statistics of cities data for municipal water works which may be of the greatest possible value to municipalities, to the general public, and to students of this subject.

In the preparation of this scheme of uniform accounts for water-supply systems the Bureau of the Census was represented by Mr. Le Grand Powers, chief statistician in charge of statistics of cities, and through his efforts, in a very large degree, the work was brought to completion.

Very respectfully,



*Director of the Census.*

HON. CHARLES NAGEL,  
*Secretary of Commerce and Labor.*



## UNIFORM ACCOUNTS FOR SYSTEMS OF WATER SUPPLY.

### INTRODUCTION.

The accompanying scheme for uniform accounts and reports for water-supply enterprises had its inception in the adoption by the New England Water Works Association in 1885 of its form for uniform reports. The adoption of that form and its use for many years by a considerable number of privately and publicly owned water-supply systems has been an educative force, teaching the public the value of uniform reports for all such systems.

Since the adoption of that form for uniform reports the science and art of accounting have made great and rapid progress. Uniform accounts have come to be recognized as the only correct basis of uniform reports in the industrial, banking, and commercial world. Public service commissions and associations of many classes of corporations have given great attention to the subject. Many schemes of uniform accounts have been arranged and adapted to varying lines of business activity. In 1907 the Bureau of the Census began a study in this field, with the object of opening the way for preparing at a later date uniform statistics of the assets and operations of water-supply systems. A little later the American Water Works Association, becoming interested in the subject, appointed a special committee to study the same. This committee, with Mr. Albert H. Wehr, of Baltimore, as chairman, has given a great amount of study to the subject and made its preliminary report to the American Water Works Association at its thirtieth annual session, held in New Orleans in 1910.

Just prior to the meeting of that convention the Bureau of the Census, by its director, Mr. E. Dana Durand, issued a call for a conference in Washington, D. C., May 24 and 25, of all those interested in uniform accounts for waterworks. At this conference, of which Mr. Le Grand Powers, chief statistician of the census, was chairman, were present representatives of the Bureau of the Census, the American Water Works Association, the New England Water Works Association, the American Association of Public Accountants, the Association of American Governmental Accountants, the Ohio Bureau of Uniform Public Accounting, and a number of individuals representing public and private water-supply enterprises. As a result of that conference and later correspondence between Mr. Wehr, chairman of the committee of the American