

Instructions for Annual Financial Information Report

Please Enter Your User Name and Password Below:

User Name:

Password:

AFIR - Due October 31 of each Year

Purpose of Revision

This form replaces all previous Annual Financial Information Forms (AFIR). This form was design in consultation with representatives of local governments, state agencies, Legislative Research, NC League of Municipalities, NC Association of County Commissioners. All revision to this form will also be discuss with a similar group. The group developed this form with several guiding principles.

- Capitalize on any data that is already collected by another entity
- Provide an easier way for units to enter data on a fund basis
- Improve the instructions and descriptions of what is being requested
- Do not ask for any unnecessary information

What Information is included on this Report?

This form is designed so that a unit of government can enter data at a fund level or any other level they desire and the form will aggregate the information for the preparer. The "Gov. Revenue Tab" and "Gov. Exp. Tab" will tie to the *Governmental Revenue, Expenditure and Change in Fund Balance Statement* (Exhibit # 4 in City of Dogwood Illustrative Statements). The "Proprietary Rev. Tab" and the "Proprietary Exp. Tab" ties to the *Revenue, Expense, and Change in Net Position Statement* (Exhibit # 7 in City of Dogwood Illustrative Statements). Internal Service Funds are not included on the Proprietary Revenue or Expenditure tab; however there are several questions on the miscellaneous tab that must be completed for internal service funds . There are additional Tabs for Municipalities and Counties to complete if your unit owns and operates a Water and/or Sewer Fund. Counties will complete the Water Sewer Tab if applicable. This also mean that this data will be added to the Water Sewer Rates Dashboard (link below). **Counties must complete the School Capital Outlay and White Goods tabs. All units must complete the Miscellaneous tab.**

<http://efc.sog.unc.edu/reslib/item/north-carolina-water-and-wastewater-rates-dashboard>

Crosswalk from Previous AFIR

Cities and Counties will now use the same form. We have provided tabs at the end of the form that provide a crosswalk from both the municipal and the county 2011 forms.

What Funds are included on this Report?

The simple answer is that whatever funds or entities are included on the "*Governmental Revenue, Expenditures, and Changes in Fund Balance*" and the "*Proprietary Revenue, Expenses and Changes in Net Position*". This means discretely presented component units, pension funds, agency funds are excluded. The only exception to this rule is that Internal Service Funds are not reported on the Proprietary revenue or expense tabs. Private Purpose Trusts are included on the "*Governmental Revenue, Expenditures, and Changes in Fund Balance*" so it would be included in the AFIR.

How is information entered on this Report?

The first step is for the unit to go to the Verification Tab and select their unit name. This will load any beginning balances that are needed for White Goods and School Capital Outlay. The rest of the verification tab should be completed after the data on all the other tabs has been entered and reviewed.

Cells shaded in yellow are the only places unit's should enter data. Cells used to create the form are locked so that the user does not accidentally alter the information in the cell. Cells to the right and below the form on each tab are unlocked for units to use them as they wish. Only the total columns to the far right of the individual fund columns will be uploaded to the US Census Database. Note that the unlock cells are to the right of the Total Columns not to the right of each fund column. There are multiple Excel tabs and every unit should complete the Tabs that apply to their unit.

Instructions for Annual Financial Information Report

What basis of Accounting is used on the form?

The basis of accounting used for this form is the same basis used in your audit report. The governmental funds will be on the modified basis of accounting and the Proprietary will be on the accrual basis.

How is the form completed?

The AFIR form will be retrieved from the US Census site (link is directly below this question). **The form must be saved to your PC and completed.** After completion the unit will return to the same US Census site to upload the completed AFIR. We recommend that the unit save the completed AFIR to aid them in completing next years AFIR. The first year a unit might use one copy of the AFIR file to place their system account numbers that were used to complete each question in the amount field. This copy would then be saved and used next year to aid in the completion of the AFIR. **Units of government now have the ability to enter data and balance back to their audit report at fund level, fund type level or any combination that is easiest for them.** Each tab allows units to enter data for up to 20 funds and the form totals the information in a set of columns to the right of fund # 20. US Census and the State Treasurer will only upload and save the information in the Total columns so it is important that units of government save the copy of the AFIR files they prepare each year. Every Municipality should complete at least one fund in the Governmental Tabs and complete the Miscellaneous Tab. Every County should complete at least one Fund in the Governmental Tabs, the Miscellaneous Tab, White Goods Tab, and the School Capital Outlay Tab.

<https://harvester.census.gov/StateCollection/LoginPage.aspx?state=nc>

How do I complete the Gov. Revenue Tab?

The Gov. Revenue tab is designed so that intergovernmental revenues for fund #1 are entered in columns C, E and G depending on if they are received from Local, State (including Federal pass through) and Direct federal. "Non-Intergovernmental" revenues and "Other Financing Sources" are then entered below the Intergovernmental revenues in column I. Cells where data can be entered are shaded in yellow. Below the Non-Intergovernmental revenues, Other Financing Sources are collected. The form provides up to twenty funds for a unit of government to use. These funds are to the right of fund #1 and is an exact copy of the data entry for Fund # 1. As with Fund # 1, data is entered in the yellow shaded columns for all the other funds. If you have a revenue or other financing source that is classified differently than is on this form please place it in the correct line item on the form even though your unit of government has classified it differently on your financial statements.

Note that the Fund Names on Row 4 can be replaced by your units fund or fund type names.

Revenues are entered as positive numbers

The Governmental Revenue section has totals and subtotals that can be used to agree back to your books, but remember that they will only agree to your books if you classify the revenues in a similar manner. These totals are for your convenience to aid you in balancing your information back to your financial statements and are not used by us nor are they stored in the database. If the subtotals on this form do not agree to your financial statements that is ok as long as the Change in Fund Balance and Change in Net Position does agree.

Instructions for Annual Financial Information Report

How do I complete the Gov. Exp. Tab?

The Gov. Exp. Tab is designed so that for Fund #1 "expenditures" and "other financing sources" are entered in columns E, F, G, H and I depending on if the expenditure function was made to: another local government, the State, operations, purchased capital outlay and constructed capital outlay. These cells are shaded in yellow. Funds #2 through 20 are to the right of Fund #1 and designed similarly. If you have an "expenditure" or "other financing use" that is classified differently than is on this form please place it in the correct line item on the form even though your unit of government has classified it differently on your financial statements.

Note that the Fund Names on Row 4 can be replaced by your units fund or fund type names.

Expenditures are entered as positive numbers

The "Expenditure" and "Other Financing Uses" sections have totals and subtotals that can be used to agree back to your books, but remember that they will only agree to your books if you classify the revenues in a similar manner. These totals are for your convenience to aid you in balancing your information back to your financial statements and are not used by us nor are they stored in the database. If the subtotals on this form do not agree to your financial statements that is ok as long as the Change in fund balance and net position does agree.

At the bottom of the Gov. Exp. Tab there is a Reconciliation Section. Directly above this section the "Change in Fund Balance for Governmental Funds" is calculated based on data you entered on this form. In the Reconciliation Section you enter the Change in Fund Balance for all Governmental Funds off your *Revenue, Expenditure and Change in Fund Balance for all Governmental Funds*. Since this form is designed to agree with the Change in Fund Balance for all Governmental Funds the cell directly below the amount you entered from your financial statements should be zero. If that is not the case then the unit needs to review the data entered in each section and make the appropriate changes so the Governmental Funds balance to the unit's financial statement. **The form is designed so that each fund should be balanced at the time it is entered on the form.**

How do I complete the Proprietary Rev. tab?

The Proprietary Rev. tab is designed so that for fund #1 Contributed capital and/or operating grants from governmental entities are entered in columns C, E and G depending on if they are received from Local, State (including Federal pass through) and Direct federal. Revenues from sources other than governmental entities are then entered below in column I. Cells where data can be entered are shaded in yellow. The form provides up to twenty funds for a unit of government to use. These funds are to the right of fund #1 and is an exact copy of the data entry for Fund # 1. As with Fund # 1 data is entered in the yellow shaded columns for all the other funds. **Remember that Internal Service Funds are not included on this tab.**

Note that the Fund Names on Row 4 can be replaced by your units fund or fund type names.

Revenues are entered as positive numbers

Instructions for Annual Financial Information Report

How do I complete the Proprietary Exp. Tab?

The Proprietary Exp Tab is designed so that for Fund #1 expenses are entered in columns E, F, G, H, J and K depending on if the expense function was made to: another local government, the State, depreciation, and operations. Data entered in columns E, F, G, and H will be used to balance back to your operating statement in your financial statements. In addition the US Census also needs some asset information as it relates to capital outlay. They need purchased capital outlay and constructed capital outlay amounts that were used to increase capital assets on your Net Position Statement for the year. These capital outlay amounts should not be included in the expenses in columns E, F, G, and H. All data entry cells are shaded in yellow. Funds #2 through 20 are to the right of Fund #1 and designed similarly. **Remember that Internal Service Funds are not included on this tab.**

Note that the Fund Names on Row 4 can be replaced by your units fund or fund type names .

Expenditures are entered as positive numbers

Various sections have totals and subtotals that can be used to agree back to your books, but remember that they will only agree to your books if you classify the expenses in a similar manner. These totals are for your convenience to aid you in balancing your information back to your financial statements and are not used by us nor are they stored in the database. If the subtotals on this form do not agree to your financial statements that is ok as long as the Change in Net Position agrees.

At the bottom of the Proprietary Exp Tab there is a Reconciliation Section. Directly above this section the "Change in Net Position for all Proprietary Funds" is calculated based on data you entered on this form. In the Reconciliation Section you enter the Change in Net Position for all Proprietary Funds off your "*Revenue, Expense and Change in Net Position for all Proprietary Funds*" **excluding Internal Service Funds** . Since this form is designed to agree with the Change in Net Position for all Proprietary Funds the cell directly below the amount you entered from your financial statements should be zero. If that is not the case then the unit needs to review the data entered in each section and make the appropriate changes so the Proprietary Funds balance to the unit's financial statement. **The form is designed so that each fund should be balanced at the time it is entered on the form.**

Verification Tab

1. After the form is completed, the unit will complete the verification tab by selecting from a drop down box their unit's name.
2. The preparer will then verify that the report is balanced by making sure that the amounts in cell D17 and cell D19 are zero. If the cells are greater than \$100 the unit should follow the instructions on row 13 to bring the report in balance with their financial statements.
3. The preparer should verify that there is an amount in cell D21 (not zero or - sign).
4. For County only - Cell G23 will display an error message if applicable.
5. Both the Finance Officer and the Preparer will need to complete their name, title and date. The preparer information is collected in case we have a question about the report.

What if my unit is not in the drop down list?

If your unit is not listed in the drop down list (list is alphabetical) call 919-814-4299.

How is form submitted?

When you have completed the form please save the file to your PC. You will then go to the web site listed below (it is the same website that you visited to download this form). Enter your "UserName" and "Password" that you used for the AFIR download process and should have stored at the top of this instructions page. Then click on the "Browse" button in step 2. Select the AFIR file you saved on your PC and click upload. After you click on the upload button you will receive the following message. "Completed ! Thank you for uploading your file. If you have any questions, the contact information is in login page."

<https://harvester.census.gov/StateCollection/LoginPage.aspx?state=nc>

Annual Financial Information Report (AFIR)

Transmittal and Verification Document

To select your unit name, select the yellow highlighted cells, then select the drop down arrow box

Knightdale

50207

If you could not find your units name in the drop down above please call LGC Fiscal Management at 919-814-4299

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For Fiscal Year Ending June 30, 2016

Reconciliation Instructions

The amount in the first two Difference boxes should be zero before you submit your AFIR. If the amount is not zero, review the total column on line #15600 and line #25630 for each fund to determine which fund is out-of-balance. You will see an error message in cells G17 and G19 if the difference is greater than \$100. This means that you must review the worksheet to determine your error. Amounts that are under \$100 will be accepted as this difference is considered immaterial. The Difference Box for D21 should not be blank. The worksheet checks to make sure you made an entry on the "miscellaneous tab", row 22, line 30130. A message will appear in cell G23 if the difference is greater than \$100 for school capital outlay expenditures

	Difference
Reconciliation Total of Government - From the Gov. Exp. Spreadsheet, AFIR line #15600	-
Reconciliation Total of Proprietary - From the Proprietary Exp. Spreadsheet, AFIR line #25630	-
Unit Salaries - From Miscellaneous tab, AFIR line #30130	4,196,723
Amounts spent on School Capital Outlay (excluding debt service) agree between the "Gov. Exp." tab, line # 15382 and the "School Capital Outlay" tab. See Row 53 on the School Capital Outlay tab for more information	-

Verification of Annual Financial Information Report

By uploading the AFIR to the U.S. Census website, you are verifying that the data contained in this report was prepared in accordance with the instructions and agrees to your audited financial statements.

MANDATORY	All Fields Must Be Completed
The Official should be the Finance Officer or acting Finance Officer as designated by the Board.	
Name of Official	Kimberly Noel Kenny
Title of Official	Finance Director
Date (Enter as "MM/DD/YYYY")	11/9/2016
Person to contact for questions	Kimberly Noel Kenny
Title	Finance Director
Telephone number	919-217-2210
E-mail address	kim.kenny@knightdalenc.gov

General Fund Line Item Instructions

Line #

Line Question

Description

Intergovernmental Revenues - Revenues received from the federal, state or another local government - Include: grants, certain taxes, reimbursements for services performed for other governments, Payments under the American Recovery and Reinvestment Act of 2009 (ARRA). Exclude: loans and receipts from utility sales to other governments.

Descriptions listed by Financial Section then line number.

10010	Streets and Highways - Powell bill	Powell Bill funds received from the NC Dept. of Transportation
10020	All Other Streets and Highways - exclude Powell bill	Non Powell Bill funds used to support traffic engineering, streets and highways, street cleaning
10030	Airports	Aid for construction, operation, and support of public airports; and other distributions
10040	All Other Mass Transit: bus, rail systems, etc.	Monies that support all forms of mass transit(except airports which are listed above) and parking facilities
10050	Education-Public School Building Capital Fund/Bond Fund/Lottery	Aid for Federally-impacted areas; migrant and bilingual education; Indian education; Head Start program; grants for school nutrition and milk programs; and grants and contractual amounts received by institutions of higher education for education or for research and development programs. Exclude: Grants for agricultural experiment stations and extensions (use Natural Resources-environmental protection) and aid for library services
10060	Health (excluding Medicaid)	Monies that support health programs excluding Medicaid
10070	Mental Health (excluding Medicaid)	Monies that support Mental Health excluding Medicaid
10080	Hospitals (excluding Medicaid)	Monies received in support of hospitals excluding Medicaid
10090	Human Services-all other including Social Services (excluding Medicaid)	Monies received in support of all services including social services excluding Medicaid. Exclude Health, Mental Health and Hospitals which are already reported in the above line.
10100	Natural resources-Environmental Protection	Revenue to support environmental Protection: solid waste, drainage, utility grants and watershed, and cemeteries; Clean Water grants, and CAMA grants.
10110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court cost	Court Costs - Facilities, Jail and Arrest Fees
10120	Unauthorized Substance Tax	Include the controlled substance tax amount received from the N.C. Department of Revenue for participating in a drug-related arrest (G.S. 105-113. 105 - 112).

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
10130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees	Revenue to support public safety: police/sheriff and communications, jail, civil defense, fire, building inspections, rescue units, animal control, and Medical Examiner-Coroner.
10150	911 Emergency Telephone Services Fund (ETST) Revenue (do not include interest)	911 revenues distributed by the State 911 board
10170	Economical and Physical development - Housing and Community Development, JTPA, Etc.	Revenue to support economic & physical development: Include community development, housing and urban renewal, HUD zoning grants. Also includes Job Training grants
10180	Water Supply System	Revenues/grants of any water systems operated by your government. These are just intergovernmental revenues- sales and fees are reported under Utility.
10190	Sewerage	Revenues/grants of any sewerage systems operated by your government. These are just intergovernmental revenues- sales and fees are reported under Utility.
10200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly	Revenues/grants of any electric systems operated by your government. These are just intergovernmental revenues- sales and fees are reported under Utility.
10210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State	Revenues/grants of any gas systems operated by your government. These are just intergovernmental revenues- sales and fees are reported under Utility.
10240	Cultural and Recreational	All Cultural and Recreational intergovernmental
10220	Other Restricted support	Other revenues/grants that have restrictions and are not reported above.

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
10230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Sales taxes(Sales Tax on Piped natural Gas to Cities, Sales Tax on Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.	All other unrestricted intergovernmental revenues not reported above
	Non-Intergovernmental Revenues	
	<u>Taxes:</u>	
10250	Unit wide tax levy includes current, prior, penalties and interest	Collections Of Unit Wide Levy - Current, prior year, penalties, interest, collection of previously written off
10260	Special tax Districts Levy	Collections Of Special Tax Districts - Current, prior year, penalties, interest, collection of previously written off
10270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance")	Include school supplemental taxes levied and collected by the county and remitted to the school administrative unit(s) for the 2010-11 fiscal year if included on your "Statement of Revenues, Expenditures and Changes in Fund Balance".
10280	Occupancy Tax	Include all amounts collected under a local occupancy tax.
10290	Prepared Food	Include any amounts collected for prepared food tax, authorized by local legislation.
10300	Amusements licensing and permit taxes	Include, as shown in the audit reports, all fees paid for permits to operate an amusement facility or sponsor an amusement event
10310	Gross Short Term Motor Vehicle Lease and Rental Tax	Include the gross receipts tax on short term motor vehicle leases (car rentals).
10330	Sales Tax includes all articles except the hold harmless provisions recorded in intergovernmental above line 10230.	Include the amount of all sales tax articles collected by the North Carolina Department of Revenue and distributed to the county/municipality
10340	Transportation taxes - license or vehicle tax	Motor vehicle and public transportation licenses, tags, and taxes including those under G.S. 20-97
10350	Deed Stamp Excise Tax	Include documentary stamp taxes paid to the Register of Deeds for recording of deeds and mortgages (G.S. 105-228.30). Only the county portion of the deed stamp excise tax should be reported on this line.

