

**2012 Census of Governments – F-28
Cognitive Interview Protocol Draft
April 26, 2011**

(This protocol is a guide – the questions presented here won't necessarily be asked exactly as worded in the protocol or in this order. It is important to note that not all questions will be asked in every interview.)

Introduction

Introduce observers and their background

Purpose of visit:

Let me start by telling you a little about what we will be doing today. The Census of Governments is mailed out once every five years and collects comprehensive information about such topics as government revenue, expenditures, and financial assets.

We are in the process of re-designing the Census of Governments in order to better meet our data users' needs. We have made several changes to the form based, in part, from feedback from data providers like yourselves. We are now interested in seeing how you would handle the redesigned form.

Permission to audio-tape discussion? Have R sign consent form.

Before we get started, I'd like to audio tape this interview so I don't have to rely on my memory later. This session is confidential. Only persons connected with this project will have access to your tape. If that's all right with you, please sign this consent form. It also tells you about the confidentiality of this session.

Background Information

Respondent Background

- Can you tell me a little about the services [government name] provides?
- Can you tell me a little about your role at this [government name]?
 - o What are you responsible for?
- Does [government name] have home rule authority?
- Have you completed forms (i.e. surveys, censuses) from the Census Bureau for [government name]?
 - o If so, which ones?

Now I'm going to hand you a copy of the questionnaire. We'll go through it page by page. Please write on it, and complete it as if we weren't here, to the extent possible.

We are only interested in certain items on the form. I will ask you some additional questions as you finish these items of interest.

Testing of F-28

General Instructions

- In your own words, please describe what instruction #1 is asking for you to report. Are you familiar with the terms being used in this instruction?
- Does your government deal with bond redemption and interest funds, or construction/development funds?
- Would you have any issues excluding refunds or transfers between funds or accounts?
- Is there anything in instruction #1 that you don't understand? Is anything missing from this instruction?
- Do you typically wait for audited figures to become available before reporting information? If so, is it possible to provide any of this information prior to the audit being completed?
- In your own words, please describe what instruction #4 is asking for you to report. Are you familiar with the terms being used in this instruction?
- Do you have any concerns about the other instructions?

Part 1 – Ending Date of Fiscal Year

- If you were receiving this form in <insert month>, how would you answer this question?
- What does the instruction 'use this fiscal year even though a more recent one may be available' mean?

Part 2 – Tax Revenues

- (2.1) What did you have to do in order to provide a value for Property Taxes? Is this amount readily available in your records? Does this amount exclude service charges, fines, special assessments, or interest earnings?
- (2.1) While answering question 1, do you recall whether you read the include/exclude statements? Did you find any part of these statements to be out of place (i.e., was there something in the include statement that you would normally exclude or vice versa)?
- (2.2) How do you define Local Sales Taxes? Are there any differences in how you define Local Sales Tax and how we have defined it? Is there anything in our definition that is confusing?
- (2.2) Do you recall whether you read the include and exclude statement? Do you have any concerns about these?
- (2.2 A-G) Are the terms we use for the items you have completed the same as those you use in your records?
 - o If no, what term do you use?
 - o Do you have any suggestions for renaming any items?
- (2.2 H) What other types of taxes are you including in 'Other sales tax'? (Probe on any answers that seem to fit within the categories above).

- o How did you go about calculating a total for “Other sales tax.”
- (2.2 A-H) Do you have to make any changes or calculations to get the numbers you would report in these spaces?
- (2.3) In your own words, what is section 3 asking about?
- (2.3 A-E) Are the terms we use for the items you have completed the same as those you use in your records?
 - o If no, what term do you use?
 - o Do you have any suggestions for renaming any items?
- (2.3 F) What other types of taxes are you including in ‘Other licensing and permit taxes’? (Probe on any answers that seem to fit within the categories above).
 - o How did you go about calculating a total for ‘Other licensing and permit taxes.’
- (2.4) How did you go about answering these items?
- (2.5) What other types of taxes are you including in this section? (Probe on any answers that seem to fit within the categories above).

