

# COUNTY REIMBURSEMENT GUIDE OF ELECTION COSTS

SECRETARY OF STATE  
FINANCIAL SERVICES SECTION  
Updated 1/18/18

# WHEN WOULD THE COUNTY BE REIMBURSED BY THE STATE?

- STATEWIDE AUTOMATIC RECOUNT or RECALL
  - Elected Officials
  - Statewide Initiatives/Measures
- SPECIAL ELECTION ON STATEWIDE MEASURE
  - On legislative approved exceptions only
- RECALL ELECTION FOR STATE OFFICE
- SPECIAL ELECTION FOR U.S. SENATOR or REPRESENTATIVE IN CONGRESS
- DEMAND FOR RECOUNT

# BASIS FOR ALLOWABLE EXPENSES

GENERALLY ACCEPTED ACCOUNTING  
PRINCIPLES (GAAP)

OREGON REVISED STATUTES (ORS) 246.120,  
246.179, 254.046, 255.305, 258.231

OREGON ADMINISTRATIVE RULES (OAR)  
165-20-0050

OREGON ACCOUNTING MANUAL (OAM)

# PROCESS FOR STATEWIDE AUTOMATIC RECOUNT or RECALL

- Election Occurs
- Election Results Triggers Recount Action
- County Completes Recount
- County Collects Cost Details and Completes State Election Forms for Reimbursement
- Counties Submit Claim with Proper Supporting Documentation to the Accounting Department at Secretary of State at: [accounting.sos@oregon.gov](mailto:accounting.sos@oregon.gov)

...Automatic Recount or Recalls Continued

## DEADLINES TO SUBMIT REQUESTS

- Primary Election....July 15th
- General Election...December 31st
- Special Election...45<sup>th</sup> Day After Election

# PROCESS FOR SPECIAL ELECTION OF STATEWIDE MEASURE

- Election Occurs
- County Completes Election Results
- County Collects Cost Details and Completes State Election Reimbursement Forms
- Counties Submit Claim with Proper Supporting Documentation to the Accounting Department at Secretary of State at: [accounting.sos@oregon.gov](mailto:accounting.sos@oregon.gov)

...Statewide Measure Special Election Continued

## DEADLINES TO SUBMIT REQUESTS

- Primary Election....July 15th
- General Election...December 31st
- Special Election...45<sup>th</sup> Day After Election

**MEASURE 101**

**DEADLINE IS MARCH 9, 2018**

... Auto Recount or Recalls and Statewide Special Election Continued

- Accounting Reviews For Allowable Expenditures
- Total Reimbursable Amount Collected and Request Submitted To E-Board For Funding (Applicable For Statewide Recall or Recounts and State Special Elections Only)
- Once Funding Received, Elections Director Approves Reimbursements To Be Issued
- SOS Accounting Issues Payment To County

# PROCESS FOR DEMAND FOR RECOUNT

- Election Occurs
- Demand Request Submitted To Elections Division Using SEL800 with Required Deposit
- Elections Notifies Applicable County That Recount Has Been Requested
- County Completes Recount
- County Collects Cost Details and Completes State Election Forms For Reimbursement

## ...Demand for Recount Continued

- Counties Submit Claim with Proper Supporting Documentation to the Accounting Department at Secretary of State at: [accounting.sos@oregon.gov](mailto:accounting.sos@oregon.gov)
- Accounting Reviews For Allowable Expenditures
- Elections Director Approves Reimbursements
- SOS Accounting Invoices Party Requesting Recount for Remaining Costs of Recount
- Receive Payment From Requesting Party
- SOS Accounting Issues Reimbursement To County

# REQUIRED FORMS FOR THESE REIMBURSEMENT PROCESSES

*Please Check for Current Version*

- SEL237 ELECTION DAY REPORT (Rev. 1/14)
- SEL951 AVERAGE BALLOTS CAST/AVERAGE AGGREGATE REGISTRATION WORKSHEET
- SEL952 ALLOCATED COST WORKSHEET (Rev. 6/13) 8 Pages
- SEL953 LOCAL ELECTIONS BILLING WORKSHEET (Not Required For State Elections)

