Codebook for How Much Are We Spending on Election Administration?

A grant from the MIT Election Data and Science Lab 2017

Data collected and reported by

Zachary Mohr, Ph.D. CGFM, Martha Kropf, Ph.D., Mary Jo Shephard, Ph,D., JoEllen Pope, CPA, Madison Esterle MPA

Introduction:

This codebook describes the process that we used to determine the basis of accounting and the reported election administration expenditures for local election jurisdictions in the United States[1]. It describes our data collection process in general terms but each state is unique. Please see the detailed notes for each individual state as the variety of organizational and financial reporting issues varies by state. Additionally, our report to the Election Science Reform and Administration (ESRA) conference in 2018 also provides useful background descriptive statistics and useful context for this data.[2]

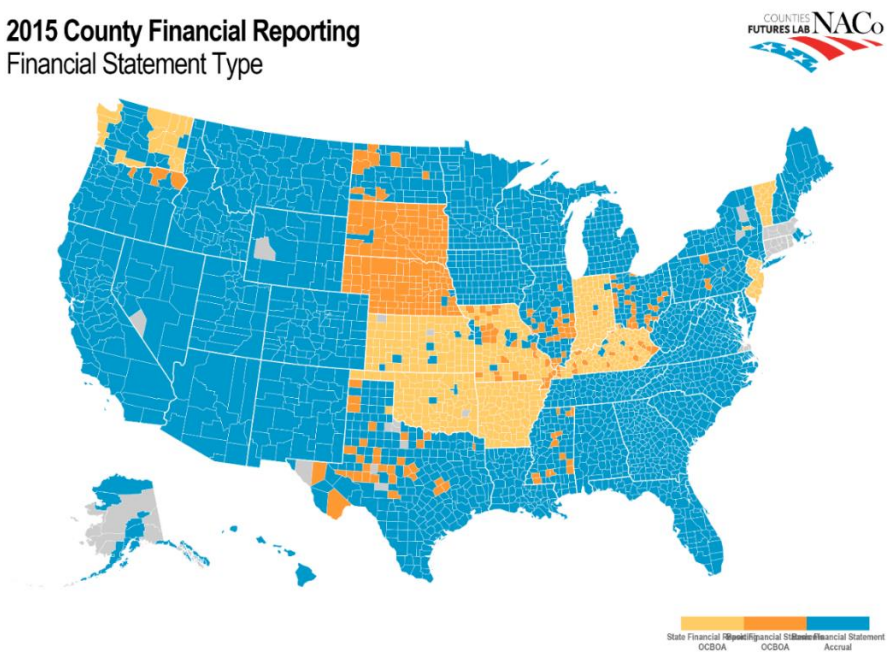
When determining the basis of accounting, we determined that counties in all Blue in the NaCo (National Association of Counties) county explorer map below use Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB), which is the source of GAAP for state and local government in the United States. Additionally, if the annual financial report indicated that it was GAAP then we also coded it as GAAP. After looking at these Comprehensive Annual Financial Reports (CAFRs), it appears that the proper basis of accounting for the reported expenditures in the GAAP financial statements is a modified accrual basis because the data comes from governmental fund statements. These expenditure data are usually collected in the budget to actual comparison presented in the supplementary information.

In the states that do not require GAAP, the annual financial report (AFR) was analyzed when available. These non-GAAP financial statements are on a regulatory basis of accounting that is generally similar to cash basis or other comprehensive basis of accounting. Because all of the GAAP reports are on a modified accrual basis, this makes them roughly similar to the non-GAAP states with some minor differences. For further discussion, see our 2018 report at the

[1] It does not include the expenditures on elections at the state level. This amount varies significantly by states and requires additional cost accounting that is outside the scope of this research at this time to quantify. For further details see National Conference of State Legislatures 2018 report *The Price of Democracy: Splitting the Bill for Elections*

[2] https://esra.wisc.edu/papers/MKPSE.docx

We provide in the dataset a variable labeled GAAP to indicate if the financial statements were GAAP (coded 1) or if the expenditure comes from another type of financial reporting such as cash or regulatory basis (coded 0).



