SUGGESTED STANDARD FORMS
FOR
UNIFORM REPORTS OF THE FINANCIAL TRANSACTIONS AND PHYSICAL STATISTICS OF PARKS

PREPARED BY
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PRESENTED TO THE ANNUAL MEETING OF THE AMERICAN ASSOCIATION OF PARK COMMISSIONERS, AT KANSAS CITY, MO., AUGUST 8, 9, AND 10, 1911

BY ERNST C. MEYER, EXPERT SPECIAL AGENT

AUGUST 3, 1911
SUGGESTED STANDARD FORM FOR UNIFORM REPORTS OF THE FINANCIAL TRANSACTIONS OF PARKS.

**RECEIPTS.**

<table>
<thead>
<tr>
<th>I. REVENUE RECEIPTS.</th>
<th>I. REVENUE RECEIPTS—Contd.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Appropriations and gifts from city treasury:</td>
<td>6. Rents (without grants of commercial privileges):</td>
</tr>
<tr>
<td>a. Appropriations, annual and supplemental (other than from bond sales).</td>
<td>a. Of halls.</td>
</tr>
<tr>
<td>b. Value of water, light, and power furnished free by city.</td>
<td>b. Of other buildings.</td>
</tr>
<tr>
<td>c. Value of other services rendered free by city.</td>
<td>7. Privileges:</td>
</tr>
<tr>
<td>2. Taxes, licenses, etc.:</td>
<td>a. Refreshment.</td>
</tr>
<tr>
<td>a. General property taxes</td>
<td>b. Liquor.</td>
</tr>
<tr>
<td>b. Special assessments</td>
<td>c. Amusement.</td>
</tr>
<tr>
<td>c. Frontage taxes</td>
<td>d. Transportation.</td>
</tr>
<tr>
<td>d. Carriage licenses</td>
<td>e. Other privileges.</td>
</tr>
<tr>
<td>e. Permits</td>
<td></td>
</tr>
<tr>
<td>f. Other taxes, licenses, etc.</td>
<td></td>
</tr>
<tr>
<td>3. Gifts and donations:</td>
<td>8. Interest:</td>
</tr>
<tr>
<td>a. From private individuals</td>
<td>a. From deposits and investments.</td>
</tr>
<tr>
<td>b. From corporations</td>
<td>b. Credit transfer receipts from central or incidental operating plants.</td>
</tr>
<tr>
<td>4. Fees and charges incidental to care, operation, and maintenance of park:</td>
<td>9. Sales of property not charged to construction or improvement:</td>
</tr>
<tr>
<td>a. Bathhouses, wading pools, and bathing beaches</td>
<td>a. Sales by refectories and lunch rooms.</td>
</tr>
<tr>
<td>b. Tennis, golf, baseball, skating, and other sports</td>
<td>b. Sales of grass, hay, trees, plants, and wood.</td>
</tr>
<tr>
<td>c. Damages to park property</td>
<td>c. Sales of scrap and equipment balanced by charges for repairs and replacement.</td>
</tr>
<tr>
<td>d. Excess of distributed charges of central or incidental operating plants over their expenses</td>
<td>d. Other sales credited to revenue accounts.</td>
</tr>
<tr>
<td>e. Other fees and charges</td>
<td></td>
</tr>
<tr>
<td>5. Charges for services not incidental to care, operation, or maintenance of park:</td>
<td>10. Other revenues.</td>
</tr>
<tr>
<td>a. Charges for services for private parties</td>
<td></td>
</tr>
<tr>
<td>b. Charges for services for city departments</td>
<td>11. Total revenue receipts.</td>
</tr>
<tr>
<td></td>
<td>II. RECEIPTS ON DEBT ACCOUNT.</td>
</tr>
<tr>
<td>12. Appropriations from municipal bond sales (to be reported in detail)</td>
<td></td>
</tr>
</tbody>
</table>
II. RECEIPTS ON DEBT ACCOUNT—Continued.