**ELECTION DAY REPORT**

**SEL 237**

rev 01/14  
OAR 165-020-0050, ORS 254.046, ORS 253.305



**DUE**

Primary Election July 15th  
General Election December 31<sup>st</sup>  
Special Election 45<sup>th</sup> day after any other election

\_\_\_\_\_  
**COUNTY**

\_\_\_\_\_  
**ELECTION DATE**

1	Number of Districts holding elections	_____
2	Number of Precincts involved in election	_____
3	Number of election personnel used for the election	_____
4	Total eligible voters	_____
5	Total ballots cast	_____
6	Voter turnout (Divide line 5 by line 4)	_____
7	Cost of the Election (from SEL 952)	
a	Printing	\$ _____
b	Personnel	\$ _____
c	Supplies	\$ _____
d	Ballot Dropsites	\$ _____
e	Mileage	\$ _____
f	Computer Services	\$ _____
g	Postage	\$ _____
h	Miscellaneous	\$ _____
i	Amortization	\$ _____
8	Voters' Pamphlet Expenses (from SEL 952)	\$ _____
9	Subtotal (7a through 7i and 8)	\$ _____
10	Less any revenue:	\$ _____
11	<b>TOTAL COST:</b>	\$ _____
12	Election cost per Eligible Voter (Divide line 11 by line 4)	\$ _____
13	Election Cost per Ballot Cast (Divide line 11 by line 5)	\$ _____

Signed \_\_\_\_\_ Date \_\_\_\_\_  
County Elections Official

# ELECTION DAY REPORT SEL237

- Required Form
- This Is A Summary Of Claim Details
- Calculations Should Coincide With Applicable SEL952 Costs
- Be Sure Form Is Signed and Dated

# SEL952

## ALLOCATED COST WORKSHEET

### (Required Form)

#### Section 7 of SEL237 : Costs of Election

- a. Printing
- b. Personnel
- c. Supplies
- d. Ballot Deposit Locations
- e. Mileage
- f. Computer Services
- g. Postage
- h. Miscellaneous
- i. Amortization



**Invoice**

Date Number  
1/4/2010 18145

Billed To:

RECEIVED  
JAN 04 2010

COPY



RYDER GRAPHICS  
RYDER ELECTION  
SERVICES, L.L.C.

370 SW 11th Avenue, Suite 100  
Portland, OR 97204  
503-582-9024  
503-582-9025

Thank you for your business		P.O. No.	Terms	Reference
			No. 15	
Description	Rate	Amount		
54,500 Ballots for the January 26, 2010 Election		0,355.00		
Freight		130.76		
Total		510,485.76		

- Invoice Is Provided From The Vendor That Printed The Ballots
- Bottom Of Invoice Notes It Is Backup For #1 Printing Section



**ALLOCATED COST WORKSHEET  
FOR VOTE-BY-MAIL ELECTIONS**  
(Do not include dedicated expenditures)

**2. PERSONNEL**

**COST**

Boards

\_\_\_\_\_

Security

\_\_\_\_\_

Permanent Staff Overtime

\_\_\_\_\_

Temporary Staff

\_\_\_\_\_

Supply Delivery

\_\_\_\_\_

Data Processing Staff

\_\_\_\_\_

Dropsite Delivery

\_\_\_\_\_

Ballot Pickup

\_\_\_\_\_

Envelope Labeling

\_\_\_\_\_

Envelope Insertion

\_\_\_\_\_

Sorting/Verifying

\_\_\_\_\_

Ballot Processing

\_\_\_\_\_

Typesetting

\_\_\_\_\_

Other - specify

\_\_\_\_\_

**PERSONNEL TOTAL**

\$ 0.00

Transfer to page 8, line 2

## b) Personnel

- Timesheets Are Preferred Supporting Documentation With Name, Date, Hours, & Cost Given
- Logs Are Acceptable To Summarize Or Support Official Records
- Permanent Staff Costs Allowable Only On Overtime, Not On Regular Salary

