

**2012 Census of Governments – F-32
Cognitive Interview Protocol Draft
April, 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 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-32

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

- 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?
- What other types of taxes are you including in 'Other Taxes'?

Part 3 – Intergovernmental Revenues

- What types of revenue are you including as part of intergovernmental revenue for the local, state, and Federal governments?
- Did you include any utility sales in these amounts?
- 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?

Part 4 – Revenues – Other than Tax and Intergovernmental Revenues

- (4.1) What does the term ‘current charges’ mean to you? What are the types of charges that you collect revenue from?
- (4.2) How did you provide the information for special assessments? What sorts of special assessments does your government provide? How do you account for special assessments in your records?
- (4.3) Did you have any tax sales revenue? Did you report those values in Part 2 (Tax revenues)?
- (4.4) 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?
- (4.5) What did you have to do in order to provide a fines and forfeits figure for the form?
- (4.6) Does your government have royalties revenue?
- (4.7) Did you include non-cash donations in the figure that you provided? Are non-cash private donations accounted for in your records?
- (4.8) What other types of revenue do you receive? Are any of the examples provided in the includes or excludes unclear to you? Is there any other information that we should provide in this item?

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 - Expenditures

- (6.1) How did you go about providing a total construction expenditures figure? In your books do you account for the amount performed by contractors and the amount performed by your staff?
- (6.2) What did you include for this figure?
- (6.3) Is this figure readily available in your books? Do you keep a record of the interest paid on all of your debts?
- (6.4) What types of goods or services are you paying other governments for? Are you able to break out this expenditure between State and local governments?
- (6.5) What are some of the other expenditures that you are including in this figure? Where did you have to go in order to gather this information?
- Did you read the Includes and Exclude statements? Where there any terms that were unfamiliar to you?
- Are there any common expenditures that you make payments for that weren't mentioned in this part?

Part 7 – 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 8 – Indebtedness

Long-term Debt

- In your own words, what is long-term debt? How does our definition match to yours?
- (8.1) 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?
- (8.2) 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 to? obtain 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 9 – 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 10 – Remarks

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

Part 11 – 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?