Source: NACo Analysis of county financial statements, 2015 (see explorer.naco.org – to navigate to the map County Explorer Map > County Financial Reporting > Financial Statement Type); county data is unavailable if the county is colored grey

Data Collection Background:

To begin the data collection process, we began by finding central collection of local government financial data on state run websites. These state websites and databases were recorded when they reported an election cost. Some states report their data solely in an Excel type format. Other states provide a .pdf of the CAFR or AFR. This data was then recorded in our election expenditures dataset.

States where we were unable to find central collection of data were called and usually several offices in each state were called. An example of the offices called were the budget offices, comptrollers, treasurers, and local government departments. Once this process was complete we began by collecting data from states that used GAAP and had central collection. This was then expanded to states who have central collection but do not use GAAP. This search was then

expanded to states that do not have central collection and follow GAAP. Finally, we collected election expenditures from states that do not require central collection and do not follow GAAP by searching the websites of individual jurisdictions.

Most of the states that do not have central collection of local government financial information require hand coding AFR/CAFRs pdfs. The most efficient way of collecting AFR/CAFR .pdf data is to use the search function in the AFR/CAFR, and search for the term "election" or "elect". If the document was not searchable or a basic search on the term did not turn up an expenditure amount, appropriate places in the AFR/CAFR such as the Statement of Revenues, Expenditures, and Changes in Fund Balance in the governmental funds and the budget to actual comparison tables in the supplementary information were reviewed.

Any mention of election administration expenditures were noted in the dataset. This means that it is the exact amount reported in the financial statements and some states/jurisdictions provide greater detail on the costs that comprise election administration spending. When the jurisdictions of a state had fairly similar breakdowns of election cost, we tried to preserve this level of detail. See the individual state for possible breakdowns of election costs. Because the data are the final reported figures from the jurisdiction as noted in the accounting system and reflected in the final financial report for the year, this also means that in some small counties where the elections were run by a county clerk may have very small election expenditures, especially in the non-election years. These expenditures may be small costs like registering with the state. The job of keeping accurate election roles would still be a function of the county clerk, but in these years the county clerk may not code any (or very few) election expenditures in their accounting system. The amounts reported are the exact amounts reported in the AFR/CAFR. The only exception to this is the State of Wisconsin where the election jurisdiction is the Township and the 854 towns, cities, and villages would have made a complete CAFR analysis prohibitive, and there was a readily available source of election costs from the Wisconsin Election Commission's website. However, it should be noted that Wisconsin's election costs are only the cost of a single election and not the cost of election administration like the AFR/CAFR costs. Therefore, caution should be used when working with the election cost from Wisconsin. See our 2018 ESRA report on Wisconsin and Colorado for more details: https://esra.wisc.edu/papers/MKPSE.docx

State Details:

The information in the following table contains more detailed notes on the location of the data, the types of cost data available, and the collection procedures. Each state is unique. Please consult the following table for notes on the data collection and possible data differences between the states.

Delaware and Alaska have not been included in this data because in these states the state pays for the majority of election expenses[3]. Therefore this data has been collected at the state level but not at the county level making the data not comparable to the rest of the states.

[3] See National Conference of State Legislatures 2018 report *The Price of Democracy: Splitting the Bill for Elections*

Additionally it is important to keep in mind that some states use a mix of counties and townships as election jurisdictions. Virginia and Wisconsin follow this model. Missouri also has an independent city of St. Louis, and there is also a St. Louis county.