# EXAMPLE OF TIMESHEET LISTING EACH EMPLOYEE WITH HOURS & AMOUNTS

R073012

Company - 00010 General Fund  
 BU - 1501010000 Clerk Administration

██████████ County, OR  
 Payroll Register

Page 19  
 Date - 12/18/2014  
 Period - 12/14/2014  
 Payroll ID - BIWEEKLY

Earnings								Deductions				
Employee	Type	Earnings	Hours	Pieces	Rate	Curr. Amt	YTD Amount	Type	Deduction	Curr. Amt	YTD Amount	
██████████	158832	5 Reg-Temp Hlp	11.50		9.100	104.66	602.90		Gross Wages	104.66	602.90	
		*** Total:	11.50		Gross:	104.66	602.90	1020	OR W/C Tax	.19	1.09	
					Taxbl:	104.66	602.90	***	Total Ded's	.19		
				- 1	Computer Check		388241	Document Amt		104.47	Ck Dt: 12/24/2014	
	Route: 15			Ck Cntrl #: 3985044			**	Net Pay	**	104.47		
██████████	41835	5 Reg-Temp Hlp	26.75		9.100	243.43	1,499.25		Gross Wages	243.43	1,499.25	
		*** Total:	26.75		Gross:	243.43	1,499.25	1020	OR W/C Tax	.44	2.72	
					Taxbl:	243.43	1,499.25	***	Total Ded's	.44		
				- 1	Computer Check		388242	Document Amt		242.99	Ck Dt: 12/24/2014	
	Route: 15			Ck Cntrl #: 3979040			**	Net Pay	**	242.99		
██████████	167077	5 Reg-Temp Hlp	23.75		9.100	216.13	1,485.60		Gross Wages	216.13	1,485.60	
		*** Total:	23.75		Gross:	216.13	1,485.60	1020	OR Department of Rev	6.90	58.17	
					Taxbl:	216.13	1,485.60	***	OR W/C Tax	.39	2.69	
				- 1	Computer Check		388243	Document Amt		208.84	Ck Dt: 12/24/2014	
	Route: 15			Ck Cntrl #: 3985992			**	Net Pay	**	208.84		
██████████	105080	5 Reg-Temp Hlp	29.50		9.100	268.46	1,729.04		Gross Wages	268.46	1,729.04	
		*** Total:	29.50		Gross:	268.46	1,729.04	1020	OR Department of Rev	12.63	71.22	
					Taxbl:	268.46	1,729.04	***	OR W/C Tax	.49	3.15	
				- 1	Computer Check		388244	Document Amt		255.34	Ck Dt: 12/24/2014	
	Route: 15			Ck Cntrl #: 3983516			**	Net Pay	**	255.34		

# COUNTY GAVE A RECAP OF THE WAGES AND COSTS PLUS NAME, HOURS, & COST FOR EACH CATEGORY

ELECTION DATE: 01/26/10

RECAP ALL SECTIONS

SECTION	REG. HRS.	REG. WAGES	O/T HRS.	O/T WAGES	FB/PR COSTS	TOTAL
LABELING	419.50	\$ 3,023.80		\$ -	\$ 1,047.88	\$ 4,071.68
STUFFING	378.60	\$ 3,179.40		\$ -	\$ 845.55	\$ 4,124.95
OPENING	1044.75	\$ 8,776.90	20.60	\$ 258.30	\$ 2,686.77	\$ 11,729.97
SIGNATURES	79.00	\$ 1,105.00	6.50	\$ 139.50	\$ 389.52	\$ 1,612.02
TOTAL VBM	1921.75	\$ 18,585.10	27.00	\$ 304.80	\$ 6,049.82	\$ 22,929.72
TEMP HELP	280.76	\$ 6,102.50	20.00	\$ 553.50	\$ 1,899.75	\$ 7,355.75
REG. HELP O/T			47.26	\$ 1,185.00	\$ 78.51	\$ 1,263.51
TRAINING						\$ -
TOTAL REIMBURSABLE COST:						\$ 30,649.88