13. Receipts from bond sales:
   a. Par value of bonds sold
   b. Premiums secured
   c. Accrued interest received
   d. Discount allowed
   e. Net receipts from sales

14. Receipts from revenue loans, warrants, etc.:
   a. Receipts from short-term obligations issued
   b. Amount of warrants and audited claims issued but not paid during the year
   c. 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:
   a. Receipts from sales of real property
   b. Receipts from sales of scrap and equipment not balanced by charges to repairs and replacement

18. Receipts in error and for correction of error:
   a. Receipts in error
   b. Receipts in correction of erroneous payments

19. Other miscellaneous receipts

20. Total miscellaneous receipts

21. Total receipts

22. Balances at beginning of the year:
   a. Cash
   b. Appropriations

23. Total receipts and balances

PAYMENTS.

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

IV. GENERAL EXPENSES—Continued.

24. Expenses and general administration—Continued.
   g. Other expenses of superintendent's office
   h. Legal salaries and expenses
   i. Cost of assessing and collecting taxes
   j. Other expenses of general administration
   k. 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.

[Expenses of individual parks, squares, and boulevards, classified by objects of expenditure.]

<table>
<thead>
<tr>
<th>OBJECTS OF EXPENSE</th>
<th>All parks, squares, etc.</th>
<th>Park No. 1</th>
<th>Park No. 2</th>
<th>Park No. 3</th>
<th>Square</th>
<th>Circle</th>
<th>Boulevard No. 1</th>
<th>Boulevard No. 2</th>
</tr>
</thead>
</table>

**V. EXPENSES FOR CARE AND MAINTENANCE OF PARK AREAS.**

27. Lawns:
   a. Sodding and seeding.
   b. Fertilizing.
   c. Watering.
   d. Mowing.
   e. Picking up papers, etc.
   f. Other.

28. Grass areas other than lawns:
   a. Seeding.
   b. Mowing.
   c. Other.

29. Flowers and plants indoors.

30. Flowers and ornamental plants out of doors:
   a. Bulbs, plants, and seeds.
   b. Other expenses.

31. Trees and shrubs in plantation:
   a. Trees and shrubs.
   b. Spraying.
   c. Moth extermination.
   d. Other expenses.

32. Forests.

33. Lakes, lagoons, and canals:
   a. Cleaning.
   b. Repairs and dredging.
PAYMENTS FOR EXPENSES—Continued.

PARK DEPARTMENTAL EXPENSES—Continued.

<table>
<thead>
<tr>
<th>OBJECTS OF EXPENSE</th>
<th>Expenses of—</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>All parks, squares, etc.</td>
</tr>
<tr>
<td>V. EXPENSES FOR CARE AND MAINTENANCE OF PARK AREAS—Continued.</td>
<td></td>
</tr>
<tr>
<td>34. General park improvements:</td>
<td></td>
</tr>
<tr>
<td>a. Sewers and drains</td>
<td></td>
</tr>
<tr>
<td>b. Water pipes</td>
<td></td>
</tr>
<tr>
<td>c. Fountains</td>
<td></td>
</tr>
<tr>
<td>d. Drinking fountains</td>
<td></td>
</tr>
<tr>
<td>e. Watering troughs</td>
<td></td>
</tr>
<tr>
<td>f. Sea walls and breakwater</td>
<td></td>
</tr>
<tr>
<td>g. Other beach improvements</td>
<td></td>
</tr>
<tr>
<td>h. River front improvements</td>
<td></td>
</tr>
<tr>
<td>i. Fences</td>
<td></td>
</tr>
<tr>
<td>j. Band stands</td>
<td></td>
</tr>
<tr>
<td>k. Pergolas</td>
<td></td>
</tr>
<tr>
<td>l. Settees and signs</td>
<td></td>
</tr>
<tr>
<td>m. Monuments</td>
<td></td>
</tr>
<tr>
<td>n. Bridges</td>
<td></td>
</tr>
<tr>
<td>o. Other general improvements</td>
<td></td>
</tr>
<tr>
<td>35. Other expenses for care and maintenance of park areas</td>
<td></td>
</tr>
<tr>
<td>36. Total expenses for care and maintenance of park areas</td>
<td></td>
</tr>
</tbody>
</table>

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

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.