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
10360	Real Property Transfer Tax	Include any land transfer taxes imposed on instruments conveying interests in real property. These taxes are authorized by local acts.
10380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax	Other taxes not recorded above in intergovernmental or tax sections. Including: White goods tax, the net amount of the scrap tire disposal tax collected by the North Carolina Department of Revenue and distributed to the county (G.S. 130A-309, Part 2B), the net amount of the solid waste disposal tax collected relevant to G. S. 105-187.60-63, Article 5G and the Electronics Management Funds relevant to G. S. 130A-309.137
	<u>Utility</u>	
10390	Water Supply System	Gross receipts of any water systems operated by your government from utility sales and charges. Include amounts sold to local, state and federal governments
10400	Sewer Charges	Gross receipts of any sewerage systems operated by your government from utility sales and charges. Include amounts sold to local, state and federal governments
10410	Electric	Gross receipts of any electric systems operated by your government from utility sales and charges. Include amounts sold to local, state and federal governments
10420	Gas	Gross receipts of any gas systems operated by your government from utility sales and charges. Include amounts sold to local, state and federal governments
10430	Storm Water Fees	All revenues received from customers that support storm water fees
	<u>Sales and Service Fees:</u>	
10440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.
10840	Medicaid payment received for ambulance and rescue squads	Medicaid payment received for ambulance and rescue squads
10450	Airport	Gross receipts of any Airports operated by your government from sales and charges. This is only completed if you unit has an airport on either the "Statement of Revenues, Expenditures and Changes in Fund Balance" .
10460	Hospital (exclude Medicaid and intergovernmental)	Gross receipts of any Governmental Hospitals operated by your government from sales and charges. This is only completed if you unit has a hospital on either the "Statement of Revenues, Expenditures and Changes in Fund Balance".

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
10470	Housing project	Gross rentals, tenant charges, and other revenue from operation of public housing projects; and fees for housing mortgage insurance (e.g., FHA-insured loans). Excludes: Receipts from sale of property (use Sale of Property) and payments-in-lieu-of-taxes from housing projects operated by other governments.
10480	Highways and roads (tunnels, bridges and ferries)	Reimbursements for street construction and repairs; fees for street cuts and special traffic signs; and maintenance assessments for street lighting, snow plowing, and other highway or street services unrelated to toll facilities. Excludes special assessments which are recorded on line 1065
10490	Environmental	Sale of minerals and other natural products (other than forestry products) from public lands. For Federal Government also includes fees and rentals from public grazing and grasslands, fees for uranium enrichment, and sale of electric power (e.g., by Bonneville Power Administration and Tennessee Valley Authority). Receipts from sale of products from agricultural experiment station farms; revenue from agricultural fairs and shows; agricultural laboratory charges (such as milk testing fees); Federal Government sale of surplus crops and commodities; and other related agricultural charges.
10500	Parking Revenues	Include, as shown in the audit reports, all parking revenues from on-street and off-street parking or from parking decks. Include also any parking penalties received.
10510	Library Fees	Include fines, damage fees, etc. from patrons.
10520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.	Revenues from parks and park facilities, including golf, tennis, football, baseball, use of park buildings, recreational course fees, etc.

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
10530	Cultural - all except libraries and parks and rec listed elsewhere	Admission fees, etc., from museums, civic centers, coliseums, and any other cultural or recreational activity other than libraries and parks and recreation departments.
10540	Solid Waste - Collection and Landfill Fees	Charges for picking up garbage and charges for the use of solid waste disposal facilities.
10550	Mass Transit - Unit Operated	All revenues from any city transit bus or related publicly operated local passenger transportation system.
10560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)	All revenues for transporting patients or responding to an accident from private persons or third party insurers.
10570	Health fees (exclude Medicaid and intergovernmental listed above)	Gross receipts of your government from sales and charges used to support Public Health.
10580	All Other Human Services Fees including Social Services fees (exclude Medicaid and intergovernmental listed above)	Gross receipts of your government from sales and charges used to support Public Welfare.
10590	Mental Health fees (exclude Medicaid and intergovernmental listed above)	Gross receipts of your government from sales and charges used to support Mental Health.
10600	Public Safety	Gross receipts for your government from sales and charges used to support public safety.
10610	Inspection fees	Include, as shown in the audit reports, all fees paid for inspection in order that permits to use buildings can be issued; for example, plumbing, electrical.
10620	Rents	All payments for rent of real or personal property not listed elsewhere.
10630	Royalties	Compensation or portion of proceeds received by local government for granting the privilege of using or developing property or operating under a right, primarily those related to natural resources, such as oil, gas, and mineral rights.
10640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities	Sales and services fees not elsewhere classified.
	<u>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</u>	

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
10650	Special Assessments	All special assignments regardless of the purpose.
10660	Interest earnings-Bond Proceeds	Interest earned on bond funds that are reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance" .
10670	Interest Earnings on 911 Funds	Interest earned on 911 funds that are reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance" .
10680	All other interest earnings	All other Interest earned on funds not reported elsewhere that are reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance" .
10690	1 cent and 5 cent bottle tax	Include the 1 cent and 5 cent bottle tax received from the local ABC Board. The proceeds from both bottle taxes must be spent on "alcoholism" (G.S. 18B-805(b)(4)).
10700	ABC Mix drink Surcharge	Include the distribution of the \$15.00 "mixed beverage surcharge" from the county ABC Board authorized by local legislation.
10710	ABC Profit Distribution	Include the net profit distribution from the local ABC Board [G.S. 18B-805(e)]. If the ABC Board is a component unit of the county, this amount would be reported in the audited financial statements as a transfer from the component unit. However, this amount should be reclassified to a revenue on the AFIR since it relates to the unit as a whole.
10720	Privilege Licenses - Occupational and Business	Include all licenses collected under G.S. Chapter 105, Schedule B and Article 2C; G.S. 153A-152, 160A-211. Business privilege taxes based on gross receipts should be included here.
10730	Building permits	All permits required for building structures.
10740	Other permits including Handgun Permits	Permits that are not classified elsewhere
10750	other licenses	Licenses that are not classified elsewhere - include marriage licenses
10760	Private Contributions and Donations	All monies freely given to the unit for its operations and not as a result of services rendered or payments required by law. Amounts received from another governmental unit are shown in Intergovernmental Revenues as appropriate.
10770	All other revenues not tax, intergovernmental, Utilities or sales and service included above	All revenues not classified elsewhere.
	Total Revenues	Total Revenues excluding "Other Financing Sources" The Total Revenue numbers on row 94 immediately above should tie to the total Revenue numbers on your Governmental Revenue, Expenditure and Changes in Fund Balance Exhibit in your audited financial statements.
	Other Financing Sources:	

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
10780	Transfers-in from Other Funds	Transfers-in from Other Funds
10790	Proceeds of bonds, leases, install purchases, refunding bonds, etc.	The amounts of bonds, notes, capital leases, installment purchases, etc. Sold. Also included amounts for refunding bonds.
10800	Sale of property or other capital assets	Sales of property or fixed assets as shown in the audit report.
10810	Other financing Sources	Other financing Sources - Please include any prior period adjustments that increase the "change in fund balance" amount.
	<u>Expenditures</u>	
	<u>General Government</u>	
	<p><u>Intergovernmental Payments - Other Local Governments</u> - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself. Examples of items that can be included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public Safety Investigative Unit, Sharing the cost of Library Services.</p>	
	<p><u>Intergovernmental Payments - State</u> - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to the State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself.</p>	
	<p><u>Non-Intergovernmental Expenditures - Governmental Funds - All Other</u> - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement" that are not payments to either the State of NC or another government for outsourced Services or Functions nor purchased or constructed capital outlay. Salaries and fringe benefits are recorded in this column including contributions to various retirement accounts if they are reflected on the "Statement of Revenues, Expenditures and Changes in Fund Balance". "Other Financing Uses" are not included in this section either, but in the section below.</p>	

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
	<u>Non-Intergovernmental Expenditures - Governmental Funds - Capital Outlay Construction</u> - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement " that meet your capital asset threshold and are constructed versus purchased. "Other Financing Uses" are not included in this section either, but in the section below.	
	<u>Non-Intergovernmental Expenditures - Governmental Funds - Capital Outlay Purchased</u> - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement " that meet your capital asset threshold and are purchased versus constructed. "Other Financing Uses" are not included in this section either, but in the section below.	
15000	Financial Administration-Finance, Budget, Tax, internal audit, treasury, purchasing, etc.	Financial Administration-Finance, Budget, Tax, internal audit, treasury, purchasing, personnel, bonding, risk management, etc.
15010	Governing Body and Manager/Mayor/Clerk	Board of Commissioners / Manager / Mayor / Clerk. Include miscellaneous payments to others of a general nature; e.g., Chambers of Commerce, Association of County Commissioners, etc.
15020	Elections	Include the cost of county elections, and bond, ABC, and other referendums.
15030	General Public Buildings - construction, maintenance, and operation of governmental office buildings not relating to particular purpose - Report single purpose buildings at the purpose specified.	General Public Buildings - construction, maintenance, and operation of governmental office buildings not relating to particular purpose - Report single purpose buildings at the purpose specified.
15040	Central Administration - other central administration not charged out to other functions.	Central service operation performed by one department for other county departments or agencies; include central garage, central printing, data processing, motor pools, etc.; that have not been charged to other departments. The figure can be negative.
15120	Legal Services	Include all direct legal expenses. Include payments to outside counsel
15050	All Other General Government	Include general governmental expenditures not elsewhere classified, i.e., expenditures that cannot be properly included elsewhere in the General Government Section.
	<u>Public Safety</u>	
15060	Sheriff / Police and emergency management and non-911 funded communications	Expenditures by the police / sheriff's department, patrol, identification units, detective bureaus, vice squads, etc., except cost of detention of prisoners which is shown in line 15120 and 15130. Non 911 communication expenditures are also included here.

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
15070	Emergency Telephone System Fund (ETSF) (911 fund)	Expenditures for allowed emergency communications funded with ETSF funds. Report all other emergency communications expenditures in "Public Safety All Other – PP&E" line 15060 .
15080	Fire Protection	Expenditures of a county/municipal run fire department and payments for fire protection to non-profit volunteer fire departments. Payments made to other municipalities or counties for fire protection should be shown in the Intergovernmental Expenditures Section.
15090	Inspections	Include expenditures for inspections of buildings, plumbing and electrical services, etc.
15100	Rescue units	Expenditures for rescue and ambulance service and payments made to non-profit volunteer ambulance or rescue squads.
15110	Court Facilities	Expenditures for court facilities, including amounts for a law library and furniture for the court.
15130	Jail / Correctional Institutions	Expenditures for detention of prisoners expended directly by the unit. Costs paid to the State, another government, or a special jail district are shown in the payments to state or other governments columns
15140	Other Jail / Correctional Activities	Expenditures for any other correctional activities
15150	All other Public Safety including animal control	All other public safety including animal control
	<u>Transportation</u>	
15160	Streets & Highways - all other except Powell bill	Expenditures for traffic engineering, streets and highways and street cleaning that is not charged to "State Street Aid (Powell Bill)"
15170	Streets & Highways - Powell bill	Expenditures for construction and maintenance on streets, curbs, and gutters and storm drains to be chargeable against "State Street-Aid allocations"
15180	Mass Transit Bus, commuter rail, light rail, or subway systems	Expenditures for moving of people on a regular basis in an area by a transit system operated by a unit of government or payments made to a governmental operator. Transit system operated for Human Services Clients should be reported on in "All Other Human Services".
15190	Airport	Expenditures for a government operated airport or payments made to a government operated airport.
15200	Sea and inland port facilities	Expenditures for a government operated sea and inland port facilities or payments made to a government operated airport.
15210	Parking Facilities - garages, parking lots, and all purchases and maintenance of meters, etc.	Expenditures for maintaining on-street, off-street and multi-level parking
15220	All other transportation	Expenditures for any other government operated transportation system or payments made to a government operated system not reported above.
	<u>Human Services</u>	
15230	Health	Expenditures for programs operated through the County/ Municipal Health Department or programs. Include mosquito and other control programs.

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
15240	Mental Health	Expenditures for programs operated through a government operated mental health program or payment made to a government operated mental health program.
15250	TANF Payment paid to DHR	Include the net county share paid to DHR for TANF payments made directly by the State.
15260	Special Assistance to Adults paid to DHR	Include the net county share paid to DHR for Special Assistance to Adults made directly by the State.
15270	All other Social Services - administration	Include all other social services type expenditures not broken out above.
15280	All other Social Services - direct assistance programs	Include direct expenditures for the aid given to recipients not already listed above (TANF and Special Assistance are already listed above). Most of these programs are authorized under G.S. Chapter 108 and 108A.
15290	Hospitals- Owned by your unit of government	Expenditures for Hospital operated by a governmental unit or payment made to a government operated hospital. (Do not include any payments made for specific services rendered to individuals.
15300	Private Hospitals	Include appropriations made to hospitals that are not owned by the unit of government, including funds provided for indigent care.
15310	All Other Human Services include legal aid	Expenditures for human services that are not recorded elsewhere.
	<u>Utilities</u>	
15320	Water Supply System	Include expenditures for water operations, e.g., administration expenses, water treatment, distribution and maintenance costs.
15330	Sewerage Systems	Include expenditures for sewerage operations, e.g., administration expenses, sewerage treatment, and maintenance costs
15340	Electric Supply Systems	Include expenditures for electric system operations
15350	Natural gas supply system	Include expenditures for natural gas system operations
15360	Storm Water	Include expenditures for storm water operations
15370	All Other utilities - cemeteries, exclude solid waste	Include expenditures for any other utility operated as a proprietary fund and not listed above. Cemeteries would be included. Solid Waste is included in Other in a following section and would not be included here.
	<u>Education</u>	
15381	School - Local Current Expense for K thru high school including current expense, timber receipts, teacher supplements, etc. Exclude school capital outlay, debt service on school financings and supplemental school taxes	School - All educational expenditures for K thru high school which the unit classifies as local current expense. This should include timber receipts, teacher supplements, resource officer, etc. This line item should exclude school capital outlay, debt service on school financings and supplemental school taxes.
15382	School - Capital Outlay for K thru high school. Exclude local current expense and debt service for school debt financings	School - All educational expenditures for K thru high school which the unit classifies as capital outlay. This should include amounts spent or sent to the schools for capital outlay in any fund (general, capital project, etc.)

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
15383	School - Other - funds for K thru high school other than local current expense, capital outlay and debt service on school financings - Include supplemental school tax if reported in governmental funds. If supplemental taxes are reported in agency funds do not report here but on the miscellaneous tab line 30001	School - All educational expenditures for K thru high school which the unit did not record above in line 15381 or 15382. Note: debt service for school financings should not be included in this section but in debt payment section. Include supplemental school taxes on this line if reported in governmental funds. If supplemental taxes are reported in agency funds do not report here but on the miscellaneous tab on line 30001
15390	Community College - All educational expenditures for K thru high school including current expense, capital outlay, etc.	Community College - All educational expenditures for K thru high school including current expense, capital outlay, etc.
	<u>Other</u>	
15400	Economic & Physical Development-Planning, Zoning, Community Development, HUD,JTPA	Include expenditures for economic and physical development expenditures not elsewhere classified.
15410	Parks and Recreation	Include expenditures for parks and recreation, golf courses, tennis, juvenile sports, avocation and handicraft courses, etc. Include ground and building maintenance, pro and instructor fees, and other costs.
15420	Libraries	Include expenditures to provide library services to the public.
15430	Coliseums, Museums, etc.- all cultural	Include expenditures for coliseums, civic centers, and auditoriums. Also include art, history, or any other type of specialized museum or collection.
15440	Solid Waste / collection, street cleaning and landfill	Include expenditures for the collection of garbage and trash, the operation of solid waste disposal facilities, and street flushing and sweeping.
15450	Drainage & Watershed	Include expenditures for storm drainage, watershed protection and dams, etc. for the avoidance of flooding.
15460	All other Natural Resources/environmental	Include environmental protection direct operating expenditures not elsewhere classified. Include feasibility projects under the purpose for which the project was intended; allocate if necessary. Include forestry and forest life protection.
15470	All Other	Include any expenditures that are not elsewhere classified.
	<u>Debt Service Payments</u>	Include all forms of principal, interest and fees payments for all types of debt on the lines by purpose.
15480	School Debt	
15490	Community College	
15500	Hospital	
15510	Water	
15520	Sewer	
15530	Electric	
15540	Gas	
15550	Other	
	Other Financing Uses:	

General Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
15560	Transfers-out to Other Funds	Record transfers to other funds as they appear on your "Statement of Revenues, Expenditures and Changes in Fund Balance".
15570	Payment to refunded bond escrow agent	Payments made to escrow agents normally association with refunding debt.
15580	Other financing Uses	Other financing Uses - Please include any prior period adjustments which decrease the "change in fund balance" amount
	Change in Fund Balance (calculated from the form)	
	Reconciliation with - Revenues, Expenditures, and Changes in Fund Balance (Exhibit 4 in City of Dogwood)	
15590	Please Enter the Change in Fund Balance from your Audited Financial Statement - "Revenues, Expenditures and Changes in Fund Balance Governmental Funds" Enter reductions in Fund Balance as a negative. Please include any fund prior period adjustment which decreases the "change in fund balance" amount	
15600	This is the difference between the change in fund balance that is calculated from the form on row 79 less the change in fund balance from your audit report that was entered in row 82. You are in balance if this amount is zero.	
End of Governmental Fund Line Items		

