

HURON SOIL AND WATER CONSERVATION DISTRICT

8 Fair Road
Norwalk OH 44857

Sean Nolan, Chairman
Brad Harris, Secretary

Don Sweeting Vice Chairman
Zachary Irons, Treasurer

Dan Stevens, Special Projects

AGENDA FOR THE SPECIAL MEETING OF THE BOARD OF SUPERVISORS
HURON SWCD, DISTRICT OFFICE MONDAY, **December 15, 2025, at 7 P.M.**

- 1.) Approval of Agenda
- 2.) Public Comment
- 3.) Executive Session –Annual Performance Reviews
- 4.) Approval of November’s Board Meeting Minutes
- 5.) Approval of Current Bills – Chad Stang
- 6.) Approval of Financial Statement – Chad Stang
 - A. Approval of continuation of bookkeeping contract
- 7.) H2Ohio Update
- 8.) Building Business – Chad Stang
- 9.) Final 2025 APO Approval
- 10.) O.D.A. Report – Tom Holmes
- 11.) OSU Extension Report – Mike Gastier
- 12.) Ditch Maintenance Report – Aaron Robinson
- 13.) Correspondence

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MINUTES OF THE SPECIAL MEETING OF THE HURON S.W.C.D.
BOARD OF SUPERVISORS
Monday, December 1, 2025, at 8:00 p.m.

At 8:05 p.m. Chairman Sean Nolan called the meeting to order.

Other board members Dan Stevens and Don Sweeting attended the meeting in person. District employees Alisa Highlander, Amanda Kramer, Aaron Robinson and Chad Stang also attended in person.

Agenda: Don Sweeting moved to approve the agenda for the December 1, 2025, board meeting adding under Financials removal of Alisa Highlander's banking authorization including signing checks and online bank access. Dan Stevens seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

Public Comment: Nobody from the public attended the meeting.

Approval of October minutes: Don Sweeting moved to approve the minutes as written. Dan Stevens seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

Bills: Don Sweeting moved to approve the following bills which were submitted and paid on November 17th due to board meeting cancellations and to avoid late fees. The list of bills is attached to the official minutes.

0 Bills paid with prior approval- **H2Ohio Fund 168 – Total \$0.00**

4 Bills paid **Special Fund 130 – Total \$3,086.00**

1 Bill paid – **Ditch Maintenance Fund 160 – Total \$355.00**

District Fund Bills:

1 District Fund bill paid with prior approval – **Total \$95.00**

2 District Fund bills paid – **Total \$731.78**

7 H2Ohio Cost Share bills paid– **Total \$64,745.00**

4 Building bills paid with prior approval – **Total \$969.50**

0 Building bills needing approval and paid– **Total \$0.00**

0 Star Ohio Scholarships paid with prior approval – **Total \$0.00**

0 Star Ohio Misc. paid with prior approval – **Total \$0.00**

Dan Stevens seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

H.S.A.: Dan Stevens moved to approve a \$3,500.00 pay in to all employee Health Savings Accounts, while Alisa Highlander's pay in will be prorated due to her retiring on January 7th. Don Sweeting seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

Financial Statement: Don Sweeting moved to approve the October 31, 2025, Financial Statements which are attached to the official minutes.

Cash Basis Total Liabilities and Equity **Special Fund:** \$233,721.03

Cash Basis Total Liabilities and Equity **District Fund:** \$5,021,945.07
Accrual Basis Total Liabilities and Equity **Ditch Maintenance:** \$156,713.91
Accrual Basis Total Liabilities and Equity **H2Ohio Fund 168 TA:** \$70,619.04

Dan Stevens seconded the motion carried, and the motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.
the motion carried with a 3:0 vote.

Dan Stevens moved to rescind Alisa Highlanders banking authorization including signing checks and online banking effective January 7, 2026, upon her retirement. Don Sweeting seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

Building Business: Chad Stang said the termites are still active.

ODA: Tom Holmes did not attend the meeting.

OSU: Mike Gastier did not attend the meeting.

Ditch Maintenance: Aaron Robinson reported that seven ditches need dipped, and two are done. Two tiles were jetted. Ten ditches were mowed. There is one right of way to be cleared. Twenty ditches were sprayed. The Auditor System was updated making splits more time consuming.

