



**ELECTION
CENTER**

NATIONAL ASSOCIATION
OF ELECTION OFFICIALS

San Joaquin County, California
Registrar of Voters

REVIEW & ANALYSIS

of Election Billing
Methodology

General
Election
Tuesday, November 5, 2024

Day, Vote Today!

ail ballot voting period is
through November 5, 2024,
n 7:00 a.m. to 8:00 p.m.

Official Voter
Information
Guide



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Information
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General Election

Wednesday, November 5, 2024

Delay, Vote Today!

By-mail ballot voting period is
October 7 through November 5, 2024,
from 7:00 a.m. to 8:00 p.m.



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Acronyms

CACEO - California Association of Clerks and Election Officials, a nonprofit, nonpartisan professional association.

EdC - Education Code of California, current law regarding education in California at the time of this report.

EC - Election Code of California, current law regarding election administration in California at the time of this report.

GC - Government Code of California, current law regarding local government in California at the time of this report.

ICRP - Independent cost rate proposal, expressed as a percentage usually by the local government using it or the local County Auditor, or some combination to account for overhead costs are not tracked by program but rather as a whole, such as rent and utilities for a local government function.

ROV - Registrar of Voters, in this case, the department head of for the local election department

SJCROV - Office of the San Joaquin County Registrar of Voters

VIG - Voter information guide, a set of voter educational materials mailed to each registered voter prior to a specific election that is required by California law.

Executive Summary

This report summarizes a review of the San Joaquin County Elections Department's (SJCROV) billing process, the purpose of which is to ensure the current practice and procedures comply with applicable laws and are in line with best practices in the field, as well as to provide an action plan for the future. Note that this is not an audit of the SJCROV, nor is it a program audit. To conduct our analysis, the team reviewed election billings, spreadsheets, and documentation covering the period between November 2022 and March 2024; interviewed fiscal and management staff; conducted site visits; reviewed California state law pertaining to election billing; and reviewed practices from around the state of California and disciplinary best practices. We are pleased to report the SJCROV's billing methodology overall complies with federal and California law and is substantially in line with industry best practice.

In the report, we note several important contextual factors that influence our review of SJCROV billing practices. First, there has been significant turnover in recent years in the county, which challenges the ability of new and existing staff to keep up with and implement best practices. Second, California law mandates cost recovery for election offices. Third, producing an election billing, and ensuring it is accurate, is more than an accounting function and requires executive management oversight as well as adequate staff (including temporary staff) training to ensure that all relevant items are appropriately tracked. Fourth, state law does not treat the costs to local jurisdictions the same for all types of jurisdictions: cities, school districts, and special districts. Fifth, across the state there are multiple methods of splitting out costs and a wide diversity of practices, all consistent with law.

We then review and lay out state law and relevant court cases, as well as the variety of practices that are often used in California to split out election costs. Perhaps the most important of these for this report is Election Code § 10520 which states that “Each district involved in a general district election in an affected county *shall* reimburse the county for the actual costs incurred by the county elections official thereof in conducting the general district election for that district. The county elections official of the affected county shall determine the amount due from each district and *shall* bill each district accordingly” (emphasis added).

We then lay out and describe current practice and compare that practice with state law, court cases, and other disciplinary best practices and practices across the state. From these, we lay out a series of recommendations, as summarized:

1. Update legacy billing method to proportional share;
2. Discontinue indirect/overhead charges in billing to cities;
3. Including the San Joaquin Board of Education in calculating the billing and considering invoicing them;
4. Modify documentation;
5. Adopt a corrected published fee schedule;
6. Consider adding in other allowable items;
7. Label billing to show state and federal contests and county burden;
8. Expand direct election costs;
9. Review operational versus election specific charges;
10. Consider useful life for new equipment and maintenance costs;
11. Ensure consistency in billing;
12. Perform logic check on voter information guide billing;
13. Clarify internal naming;
14. Institute cost control reviews.

Finally, we conclude with an action plan for both billing and other ancillary issues.



Introduction

In the late summer and fall of 2024, a team was assembled by the Election Center (National Association of Election Officials) to work with the staff of the San Joaquin County Registrar of Voters Office (SJCROV) and Olivia Hale, the Registrar of Voters. The Election Center's mission is to serve the people who serve democracy by facilitating and providing information sharing, training, technical assistance, and consulting work to support election offices and officials. The charge in this project generally was to evaluate the billing process currently in use by SJCROV, ensure the current practice and procedures comply with applicable laws and are in line with best practices in the field, and to provide an action plan for the future. San Joaquin County is located south of Sacramento in the central valley of California, along the I-5 corridor. Its population is just over 779,000 people with approximately 376,000 registered voters. More detailed demographic information can be found in Appendix A.

This report captures the current practice of election billing at SJCROV, compliance with current law and best practice, and options for moving forward to ensure the most accurate and equitable billing for the voters of San Joaquin County. We note that SJCROV's current billing methodology overall complies with federal and California law and is substantially in line with industry best practice.



This is not an audit of the SJCROV, nor is it a program audit. Individual accounting transactions were not examined or confirmed. Election billings from November 2022 and March 2024 were examined closely, spreadsheets and documentation from both billings were studied in person and remotely, and fiscal staff and management staff from the SJCROV were interviewed on multiple occasions, both remotely and in person. We also examined the laws of the state of California and the billing practices of Registrars of Voters around California. We then compared the current practices of SJCROV to that of the law and other Registrars' practices to formulate our recommendations.

Context

We would like to acknowledge that the team of professionals at San Joaquin County have taken on the challenge of this additional project during the busiest election of their cycle, to ensure that they are producing the most accurate product in all areas of their operation, including billing, despite the distractions that currently stretch resources to their limits.¹

Turnover of staff has had a deep impact on many counties,² including San Joaquin. Turnover is occurring at the executive level of election departments across California and the nation, in addition to the loss of support staff. This has resulted in some localities experiencing internal upheaval and can also come with the loss of institutional knowledge that then forces the replacement staff to reinvent processes, procedures and documentation, instead of simply continuing operations. Registrar of Voters (ROV) Olivia Hale is the seventh (7th) registrar in the county over the past two presidential cycles (since 2016), and several key fiscal staff members are also serving voters with less than a four-year cycle of experience in the field. The turnover rate appears to be slowing down dramatically in SJCROV. This is an important consideration when looking at billing, as frequent management and fiscal staff turnover puts pressure on consistency and makes it difficult for new managers to engage in making changes to increase efficiency and implement best practices.

The process of conducting the major service of a department on behalf of other jurisdictions and sending them a bill for the actual costs is a process unique to the Election Department in some counties. For this reason, the practices and procedures tend to be industry specific, with differences across counties and states, and not comparable to the practice of billing out an enterprise fund service like water or sewer. In California Election Code, counties are mandated to bill out the cost of elections, as specified in Election Code § 10520 "Each district involved in a general district election in an affected county shall reimburse the county for the actual costs incurred by the county elections official..." In legal contexts, "shall" is used to indicate a mandatory obligation or requirement, meaning that something is not optional but must be done; thus counties are obligated to collect reimbursements for actual costs.

¹The field of election administration has been forced to adapt over the past decade to respond to the relatively new and popular phenomenon of mis- and disinformation about the field generally. Unfortunately, narratives including mis-, dis- and malinformation about how votes are counted have taken hold across the nation, and this has had a very real and tangible effect on the work of local election officials. This situation has both financial and non-financial costs in election administration.

²Local Election Officials Survey. April 2023. The Brennan Center. <https://www.brennancenter.org/our-work/research-reports/local-election-officials-survey-april-2023>

Producing an election billing, and ensuring it is accurate is more than an accounting function. The complex nature of conducting elections in California directly impacts the complexity of producing a lawful and fair sharing of costs between the entity responsible to conduct the election and the districts that have chosen to consolidate with a particular election. In order to evaluate the efficacy of cost recovery and balance the responsibilities of all of the various partner agencies, the billing must be reviewed by executive management staff in the election department (ideally ROV and/or assistant ROV) and the accompanying documentation and methodology must be updated regularly to accommodate for law changes, updates to the cost reimbursement process (i.e. SB 90 mandate process in California), and other outside factors. The documentation of these processes and reviews is also an essential component.

While billing staff have access to all expense and revenue data, if the department line staff supervisors do not train temporary staff to correctly code their time to one function or another, for example, then accounting staff cannot accurately capture full inclusion of labor costs in the billing. While accounting staffers can and should be responsible for aggregating cost data and compiling the billing spreadsheets, executive management generally should have a working knowledge of the billing itself and be able to logic check both the methodology and the product of their work, that is, the billing spreadsheets and invoices. A logic and consistency check will consist of verifying that the vendors, amounts and items included in the budget spreadsheets and county financial reports correspond to the individual items present in the billing spreadsheets for the most recent election, and that the activities and costs incurred match required activities necessary to conduct an election in California. Departmental staff should have a deep knowledge and understanding supplemented by robust documentation in order to ensure a continuity of procedure and adherence to laws and regulations.

Cost Accounting, Billing, and Elections

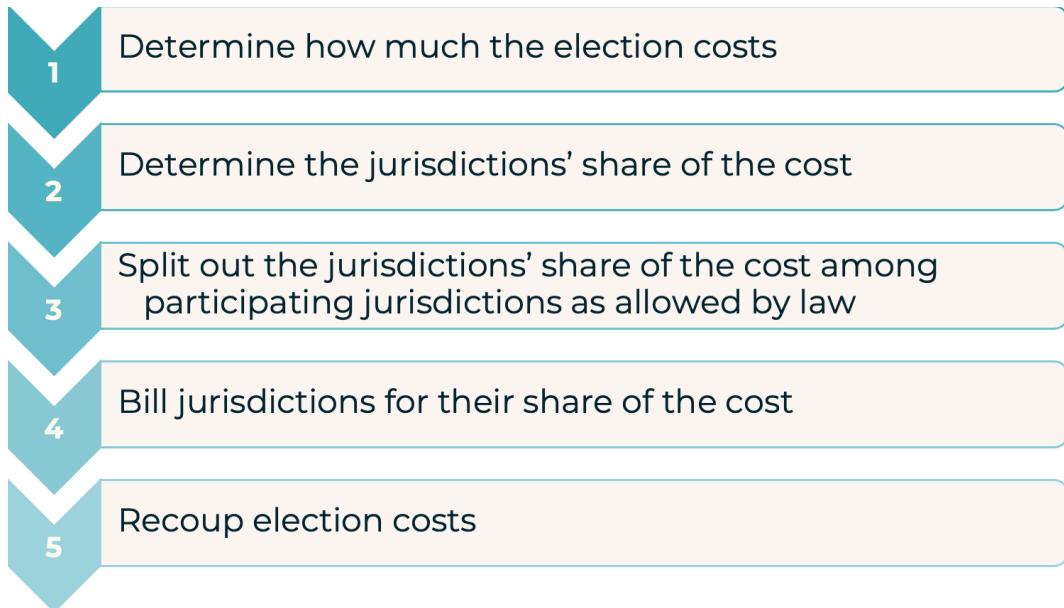
The practice of consolidating elections in California leads to a consistent process for voters, who get to see one ballot with many contests, all conducted in one election cycle and counted by the same election administration body and vote tabulation system. Consolidating elections also means the Election Department or local authority shares the cost burden and expenses with the participating jurisdictions pursuant to state law. It is important and beneficial for public organizations to charge for services provided to discourage possible overconsumption of those services. For example, if there were no charge for running elections, then jurisdictions may want the county to run many special elections outside of the regular election calendar and increase the total amount expended by the county for election services. By charging for the service, you are encouraging more efficient use of election administration resources (and, we would argue, are also serving the voters better). However, unlike the private market for goods and services where consumers have the choice to buy a service, the local jurisdictions often do not have a choice of whether they are going to have an election. Therefore, they have to pay for the cost of running their election as it is defined in law. Additionally, having a transparent process that recovers all of the costs that are allowable under state law is also an important value for public billing for election administration services.

San Joaquin County Registrar of Voters Office



The basic process that all governments have to go through to bill for the election includes the following steps:

Figure 1: Basic Election Billing Process



The first step sounds straightforward, but it is not. State law often does not allow costs that have been incurred before the election, or that would not have been incurred if the election had not occurred to be included. This means that the Registrar of Voters must determine when the election starts for time tracking purposes and determine which costs will be billed to the local jurisdiction. As defined in federal cost accounting standards, the key standards for determining which costs can be billed for are “reasonable” and “allowable.”³

State laws and regulations determine which costs are allowable, but administrators should also make sure that the costs that they are allocating to their jurisdictions are reasonable as well.