Governmental Revenues for Cities and Counties					
This is a revised Annual Financial Information Report. It is designed so that the information collected ties to the two main operating statements in your financial Statements. The Gov. Revenue Tab and the Gov. Exp Tab should tie to the Unit's "Statement of Revenue, Expenditures and Changes in Fund Balance" in the Audited Financial Statements.					
Data is entered in the Yellow shaded Cells		General Fund			
New AFIR Line #	Revenues:	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal	Totals
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)				
10010	Streets and Highways - Powell bill		346,267		346,267
10020	All Other Streets and Highways - exclude Powell bill				-
10030	Airports				-
10040	All Other Mass Transit: bus, rail systems, etc.				-
10050	Education-Public School Building Capital Fund/Bond Fund/Lottery				-
10060	Health (excluding Medicaid)				-
10070	Mental Health (excluding Medicaid)				-
10080	Hospitals (excluding Medicaid)				-
10090	Human Services-all other including Social Services (excluding Medicaid)				-
10100	Natural resources-Environmental Protection		5,120		5,120
10110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court cost				-
10120	Unauthorized Substance Tax		824		824
10130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees - includes fed.forfeited prop.	37,838	1,998	232,699	272,535
10150	911 Emergency Telephone Services Fund (ETST) Revenue (do not include interest)				-
10170	Economical and Physical development - Housing and Community Development, JTPA, Etc.				-
10180	Water Supply System				-
10190	Sewerage				-
10200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly				-

Governmental Revenues for Cities and Counties					
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Data is entered in the Yellow shaded Cells		General Fund			
New AFIR Line #	Revenues:	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal	Totals
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)				
10210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State				-
10240	Cultural and Recreation	7,769			7,769
10220	Other Restricted support		6,912		6,912
10230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Sales taxes(Sales Tax on Piped natural Gas to Cities, Sales Tax on Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.		1,278,704		1,278,704
	Total Intergovernmental Revenues	45,607	1,639,825	232,699	1,918,131
	Non-Intergovernmental Revenues				
	Taxes:				General Fund
10250	Unit wide tax levy includes current, prior, penalties and interest				6,406,825
10260	Special tax Districts Levy				
10270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance")				
10280	Occupancy Tax				
10290	Prepared Food				
10300	Amusements licensing and permit taxes				
10310	Gross Short Term Lease and Rental Tax				42,540

Governmental Revenues for Cities and Counties					
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Data is entered in the Yellow shaded Cells		General Fund			
New AFIR Line #	Revenues:	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal	Totals
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)				
10330	Sales Tax includes all articles except the hold harmless provisions recorded in intergovernmental above line 10230.				2,338,633
10340	Transportation taxes - license or vehicle tax				59,835
10350	Deed Stamp Excise Tax				
10360	Real Property Transfer Tax				
10380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax				12,082
	<u>Utility</u>				
10390	Water Supply System				
10400	Sewer Charges				
10410	Electric				
10420	Gas				
10430	Storm Water Fees				
	<i>Include other utilities on line 10640</i>				
	<u>Sales and Service Fees:</u>				
10440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.				
10840	Medicaid payment received for ambulance and rescue squads				
10450	Airport				
10460	Hospital (exclude Medicaid and intergovernmental)				
10470	Housing project				
10480	Highways and roads (tunnels, bridges and ferries)				
10490	Environmental				
10500	Parking Revenues				
10510	Library Fees				

Governmental Revenues for Cities and Counties					
This is a revised Annual Financial Information Report. It is designed so that the information collected ties to the two main operating statements in your financial Statements. The Gov. Revenue Tab and the Gov. Exp Tab should tie to the Unit's "Statement of Revenue, Expenditures and Changes in Fund Balance" in the Audited Financial Statements.					
Data is entered in the Yellow shaded Cells		General Fund			
New AFIR Line #	Revenues:	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal	Totals
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)				
10520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.				484,407
10530	Cultural - all except libraries and parks and rec listed elsewhere				
10540	Solid Waste - Collection and Landfill Fees				725,642
10550	Mass Transit - Unit Operated				
10560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)				
10570	Health fees (exclude Medicaid and intergovernmental listed above)				
10580	Social Services fees (exclude Medicaid and intergovernmental listed above)				
10590	Mental Health fees (exclude Medicaid and intergovernmental listed above)				
10600	Public Safety				27,335
10610	Inspection fees				
10620	Rents				37,314
10630	Royalties				
10640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities				
	<u>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</u>				
10650	Special Assessments				
10660	Interest earnings-Bond Proceeds				
10670	Interest Earnings on 911 Funds				
10680	All other interest earnings				45,369
10690	1 cent and 5 cent bottle tax				
10700	ABC Mix drink Surcharge				
10710	ABC Profit Distribution				55,000
10720	Privilege Licenses- Occupational and Business				363

Governmental Revenues for Cities and Counties					
This is a revised Annual Financial Information Report. It is designed so that the information collected ties to the two main operating statements in your financial Statements. The Gov. Revenue Tab and the Gov. Exp Tab should tie to the Unit's "Statement of Revenue, Expenditures and Changes in Fund Balance" in the Audited Financial Statements.					
Data is entered in the Yellow shaded Cells		General Fund			
New AFIR Line #	Revenues:	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal	Totals
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)				
10730	Building permits				354,806
10740	Other permits including Handgun Permits				
10750	Other licenses - include marriage licenses				
10760	Private Contributions and Donations				
10770	All other revenues not tax, intergovernmental, Utilities or sales and service included above				52,140
	Total Revenues				12,560,422
	The Total Revenue numbers on row 93 immediately above should tie to the total Revenue numbers on your Governmental Revenue, Expenditure and Changes in Fund Balance Exhibit in your audited financial statements.				
	Other Financing Sources:				
10780	Transfers-in from Other Funds				246,401
10790	Proceeds of bonds, leases, install purchases, refunding bonds, etc.				
10800	Sale of property or other capital assets				20,426
10810	Other financing Sources - Please include any prior period adjustments that increase the "change in fund balance" amount.				
	Total Other Financing Sources				266,827

Intergovernmental Expenditures - Governmental Funds - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments/State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself. Examples of items that can be included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public Safety Investigative Unit, Sharing the cost of Library Services.

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement" that are not payments to either the State of NC or another government for outsourced Services or Functions. "Other Financing Uses" are not included in this section either, but in the section below.

Data is entered in the Yellow shaded Cells		General Fund					
		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds			
New AFIR Line #	<u>Expenditures</u>	<i>A</i> <i>Payments to Other Governments</i>	<i>B</i> <i>Payments to the State of NC</i>	<i>C</i> <i>Operating</i>	<i>D</i> <i>Capital Outlay- Construction</i>	<i>E</i> <i>Capital Outlay- Purchased</i>	Total
	<u>General Government</u>						
15000	Financial Administration-Finance, Budget, Tax, internal audit, treasury, purchasing, etc.			692,412			692,412
15010	Governing Body and Manager/Mayor/Clerk			762,600			762,600
15020	Elections						-
15030	General Public Buildings - construction, maintenance, and operation of governmental office buildings not relating to particular purpose - Report single purpose buildings at the purpose specified.			1,115,843		75,103	1,190,946
15040	Central Administration - other central administration not elsewhere recorded			212,317			212,317
15120	Legal Services						-
15050	All Other General Government - include Register of Deeds						-
	<u>Public Safety</u>						
15060	Sheriff / Police and emergency management and non-911 funded communications			2,689,054		151,142	2,840,196
15070	Emergency Telephone Services Fund (ETSF) (911 fund)						-
15080	Fire Protection			1,120,589			1,120,589

Intergovernmental Expenditures - Governmental Funds - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments/State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself. Examples of items that can be included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public Safety Investigative Unit, Sharing the cost of Library Services.

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement" that are not payments to either the State of NC or another government for outsourced Services or Functions. "Other Financing Uses" are not included in this section either, but in the section below.

Data is entered in the Yellow shaded Cells		General Fund					
		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds			
15090	Inspections						-
15100	Rescue units						-
15110	Court Facilities						-
15130	Jail / Correctional Institutions						-
15140	Other Jail / Correctional Activities						-
15150	All other Public Safety including animal control						-
<u>Transportation</u>							
15160	Streets & Highways - all other except Powell bill			244,129			244,129
15170	Streets & Highways - Powell bill			25,044			25,044
15180	Mass Transit Bus, commuter rail, light rail, or subway systems						-
15190	Airport						-
15200	Sea and inland port facilities						-
15210	Parking Facilities - garages, parking lots, and all purchases and maintenance of meters, etc.						-
15220	All other transportation						-
<u>Human Services</u>							
15230	Health						-

Intergovernmental Expenditures - Governmental Funds - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments/State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself. Examples of items that can be included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public Safety Investigative Unit, Sharing the cost of Library Services.

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement" that are not payments to either the State of NC or another government for outsourced Services or Functions. "Other Financing Uses" are not included in this section either, but in the section below.

Data is entered in the Yellow shaded Cells		General Fund					
		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds			
15240	Mental Health						-
15250	TANF Payment paid to DHR						-
15260	Special Assistance to Adults paid to DHR						-
15270	All other Social Services - administration						-
15280	All other Social Services - direct assistance programs						-
15290	Hospitals- Owed by your unit of government						-
15300	Private Hospitals						-
15310	All Other Human Services include legal aid						-
	<u>Utilities</u>						
15320	Water Supply System						-
15330	Sewerage Systems						-
15340	Electric Supply Systems						-
15350	Natural gas supply system						-
15360	Storm Water						-
15370	All Other utilities - cemeteries						-
	<u>Education</u>						

Intergovernmental Expenditures - Governmental Funds - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments/State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself. Examples of items that can be included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public Safety Investigative Unit, Sharing the cost of Library Services.

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement" that are not payments to either the State of NC or another government for outsourced Services or Functions. "Other Financing Uses" are not included in this section either, but in the section below.

Data is entered in the Yellow shaded Cells		General Fund					
		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds			
15381	School - Local Current Expense for K thru high school including current expense, timber receipts, teacher supplements, etc. Exclude school capital outlay, debt service on school financings and supplemental school taxes						-
15382	School - Capital Outlay for K thru high school. Exclude local current expense and debt service for school debt financings						-
15383	School - Other - funds for K thru high school other than local current expense, capital outlay and debt service on school financings - Include supplemental school tax if reported in governmental funds. If supplemental taxes are reported in agency funds do not report here but on the miscellaneous tab line 30001						-
15390	Community College - All educational expenditures to a State Community College including current expense, capital outlay, etc.						-
	<i>Other</i>						
15400	Economic & Physical Development-Planning, Zoning, Community Development, HUD,JTPA			549,159			549,159
15410	Parks and Recreation			1,188,255		9,600	1,197,855
15420	Libraries						-
15430	Coliseums, Museums, etc.- all cultural						-
15440	Solid Waste / collection, street cleaning and landfill			686,275			686,275

Intergovernmental Expenditures - Governmental Funds - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments/State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself. Examples of items that can be included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public Safety Investigative Unit, Sharing the cost of Library Services.

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement" that are not payments to either the State of NC or another government for outsourced Services or Functions. "Other Financing Uses" are not included in this section either, but in the section below.

Data is entered in the Yellow shaded Cells		General Fund					
		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds			
15450	Drainage & Watershed						-
15460	All other Natural Resources/environmental						-
15470	All Other - including unallocated Fringe Benefits						-
	<u>Debt Service Payments</u>			<u>Principal</u>	<u>Interest and Fees</u>		
15480	School Debt						-
15490	Community College						-
15500	Hospital						-
15510	Water						-
15520	Sewer						-
15530	Electric						-
15540	Gas						-
15550	Other			1,235,089	272,997		1,508,086
	Total Expenditures						11,029,608
	Other Financing Uses:						

Intergovernmental Expenditures - Governmental Funds - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments/State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself. Examples of items that can be included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public Safety Investigative Unit, Sharing the cost of Library Services.

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement" that are not payments to either the State of NC or another government for outsourced Services or Functions. "Other Financing Uses" are not included in this section either, but in the section below.

Data is entered in the Yellow shaded Cells		General Fund					
		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds			
15560	Transfers-out to Other Funds					1,376,675	1,376,675
15570	Payment to refunded bond escrow agent						-
15580	Other financing Uses						-
Total Other Financing Uses			-	-	-	-	1,376,675
Change in Fund Balance (calculated from the form)							420,966
Reconciliation with - Revenues, Expenditures, and Changes in Fund Balance (Exhibit 4 in City of Dogwood)							
15590	Please Enter the Change in Fund Balance from your Audited Financial Statement - "Revenues, Expenditures and Changes in Fund Balance Governmental Funds" Enter reductions in Fund Balance as a negative.						420,966

Intergovernmental Expenditures - Governmental Funds - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments/State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself. Examples of items that can be included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public Safety Investigative Unit, Sharing the cost of Library Services.

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are reported in the Expenditure section of your "Revenue, Expenditure and Change in Fund Balance Statement" that are not payments to either the State of NC or another government for outsourced Services or Functions. "Other Financing Uses" are not included in this section either, but in the section below.

Data is entered in the Yellow shaded Cells		General Fund					
		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds			
15600	This is the difference between the change in fund balance that is calculated from the form on row 79 less the change in fund balance from your audit report that was entered in row 82. You are in balance if this amount is zero.						-
15660	Enter prior period adjustments as positive or negative numbers depending on how they affect fund balance.						-
ALL UNITS MUST COMPLETE THE MISCELLANEOUS TAB COUNTIES MUST ALSO COMPLETE THE WHITE GOODS TAB AND SCHOOL CAPITAL OUTLAY TAB							

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
<p><u>Intergovernmental Revenues</u> - Revenues received from federal, state or another local government - Include: grants, certain taxes, reimbursements for services performed for other governments, Payments under the American Recovery and Reinvestment Act of 2009 (ARRA). Exclude: loans and receipts from utility sales to other governments.</p>		
<p><u>Descriptions listed by Financial Section then line number.</u></p>		
20010	Streets and Highways - Powell bill	Powell Bill funds received from the NC Dept. of Transportation
20020	All Other Streets and Highways - exclude Powell bill	Non Powell Bill funds used to support traffic engineering, streets and highways, street cleaning
20030	Airports	Aid for construction, operation, and support of public airports; and other distributions
20040	All Other Mass Transit: bus, rail systems, etc.	Monies that support all forms of mass transit(except airports which are listed above) and parking facilities
20050	Education-Public School Building Capital Fund/Bond Fund/Lottery	Aid for Federally-impacted areas; migrant and bilingual education; Indian education; Head Start program; grants for school nutrition and milk programs; and grants and contractual amounts received by institutions of higher education for education or for research and development programs. Exclude: Grants for agricultural experiment stations and extensions (use Natural Resources-environmental protection) and aid for library services
20060	Health (excluding Medicaid)	Monies that support health programs excluding Medicaid
20070	Mental Health (excluding Medicaid)	Monies that support Mental Health excluding Medicaid
20080	Hospitals (excluding Medicaid)	Monies received in support of hospitals excluding Medicaid
20090	Human Services-all other including Social Services (excluding Medicaid)	Monies received in support of all services including social services excluding Medicaid. Exclude Health, Mental Health and Hospitals which are already reported in the above line.
20100	Natural resources-Environmental Protection	Revenue to support environmental Protection: solid waste, drainage, utility grants and watershed, and cemeteries; Clean Water grants, and CAMA grants.
20110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court costs	Court Costs - Facilities, Jail and Arrest Fees
20120	Unauthorized Substance Tax	Include the controlled substance tax amount received from the N.C. Department of Revenue for participating in a drug-related arrest (G.S. 105-113. 105 - 112).
20130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees	Revenue to support public safety: police/sheriff and communications, jail, civil defense, fire, building inspections, rescue units, animal control, and Medical Examiner-Coroner .
20170	Economical and Physical development - Housing and Community Development, JTPA, Etc.	Revenue to support economic & physical development: Include community development, housing and urban renewal, HUD zoning grants. Also includes Job Training grants

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
20180	Water Supply System	Revenues/grants of any water systems operated by your government. These are just intergovernmental revenues- sales and fees are reported under Utility.
20190	Sewerage	Revenues/grants of any sewerage systems operated by your government. These are just intergovernmental revenues- sales and fees are reported under Utility.
20200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly	Revenues/grants of any electric systems operated by your government. These are just intergovernmental revenues- sales and fees are reported under Utility.
20210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State	Revenues/grants of any gas systems operated by your government. These are just intergovernmental revenues- sales and fees are reported under Utility.
20240	Cultural and Recreational	All Cultural and Recreational intergovernmental
20220	Other Restricted support	Other revenues/grants that have restrictions and are not reported above.
20230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Sales taxes(Sales Tax on Piped natural Gas to Cities, Sales Tax on Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.	All other unrestricted intergovernmental revenues not reported above
	Revenues from Sources other than Governmental Entities	
	<u>Taxes:</u>	
20250	Unit wide tax levy includes current, prior, penalties and interest	Collections Of Unit Wide Levy - Current, prior year, penalties, interest, collection of previously written off
20260	Special tax Districts Levy	Collections Of Special Tax Districts - Current, prior year, penalties, interest, collection of previously written off
20270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenses and Changes in Fund Balance")	Include school supplemental taxes levied and collected by the county and remitted to the school administrative unit(s) for the 2010-11 fiscal year if included on your "Statement of Revenues, Expenses and Changes in Fund Balance".
20280	Occupancy Tax	Include all amounts collected under a local occupancy tax.
20290	Prepared Food	Include any amounts collected for prepared food tax, authorized by local legislation.
20300	Amusements licensing and permit taxes	Include, as shown in the audit reports, all fees paid for permits to operate an amusement facility or sponsor an amusement event
20310	Gross Short Term Lease and Rental Tax	Include the gross receipts tax on short term motor vehicle leases (car rentals).
20330	All Sales tax except hold harmless amt. listed above in intergovernmental revenues line 20230	Include the amount of all sales tax articles collected by the North Carolina Department of Revenue and distributed to the county/municipality