Part 3 – Intergovernmental Revenues

- What did you have to do in order to gather this information?
- Do you know the source these revenues are coming from?
- Did you receive any grants or other revenues that were co-mingled from both the state and the Federal government? How did you handle that on this item? Are you always aware of the original source of the revenue (i.e., with pass-through funds)? Does your financial system have the capability to separate co-mingled revenues into its separate components? If not, how do you normally classify co-mingled revenues?
- Are there any categories that don’t make sense, or don’t match up to your records?
- (3.6 and 3.7) *If included only one, probe* – Does this number include any funding for the other category?
 - o [If combined] What would you need to do in order to separate water supply system intergovernmental revenue from sewage? How much time would it take you to separate those figures?
- (3.8-3.9) Did you have any issues supplying separate amounts for the utilities on this form?
 - o Did you include any utility sales in these amounts?
- (3.12) What does the phrase ‘natural resources’ mean to your government?
- Does [government] provide any services that you would consider are natural resources?
 - o What services would you include in natural resources?
 - o What services would you exclude from natural resources?
 - o *If R gives answer:* What types of activities are included for this figure?
 - o *If R does not give answer:* Can you give an example of what this would include?
- (3.14) What other types of revenue are you including in this section? (Probe on any answers that seem to fit within the categories above).

- Did you receive any intergovernmental revenue that was allocated to more than one of the categories listed below? How did you go about determining how much belonged in each category?

Part 4 – Revenues – Other than Tax and Intergovernmental Revenues

- (4.1) Of the categories listed, which if any are difficult to report based on your records? Are there any other systems you collect utility sales revenues from that aren't listed as options?
- (4.2) How did you provide the information for these other sales and service revenues? Are there any listed here that you feel should be listed elsewhere?
- Where would you report amounts received from other governments?
- (4.2 A) *If blank* Does your government provide sewerage services? Where did you report the revenue from those services?
 - o Do your books contain separate amounts for water and sewerage revenue? If not, would you be able to provide separate amounts? Would an estimate be possible?
- (4.2 E) *If completed* What does this figure include? How did you handle revenue from Medicare patients? Medicaid patients? Do you have information for both these types of patients available in your records?
- (4.2 H) *If completed* How are the revenue from highways/roads recorded in your books?
- (4.2 J) *If completed* Do you have the revenue from your schools broken out in the categories requested on the form? If not, what did you do in order to provide the information on the form?
- (4.2 L) *If completed* What did you include in your figure?
- (4.3) In your own words, how would you define special assessments? How did you provide the information for special assessments?
 - o What sorts of special assessments does your government provide? How do you account for special assessments in your records?
- (4.4) Does (government) have receipts of property or other capital assets? How are these numbers recorded in your records (i.e., separately or combined)?
- (4.5) Does the interest earnings amount that you have in your records include earnings from employee pension funds? If so, did you exclude that amount in the figure provided?
- (4.6) What did you have to do in order to provide a fines and forfeits figure for the form?
- (4.7) What does "temporary possession or use" mean to you in this section? Does (Government) obtain any revenues from loaning, leasing, renting any of its properties?
- (4.8) Does your government have royalties revenue?
- (4.9) Did you include non-cash donations in the figure that you provided? Are non-cash private donations accounted for in your records?
- (4.10) What other types of revenue do you receive? Are any of the examples provided in the include or exclude lists unclear to you? Is there any other information that we should provide in this item?

- (4.10) What other types of revenue are you including in this section? (Probe on any answers that seem to fit within the categories above).

Part 5 – Total Revenues

- How did you arrive at the figure in Part 5? How does this figure compare with revenue numbers from other sources? Do you check this number with any other revenue numbers from other reports?

Part 6 – Intergovernmental Expenditures

- How often does this agency make payments to other governments for services or programs?
- How is this information handled in your records?
- What types of expenditures are you including as part of Part 6 for the local and State governments?
- What did you have to do in order to gather this information?
- Did you make any combined payments to local and state governments? How did you handle reporting that information?
- Are there any categories that don't make sense, or don't match up to your records?
- (6.7 and 6.8) Are the services for water and sewerage to your government handled separately or together? *If there is one combined water/sewerage expense* Are you able to determine which portion of your expenses was due to water and which part was due to sewerage? Would you be able to make an estimate for these separately?
- (6.10) *If completed* What types of expenses are you including here?
- (6.19) Does [government] pay for any services that you would consider natural resources?
 - o What services are you including in this item?
 - o Is this definition easy to understand?
- Are any of these categories combined in your records? If so, did you separate the amounts into the correct categories? How did you go about doing this?
- Are there any types of government services that you make payments for that you do not see included on this list? If so, what are they? Where would you report these totals?
- *If they left Part 6 blank, ensure that they checked the box at the end of the part. If not, Do you recall seeing the note at the bottom of page 11? If not What could we do to make this more obvious on the form?*