The second step of the process is to determine what share of the costs get passed down to the local jurisdictions that participated in the election. Because the federal government does not pay local governments to conduct elections, the cost of federal elections and in California, the entire burden of state elections, is borne by the county and these costs are essentially an unfunded mandate on the county. Therefore, there has to be a way of determining the amount that is

³ Mohr, Z., Kropf, M.E, McGowan, M.J, and Pope, J.V. (forthcoming) *A Republic if You Can Afford It: How Much Does it Cost to Administer Elections?* Cambridge University Press.

divided among the jurisdictions. In San Joaquin County's legacy billing method, this is currently decided by determining the number of items appearing on the ballot from each jurisdiction, but as we will discuss below, there are many other ways that this can be done.

The third step necessitates the cost to be borne by each individual jurisdiction be split between all of the local jurisdictions that participated in the election. In our experience, all of the direct costs that can be directly traced to jurisdictions are assigned to that jurisdiction and all additional costs that cannot be directly traced to a jurisdiction are split among all of the jurisdictions. These remaining costs are usually allocated, or split out proportionally, by the number of registered voters in each jurisdiction. The reason for using registered voters is twofold. Using registered votes is a simple and relatively straightforward way of breaking out the cost. Also, it is the way that county offices usually plan for conducting and staffing elections. Therefore, it corresponds with the use of resources quite well. If it were as simple as breaking out the total cost of the election among jurisdictions, this would be a quite easy step, but state law does not treat the jurisdictions equally in terms of what costs it will allow. We describe state law and court cases involving these laws in the sections below.

Finally, the fourth and fifth steps include the county billing the jurisdictions that participated in the election and recouping the costs. In this way, a county charges local jurisdictions that participate in an election.

The point of the previous discussion is to demonstrate why charging for election services should be encouraged and to outline the basic principles that should be used. While reasonable people may disagree about some of the costs that may be charged, it is ultimately the ROV who must understand the law and the election practices in the jurisdiction and use their judgement to determine the cost of the election. From that point, the process of splitting out the costs to be billed to the jurisdictions should be based on a transparent process that conforms with applicable law.

Analysis of Laws, Standards, and Best Practices

Interestingly, state law does not treat the costs to local jurisdictions the same for all types of jurisdictions: cities, school districts, and special districts. Given that the standards for costing services are “reasonable” and “allowable” and that there are multiple methods of splitting out costs, there is a wide diversity of practices. It is not surprising that one report that we reviewed noted “a bewildering array of billing methods” and “a great variety in the set of items whose costs are apportioned” to create a billing in each county.⁴ While we find a similar patchwork among the counties, we note that generally, cost recovery models and processes have been aligned to legal standards and found to be compliant when challenged. Below, we describe the state law and relevant court cases and outline the variety of practices that are often used in California to split out the costs.

California Laws

State laws provide the foundational legal basis for allowable costs. In Appendix B, we provide the most pertinent laws for election jurisdictions in the State of California. Combined with the court cases that have reviewed the application of these laws, this provides the legal basis for what and how a county can charge jurisdictions for which election services have been provided. The code sections listed below are the laws relevant to general election code, education code, and government code.

In general, California election law specifies in only a few places how and what costs to consider billing out to participating jurisdictions. The Election Code, the Education Code and the Government Code each have a few sections that address billing methodology for elections, but the law does not cover all aspects or answer every question about how billing should be conducted. As noted in the court cases reviewed below, local jurisdictions have discretion in determining how to handle a variety of costs.

⁴CACEO, 1991 Report, Billing Subcommittee
<https://www.caceo58.org/assets/documents/election%20billing%20subcommittee%20report%201991.pdf>

Table 1: Applicable Sections of California Code

Election Code Sections	Education Code Sections	Government Code Sections
10100	5420	16100.6
10404.5	5421	50054
13001	5422	51350
10520	5423	
	5424	
	5425	
	5426	
	5227	

The most relevant section from the Election Code is § 10520.

“Each district involved in a general district election in an affected county shall reimburse the county for the actual costs incurred by the county elections official thereof in conducting the general district election for that district. The county elections official of the affected county shall determine the amount due from each district and shall bill each district accordingly.”

The Education Code § 5420 enumerates what costs are reasonable for the election but then says that “but need not be limited to”, which has caused significant disagreement between counties and their education districts as can be seen in the court cases which follows. However, the law is clear in other sections, such as § 5421, that “[t]he cost of any election held within a single district shall be borne by the entire district and shall be paid out of its funds.”

Additionally, § 51350 of the Government Code states that when counties charge cities for services rendered that the county is not to include overhead on those charges.

Court Cases

Key relevant court rulings further define what costs are reasonable and allowable by law. In our research, we have found two major and two minor cases that should be noted. In this section is a summary of a few court cases as they pertain to election costs that are billed to jurisdictions that participate in elections.



San Joaquin County Registrar of Voters Drop Box

County of Fresno v. Clovis Unified School District, et al. (1987)

This case was focused on an unsuccessful recall election of school trustees. The point of the case was whether the county could charge for the costs of verifying the unsuccessful recall petition. Judge Dibiaso found that

"Because Ed. Code § 5424 does not apply to the costs here in issue, Elections Code §10000, which imposes the burden of pre-call costs on the county, is controlling."⁵

The cost of checking the petition is a cost that must be borne by the county if there is not an election.

"Thus, under §10000, if there is no "call" for a city recall election by reason of a deficiency in the petition, the costs of checking the inadequate petition are nonetheless borne by the county, not the city."

Yolo County v. Los Rios, College District (1992)

This case also focused on a challenge to an education related election. There are two major issues in this case. The first being the method of proration and the second being the actual costs that could be billed. In this case, the trial judge ruled that "an allocation of the voter opportunity prorated" costs among cities and districts is acceptable. On appeal, Judge Davis stated, "using a proration method not in issue in this appeal." In essence, the use of cost allocation methodology to split out costs is not at issue.

⁵ Because of a renumbering that occurred in 1994 (Chapter 920), the above referenced EC §10000 is currently numbered as EC §13001, found here: https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=13001&lawCode=ELEC. The cross reference matrix for this renumbering can be found in Appendix C.

Like the County of Fresno case, however, the case also was about which costs were allowable. In the decision for the Court, Judge Davis also concluded,

“We conclude that a county cannot charge a school district for the costs of election functions, activities or operations the county would have to undertake or engage in regardless of whether the school district was in the election...We also conclude that a county cannot charge a school district for costs incurred in board races where there is only one candidate for each office...”

Specifically at issue here were costs surrounding voter list maintenance, establishing and reviewing precinct lines, and training poll workers. The court said that voter list maintenance could not be charged to the District, that under some circumstances that the establishment and review of precinct lines could be, and that training poll workers could be prorated to the District because it represents “the kinds of nuts-and-bolts conduct and balloting costs listed in (California Education Code) section 5420.”

Minor Cases

There are two minor cases that also touch on the practice of costing and billing government services. In *California Association of Professional Scientists v. Department of Fish and Game* (2000) the court reviewed an earlier case of *Mills v. Fish and Game* (1995) and upheld the practice that government has the burden of proof in documenting the reasonable cost of providing services for which it will collect a charge for service. In *Dutcher v. Olson* (1984), the court found that the County could not charge twice for the service of providing candidate statements to the voters and that the law provided discretion in not requiring the candidate statement to be billed.

Standards and Best Practices

Within the state of California, several analyses of billing practice have been performed in the past several decades. One was produced for the County of San Joaquin in 2017, for the County of Marin in 2002, and for Butte County in 2003. There is reportedly another analysis currently ongoing in Contra Costa County. We also examined documents from Solano County and the California Association of Clerks and Election Officials (CACEO) Fiscal Project that began in 2012. That project continues currently in the form of a Fiscal Staff Workshop that meets regularly within the framework of regular CACEO meetings in person and virtually. That project produced an analysis of the six primary methods used by

counties across California, which we will reference in this report.⁶

In developing data for the study of election billing beginning in 2012, the CACEO Fiscal Project grouped the several ways that counties within California were billing participating jurisdictions. Collected between 2012 and 2016, there were six documented methods that are grouped into three categories (A is the proportional share versions, Category B is the retrospective fee schedule, and C is the cost studies). The six documented methods are listed below:

- A-1. generic proportional share,
- A-2. modified generic proportional share,
- A-3. another modified generic proportional share,
- B. retrospective fee schedule,
- C-1. jurisdictional cost study and
- C-2. modified jurisdictional cost study.

Within California, we generally see three main methods with a few variances to develop the cost to be billed and collected from the participating jurisdictions.

Under A-1, the *generic proportional share method*, costs incurred for elections are prorated based on the number of registered voters in each jurisdiction with contests or measures appearing on the ballot. The steps for A-1 are as follows:

- Step 1 - Determine the costs associated with conducting an election. For example, these costs may include candidate filing, ballot setup and printing, sample ballot and voter information setup and printing, vote by mail costs, poll workers, temporary election staff, and polling place setup. An indirect cost rate percentage (ICRP), also known as an overhead rate, is then applied to the election total direct costs for a specific election to determine the overall cost to conduct an election. The ICRP rate is determined by the county auditor using CFR Title 2, Subtitle a, Chapter 2, Part 200 and may vary from county to county.
- Step 2 - Determine the total number of voting opportunities and the proportional share each participating jurisdiction is responsible for based on its number of registered voters. Voting opportunity is defined as one share for each jurisdiction on the ballot, with added shares for federal, state, and county contests. There is some variation amongst counties for multiple contests within a jurisdiction or category. Cost per voting opportunity is

⁶ The California Association of Clerks and Election Officials, Election Costs Project and Fiscal Workshops, <https://www.caceo58.org/election-costs>

determined by gathering election costs and dividing those by the total number of registered voters for all jurisdictions on the ballot.

- Step 3 - An election cost for each jurisdiction is determined by multiplying the voting opportunity cost by the number of registered voters in the jurisdiction.

Under the A-2 *modified generic proportional share method*, billing is determined by prorating the number of contests caused and the number of registered voters.

Under the A-3 *modified generic proportional share method*, costs incurred for elections are allocated based on the number of precincts but may be allocated based on the number of voters or vote by mail requests, depending on the cost category.

A-3 is similar to A-1, but prorating the billing begins with ballot type instead of actual costs. If an entity generates 20 ballot types, with federal, state and county contests on 15 of the ballot types, and federal, state, county *and* city contests on the other 5 types, the ballot types with city contests are divided by 4 and billed out, while the other 15 ballot types are divided by 3 and billed out. This method varies more than the A-1 method based on the number of voters in each precinct. If most voters are using ballot types that are divided 3 ways, they share more of the costs than the voters whose ballot types are divisible by 4.

Under B, the *retrospective fee schedule method*, the county looks back at all expenses attributed to the most recent federal election. All expenses are divided by number of registered voters and applied to entities. A base fee is established in which all set-up costs for the previous federal election are divided by the number of entities on the ballot for that same election.

The billing is always based on the election two years in the past, with primary elections always compared to primary elections and general elections always compared to general elections.

C-1, the *jurisdictional cost study method*, establishes a weighted registration factor by multiplying the number of registered voters by the cost per candidate. This method is dependent on the number of candidates per contest.

The actual costs for all categories are added to the indirect costs using an indirect cost rate proposal (ICRP) developed and calculated by the county auditor.

In C-1, there are several steps. They are as follows:

1. Determine all costs.
2. Determine factor for number of contests per jurisdiction. For example, the first contest factor is 1, and the second contest factor is 0.15, for a total of 1.15.
3. Multiply total contest factor times registered voters in each jurisdiction which equals the weighted registration factor per jurisdiction.
4. Add up the weighted registration factor for all jurisdictions.
5. Divide the weighted registration factor for each jurisdiction by the total weighted registration factor to equal a percentage cost factor.
6. Multiply the cost factor times the election cost to get the billed election cost to each jurisdiction (not including any direct costs)

C-2, the *modified jurisdiction cost study method*, is similar to the above, but step 3 (determining jurisdictional costs) is different. Jurisdictional cost is determined by multiplying the number of registered voters by the factor to determine the weighted average of registered voters. The weighted average of registered voters per jurisdiction is then divided by the total weighted average of registered voters, which equals the weighted average factor. Weighted average factor is then multiplied by pooled voter cost, sample ballot costs, and division indirect charges. Direct identified charges are then added to determine total allocated costs.

The six documented methods described above were collected almost ten years ago and may have been refined and updated since; however, this is the most current data available.

In an effort to collect more current data, we surveyed several other comparable counties in California to establish the current state of their billing practices. We requested copies of their current procedures and inquired if each county had reviewed or updated their procedures in the last 10 years. We received a variety of responses; however, many counties expressed a desire to examine and update

their billing procedures outside of an election cycle, likely in 2025, and declined to share their outdated documentation. Several counties reported that their billing procedures are documented and continued through verbal knowledge transfer alongside complex spreadsheets. One county, Contra Costa, is currently undergoing a review from an outside vendor. Sacramento County uses a fee schedule centered methodology and updates its costs and procedures regularly, every two years. Orange County provided a current overview of their current billing practice.