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
20340	Transportation taxes - license or vehicle tax	Motor vehicle and public transportation licenses, tags, and taxes including those under G.S. 20-97
20350	Deed Stamp Excise Tax	Include documentary stamp taxes paid to the Register of Deeds for recording of deeds and mortgages (G.S. 105-228.30). Only the county portion of the deed stamp excise tax should be reported on this line.
20360	Real Property Transfer Tax	Include any land transfer taxes imposed on instruments conveying interests in real property. These taxes are authorized by local acts.
10380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax	Other taxes not recorded in above in intergovernmental or tax sections. Including: White goods tax, the net amount of the scrap tire disposal tax collected by the North Carolina Department of Revenue and distributed to the unit (G.S. 130A-309, Part 2B), the net amount of the solid waste disposal tax collected relevant to G. S. 105-187.60-63, Article 5G and the Electronics Management Funds relevant to G. S. 130A-309.137
	<u>Utility</u>	
20390	Water Supply System	Gross receipts of any water systems operated by your government from utility sales and charges. Include amounts sold to local, state and federal governments
20400	Sewer Charges	Gross receipts of any sewerage systems operated by your government from utility sales and charges. Include amounts sold to local, state and federal governments
20410	Electric	Gross receipts of any electric systems operated by your government from utility sales and charges. Include amounts sold to local, state and federal governments
20420	Gas	Gross receipts of any gas systems operated by your government from utility sales and charges. Include amounts sold to local, state and federal governments
20430	Storm Water Fees	All revenues received from customers that support storm water fees
	<u>Sales and Service Fees:</u>	
20440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.
20840	Medicaid payment received for ambulance and rescue squads	Medicaid payment received for ambulance and rescue squads
20450	Airport	Gross receipts of any Airports operated by your government from sales and charges. This is only completed if you unit has an airport on either the "Statement of Revenues, Expenses and Changes in Net Position".
20460	Hospital (exclude Medicaid and intergovernmental)	Gross receipts of any Governmental Hospitals operated by your government from sales and charges. This is only completed if you unit has a hospital on either the "Statement of Revenues, Expenses and Changes in Net Position".

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
20470	Housing project	Gross rentals, tenant charges, and other revenue from operation of public housing projects; and fees for housing mortgage insurance (e.g., FHA-insured loans). Excludes: Receipts from sale of property (use Sale of Property) and payments-in-lieu-of-taxes from housing projects operated by other governments.
20480	Highways and roads (tunnels, bridges and ferries)	Reimbursements for street construction and repairs; fees for street cuts and special traffic signs; and maintenance assessments for street lighting, snow plowing, and other highway or street services unrelated to toll facilities. Excludes special assessments which are recorded on line 20650
20490	Environmental	Sale of minerals and other natural products (other than forestry products) from public lands. For Federal Government also includes fees and rentals from public grazing and grasslands, fees for uranium enrichment, and sale of electric power (e.g., by Bonneville Power Administration and Tennessee Valley Authority). Receipts from sale of products from agricultural experiment station farms; revenue from agricultural fairs and shows; agricultural laboratory charges (such as milk testing fees); Federal Government sale of surplus crops and commodities; and other related agricultural charges.
20500	Parking Revenues	Include, as shown in the audit reports, all parking revenues from on-street and off-street parking or from parking decks. Include also any parking penalties received.
20510	Library Fees	Include fines, damage fees, etc. from patrons.
20520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.	Revenues from parks and park facilities, including golf, tennis, football, baseball, use of park buildings, recreational course fees, etc.
20530	Cultural - all except libraries and parks and rec listed elsewhere	Admission fees, etc., from museums, civic centers, coliseums, and any other cultural or recreational activity other than libraries and parks and recreation departments.
20540	Solid Waste - Collection and Landfill Fees	Charges for picking up garbage and charges for the use of solid waste disposal facilities.
20550	Mass Transit - Unit Operated	All revenues from any city transit bus or related publicly operated local passenger transportation system.
20560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)	All revenues for transporting patients or responding to an accident from private persons or third party insurers.
20570	Health fees (exclude Medicaid and intergovernmental listed above)	Gross receipts of your government from sales and charges used to support Public Health.

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
20580	All Other Human Services Fees including Social Services fees (exclude Medicaid and intergovernmental listed above)	Gross receipts of your government from sales and charges used to support Public Welfare.
20590	Mental Health fees (exclude Medicaid and intergovernmental listed above)	Gross receipts of your government from sales and charges used to support Mental Health.
20600	Public Safety	Gross receipts for your government from sales and charges used to support public safety.
20610	Inspection fees	Include, as shown in the audit reports, all fees paid for inspection in order that permits to use buildings can be issued; for example, plumbing, electrical.
20620	Rents	All payments for rent of real or personal property not listed elsewhere.
20630	Royalties	Compensation or portion of proceeds received by local government for granting the privilege of using or developing property or operating under a right, primarily those related to natural resources, such as oil, gas, and mineral rights.
20640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities	Sales and services fees not elsewhere classified.
	<u>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</u>	

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
20650	Special Assessments	All special assignments regardless of the purpose.
20660	Interest earnings-Bond Proceeds	Interest earned on bond funds that are reported on your "Statement of Revenues, Expenses and Changes in Net Position".
20670	Interest Earnings on 911 Funds	Interest earned on 911 funds that are reported on your "Statement of Revenues, Expenses and Changes in Net Position".
20680	All other interest earnings	All other Interest earned on funds not reported elsewhere that are reported on your "Statement of Revenues, Expenses and Changes in Net Position".
20690	1 cent and 5 cent bottle tax	Include the 1 cent and 5 cent bottle tax received from the local ABC Board. The proceeds from both bottle taxes must be spent on "alcoholism" (G.S. 18B-805(b)(4)).
20700	ABC Mix drink Surcharge	Include the distribution of the \$15.00 "mixed beverage surcharge" from the ABC Board authorized by local legislation.
20710	ABC Profit Distribution	Include the net profit distribution from the local ABC Board [G.S. 18B-805(e)]. If the ABC Board is a component unit of the unit, this amount would be reported in the audited financial statements as a transfer from a component unit." However, this amount should be reclassified to a revenue on the AFIR since it relates to the unit as a whole.
20720	Privilege Licenses - Occupational and Business	Include all licenses collected under G.S. Chapter 105, Schedule B and Article 2C; G.S. 153A-152, 160A-211. Business privilege taxes based on gross receipts should be included here.
20730	Building permits	All permits required for building structures.
20740	Other permits including Handgun Permits	Permits that are not classified elsewhere
20750	Other licenses	Licenses that are not classified elsewhere - include marriage licenses
20760	Private Contributions and Donations	All monies freely given to the unit for its operations and not as a result of services rendered or payments required by law. Amounts received from another governmental unit are shown in Intergovernmental Revenues as appropriate.
20770	All other revenues not tax, intergovernmental, Utilities or sales and service included above	All revenues not classified elsewhere.
20800	Sale of property or other capital assets	Sales of property or fixed assets as shown in the audit report.
	Total Revenues	Total Revenues excluding "Transfers and Other Items" The Total Revenue numbers on row 95 immediately above should tie to the total Revenue numbers on your Governmental Revenue, Expense and Changes in Net Position Exhibit in your audited financial statements.
	Transfers and Other Items	
20780	Transfers-in from Other Funds	Transfers-in from Other Funds
20810	Other	Any other items not classified as operating revenue, non-operating revenue, transfers-in or, contributed capital. Please include any prior period amount that increases "change in net Position" amount.

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
20820	Extraordinary Items (that add to net assets)	Sales of property or fixed assets as shown in the audit report.

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
20830	Capital Contributions from non-governmental entities that is not listed elsewhere.	Assets contributed from other non-governmental entities. Assets contributed from other governments should be recorded in the intergovernmental revenue section.
20850	Capital Contributions from other funds of the government.	Capital Contributions from other funds of the government.
	<u>Expenses</u>	
	<u>General Government</u>	
	<u>Intergovernmental Payments - Other Local Governments</u> - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to other governments for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to preform you might have to provide the service yourself. Examples of items that can be included. Collection of property taxes, billing and collection of water bills, payments for housing prisoners, shared cost for operation of a criminal investigative unit, sharing the cost of library services.	
	<u>Intergovernmental Payments - State</u> - Report all payments to other governments for services or programs performed on a reimbursement or cost sharing basis. This does not include payments of electric bills to municipalities or sales and use tax payments to the State. This does include payments to the State for services or functions that are outsourced. Items included here would be for services or functions that if you did not contract with another unit to perform you might have to provide the service yourself.	
	<u>Non-Intergovernmental expenses - Governmental Funds - All Other</u> - All expenses that are reported in the expense section of your "Revenue, Expense and Change in Net Position Statement" that are not payments to either the State of NC nor another government for outsourced Services or Functions or purchased or constructed capital outlay. Salaries and fringe benefits are recorded in this column including contributions to various retirement accounts if they are reflected on the "Statement of Revenues, Expenses and Changes in Net Position ". "Transfers and Other" are not included in this section either, but in the section below.	
	<u>Non-Intergovernmental expenses - Governmental Funds - Capital Outlay Construction</u> - All expenses that are reported in the expense section of your "Revenue, Expense and Change in Net Position Statement " that meet your capital asset threshold and are constructed versus purchased. "Transfers and Other" are not included in this section either, but in the section below. Do not include decreases to capital asset construction.	

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
	<i>Non-Intergovernmental expenses - Governmental Funds - Capital Outlay Purchased</i> - All expenses that are reported in the expense section of your "Revenue, Expense and Change in Net Position Statement " that meet your capital asset threshold and are purchased versus constructed. "Transfers and Other" are not included in this section either, but in the section below. Do not include decreases to capital outlay purchases.	
25050	Expenses to reimburse unit for general government type expenses - payment of indirect cost to other funds	Expenses to reimburse unit for general government type expenses - payment of indirect cost to other funds
25640	Non-cash expenses for compensated benefits such as leave, retiree health care, etc.	Non-cash expenses for compensated benefits such as leave, retiree health care, etc.
	<u>Public Safety</u>	
25060	Sheriff / Police and emergency management and non-911 funded communications	Expenses by the police / sheriff's department, patrol, identification units, detective bureaus, vice squads, etc., except cost of detention of prisoners which is shown in line 25130 and 25140. Communication expenses not funded by ETSF (State 911 Funding) are also included here.
25070	Emergency Telephone System Fund (ETSF) (911 fund)	Expenses for allowed emergency communications funded with ETSF funds. Report all other emergency communications expenses in "Sheriff / Police and emergency management and non-911 funded communications"- line 25060 .
25080	Fire Protection	Expenditures of a county/municipal run fire department and payments for fire protection to non-profit volunteer fire departments. Payments made to other municipalities or counties for fire protection should be shown in the Intergovernmental Expenses Section.
25090	Inspections	Include expenses for inspections of buildings, plumbing and electrical services, etc.
25100	Rescue units	Expenses for rescue and ambulance service and payments made to non-profit volunteer ambulance or rescue squads.
25110	Court Facilities	Expenses for court facilities, including amounts for a law library and furniture for the court.
25130	Jail / Correctional Institutions	Expenses for detention of prisoners expended directly by the unit. Costs paid to the State, another government, or a special jail district are shown in the payments to state or other governments columns
25140	Other Jail / Correctional Activities	Expenses for any other correctional activities
25150	All other Public Safety including animal control	All other public safety including animal control
	<u>Transportation</u>	
25160	Streets & Highways - all other except Powell bill	Expenses for traffic engineering, streets and highways and street cleaning that is not charge to "State Street Aid (Powell Bill)"
25170	Streets & Highways - Powell bill	Expenses for construction and maintenance on streets, curbs, and gutters and storm drains to be chargeable against "State Street-Aid allocations"

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
25180	Mass Transit Bus, commuter rail, light rail, or subway systems	Expenses for moving of people on a regular basis in an area by a transit system operated by a unit of government or payments made to a governmental operator. Transit system operated for Human Services Clients should be reported on in "All Other Human Services".
25190	Airport	Expenses for a government operated airport or payments made to a government operated airport.
25200	Sea and inland port facilities	Expenses for a government operated sea and inland port facilities or payments made to a government operated airport.
25210	Parking Facilities - garages, parking lots, and all purchases and maintenance of meters, etc.	Expenses for maintaining on-street, off-street and multi-level parking
25220	All other transportation	Expenses for any other government operated transportation system or payments made to a government operated system not reported above.
	<u>Human Services</u>	
25230	Health	Expenses for programs operated through the County/ Municipal Health Department or programs. Include mosquito and other control programs.
25240	Mental Health	Expenses for programs operated through a government operated mental health program or payment made to a government operated mental health program.
25250	TANF Payment paid to DHR	Include the net county share paid to DHR for TANF payments made directly by the State.
25260	Special Assistance to Adults paid to DHR	Include the net county share paid to DHR for Special Assistance to Adults made directly by the State.
25270	All other Social Services - administration	Include all other social services type expenses not broken out above.
25280	All other Social Services - direct assistance programs	Include direct expenses for the aid given to recipients not already listed above (TANF and Special Assistance are already listed above). Most of these programs are authorized under G.S. Chapter 108 and 108A.
25290	Hospitals- Owned by your unit of government	Expenses for Hospital operated by a governmental unit or payment made to a government operated hospital. (Do not include any payments made for specific services rendered to individuals.
25300	Private Hospitals	Include appropriations made to hospitals that are not owned by the unit of government, including funds provided for indigent care.
25310	All Other Human Services include legal aid	Expenditures for human services that are not recorded elsewhere.
	<u>Utilities</u>	
25320	Water Supply System	Include expenses for water operations, e.g., administration expenses, water treatment, distribution and maintenance costs
25330	Sewerage Systems	Include expenses for sewerage operations, e.g., administration expenses, sewerage treatment, and maintenance costs
25340	Electric Supply Systems	Include expenses for electric system operations
25350	Natural gas supply system	Include expenses for natural gas system operations

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
25360	Storm Water	Include expenses for storm water operations
25370	All Other utilities - cemeteries, exclude solid waste	Include expenses for any other utility operated as a proprietary fund and not listed above. Cemeteries would be included. Solid Waste is included in Other in a following section and would not be included here.
	<u>Education</u>	
25380	School - Local Current Expense for K thru high school including current expense, timber receipts, teacher supplements, etc. Exclude school capital outlay, debt service on school financings and supplemental school taxes	School - All educational expenditures for K thru high school which the unit classifies as local current expense. This should include timber receipts, teacher supplements, resource officer, etc. This line item should exclude school capital outlay, debt service on school financings and supplemental school taxes.
25381	School - Capital Outlay for K thru high school. Exclude local current expense and debt service for school debt financings	School - All educational expenditures for K thru high school which the unit classifies as capital outlay. This should include amounts spent or sent to the schools for capital outlay in any fund (general, capital project, etc.)
25382	School - Other - funds for K thru high school other than local current expense, capital outlay and debt service on school financings - Include supplemental school tax if reported in governmental funds. If supplemental taxes are reported in agency funds do not report here but on the miscellaneous tab line 30001	School - All educational expenditures for K thru high school which the unit did not record above in line 15381 or 15382. Note: debt service for school financings should not be included in this section but in debt payment section. Include supplemental school taxes on this line if reported in governmental funds. If supplemental taxes are reported in agency funds do not report here but on the miscellaneous tab on line 30001
25390	Community College - All educational expenditures for K thru high school including current expense, capital outlay, etc.	Community College - All educational expenditures for K thru high school including current expense, capital outlay, etc.
	<u>Other</u>	
25400	Economic & Physical Development-Planning, Zoning, Community Development, HUD,JTPA	Include expenses for economic and physical development expenses not elsewhere classified.
25410	Parks and Recreation	Include expenses for parks and recreation, golf courses, tennis, juvenile sports, avocation and handicraft courses, etc. Include ground and building maintenance, pro and instructor fees, and other costs.
25420	Libraries	Include expenses to provide library services to the public.
25430	Coliseums, Museums, etc.- all cultural	Include expenses for coliseums, civic centers, and auditoriums. Also include art, history, or any other type of specialized museum or collection.
25440	Solid Waste / collection, street cleaning and landfill	Include expenses for the collection of garbage and trash, the operation of solid waste disposal facilities, and street flushing and sweeping.
25650	Landfill/ solid waste closure/postclosure expenses - non cash	Landfill/ solid waste closure/postclosure expenses - non cash
25450	Drainage & Watershed	Include expenses for storm drainage, watershed protection and dams, etc. for the avoidance of flooding.
25460	All other Natural Resources/environmental	Include environmental protection direct operating expenses not elsewhere classified. Include feasibility projects under the purpose for which the project was intended; allocate if necessary. Include forestry and forest life protection.