Part 7 – Direct Expenditures By Purpose And Type

- In your own words, what is the difference between a current operation and a capital outlay?
- How easy or difficult is it to break down these items into Current operation and capital outlays? Do you have to make any calculations to separate these numbers? How are these figures represented in your books?

- (7.10 -7.11) *If completed* Items 10 and 11 both are related to health, do you track expenditures separately for hospitals and other health expenses? If not, how would you handle this item?
- (7.12) *If completed* Where would you report local court activities or local correction activities? Are the instructions on the form clear for where you should report expenditures for these activities?
- (7.18) *If completed* How are public welfare expenses accounted for in your books?
 - o What sorts of categories do you have?
 - o How did you go about handling the different categories that we are asking about? Please walk me through how you went about providing information for this section.
 - o Do you recall seeing the exclude statement below section F? Does this statement apply to you? How did this affect the figures that you provided? Which parts of item 18 would this exclude affect?
- (7.21) *If completed* Is the definition of natural resources here (Item 21) comparable to the other definitions of natural resources provided on this form?
- (7.30) How is interest on debt handled in your records? How well do the categories on the form match your records? Would you have to make calculations to get these numbers?
- (7.31) What types of items would you include here?
 - o Do you recall reading the include and exclude instructions? Were there any that were of concern for you?
 - o How easy/difficult is it to provide the information for these other expenditures?
 - o Did we provide enough space to include all of your “other expenditures”?
 - o What would you do if you did not have enough space to include these figures?
 - o How long would it take you to come up with these figures?

Part 8 – Total Expenditures

- How did you arrive at the calculation for Part 8? Did you check this number with any other expenditures numbers from other reports?

Part 9 – Personnel Expenditures

- How did you arrive at the calculation for Part 9? What does “paid employees of your government working on construction projects” mean to you?
- Do you have to make calculations to come up with these numbers? How long does this process take you?

Part 10 – Indebtedness

Long-term Debt

- In your own words, what is long-term debt? How does our definition match to yours?

- (10.1) Is information about your debt for public purposes combined in one location in your records, or would you have to go to more than one location for this?
 - o Are there any calculations that need to be done to obtain these numbers? If so, what did you have to do to provide these figures?
 - o About how long would it take you to gather this information?
 - o Did you include capital leases?
- (10.2) In your own words, what is this item asking you for? What is the term that you use in your government for this type of debt?
 - o Do you have access to the information for this type of debt?
 - o Do you keep track of this information for your own purposes? Why or why not?
 - o If you don't keep track of this information, how would you go about handling this section on the form? Would you be able to provide estimates for this information?

Short-term (Interest-bearing) Debt

- In your own words, what is short-term debt? How does our definition match to yours?
- Does your government have short-term debt? What is the time period that your government considers as short-term?
- How is short-term debt represented in your books? Is it broken out separately from long-term debt?
- Is all of your short-term debt "interest-bearing?"
- Do you use a different term to refer to this type of debt?
- What would you have to do in order to provide the outstanding amounts for your short-term debt at the beginning and end of your fiscal year?

Part 11 – Cash And Investments Held At End Of Fiscal Year

- What does "on hand or on deposit" mean to you?
- Do you have the information available for the totals at the end of the fiscal year?
- Did you include any non-security assets in this question?
- Are there any other investments that we did not include on this list that you typically keep in your records?

Part 12 – Remarks

- Is there anything you typically include in the remarks section?

Part 13 – Certification

- Is there any information that is missing from this part of the survey?

Wrap-Up

- Approximately how long would it take for you to complete this form?
- How could we make this form easier for you?
- What was the most difficult sections for you to complete? Why?
- What was the easiest section for you to complete? Why?

- Would you have to work with any others in your government in order to provide the information requested on this form? If yes, how would you go about getting that information?
- Any other comments/questions?