State	Years collected	FY End	Website / Collection Directions	Background info	Variables
Alabama	none				
Alaska	2004 – 2017	June 30th	To find Alaska data simply follow the link below. It will take you to a page on the Alaska Department of Administration Division of Finance. The page you will land on following the link should be called Financial Reports, Comprehensive Financial Report (CAFR). Each CAFR should be listed by year http://doa.alaska.gov/dof/reports/cafr.html	Alaska does not have counties they have boroughs The Division of Finance and the Budget Office were both called. According to *The Price of Democracy: Splitting the Bill for Elections* by Wendy Underhill, the state of Alaska is one of the 2 states to pay for the entire cost of elections in the boroughs. Because of this we have collected the Alaska's state CAFRs and supplemental materials. This has not been put into the dataset.	
Arizona	2001 – 2016	June 30th	To get to CAFRs follow the link below. Once you have arrived on the Reports page on the Arizona Auditor General Website click the link that says "List of Financial Audit Related Reports". You will land on a page called "Financial Audit Related Reports". On this page click the link "Financial Audit Reports". This should take you to a page that has a list of Audits/CAFRs by year. Click on	Arizona has several counties that have CAFRs but do not report elections. The reporting is inconsistent across the counties. The data collected from Arizona is the total amount spent on election found in the Combined State of Revenues, Expenditures, and Changes in Fund balances Budget and Actual – General Special Revenue Fund Types	

			the links that contain the county name followed by financial report. An example of this would be "Mohave County June 30, 2017 Financial Report (June 2017)". The further you scroll down you will see earlier years. https://www.azauditor.gov/reports		
Arkansas	none				
California	2003 - 2016	June 30th	To find this data follow the link below. Scroll down to the Blue boxes below Explore revenues and explore expenditures. Click the link that says "counties raw data". This will take you to another page that is titled "Counties Raw Data for Fiscal Years 2003 – 2016". The data that is downloaded will be 33 sheets. Find the sheet in the excel file called "CO_EXP_GENERAL". Using the find function in excel search for elections, elections should be in the title of 3 columns. At this point you may delete unwanted data.	Data for this state is central collected in a data portal on the states website. This data was then downloaded and arranged into a format appropriate for our project. The data included 2 categories for election expenses, capital outlay and operating expenses. Revenues expenses were also captured but were not part of the total because they are not an expenditure. Revenues can be seen in the data set titles California Counties. California has additional information on the estimated population and the area in square miles San Francisco city/county data is not collected on the State of California's website and must be collected from San Francisco's website and the CAFRs available. California government Code 53891 says "The officer of each local agency who has charge of the	rev_services capital outlay operations

			https://counties.bythenumbers.sco.ca.gov/#!/year/default	financial records shall furnish to the Controller a report of all the financial transactions of the local agency during the preceding fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available. The report shall be furnished within seven months after the close of each fiscal year and shall be in the form required by the Controller. A local agency shall submit to the Controller information on annual compensation, as described in subdivision (l) of Section 53892, for the previous calendar year no later than April 30th."	
Colorado	2009 – 2015	December 31st	Colorado does not have central collections and this data was collected by findings CAFRs on each counties website. Downloading that data then recording it. The data from Colorado is collected from county CARFs	Weld -We have Weld's CAFR but it includes registration as well as election expenses. This does not match the reporting of all of the other counties so we have left Welds expenditures out of the data set. Saguache reports a negative amount for 2009, we left this out of the data set. While we do have the County of Denver's CAFR, the county does not report election expenses. We attempted to find this expense in other places but were unable to.	

Conn-ecticut	none				
Delaware	2004 – 2014	June 30	To find the data for Delaware simply follow the link below. The link will take you to a list on the State of Delaware's website. This page is under the department of finance and the division of accounting. https://accounting.delaware.gov/cafrdefault.shtml	The auditor and the treasurer were called no one was aware of central collection. The State of Delaware pays for elections similarly to Alaska. In the 2003 CAFR it reports that the other category in CAFRs " summarizes the expenditures of the following Departments: Labor, Agriculture, Elections, Fire Prevention, the Delaware National Guard and the Advisory Council for Exceptional Citizens. Effective fiscal year 2001 the category "Other" was eliminated and departments were grouped with similar or related functions. Fiscal year 2000 expenditures were restated for comparability purposes. This data has not been put into the larger dataset	
Florida	2003 - 2016	September 30th	To use this data follow the link provided below. This should take you to the state of Florida Auditor General Website on the counties page. There should be a	Florida requires every county to have a Supervisor of Elections. The role of this positon is to generally oversee the Election and ensure that the	capital operations personal services debt service

