

Part II	PERSONNEL EXPENDITURES	Amount — Omit cents
	Report here your county's total expenditure for salaries and wages (these amounts should also be included in column (a) of part 1)	Z00 \$

Part III COMMENTS

Part IV MISCELLANEOUS DETAIL — Must be provided for line number 35

Miscellaneous expenditure	Wages/Salaries (a)	Operations (b)	Construction (c)	Capital (d)	Cash Transfers to county boards (e)	Total Expenditures
a. Abandon Vehicles						
b. Central Mail						
c. Economic Development						
d. Home Land Security Grants						
e. Records Center						
f. Combined Communiations Center						
Totals to line 35 on page 1						

Part V DATA SUPPLIED BY

Signature of official	Telephone		
	Area code	Number	Extension
email address	Fax		
	Area code	Number	Extension
Title	Date		

INSTRUCTIONS

OBJECTIVE — To report the actual cost of operating county government.

SPECIFIC LINE ITEMS — All county expenditures should be classified according to the line item included in the abstract form. If the individual clerk has a particular item which does not seem to fit into one of the line item captions we have provided, please contact our office to determine the proper grouping. Also, our analysis of some abstracts from previous years showed the following captions had been used by some clerks. We have indicated the line items which should be used to report these costs.

Line number and item		Items to include	Line number and item		Items to include		
5	County sheriff	Radio communications	32	Social services – Welfare	Human services commission		
		Search and rescue			WIC		
6	County attorney	District attorney			CSBG program		
8	County surveyor	County engineer			Vital statistics and burials		
11	District court	Clerk of district court			Juvenile programs		
17	Sewerage	Waste water treatment			County assistance		
18	Civil defense	Emergency management			33	Social services – Other	Youth camp
20	Health (other than hospitals)	Health nurse					Community board
		Ambulance					Senior citizens
		Animal control					Human resources
28	Natural resources (Not special districts)	Weed and pest control	34	County administration	General funds		
		Soil conservation			Legal notices		
		Land farm			Public works director		
29	Parks and recreation	Museums	35	Miscellaneous	Central mail		
30	Financial administration	Data processing			Printing and publishing		
		Audit			Records system		
		Grant administration			Chamber of commerce		
31	Juvenile probation	Juvenile probation			Insurance (property and liability)		
		Planning committee					
		Human services commission					

Benefits, insurance, bonds, workers' compensation, and unemployment taxes should be allocated to personnel costs by department or miscellaneous.

Exclude interest on G.O. bonds (Reported by county treasurer).

Note: Direct Expenditures, Part I, Column (a), includes salaries and wages and current expenses. Personnel Expenditures, Part II, is the total of salaries and wages only. The amount in Part II will be substantially less than the amount in Part I, Column (a).