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DEPARTMENT OF COMMERCE AND LABOR
U.S. BUREAU OF THE CENSUS
WASHINGTON

E. DANA DURAND, Director

SUGGESTED STANDARD FORMS
FOR
UNIFORM REPORTS OF THE FINANCIAL TRANSAC-
TIONS AND PHYSICAL STATISTICS OF PARKS

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PRESENTED TO THE ANNUAL MEETING OF THE AMERICAN
ASSOCIATION OF PARK COMMISSIONERS, AT KANSAS CITY,
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BY ERNST C. MEYER, EXPERT SPECIAL AGENT

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SUGGESTED STANDARD FORM FOR UNIFORM REPORTS OF THE FINANCIAL TRANSACTIONS OF PARKS.

RECEIPTS.

I. REVENUE RECEIPTS.

1. Appropriations and gifts from city treasury:
 - a. Appropriations, annual and supplemental (other than from bond sales).....
 - b. Value of water, light, and power furnished free by city.....
 - c. Value of other services rendered free by city.....
2. Taxes, licenses, etc.:
 - a. General property taxes.....
 - b. Special assessments.....
 - c. Frontage taxes.....
 - d. Carriage licenses.....
 - e. Permits.....
 - f. Other taxes, licenses, etc.....
3. Gifts and donations:
 - a. From private individuals.....
 - b. From corporations.....
4. Fees and charges incidental to care, operation, and maintenance of park:
 - a. Bathhouses, wading pools, and bathing beaches.....
 - b. Tennis, golf, baseball, skating, and other sports.....
 - c. Damages to park property.....
 - d. Excess of distributed charges of central or incidental operating plants over their expenses.
 - e. Other fees and charges.....
5. Charges for services not incidental to care, operation, or maintenance of park:
 - a. Charges for services for private parties.....
 - b. Charges for services for city departments.....

I. REVENUE RECEIPTS—Contd.

6. Rents (without grants of commercial privileges):
 - a. Of halls.....
 - b. Of other buildings.....
 7. Privileges:
 - a. Refreshment.....
 - b. Liquor.....
 - c. Amusement.....
 - d. Transportation.....
 - e. Other privileges.....
 8. Interest:
 - a. From deposits and investments.
 - b. Credit transfer receipts from central or incidental operating plants.....
 9. Sales of property not charged to construction or improvement:
 - a. Sales by refectories and lunch rooms.....
 - b. Sales of grass, hay, trees, plants, and wood.....
 - c. Sales of scrap and equipment balanced by charges for repairs and replacement.....
 - d. Other sales credited to revenue accounts.....
 10. Other revenues.....
 11. Total revenue receipts.....
- ### II. RECEIPTS ON DEBT ACCOUNT.
12. Appropriations from municipal bond sales (to be reported in detail).....

RECEIPTS—Continued.**II. RECEIPTS ON DEBT ACCOUNT—**
Continued.

13. Receipts from bond sales:
- Par value of bonds sold.....
 - Premiums secured.....
 - Accrued interest received.....
 - Discount allowed.....
 - Net receipts from sales.....
14. Receipts from revenue loans, warrants, etc.:
- Receipts from short-term obligations issued.....
 - Amount of warrants and audited claims issued but not paid during the year.....
 - Receipts on private trust account.....
15. Transfer receipts from sinking funds.....
16. Total receipts on debt account.....

III. MISCELLANEOUS RECEIPTS AND BALANCES.

17. Sundry receipts credited to asset accounts:
- Receipts from sales of real property.....
 - Receipts from sales of scrap and equipment not balanced by charges to repairs and replacement.....

III. MISCELLANEOUS RECEIPTS AND BALANCES—Continued.

17. Sundry receipts credited to asset accounts—Contd.
- Receipts from sales incidental to construction and improvements.....
 - From fire insurance adjustments.....
 - Transfer receipts on account of depreciation.....
 - Receipts from decreasing stock of supplies.....
 -
 -
18. Receipts in error and for correction of error:
- Receipts in error.....
 - Receipts in correction of erroneous payments.....
19. Other miscellaneous receipts.....
20. Total miscellaneous receipts.....
21. Total receipts.....
22. Balances at beginning of the year:
- Cash.....
 - Appropriations.....
23. Total receipts and balances.....

PAYMENTS.

Payments for expenses (costs of care, operation, and maintenance).

IV. GENERAL EXPENSES.

(Overhead charges, or expenses not distributed to individual parks, boulevards, etc.)