			link to each of the counties in two columns in alphabetical order. Click on the name of the county you are interested in seeing. This will take you to that counties page of reports for example “Miami-Dade County”. There will be a list of each Fiscal year with a link to the “Original Report”. Click the link below the year you want to see. This will take you to the report where you are able to search for elections https://flauditor.gov/pages/counties_efile.htm	ballots are counted correctly. The Supervisor of Elections appears at the end of each counties, besides Miami Dade and Broward County, CAFR.	
Georgia	2009 – 2016	variable	Link to Data is below. To use this database scroll though the list to find the counties. The way I use this data base is to select one county. Then select the amount of years you are interested in. Hit the Apply button and reports for the county you selected should be generated below. https://ted.cviog.uga.edu/financial-documents/financial-reports	Each county is able to choose their own fiscal year end date. There is not a consistent fiscal year end date for Georgia. Additionally, some counties may have merged over the study period.	Board of registrars Board of elections
Hawaii	None				
Idaho	none				
Illinois	none				

Indiana	none				
Iowa	2008 – 2016	June 30th	Location of data collection is below. To locate election expenditure data use the search drop down menu on the right side of the page labeled Search for Financial Report. Select the county you are interested and click the search button. https://www.iowaonline.state.ia.us/localbudgets/default.aspx?cmd=gotopublicsite	This data is reported in tables. There is no notes or information provided about these costs	
Kansas	none				
Kentucky	none				
Louisiana	None				
Maine	2000 - 2017	variable	This data was collected by referring to the list of municipalities from the link below. The link below contains the municipalities in Maine linked. Looking at these individualized municipalities their audits were then located on the municipalities website. The election expenditures were then collected as well as the audits. https://www.memun.org/Training-Resources/Local-Government/Municipal-	Maine does their elections by municipalities (city, town, unincorporated areas) and has over 500 municipalities. Maine's state statue 5651 dictates that municipalities determine the municipal fiscal year end http://legislature.maine.gov/legis/statutes/30-A/title30-Asec5651.html	
Maryland	none				

Mass-achusetts	2003 – 2016	June 30th			
Michigan	2005 – 2017	Variable Sept. or Dec.	To use this website simply follow the link below. There will be several charts with a grey top bar. This top gray bar will say fiscal year, municipality type and Data file. For 4eah year the5re is a different chart. Find the year you are wanting. Then look at the municipality type, you want to collect counties. Then click the link under the data file section of the chart on the right. Once you have downloaded this Excel file, open it and use the search function to find expenditures labeled Elections. Some amounts may be budgets. MI Data (excel): https://www.michigan.gov/treasury/0,4679,7-121-1751_81132---,00.html	WARNING: Michigan contains county level spending only. It does not include township level spending, which is the primary election jurisdiction in MI and likely underestimates the amount of election administration spending. CAFRs are additionally available. CAFRs: https://treas-secure.state.mi.us/LAFDocSearch/ There is not a consistency in fiscal year ends. Fiscal year ends can be found in the original data sets in the Michigan folder. This is indicated as a number. Many of them end in December or September.	
Minnesota	2004 – 2016	December 31st	Minnesota lists all financial reports in a giant list by year. To collect this data look at for links that have the word county financial statement. An example would be "Big Stone County Financial Statements and Management Letter - 12/31/16"	WARNING: Minnesota contains county level spending only. It does not include township level spending, which is the primary election jurisdiction in MN and likely underestimates the amount of election administration spending	

			http://www.osa.state.mn.us/list.aspx?get=8		
Mississippi	none				
Missouri	2006 – 2016	December 31	To use access this data follow the link below that takes you to a page the Missouri state auditor website. In the dropdown boxes select the years you want to observe. Then select Counties in the Local/state drop down box. After this click search. Below several items will appear, follow the links containing the county name followed by Financial Statements. An Example could be "Crawford County Financial Statements". https://app.auditor.mo.gov/AuditReports/AudRpt2.aspx?id=4		
Montana	none				
Nebraska	2008-2017	June 30	Follow the link below. Select the county from the step 1 section of the page. In the "Select a Specific Type of Subdivision" box select counties. Then select the year to years you are interested in viewing. From here you will be able to download the available audits.	Nebraska has created an election administration fund "The Election Administration Fund is hereby created. The fund shall consist of federal funds, state funds, gifts, and grants appropriated for the administration of elections. The Secretary of State shall use the fund for voting systems, provisional voting, computerized statewide voter registration lists, voter registration,	capital operations personal services equip rental

