

**UNIFORM  
CLASSIFICATION OF  
ACCOUNTS FOR  
WATER UTILITIES**

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Uniform Classification of Accounts for Water Utilities by Neva Public Service Commission of Nevada

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**NEVA PUBLIC SERVICE COMMISSION OF NEVADA**

**UNIFORM  
CLASSIFICATION OF  
ACCOUNTS FOR  
WATER UTILITIES**



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STATE OF NEVADA

# Uniform Classification of Accounts

FOR

## WATER UTILITIES

PREPARED BY THE

### Public Service Commission of Nevada



OF  
NEVADA

CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT

1911

UNIV. OF  
CALIFORNIA

## UNIFORM CLASSIFICATION OF WATER ACCOUNTS

PRESCRIBED BY THE

PUBLIC SERVICE COMMISSION OF NEVADA

### INTRODUCTORY STATEMENT

CARSON CITY, June, 1911.

*To Nevada Water Utilities:*

This circular embraces the uniform classification of accounts for water utilities prescribed and issued by the Public Service Commission under date of June, 1911, and the detailed text of instructions to accompany such classification, prepared under the following provisions of Chapter 162 of the Statutes of 1911, known as the Public Utilities Law:

#### **Uniform Accounting by Utilities.**

Sec. 7. Every public utility shall keep and render to the Commission in manner and form prescribed by the Commission, uniform and detailed accounts of all business transacted.

#### **Other Business Separate.**

(a) Every public utility engaged directly or indirectly in any other business than those mentioned in section 3 of this act, shall, if required by the Commission, keep and render in like manner and form the accounts of all such other business, in which case all the provisions of this act shall apply with like force and effect to the books, accounts, papers and records of such other business.

#### **Blanks Furnished by Commission.**

(a) The Commission shall cause to be prepared suitable blanks for carrying out the purpose of this act, and shall, when necessary, furnish such blanks to each public utility.

#### **Form of Bookkeeping Prescribed.**

(a) No public utility shall keep any other books, accounts, papers or records of the business transacted than those prescribed or approved by the Commission. Each public utility shall have an office within this State, and shall keep in said office all such books, accounts, records or papers, none of which shall be removed at any time from the State except upon such conditions as may be prescribed by the Commission.

#### **Annual Reports.**

(b) The accounts of all such public utilities shall be closed annually on the 30th day of June, a balance sheet taken promptly therefrom, and full annual reports of the business to be made to the Commission not later than the 15th day of September following the closing of the

accounts. The reports shall be in such form as may be prescribed by the Commission, and shall contain all the information deemed by the Commission necessary for the proper performance of its duties. The Commission may, at any time, call for desired information omitted from such reports, or not provided for therein, whenever, in the judgment of the Commission, such information is necessary.

It is desired that all water utilities conform their accounts to the system prescribed herein at their earliest possible convenience. It is possible that some alterations may be found expedient at some future time, but for the present, this classification is adhered to and prescribed and upon it will be based the annual reports made to the Public Service Commission by all water utilities.

In order that this system may meet in a most satisfactory manner with the needs of the water interests, consistent with the requirements of the Public Utilities Law, it is urged that all companies which are unable for any reason to conform to the accounts for the class in which they naturally come under the above arrangements, will communicate with this Commission, stating in full their reasons or conditions why special consideration should be given and an explanation of how complete a compliance with this system can be made.

PUBLIC SERVICE COMMISSION OF NEVADA.

H. F. BARTINE,  
*Chief Commissioner.*  
J. F. SHAUGHNESSY,  
*First Associate Commissioner.*  
W. H. SIMMONS,  
*Second Associate Commissioner.*



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## INCOME ACCOUNTS

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## INCOME ACCOUNT FORM FOR REPORT

## OPERATING REVENUES

Earnings from Commercial Sales . . . . .	(Details).....	
Earnings from Industrial Sales . . . . .	(Details).....	
Earnings from Municipal Hydrant Rentals . . . . .	(Details).....	
Earnings from Sales for Street Sprinkling . . . . .	(Details).....	
Earnings from Sales to Municipal Depts. . . . .	(Details).....	
Miscellaneous Earnings from Operation . . . . .	(Details).....	
<b>Total Operating Revenues</b> . . . . .		\$.....