24. Expenses of general administration:
- Salary of superintendent.....
 - Salary of landscape architect...
 - Salaries of superintendent's clerks and assistants.....
 - Repair and replacement of office furniture and fixtures.....
 - Automobiles and carriages for use of superintendent and general administration employees.....
 - Printing and stationery.....

IV. GENERAL EXPENSES—Continued.

24. Expenses and general administration—Continued.
- Other expenses of superintendent's office.....
 - Legal salaries and expenses.....
 - Cost of assessing and collecting taxes.....
 - Other expenses of general administration.....
 - Total expenses of general administration.....
25. Undistributed expenses of central or incidental operating plants.....
26. Total general expenses.....

PAYMENTS FOR EXPENSES—Continued.

PARK DEPARTMENTAL EXPENSES—Continued.

OBJECTS OF EXPENSE.	Expenses of—							
	All parks, squares, etc.	Park No. 1.	Park No. 2.	Park No. 3.	Square.	Circle.	Boule- vard No. 1.	Boule- vard No. 2.
V. EXPENSES FOR CARE AND MAINTENANCE OF PARK AREAS—Continued.								
34. General park improvements:								
a. Sewers and drains.....								
b. Water pipes.....								
c. Fountains.....								
d. Drinking foun- tains.....								
e. Watering troughs.....								
f. Sea walls and breakwater.....								
g. Other beach improve- ments.....								
h. River front improve- ments.....								
i. Fences.....								
j. Band stands.....								
k. Pergolas.....								
l. Settees and signs.....								
m. Monuments.....								
n. Bridges.....								
o. Other general improve- ments.....								
35. Other expenses for care and m a i n t e - n a n c e o f p a r k a r e a s								
36. Total expenses for care and m a i n t e - n a n c e o f p a r k a r e a s								

[All expenses and outlays mentioned on lines 37 to 98 should be arranged in the form given above.]

PAYMENTS FOR EXPENSES—Continued.

VI. EXPENSES OF CARE AND MAINTENANCE OF PARK HIGHWAYS.

37. Macadam roads:
- a. Cleaning and snow removal....
 - b. Sprinkling.....
 - c. Oiling.....
 - d. Renewals and repairs.....
 - e. Other expenses.....
38. Gravel roads:
- a. Cleaning and snow removal....
 - b. Sprinkling.....
 - c. Oiling.....
 - d. Renewals and repairs.....
 - e. Other expenses.....
39. Asphalt roads:
- a. Flushing, cleaning, and snow removal.....
 - b. Sprinkling.....
 - c. Resurfacing and repairs.....
 - d. Other expenses.....
40. Other carriage roads.....
41. Bridle paths.....
42. Walks.....
43. Curbs and gutters.....
44. Other highway expenses.....
45. Total expenses for care and maintenance of park highways.....

VII. EXPENSES OF POLICE AND LIGHTS.

46. Police:
- a. Salaries of officers.....
 - b. Salaries of policemen on beats..
 - c. Expenses of park police stations.
 - d. Other police expenses.....
47. Expenses for lighting park areas and highways.....

VIII. EXPENSES FOR THE RECREATION AND COMFORT OF VISITORS.

48. Playgrounds:
- a. Service of attendants.....
 - b. Repairs and replacement of equipment.....
 - c. Other playground expenses.....

VIII. EXPENSES FOR THE RECREATION AND COMFORT OF VISITORS—Continued.

49. Athletics:
- a. Baseball grounds.....
 - b. Tennis courts.....
 - c. Skating and tobogganing.....
 - d. Golf links.....
 - e. Track and field athletics.....
 - f. Gymnasiums.....
 - g. Other athletics.....
50. Picnic grounds:
- a. Service of attendants.....
 - b. Other expenses.....
51. Baths:
- a. Service of attendants.....
 - b. Lighting and heating.....
 - c. Other expenses.....
52. Bathing beaches:
- a. Service of attendants.....
 - b. Other expenses.....
53. Wading pools.....
54. Music.....
55. Entertainments and festivals.....
56. Zoological exhibits:
- a. Service of attendants.....
 - b. Fuel and lights.....
 - c. Replacements of collections....
 - d. Other expenses.....
57. Museums.....
58. Art exhibits.....
59. Other expenses for recreation.....
60. Pavilions and waiting rooms:
- a. Service of attendants.....
 - b. Lighting and heating.....
 - c. Other expenses.....
51. Comfort stations:
- a. Service of attendants.....
 - b. Lighting and heating.....
 - c. Other expenses.....
62. Other expenses for comfort of visitors.....
63. Total expenses for providing accommodation and recreation for visitors.....