Current Practice and Results Analysis

SJCROV currently uses what is termed the legacy methodology to create an election billing to districts that delegate the responsibility of conducting elections to SJCROV. The legacy billing method allocates the districts' proportional share to accumulate and distribute costs among participating jurisdictions who have contests appearing on a specific ballot in the election. This cost distribution is then billed to participating districts to reimburse the county for a proportional share of the county's incurred election costs.

The legacy billing methodology consists of a three-step process.

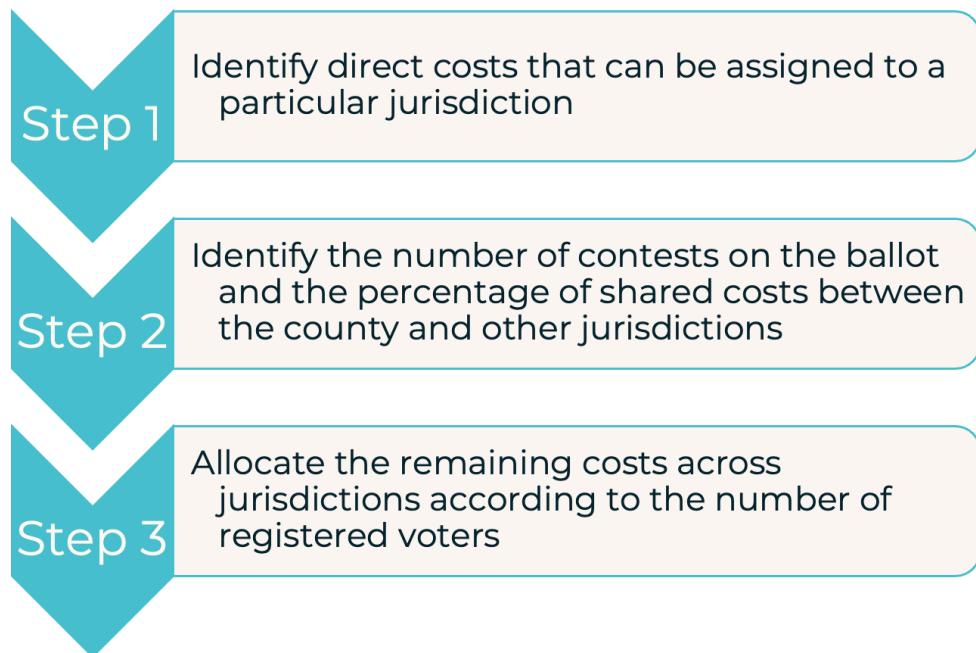
Step one is to identify all costs and any specific direct costs that can be assigned to a particular jurisdiction.

Step two identifies the number of contests on ballot, and the number of those contests that are from consolidating jurisdictions. The contests from each jurisdiction are divided by the total number of contests to determine a percentage that represents the share of cost between the county and all other consolidating jurisdictions. City/District items (contests) on the ballot divided by total number of formula items (contests) on the ballot equals the percentage representing shared cost.

Step three then allocates the pooled remainder costs across the jurisdictions that have appeared on ballot for that specific election based upon registered voters.

While it is clear upon examination that the county is paying for the state, federal and county contests on the ballot based on the second step of the allocation methodology, it may not be clear to the governing boards or to the public.

Figure 2: Legacy Billing Method



We recommend that the department label the county share of cost indicating that it includes the state and federal share in all documents and procedures to call that fact out. It is important for the sake of transparency that the other billed jurisdictions are able to see that the county is paying the most significant share of election costs. Additionally, advocating for the state and federal governments to pay their own way is easier when those costs are identified.

While reviewing the March 2024 billing, it was noted that there was a cost allocated to the Sacramento County Board of Education which had appeared on the ballot in March 2024. However, the San Joaquin Board of Education contest, which was also on the ballot and involved a significantly higher number of voters, was not included in the billing calculations. Current SJCROV staff commented about this and were unsure as to the origin of this practice, which had been in place for some time. After researching this issue, we discovered that while there are a few counties in California that do not bill their local Board of Education (also known as the County Office of Education) for election services, the vast majority do. We believe this is a remnant of the Office of Education's separation from the county structure statewide which occurred in the 1950's and 1960's. At a minimum, we recommend that these election costs be included in the calculations even if charges are not billed out. The inclusion of the district in the calculations will affect the other participating jurisdictions based on the proportional sharing of costs.

Additionally, we recommend consistency between determining the denominator in step 2 and step 3. Specifically, this means determining a new method of spreading allowable costs across the items that appear on ballot fairly and consistently. Currently, the two equations use very different denominators in a way that can artificially skew the cost spread, by using both the number of contests and the number of voters. We believe a more fair and stable billing would result from comparison between the number of voters in both calculations.

Step 1 in the legacy method includes direct costs from the sample ballot, or voter information guide, as reported on the invoice from the print vendor. *We recommend a logic check on these very complex invoices to ensure correct amounts are being allocated to specific districts in the future on top of the current invoice audit performed by the fiscal staff at the SJCROV and within the county Auditor's office.*

SJCROV staff have also indicated a desire to assign more costs as 'direct' in the future. *We support adding specifically allocatable costs like postage, translation costs, envelope print costs, and paper ballot printing to the direct category of expenses, thereby charging jurisdictions the most accurate share of expenses when possible.*

After direct charges are identified, all other expenses should be examined and categorized as either operational or election specific charges. Operational costs are either excluded entirely or have some portion allocated for inclusion in the billing's "shared cost." This aggregated shared cost is then spread across participating jurisdictions using the calculation in Step 2.

The analysis and determination of which costs are included as operational versus election specific, and which are direct versus shared, are two separate processes that introduce a high level of complexity to the development of a fair and equitable billing that complies with the law. *The second process of determining direct versus shared costs would benefit from explicit consistency where possible, and robust documentation would provide needed support for the process.*

When the election department obtains new capital equipment in the future, we recommend that election fiscal staff determine the useful life of the equipment in coordination with the county auditor. That determined value and useful life determined cost over time can then be included in each billing. Once

the useful life cost is recaptured in full, then only ongoing actual maintenance costs for that capital equipment would be included in billing for each subsequent election.

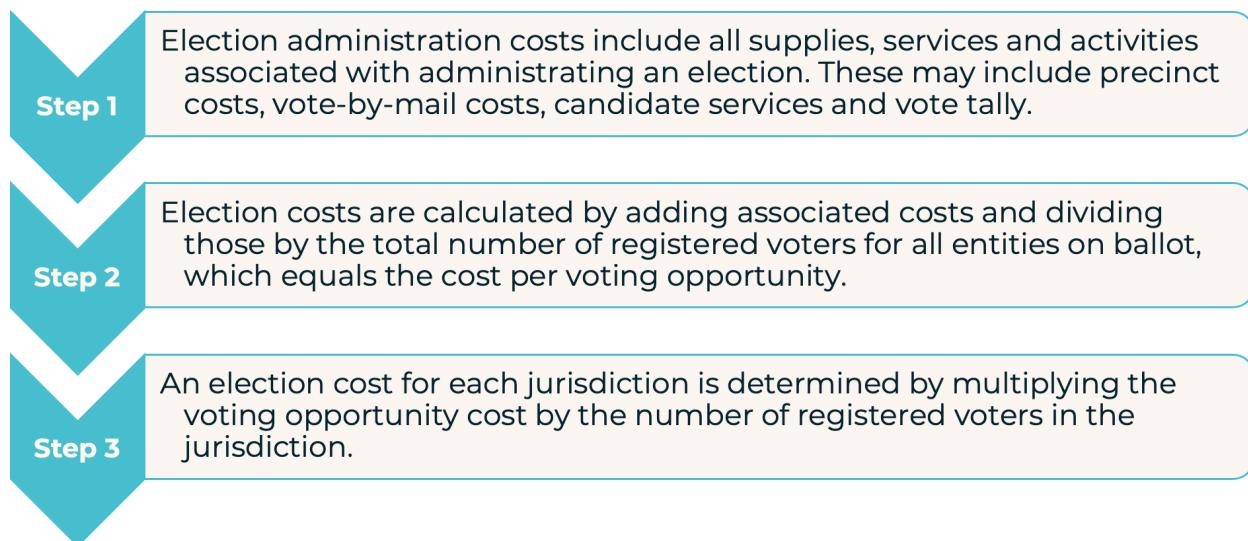
A significant concern we identified is the calculation of Step 2 and 3 in the current legacy methodology. The calculations are inconsistent. The county is treating the two sets of entities differently between Step 2 and Step 3. In Step 2, all contests are treated the same, regardless of the number of voters served. In Step 3, costs are proportionately shared across jurisdictions based on registered voters. *We recommend that SJCROV update the legacy methodology to create a modified version of their Step 2 that will account for the size and resource use of participating jurisdictions in an election.*

As previously mentioned, CACEO produced a report between 2014 and 2016 that examined the primary methods of election billing used amongst the counties in California. There were six variations of three billing methods that were identified and detailed in that report. *The method we recommend for San Joaquin County is commonly referred to as the proportional share method, labeled A-1 elsewhere in this report.*

The *proportional share method* is a method of sharing costs across participating jurisdictions as a percentage based on the number of registered voters. It develops in Step 2 a cost for “voting opportunities.” As defined earlier in this report, voting opportunity is defined as the number of choices a voter can make on each ballot. The voting opportunity cost is determined by dividing the total cost of the election by the number of voting opportunities. We recommend this methodology because it dovetails nicely into the existing legacy methodology used by SJCROV. SJCROV is already performing the pre-work and the post-work necessary for this step, so implementation would require minimal changes to current practice within San Joaquin County, which we believe has several advantages. It allows staff to continue to work in the way they are accustomed and also to more cleanly and easily develop procedures and documentation, which are an essential component of maintaining consistency through time for election billing.

We recognize that the new method of calculating the second step of the billing may lower election revenue overall that is recovered by the county. Through this analysis we have also discovered that some specific cost elements included in billing have not been included in full. The inclusion of all of these expenses instead of merely a portion of them will increase revenue, which will balance

Figure 3: Proportional Share Method



the possible loss of revenue in the Step 2 percentage adjustment. For example, in our recommendations at the end of the report, we recommended the entire cost of the warehouse rent be included in election billing instead of only charging 90%. The inclusion of this entire cost will be proportionally shared among the jurisdictions and the county for each election, and should balance out to a minimal net increase in both revenue and expenses. Another example would be increasing the number of hours worked under the management labor cost to more accurately reflect the investment of time for each election based on determinations made by the department. While this increases the dollar amount of expenses included in the election billing, the update to the proportional share split giving the county an appropriate share based on the number of registered voters in San Joaquin County, and the obligation of the county to conduct federal, state, and county elections without reimbursement, will result in a more equitable outcome.

Evaluation of Legal Compliance

We are pleased to report the SJCROV's billing methodology overall complies with federal and California law and is substantially in line with industry best practice.

Current practice is to apply ICRP to salaries which is allowable and a reasonable decision. Because of the variety of procedures used by counties around the state to develop and apply ICRPs, and county cost plans and fringe policies, we believe that San Joaquin County is operating within legal parameters and allowable

procedures. In addition, the San Joaquin County Auditor's office has developed the ICRP based on salary calculation, and the election department's application of this rate to their salaries in election billing is consistent and appropriate.

An important exception is the past practice of charging municipalities for indirect or overhead costs. This may not be considered an appropriate cost⁷ and it is our understanding that the department ceased this practice beginning with the March 2024 election billing.

Recommendations

The following list of recommendations consists of items that we strongly recommend be implemented by the SJCROV.

1. Update the legacy billing methodology to the proportional share method (A-1) to provide consistency in the proportional spread of cost responsibilities between the county and participating districts/jurisdictions in a specific election, as allowed by law. Develop documented procedures for such to ensure consistency election to election.
2. Discontinue including indirect or overhead charges in billings to municipalities in the county per California Government Code § 51350.
3. Begin including the San Joaquin Board of Education in the calculation of regular billing of elections in which their candidates appear on ballot per EC § 10404.5 and § 10520, and EdC § 5420 and § 5423. We recommend that county administration engage in negotiations with the County Office of Education to reimburse the County for actual costs incurred in conducting elections where elected board members, at a minimum, appear on ballot.
4. Document both legacy and new billing procedures for historical purposes. This will also facilitate training of new staff members and ensure consistency of practice over time.
5. Review and update the SJCROV's published Fee Schedule, as it is not consistent with current legacy billing practice and will need to match

⁷ California Government Code 51350 https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=51350&lawCode=GOV

and potentially explain the updated billing methodology and process.