# 2

TEMPORARY AND REGULAR EMPLOYEES  
ELECTION DATE: 1/28/10

NAME	REG. HRS.	REG. WAGES	O/T HRS.	O/T WAGES
ADAMS, KANDY	0.00	0.00	0.00	0.00
ADAMS, CHRISTINE	0.00	0.00	0.00	0.00
ADAMS, SEAN	0.00	0.00	0.00	0.00
ADAMS, RIFENDA	0.00	0.00	0.00	0.00
ADAMS, LORAN	0.00	0.00	0.00	0.00
ADAMS, CERALDINE	0.00	0.00	0.00	0.00
ADAMS, HILDEGARD	0.00	0.00	0.00	0.00
ADAMS, MISTY	0.00	0.00	0.00	0.00
ADAMS, DONNA	0.00	0.00	0.00	0.00
ADAMS, VIOLA	0.00	0.00	0.00	0.00
ADAMS, COLLEEN	0.00	0.00	0.00	0.00
ADAMS, L BONNIE	0.00	0.00	0.00	0.00
ADAMS, DIANA	0.00	0.00	0.00	0.00
ADAMS, EDDA	0.00	0.00	0.00	0.00
ADAMS, DOROTHY	0.00	0.00	0.00	0.00
ADAMS, LALANI	0.00	0.00	0.00	0.00
ADAMS, DONI	0.00	0.00	0.00	0.00
ADAMS, MAXINE	0.00	0.00	0.00	0.00
ADAMS, DIANE	0.00	0.00	0.00	0.00
ADAMS, LEE	146.50	3,223.00	10.25	336.25
ADAMS, LARRY	134.25	1,879.50	10.25	215.25
ADAMS, RUBY	0.00	0.00	0.00	0.00
ADAMS, ERIN	0.00	0.00	0.00	0.00
ADAMS, MAHY	0.00	0.00	0.00	0.00
ADAMS, ELAINE	0.00	0.00	0.00	0.00
ADAMS, PAI HE	0.00	0.00	0.00	0.00
ADAMS, BONITA	0.00	0.00	0.00	0.00
SUB-TOTALS	280.75	\$ 6,102.50	20.50	\$ 553.50
TOTAL WAGES		\$ 6,656.00		
PIR COST		\$ 1,682.09		
SAIF 8.0078		\$ 17.66		
TOTAL REIMBURSABLE COSTS				\$ 7,355.75
REG. EMPLOYEES O/T				
ADAMS, SEAN	4.00		108.78	
ADAMS, PETERSON	7.33		185.51	
ADAMS, RUTH	10.35		250.98	
ADAMS, MISTY	16.83		409.11	
ADAMS, JULIE	8.76		233.58	
	47.26			
TOTAL O/T WAGES			\$ 1,185.00	
PIRROLL & FRICOSTS			\$ 78.51	
TOTAL REIMBURSABLE COSTS				\$ 1,263.51

**ALLOCATED COST WORKSHEET  
FOR VOTE-BY-MAIL ELECTIONS**  
(Do not include dedicated expenditures)

**7. POSTAGE**

Ballots

Abstracts

Certificate of Election

Billings

Notices

Publications

Board Letters

Certified Mail

Test Certification

Signature Updates

Express Delivery Service

Other - specify

**COST**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**POSTAGE TOTAL**

\$ 0.00

Transfer to page 8, line 7

## g) Postage

- Desired Backup Is A Post Office Receipt or Vendor Invoice, Logs Listing Date, Pieces, Rate, and Total
- Calculations Directly On Cost Worksheet Acceptable

# EXAMPLE OF POST OFFICE RECEIPT AND LOG OF POSTAGE

JANUARY BALLOTS

United States Postal Service  
 Postage Statement - Nonprofit Standard Mail

Postmaster: Post 3552002

Permit/Order Name and Address and Post Office  
 Permit/Order Name and Address and Post Office  
 Permit/Order Name and Address and Post Office

Customer Number: SFNDIT DIRECT MAIL & FULFILLMENT INC PO BOX 30177 PORTLAND, OR 97204-0177

Statement No. 880920  
 Total Pieces 214,479  
 Total Weight 12,989.5400

Postage: 1000000000  
 Total Postage Due: 10,169.38

Postage Affixed: 0

Net Postage Due: 10,169.38

Postage will be collected from the rate of any additional or overpaid postage in accordance with the provisions of the Internal Revenue Code and any applicable laws and regulations.