PAYMENTS FOR EXPENSES—Continued.

IX. EXPENSES OF QUASI PRODUCTIVE ENTERPRISES.

64. Refectories:
- a. Labor.....
 - b. Heating and lighting.....
 - c. Other expenses.....
65. Laundries:
- a. Labor.....
 - b. Heating and lighting.....
 - c. Other expenses.....
66. Boats:
- a. Labor.....
 - b. Repairs and replacements.....
 - c. Other expenses.....
67. Automobiles and sight-seeing carriages:
- a. Labor.....
 - b. Repairs and replacements.....
 - c. Other expenses.....

IX. EXPENSES OF QUASI PRODUCTIVE ENTERPRISES—Continued.

68. Services performed outside of parks:
- a. Caring for private lawns.....
 - b. Caring for private trees.....
 - c. Other services for private individuals.....
 - d. Care of trees in city streets for city department.....
 - e. Other services for city departments.....
69. Other quasi productive enterprises.....
70. Total expenses of quasi productive enterprises.....
71. Miscellaneous departmental expenses.....
72. Total department expenses ..
73. Total payments for expenses ..

Payments for outlays (costs of land, landed improvements, and equipment).

X. OUTLAYS FOR LAND AND LANDED IMPROVEMENTS.

74. Land.....
75. Improved areas:
- a. Grading.....
 - b. Seeding and sodding.....
 - c. Plantations.....
 - d. Lakes, lagoons, and canals.....
 - e. Other improvements of park areas.....
76. General park improvements:
- a. Water-front construction.....
 - b. Sewers and drains.....
 - c. Water pipes.....
 - d. Fountains.....
 - e. Drinking fountains.....
 - f. Watering troughs.....
 - g. Bridges.....
 - h. Band stands.....
 - i. Pergolas.....
 - j. Settees and signs.....
 - k. Monuments.....
 - l. Other general improvements.....

X. OUTLAYS FOR LAND AND LANDED IMPROVEMENTS—Continued.

77. Park highways:
- a. Macadam roads.....
 - b. Gravel roads.....
 - c. Asphalt roads.....
 - d. Other roads.....
 - e. Bridle paths.....
 - f. Concrete walks.....
 - g. Other walks.....
 - h. Curbs and gutters.....
 - i. Other highways.....
78. Buildings:
- a. Pavilions and waiting rooms.....
 - b. Bath houses.....
 - c. Comfort stations.....
 - d. For zoological exhibits.....
 - e. Museums.....
 - f. Art galleries.....
 - g. Halls.....
 - h. Police stations.....
 - i. ———.....
 - j. ———.....
 - k. ———.....

PAYMENTS FOR OUTLAYS—Continued.

X. OUTLAYS FOR LAND AND LANDED IMPROVEMENTS—Continued.

79. Total outlays for land and landed improvements.....

XI. OUTLAYS FOR EQUIPMENT.

80. General administrative offices.....

81. Pavilions and waiting rooms.....

82. Picnic grounds.....

83. Playgrounds.....

84. Athletics.....

85. Zoological exhibits.....

86. Museums.....

87. Refectories.....

88. Laundries.....

89. Boats.....

90. Automobiles.....

91. Stables.....

92. Conservatories and propagation houses.....

93. Electric-light plant.....

94. Ice-cream factory.....

95. _____.....

96. _____.....

97. _____.....

98. Total outlays for equipment.....

XII. PAYMENTS OF INTEREST AND ON DEBT ACCOUNT.

99. Interest.....

100. Redemption of debt:

- a. Redemption of bonds.....
- b. Redemption of short-term loans.....
- c. Redemption of warrants and audited claims of preceding year.....
- d. Payment of private trust accounts.....

XII. PAYMENTS OF INTEREST AND ON DEBT ACCOUNT—Continued.

101. Transfers to sinking funds.....

102. Total payments of interest and on debt account.....

XIII. MISCELLANEOUS PAYMENTS AND BALANCES.103. Payments on asset account:

- a. Payments for increasing stock of supplies.....
- b. _____.....

104. Payments in error and for correction of error:

- a. Payments in error.....
- b. Refund payments in correction of erroneous receipts.....
- c. Canceled appropriations.....

105. Payments to other park funds.....

106. Other miscellaneous payments:

- a. _____.....
- b. _____.....
- c. _____.....

107. Total miscellaneous payments.....

108. Balances at close of year:

- a. Cash.....
- b. Appropriations.....