			http://www.nebraska.gov/auditor/reports/index.cgi?audit=1	and training or informational materials related to elections, and any other costs related to elections. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. The State Treasurer shall transfer any funds in the Carbon Sequestration Assessment Cash Fund on August 24, 2017, to the Election Administration Fund." https://nebraskalegislature.gov/laws/statutes.php?statute=32-204	
Nevada	2017-2004	June 30	This state was collected by looking at each counties website. These have been linked in a second sheet in the NV excel file. The website below links to a page that links to all counties websites http://nv.gov/government/cities-counties/		Salaries and Wages Employee Benefits Services and Supplies
New Hampshire	none				
New Jersey	2017 - 1999	December 31	New Jersey does not have central collection. To collect this data, all counties websites were reviewed. These websites are listed in a separate sheet in the NJ state excel dataset. A government run website with the		BOE - salaries BOE - other clerk elect salary clerk elect other Sup of Elect - salary Sup of Elect - other

			names of all 21 counties was referenced when searching for county websites http://www.state.nj.us/nj/gov/county/counties.html		
New Mexico	2009-2017	June 30	Only 2 counties have elections as an expense in their CAFR. More CAFRs are available but do not contain election expenses. Central collection found. To find CAFRs start in the year drop down menu. Select the years you are interested in viewing. Under the category drop down menu select counties. From here scroll to the bottom and hit search. This will bring up a list of all of NMs counties CAFRS for the years selects. Click the links that will take you to the CAFR. https://www.saonm.org/audit_reports/search		Salaries, operating
New York	1995 – 2016	December 31	To use NYs data base click the link below. One you have arrived on the page scroll to the bottom box labeled "Download Bulk Data Files" then click download data.	Several Counties in the Naco Map indicate a different type of account. These were further investigated. Montgomery county uses modified accrual basis. https://www.co.montgomery.ny.us/web/sites/government/audreports.asp For counties Schenectady, Hamilton, and Otsego no accounting basis is	Operating, election_serv_charges_revenue, elect_contr_expnd, elections_empl_bnfts, elect_equip_and_cap_outlay

			http://wwe2.osc.state.ny.us/transparency/LocalGov/LocalGovIntro.cfm	reported in the Naco Map to compensate for this these counties were called and their audits were reviewed Hamilton CAFR- http://www.hamiltoncounty.com/files/final_fin_stmt_hamilton_co_ida_2015.pdf Ostego CAFR - http://www.govwiki.info/pdfs/General%20Purpose/NY%20Otsego%20County%202010.pdf To discover this information for Schenectady the auditor's office was called Schenectady Auditor office – 518-388-4358 Counties that make up NYC have to be found through NYC website. While each of the 5 boroughs are their own county they do not have the same functions and positons of other counties in New York. Elections in these 5 counties are conducted at the city level. Therefore while it appears that 100% of data is collected these counties are not technically counted at 5 counties but as 1 city.	
North Dakota	2006 – 2016	June 30	The secretary of State in ND produced a report that involved changing the date of election to June. From this report election administration costs for the entire state were found. From this we reached out to the Secretary of state's office, Elections and Campaign department. I spoke to a woman named Le Ann who informed me that data from the counties are entered into an internal collection system. She intended	Secretary of state Phone number 701-328-2900	general election exp prim elect expns Total Wages Paid Mileage Expense For Election Day Workers Cost of Printing Ballots Cost of Programming Other Printing Cost of Other Supplies and Materials