Postage will be collected from the rate of any additional or overpaid postage in accordance with the provisions of the Internal Revenue Code and any applicable laws and regulations.

Postage will be collected from the rate of any additional or overpaid postage in accordance with the provisions of the Internal Revenue Code and any applicable laws and regulations.

## Undeliverable Ballots - Return Postage

Date	Pieces	Rate	Cost
01/11/10	2,763	\$0.44	\$ 1,215.72
01/12/10	1,456	\$0.44	\$ 640.64
01/15/10	384	\$0.44	\$ 168.96
01/16/10	87	\$0.44	\$ 38.28
01/19/10	226	\$0.44	\$ 99.44
01/20/10	7	\$0.44	\$ 3.08
01/20/10	482	\$0.44	\$ 212.08
01/21/10	61	\$0.44	\$ 26.84
01/22/10	37	\$0.44	\$ 16.28
01/23/10	38	\$0.44	\$ 16.72
<b>Totals</b>	<b>5,541</b>		<b>\$ 2,438.04</b>

#7

**ALLOCATED COST WORKSHEET  
FOR VOTE-BY-MAIL ELECTIONS**  
(Do not include dedicated expenditures)

**8. MISCELLANEOUS**

- Rentals
- Facsimile Publication
- Telephone Charges
- FAX Charges
- Photocopies
- Other - specify

**COST**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MISCELLANEOUS TOTAL**

\$ 0.00  
Transfer to page 8, line 8

**9. ELECTION EQUIPMENT AMORTIZATION**

- Amortization Costs for this Election (SEL 950, or SEL 950A and SEL 950B, if applicable)
- Other - specify

**COST**

\_\_\_\_\_  
\_\_\_\_\_

**AMORTIZATION TOTAL**

\$ 0.00  
Transfer to page 8, line 9

## i) Amortization

- Equipment Must Be Over \$5,000 To Be Amortized (Per OAM 15.6.10)
- After County Establishes Useful Life Of 3, 5, 7, or 10 Years, It May Not Be Changed During The Recovery Period
- Amortization Of Equipment Is NOT Mandatory
- Counties May Follow Either Annual Method **OR** Unit Method As According To Their Financial Statements
- Submit SEL950 **OR** SEL950A
- Submit SEL950B If Applicable

**IMPORTANT!**

**DO NOT INCLUDE THE COST OR ANY  
PORTION OF COSTS OF ANY  
EQUIPMENT PURCHASED WITH  
FEDERAL FUNDS UNDER HAVA**

ELECTION EQUIPMENT AMORTIZATION WORKSHEET  
ANNUAL METHOD

A.	B.	C.	D.	E.	F.	G.
Description of property**	Cost	Date placed in service	Accumulated amortization to date	Annual amortization expense deduction (B/3,5,7 or 10 years)	Number of elections this calendar year	Amortization expense for this election (E/F)
	\$0.00		\$0.00	\$0.00	0	NaN
	\$0.00		\$0.00	\$0.00	0	NaN
	\$0.00		\$0.00	\$0.00	0	NaN
	\$0.00		\$0.00	\$0.00	0	NaN
	\$0.00		\$0.00	\$0.00	0	NaN
					<b>TOTAL:</b> <small>(Transfer to SEL 952)</small>	\$0.00

\*\* Do not include the cost or portion of cost of any equipment purchased with federal funds under HAVA.