Proprietary Fund Line Item Instructions

<u>Line #</u>	<u>Line Question</u>	<u>Description</u>
25470	All Other	Include any expenses that are not elsewhere classified.
	<u>Debt Service Payments</u>	Include all forms of principal, interest and fees payments for all types of debt on the lines by purpose. For proprietary funds you record interest and fees that are included on the "Statement of Revenues, Expenses and Change in Net Position" and report principal payments however, these numbers are not used to balance back to your audit report.
25480	School Debt	
25490	Community College	
25500	Hospital	
25510	Water	
25520	Sewer	
25530	Electric	
25540	Gas	
25550	Other	
	Other Financing Uses:	
25560	Transfers-out to Other Funds	Record transfers to other funds as they appear on your "Statement of Revenues, Expenses and Changes in Net Position".
25580	Other financing Uses	Any other financing uses reported on your financial statements - Please include any prior period adjustment that decreases your "change in net position" amount.
25610	Extraordinary Items (that reduce net position)	Extraordinary Items (that reduce net position)
	Change in Net Position (calculated from the form)	
	Reconciliation with - Revenues, Expenses, and Changes in Net Position (Exhibit 7 in City of Dogwood)	
25620	Please Enter the Change in Net Position from your Audited Financial Statement - "Revenues, Expenses and Changes in Net Position - Proprietary Funds" excluding change in Net Position for Internal Service Funds. Please include any prior period adjustment amount that decreases the "change in net position" amount	
25630	This is the difference between the change in fund balance that is calculated from the form on row 76 less the change in net position from your audit report that was entered in row 79. You are in balance if this amount is zero.	
End of Proprietary Fund Line Items		

Proprietary Revenues for Cities and Counties (Exclude Internal

	This is a revised Annual Financial Information Report. It is designed so that the information collected ties to the two main operating statements in your financial Statements. The Proprietary Revenue Tab and the Proprietary Expense Tab should tie to the "Statement of Revenue, Expenses, and Change in Net Position - Proprietary Funds" from the Unit's Audited Financial Statements. Internal Service Funds are not included in this Section for either Revenues or Expenses.				
				Exclude Internal Service Funds	
Data is entered in the Yellow shaded Cells		Water and Sewer			
New AFIR Line #	Revenues (Operating and Non-Operating):	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal	Totals
	Contributed Capital or operating grants from other Governments: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)				
20010	Streets and Highways - Powell bill				-
20020	All Other Streets and Highways - exclude Powell bill				-
20030	Airports				-
20040	All Other Mass Transit: bus, rail systems, etc.				-
20050	Education-Public School Building Capital Fund/Bond Fund/Lottery				-
20060	Health (excluding Medicaid)				-
20070	Mental Health (excluding Medicaid)				-
20080	Hospitals (excluding Medicaid)				-
20090	Human Services-all other including Social Services (excluding Medicaid)				-
20100	Natural resources-Environmental Protection				-
20110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court costs				-
20120	Unauthorized Substance Tax				-
20130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees				-
20170	Economical and Physical development - Housing and Community Development, JTPA, Etc.				-
20180	Water Supply System				-
20190	Sewerage				-
20200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly				-
20210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State				-
20240	Cultural and Recreation				-

Proprietary Revenues for Cities and Counties (Exclude Internal

<p>This is a revised Annual Financial Information Report. It is designed so that the information collected ties to the two main operating statements in your financial Statements. The Proprietary Revenue Tab and the Proprietary Expense Tab should tie to the "Statement of Revenue, Expenses, and Change in Net Position - Proprietary Funds" from the Unit's Audited Financial Statements. Internal Service Funds are not included in this Section for either Revenues or Expenses.</p>				
				Exclude Internal Service Funds
Data is entered in the Yellow shaded Cells		Water and Sewer		
20220	Other Restricted support			-
20230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Sales taxes(Sales Tax on Piped natural Gas to Cities, Sales Tax on Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.			-
Total Intergovernmental Revenues		-	-	-
Revenues from Sources other than Governmental Entities				
<u>Taxes:</u>				Water and Sewer
20250	County wide tax levy includes current, prior, penalties and interest			
20260	Special tax Districts Levy			
20270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance")			
20280	Occupancy Tax			
20290	Prepared Food			
20300	Amusements licensing and permit taxes			
20310	Gross Short Term Lease and Rental Tax			
20330	All Sales tax except hold harmless amt. listed above in intergovernmental revenues line 20230			
20340	Transportation taxes - license or vehicle tax			
20350	Deed Stamp Excise Tax			
20360	Real Property Transfer Tax			
20380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax			
<u>Utility</u>				
20390	Water Supply System			11,868
20400	Sewer Charges			9,025
20410	Electric			
20420	Gas			
20430	Storm Water Fees			
<i>Include other utilities on line 20640</i>				

Proprietary Revenues for Cities and Counties (Exclude Internal

<p>This is a revised Annual Financial Information Report. It is designed so that the information collected ties to the two main operating statements in your financial Statements. The Proprietary Revenue Tab and the Proprietary Expense Tab should tie to the "Statement of Revenue, Expenses, and Change in Net Position - Proprietary Funds" from the Unit's Audited Financial Statements. Internal Service Funds are not included in this Section for either Revenues or Expenses.</p>				
				Exclude Internal Service Funds
Data is entered in the Yellow shaded Cells		Water and Sewer		
<u>Sales and Service Fees:</u>				
20440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.			
20840	Medicaid payment received for ambulance and rescue squads			
20450	Airport			
20460	Hospital (exclude Medicaid and intergovernmental)			
20470	Housing project			
20480	Highways and roads (tunnels, bridges and ferries)			
20490	Environmental			
20500	Parking Revenues			
20510	Library Fees			
20520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.			
20530	Cultural - all except libraries and parks and rec listed elsewhere			
20540	Solid Waste - Collection and Landfill Fees			
20550	Mass Transit - Unit Operated			
20560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)			
20570	Health fees (exclude Medicaid and intergovernmental listed above)			
20580	Social Services fees (exclude Medicaid and intergovernmental listed above)			
20590	Mental Health fees (exclude Medicaid and intergovernmental listed above)			
20600	Public Safety			
20610	Inspection fees			
20620	Rents			
20630	Royalties			
20640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities			
<u>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</u>				
20650	Special Assessments			
20800	Sale of property or capital assets			
20660	Interest earnings-Bond Proceeds			
20670	Interest Earnings on 911 Funds			32,437
20680	All other interest earnings			
20690	1 cent and 5 cent bottle tax			
20700	ABC Mix drink Surcharge			
20710	ABC Profit Distribution			

Proprietary Revenues for Cities and Counties (Exclude Internal

This is a revised Annual Financial Information Report. It is designed so that the information collected ties to the two main operating statements in your financial Statements. The Proprietary Revenue Tab and the Proprietary Expense Tab should tie to the "Statement of Revenue, Expenses, and Change in Net Position - Proprietary Funds" from the Unit's Audited Financial Statements. Internal Service Funds are not included in this Section for either Revenues or Expenses.				
				Exclude Internal Service Funds
Data is entered in the Yellow shaded Cells		Water and Sewer		
20720	Privilege Licenses - Occupational and Business			
20730	Building permits			
20740	Other permits including Handgun Permits			
20750	Other licenses - include marriage licenses			
20760	Private Contributions and Donations			
20770	All other revenues not tax, intergovernmental, Utilities or sales and service included above			
Total Revenues				
				53,330
The Total Operating and NonOperating Revenue numbers on row 91 immediately above should tie to the total Revenue numbers on your "Revenues, Expenses and Changes in New Position - Proprietary Funds" in your audited financial statements.				
Transfers and Other Items				
20780	Transfers-in from Other Funds			
20830	Capital Contributions from non-governmental entities that is not listed elsewhere.			
20850	Capital Contributions from other funds of the government.			
20820	Extraordinary Items (that add to net position)			
20810	Other - Please include any prior period amounts that increase the "change in net position" amount			
Total Revenues, Contributed Capital, Transfers and Other				53,330

Proprietary Expenses for Cities and Coues (Exclude Internal Service Funds)

		Water and Sewer						
Exclude Internal Service Funds from this worksheet		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds		Balance Sheet Changes		
New AFIR Line #	Data is entered in the Yellow shaded Cells	A Payments to Other Governments	B Payments to the State of NC	F Depreciation	C All Other Expenses not listed in columns A,B, F	Total Expenses	D Capital assets constructed this year, not included in expenses but did increase capital assets on the balance sheet	E Capital assets purchased this year, not included in expenses but did increase capital assets on the balance sheet
General Government								
25050	Expenses to reimburse unit for general government type expenses - payment of indirect cost to other funds					-		
25640	Non-cash expenses for compensated benefits such as leave, retiree health care, etc.					-		
Public Safety								
25060	Sheriff / Police and emergency management and non-911 funded communications					-		
25070	Emergency Telephone Services Fund (ETSF) (911 fund)					-		
25080	Fire Protection					-		
25090	Inspections					-		
25100	Rescue units					-		
25110	Court Facilities					-		
25130	Jail / Correctional Institutions					-		
25140	Other Jail / Correctional Activities					-		
25150	All other Public Safety including animal control					-		
Transportation								
25160	Streets & Highways - all other except Powell bill					-		
25170	Streets & Highways - Powell bill					-		
25180	Mass Transit Bus, commuter rail, light rail, or subway systems					-		
25190	Airport					-		
25200	Sea and inland port facilities					-		
25210	Parking Facilities - garages, parking lots, and all purchases and maintenance of meters, etc.					-		
25220	All other transportation					-		

Proprietary Expenses for Cities and Coues (Exclude Internal Service Funds)

		Water and Sewer					
Exclude Internal Service Funds from this worksheet		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds		Balance Sheet Changes	
<u>Human Services</u>							
25230	Health					-	
25240	Mental Health					-	
25250	TANF Payment paid to DHR					-	
25260	Special Assistance to Adults paid to DHR					-	
25270	All other Social Services - administration					-	
25280	All other Social Services - direct assistance programs					-	
25290	Hospitals- Owned by your unit of government					-	
25300	Private Hospitals					-	
25310	All Other Human Services include legal aid					-	
<u>Utilities</u>							
25320	Water Supply System					-	
25330	Sewerage Systems					-	
25340	Electric Supply Systems					-	
25350	Natural gas supply system					-	
25360	Storm Water					-	
25370	All Other utilities - cemeteries					-	
<u>Education</u>							
25381	School - Local Current Expense for K thru high school including current expense, timber receipts, teacher supplements, etc. Exclude school capital outlay, debt service on school financings and supplemental school taxes					-	
25382	School - Capital Outlay for K thru high school. Exclude local current expense and debt service for school debt financings					-	
25383	School - Other - funds for K thru high school other than local current expense, capital outlay and debt service on school financings - Include supplemental school tax if reported in governmental funds. If supplemental taxes are reported in agency funds do not report here but on the miscellaneous tab line 30001					-	
25390	Community College - All educational expenditures to a State Community College including current expense, capital outlay, etc.					-	
<u>Other</u>							
25400	Economic & Physical Development-Planning, Zoning, Community Development, HUD,JTPA					-	
25410	Parks and Recreation					-	
25420	Libraries					-	
25430	Coliseums, Museums, etc.- all cultural					-	

Proprietary Expenses for Cities and Coues (Exclude Internal Service Funds)

		Water and Sewer					
Exclude Internal Service Funds from this worksheet		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds		Balance Sheet Changes	
25440	Solid Waste / collection, street cleaning and landfill (exclude closure / postclosure expenses which are entered below)					-	
25650	Landfill/ solid waste closure/postclosure expenses - non cash					-	
25450	Drainage & Watershed					-	
25460	All other Natural Resources/environmental					-	
25470	All Other - including unallocated Fringe Benefits					-	
	<u>Debt Service Payments</u>			<u>Fees / Issuance and Amortization cost</u>	<u>Interest</u>		<u>Principal</u>
25480	School Debt						
25490	Community College						
25500	Hospital						
25510	Water				30,594		
25520	Sewer						
25530	Electric						
25540	Gas						
25550	Other						
	Total Debt Service Payments			-	30,594	-	
	Total Operating and NonOperating Expenses					30,594	-
	Transfers and Other						
25560	Transfer-out to Other Funds						
25610	Extraordinary Items (that reduce net position)					-	
25580	Other items -					-	
	Total Transfers and Other					-	
	Total Expenses and Transfers					30,594	
	Change in Net Position (calculated from the form)					22,736	

Proprietary Expenses for Cities and Coues (Exclude Internal Service Funds)

		Water and Sewer						
Exclude Internal Service Funds from this worksheet		Intergovernmental Expenses:		Non-Intergovernmental Expenses - Governmental Funds		Balance Sheet Changes		
Revenues, Expenses, and Changes in Net Position (Exhibit 7 in City of Dogwood)								
25620	Please Enter the Change in Net Position from your Audited Financial Statement - "Revenues, Expenses and Changes in Net Position - Proprietary Funds" excluding change in Net Position for Internal Service Funds. Reductions in Net Position are entered as a negative number.					22,736		
25630	This is the difference between the change in fund balance that is calculated from the form on row 76 less the change in net position from your audit report that was entered in row 79. You are in balance if this amount is zero.					-		
25660	Enter prior period adjustments as positive or negative numbers depending on how they affect net position.					-		
/ UNITS MUST COMPLETE THE MISCELLANEOUS TAB COUNTIES MUST ALCOMPLETE THE WHITE GOODS TAB AND SCHOOL CAPITAL OUTLAY TAB								

MISCELLANEOUS

Additional Information - This information might or might not be included on previous pages

Line #	Description	AFIR Codes from Prior County Form	AFIR Codes from Prior Municipal Form	Data Input Column	Remarks:
30000	Amount of Fines and Forfeitures sent to the Schools	116			
30010	County Only - Does Your Tax Office Collect non-motor vehicle Taxes for any of the Municipalities in your County?	New			
30020	Municipal Only - Is the County Collecting property taxes other than motor vehicles for your unit of government?	New		Yes	
30030	School - Tax levy includes current, prior, penalties and interest. You should report amounts in this cell only if these numbers are not reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance"	117, 118			
<i>Pension Fund payments:</i>					
30050	Amount of Contributions made to 401K's for Law Enforcement	186		81,525	
30060	Amount of contributions made to 401K's for Non-Law Enforcement	New		122,305	

MISCELLANEOUS

Additional Information - This information might or might not be included on previous pages

Line #	Description	AFIR Codes from Prior County Form	AFIR Codes from Prior Municipal Form	Data Input Column	Remarks:
	<u>REPORTING REQUIREMENTS PURSUANT TO G.S. 158-7.1, AUTHORIZING COUNTIES AND CITIES TO ENGAGE IN ADDITIONAL LOCAL ECONOMIC DEVELOPMENT ACTIVITIES</u>				
30080	Appropriations made during the fiscal year pursuant to G.S. 158-7.1, subsections b(1) through b(7).	216A			

MISCELLANEOUS

Additional Information - This information might or might not be included on previous pages

Line #	Description	AFIR Codes from Prior County Form	AFIR Codes from Prior Municipal Form	Data Input Column	Remarks:	
30090	Expenditures made during the fiscal year pursuant to G.S. 158-7.1, subsections b(1) through b(7).	216B				
30100	The investment in property acquired at any time under G.S. 158-7.1, subsections b(1) through b(4), and owned at the end of the fiscal year.		217			
30110	The amount expended during the fiscal year pursuant to G.S. 158-7.1, subsections b(5) and b(7).		218			

MISCELLANEOUS

Additional Information - This information might or might not be included on previous pages

Line #	Description	AFIR Codes from Prior County Form	AFIR Codes from Prior Municipal Form	Data Input Column	Remarks:
30120	The amount of tax revenues that was taken into account under G.S. 158-7.1, subsection d2, and was expected to be received during the fiscal year.	219			
	<u>Total Gross Salaries for the Governmental Unit</u>				
30130	Gross Salary: Enter the sum of the gross salaries from the four Quarterly 941's completed during the fiscal year	New		4,196,723	
	<u>Internal Service Funds Reported on the Proprietary Funds "Statement of Revenues, Expenses and Changes in Net Position"</u>				
30140	If you have an Internal Service Fund reported on your Proprietary "Statement of Revenues, Expenses and Changes in Net Position", Please list any revenues from sources outside your government.	New			
30150	If you have an Internal Service Fund reported on your Proprietary "Statement of Revenues, Expenses and Changes in Net Position", Please list any positive change in net Position.	New			
30160	If you have an Internal Service Fund reported on your Proprietary "Statement of Revenues, Expenses and Changes in Net Position", Please list any negative change in net position. This is a change that decreases net position.	New			
30170	In this fiscal year, did your unit expense in the water fund and record as an intangible asset any amounts for water rights? Please list amount recorded in Purchased Capital Assets.	New			

MISCELLANEOUS

Additional Information - This information might or might not be included on previous pages

Line #	Description	AFIR Codes from Prior County Form	AFIR Codes from Prior Municipal Form	Data Input Column	Remarks:
Enterprise Funds					
Please select "Enterprise" from the drop down box in the yellow "E" column for those enterprise funds operated by your unit of government. Select "Governmental" if your unit provides this service in a Governmental fund. Select "not provided" if your unit does not provide this service.					
30180	Operational Water Fund				
30190	Operational Sewer Fund				
30200	Operate a Landfill				
30210	Operate a Landfill / Solid Waste Service				
30220	Human Services Transportation for citizens that meet certain eligibility criteria.				
30230	Please list any additional enterprise funds you operate not already listed above. Please separate them with a comma.				