H2O: Amanda Kramer presented two H2Ohio contract modifications for approval. Dan Stevens moved to approve the modifications, adding more acres and dollars, while Dan Stevens seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

Next, Amanda Kramer asked for approval to cancel all of 2025 Phase II cover crops. Due to the new 2026 and 2027 crop year contract enrollments, the 2025 Phase II cover crops will be enrolled in the new contracts at a higher rate of \$40.00 per acre. Don Sweeting moved to approve cancellation of all 2025 Phase II cover crops. Dan Stevens seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

Lastly, Amanda Kramer asked to be a *Designated* signer for the new 2026/2027 contracts in My Farms. Dan Stevens moved to authorize Amanda as a *Designated* signer for the new contracts in My Farms. Don Sweeting seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

Set December and January Board Meeting dates:

Don Sweeting moved to set December, January, and February board meetings. The December board meeting will be held on December 15th at 7:00 p.m. for employee annual reviews. Both January and February meetings will be held January 20th and February 23rd at 8:00 p.m. respectively due to holiday and convention conflicts. Dan Stevens seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

Upcoming Meetings Confirm –

Reservations were made for Don Sweeting, his wife Sandy Sweeting, Sean Nolan, and Chad Stang to attend the National Association of Conservation District's Annual Meeting in San Antonio in February.

Alisa Highlander will make reservations for Sean Nolan and Don Sweeting to attend the Ohio Federation of Soil and Water Conservation District's Annual Meeting in Columbus, arriving Tuesday, February 10th and departing Wednesday February 11th.

Correspondence:

Alisa Highlander requested the board of supervisors accept her resignation/retirement effective January 7th, 2026. Dan Stevens moved to approve her resignation, while Don Sweeting seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

At 8 :45 p.m., Don Sweeting moved to enter into executive session for the purpose of ORC 121.22 (G)1- *to consider the compensation of a public employee.* Dan Stevens seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

At 8:50 p.m., the special board meeting resumed.

Don Sweeting moved to approve sustained performance awards of \$1,300.00 (same as last year) to each employee. Dan Stevens seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

At 8:52 p.m., Dan Stevens moved to adjourn the meeting. Don Sweeting seconded the motion. The motion carried with a roll call vote: Sean Nolan, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

The December 1, 2025, minutes were by taken by Alisa Highlander and reviewed by Chad Stang.



Chairman

12-15-25
Date



Secretary

12/15/2025
Date

MANAGER'S REPORT

December 2025

EMPLOYEES –

Area 2 Winter Meeting- Chad and Alisa attended the area 2 winter meeting. There was a very nice section put together to honor 4 soon to be retirees. Chad spoke on Alisa's impact over her career, and she received a key chain from OFSWCD/ODA. Erie county prosecutor and Bre Homan gave a great presentation on their working relationship when it comes to daily operations, Employment Policy, and other common issues inside Soil and Water.

Administrative assistant- Chad is interviewing to replace the opening January 7th due to Alisa's retirement. Chad will select a candidate to be approved at the meeting. If there are two great candidates, I will have them meet the board and we will discuss after.

EQUIPMENT

All equipment is put away for the winter. There is nothing to report.

DISTRICT OUTREACH & FUNCTIONS

Weirs Overwide Ditch – Contractor's Design will hopefully complete the easement this week. Once it's in hand, I will have the commissioners approve it, send it to ODA for payment, and file the easement. At this time our agreement with ODA should be complete, and we should receive our reimbursement.

OFSWCD annual meeting- Chad, Sean, and Don will be in attendance.

NACD Summit- Don, Sean, and Chad will be attending in San Antonio

State Match- Chad is on a small committee to help review state match policy. We are meeting virtually.

BUILDING

The aluminum for the gutters has been ordered.

Technicians Report for the Month of November

Drainage, Surveys and Investigations

<u>GIS Maps</u>	<u>Number of Maps</u>
Contour Maps	174
Watershed	48
Flow Direction Maps	25
Flood Simulator Map	0

Planning Reviews

Informal reviews started & landowner meetings
Phone conversations
Approved splits
Surveyor & Township calls
Work with Asst. Prosecutor & Health Dept
Review Subdivision Regs & changes updates

Ag Pollution Abatement

H2OHIO

Finalized Enrollment for CY 2026-2027 H2Ohio Extension:
121 – Enrollment contracts signed with an estimated 112,500 acres.

- 85 current growers
- 36 new growers

At the time the technicians report was completed there is 1 grower that needs paid for Crop Year 2025. Upon completion of that payment Phase II of H2Ohio will be complete.