61. 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...........................

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.........

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.......................
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—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)
SUGGESTED STANDARD FORM FOR REPORTING PHYSICAL 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.
|---------------------------------|--------------------------|------------------|---------------------|-----------------|--------------|----------------|--------------------------|----------------|-----------|----------------|--------------------------|----------------|-----------------|---------|-----------|

1 Including area of curbs and gutters.
Table 2.—Length and Area of Carriage Roads, Bridle Paths, and Walks.

<table>
<thead>
<tr>
<th>Parks, Squares, Boulevards, etc.</th>
<th>Carriage Roads</th>
<th>Walks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Length in miles</td>
<td>Improved</td>
<td>Unimproved</td>
</tr>
<tr>
<td>Total</td>
<td>Classified by material</td>
<td>Classified by treatment for dust prevention</td>
</tr>
<tr>
<td>Total</td>
<td>Macadam</td>
<td>Gravel</td>
</tr>
<tr>
<td>Length in miles</td>
<td>Area in square yards</td>
<td></td>
</tr>
<tr>
<td>Length in miles</td>
<td>Concrete walks</td>
<td></td>
</tr>
<tr>
<td>Other walks</td>
<td>Other walks</td>
<td></td>
</tr>
</tbody>
</table>

1 Exclusive of area of curbs and gutters.
Table 3.—Area, Population, and Park Area of City, by Park Districts.

<table>
<thead>
<tr>
<th>Park Districts</th>
<th>Area of land surface of city, Square miles</th>
<th>Population of city, 1910</th>
<th>Acres in parks and squares</th>
<th>Acres in parks to 100 acres of land surface</th>
<th>Number of people to 1 acre of park</th>
<th>Number of people to 1 acre of land surface</th>
</tr>
</thead>
</table>
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.

<table>
<thead>
<tr>
<th>Parks, Squares, Boulevards</th>
<th>All park expenses</th>
<th>Expenses for park areas</th>
<th>Expenses for highways</th>
<th>Expenses for police</th>
<th>Expenses for light</th>
<th>Expenses for recreation and comfort of visitors</th>
<th>Other expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Average</td>
<td>Total</td>
<td>Average</td>
<td>Total</td>
<td>Average</td>
<td>Total</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>PARKS, SQUARES, BOULEYARDS, ETC.</th>
<th>COSTS OF CARE AND MAINTENANCE OF</th>
<th>COST PER 100 SQUARE YARDS FOR</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Improved roads.</td>
<td>Cleaning.</td>
</tr>
<tr>
<td></td>
<td>Unimproved roads.</td>
<td>Repairing.</td>
</tr>
<tr>
<td></td>
<td>Per mile in length.</td>
<td>Macadam roads.</td>
</tr>
<tr>
<td></td>
<td>Per 100 square yards.</td>
<td>Gravel roads.</td>
</tr>
<tr>
<td></td>
<td>Per mile in length.</td>
<td>Asphalt roads.</td>
</tr>
<tr>
<td></td>
<td>Per 100 square yards.</td>
<td>Other improved roads.</td>
</tr>
<tr>
<td></td>
<td>Macadam roads.</td>
<td>Unimproved roads.</td>
</tr>
<tr>
<td></td>
<td>Gravel roads.</td>
<td>Macadam roads.</td>
</tr>
<tr>
<td></td>
<td>Asphalt roads.</td>
<td>Gravel roads.</td>
</tr>
<tr>
<td></td>
<td>Other improved roads.</td>
<td>Asphalt roads.</td>
</tr>
<tr>
<td></td>
<td>Unimproved roads.</td>
<td>Other improved roads.</td>
</tr>
<tr>
<td></td>
<td>Sprinkling roads.</td>
<td>Oiling roads.</td>
</tr>
<tr>
<td></td>
<td>Tarring roads.</td>
<td>Other care of roads.</td>
</tr>
</tbody>
</table>

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," "Reparing," etc., since for many cities not all the improved roads are sprinkled, oiled, or tarred, or otherwise treated for dust prevention.