Instructions:

- A. List equipment item, e.g., infrared scanner, vote tabulator, elections software package, etc. DO NOT include leased items or maintenance contracts.
- B. Enter original purchase cost of the equipment item.
- C. Enter the date the equipment or software was placed in use.
- D. Enter the accumulated amortization to date for the equipment item listed (all amortization to date, not just the total for which claims were submitted).
- E. Divide the total cost of the equipment item by 3, 5, 7 or 10 years. Enter the result. All equipment and software is allowed a 3, 5, 7 or 10-year recovery period from the purchase date.
- F. Enter the number of elections your county will hold in the calendar year.
- G. Divide the annual deduction by the number of elections in the calendar year. Enter the result. Enter the total of all figures listed in column G in the TOTAL box.

# SEL950 EQUIPMENT AMORTIZATION

## ANNUAL METHOD

■ Invoices For The Purchase Must Accompany Form

■ Be Sure To Include Complete All Columns On Form

ELECTION EQUIPMENT AMORTIZATION WORKSHEET  
UNIT COST METHOD

A.	B.	C.	D.	E.	F.	G.	H.	I.
Description of equipment**	Cost	Date placed in service	Accumulated amortization to date	Annual amortization expense deduction (B/3, 5, 7 or 10 years)	Average number of ballots cast or average aggregate registration	Avg. unit cost (E/F)	Number of ballots cast for this election	Amortization expenses for this election (G x H)
	\$0.00		\$0.00	\$0.00	0	NaN	0	\$0.00
	\$0.00		\$0.00	\$0.00	0	NaN	0	\$0.00
	\$0.00		\$0.00	\$0.00	0	NaN	0	\$0.00
	\$0.00		\$0.00	\$0.00	0	NaN	0	\$0.00
	\$0.00		\$0.00	\$0.00	0	NaN	0	\$0.00
							<b>TOTAL:</b> (Transfer to SEL 952)	\$0.00

**\*\*Do not include the cost or portion of the cost of any equipment purchased with federal funds under HAVA.**

Instructions:

- A. List equipment item, e.g., infrared scanner, vote tabulator, elections software package, etc. DO NOT include leased items or maintenance contracts.
- B. Enter original purchase cost.
- C. Enter the date the equipment or software was placed in use.
- D. Enter the accumulated amortization to date for the equipment item listed (all amortization to date, not just the total for which claims were submitted).
- E. Divide the total cost of the equipment item by 3, 5, 7 or 10 years. Enter the result. All equipment and software is allowed a 3, 5, 7 or 10-year recovery period from the purchase date.
- F. List the average number of ballots cast or average aggregate registration from form SEL 951.
- G. Divide the annual deduction by the average number of ballots cast or average aggregate registration. Enter the result.
- H. Enter the number of ballots cast for this election.
- I. Multiply the average unit cost by the number of ballots cast for this election. Enter the result. Enter the total of all figures in column I in the TOTAL box.

# SEL950A EQUIPMENT AMORTIZATION

## UNIT METHOD

■ Invoices For The Purchase Must Accompany Form

■ The Number Of Ballots In Column H Is Verified Against SEL237 – Average Ballots Cast/Average Aggregate Registration Worksheet

**ELECTION EQUIPMENT LEASE/MAINTENANCE WORKSHEET**

**ANNUAL OR UNIT COST METHOD**

1. Equipment lease/maintenance costs this **calendar year**\* \$ 0  
\*Include only the portion of the costs attributable to the calendar year (e.g., divide total by 12 and multiply by the number of months covered by the contract in the current calendar year.) Documentation of these costs MUST be provided in order to receive reimbursement.
2. Number of elections this **calendar year** 0
3. Total lease/maintenance costs for this election (**line 1 divided by line 2**) —  
transfer this amount to section 9 on SEL 952 \$ NaN

ANNUAL  $\uparrow$  OR UNIT COST  $\downarrow$   
(CHOOSE ONE)

1. Equipment lease/maintenance costs. \$ 0
2. Average number of ballots cast or average aggregate registration per year  
(from SEL 951) 0
3. Average unit cost (**line 1 divided by line 2**) \$ NaN
4. Number of ballots cast for **this** election 0
5. Total lease/maintenance costs for this election (**line 3 times line 4**) —  
transfer this amount to section 9 on SEL 952 \$ 0