6. Consider items not currently included in billing consistently that we recommend are eligible for cost recovery:
 - a. Management team labor costs;
 - b. Panopto cloud storage for poll worker video training;
 - c. Direct charges for publications where they are able to be identified;
 - d. Proportional cost of useful life of capital equipment purchases;
 - e. Camera costs for video surveillance of drop boxes;
 - f. Entire cost of warehouse rent.
7. Label billing to identify that the county share includes the federal and state contests that appear on the ballot without reimbursement. This is the county's responsibility, and costs are already borne by the county. We believe it will be helpful for all stakeholders to be aware of this burden on the San Joaquin taxpayers.
8. Expand the direct election costs that can be easily attributed to specific jurisdictions participating in a given election, such as postage, translation costs, envelope print costs, and paper ballot printing, to the direct category of expenses, thereby charging jurisdictions the most accurate share of expenses when possible.
9. After direct charges are identified, examine and categorize all other expenses as either operational or election specific charges. Operational costs are either excluded entirely or have some portion allocated for inclusion in the billing's "shared cost." This aggregated shared cost is then spread across participating jurisdictions using the calculation in step 2.
10. In the future, when obtaining new capital equipment, work with the county auditor to determine the useful life of the equipment. That determined value and useful life determined cost over time can then be included in each billing. Once the useful life cost is recaptured in full, then ongoing actual maintenance costs for that capital equipment only would be included in billing for each subsequent election.

11. Develop robust documentation to inform Step 2 with explicit consistency and provide needed support for the process.
12. Institute a logic check, at minimum, if planning to continue to use the voter information guide (VIG) print invoice data as the basis for billing jurisdictions for those direct costs to verify the information being transmitted from the VIG print vendor to the billing itself.
13. Update the account name called “Election Software and Services” to eliminate confusion with the election vendor named ES&S.
14. Analyze the costs, goods and services obtained through purchase from outside vendors over time. This will act as a cost control measure. A two or four year look back by vendor and products purchased is recommended to see if the costs increase over time, as compared to the Consumer Price Index or some other standardized inflationary measure, to assist the department in controlling price creep. This will also provide a tool available for use as new invoices arrive to allow price increases to be documented and discovered in real time.

Action Plan

Implementation of the recommendations above constitutes the bulk of the action plan. Below we list prioritized action steps taken from the detailed Recommendations above.

Billing

1. Implement the proportional share method (A-1) for San Joaquin County Elections.
2. Use of a proportional share method could include labeling the calculation with a “county, state and federal share” of overall costs, along with labeling public facing communications to specify that cities are not billed for overhead costs.
3. Develop an outreach plan to explain new procedures to participating districts following adoption of new methodology.

4. Perform logic checks of the VIG invoices specifically, and others more generally, if those invoices are used as the basis of direct charges passed on to participating jurisdictions in a specific election.
5. Create and maintain a comprehensive set of process and procedure documentation for billing, and we encourage staff to begin this process as soon as possible, ideally while compiling the November 2024 billing.

Ancillary Issues

1. Develop comprehensive documentation for all fiscal processes including billing.
2. Review and update of the published Fee Schedule to bring it into alignment with new billing practices.
3. Perform analysis of non-contracted election purchases of goods and services over the past four-year cycle to ensure best stewardship of tax dollars by the department.
4. County Administration should negotiate with the County Office of Education to achieve some measure of reimbursement for conducting Board of Education governing board elections.



**Review and Analysis of Billing Methodology for
San Joaquin County, California Registrar of Voters**

Appendices

Appendix A: Demographics

Demographics - San Joaquin County, California
August 2024

- **Population:** 779,233 (2020)
- **Number of registered voters:** 376,181
 - > Democrat: 160,230
 - > Republican: 111,171
- **Potentially eligible voters:** 195,800
- **Turnout (Registered):**
 - > 2024 Primary: 34.9%
 - > 2022 General: 46.14%
 - > 2022 Primary: 28.74%
 - > 2020 General: 79.92%
 - > 2020 Primary: 46.09%
 - > 2018 General: 57.01%
 - > 2016 General: 68.95%
- **Number of Permanent staff:** 30
- **Average number of Temporary staff:** 12
- **Voting System Vendor:** Hart InterCivic
- **VCA participation:** No
- **Number of elections:** 1 per fiscal year (usually)
- **Type of ballot used:** Optical Scan
- **Political competition:**
 - > 2020 Presidential: Biden +13.82%
 - > 2016 Presidential: Clinton +14.18%
- **Comparable Counties:**
 - > Contra Costa
 - > Fresno
 - > Orange (equipment)
 - > Stanislaus
 - > Solano
 - > Sacramento
 - > Merced
 - > Ventura

Appendix B: California Election Code Summary

This is not an exhaustive list of relevant code section, only the most relevant to our report. Please note that California law changes regularly and this text is from the latest version of the law at the time this report was published.

CA Elections Code sections

10100. Whenever the county elections official is required to examine the signatures upon any nomination paper or petition of any candidate for a municipal office, he or she may employ necessary help for the examination. The cost shall be paid by the city.

10404.5. (a) A resolution of the governing board of a school district or county board of education to establish an election day pursuant to subdivision (b) of Section 1302 shall be adopted and submitted to the board of supervisors not later than 240 days prior to the date of the currently scheduled election of the district or for the members of the county board of education.

(b) The final date for the submission of the resolution by the governing board of a school district or county board of education to the board of supervisors is not subject to waiver.

(c) The board of supervisors shall notify all school districts and the county board of education located in the county of the receipt of the resolution to consolidate and shall request input from each district on the effect of consolidation.

(d) (1) The board of supervisors, within 60 days from the date of submission, shall approve the resolution unless it finds that the ballot style, voting equipment, or computer capacity is such that additional elections or materials cannot be handled. Prior to the adoption of a resolution to either approve or deny a consolidation request, the board or boards of supervisors may obtain from the elections official a report on the cost-effectiveness of the proposed action.

(2) Public notices of the proceedings in which the resolution is to be considered for adoption shall be made pursuant to Section 25151 of the Government Code.

(e) Within 30 days after the approval of the resolution by the board of supervisors, the elections official shall notify all registered voters of

the districts affected by the consolidation of the approval of the resolution by the board of supervisors. The notice shall be delivered by mail and at the expense of the school district or if applicable, the county board of education.

- (f) An election day established pursuant to subdivision (b) of Section 1302 shall be prescribed to occur not less than one month, nor more than 12 months, subsequent to the election day prescribed in Section 5000 of the Education Code or pursuant to Section 1007 of the Education Code, as appropriate. As used in this subdivision, "12 months" means the period from the election day prescribed in Section 5000 of the Education Code or pursuant to Section 1007 of the Education Code, as appropriate, to the first Tuesday after the first Monday in the 12th month subsequent to that day, inclusive.
- (g) In the event that the election day for a school district governing board or county board of education is established pursuant to subdivision (b) of Section 1302, the term of office of all then incumbent members of that governing board or county board of education shall be extended accordingly.

13001. All expenses authorized and necessarily incurred in the preparation for, and conduct of, elections as provided in this code shall be paid from the county treasuries, except that when an election is called by the governing body of a city the expenses shall be paid from the treasury of the city. All payments shall be made in the same manner as other county or city expenditures are made. The elections official, in providing the materials required by this division, need not utilize the services of the county or city purchasing agent.

10520. Each district involved in a general district election in an affected county shall reimburse the county for the actual costs incurred by the county elections official thereof in conducting the general district election for that district. The county elections official of the affected county shall determine the amount due from each district and shall bill each district accordingly.

CA Education Code sections

5227. In those cases in which the boundaries of the school district, high school district, or community college district, governed by a city board of education, are not coterminous with the boundaries of the city, and where elections, either primary, general, or recall, of members of the board of education are by the provisions of the laws governing the cities held at times other than on the day of municipal elections, general or special, the cost and expense of the district

elections shall be a legal charge against the funds of the district or districts governed by the board of education. The city shall be reimbursed by the district or districts for its actual cost and expense incurred in the conduct of the election or elections. The cost and expense of conducting the election in territory common to two or more districts shall be borne by the districts in equal shares. In territory within a single district the cost shall be borne by the district.

In those cases in which the school district, high school district, or community college district is governed by a city board of education, and elections, either primary, general, or recall, of members of the board of education are by the provisions of the laws governing the cities held on the same day as municipal elections, general or special, a proportionate part of the actual cost and expense of the election shall be a legal charge against the school districts governed by the board of education. The city shall be reimbursed for the proportionate cost and expense incurred in the conduct of the election. The cost and expense of the elections within the boundaries of the city shall be apportioned between the city and the districts in the ratio that the total number of offices to be filled and propositions to be voted upon by the electors of the city and the school district or districts, respectively, bears to the total number of offices to be filled and propositions submitted. The cost and expense of the election in territory outside of the municipal boundaries shall be borne by the districts affected. As between the districts, costs and expense shall be apportioned as follows: In territory common to two or more districts the cost of conducting the election shall be borne in equal shares, and in territory within a single district the cost shall be borne by the district.

5420. The cost of any school district or community college district election may include, but need not be limited to:

- (a) Compensation of precinct election officers.
- (b) Publication of notices.
- (c) The cost of printing official ballots, sample ballots, indexes, arguments, statements, official notices, and card notices.
- (d) Mailing charges for card notices, arguments, recommendations, statements, and sample ballots.
- (e) Forms for rosters, tally sheets, certificates, envelopes, declaration of results forms, and legal forms required for bond elections.
- (f) Precinct maps.
- (g) The actual cost of supplies such as flags, ballot boxes, chairs and tables, booths, ink pads and stamps, and pencils; provided, that if any such can be borrowed from any state or county office, no charge for rental shall be included in the cost of elections.

5421. The cost of any election held within a single district shall be borne by the entire district, and shall be paid out of its funds. Election costs shall be determined by the county elections official and approved by the county board of supervisors.

5422. The cost of elections, including consolidated elections, held in territory common to two or more districts shall be borne by the districts concerned in equal shares and paid from district funds.

5423. The cost of consolidated governing board elections shall be paid by the county superintendent of schools having jurisdiction from the county school service fund, and the cost shall be prorated among the districts concerned to reimburse the fund.

5424. The cost of any recall election shall be borne by the district in which the recall election is held and paid from district funds.

5425. The cost of the election for the formation of a community college district shall be paid from the county general fund.

5426. The cost of any election held under the provisions of Article 8 (commencing with Section 4400) of Chapter 2 of Part 3 of this division, or Article 7 (commencing with Section 35690) of Chapter 3 of Part 21 of Division 3 of Title 2, or Article 3 (commencing with Section 74630) of Chapter 5 of Part 46 of Division 7 of Title 3, where the election is being held for the assumption of bonded indebtedness of the district to which the territory is being transferred or where the county board of supervisors requires an election to be held in the whole district from which the territory would be transferred, shall be paid from the county general fund.

CA Government Code sections

16100.6. Out of the amount appropriated to the Controller by Section 16100, the Controller shall pay each year to each local government on claims submitted 45 days after the effective date of the addition of this section to the code and on September 1 of each year thereafter the actual increased cost to that local government caused by Section 8106 of the Elections Code. The Controller may reduce any claim that appears to be excessive or unreasonable and shall adjust the payment for the current fiscal year for any underpayment or overpayment in a prior fiscal year. The Controller may audit the records of any local public agency to verify actual cost.

50054. Whenever any city or county or city and county renders construction services or constructs public works for any city, county, city and county or any other governmental agency below the level of the state government, the price charged for such services or construction shall be sufficient to reimburse the governmental body performing such services for the full cost thereof including labor, material, equipment costs or rentals and a reasonable allowance for overhead. In computing overhead, without limitation on other factors properly includable, there shall be allocated to the overhead cost its proportionate share of indirect labor and administrative costs.

51350. A county which provides services through its appropriate departments, boards, commissions, officers or employees, to any city pursuant to contract or as authorized by law, shall charge the city all those costs which are incurred in providing the services so contracted or authorized. A county shall not charge a city contracting for a particular service, either as a direct or an indirect overhead charge, any portion of those costs which are attributable to services made available to all portions of the county, as determined by resolution of the board of supervisors, or which are general overhead costs of operation of the county government. General overhead costs, for the purpose of this section, are those costs which a county would incur regardless of whether or not it provided a service under contract to a city.

Any determination of general overhead costs shall be subject to court review as to the reasonableness of such determination.

This section does not apply to a contract or agreement in effect on December 31, 1983, made by a county.