Forages – 1 payment

Flood Plain Permits

HURON COUNTY DITCH MAINTENANCE PROGRAM

REPORT December Meeting 2025

- General Office work
- Answered General Ditch Maintenance questions over the phone.
- financials.
- The auditor's office has incorporated a new tax system.
- Making sure everything matches up with the auditor's office with their new system implemented
- Parcel Splits



The DSWC staff would like to thank you for a successful year and wish each of you a joyful holiday!

ODA Updates

Calendar Overview

- December 2nd Area 1 Winter Meeting-Old Mill Stream Center (Hancock Co.)
- December 3rd Area 2 Winter Meeting-Williams on the Lake (Medina Co.)
- December 8th Area 4 Winter Meeting-Der Dutchman (Union Co.)
- December 9th Area 3 Winter Meeting-Pritchard Laughlin Center (Guernsey Co.)
- December 10th Area 5 Winter Meeting-Emmett Chapel (Pickaway Co.)
- January 6th ADP – Review 2026 Resources & Reminders, 1pm (Virtual)
- January 29th ADP – Cash Basis - Work Session, 9am (Reynoldsburg)
- Feb. 9th-11th OFSWCD Partnership Meeting (Columbus)
- March 4th ADP – Review Supervisor Election material, 1pm (Virtual)
- March 10-11 Conservation Tillage Conference-Ohio Northern University-Ada, OH

Updates & Reminders

2026 Resources and Reminders- Resources and Reminders for SWCDs *included as an attachment*. The 2026 Resources and Reminder contains important dates, deadlines, required trainings, and reporting requirements for SWCDs. Please keep this as a resource and checklist to make certain your district is up to date on completing these annual activities. An ADP webinar is scheduled for **January 6th** at 1:00 pm to review these items in further detail. To join the webinar, click [here](#).

Beehive 2025 “Completed Events” Queries - A quick reminder to please run your Beehive 2025 “Completed” Events queries to confirm that you have entered all completed events for the year. All Calendar Year 2025 information should be entered in Beehive by January 31, 2026. Every SWCD and all staff members have access to the “2025 Completed BMPs List” and “2025 Completed Education Events List” queries. These are saved query “Layouts” which can be found in Beehive Query, in the “All BMP Events” and “All Education Events” datasets respectively. These queries pull/show the data that will be in your End of the Year Technical and Education Summary Reports and in your Beehive 2025 “Annual Report”. Additional information can be found in the Beehive Use and Guidance Document by clicking [here](#) or by contacting Lindsey Douglas, DSWC, lindsey.douglas@agri.ohio.gov.

Annual Plan of Work – As 2026 moves nearer the development and approval of the district’s annual plan of work is critical. This document should be developed in accordance with the district’s long range strategic plan and in support of the district’s mission. The annual plan of work serves multiple purposes. It provides a pathway for the district to achieve its objectives and is required to be submitted to the OSWCC to be eligible for state match funding. Within the Accountability portion of OSWCC State Match Policy SWCDs are required to submit an Annual Plan of Work for the current calendar year and document a quarterly review of progress towards implementing the plan. Under this section of policy districts are also required to utilize Beehive in accordance with the Beehive Use and Guidance Document.

2025 Year End Review – For calendar year 2024 all SWCDs in Ohio completed the Year End Review to highlight their conservation achievements. The Year End Reviews were used to showcase the work of districts at the local, area and state level. Again, this year we are asking districts to complete a Year End Review for 2025 before January 31, 2026, and share it with your program specialist in PowerPoint slide format (not pdf). This timeline will allow these to be available for viewing at the Partnership Meeting in February. The template is attached and if you have questions or want additional details don’t hesitate to reach out to your program specialist.

State Match Policy Review

The OSWCC's policy on state match funds has guided decision making since its adoption in 2014. During the November meeting, the Commission agreed to conduct a full review of the policy to ensure it continues to meet the needs of all 88 districts. To support this effort, a small workgroup consisting of a representative from the OSWCC, OFSWCD, OASWCDE, and ODA will begin reviewing the current policy. The workgroup will vet any suggestions or recommendations with a group of SWCDs, and once that vetting is complete, the information will be shared with all 88 districts. This review process is expected to take some time to complete, and updates will be provided as progress is made.

