

Explanation of Items – Overview Report

Tax Allocation (Per Capita) (6)	Consists of Article 40
Tax Allocation (Point of Sale)	Consists of Article 39, 42 and 44
Tax Allocation (Other) (5)	Consists of food
Before Adjustments (3)	Consists of Tax Allocation (Per Capita), Tax Allocation (Point of Sale) and Tax Allocation (Other)
Article Adjustment (7)	Consists of Article 42 cost which are divided among all 100 counties based on their pro rata Article 42 collections, not including food
Cost of Collection (8)	Received yearly from Financial Services. DOR's cost of administering tax
Per Capita Adjustment G. S. 105-486(B) (9)	Based on the rate table of adjustment factors in G. S. 105-486(b), this will increase or decrease the amount distributed to your county, dependent upon your county's rate
Distributable Proceeds	Consists of Before Adjustments figure, Article Adjustment, Cost of Collection & Per Capita Adjustment
INITIAL AMTS (1)	Amounts collected cash in the door and other adjustments for the period.
GROSS COLL	Derived by figures going into distribution
REFUNDS	Refunds coming from a particular county
FRGN AMT (2)	Foreign amount is your county's portion of the taxes that cannot be identified as being attributable to a particular taxing county.
PER CAP ADJ (3)	Per capita adjustment in the initial amounts row is based on G. S. 105-486(a) and is a series of calculations that is either subtracted or distributed back to your county based on statute.
Population (10) and Per Capita Ratio (11)	Information is received from the State Demographer yearly