# SEL950B EQUIPMENT LEASE/MAINTENANCE WORKSHEET

## ANNUAL OR UNIT COST METHOD

- Complete Either Top **OR** Bottom Portion Of Form
- Add Total From This Form With Total On Form SEL950 **OR** SEL950A
- Place Grand Total On Section 9. *ELECTION EQUIPMENT AMORTIZATION* Of SEL952

**AVERAGE BALLOTS CAST/  
AVERAGE AGGREGATE REGISTRATION WORKSHEET**

Summary of the number of ballots cast per election  
OR the aggregate registration for prior four years

YEAR	ELECTION	NUMBER OF BALLOTS CAST	YEAR	ELECTION	NUMBER OF BALLOTS CAST
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
<b>TOTAL 1</b> 0			<b>TOTAL 2</b> 0		
(OR AGGREGATE REGISTRATION)			(OR AGGREGATE REGISTRATION)		
YEAR	ELECTION	NUMBER OF BALLOTS CAST	YEAR	ELECTION	NUMBER OF BALLOTS CAST
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
_____	_____	0	_____	_____	0
<b>TOTAL 3</b> 0			<b>TOTAL 4</b> 0		
(OR AGGREGATE REGISTRATION)			(OR AGGREGATE REGISTRATION)		
<b>GRAND TOTAL</b> (TOTAL 1 + TOTAL 2 + TOTAL 3 + TOTAL 4) 0					
<b>GRAND TOTAL</b> ÷ 4 = 0					
(AVERAGE NUMBER OF BALLOTS CAST OR AGGREGATE REGISTRATION PER YEAR—transfer to line 6 on SEL 950A)					

# SEL951 AVERAGE BALLOTS CAST / AVERAGE AGGREGATE REGISTRATION WORKSHEET

- Only Required For
  - Special Election
  - Primary Election
  - General Election
  
- Not Used For Automatic  
Recounts

## OTHER - SPECIFY

Each Category On SEL952 Concludes With  
“Other-Specify”

Items Should Be Detailed and Include a  
Quantity Used and Unit Cost

Remember The Specified “Other” Must Have a  
Direct Relationship To The Special Election

## MATCH DOCUMENTATION TO CLAIM

- Label Backup With Category Number On SEL952
- Circle Totals
- Show Computations (i.e. How did you arrive at the particular number/amount)
- Give Rates
- If Many Invoices Make Up a Cost Listed On SEL952, Clearly Identify

## DOCUMENTATION

- Receipts Are Required For Any Allowable Purchase Showing Date of Purchase, Amount, and Item
- Vendor Invoices Required (Purchase Orders Are not Accepted)
- Payroll Records Documenting Staff Hours Worked and Pay Rate

- SOS Will *ONLY* Pay For Substantiated Expenditures Related To Recount
- SOS Will Not Reimburse For Ongoing Expenses That Existed Before or After The Election
- If Expense Is Generated Because Of The Election, It Must Be Supported

# HOW THE COUNTIES CAN HELP SOS ACCOUNTING

- Make Note at Bottom Of Supporting Documents the Section Letter Expenses Coincide With From SEL952
  - **i.e. A. Printing**
- Provide a Contact Person With Phone Number and Email Address
- Provide Address of Where Reimbursement Should Mail To
- Use The Current Elections Division Generated Forms (Located on County Portal)
- Cross Reference Expenses With Invoice and/or Calculations (show quantity and unit costs)

# WEB SITES AND CONTACT LIST

County Portal

<http://sos.oregon.gov/elections/Pages/county-portal.aspx>

Secretary of State Accounting Email

[accounting.sos@oregon.gov](mailto:accounting.sos@oregon.gov)

Karla Willmschen

[karla.a.willmschen@oregon.gov](mailto:karla.a.willmschen@oregon.gov)

503-986-2242