ODA Staffing- Tim Fulks, DSWC Statewide Engineering Manager, recently accepted a new position with ODOT. We would like to thank Tim for his leadership, for TDP efforts and all that he has done for the division and districts over the past 8 years. Amy Boyer, ODA Conservation Engineer, will take over Tim's role as statewide manager. Congratulations Amy!

Two new hires have joined the Division. Jeff Giesige accepted the position of H2Ohio Nutrient Management Specialist in Findlay. Jeff worked for Putnam SWCD for 20 years before coming to ODA. Jeff will be assisting with H2Ohio program delivery across the WLEB.

Manuel (Manny) Lay accepted the position of Natural Resources Administrator for Agriculture Pollution Abatement. Manny will be located out of the Williams SWCD office and will focus on APAP in Areas 1 and 4.

Training and Development

ADP - Administrative Development Program – The training schedule for ADP in 2026 has been set and registration is open. Registration is required but there is no charge for SWCD staff or board members to attend as the Ohio Soil and Water Conservation Commission sets aside funding to support professional development for SWCDs. The deadline to register for each session is one week prior to the scheduled date. To view a list of the trainings planned for 2026 or to register please click [here](#), or visit the DSWC [Resources for SWCDs webpage](#) under the "Administrative Development Program" tab. In 2025 ADP held 8 trainings with a total of 516 attendees!

TDP - Technician Development Program- In 2025, 27 courses were offered with a total attendance of 617. The 2026 TDP class schedule is included as an attachment. Registration will open in January and SWCD staff will not need to pay to take TDP courses. For more information contact Stephen Johnson at 614-581-5953 or Stephen.Johnson@agri.ohio.gov

Board Works – 2025 was the first year for this virtual training opportunity geared towards SWCD board members. Four training courses were held throughout the year with 285 attendees representing almost 70 districts across the state! Planning for Board Works 2026 is well underway with plans to share more details early next year. If you have questions or want additional information don't hesitate to reach out to your program specialist.

Newly Elected SWCD Board of Supervisor Training Dates:

Area 1: TBD

Area 2: January 21, 2026, 6:00 PM Portage SWCD Office

Area 3: March 30, 2026, 6:00 PM Deerassic in Cambridge, OH.

Area 5: March 26, 2026, 5:30 PM OSU South Center, Piketon, OH.

Programs

MWCD Cover Crops & Stream Protection – Another successful year for the MWCD Cover Crop Program. The SWCD Counties within the jurisdictional boundaries of the project area approved a total of 36,392.3 acres of cover crops for 2025! The Muskingum Watershed Livestock Exclusion and Stream Protection Program completed 10 projects and approved an additional 6 contracts for such practices as off stream watering system, stream crossing stabilization and exclusion fencing.

Agricultural Pollution Abatement – ODA-DSWC will be sending out an updated MOU and Standard Operating Procedures for handling agriculture pollution complaints to all SWCDs. The Division anticipates sending these out by mid-December and will schedule two “Office Hours” meetings in Microsoft Teams to review and answer questions. APAP Office Hours: Dec. 17th, 9:00-10:00AM & Jan. 22nd, 1:00-2:00PM

H2Ohio-SWCDs are currently working with producers, Ag Retailers, Co-Ops, consultants, and ODA staff to review and verify nutrient applications that were made for Crop Year 2025. We are continuing to work on the details of an extension opportunity for currently enrolled participants in the statewide H2Ohio program. Please note that if your soil tests are older than 4 years, they will need to be updated before signing an extension. More information will be provided in the coming months. We extend our gratitude to all the SWCD Board and staff for their continued support of the H2Ohio initiative. Please continue to reach out to any ODA H2Ohio staff with any questions.

Statewide Grazing Program - Ohio Hay Directory – Have producer experiencing hay shortages in your area? The Ohio Department of Agriculture has that Ohio Hay Directory to help connect farmers that have hay available with those that need hay to feed livestock. To view the directory or place a listing please go to: <https://agri.ohio.gov/divisions/administration/resources/ohio-hay-directory>.

Monthly forage tips from NRCS & OSUE

- Begin utilizing stockpiled pastures. Graze pastures with orchard grass and clovers first. Save tall fescue pastures for late winter grazing.
- Using polywire, strip graze stockpiled pastures to improve utilization. Start at the water source and allocate enough forage for 2-3 days. Back fencing is not necessary since pastures are not regrowing this time of the year.
- Make plans to frost seed red and white clover onto closely grazed tall fescue pastures in February. Use improved varieties.
- Begin hay feeding as stockpiled forage is used up.
- Supplement hay with commodity feeds as needed.
- Minimizing waste by utilizing ring feeders.