## OPERATING EXPENSES

Pumping . . . . .	(Details).....	
Distribution . . . . .	(Details).....	
Commercial . . . . .	(Details).....	
General . . . . .	(Details).....	
Undistributed . . . . .	(Details).....	
<b>Total of Above Items</b> . . . . .		\$.....
Contingencies (Extraordinary) . . . . .	(Details).....	
Taxes . . . . .	(Details).....	
<b>Total Operating Expenses</b> . . . . .		\$.....
<b>Net Operating Revenue or Deficit</b> . . . . .		\$.....
<b>Nonoperating Revenues</b> . . . . .		.....
<b>Gross Income or Deficit</b> . . . . .		\$.....

## DEDUCTIONS FROM GROSS INCOME

Interest on Funded Debt . . . . .	(Details).....	
Interest on Real Estate Mortgages . . . . .	(Details).....	
Interest on Floating Debt . . . . .	(Details).....	
Contractual Sinking Fund Requirements . . . . .	(Details).....	
Miscellaneous Deductions . . . . .	(Details).....	
<b>Total</b> . . . . .		\$.....
<b>Net Income or Deficit</b> . . . . .		\$.....

## DISPOSITION OF NET INCOME

Preferred Stock Dividends . . . . .	(Details).....	
Common Stock Dividends . . . . .	(Details).....	
Appropriations to Municipal Funds (Municipal Plants Only) . . . . .	(Details).....	
Other Payments from Net Income . . . . .	(Details).....	
<b>Total</b> . . . . .		\$.....
<b>Surplus or Deficit for Year</b> . . . . .		.....
Surplus or Deficit at Beginning of Year . . . . .		.....
Adjustments During Year (Profit and Loss Account) . . . . .		.....
<b>Surplus or Deficit at Close of Year (as per Balance Sheet)</b> . . . . .		\$.....

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## DETAILED ACCOUNTS WITH TEXT

### OPERATING REVENUES

#### **Earnings from Commercial Sales.**

Credit this account with all revenue from water sales to commercial consumers, both where the revenue is dependent upon the quantity of water taken as recorded by meter and where such water is sold at flat rates and independent of the quantity taken. Commercial consumers, as referred to in this account, embrace residences, offices, apartment houses, retail commercial establishments, etc., where water is not used primarily for power or industrial purposes. Where, however, some manufacturing or industrial processes are performed in any residence, store or other point of commercial consumption, but such process being merely incidental to the broader use of the premises as a commercial consumer, the total consumption at such premises shall be credited to this account. When water is sold both by meter and flat rates, the earnings from each such subdivision shall be credited to subdivisions of this account and reported separately to the Commission as follows:

a. *Commercial Earnings—Flat Rate.*

b. *Commercial Earnings—Metered.*

Water sold to the municipality for use in public buildings and not included in the contract for hydrant rentals and other municipal uses, will be considered as *Commercial Earnings*.

Where it is the custom of the utility to charge a minimum amount when the consumption during the month is less than the prescribed amount, the total amount of such minimum charge shall be credited to this account or to its appropriate sub-account. Where it is the custom of the utility to grant a discount from the gross bill or to add a penalty to the bill when payment is not made on or before a prescribed date, such discounts or penalties shall be charged or credited to this account. Utilities desiring to do so may open sub-accounts to show the *Minimum Bill and Discount or Penalty* items.

#### **Earnings from Industrial Sales.**

Credit this account with all earnings from the sale of water for power and industrial purposes to manufacturing and industrial establishments. Where water is sold at a different rate for any particular kind of industrial use, the earnings from such separate sources shall be credited to appropriate subdivisions of this account and reported separately to the Commission. Where water is sold both by meter and flat rates, the earnings from each such division shall be credited to subdivisions of this account and reported separately to the Commission as follows:

a. *Earnings from Industrial Sales—Flat Rate.*

b. *Earnings from Industrial Sales—Metered.*

Where it is the custom of the utility to charge a minimum amount in cases where the consumption during the month is less than a prescribed amount, the total amount of such minimum charge shall be credited to this account or to its appropriate sub-account. Where it is the custom