SUPPLEMENTARY INSTRUCTIONS FOR NORTH DAKOTA COUNTIES
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

PLEASE REPORT FOR THE PERIOD JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

AGENCY REPORTING

In reporting data for all funds of the general government, please include the fiscal activities listed below:

Commerce authorities
County job development authorities
County special service districts (for police protection or garbage disposal)
County weed boards
Drainage projects or districts
Health districts
Library boards
Water resource districts
Weather modification authorities

EXCLUDE ALL OTHER FISCAL ACTIVITIES

PART 2 – REVENUES

3. A. Property taxes (code T01)
Include
- Property taxes collected on all county levies
- Amount collected from the 21 mills county equalization fund levy

Exclude
- All taxes collected by this county as the agent for cities, townships and school districts
- Payments from the State personal property tax replacement program and senior citizens tax credit program (*report in PART 2, question 4, item M., code C30)*

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)
Include
- Proceeds from licensing of manufacturers of pull-tabs, paper bingo cards and/or dispensing devices, and other associated gaming devices

3. E. Other taxes

1. Death and gift tax (code T50)
Include
- County's share of estate and inheritance taxes

4. Intergovernmental revenues

A. Streets and highways - From other local governments (code D46)
Include
- Reimbursements from the townships for road work

From the State (code C46)
Include
- Highway tax

C. Public welfare - From the State (code C79)
Include
- State aid for social services

D. Health and/or hospitals - From state (code C42)
Include
- County health department
- County mental health programs

M. General support (unrestricted) - From state (code C30)
Include
- Amounts received from the State as part of the personal property tax replacement and senior citizen tax credit reimbursement programs
- County share of the State revenue sharing program
- Oil and gas production tax distributions from the State

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

J. Health (other than hospitals) (code L32)
Include
- Amounts paid to the State from the County Institutional Care Fund

P. Public welfare (code L79)
Include
- Amounts paid to the State for social welfare

9. Direct expenditures by purpose and type

CC. Education (code E12)
Include
- Amounts expended from the County superintendent's office and from special education funds

11. Personnel expenditures (code Z00)
Include
- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility system owned and operated by this government
- Salaries and wages in gross amount before deductions for income taxes, social security, or retirement coverage

PART 5 - CASH AND INVESTMENTS

Exclude
- Amounts held in funds administered by this county as the agent of cities, villages, townships and school districts