Appendix C: California Code Numbering for Court Cases

Following is a cross reference matrix for California Election Code resulting from a renumbering omnibus bill passed in 1994 and enacted in 1995, Chapter 920.

Derivation Table—1994 Stats., c. 920

Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	
1	1	51	21000	315	2119	703	2203	1102	3402	1409	15008	1648	12327	
2	2	52	13	316	2120	703.5	2204	1103	3403	1409.5	15009	1649	12313	
3	3	53	106	318	2121	704	2205	1104	3404	1410	15010	1650	12281	
4	4	54	15450	319	2122	704.5	2206	1105	3405	1411	15011	1651	12314	
5	5	55	10	320	2123	705	2207	1106	3406	1450	3200	1652	12315	
6	6	58	11	400	2135	707.5	2208	1107	3407	1451	3201	1653	12310	
7	7	60	15	401	2136	707.6	2209	1109	3408	1452	3202	1654	12311	
8	353	70	200	402	2137	707.7	2210	1126	331	1453	3203	1655	12312	
9	8	75	201	403	2138	707.8	2211	1127	3500	1454	3204	2500	1000	
10	310	100	2000	404	2139	708	2212	1128	3501	1455	3205	2500	1000	
11	354	200	349	405	2140	709	2213	1129	3502	1456	3206	2501	1001	
12	335	201	2020	406	2141	800	2220	1130	3503	1500	12200	2501	1001	
13	311	202	2021	407	2142	800.1	2221	1200	3100	1501	12220	2502	1002	
14	307	203	2022	408	2143	800.2	2222	1201	3101	1503	12250	2503	1003	
15	320	204	2023	500	2150	800.3	2223	1202	3102	1504	12283	2520	1100	
16	347	205	2024	501	2151	801	2224	1202.1	3103	1504.5	12282	2550	1200	
17	321	206	2025	502	2152	802	2225	1202.3	3104	1504.6	12284	2551	1201	
18	359	206.5	2026	503	2153	803	2226	1203	3105	1505	12223	2551	1201	
19	318	207	2027	503.5	2154	804	2227	1204	3106	1506	12226	2552	1202	
20	324	208	2028	504	2155	805	2228	1205	3107	1507	12228	2552	1202	
21	341	209	2029	505	2156	825	2240	1206.3	3109	1508.5	12240	2600	1300	
22	340	210	2030	506	2157	826	2241	1206.5	3110	1509	12227	2601	1301	
22	340	211	2031	507	2158	827	2130	1207	3111	1510	12225	2602	1302	
23	316	212	2032	507.5	2159	1000	320	1300	3300	1513	12222	2603	1303	
23	316	214	346	508	2160	1001	3000	1301	323	1513.1	12262	2650	1400	
24	357	215	2033	509	2161	1002	3001	1302	3301	1514	12261	2651	10700	
25	321	216	2034	509.1	2162	1002.5	3002	1303	3302	1515	12325	2652	10701	
26	348	217	2035	509.3	2163	1003	3003	1304	3303	1630	12301	2653	12001	
27	356	225	2050	510	2164	1004	3004	1304.5	3304	1631	12304	3500	9000	
28	327	226	2051	511	2165	1005	3005	1305	3305	1632	12305	3501	9001	
29	326	227	2052	511.5	2166	1006	3006	1305.5	3306	1633	12302	3502	9002	
30	325	228	2053	512	2167	1006.1	3007	1306	3307	1634	12308	3502.05	9003	
31	352	300	2100	600	2180	1006.3	3008	1307	3308	1635	12303	3503	9004	
32	351	300.5	2101	601	2181	1007	3009	1308	3309	1636	12320	3504	9005	
33	314	301	2102	602	2182	1008	3010	1309	3310	1637	12321	3505	9006	
34	313	302	2103	603	2183	1009	3011	1310	3311	1637.5	12300	3506	9007	
35	338	303	2104	604	2184	1009.5	3012	1340	4000	1638	12326	3507	9008	
36	337	304	2105	604.5	305	1010	3013	1340.5	4001	1638.5	12280	3508	9009	
37	334	304.5	2106	605	2185	1011	3014	1341	4002	1638.7	12285	3509	9010	
38	329	305	2107	606	2186	1012	3015	1350	4100	1639	12306	3510	9011	
39	339	306	2108	607	2187	1012.5	3016	1351	4101	1640	12309	3511	9012	
40	319	307	2109	608	2188	1013	3017	1352	4102	1641	12307	3513	936	
41	100	308	2110	609	2189	1014	3018	1353	4103	1642	12103	3514	9013	
41.5	101	309	2111	611	2190	1015	3019	1400	15000	1642.3	12318	3515	9014	
42	102	309.5	2112	611.1	2191	1016	3020	1401	15001	1642.9	12104	3515.1	9015	
43	103	310	2113	612	2192	1017	3021	1402	15002	1643	12105	3516	9020	
43	103	310	2113	612	2192	1017	3021	1403	15003	1643.3	12106	3517	9021	
44	104	311	2114	613	2193	1018	3022	1404	15004	1644	12229	3519	9022	
45	105	311.5	2115	615	2194	1019	3023	1405	15005	1645	12319	3520	9030	
47	9	311.6	2116	700	2200	1100	322	1407	15006	1646	12316	3521	9031	
49	12	312	2117	701	2201	1101	3400	1408	15007	1647	12317	3522	9032	
50	14	313	2118	702	2202	1101.5	3401						3706	9113

	New	Old	New	Old	New	Old	New		Old	New	Old	New	Old	New	Old	New
,707	9114	4015.5	9220	5152.4	9305	6006	6321	6123	6543	6214	6725	6292	6847	6351	6146	
3708	9115	4016	9221	5152.5	9306	6007	6322	6130	6560	6215	6726	6293	6848	6355	6160	
3709	9116	4017	9222	5152.6	9307	6008	6323	6131	6561	6220	6740	6294	6849	6360	6180	
3710	9117	4018	9223	5153	9308	6008	6323	6132	6562	6220	6740	6300	6000	6360	6180	
3711	9118	4019	9224	5153.5	9309	6010	6340	6133	6563	6221	6741	6301	6001	6360.5	6950	
3713	9119	4020	9225	5154	9310	6010	6340	6134	6564	6222	6742	6303	6002	6361.5	6181	
3714	9120	4021	9226	5154.3	9311	6011	6341	6135	6565	6222	6742	6303.1	6003	6365	6200	
3715	9121	4050	9235	5156	9312	6012	6342	6136	6566	6223	6743	6303.2	6004	6365.5	6201	
3716	9122	4050.1	9236	5156.5	9313	6013	6343	6138	6567	6223	6743	6303.3	6005	6366	6202	
3717	9123	4051	9237	5156.6	9314	6013	6343	6139	6568	6224	6744	6305	6020	6367	6203	
3718	9124	4052	9238	5157	9315	6021	6360	6139	6568	6225	6745	6305	6020	6368	6204	
3719	9125	4053	9239	5157.2	9316	6024	6361	6140	6580	6230	6760	6305.1	6021	6370	6220	
3720	9126	4054	9240	5157.5	9317	6025	6362	6141	6581	6231	6761	6305.2	6022	6371	6221	
3750	9140	4055	9241	5157.6	9318	6026	6363	6142	6582	6232	6762	6306	6023	6372	6222	
3751	9141	4056	9242	5158	9319	6027	6364	6143	6583	6233	6763	6307	6024	6375	6240	
3751.7	9142	4057	9243	5159	9320	6028	6365	6144	6584	6234	6764	6310	6040	6376	6241	
3752	9143	4058	9244	5160	9321	6030	6380	6145	6585	6235	6765	6311	6041	6400	8000	
3753	9144	4059	9245	5161	9322	6031	6381	6146	6586	6236	6766	6311	6041	6401	8001	
3754	9145	4060	9246	5162	9323	6032	6382	6147	6587	6237	6767	6312	6042	6401.5	8002	
3755	9146	4061	9247	5200	9340	6033	6383	6148	6588	6238	6768	6313	6043	6402	8003	
3755.5	9147	4080	9255	5200.1	9341	6040	6400	6149	6589	6239	6769	6315	6060	6430	5100	
3780	312	4081	9256	5201	9342	6041	6401	6150	6590	6240	6780	6316	6061	6430.5	5101	
3781	9160	4082	9257	5210	9360	6042	6402	6151	6591	6241	6781	6316	6061	6431	5102	
3782	9161	4083	9258	5215	9380	6043	6403	6152	6592	6242	6782	6325	6080	6432	5200	
3783	9162	4084	9259	5300	9400	6044	6404	6153	6593	6243	6783	6326	6081	6461	12100	
3784	9163	4085	9260	5301	9401	6045	6405	6154	6594	6244	6784	6327	6082	6462	12101	
3785	9164	4086	9261	5302	9402	6046	6406	6155	6595	6245	6785	6328	6083	6463	12102	
3785.1	9165	4087	9262	5303	9403	6050	6405	6156	6596	6246	6786	6328.3	6084	6489	333	
3786	9166	4088	9263	5304	9404	6055	6420	6157	6597	6247	6787	6328.3	6084	6490	8020	
3787	9167	4089	9264	5305	9405	6056	6421	6158	6598	6248	6788	6328.5	6085	6490.1	8024	
3788	9168	4090	9265	5320	350	6057	6422	6159	6599	6249	6789	6329	6086	6490.2	8025	
3790	9180	4091	9266	5321	9500	6060	6440	6160	6593	6250	6790	6329	6086	6490.3	8026	
3795	9190	4093	9267	5322	9501	6061	6441	6170	6620	6251	6791	6329.5	6087	6490.4	8027	
4000	9200	4094	9268	5323	9502	6062	6442	6171	6621	6252	6792	6330	6100	6490.5	8028	
4002	9202	5010	306	5325	9504	6070	6460	6191	6641	6253	6793	6331	6101	6491	8040	
4002.5	9203	5011	9280	5326	9505	6071	6461	6193	6642	6255	6795	6333	6103	6499	8041	
4002.7	9204	5012	9281	5327	9506	6080	6480	6194	6643	6256	6796	6334	6104	6494.1	8061	
4003	9205	5013	9282	5328	9507	6100	6500	6195	6644	6257	6797	6335	6105	6495	8062	
4004	9206	5014	9283	5329	9508	6102	6501	6196	6645	6258	6798	6336	6106	6496	8063	
4005	9207	5014.1	9284	5330	9509	6103	6502	6197	6646	6260	6799	6337	6107	6496.5	8064	
4006	9208	5014.5	9285	5350	9600	6110	6520	6198	6647	6261	6952	6338	6108	6497	8065	
4007	9209	5015	9286	5351	9601	6110	6520	6200	6700	6261	6952	6340	6120	6498	8042	
4008	9210	5016	9287	5352	9602	6111	6521	6202	6701	6270	6820	6341	6121	6499	8066	
4009	9211	5020	9290	5353	9603	6112	6522	6203	6702	6271	6821	6342	6122	6500	8067	
4009.5	9212	5025	9295	5354	9604	6113	6523	6210.5	6721	6285	6840	6343	6123	6502	8069	
4009.6	9213	5150	9300	5355	9605	6113	6523	6210.5	6721	6286	6841	6345	6140	6503	8102	
4010	9214	5151	317	5357	9606	6114	6524	6210.5	6721	6287	6842	6346	6141	6504	8080	
4011	9215	5151.5	308	5358	9607	6120	6540	6211	6722	6288	6843	6347	6142	6505	8070	
4012	9216	5152	9301	6000	6300	6120	6540	6212	6722	6289	6844	6348	6143	6506	8081	
4013	9217	5152.1	9302	6002	6301	6121	6541	6212	6723	6290	6845	6349	6144	6507	8082	
4014	9218	5152.2	9303	6005	6320	6122	6542	6213	6724	6290	6845	6350	6145	6508	8083	
4015	9219	5152.3	9304	6005	6320	6123	6543	6214	6725	6291	6846	6350	6145	6508	8083	

