

DIRECTIVE 2024-04

March 12, 2024

To: All County Boards of Elections
Board Members, Directors, and Deputy Directors

Re: 2023 Annual Expense Report

SUMMARY

Pursuant to the requirements of [R.C. 3501.11\(N\)](#), each board of elections must make an annual report to the Secretary of State's office that includes expenditures made in administering elections and other supplemental information. The reports from each of the county boards of elections are due by **May 10, 2024**. The Secretary of State's office is required by law to make an annual report to the Governor containing the results of elections, the cost of elections in the various counties, a tabulation of the votes in the several political subdivisions, and other information and recommendations relative to elections. The Secretary of State's office uses the reports from the boards of elections to prepare the annual report to the Governor.

INSTRUCTIONS

Each board of elections must use the Elect Collect form accompanying this Directive to report expenses, the number of elections, number of employees, and types of voting systems. The board must include all expenses incurred during calendar year 2023 and expended from the board's appropriations, even if the bills for such expenses have not yet been paid.

However, when preparing the report, do not include expenses that were funded through any grant funds disbursed to the board of elections, including those for the 2023 August Special Election. A section has been added for the board to record items paid with other county funds and not from the board's budget appropriation.

It is important that each board completes the expense report form accurately. Each board must review and verify all numbers to ensure the numbers are correct and the totals balance properly. The completed form must be submitted to us no later than **May 10, 2024** by selecting the submit button on the bottom of the form.

If you have any questions regarding the data requested for the Annual Expense Report, please contact the Elections Division at (614) 466-2585.

Yours in service,



Frank LaRose
Ohio Secretary of State