Partnerships

OSWCC

The next OSWCC meeting is scheduled for February 11, 2026 at the Partnership Meeting. For more information about the meeting contact Emily Heppner emily.heppner@agri.ohio.gov.

OFSWCD

- **Area Winter meetings:**
 - December 2nd – Area 1 Winter Meeting – Old Mill Stream Center (Hancock Co.)
- <https://ofswcd.org/news-events/event-calendar.html/event/2025/12/02/area-1-winter-meeting/540674>
 - December 3rd – Area 2 Winter Meeting – Williams on the Lake (Medina Co.)
- <https://ofswcd.org/news-events/event-calendar.html/event/2025/12/03/area-2-winter-meeting/540680>
 - December 8th – Area 4 Winter Meeting – Der Dutchman (Union Co.)
- <https://ofswcd.org/news-events/event-calendar.html/event/2025/12/08/area-4-winter-meeting/540682>
 - December 9th – Area 3 Winter Meeting – Pritchard Laughlin Center (Guernsey Co.)
- <https://ofswcd.org/news-events/event-calendar.html/event/2025/12/09/area-3-winter-meeting/541206>
 - December 10th – Area 5 Winter Meeting – Emmett Chapel (Pickaway Co.)
- <https://ofswcd.org/news-events/event-calendar.html/event/2025/12/10/area-5-winter-meeting/540683>

The **Annual Partnership Meeting, February 9-11, 2026**, at the Hilton Columbus – Downtown.

- Award Applications for Urban, Teacher, District of the Year and Supervisor Hall of Fame are due to Janelle by December 19th to be considered.
- The OFSWCD will honor supervisors and staff for years of service in 10-year increments – 10, 20, 30, 40 etc. Please contact Janelle with names of those that qualify by December 19th jtmead@ofswcd.org
- This is not a budget year so we will not have a delegate session.
- New Supervisor Training will be offered during the Partnership Meeting.
- **Summer Supervisor School 2026 – July 26-28, 2026**, at Cherry Valley Lodge in Newark. .

OASWCDE

- Zoey Dudte, Water Quality Specialist from Ashland SWCD, was appointed to the Area 2 Director vacancy.
- Manny Lay, District Technician from Williams SWCD, recently resigned as an Area 1 Director and Amanda Podach, Education & Public Information Specialist from Fulton SWCD was newly appointed.

The Ohio Soil and Water Conservation District employees are represented by a board of directors elected by fellow employees at the OFSWCD Annual Conservation Partnership meeting. 'Board of Directors' sounds very formal. However, the directors are district employees who take a personal interest in the success of conservation programs and the overall betterment of communication and education of the district staff. The OASWCDE is designed to include all employees. If you have an interest in serving as a director or on a committee, please contact your area director! <https://www.oaswcde.org/board-of-directors.html>



REQUIRED TRAININGS

Affirmation/Oath of Office - Every newly elected, re-elected, or appointed SWCD supervisor must be sworn in prior to or immediately upon taking office AND prior to participating in any 2026 SWCD business. Board members may be sworn in by any other elected official with equal or greater geographic jurisdiction, such as other SWCD board members, Co. Commissioner or State Legislators. Supervisors may be sworn in during a virtual meeting if an elected official is on the call and administers the oath of office. Regardless of where they were sworn in, the date, details of the location and who administered the oath to which board members must be included in minutes. Also, have them complete the following [Oath of Office](#) and keep on file.

Ethics Policy – Review your SWCDs ethics policy with your new board members and work through the potential [conflict of interest worksheets](#). All SWCD board members and staff are encouraged to complete the online training created by the [Ohio Ethics Commission](#) (including printing out a certificate of successful completion). Need help with your SWCD's ethics policy? Click to download the [Model Ethics Policy](#). If your new board member has not received the mandated copy of the Ohio Ethics Law, (**within 15 days of taking office**) download it here: [Ohio Ethics Law](#). Also, new employees must be given a copy within 15-days of employment.

Open Records Public Officials Training - All elected officials in the state of Ohio, or appropriate designees, are required to attend training approved by the Attorney General once during their term. The training is to ensure public officials are appropriately educated about their obligations under the [Public Records Act](#). According to the act, if the public office includes more than one elected official [as do SWCD boards], one appropriate person (board or staff person) may serve as the “designee” on behalf of all the elected public officials. Ensure that a current copy of all records training certificates are maintained in the district files and affirm at the **January board meeting** those who have had the training and identify the designee in the minutes. A list of Certified Public Records Trainings, including online training, can be found on the [Ohio Attorney General website](#).