	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
6509	8021	6836	8407	8678	7171	9162	7357	9500	7460	9681	7363	9779	7778	10000	13001	
6550	8100	6837	8408	8711	7180	9163	7358	9501	7461	9682	7367	9780	7779	10001	13002	
6551	8101	6838	8409	8740	7185	9164	7359	9502	7462	9683	7368	9781	7781	10001.5	13003	
6552	8103	6860	8450	8740.5	7186	9165	7360	9503	7463	9684	7369	9782	7781	10002	13004	
6553	8104	6861	8451	8741	7187	9166	7361	9504	7464	9685	7360	9783	7781	10002.5	13005	
6554	8105	6862	8452	8744	7188	9167	7362	9505	7465	9686	7361	9784	7782	10003	13006	
6555	8106	6863	8453	8770	7190	9168	7363	9506	7466	9687	7362	9785	7783	10004	13007	
6555.5	8084	6864	8454	8771	7191	9169	7364	9507	7467	9688	7363	9786	7784	10005	13000	
6556	8107	6890	8500	8772	7192	9170	7365	9508	7468	9689	7364	9787	7785	10006	13200	
6580	8120	6891	8501	8773	7193	9171	7366	9509	7469	9690	7365	9790	7800	10007	13300	
6580.5	8121	6892	8502	8774	7194	9174	7367	9510	7470	9700	7360	9790.5	7801	10008	13301	
6581	8122	6893	8503	8775	7195	9175	7367	9600	7500	9701	7361	9791	7802	10009	13302	
6582	8123	6894	8504	8776	7196	9176	7377	9611.5	7552	9702	7362	9792	7803	10010	13303	
6614.5	8144	7300	8600	8823.5	7205	9276	7385	9615	7558	9710	7660	9814	7834	10012.7	13311	
6615	8145	7301	8601	8824	7206	9277	7386	9616	7559	9711	7661	9815	7835	10013	13312	
6616	8146	7302	8602	8825	7207	9278	7387	9617	7560	9720	7670	9816	7836	10013.5	13313	
6617	8147	7303	8603	8826	7208	9279	7388	9618	7561	9721	7671	9816.5	7837	10014	13219	
6618	8148	7304	8604													

Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
10221	13211	11704	20004	14212	14217	14400.1	14222	15116	19208	15321	19321	17058	15156	17182	15641		
10222	13212	11705	20005	14213	14218	14401	14223	15117	19209	15322	19322	17059	15157	17183	15642		
10223	13213	11706	20006	14214	14219	14402	14224	15118	19213	15340	19340	17060	15200	17190	15645		
10224	13214	11707	20007	14215	14220	14403	14225	15120	19221	15342	19323	17063	15202	20001	16002		
10225	13215	11708	20008	14216	14240	14404	14226	15121	19004	15343	19360	17070	15250	20002	16003		
10226	13216	11709	20009	14217	14241	14405	14227	15122	19222	15344	19361	17071	15251	20020	16200		
10227	13217	11710	16	14218	14242	14427	14289	15200	12350	15345	19362	17080	15300	20021	16100		
10229	13231	12200	20100	14219	14243	14500	17000	15201	12351	15346	19363	17081	15301	20022	16201		
10230	13230	12300	20200	14220	14244	14510	17001	15202	12352	15360	19380	17082	15302	20023	16202		
10230.1	13232	12300.1	305	14221	14245	14600	17100	15203	12353	15361	19381	17083	15303	20024	16203		
10231	13118	12301	20201	14222	14246	14700	17200	15204	12354	15362	19382	17084	15304	20050	16400		
10232	13201	12302	20202	14223	14247	14800	17300	15205	12355	15363	19380	17085	15305	20051	16401		
10233	13220	12303	20203	14224	14248	14810	17301	15206	12356	15364	19383	17086	15306	20052	16402		
10234	13233	12400	20300	14225	14249	14811	17302	15207	12357	15365	19371	17087	15307	20053	16403		
10235	13119	12401	20301	14226	14250	14820	17303	15209	14112	15367	19384	17088	15308	20080	16500		
10236	13120	12500	20400	14227	14251	14821	17304	15210	14113	15368	19385	17089	15309	20081	16501		
10300	303	12510	20420	14228	14252	14830	17305	15220	14270	15369	19386	17090	15310	20082	16502		
10301	13280	12511	304	14229	14253	14831	17306	15221	14271	17000	15050	17091	15311	20083	16600		
10302	13281	12512	305	14230	14278	14900	17400	15222	14272	17001	15051	17100	15350	20084	16601		
10302.5	13282	12513	20420	14231	14279	14950	17500	15223	14273	17002	15052	17101	15351	20085	16602		
10303	13283	12520	20440	14232	14280	14960	17501	15224	14274	17003	15053	17102	15352	20086	16603		
10304	13284	12522	20441	14233	14281	14970	17502	15225	14275	17004	15054	17103	15353	20087	16703		
10305	13285	12523	20442	14234	14282	14971	17503	15226	14276	17005	15055	17110	15452	20088	16503		
10306	13286	12524	20443	14236	14283	14980	17504	15227	14277	17006	15056	17111	15400	20089	16000		
10307	13287	12525	20444	14237	14284	14981	17505	15240	14420	17007	15057	17112	15401	20110	16700		
10307.5	13316	12527	20500	14238	14321	14990	17506	15241	14421	17008	15058	17113	15402	20111	16701		
10308	13288	12528	20501	14239	14285	15003	315	15242	14422	17009	15059	17120	15500	20112	16800		
10309	13289	12530	20502	14240	14286	15004	320	15243	14423	17010	15060	17121	15501	20113	16801		
10320	13240	14000	14100	14241	14287	15005	344	15260	15260	17011	15061	17122	15502	20114	16802		
10321	13241	14001	14101	14242	14288	15006	355	15261	15261	17012	15062	17123	15504	20115	16900		
10322	13242	14002	14102	14243	14290	15007	360	15262	15262	17013	15063	17124	15505	20116	16702		
10323	13243	14003	14103	14244	14291	15008	361	15263	15263	17014	15064	17130	15550	20300	16101		
10324	13244	14004	14104	14245	14292	15009	362	15264	15264	17020	15080	17134	15551	20301	16420		
10324.5	13317	14005	14105	14246	14293	15010	358	15265	15265	17021	15081	17136	15552	20302	16404		
10325	13245	14005.4	14106	14247	14294	15020	19001	15266	15266	17022	15082	17140	15600	20303	16421		
10326	13246	14005.5	14107	14249	14295	15021	19002	15267	15267	17024	15083	17150	15610	20304	16300		
10327	13247	14005.6	14108	14250	14296	15022	19003	15268	15268	17025	15084	17160	15620	20305	16803		
10330	301	14006	14109	14251	14297	15023	19210	15269	15269	17026	15085	17160.5	15621	20330	16440		
10331	302	14007	14110	14252	14298	15024	19211	15270	15270	17030	15100	17161	15622	20331	16441		
10332	344	14008	14111	14253	14310	15025	19005	15271	15271	17031	15101	17162	15623	20332	16442		
10333	13260	14200	14210	14300	14400	15100	19100	15272	15272	17032	15102	17163	15624	20333	16443		
10334	13261	14201	14211	14301	14401	15101	19203	15272.5	15273	17033	15103	17164	15625	20334	16444		
10335	13262	14202	14200	14302	14402	15102	19101	15273	15274	17040	15120	17165	15626	20335	16520		
10336	13263	14203	14201	14303	14403	15103	19204	15274	15275	17041	15121	17166	15627	20336	16521		
10337	13264	14204	14202	14304	14404	15104	19204	15275	15276	17042	15122	17167	15628	20337	16620		
10338	13265	14205.5	14203	14305	14405	15105	19103	15276	15277	17050	12107	17168	15629	20338	16720		
10339	13266	14206	14212	14306	14406	15106	19200	15300	19300	17052	15150	17169	15630	20339	16920		
10340	13267	14207	14213	14305	14400	15111	19201	15301	19301	17053	15151	17170	15631	20360	16460		
11700	20000	14208	14214	14351	14001	15112	19202	15302	19302	17054	15152	17171	15632	20361	16461		
11701	20001	14209	14215	14352	14002	15113	19205	15303	19303	17055	15153	17172	15633	20362	16462		
11702	20002	14210	14320	14354	14003	15114	19206	15304	19304	17056	15154	17173	15634	20363	16463		
11703	20003	14211	14216	14400	14040	15115	19207	15320	19320	17057	15155	17180	15640	20364	16464		

495 1995 1995 496

Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
20365	16540	23504.5	10225	23506	10505	23549	10546	27005	11004	27322	11329	29500	18400	29734	18614		
20366	16465	22841	10226	23507	10506	23550	10547	27006	11005	27330	11360	29501	18401	29740	18620		
20367	16466	22842	10227	23508	10507	23551	10548	27007	11006	27331	11361	29505	18402	29741	18621		
20368	16467	22843	10228	23509	1304	23552	10549	27008	11007	27332	11362	29506	18403	29742	18622		
20369	16640	22843.5	10229	23509.1	14106	23553	10550	27020	11020	27333	11363	29610	18500	29750	18630		
20370	16641	22900	10240	23509.2	14107	23554	10551	27021	11021	27334	11364	29611	18501	29751	18631		
20372	16643	22903	10242	23510	10508	23556	10554	27022	11022	27342	11382	29621	18521	29780	18660		
20374	16940	22930	10260	23511	12115	23557	10555	27030	11040	27343	11383	29622	18522	29781	18661		
20375	16741	22930.5	10261	23511.1	4108	23557.5	10552	27031	11041	27344	11384	29623	1852				

Disposition Table—1976 Code

New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old
1.	1	322.	1100	1100.	2520	2115.	311.5	2194.	615	3103.	1202.1	4107.	23509.2	6121.	6341
2.	2		27004	1200.	2550	2116.	311.6	2200.	700	3104.	1202.3	4108.	23511.1	6122.	6342
3.	3	323.	1301	1201.	2551	2117.	312	2201.	701	3105.	1203	5000.	9950	6122.	6342
4.	4	324.	20	1201.	2551	2118.	313	2202.	702	3106.	1204	5001.	9951	6123.	6343
5.	5		25000	1202.	2552	2119.	315	2203.	703	3107.	1205	5002.	9952	6140.	6345
6.	6	325.	30	1202.	2552	2120.	316	2204.	704	3108.	1206	5003.	9953	6141.	6346
7.	7	326.	29	1300.	2600	2121.	318	2205.	705	3109.	1206.3	5004.	9954	6142.	6347
8.	8	327.	28	1301.	2601	2122.	319	2206.	705	3110.	1206.5	5005.	9955	6143.	6348
9.	9		25000	1302.	2602	2123.	320	2207.	705	3111.	1207	5006.	9956	6144.	6349
10.	10.	329.	38	1303.	2603	2130.	827	2209.	706.7	3200.	1450	5101.	6430.5	6146.	6351
11.	11.	330.	17	1304.	23509	2135.	400	2210.	707.7	3201.	1451	5102.	6431	6160.	6355
12.	12.	331.	1126	1400.	2650	2136.	401	2211.	707.8	3202.	1452	5200.	6432	6180.	6360
13.	13.	332.	27004	1500.	2604	2137.	402	2212.	708	3203.	1453	6000.	6300	6180.	6360
14.	14.	333.	6489	1501.	23509.5	2138.	403	2213.	709	3204.	1454	6001.	6301	6181.	6361.5
15.	15.	334.	37	1502.	23557.5	2139.	404	2220.	800	3205.	1455	6002.	6303	6200.	6365
16.	11717.	335.	12	2000.	100	2140.	405	2221.	800.1	3206.	1456	6003.	6303.1	6201.	6365.5
100.	41.	336.	3513	2020.	201	2141.	406	2222.	800.2	3200.	1300	6004.	6303.2	6202.	6366
101.	41.5.	337.	36	2021.	202	2142.	407	2223.	800.3	3201.	1302	6005.	6303.3	6203.	6367
102.	42.	338.	35	2022.	203	2143.	408	2224.	801	3202.	1303	6020.	6305	6204.	6368
103.	43.	339.	39	2023.	204	2150.	500	2225.	802	3203.	1304	6020.	6305	6220.	6370
104.	44.	340.	22	2024.	205	2151.	501	2227.	804	3205.	1305	6022.	6305.2	6222.	6372
105.	45.	340.	22	2025.	206	2152.	502	2228.	805	3206.	1305.5	6023.	6306	6240.	6375
106.	53.	341.	21	2026.	206.5	2153.	503	2240.	825	3207.	1306	6024.	6307	6241.	6376
200.	70.	342.	29710	2027.	207	2154.	503.5	2241.	826	3208.	1307	6040.	6310	6300.	6000
201.	75.	343.	29711	2028.	208	2155.	504	3000.	1001	3209.	1308	6041.	6311	6320.	6005
300.	1000.	344.	10332	2029.	209	2156.	505	3001.	1002	3210.	1309	6041.	6311	6321.	6006
301.	10330.		15005.	2030.	210	2157.	506	3002.	1002.5	3211.	1310	6042.	6312	6320.	6005
302.	10331.	345.	10332	2031.	211	2158.	507	3003.	1003	3240.	1101	6043.	6313	6321.	6006
303.	10300.	346.	214	2032.	212	2159.	507.5	3004.	1004	3241.	1101.5	6060.	6315	6322.	6007
304.	12511.	347.	16	2033.	215	2160.	508	3005.	1005	3242.	1102	6061.	6316	6323.	6008
305.	604.5	348.	26	2034.	216	2161.	509	3006.	1006	3243.	1103	6061.	6316	6323.	6008
12300.1	349.	200	2035.	217	2162.	509.1	3007.	1006.1	3244.	1104	6080.	6325	6340.	6010	
12512.	350.	5320	2050.	225	2163.	509.3	3008.	1006.3	3245.	1105	6081.	6326	6340.	6010	
306.	5010.	351.	32	2051.	226	2164.	510	3009.	1007	3246.	1106	6082.	6327	6341.	6011
307.	14.	352.	31	2052.	227	2165.	511	3010.	1008	3247.	1107	6083.	6328	6342.	6012
308.	515.15.	353.	8	2053.	228	2166.	511.5	3011.	1009	3248.	1109	6084.	6328.3	6343.	6013
310.	10.	355.	15006	2101.	300.5	2180.	600	3012.	1009.5	3500.	1127	6084.	6328.3	6343.	6013
311.	13.	356.	27	2102.	301	2181.	601	3013.	1010	3501.	1128	6085.	6328.5	6360.	6021
312.	3780.	357.	24	2103.	302	2182.	602	3014.	1011	3502.	1129	6086.	6329	6361.	6024
313.	34.	358.	15010	2104.	303	2183.	603	3015.	1012	3503.	1130	6086.	6329	6362.	6025
314.	33.	359.	18	2105.	304	2184.	604	3016.	1012.5	3500.	1140	6087.	6329.5	6363.	6026
315.	15003.	360.	15007	2106.	304.5	2185.	605	3017.	1013	3501.	1140.5	6100.	6330	6364.	6027
316.	23.	361.	15008	2107.	305	2186.	606	3018.	1014	3502.	1141	6101.	6331	6365.	6028
316.	23.	362.	15009	2108.	306	2187.	607	3019.	1015	3503.	1141.4	6102.	6332	6380.	6030
317.	5151.	1000.	2500	2109.	307	2188.	608	3020.	1016	3504.	1142	6103.	6333	6381.	6031
318.	19.	1000.	2500	2110.	308	2189.	609	3022.	1018	4102.	1352	6105.	6335	6383.	6033
319.	40.	1001.	2501	2111.	309	2190.	611	3023.	1019	4103.	1353	6106.	6336	6400.	6040
320.	15.	1001.	2501	2112.	309.5	2191.	611.1	3100.	1200	4104.	23511.2	6107.	6337	6401.	6041
321.	15004.	1002.	2502	2113.	310	2192.	612	3101.	1201	4105.	23511.3	6108.	6338	6402.	6042
321.	17.	1003.	2503	2114.	311	2193.	613	3102.	1202	4106.	23509.1	6120.	6340	6403.	6043