Instructions

This includes amount of fines and Forfeitures sent to school from any fund. If these funds might be reported on the "Statement of Revenues, Expenditures and Changes in Fund Balance" and therefore also include on the Governmental Tabs. If you report them in an Agency Fund they would not be recorded on the previous Governmental Tabs.

Includes taxes collected and remitted to other units of government, that were not reported on the Governmental or Proprietary Tabs.

Municipalities should select yes or no from the drop down box to indicate if the County collects property taxes other than motor vehicles

Include school supplemental taxes levied and collected by the county and remitted to the school administrative unit(s) for the 2010-11 fiscal year if **not** included on your "Statement of Revenues, Expenditures and Changes in Fund Balance".

Amounts contributed to Law enforcement Supplemental Retirement Plans under G.S. 143-166.50 (e). This amount is also included on the Governmental Tabs.

Amounts contributed to **Non** Law enforcement for Supplemental Retirement Plans most common -401K. This amount is also included on the Governmental and Proprietary Tabs.

Instructions

These expenditures are reported regardless of funding source. Example: The fact that a local government received a federal grant which is used to fund these expenditures under GS 158-7.1 would not relieve the unit of government of the requirement to report these expenditures below.

Amount budgeted as appropriation for the fiscal year pursuant to G.S. 158-7.1, subsection b(1) thru b(7). These amounts would have also been included in expenditure tabs under economic development, which is OK.

Appropriations made during the fiscal year pursuant to GS 158-7.1(b):

- 1 – for the acquisition or conveyance of industrial park property, including preparing the land for development by e.g., installing utilities, demolishing or reconstructing buildings, and preparing the site for development
- 2 – for acquisition or conveyance of real property suitable for industrial or commercial uses, including the costs of assembling and holding the land
- 3 – for the cost of acquiring options to purchase real property suitable for industrial or commercial use
- 4 – for the acquisition, conveyance, construction or leasing of a building suitable for industrial or commercial use
- 5 – for the provision of utilities to industrial facilities, including providing the facilities through the unit's utilities department or assisting the extension of privately-owned utilities to an industrial facility
- 6 – for extending water and sewer lines to publicly and privately owned industrial properties
- 7 – site preparation for industrial land that is publicly or privately owned.

Instructions

Amount expended for the fiscal year pursuant to G.S. 158-7.1, subsection b(1) thru b(7). These amounts would have also been included in expenditure tabs under economic development, which is OK.

- 1 – for the acquisition or conveyance of industrial park property, including preparing the land for development by e.g., installing utilities, demolishing or reconstructing buildings, and preparing the site for development
- 2 – for acquisition or conveyance of real property suitable for industrial or commercial uses, including the costs of assembling and holding the land
- 3 – for the cost of acquiring options to purchase real property suitable for industrial or commercial use
- 4 – for the acquisition, conveyance, construction or leasing of a building suitable for industrial or commercial use
- 5 – for the provision of utilities to industrial facilities, including providing the facilities through the unit’s utilities department or assisting the extension of privately-owned utilities to an industrial facility
- 6 – for extending water and sewer lines to publicly and privately owned industrial properties
- 7 –site preparation for industrial land that is publicly or privately owned.

Investments in property acquired at any time pursuant to G.S. 158-7.1, subsection b(1) thru b(4), and owned at the end of the fiscal year.

- 1 – for the acquisition or conveyance of industrial park property, including preparing the land for development by e.g., installing utilities, demolishing or reconstructing buildings, and preparing the site for development
- 2 – for acquisition or conveyance of real property suitable for industrial or commercial uses, including the costs of assembling and holding the land
- 3 – for the cost of acquiring options to purchase real property suitable for industrial or commercial use
- 4 – for the acquisition, conveyance, construction or leasing of a building suitable for industrial or commercial use

Amount expended for the fiscal year pursuant to G.S. 158-7.1, subsection b(5) thru b(7)

- 5 – for the provision of utilities to industrial facilities, including providing the facilities through the unit’s utilities department or assisting the extension of privately-owned utilities to an industrial facility; and
- 7 –site preparation for industrial land that is publicly or privately owned.

Instructions

The amount of tax revenues that was taken into account pursuant to G.S. 158-7.1, subsection d(2) and was expected to be received during the fiscal year.

- 1) The acquisition, improvement and conveyance of the real property will stimulate the local economy, promote business and create a substantial number of jobs that pay above the minimum wage; and
- 2) The prospective purchaser of the property is contractually bound to construct, within a specified time period not to exceed five years, improvements on the real property that will generate the expected tax revenues.

Gross Salary: Enter the sum of the gross salaries used to calculate the Medicare Wages & Tips from the four Quarterly 941's complete during the fiscal year. This is for all funds. If you do not have any salaries you must enter a zero "0" in the cell or you will get an error message on the verification page.

If you have an Internal Service Fund reported on your Proprietary "Statement of Revenues, Expenses and Changes in Net Position", Please list any revenues from sources outside your government.

If you have an Internal Service Fund reported on your Proprietary "Statement of Revenues, Expenses and Changes in Net Position", Please list any positive change in net Position. This is a change that increases net position.

If you have an Internal Service Fund reported on your Proprietary "Statement of Revenues, Expenses and Changes in Net Position", Please list any negative change in net position.

In this fiscal year, did your unit expense in the water fund and record as an intangible asset any amounts for water rights? Please list amount recorded in Purchased Capital Assets.

Instructions

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If you run a combined Water Sewer fund please mark each service individually

If you run a combined Water Sewer fund please mark each service individually

Units should mark this line if they actually operate a Landfill

Units should mark this line if they operate a landfill / solid waste service but haul the waste to a facility operated by a third party.

This does not include transit system used by the general public

Please list any additional enterprise funds you operate not already listed above. Please separate them with a comma.



Water Sewer Information Used for the NC Water and Sewer Rates Dashboard
 Created for Utilities by the Environmental Finance Center at the University of North Carolina.

To be Completed by Units that Own and Operate Water and / or Sewer Systems

Click to view Dashboard

<http://www.efc.unc.edu/RatesDashboards/nc.html>

Please see information to the right.



When reporting volume information in lines 40000 through 40050, please enter the information in only one column, based on whichever unit of measure (gallons, thousand gallons, cubic feet, hundred cubic feet, etc.) you choose to report in. Usually you would use the same column to answer questions 40000 through 40050. Please report total annual volume for the fiscal year (July through June).

AFIR Line # from Prior Municipal Form			A	B	C	D	E	F	G
Line Number	Prior Year Line#		Gallons	Thousand Gallons	Million Gallons	Cubic Feet	Hundred cubic Feet	Thousand cubic feet	Million cubic feet
40000	556	Volume of water <u>treated and/or purchased</u> and put into the start of your distribution system.							
40010	557	Volume of wastewater <u>treated</u> internally or by another utility (entering all treatment plants).							
40020	558	Volume of water <u>billed to all</u> customers (residential, non-residential & bulk).							
40030	559	Volume of wastewater <u>billed to all</u> customers (residential, non-residential & bulk).							
40040	560	Volume of water <u>billed only to residential</u> customers (if your unit identifies <i>residential</i> customers).							
40050	561	Volume of wastewater <u>billed only to residential</u> customers (if your unit identifies <i>residential</i> customers).							
40060	566	Number of residential accounts.							
40070	567								
40080	568	Number of non-residential and bulk accounts							
40090	569								

Only Counties Need to Complete

White Goods Disposal Tax Required by G.S. 105-187.20 through .24 and G.S. 130A-309.80 through .86

If you need any assistance please contact William Patrakis with the NC Department of Environment and Natural Resources at 919-707-8290

Line Number	Prior County AFIR Line #		Amounts	Instructions
50000	220A	Opening Balance(s) White Goods Account Designated	#N/A	Include the opening balance of designated funds for the County's white goods account as of July 1 for the reporting fiscal year. Entered is the ending balance per line number 50080 as reported on prior year's AFIR.
50010		Please enter beginning balance number here if line 50000 is blank. If the amount in line 50000 is incorrect, please enter a positive or negative number needed to make the amount in line 50000 correct		If the beginning balance was blank please enter the beginning balance on this line. If the Balance on the previous line was incorrect please enter the difference needed (positive or negative) to make the balance correct.
50020	220B	Opening Balance(s) White Goods Account Undesignated	#N/A	Include the opening balance of undesignated funds for the County's white goods account as of July 1 for the reporting fiscal year. Entered is the ending balance per line number 50090 as reported on prior year's AFIR.
50030		Please enter beginning balance number here if line 50020 is blank. If the amount in line 50020 is incorrect, please enter a positive or negative number needed to make the amount in line 50020 correct		If the beginning balance was blank please enter the beginning balance on this line. If the Balance on the previous line was incorrect please enter the difference needed (positive or negative) to make the balance correct.
50040	221	Total Revenue Credited to White Goods Account		Include the total revenues to the county derived from the management of white goods disposal. This includes the distribution of the White Goods Tax as well as any proceeds from the sale of scrap metal, freon, etc.
50050	222A	Total Expenditures for Operations		Line (a) Include the amount paid for operations, including salaries, fuel, operational costs, contract services, etc.
50060	222B	Total Expenditures for Capital Improvements		Line (b) Include the amount paid to construct capital improvements to aid in the management of white goods. Include also, any amounts paid for the purchase of capital assets.
50070	222C	Expenditures for illegal dump cleanups		Line (c) Include the amount of expenditures directly paid to clean up illegal dump sites consisting of over 50% white goods. If the illegal site includes 50% or less of white goods, include that amount paid to clean up the white goods portion of the illegal dump site.
50080	223A	Ending Balance in White Goods Account Designated		Enter the ending balance of the white goods account. The balance should include the Designated portion (amount designated for specific expenditures in subsequent fiscal years) and the Undesignated portion. The designated balance should include anticipated spending for capital needs in the foreseeable future. The Solid Waste Section of the Dept. of Environment and Natural Resources (DENR) may determine the reasonableness of the spending plan.
50090	223B	Ending Balance in White Goods Account Undesignated	#N/A	Formula=(50000+50010+50020+50030+50040)-(50050+50060+50070+50080)
50100	224B	The Amount of White Goods Tax Actually Received		Include the amount of White Goods Tax actually received. Do not include amounts related to prior year recoveries.
50110	225B	Amount in cell D14 that would have been received if 100% eligible		Include the amount that the county would have received if fully eligible under G.S. 130A-309.87. This amount may be found by going to the Department of Revenue's Local Government Distribution schedule (http://www.dor.state.nc.us/publications/reimbursement.html), scrolling down to the white goods portion of the schedule and adding the amounts the county would have received for each fiscal quarter.
50120	226	Calculate Threshold Amount.	-	The threshold amount is calculated by taking 25% of the receipts you would have received if you were 100% eligible. The value is now expressed as an amount which is a change from previous years where the value was expressed as a percentage. Formula= 50110*.25
50130	227	Total Tonnage of White Goods Scrap Metal Collected		Total tonnage of white goods collected during the 2011-12 fiscal year. [G.S. 130A-309.87(b)(1)]
		Name of Recycler or Disposal Facility Key Name Below:		Indicate the recycler or disposal facility that the county has contracted with for white goods management.
50140	228			The Name of the Recycler or Disposal Facility that the County has contracted with must be entered in the yellow shaded area on row 19

County Spending on Public School Capital Outlay

Record sources and uses for Public School Capital Outlays:

The capital outlay tab accounts for revenues and expenditures for public schools capital outlays by the county. The statutory funding of school capital outlays are through local option sales taxes. Articles 40 and 42 of the State Laws requires that certain percentages of the local option sales taxes by requiring they be spent for school capital outlay spending. In addition to the local option sales taxes, the NC education lottery proceeds, withdrawals from the public school building capital fund managed by the Department of Public Instruction (DPI), and other county monies also funds the public school capital outlay. To comply with NC General Statutes 115C-4401, revenues and expenditures are presented by sources and uses in this appendix as a tracking mechanism for legislative purposes. **This information is reported to the State Legislature every Spring.**

Counties - Numbers in shaded columns of this color are line numbers from the previous version of the AFIR to aid Counties in completing the new form.

Public School Capital Spending Sources Worksheet

Line #		Enter Amount	Old AFIR Line #'s	Instructions
60000	Portion of Article 40 required to be spent on school capital outlay(30% of accrued distribution) local option sales tax		901A	The Article 40 amount should equal to the accrued revenues of Article 40 local option sales taxes recognized for the fiscal year multiplied by 30 percent. Note: For Article 40 sales taxes, the law requires that 40 percent be restricted for the first five fiscal years of the levy and 30 percent be restricted for the next twenty-three fiscal years. Currently all counties except for a few are restricted at 30 percent. Do not include any additional amounts designated by your governing board. For example, if your government board wants to allocate 75 percent instead of the required 30 percent, the difference of 45 percent should be shown under other sources line 60090.
60010	Portion of Article 42 required to be spent on school capital outlay (60% of accrued distribution) local option sales tax		901B	This amount should equal the accrued revenue of Article 42 local option sales taxes recognized during the fiscal year multiplied by 60 percent. Note: For Article 42 sales taxes, the law requires that 60 percent be restricted for the first twenty-five years of the levy. Do not include any additional amounts designated by your governing board on this line. For example, if your governing board wants to allocate 75 percent instead of the required 60 percent, the 15 percent difference should be shown under other sources line 60090.
60020	Interest on restricted sales taxes		901C	This amount should include the interest earned on the above sales taxes amounts
	Total restricted local option sales tax sources	-		
60030	Withdrawal from the Public Schools Building Capital Fund		902	This amount should include the revenues recognized from the Public School Building Capital Fund that is administered by the Department of Public Instructions.
60040	Proceeds from General Obligation debt for Public School less issuance costs		904A	Proceeds from General Obligation debt for Public School less issuance costs
60050	Proceeds from Non-General Obligation debt for Public School less issuance costs		904B	This amount includes the gross proceeds less issuance costs of non-bonded debt issues for public schools such as certificates of participation, installment purchase agreements, etc. Do not include any proceeds from refunding debt.
60060	Interest on debt proceeds		904C	Earnings on debt proceeds.
60600	NC Education Lottery			Include all amounts received from NC Educational Lottery
60090	Other sources: General Fund		Split line 906 between 60090 & 60100	Include all other sources from the general fund that were received and spent on public school capital (i.e. appropriated fund balances and other non-sales tax revenues or sales tax spend on school capital outlay even though it was not required by NC Statute to be spent on school capital outlay.
60100	Other sources: all other		Split line 906 between 60090 & 60100	Include all other sources from funds other than the general fund that were received and spent on public school capital
	Total Other Sources	-		
	Total Sources	-		

Line #		Enter Amount	Old AFIR Line #'s	Instructions
Public School Capital Spending Uses Worksheet: Tracks how the restricted portion of Articles 40 and 42 local option sales taxes, interest, withdrawals from Public School Building Capital Funded and the NC education lottery proceeds were expended.				
60200	Public School Debt Service (Principal and Interest funded by Article 40 Restricted Local Option Sales Taxes		907A	Portion of Article 40 local option sales taxes required by NC Statute to be used to pay principal and interest on public school debt.
60210	Public School Capital Outlay funded by Article 40 Restricted Local Option Sales Taxes		907B	Portion of Article 40 local option sales taxes required by NC Statute to be used for public school capital outlay (include construction and capital repairs)
60220	Public School Debt Service (Principal and Interest funded by Article 42 Restricted Local Option Sales Taxes		908A	Portion of Article 42 local option sales taxes used to pay principal and interest on public school debt.
60230	Public School Capital Outlay funded by Article 42 Restricted Local Option Sales Taxes		908B	Portion of Article 42 local option sales taxes used for public school capital outlays (include construction and capital repairs)
	Total uses funded by restricted local option sales taxes	-		
60240	Public School Capital Debt Service (Principal and Interest) funded by Public School Building Capital Fund		909A	Withdrawal from the Public School Building Capital Fund to pay principal and interest on school debt service.
60250	Public School Outlay funded by Public School Building Capital Fund		909B	Withdrawal from the Public School Building Capital Fund to pay for school capital outlays (include constructions and capital repairs).
60260	Public School Debt Service after January 1, 2003 (Principal and Interest) funded by NC Education Lottery		New	Portion of the NC Educational Lottery proceeds used to pay the principal and interest on public school debt that was issued after January 2003.
60270	Public School Outlay funded by NC Education Lottery		New	Portion of the NC Educational Lottery proceeds that was used to pay for capital public school outlay (include constructions and capital repairs).
60275	Public School Debt Service (Principal and Interest) funded by other sources		911A	Include the total amount of principal and interest on public school debt that was not funded by the restricted local options sales or from revenues from the Public School Building Capital Fund and the NC Educational Lottery. Exclude refundings.
60280	Public School Capital Expenditures recognized in County maintained Capital Projects Funds		911B	Include total county expenditures for public school capital outlays not funded by the restricted portion of the local optional sales taxes, withdrawal from Public School Building Capital Fund and the NC Educational Lottery
60290	Public School Capital Expenditures from County Funds other than County-maintained Capital Projects Funds		911C	Amount should include appropriations from the General Fund to the school administrative units. Do not include expenditures funded by the County-maintained Capital Projects Fund, the restricted portions of local option sales taxes, withdrawals from the Public School Building Capital Fund and NC Educational Lottery.
60300	Fair Market Value of Assets Donated to Public Schools by the County		911.D	Include the fair market value of assets donated to public schools by the county such as, the fair market value of computer equipment purchased by the county and donated to the public schools - including capital leases.
	Total uses funded by other sources	-		
	Total Uses	-		

Line #	Enter Amount	Old AFIR Line #'s	Instructions
	Reconciliation - Cells below are Calculated except for adjustments		
60500	Beginning balance of restricted local option sales tax - taken from balance on Report on School Capital Outlay delivered to the Legislature. #N/A	914A	This amount represents the unexpended restricted portion of local option sales taxes - amounts received in the previous years and not spent as of July 1. (For example, the ending balance of the prior year will be the beginning balance of the current year) This number was populated from the previous AFIR line # 914
60510	Adjustments to beginning Balance restrict local option sales tax - line # 60500	New	Please enter any positive or negative adjustment to the beginning balance shown in line # 60500. Line # 60500 and 60510 should equal your new beginning balance number. If you enter an amount in line 60510 you must provide an explanation for the adjustment.
60520	If there is an amount in line # 60510 an explanation must be entered in the yellow shaded cell to the right.	New	
60530	Beginning Balance of other sources - taken from balance on Report on School Capital Outlay delivered to the Legislature. #N/A	915	This amount represents the unexpended portion of all other funds (withdrawal from the Public School Building Capital Fund, NC Educational Lottery, and other unrestricted sources/amounts received in the previous years and not spent as if July 1. (the ending balances of the prior year will be the beginning balance of the current year)
60540	Adjustments to beginning Balance of other sources - line # 60530	New	Please enter any positive or negative adjustment to the beginning balance shown in line # 60530. Line # 60530 and 60540 should equal your new beginning balance number. If you enter an amount in line 60540 you must provide an explanation for the adjustment.
60550	If there is an amount in line # 60540 an explanation must be entered in the yellow shaded cell to the right.	New	
60560	Form calculates ending balance of restricted local option sales tax #N/A	916	This amount includes the amount of restricted local option sales taxes revenues received in previous years and not spent as of June 30, of the current year. (Note: this amount should be the unspent balance of amounts received in the prior and current years) Formula=+60000+60010+60020-60200-60210-60220-60230+60500+60510
60570	Form calculates ending balance of other sources #N/A	917	This amount includes the amount of unrestricted sources received in previous years and not spent as of June 30, of the current year. (Note: this amount should be the unspent balance of amounts received in the prior and current years). Formula=60530+60540+60030+60040+60050+60060+60070+60080+60090+60100-60240-60250-60260-60270-60275-60280-60290-60300
60580	Total restricted portion of local option sales tax and other sources #N/A	918	This amount is the unexpended portions of restricted portions of local option sales taxes and all other sources used for school capital outlay. THIS AMOUNT SHOULD EQUAL ACTUAL FUNDS AVAILABLE FOR SCHOOL CAPITAL OUTLAY AS OF JUNE 30.