Treasurer of State Training/Exemption - Ohio law requires various public financial officials to receive continuing education training in the investment and management of public finances. SWCD board members may be required to take annual training or file for an exemption depending on the type of financial instruments used to invest your District Funds. For more information see the [Treasurer of Ohio website](#).

Fraud Reporting and Training- All newly hired employees and elected/appointed board members are required to complete fraud training in accordance with [AOS Bulletin 2024-005](#) within 30 days of their start date and every 4 years thereafter. Additional information can be found in the following link: [Fraud Reporting and Training Requirements FAQs](#)

REQUIRED REPORTING

Annual Report to the OSWCC - Your SWCD required Annual Report of Activities is fulfilled by reporting all your activities in Beehive. Data should be entered as it occurs. Remember, in order for all of your completed BMP Technical and Education events to be reported in the end of the year report for the OSWCC, **ALL** of the following tasks must be completed. For **Technical Projects** each project must have: 1. Installed Date 2. BMP Name 3. Actual Quantity 4. Completed BMPs/Services must be [mapped](#) in the Beehive GIS. Likewise, **Education Events** also have “Reporting” requirements. All completed “Events” must have the following 5 fields completed/populated: 1. Status 2. Actual Date 3. Number of Activities 4. Number of Participants 5. Activity Name. The OSWCC will run annual reports for each SWCD on **January 30, 2026**. Please email copies of a SWCD program highlights document, if created, (Annual Report, Marketing Portfolio, etc.) to the OSWCC at OSWCC@agri.ohio.gov and cc your Program Specialist.

2025 Year End Review – Following 2024 all SWCDs in Ohio completed the Year End Review to highlight their conservation achievements. The Year End Reviews were used to showcase the work of districts at the local, area and state level. Moving towards 2026 we are asking districts to complete a Year End Review for 2025 before January 31, 2026 and share it with your program specialist in PowerPoint slide format (not pdf). This timeline will allow these to be available for viewing at the Partnership Meeting in February. The template is included in the Dec.monthly update.

IRS 1099 Reporting - If your SWCD paid a minimum of \$600 to an individual for services, products, or cost-share in 2025 you are required to send that individual a 1099. If you have not yet ordered forms please make sure to visit www.irs.gov/orderforms. Click on Employer and Information Returns, enter number of forms needed and the IRS will send these to you. Make sure you order extra in case you happen to make a mistake. Don't forget to also order the form 1096 which is required for submission of the 1099 forms to the IRS. There are three primary types that you may need.

- 1). 1099-G These will need to be provided to all landowners that received payments for MWCD, H2Ohio, 299, or any other conservation related type of government payment issued by the SWCD.
- 2). 1099-NEC Issued for non-employee compensation. This would be for services provided to your district by someone that is not an employee. For example: subcontractor, intern, potentially a no till drill contract employee, caterer, and also attorney fees.
- 3). 1099-Misc This should be used for payments such as rent and prizes/awards.

If you have additional questions, reference the instruction publications found on the IRS website for each form.

Deadlines for submission of forms are as follows:

- 1). 1099-G Copy A and the 1096 shall be submitted to the IRS by **March 2, 2026**, Copy B shall be submitted to the recipient by **Feb. 2, 2026**.
- 2). 1099-NEC All forms must be submitted by **Feb. 2, 2026**. Copy A and 1096 to the IRS and Copy B to the recipient, all by **Feb. 2, 2026**.
- 3). 1099-Misc Copy A and the 1096 shall be submitted to the IRS by **March 2, 2026**. Copy B shall be submitted to the recipient by **Feb. 2, 2026**.

A pdf fillable form is available to use for most of these forms to supply Copy B to the recipient. However, you must order Copy A with the special red ink in paper form and submit to the IRS via the mail. (unless you are set up to file electronically or use service of a CPA). Order forms at: [Order IRS Forms](#) For guidance contact IRS: [Ohio IRS Offices](#)

If you are a District that participated in the drought program, those 1099's have already been completed by an outside accounting firm. No action is needed for those payments.

Reorganization Notice/Roster Update – In 2026 and moving forward roster and board reorganization information will be captured in Beehive. Once this function is available, additional details and guidance will be provided.