499

1995

1995

500

New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old
6404.	6044.	6594.	6154	6785.	6245	7157.	8664	7241.	8941	7420.	9370	7610.	9648	7753.	9763
6405.	6045.	6595.	6155	6786.	6246	7158.	8665	7242.	8942	7421.	9371	7611.	9649	7754.	9764
6406.	6046.	6596.	6156	6787.	6247	7159.	8666	7243.	8943	7422.	9372	7612.	9650	7755.	9765
6420.	6055.	6597.	6157	6788.	6248	7160.	8667	7244.	8944	7423.	9373	7613.	9651	7770.	9770
6421.	6056.	6598.	6158	6789.	6249	7161.	8668	7250.	9000	7424.	9375	7614.	9652	7771.	9771
6422.	6057.	6599.	6159	6790.	6250	7162.	8669	7300.	9010	7430.	9422	7620.	9660	7772.	9772
6440.	6060.	6620.	6170	6791.	6251	7163.	8670	7351.	9160.5	7440.	9440	7621.	9661	7773.	9773
6441.	6061.	6621.	6171	6792.	6252	7164.	8671	7352.	9160.7	7441.	9441	7626.	9670.5	7774.	9774
6442.	6062.	6640.	6190	6793.	6253	7165.	8672	7353.	9160.8	7442.	9442	7627.	9671	7776.	9776
6443.	6063.	6641.	6191		6254	7166.	8673	7354.	9160.9	7443.	9443	7628.	9672	7777.	9777
6460.	6707.	6642.	6193	6795.	6255	7167.	8674	7355.	9161.	7444.	9444	7635.	9680	7778.	9779
6461.	6071.	6643.	6194	6796.	6256	7168.	8675	7356.	9161.5	7460.	9500	7636.	9681	7779.	9780
6480.	6080.	6644.	6195	6797.	6257	7169.	8676	7357.	9162.	7461.	9501	7637.	9682	7780.	9781
6500.	6100.	6645.	6196	6798.	6258	7170.	8677	7358.	9163.	7462.	9502	7638.	9683	7781.	9782
6502.	6103.	6646.	6197	6802.	6270	7171.	8678	7359.	9164.	7463.	9503	7639.	9684	7782.	9784
6520.	6120.	6723.	6212	6847.	6292	7194.	8774	7384.	9274	7558.	9615	7660.	9710	7835.	9815
6521.	6111.	6720.	6203	6841.	6286	7195.	8775	7385.	9276	7559.	9616	7661.	9711	7836.	9816
6522.	6112.	6720.	6210	6842.	6287	7196.	8776	7386.	9277	7560.	9617	7670.	9720	7838.	9817
6523.	6113.	6721.	6210.5	6843.	6288	7197.	8777	7379.	9243	7553.	9616.5	7655.	9705	7831.	9811
6543.	6123.	6725.	6214	6907.	25106	7205.	8823.5	7380.	9270	7554.	9617.5	7656.	9706	7832.	9812
6560.	6130.	6740.	6220	6901.	25100.5	7198.	8778	7381.	9271	7555.	9617.5	7657.	9707	7833.	9813
6561.	6131.	6740.	6221	6903.	25102	7200.	8820.5	73							

New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old																						
7883. 9853	8145. 6615	8651. 7311	9063. 3562	9142. 3751.7	9244. 4058	9340. 5200	10242. 22903	7884. 9854	8146. 6616	8652. 7312	9064. 3563	9143. 3752	9245. 4059	9341. 5200.1	10243. 22904	8000. 6400	8147. 6617	8653. 7313	9065. 3564	9144. 3753	9246. 4060	9342. 5201	10260. 22930																
8001. 6401	8148. 6618	8700. 25003	9066. 3564.1	9145. 3754	9247. 4061	9360. 5210	10261. 22930.5	8002. 6401.5	8149. 6619	8800. 6650	9067. 3565	9146. 3755	9248. 4060	9380. 5215	10262. 22932	8003. 6402	8150. 6620	8801. 6651	9068. 3566	9147. 3755.5	9249. 4061	9400. 5300	10263. 22932.5																
8020. 6490	8200. 25300	8802. 6651.5	9069. 3567	9160. 3781	9257. 4082	9401. 5301	10264. 22933	8021. 6509	8201. 25302	8803. 6653	9080. 3567.5	9161. 3782	9258. 4083	9402. 5302	10265. 22934	8022. 25500	8202. 25303	8804. 6653.3	9081. 3568	9162. 3783	9259. 4084	9403. 5303	10266. 22935																
8023. 25301	8203. 25304	8805. 6654	9082. 3569	9163. 3784	9260. 4085	9404. 5304	10300. 23100	8024. 6490.1	8204. 25305	8806. 6655	9083. 3569.5	9164. 3785	9261. 4086	9405. 5305	10301. 23101	8025. 6490.2	8220. 25330	8807. 6656	9084. 3570	9165. 3785.1	9262. 4087	9500. 5321	10302. 23102																
8026. 6490.3	8221. 25331	8808. 6657	9085. 3570.5	9166. 3786	9263. 4088	9501. 5322	10303. 23103	8027. 6490.4	8222. 25332	8809. 6658	9086. 3571	9167. 3787	9264. 4089	9502. 5323	10304. 23104	8028. 6490.5	8223. 25333	8810. 6659	9087. 3572	9168. 3788	9265. 4090	9503. 5324	10305. 23105																
8040. 6491	8224. 25334	8811. 6660	9088. 3572.5	9180. 3790	9266. 4091	9504. 5325	10306. 23106	8041. 6494	8225. 25335	9000. 3500	9089. 3573	9190. 3795	9267. 4093	9505. 5326	10307. 23107	8042. 6498	8226. 25336	9001. 3501	9090. 3574	9200. 4000	9268. 4094	9506. 5327	10308. 23108																
8060. 6493	8227. 25337	9002. 3502	9091. 3575	9201. 4001	9269. 4095	9507. 5328	10309. 23109	8061. 6494.1	8228. 25338	9003. 3502.05	9092. 3576	9202. 4002	9270. 4096	9508. 5329	10310. 23110	8062. 6495	8300. 6800	9004. 3503	9093. 3577	9203. 4002.5	9281. 4097	9509. 5330	10311. 23111																
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8066. 6499	8304. 6804	9008. 3507	9100. 3700	9207. 4005	9285. 4104.5	9603. 5353	10402. 23301.5	8067. 6500	8400. 6831	9009. 3508	9101. 3701	9208. 4006	9286. 4105	9604. 5354	10403. 23302	8068. 6501	8401. 6831.1	9010. 3509	9102. 3701.5	9209. 4007	9287. 4106	9605. 5355	10404. 23302.1																
8069. 6502	8402. 6832	9011. 3510	9103. 3702	9210. 4008	9289. 4108	9606. 5357	10405. 14009	8070. 6505	8403. 6833	9012. 3511	9104. 3702.1	9211. 4009	9295. 4109	9607. 5358	10406. 23302.3	8080. 6504	8404. 6834	9013. 3514	9105. 3702.5	9212. 4009.5	9300. 4110	9600. 22000	10407. 23302.5																
8081. 6506	8405. 6834.1	9014. 3515	9106. 3702.7	9213. 4009.6	9301. 4111	9601. 22002	10408. 23303	8082. 6507	8406. 6835	9015. 3515.1	9107. 3703	9214. 4010	9302. 4112	9602. 22003	10409. 23304	8083. 6508	8407. 6836	9020. 3516	9108. 3704	9215. 4011	9303. 4112	9603. 22004	10410. 23305																
8084. 6555.5	8408. 6837	9021. 3517	9109. 3704.5	9216. 4012	9304. 4112	9604. 22005	10411. 23306	8100. 6550	8409. 6838	9022. 3519	9110. 3705	9217. 4013	9305. 4112	9605. 22006	10412. 23307	8101. 6551	8450. 6860	9030. 3520	9111. 3705.5	9218. 4014	9306. 4112	9605. 22007	10413. 23308																
8102. 6503	8451. 6861	9031. 3521	9112. 3705.6	9219. 4015	9307. 4112	9606. 22008	10414. 23309	8103. 6552	8452. 6862	9032. 3522	9113. 3706	9220. 4015.5	9308. 4113	9607. 22009	10415. 23310	8104. 6553	8453. 6863	9033. 3523	9114. 3707	9221. 4016	9309. 4113	9608. 22009	10416. 23311																
8105. 6554	8454. 6864	9034. 3523.1	9115. 3708	9222. 4017	9310. 4114	9609. 22010	10417. 23312	8106. 6555	8500. 6890	9035. 3524	9116. 3709	9223. 4018	9311. 4114	9610. 22009	10418. 23314	8107. 6556	8501. 6891	9040. 3525	9117. 3710	9224. 4019	9312. 4115	9611. 22008	10419. 23314																
8120. 6580	8502. 6892	9041. 3526	9118. 3711	9225. 4020	9313. 4116	9612. 22007	10420. 23307	8121. 6580.5	8503. 6893	9042. 3527	9119. 3712	9226. 4021	9314. 4116	9613. 22006	10421. 23307	8122. 6581	8504. 6894	9043. 3528	9120. 3714	9227. 4022	9315. 4117	9614. 22005	10422. 23305																
8123. 6582	8550. 6920	9044. 3529	9121. 3715	9228. 4050.1	9316. 4117	9615. 22004	10423. 23305	8124. 6583	8600. 7300	9050. 3530	9122. 3716	9229. 4051	9317. 4117	9616. 22003	10424. 23305	8125. 6584	8601. 7301	9051. 3531	9123. 3717	9230. 4052	9318. 4117	9617. 22002	10425. 23305																
8140. 6611	8602. 7302	9052. 3532	9124. 3718	9239. 4053	9319. 5158	10227. 22842	10507. 23508	8141. 6612	8603. 7303	9053. 3533	9125. 3719	9240. 4054	9320. 5159	10228. 22843	10508. 23510	8142. 6613	8604. 7304	9060. 3559	9126. 3720	9241. 4055	9321. 5160	10229. 22843.5	10509. 23510.5	8143. 6614	8605. 6661	9061. 3560	9140. 3750	9242. 4056	9322. 5161	10240. 22900	10510. 23512.	8144. 6614.5	8650. 7310	9062. 3561	9141. 3751	9243. 4057	9323. 5162	10241. 22902	10511. 23512.2