Line #		Enter Amount	Old AFIR Line #'s	Instructions
				Error Detection - School capital outlay expenditures
		-		This total equals all the capital outlay expenditures excluding debt service (line numbers 60210, 60230, 60250, 60270, 60280, 60290. This number should agree to the total on the "Gov. Exp." tab line number 15382
		-		Total from line number 15382 on the "Gov. Exp." tab, cell "ES51"
		-		This amount should be zero (cell C51 - cell C52). If this amount is greater than \$100, this error must be fixed before the report can be submitted.
				Error Detection - School debt service expenditures
		-		This total equals all the school debt service expenditures on this tab. (line numbers 60200, 60220, 60240, 60260, 60275). This number should agree to the total on the "Gov. Exp." tab line number 15480
		-		Total from line number 15480, cell "ES54" on the "Gov. Exp." tab.
		-		This amount should be zero (cell C57 - cell C58). If this difference is greater than \$100, you may be contacted by our office.

Governmental Revenues for Cities and Counties						
The cells shaded in green						
					M	
New AFIR Line #	Revenues:	County			A From Local Gov.	
		A From Local Gov.	B From State (include federal pass-through)	C Direct Federal		
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)					
10010	Streets and Highways - Powell bill				64	
10020	All Other Streets and Highways - exclude Powell bill			35	65	
10030	Airports		60	36.1	65	
10040	All Other Mass Transit: bus, rail systems, etc.	74	60	36, 37	65	
10050	Education-Public School Building Capital Fund/Bond Fund/Lottery		46.5, 54, 53			
10060	Health (excluding Medicaid)	77	64	41	68	
10070	Mental Health (excluding Medicaid)	77	65	42	68	
10080	Hospitals (excluding Medicaid)	77	66	43	68	
10090	Human Services-all other including Social Services (excluding Medicaid)	78, 79	67,68	44, 45	68, 69	
10100	Natural resources-Environmental Protection	75	61	38	66	
10110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court cost		52			
10120	Unauthorized Substance Tax		48			
10130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees - includes fed.forfeited prop.	73	59	32, 34	63	
10150	911 Emergency Telephone Services Fund (ETST) Revenue (do not include interest)		50, 50.1, 24			
10170	Economical and Physical development - Housing and Community Development, JTPA, Etc.	76	62, 63	39, 40	67	
10180	Water Supply System					

Governmental Revenues for Cities and Counties					
The cells shaded in green					
				County	
					M
New AFIR Line #	Revenues:	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal	A From Local Gov.
10190	Sewerage		62	39.1	
10200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly				
10210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State				
10240	Cultural and Recreation		69	46	70
10220	Other Restricted support	72	70	33	
10230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Franchise taxes(Excise Tax on Piped natural Gas to Cities, Franchise Tax o Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.	71	47, 58, 70,51	29, 30, 31, 33, 49.1	61, 62
Total Intergovernmental Revenues					
Non-Intergovernmental Revenues					
Taxes:					
10250	County wide tax levy includes current, prior, penalties and interest			10, 12, 13, 14	
10260	Special tax Districts Levy			11	
10270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance")				
10280	Occupancy Tax			22	
10290	Prepared Food			23	
10300	Amusements licensing and permit taxes				
10310	Gross Short Term Lease and Rental Tax			25	

Governmental Revenues for Cities and Counties										
The cells shaded in green										
						County				M
New AFIR Line #	Revenues:	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal		A From Local Gov.				
10330	Sales Tax includes all articles except the hold harmless provisions recorded in intergovernmental above line 10140.			19, 20, 21, 21.1, 21.2						
10340	Transportation taxes - license or vehicle tax									
10350	Deed Stamp Excise Tax			16						
10360	Real Property Transfer Tax			17						
10380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax			15 ,26, 18.1, 18						
	<u>Utility</u>									
10390	Water Supply System			102						
10400	Sewer Charges			102						
10410	Electric									
10420	Gas									
10430	Storm Water Fees									
	<i>Include other utilities on line 10640</i>									
	<u>Sales and Service Fees:</u>									
10440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.									
10840	Medicaid payment received for ambulance and rescue squads									
10450	Airport			88						
10460	Hospital (exclude Medicaid and intergovernmental)									
10470	Housing project									
10480	Highways and roads (tunnels, bridges and ferries)									
10490	Environmental									
10500	Parking Revenues			86						
10510	Library Fees			94						
10520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.			93						

Governmental Revenues for Cities and Counties						
The cells shaded in green						
				M		
		County				
New AFIR Line #	Revenues:	A From Local Gov.	B From State (include federal pass-through)	C Direct Federal	A From Local Gov.	
10530	Cultural - all except libraries and parks and rec listed elsewhere			80, 95		
10540	Solid Waste - Collection and Landfill Fees			90		
10550	Mass Transit - Unit Operated			100		
10560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)			91		
10570	Health fees (exclude Medicaid and intergovernmental listed above)			96		
10580	Social Services fees (exclude Medicaid and intergovernmental listed above)			98		
10590	Mental Health fees (exclude Medicaid and intergovernmental listed above)			97		
10600	Public Safety			89		
10610	Inspection fees			83		
10620	Rents			87		
10630	Royalties			87		
10640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities			92, 99, 101, 82		
	<u>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</u>					
10650	Special Assessments			105		
10660	Interest earnings-Bond Proceeds			103		
10670	Interest Earnings on 911 Funds			50.2		
10680	All other interest earnings			104		
10690	1 cent and 5 cent bottle tax			109		
10700	ABC Mix drink Surcharge			110		
10710	ABC Profit Distribution			111		
10720	Privilege Licenses- Occupational and Business			27		
10730	Building permits			81		
10740	Other permits including Handgun Permits			85, 84		

Governmental Revenues for Cities and Counties							
	The cells shaded in green						
		Municipality					
New AFIR Line #	Revenues:	B From State (include federal pass-through)	C Direct Federal				
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)						
10010	Streets and Highways - Powell bill	46, 53					
10020	All Other Streets and Highways - exclude Powell bill	53, 54	31				
10030	Airports	54	32				
10040	All Other Mass Transit: bus, rail systems, etc.	54	32				
10050	Education-Public School Building Capital Fund/Bond Fund/Lottery						
10060	Health (excluding Medicaid)	58	36				
10070	Mental Health (excluding Medicaid)	58	36				
10080	Hospitals (excluding Medicaid)	58	36				
10090	Human Services-all other including Social Services (excluding Medicaid)	59, 58	36, 37				
10100	Natural resources-Environmental Protection	55	33				
10110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court cost	50					
10120	Unauthorized Substance Tax	40					
10130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees - includes fed.forfeited prop.	52	28, 30				
10150	911 Emergency Telephone Services Fund (ETST) Revenue (do not include interest)	42, 42.1					
10170	Economical and Physical development - Housing and Community Development, JTPA, Etc.	56, 57	34, 35				
10180	Water Supply System						

Governmental Revenues for Cities and Counties							
	The cells shaded in green						
		Municipality					
New AFIR Line #	Revenues:	B From State (include federal pass-through)	C Direct Federal				
10190	Sewerage						
10200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly						
10210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State						
10240	Cultural and Recreation	60	38				
10220	Other Restricted support						
10230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Franchise taxes(Excise Tax on Piped natural Gas to Cities, Franchise Tax o Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.	39, 51, 44, 41, 43, 45	27, 29				
	Total Intergovernmental Revenues						
	Non-Intergovernmental Revenues						
	Taxes:						
10250	County wide tax levy includes current, prior, penalties and interest		10, 12, 13, 14				
10260	Special tax Districts Levy		11				
10270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance")						
10280	Occupancy Tax		23				
10290	Prepared Food		24				
10300	Amusements licensing and permit taxes		72.1				
10310	Gross Short Term Lease and Rental Tax		26				

Governmental Revenues for Cities and Counties							
	The cells shaded in green						
		Municipality					
New AFIR Line #	Revenues:	B From State (include federal pass-through)	C Direct Federal				
10330	Sales Tax includes all articles except the hold harmless provisions recorded in intergovernmental above line 10140.		16, 17, 18, 18.5				
10340	Transportation taxes - license or vehicle tax		20, 21				
10350	Deed Stamp Excise Tax						
10360	Real Property Transfer Tax						
10380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax		15, 15.1				
	<u>Utility</u>						
10390	Water Supply System		86				
10400	Sewer Charges		86				
10410	Electric		87				
10420	Gas		88				
10430	Storm Water Fees		88.1				
	<i>Include other utilities on line 10640</i>						
	<u>Sales and Service Fees:</u>						
10440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.						
10840	Medicaid payment received for ambulance and rescue squads						
10450	Airport		76				
10460	Hospital (exclude Medicaid and intergovernmental)						
10470	Housing project						
10480	Highways and roads (tunnels, bridges and ferries)						
10490	Environmental						
10500	Parking Revenues		74				
10510	Library Fees		82				
10520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.		81				

Governmental Revenues for Cities and Counties							
	The cells shaded in green						
		Municipality					
New AFIR Line #	Revenues:	B From State (include federal pass-through)	C Direct Federal				
10530	Cultural - all except libraries and parks and rec listed elsewhere		83				
10540	Solid Waste - Collection and Landfill Fees		78				
10550	Mass Transit - Unit Operated		84				
10560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)		79				
10570	Health fees (exclude Medicaid and intergovernmental listed above)						
10580	Social Services fees (exclude Medicaid and intergovernmental listed above)						
10590	Mental Health fees (exclude Medicaid and intergovernmental listed above)						
10600	Public Safety		77				
10610	Inspection fees		72				
10620	Rents		75				
10630	Royalties		75				
10640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities		85, 80				
	<u>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</u>		91				
10650	Special Assessments		89				
10660	Interest earnings-Bond Proceeds		42.2				
10670	Interest Earnings on 911 Funds		90				
10680	All other interest earnings						
10690	1 cent and 5 cent bottle tax		96				
10700	ABC Mix drink Surcharge		97				
10710	ABC Profit Distribution		19.1				
10720	Privilege Licenses- Occupational and Business		71				
10730	Building permits		19.2, 73				
10740	Other permits including Handgun Permits		22				

Governmental Revenues for Cities and Counties								
	The cells shaded in green							
New AFIR Line #	Revenues:							
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)							
10010	Streets and Highways - Powell bill							
10020	All Other Streets and Highways - exclude Powell bill							
10030	Airports							
10040	All Other Mass Transit: bus, rail systems, etc.							
10050	Education-Public School Building Capital Fund/Bond Fund/Lottery							
10060	Health (excluding Medicaid)							
10070	Mental Health (excluding Medicaid)							
10080	Hospitals (excluding Medicaid)							
10090	Human Services-all other including Social Services (excluding Medicaid)							
10100	Natural resources-Environmental Protection							
10110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court cost							
10120	Unauthorized Substance Tax							
10130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees - includes fed.forfeited prop.							
10150	911 Emergency Telephone Services Fund (ETST) Revenue (do not include interest)							
10170	Economical and Physical development - Housing and Community Development, JTPA, Etc.							
10180	Water Supply System							

Governmental Revenues for Cities and Counties								
	The cells shaded in green							
New AFIR Line #	Revenues:							
10190	Sewerage							
10200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly							
10210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State							
10240	Cultural and Recreation							
10220	Other Restricted support							
10230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Franchise taxes(Excise Tax on Piped natural Gas to Cities, Franchise Tax o Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.							
	Total Intergovernmental Revenues							
	Non-Intergovernmental Revenues							
	Taxes:							
10250	County wide tax levy includes current, prior, penalties and interest							
10260	Special tax Districts Levy							
10270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance")							
10280	Occupancy Tax							
10290	Prepared Food							
10300	Amusements licensing and permit taxes							
10310	Gross Short Term Lease and Rental Tax							

Governmental Revenues for Cities and Counties								
	The cells shaded in green							
New AFIR Line #	Revenues:							
10330	Sales Tax includes all articles except the hold harmless provisions recorded in intergovernmental above line 10140.							
10340	Transportation taxes - license or vehicle tax							
10350	Deed Stamp Excise Tax							
10360	Real Property Transfer Tax							
10380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax							
	<u>Utility</u>							
10390	Water Supply System							
10400	Sewer Charges							
10410	Electric							
10420	Gas							
10430	Storm Water Fees							
	<i>Include other utilities on line 10640</i>							
	<u>Sales and Service Fees:</u>							
10440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.							
10840	Medicaid payment received for ambulance and rescue squads							
10450	Airport							
10460	Hospital (exclude Medicaid and intergovernmental)							
10470	Housing project							
10480	Highways and roads (tunnels, bridges and ferries)							
10490	Environmental							
10500	Parking Revenues							
10510	Library Fees							
10520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.							

Governmental Revenues for Cities and Counties								
	The cells shaded in green							
New AFIR Line #	Revenues:							
10530	Cultural - all except libraries and parks and rec listed elsewhere							
10540	Solid Waste - Collection and Landfill Fees							
10550	Mass Transit - Unit Operated							
10560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)							
10570	Health fees (exclude Medicaid and intergovernmental listed above)							
10580	Social Services fees (exclude Medicaid and intergovernmental listed above)							
10590	Mental Health fees (exclude Medicaid and intergovernmental listed above)							
10600	Public Safety							
10610	Inspection fees							
10620	Rents							
10630	Royalties							
10640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities							
	<u>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</u>							
10650	Special Assessments							
10660	Interest earnings-Bond Proceeds							
10670	Interest Earnings on 911 Funds							
10680	All other interest earnings							
10690	1 cent and 5 cent bottle tax							
10700	ABC Mix drink Surcharge							
10710	ABC Profit Distribution							
10720	Privilege Licenses- Occupational and Business							
10730	Building permits							
10740	Other permits including Handgun Permits							

Governmental Revenues for Cities and Counties					
	The cells shaded in green				
New AFIR Line #	Revenues:				
	Intergovernmental Revenues: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)				
10010	Streets and Highways - Powell bill				
10020	All Other Streets and Highways - exclude Powell bill				
10030	Airports				
10040	All Other Mass Transit: bus, rail systems, etc.				
10050	Education-Public School Building Capital Fund/Bond Fund/Lottery				
10060	Health (excluding Medicaid)				
10070	Mental Health (excluding Medicaid)				
10080	Hospitals (excluding Medicaid)				
10090	Human Services-all other including Social Services (excluding Medicaid)				
10100	Natural resources-Environmental Protection				
10110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court cost				
10120	Unauthorized Substance Tax				
10130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees - includes fed.forfeited prop.				
10150	911 Emergency Telephone Services Fund (ETST) Revenue (do not include interest)				
10170	Economical and Physical development - Housing and Community Development, JTPA, Etc.				
10180	Water Supply System				

Governmental Revenues for Cities and Counties					
	The cells shaded in green				
New AFIR Line #	Revenues:				
10190	Sewerage				
10200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly				
10210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State				
10240	Cultural and Recreation				
10220	Other Restricted support				
10230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Franchise taxes(Excise Tax on Piped natural Gas to Cities, Franchise Tax o Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.				
	Total Intergovernmental Revenues				
	Non-Intergovernmental Revenues				
	Taxes:				
10250	County wide tax levy includes current, prior, penalties and interest				
10260	Special tax Districts Levy				
10270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance")				
10280	Occupancy Tax				
10290	Prepared Food				
10300	Amusements licensing and permit taxes				
10310	Gross Short Term Lease and Rental Tax				

Governmental Revenues for Cities and Counties					
	The cells shaded in green				
New AFIR Line #	Revenues:				
10330	Sales Tax includes all articles except the hold harmless provisions recorded in intergovernmental above line 10140.				
10340	Transportation taxes - license or vehicle tax				
10350	Deed Stamp Excise Tax				
10360	Real Property Transfer Tax				
10380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax				
	<u>Utility</u>				
10390	Water Supply System				
10400	Sewer Charges				
10410	Electric				
10420	Gas				
10430	Storm Water Fees				
	<i>Include other utilities on line 10640</i>				
	<u>Sales and Service Fees:</u>				
10440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.				
10840	Medicaid payment received for ambulance and rescue squads				
10450	Airport				
10460	Hospital (exclude Medicaid and intergovernmental)				
10470	Housing project				
10480	Highways and roads (tunnels, bridges and ferries)				
10490	Environmental				
10500	Parking Revenues				
10510	Library Fees				
10520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.				