109. Payments and balances.....

XIV. ILLUSTRATIVE ACCOUNTS OF GENERAL OR INCIDENTAL OPERATING PLANTS.

- 1. Electric light plant:
 - a. Labor.....
 - b. Electrical supplies.....
 - c. Fuel.....
 - d. Repairs and replacements.....
 - e. Depreciation.....
 - f. Interest on value of plant.....
 - g. Other expenses.....
 - h. Amounts charged to other expense accounts.....
 - i. Undistributed expenses (or excess charges).....

PAYMENTS FOR OUTLAYS—Continued.

XIV. ILLUSTRATIVE ACCOUNTS OF
GENERAL OR INCIDENTAL OPER-
ATING PLANTS—Continued.

2. Stables and shops:
 - a. Labor.....
 - b. Feed.....
 - c. Repairs and replacements.....
 - d. Other expenses.....
 - e. Amounts charged to other ex-
pense accounts.....
 - f. Amounts charged to park con-
struction and improvements
accounts.....
 - g. Undistributed expenses (or ex-
cess charges).....
3. Conservatories and propaga-
tion houses:
 - a. Labor.....
 - b. Fuel.....
 - c. Plants, bulbs, and seeds.....
 - d. Repairs and replacements.....
 - e. Other expenses.....
 - f. Amounts charged to other ex-
pense accounts.....

XIV. ILLUSTRATIVE ACCOUNTS OF
GENERAL OR INCIDENTAL OPER-
ATING PLANTS—Continued.

3. Conservatories and propaga-
tion houses—Continued.
 - g. Undistributed expenses (or ex-
cess charges).....
4. Nurseries:
 - a. Labor.....
 - b. Other expenses.....
 - c. Amounts charged to other ex-
pense accounts.....
 - d. Undistributed expenses (or ex-
cess charges).....
5. Ice cream factory:
 - a. Labor.....
 - b. Materials.....
 - c. Heating and lighting.....
 - d. Other expenses.....
 - e. Amounts charged to other ex-
pense accounts.....
 - f. Undistributed expenses (or ex-
cess charges).....

**SUGGESTED STANDARD FORM FOR REPORTING PHYS-
ICAL STATISTICS OF PARKS AND COMPARATIVE
STATISTICS OF COSTS OF CARE AND MAINTENANCE
OF PARKS.**

Table forms 1 to 5 are here presented as suggestions for uniform use in arranging data relating to park areas and distances, and for summing up and presenting averages of park expenses for comparative purposes. These forms should be considered in connection with the table of park equipment given in the report of the South Parks of Chicago, 1909, pages 107 and 108, and on park lighting in the report of West Chicago Parks, 1909, pages 56 to 58; and table of playgrounds of Boston, Mass., 1911 report, pages 11 and 12.

TABLE 4.—EXPENSES OF CARE, OPERATION, AND MAINTENANCE OF PARKS, LESS RECEIPTS FROM FEES, CHARGES, AND SALES ON REVENUE ACCOUNT, WITH AVERAGES PER ACRE OF IMPROVED PARK SURFACE.¹

PARKS, SQUARES, BOULEVARDS.	All park expenses.		Expenses for park areas.		Expenses for highways.		Expenses for police.		Expenses for light.		Expenses for recreation and comfort of visitors.		Other expenses.	
	Total.	Average.	Total.	Average.	Total.	Average.	Total.	Average.	Total.	Average.	Total.	Average.	Total.	Average.
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¹ In computing average acres of improved park surface, the area of artificial lakes, lagoons, etc., is included as a part of such surface.

TABLE 5.—UNIT COSTS FOR CARE AND MAINTENANCE OF LAWNS AND ROADS.

PARKS, SQUARES, BOULEVARDS, ETC.	COSTS OF CARE AND MAINTENANCE OF—				COST PER 100 SQUARE YARDS FOR—												
	Improved roads.		Unimproved roads.		Cleaning.			Repairing.				Other care of roads.					
	Per mile in length.	Per 100 square yards.	Per mile in length.	Per 100 square yards.	Macadam roads.	Gravel roads.	Asphalt roads.	Other improved roads.	Unimproved roads.	Macadam roads.	Gravel roads.		Asphalt roads.	Other improved roads.	Unimproved roads.		
																Oiling roads.	Sprinkling roads.

NOTE.—The total costs of care and maintaining improved roads per 100 square yards is not for most cities the same as the sum of the averages for that class of roads under the heads "Cleaning," "Repairing," etc., since for many cities not all the improved roads are sprinkled, oiled, or tarred, or otherwise treated for dust prevention.

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