			to forward me the data she had available. North Dakota only reports elections for everyone other year. I believe the reason for this is because the state pays for state wide elections while local elections are expected to be paid for locally. We were made aware more data was available if we paid for it which we perused. Cost per voter, election equipment used and other details are available in data set. All available break downs were not included in the final dataset because they are not comparable across years. Link to Sos report: http://www.legis.nd.gov/files/committees/65-2017/19_5035_03000appendixh.pdf		Cost of Publishing All Legal Notices Cost of Training Seminars (include mileage) Postage Expense Telephone Expense Facility Rental Expense for Election Day Canvassing Board Expenses Other Expenses Wages Ballot Printing Legal Notices
North Carolina	1994 – 2017	June 30	To use this follow the link below. Once there select all counties. Then using the drop down menu select the year you are interested in viewing. Select Microsoft Excel as the type of report. This will lead to a second window popping up on screen. Leave this window open until the data is generated. Location of Data: https://www.nctreasurer.com/slg/lfm/financial-analysis/Pages/Analysis-by-Population.aspx		elect op elect const elect fixed
Ohio	1999 - 2016	December 31st	To use this website, in the entity type dropdown menu select county. In the report description drop down menu, select financial	Several Counties do not use GAAP reporting as can be seen in the Naco Map. These	equip rental

			audit. This will take you to a list of links for each county that will take you another page where you can download the audit. https://www.ohioauditor.gov/auditsearch/Search.aspx	counties do not report CAFRs on Ohio's Website either.	
Oklahoma	2001 – 2016	June 30	To find the data follow the link below. Click on any of the counties listed below the map of Oklahoma's with the counties outlined. This will take you to a list of all reports available for the county you selected. Scroll down until you find that County name followed by financial report, and example would bed Cotton County Financial Report. This link should take you directly to the audit where you are able to download it and find election expenditures. https://www.sai.ok.gov/audit_reports/county_alphabetical.php?action=bycounty	Oklahoma administers elections by a county election board. The Election Board is responsible for voter registration and conducting federal, state, county, municipal, and school district elections in a county. The Election Board is composed of three members; a Chairman, Vice-Chairman, and Secretary, who are appointed by the State Election Board. Info about election board below. https://www.oklahomacounty.org/388/Election-Boardok	
Oregon	none				
Pennsyl-vania	none				
Rhode Island	none				

South Carolina	2005 - 2016	June 30th	This data is spotty but centrally collected on a website that is run by the state of South Carolina. This website run by the South Carolina association of counties often links to the county website or to the CAFR. To collect this data follows that links to each counties CAFR. This data was collected by downloading the county CAFRs available and recording the data in an excel sheet. Beaufort, Berkely, Richland, Clarendon, Hampton, and Williamsburg counties have additional data , some pre 2005 recorded in a second sheet http://www.sccounties.org/budgets-and-cafrs		
South Dakota	none				
Tennessee	2016 - 2005	June 30th	To collect this data, follow the link below which should take you to the TN comptroller of the treasury. This website should have a linked list of all counties in TN. Click on a county link, this will take you to all audits that have been conducted in the county over time. Find links with	TN has an election commission that all elections are under. Has lots of very detailed data available on election commission costs. Examples are County Administrator, election workers, postage, and office equipment	

			the title that has the county name followed "Audit Report". This will take you to a PDF you can download. The further you scroll down the earlier CAFRs you will be able to find. http://www.comptroller.tn.gov/la/CountySelect.asp	Link to Tennessee Election Laws: https://sos.tn.gov/products/elections/tennessee-election-laws-link	
Texas	none				
Utah	2010 – 2016	December 31	Has central collection. To find this information follow the link provided which should take the to the Utah State Auditor website on the page Search local and state government reports page. There should be several drop down menus In the Select your type of government drop down menu, Select County. Moving down the page, there is another drop down menu labeled entity. Select the county you are wanting to view. For the year dropdown menu leave the selection as ALL unless you are wanting a specific year. Then in the document type dropdown menu select financial report. Then click the red search button to the right of the document type drop down menu. Morgan and Rich counties has additional breakdowns for elections https://reporting.auditor.utah.gov/searchreport		