New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old																																																																																																																																																																																																					
10512. 23512.6	10704. 7201	11325. 27316	12262. 1513.1	13005. 10002.5	13244. 10324	14109. 14006	14282. 14234	10513. 23512.12	10705. 7202	11326. 27316.1	12280. 1638.5	13006. 10003	13245. 10325	14110. 14007	14283. 14236	10514. 23513	10706. 7203	11327. 27317	12281. 1650	13007. 10004	13246. 10326	14111. 14008	14284. 14237	10515. 23513	10707. 7204	11328. 27320	12282. 1504.5	13008. 10005	13247. 10327	14112. 15209	14285. 14239	10516. 23521.5	10720. 25001	11329. 27321	12283. 1504	13009. 10006	13248. 10333	14113. 15210	14286. 14240	10517. 23523	10720. 27000	11360. 27330	12284. 1504.6	13010. 10200.5	13261. 10334	14200. 14202	14287. 14241	10518. 23523.5	10701. 27001	11361. 27331	12285. 1638.7	13011. 10201	13262. 10335	14201. 14203	14288. 14242	10519. 23523.7	10702. 27002	11362. 27332	12286. 23528	13012. 10202	13263. 10336	14202. 14204	14289. 14427	10520. 23524	10703. 27003	11363. 27333	12300. 1637.5	13013. 10203	13264. 10337	14203. 14205.5	14290. 14243	10521. 23525	10704. 27005	11364. 27334	12301. 1630	13014. 10210.5	13265. 10338	14210. 14200	14291. 14244	10522. 23526	10705. 27006	11381. 27341	12302. 1633	13015. 10211	13266. 10339	14211. 14201	14292. 14245	10523. 23526.5	10706. 27007	11384. 27342	12303. 1635	13016. 10212	13267. 10340	14212. 14206	14293. 14246	10524. 23527	10707. 27008	11382. 27342	12304. 1631	13017. 10213	13268. 10301	14213. 14207	14294. 14247	10525. 23527.5	10720. 27020	11383. 27343	12305. 1632	13018. 10214	13281. 10302	14214. 14208	14295. 14249	10526. 23529	10701. 27021	11384. 27344	12306. 1639	13019. 10216	13282. 10302.5	14215. 14209	14296. 14250	10527. 23529.5	10702. 27022	11385. 27345	12307. 1641	13020. 10217	13283. 10303	14216. 14211	14297. 14251	10528. 23530	10703. 27023	11386. 27346	12308. 1643	13021. 10217.7	13284. 10305	14217. 14213	14298. 14252	10529. 23531	10704. 27030	11387. 27347	12309. 1643	13022. 10218	13285. 10306	14219. 14214	14310. 14253	10531. 23531.5	10704. 27031.5	11388. 27348	12310. 1645	13023. 10219.5	13288. 10308	14221. 14215	14321. 14238	10532. 23532	10705. 27032	11389. 27349	12311. 1646	13024. 10220	13289. 10309	14222. 14218	14322. 14238	10533. 23533	10706. 27033	11390. 27350	12312. 1637	13025. 10220.5	13290. 10308	14223. 14218	14323. 14241	10534. 23543	10707. 27033	11391. 27351	12313. 1642	13026. 10220.5	13291. 10309.3	14224. 14220	14324. 14243	10535. 23543	10708. 27033	11392. 27352	12314. 1643	13027. 10220.5	13292. 10309.5	14225. 14221	14325. 14245	10536. 23544	10709. 27034	11393. 27353	12315. 1643	13028. 10220.5	13293. 10311.7	14226. 14221	14326. 14250	10537. 23545	10710. 27035	11394. 27354	12316. 1638	13029. 10220.5	13294. 10312.7	14227. 14222	14327. 14251	10538. 23548	11109. 27100	12108. 2801	13239. 1645	14230. 10220	13319. 10013.5	14248. 14224	15003. 14003	14249. 14224	10539. 23549	11109. 27101	12109. 2802	13240. 1636	14231. 10220	13314. 100

Appendix D: Study Process

In this project, we combined expert knowledge from election practitioners and academic experts. We conducted site visits, reviewed county documents, interviewed county staff, surveyed election officials across California, and reviewed state law, court cases, and best practices standards for the field. The section below details the exact process used in this study to arrive at our conclusions and formulate our recommendations.

After the RFP was approved by the county and all consultants signed independent consultant agreements, we hosted a kickoff meeting with the internal team to discuss goals, assignments, preliminary questions for the county, a tentative timeline for the project based on the RFP, and a draft outline of the report for the team to review. We then scheduled a kickoff meeting with the consulting team and the county staff for introductions and a project overview.

After the kickoff meeting with the county, we scheduled a follow up meeting to walk through the current billing methodology employed by the county as well as a date for an in-person site visit. We set up two shared folders in Box for the county to upload relevant documentation and for the consulting team to begin organizing the internal documents. The consulting team reviewed and analyzed the documents uploaded by the county and created a list of questions to ask the county in the next meeting. In this review, consultants checked logic and consistency of the various billing spreadsheets and financial documents, verified the activities and costs incurred matched required activities necessary to conduct an election in California, compared public facing documentation to internal billing processes, evaluated financial reports for outlying expenditures or unknown vendors, and examined application of the overhead/ICRP/fringe information and rates provided by the county auditor.

The first site visit included a tour of the facilities to inform the billing analysis regarding services and equipment used by the county, discussed the needs of the county and potential recommendations in more depth, and created a new list of questions regarding the billing methodology of the county, including questions that required input from other California counties, which informed an email survey sent to several counties shortly after.

Three surveys were sent via email to Registrars of Voters in other California counties to determine how San Joaquin County billing practices compared to both comparable counties (determined earlier in the project) and to all California counties. The survey sent to the eight comparable counties asked about the counties' current billing methodology and practices. The two surveys sent to all California counties asked about the independent cost rate proposal (ICRP) practices and about billing for Board of Education elections.

We combined information obtained from site visits, document reviews, interviews, and surveys. We then compared the data to look for compliance with state law, match to current best practices, and match to standards of transparency, consistency, accuracy, and efficiency.

For the second site visit, we finalized our proposed recommendations based on the documents review, the first site visit, the survey results, and other research, and prepared agendas for the site visit. During the site visit, we reviewed our proposed recommendations, discussed more difficult recommendations privately with ROV, and clarified contract details about a final presentation to the Board of Supervisors and the inclusion of an Action Plan in the final report.

After the final site visit, we finalized the timeline for the completion of the project and discussed the notes in the draft that needed resolution. We finalized the flowcharts and edited the draft report for consistency. The draft report was closely read and edited by the project lead and project coordinator, and a draft was prepared to share with two expert reviewers. After we received the comments from the expert reviewers, we prepared a final version of the report, incorporating final edits and updating the formatting.

After this final version is shared with the county, we will host a virtual review to discuss any questions or edits from the county staff, after which the final report will be updated and submitted by the November 30, 2024 deadline in preparation for an in-person presentation for the Board of Supervisors, to be scheduled in January 2025.

Contributors

This is a project of the Election Center. The Election Center is a nonprofit 501(c)(3) tax-exempt organization under the regulations of the Internal Revenue Service. The Election Center's purpose is to promote and support continuous improvement in the administration of elections and voter registration through research, professional education, conferences, networking and consulting. The Election Center is also known as the National Association of Election Officials.

Its members are almost exclusively government employees whose profession it is to serve in voter registration and elections administration, i.e., voter registrars, elections supervisors, elections directors, city clerk/city secretary, county clerk, county recorder, state legislative staff, state election director and Secretary of State for each of the individual states, territories, and the District of Columbia.

Following are the resumes of the Election Center coordinators and consultants who authored this report:

Cathy Darling Allen

Cathy Darling Allen is the retired County Clerk and Registrar of Voters for Shasta County, California, serving in this role from 2004- 2024. Cathy graduated from UC Santa Barbara in 1993 and has several years of private sector accounting experience. This combination of interests led to her leading a cost study project with the California Association of Clerks and Election Officials (CACEO). This project was initiated by a grant to CACEO from the James Irvine Foundation, and Cathy managed the procurement, grant execution and vendor compliance beginning in 2014. The project examined both election costs allocation and billing methodologies used by California's 58 counties. Cathy continued until retirement to lead and co-chair the committee within CACEO that facilitates communication and networking among county fiscal staff from all over California in an effort to bring greater standardization and professionalization of billing and cost collection practices.

Susan Ranochak

Susan (Sue) Ranochak is the former (retired) Mendocino County Assessor/Recorder/Clerk/ Registrar. Starting out as an Auditor-appraiser in the Mendocino County Assessors' office she eventually worked her way up becoming Assessor Clerk-Recorder, Registrar of Voters for Mendocino County in January of 2008. For the next eleven years, Ms. Ranochak conducted numerous elections

specifically handling the election billing herself. During her tenure as Assessor Clerk-Recorder/Registrar of Voters, Ms. Ranochak was a member of the Board of Directors for the elections officials statewide organization, CACEO. One of Ms. Ranochak's responsibilities was membership on CACEO's election billing project headed by retired Shasta County County Clerk Registrar of Voters Cathy Darling Allen.

Zach Mohr, Ph.D.

Zach Mohr, Ph.D., is an Associate Professor in the School of Public Affairs and Administration at the University of Kansas. He studies and teaches public budgeting, accounting, and financial management. He has produced over thirty peer reviewed articles and books, including *Cost Accounting in Government: Theory and Applications*. He is currently working on finishing a book on the cost of election administration at the local level entitled *A Republic if You Can Afford It: How Much Does It Cost to Administer an Election?* He has provided testimony to the Congressional Committee on House Administration and has actively participated in the Election Science Reform and Administration conference. He is also a leader in behavioral public budgeting and financial management. Before he was an academic, he was a city administrator in Kansas.

Mitchell Brown, Ph.D.

Mitchell Brown, Ph.D., is the Curtis O. Liles III Professor of Political Science at Auburn University, is a founding editor of the Journal of Election Administration Research & Practice, and currently serves as the Director of the Institute for Election Administration Research & Practice. She is widely published, and her work as a researcher, evaluator, trainer and consultant focuses on applied projects around the country centering on election administration and community-based problem solving. She serves on the board of directors of the National Association of Election Officials (the Election Center) and has also held board and leadership positions at the university, in state government, and in non-profit organizations.

Lauren Hill, MPA

Lauren Hill, MPA is an executive assistant at the Election Center and helps with coordinating various consulting projects and managing the Certified Election and Registration Administrator (CERA) program. Lauren has worked as a graduate assistant with the Institute for Election Administration Research & Practice at Auburn University and as an intern with the U.S. Election Assistance Commission. Lauren holds a bachelor's in political science from Mississippi State University and a master's in public administration and graduate certificate in election administration from Auburn University.

Below is a list of the election experts who assisted or advised in the development of this report.

- John Baker, Shasta County Elections
- Kim Barrett, Sonoma County
- Julie Bustamonte, Lassen County Clerk-Recorder-Registrar of Voters
- Brad Clark, retired Monterrey County, Alameda County, California Secretary of State Elections Division
- Jane Crownover, Marin County Elections
- Linsey Dale, Imperial County Registrar of Voters
- Trinh Dao, County of Santa Clara Registrar of Voters Office
- Francisco Diaz, San Benito County Clerk-Recorder/Registrar of Voters
- Cristy Edwards, Colusa County Clerk-Recorder-Elections-Archives
- Joanna Francescut, Shasta County Elections
- Tommy Gong, Contra Costa County Deputy County Clerk-Recorder
- Vanessa Graeff, Santa Barbara County Elections
- Kathleen Hale, Election Center Executive Director
- Val Handfield, San Diego County Clerk
- Brandon Hill, Fresno County Elections
- Donna Hillegass, Yuba County Clerk/Recorder-Registrar of Voters
- Donna Johnston, Sutter County Clerk/Recorder/Registrar
- Cynthia Kuhr, Merced County Election
- Liliana Lau, San Diego County Elections
- Dean Logan, Los Angeles County Clerk-Recorder-Registrar
- Janice Morrissey, retired Sonoma County Clerk, Registrar-Recorder, Assessor
- Corina Masoni, Los Angeles County Elections
- Cynthia Morrison, El Dorado County Elections
- Bob Page, Orange County, CA Registrar of Voters
- Rita Sanchez, Santa Cruz County Elections
- Danielle M. Sexton, Inyo County Clerk Recorder & Registrar of Voters
- John Tuteur, Registrar of Voters Napa County
- Linda Webster, El Dorado County Elections



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