

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., February 14, 1916.

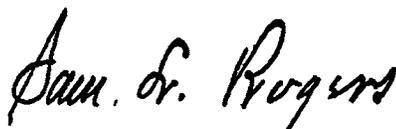
SIR:

I transmit herewith the annual report of the Bureau of the Census on financial statistics of cities having a population of over 30,000, showing in detail the financial transactions of 204 cities for the fiscal year 1915, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the net revenue collected, the net costs of conducting municipal business, and the indebtedness incurred for meeting these costs.

The introduction calls attention to the diversity of organization and accounting in American cities, and gives the methods of harmonization employed by the Bureau of the Census in these particulars. It also presents definitions of the terms employed in the classification of financial data, with the hope that the continued discussion of these important subjects may lead to a greater uniformity in the use of technical accounting terms and to a clearer understanding of the administrative problems that confront those charged with the business administration of our larger cities.

This report was prepared under the supervision of Starke M. Grogan, chief statistician for statistics of states and cities, Arthur J. Hirsch, chief of division, and Lemuel A. Carruthers, expert special agent. The text discussion was prepared under the immediate supervision of Morris J. Hole.

Respectfully,



Director of the Census.

To HON. WILLIAM C. REDFIELD,
Secretary of Commerce.

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., December 30, 1916.

SIR:

I transmit herewith the annual report of the Bureau of the Census on financial statistics of cities having a population of over 30,000, showing in detail the financial transactions of 213 cities for the fiscal year 1916, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the net revenue collected, the net cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

The introduction calls attention to the diversity of organization and accounting in American cities, and describes the methods of harmonization employed by the Bureau of the Census in these particulars. It also presents definitions of the terms employed in the classification of financial data, with the hope that the continued discussion of these important subjects may lead to a greater uniformity in the use of technical accounting terms and to a clearer understanding of the administrative problems that confront those charged with the business administration of our larger cities.

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Respectfully,

SAM. L. ROGERS,
Director of the Census.

To Hon. WILLIAM C. REDFIELD,
Secretary of Commerce.

(9)

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., January 30, 1918.

SIR:

I transmit herewith the annual report of the Bureau of the Census on financial statistics of cities having a population of over 30,000, showing in detail the financial transactions of 219 cities for the fiscal year 1917, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the net revenue collected, the net cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

The introduction calls attention to the diversity of organization and accounting in American cities, and describes the methods of harmonization employed by the Bureau of the Census in these particulars. It also presents definitions of the terms employed in the classification of financial data, with the hope that the continued discussion of these important subjects may lead to a greater uniformity in the use of technical accounting terms and to a clearer understanding of the administrative problems that confront those charged with the business administration of our larger cities.

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Respectfully,

SAM. L. ROGERS,
Director of the Census.

HON. WILLIAM C. REDFIELD,
Secretary of Commerce.

(9)

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., March 17, 1919.

SIR:

I transmit herewith the annual report of the Bureau of the Census on financial statistics of cities having a population of over 30,000, showing in detail the financial transactions of 227 cities for the fiscal year 1918, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the net revenue collected, the net cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

The introduction calls attention to the diversity of organization and accounting in American cities, and describes the methods of harmonization employed by the Bureau of the Census in these particulars. It also presents definitions of the terms employed in the classification of financial data, with the hope that the continued discussion of these important subjects may lead to a greater uniformity in the use of technical accounting terms and to a clearer understanding of the administrative problems that confront those charged with the business administration of our larger cities.

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Respectfully,

SAM. L. ROGERS,
Director of the Census.

HON. WILLIAM C. REDFIELD,
Secretary of Commerce

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., September 30, 1920.

SIR:

I transmit herewith the annual report of the Bureau of the Census on financial statistics of cities having a population of over 30,000, showing in detail the financial transactions of 227 cities for the fiscal year 1919, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the net revenue collected, the net cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

The introduction calls attention to the diversity of organization and accounting in American cities, and describes the methods of harmonization employed by the Bureau of the Census in these particulars. It also presents definitions of the terms employed in the classification of financial data, with the hope that the continued discussion of these important subjects may lead to a greater uniformity in the use of technical accounting terms and to a clearer understanding of the administrative problems that confront those charged with the business administration of our larger cities.

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Respectfully,

SAM. L. ROGERS,
Director of the Census.

Hon. J. W. ALEXANDER,
Secretary of Commerce.

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