Vermont	none				
Virginia	2017 – 2010	June 30	Data from both independent cities and counties have been collected. To collect this data follow the link below. This will take you to a local government page on the Virginia auditor of public accounts page. There should be several categories with dropdown menus in a light blue bar that runs horizontally. Look for the word category in the light blue bar. In the dropdown menu in the select annual financial report. You also have the option of selecting a year you are interested in. This will bring up several towns and counties in the locality column. To the right of the locality name, there is a link that says download that will take you to the CAFR. http://www.apa.virginia.gov/APA_Reports/localgov_cafrs.aspx	Virginia has both counties and independent cities. This can be seen on the link Map below: https://www2.census.gov/geo/maps/general_ref/stco_outline/cen2k_pgsz/stco_VA.pdf	
Washing-ton	2016 – 2007	June 30	To access this data follow the link below that should take you to the Office of the Washington State Auditor's office website to the specific page of Local Government Financial Reporting System. Under the data limitations paragraph there is a link that says "Report Menu". Click this link. This will take you to a page with several boxes you are able to check. In this case, select	Washington has an election reserve that "accounts for the financing of the election equipment replacement as mandated by the state statute." Link to Washington Election Laws : http://apps.leg.wa.gov/rcw/default.aspx?Cite=29A	

			county then click the next button at the bottom of the page. From here you are given taken to a page with 4 available options for selection. Click the bottom option called Operating/Capital/Debt Expenditures, select this option and click next. This will take you to a page where you should select the box “Select Specific Governments” below this there is a drop down menu where you are able to select a county you are interested in. (Do not select the option that says “Washington State Counties”) You may select more than one county. From there click the green arrow pointing to the right to move the county to the box on the right labeled selected governments. Then click the next button. From here you will have a list of expenditures. Scroll down slightly and select the category Financial, Recording, and Elections. Then again click next. From here hit view report and it will generate you a report. There is also an option on the page to change the year you are looking at. http://portal.sao.wa.gov/LGCS/Reports/	This data is collected from a database portal. The data is displayed over several categories with relatively similar reporting across counties Because this data was downloaded from a database there are no indications of whether a county uses GAAP or non GAAP reporting. Looking to Washington’s Auditor they claim that more complicated areas use GAAP accounting with small less complex areas using cash accounting	
West Virginia	none				

Wisconsin	2016-2012	June 30	Source: Wisconsin Elections Commission To use Wisconsin's database follow the link below. To find cost data look for publications that contain the label GAB-191 Election Specific Cost Reports for Example "2014 Spring Election: GAB-190NF Election Statistics and GAB-191 Election Specific Cost Report". Once you have clicked on the report you are taken to a page with links to 3 other reports. http://elections.wi.gov/publications/statistics/gab-190	WARNING: Wisconsin data do not come from annual financial reports, which underestimates the cost of election administration. See our 2018 ESRA report: https://esra.wisc.edu/papers/MKPSE.docx Also note: "In reviewing the options of how to move forward with this process the Commission decided to entirely eliminate the election cost reports collection. Therefore, effective immediately, clerks will no longer be required to submit election cost reports to the Commission. This includes the 2017 Annual Cost Report (EL-192), which will not be posted to WEDCS and will not need to be filed by clerks. " http://elections.wi.gov/node/5290 http://elections.wi.gov/publications/statistics/gab-190 The county clerk is responsible for preparing ballots for federal, state and county offices and state and county referenda questions. The municipal clerk is responsible for preparing ballots for municipal offices and municipal referenda. The school district clerk is responsible for preparing ballots for school district offices and school district referenda. For some voting systems where all offices are combined on a single ballot, the county clerk may prepare all ballots. The cost of programming electronic vote tabulation is	Notices, Ballot, Absentee, Voting Equipment, Polling Place, Poll Workers, Other Local Election Officials, Miscellaneous

				apportioned in the same manner as the cost of ballot preparation. Wisconsin has multiple towns with the same name but in different counties like Lincoln. WI also has a lot of little notes on expenditures EX: Miscellaneous Expense is for a portable toilet.	
Wyoming	none				