Governmental Revenues for Cities and Counties					
	The cells shaded in green				
New AFIR Line #	Revenues:				
10530	Cultural - all except libraries and parks and rec listed elsewhere				
10540	Solid Waste - Collection and Landfill Fees				
10550	Mass Transit - Unit Operated				
10560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)				
10570	Health fees (exclude Medicaid and intergovernmental listed above)				
10580	Social Services fees (exclude Medicaid and intergovernmental listed above)				
10590	Mental Health fees (exclude Medicaid and intergovernmental listed above)				
10600	Public Safety				
10610	Inspection fees				
10620	Rents				
10630	Royalties				
10640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities				
	<u>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</u>				
10650	Special Assessments				
10660	Interest earnings-Bond Proceeds				
10670	Interest Earnings on 911 Funds				
10680	All other interest earnings				
10690	1 cent and 5 cent bottle tax				
10700	ABC Mix drink Surcharge				
10710	ABC Profit Distribution				
10720	Privilege Licenses- Occupational and Business				
10730	Building permits				
10740	Other permits including Handgun Permits				

Intergovernmental Expenditures - Governmental Funds - Report all payments to other gov... does not include payments of electric bills to municipalities or sales and use tax payments to the State. This... outsourced. Items included here would be for services or functions that if you did not contract with another... included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are... "Balance Statement" that are not payments to either the State of NC or another government for outsourced... section below.

		Expenses:					
New AFIR Line #	Expenditures	AFIR Line # from Prior County Form					
	<i>General Government</i>						
15000	Financial Administration-Finance, Budget, Tax, internal audit, treasury, purchasing, etc.	128, 129					
15010	Governing Body and Manager/Mayor/Clerk	125, 126					
15020	Elections	127					
15030	General Public Buildings - construction, maintenance, and operation of governmental office buildings not relating to particular purpose - Report single purpose buildings at the purpose specified.	132					
15040	Central Administration - other central administration not elsewhere recorded	134					
15120	Legal Services	130					
15050	All Other General Government - include Register of Deeds	131, 135, 199					
	<i>Public Safety</i>						
15060	Sheriff / Police and emergency management and non-911 funded communications	136, 138, 139, 186, 184					
15070	Emergency Telephone Services Fund (ETSF) (911 fund)	138.1, 138.2, 138.3					

Intergovernmental Expenditures - Governmental Funds - Report all payments to other gov
 does not include payments of electric bills to municipalities or sales and use tax payments to the State. This
 outsourced. Items included here would be for services or functions that if you did not contract with another
 included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are
 Balance Statement" that are not payments to either the State of NC or another government for outsourced S
 section below.

		Expenses:					
New AFIR Line #	Expenditures	AFIR Line # from Prior County Form					
15080	Fire Protection	140, 198					
15090	Inspections	141					
15100	Rescue units	142					
15110	Court Facilities	133					
15130	Jail / Correctional Institutions	137, 186, 184					
15140	Other Jail / Correctional Activities	186, 184					
15150	All other Public Safety including animal control	143, 144, 145					
	Transportation						
15160	Streets & Highways - all other except Powell bill	146					
15170	Streets & Highways - Powell bill						
15180	Mass Transit Bus, commuter rail, light rail, or subway systems	149, 150, 151					
15190	Airport	148					
15200	Sea and inland port facilities						

Intergovernmental Expenditures - Governmental Funds - Report all payments to other gov... does not include payments of electric bills to municipalities or sales and use tax payments to the State. This... outsourced. Items included here would be for services or functions that if you did not contract with another... included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are... "Balance Statement" that are not payments to either the State of NC or another government for outsourced... section below.

		Expenses:					
New AFIR Line #	Expenditures	AFIR Line # from Prior County Form					
15210	Parking Facilities - garages, parking lots, and all purchases and maintenance of meters, etc.	147					
15220	All other transportation						
	<u>Human Services</u>						
15230	Health	162, 195					
15240	Mental Health	163, 196					
15250	TANF Payment paid to DHR	189					
15260	Special Assistance to Adults paid to DHR	190					
15270	All other Social Services - administration	164					
15280	All other Social Services - direct assistance programs	165					
15290	Hospitals- Owed by your unit of government	166					
15300	Private Hospitals	167					
15310	All Other Human Services include legal aid	160, 168, 169, 170					
	<u>Utilities</u>						
15320	Water Supply System	176					

Intergovernmental Expenditures - Governmental Funds - Report all payments to other gov
 does not include payments of electric bills to municipalities or sales and use tax payments to the State. This
 outsourced. Items included here would be for services or functions that if you did not contract with another
 included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are
 Balance Statement" that are not payments to either the State of NC or another government for outsourced S
 section below.

		Expenses:					
New AFIR Line #	Expenditures	AFIR Line # from Prior County Form					
15330	Sewerage Systems	176					
15340	Electric Supply Systems						
15350	Natural gas supply system						
15360	Storm Water						
15370	All Other utilities - cemeteries	154					
	Education						
15380	School - All educational expenditures for K thru high school including current expense, capital outlay, timber receipts, teacher supplements, etc.	191, 192					
15390	Community College - All educational expenditures to a State Community College including current expense, capital outlay, etc.	193, 194					
	Other						
15400	Economic & Physical Development-Planning, Zoning, Community Development, HUD,JTPA	157, 158, 161, 156					
15410	Parks and Recreation	171					
15420	Libraries	174, 197					

Intergovernmental Expenditures - Governmental Funds - Report all payments to other gov
 does not include payments of electric bills to municipalities or sales and use tax payments to the State. This
 outsourced. Items included here would be for services or functions that if you did not contract with another
 included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are
 Balance Statement" that are not payments to either the State of NC or another government for outsourced S
 section below.

		Expenses:					
New AFIR Line #	Expenditures	AFIR Line # from Prior County Form					
15430	Coliseums, Museums, etc.- all cultural	172, 173, 175					
15440	Solid Waste / collection, street cleaning and landfill	152					
15450	Drainage & Watershed	153					
15460	All other Natural Resources/environmental	155					
15470	All Other - including unallocated Fringe Benefits	159, 183					
	<u>Debt Service Payments</u>						
15480	School Debt	178					
15490	Community College	179					
15500	Hospital	180					
15510	Water	177					
15520	Sewer						
15530	Electric						
15540	Gas						
15550	Other	181					

Intergovernmental Expenditures - Governmental Funds - Report all payments to other gov
 does not include payments of electric bills to municipalities or sales and use tax payments to the State. This
 outsourced. Items included here would be for services or functions that if you did not contract with another
 included. Collection of Property Taxes, Payments for Housing Prisoners, Shared cost for operation of a Public

Non-Intergovernmental Expenditures - Governmental Funds - All Expenditures that are
 Balance Statement" that are not payments to either the State of NC or another government for outsourced S
 section below.

		Expenses:					
New AFIR Line #	Expenditures	AFIR Line # from Prior County Form					
	Total Expenditures						
	Other Financing Uses:						
15560	Transfers-out to Other Funds						
15570	Payment to refunded bond escrow agent						
15580	Other financing Uses						
	Total Other Financing Uses						
	Change in Fund Balance (calculated from the form)						
	Reconciliation with - Revenues, Expenditures, and						

Proprietary Revenues for Cities and

	This is a revised Annual Financial Information Report. It is designed so that the information collected ties to Proprietary Rev Tab and the Proprietary Exp Tab should tie to the "Statement of Revenue, Expenses, and Capital Financial Statements. Internal Service Funds are not included in this Section.							
	Municipalities - Numbers in shaded columns of this color are line numbers from the previous version of the AFIR the new form.							
	Data is entered in the Yellow shaded Cells							
New AFIR Line #	Revenues (Operating and Non-Operating):							
	Contributed Capital or operating grants from other Governments: Include grants, American Recovery and Reinvestment Act (ARRA), shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans and receipts from utility sales to other governments (reported in Sales and Service Fees)							
20010	Streets and Highways - Powell bill							
20020	All Other Streets and Highways - exclude Powell bill							
20030	Airports							
20040	All Other Mass Transit: bus, rail systems, etc.							
20050	Education-Public School Building Capital Fund/Bond Fund/Lottery							
20060	Health (excluding Medicaid)							
20070	Mental Health (excluding Medicaid)							
20080	Hospitals (excluding Medicaid)							
20090	Human Services-all other including Social Services (excluding Medicaid)							
20100	Natural resources-Environmental Protection							
20110	Public Safety-Clerk of Superior Court facility fees, arrest fees & other court costs							
20120	Unauthorized Substance Tax							
20130	All other Public Safety fees- Excluding Unauthorized substance tax and clerk of court facility fees							
20170	Economical and Physical development - Housing and Community Development, JTPA, Etc.							
20180	Water Supply System							
20190	Sewerage							
20200	Electric Power System - Other than the Franchise Tax on Electric Power received from the State Quarterly							
20210	Gas Supply System - Other than Excise Tax on Piped natural Gas received Quarterly from the State							
20240	Cultural and Recreation							
20220	Other Restricted support							

Proprietary Revenues for Cities and

	This is a revised Annual Financial Information Report. It is designed so that the information collected ties to Proprietary Rev Tab and the Proprietary Exp Tab should tie to the "Statement of Revenue, Expenses, and C Financial Statements. Internal Service Funds are not included in this Section.							
	Municipalities - Numbers in shaded columns of this color are line numbers from the previous version of the AF the new form.							
	Data is entered in the Yellow shaded Cells							
20230	Other Unrestricted support: Fed includes PILOT, All Quarterly Utility Franchise taxes(Excise Tax on Piped natural Gas to Cities, Franchise Tax o Electric Power to Cities, Sales Tax on Telecommunications Services to Cities, Sales Tax on Video Programming to Cities and Counties), Transitional Hold Harmless distributions, Beer and Wine Tax, Medicaid Hold Harmless (for sales tax), other unrestricted intergovernmental revenues.							
	Total Intergovernmental Revenues							
	Revenues from Sources other than Governmental Entities							
	<u>Taxes:</u>							
20250	County wide tax levy includes current, prior, penalties and interest							
20260	Special tax Districts Levy							
20270	School - Tax levy includes current, prior, penalties and interest (if reported on your "Statement of Revenues, Expenditures and Changes in Fund Balance")							
20280	Occupancy Tax							
20290	Prepared Food							
20300	Amusements licensing and permit taxes							
20310	Gross Short Term Lease and Rental Tax							
20330	All Sales tax except hold harmless amt. listed above in intergovernmental revenues line 20140							
20340	Transportation taxes - license or vehicle tax							
20350	Deed Stamp Excise Tax							
20360	Real Property Transfer Tax							
20380	All other Tax Revenues-including white goods tax, Solid waste disposal tax, Electronics Management Funds and scrap Tire Disposal Tax							
	<u>Utility</u>							
20390	Water Supply System							
20400	Sewer Charges							
20410	Electric							
20420	Gas							
20430	Storm Water Fees							
	<i>Include other utilities on line 20640</i>							
	<u>Sales and Service Fees:</u>							
20440	Medicaid payments received for all functions except EMS (ambulance and rescue): Health, Mental Health, Social Services, Hospitals, etc.							

Proprietary Revenues for Cities and

	This is a revised Annual Financial Information Report. It is designed so that the information collected ties to Proprietary Rev Tab and the Proprietary Exp Tab should tie to the "Statement of Revenue, Expenses, and Capital Financial Statements. Internal Service Funds are not included in this Section.							
	Municipalities - Numbers in shaded columns of this color are line numbers from the previous version of the AF the new form.							
	Data is entered in the Yellow shaded Cells							
20840	Medicaid payment received for ambulance and rescue squads							
20450	Airport							
20460	Hospital (exclude Medicaid and intergovernmental)							
20470	Housing project							
20480	Highways and roads (tunnels, bridges and ferries)							
20490	Environmental							
20500	Parking Revenues							
20510	Library Fees							
20520	Park and Rec - including parks, golf, tennis, football, basketball, rec courses, etc.							
20530	Cultural - all except libraries and parks and rec listed elsewhere							
20540	Solid Waste - Collection and Landfill Fees							
20550	Mass Transit - Unit Operated							
20560	Ambulance and Rescue Squad charges (exclude Medicaid and intergovernmental listed above)							
20570	Health fees (exclude Medicaid and intergovernmental listed above)							
20580	Social Services fees (exclude Medicaid and intergovernmental listed above)							
20590	Mental Health fees (exclude Medicaid and intergovernmental listed above)							
20600	Public Safety							
20610	Inspection fees							
20620	Rents							
20630	Royalties							
20640	Other sales and service fees - Register of Deeds, cemeteries, cable television, telephone utilities							
	<i>All Other (exclude taxes, intergovernmental, utilities, sales and service included above):</i>							
20650	Special Assessments							
20800	Sale of property or capital assets							
20660	Interest earnings-Bond Proceeds							
20670	Interest Earnings on 911 Funds							
20680	All other interest earnings							
20690	1 cent and 5 cent bottle tax							
20700	ABC Mix drink Surcharge							
20710	ABC Profit Distribution							
20720	Privilege Licenses - Occupational and Business							
20730	Building permits							
20740	Other permits including Handgun Permits							

Proprietary Revenues for Cities and

	This is a revised Annual Financial Information Report. It is designed so that the information collected ties to Proprietary Rev Tab and the Proprietary Exp Tab should tie to the "Statement of Revenue, Expenses, and Changes in Net Position - Proprietary Funds" in your audited financial statements. Internal Service Funds are not included in this Section.							
	Municipalities - Numbers in shaded columns of this color are line numbers from the previous version of the AF Form - the new form.							
	Data is entered in the Yellow shaded Cells							
20750	Other licenses - include marriage licenses							
20760	Private Contributions and Donations							
20770	All other revenues not tax, intergovernmental, utilities or sales and service included above							
	Total Revenues							
	The Total Operating and NonOperating Revenue numbers on row 91 immediately above should tie to the total Revenue numbers on your "Revenues, Expenses and Changes in Net Position - Proprietary Funds" in your audited financial statements.							
	Transfers and Other Items							
20780	Transfers-in from Other Funds							
20830	Capital Contributions from non-governmental entities that is not listed elsewhere.							
20850	Capital Contributions from other funds of the government.							
20820	Extraordinary Items (that add to net position)							

2015 Changes

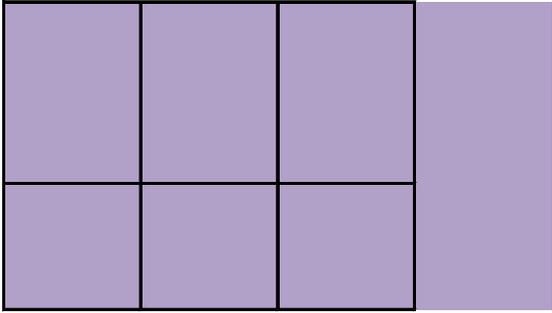
1. Utility taxes are no longer franchise taxes but sales taxes. The "Line Item Instructions-Gov" tab, "Gov. Revenue" tab, "Line-Item Instructions-Propr" tab, and the "Proprietary Rev." tab descriptions have all been changed to describe the utility taxes as sales tax. We did consider reclassifying the taxes to be included in the sales tax line, but decided against it. Sales tax revenues are historically analyzed and we did not want to disrupt this analysis. Also these taxes probably not react to the market in the same manner as traditional sales tax and we did not want to complicate the information. All these taxes can be obtained from the Department of
2. Questions 30040 on the "Miscellaneous" tab were removed since similar questions are now asked on the Data Input worksheet that is submitted with your audit reports.
3. Questions 30070 on the "Miscellaneous" tab were removed since similar questions are now asked on the Data Input worksheet that is submitted with your audit reports.

2016 Changes

No changes

CCH Line Number

10230		
30040	Gross amount of Separation Allowance paid to Law Enforcement Officers . Do not include amount paid to trust account, only gross amounts paid to officers.	184
30070	Does the unit have a retiree health care benefit where the County/City pays a share of the monthly premium for the retiree?	New



Gross amount of Separation Allowance paid to Law Enforcement Officers. Do not include amount paid to trust account, only gross amounts paid to officers. This amount might be a repeat of amounts already included on the previous expenditure/expense tabs, which is ok.

Municipalities and Counties should select yes or no from the drop down box to indicate if the unit pays all or a portion of the retiree's health insurance. If the retiree pays the entire premium and the unit just has an implicit liability they should answer no.