Open Meetings - Per the Ohio Open Meeting Act, SWCDs are required to notify the public when board meetings will occur in 2026 Reference your SWCDs policy requirements for notifying the public in advance of public meetings. Members of the public may contact the district office to obtain specific log-in codes for virtual meetings. Remember to include language which gives local media outlets and the general public the opportunity to be notified of any special meetings or meetings on a particular topic. Keep records of all correspondence that document this notice including the actual newspaper clipping if applicable. Also, consider creating a policy on public comment at SWCD board meetings. A sample [Open Meetings Policy](#) can be found on the DSWC web site. Don't forget to **SEND YOUR PROGRAM SPECIALIST AN EMAIL confirming 2026 board meeting dates/times.**

Cash Basis Reports - Cash Basis Reports are due to the Auditor of State within the first 60 days of the calendar year. Follow [guidance from Auditor of State](#) to submit your Cash Basis Report electronically through the Hinkle Filing System. Please also email a copy of the cash basis document and the footnote shell to Lisa Syx at Lisa.Syx@agri.ohio.gov and your Program Specialist. New this year, program specialists will be hosting a cash basis workday on January 29, 2026, in Reynoldsburg. Click [here](#) to register for the cash basis workday.

- As noted in ORC 117.38, at the time the report is filed with the Auditor of State, the fiscal officer must publish in the newspaper notice of the completion of the report and indicate that the report is available at the office of the fiscal officer for review.

Form-11 / Annual Plan of Work- Ideally, 2026 Annual Plan of Work (APW) development should occur in the final quarter of the previous year. Please contact your Program Specialist before **May 30, 2026**, to schedule a review of the APW, Form 11 and supporting documents once completed. This will allow ample time for review before June 5th when reviewed documents must be submitted to the OSWCC to be considered for state match funding.

Sales Tax - If the districts average monthly sales tax liability is less than \$200, the filing frequency will be semi-annual (January – June sales tax return will be due **July 23rd** and July – December sales tax return will be due **January 23rd**). If the average monthly sales tax liability is more than \$200, the filing frequency will be monthly. Sales tax returns and payments will be due on the 23rd of each month for the previous month's sales. Payments can be made online at the [Ohio Business Gateway](#) or through [TeleFile](#) for those districts not registered in the Ohio Business Gateway.

BOARD REQUIREMENTS

Nominating Committee - During the **January SWCD board meeting** the board chair should appoint a member of the board to serve on the nominating committee for the 2026 election and determine which two other individuals knowledgeable about the SWCD (who are NOT board members, employees, or immediate relatives) will serve as well. Please note the nominating committee chair in the January board meeting minutes.

Policy Reviews - Annually review all policies, MOU's and agreements with the SWCD Board and record the policy review in the board meeting minutes. This could include: Employment Policy (ex. Job descriptions), Travel policy (ex. travel reimbursement rates, current IRS mileage rates), Spending Authorities (ex. credit card policy, adoption of policies with regard to paying for food at board and other meetings), etc. Based on recent audit reports, please make sure you have reviewed the fraud reporting awareness policy, cyber security policy, public records policy, and telework policy.

Records Retention Commission – If you're not on your county record retention schedule plan to review your records retention schedule and set the dates for your SWCD's Records Retention meetings for 2026. For current guidance, please refer to the [Chapter 2 Administrative Handbook](#) or review the documents at [Ohio Historical Society's Local Government Records Program website](#)

SWCD REQUIREMENTS

Fiscal Changes/Updates -

- Secure the change in signature cards for new fiscal agents and/or treasurers and record the changes in your minutes.
- Review depository agreements with your bank to ensure they are valid through the current year.
- Use this form to inform the county auditor of changes to fiscal officer appointment if needed:
[Certification](#)

Inventory and Disposal of Equipment – Perform an annual inventory review. Contact your Program Specialist if you need additional inventory stickers or an example of a salvage form. Remember to present a copy of the inventory and disposal list for board member acknowledgement or approval and to have fiscal agent initial.

Monthly Minutes and Agenda – The OSWCC *requires* the SWCD to send Program Specialists copies of all board meeting announcements, agendas, minutes, and financial statement preferably in digital format via e-mail. SEND THESE ITEMS TO YOUR OFSWCD AREA DIRECTORS TOO!

Certificate of Transition by Outgoing Fiscal Officer - When your district changes administrators, administrative assistant, SWCD Board Fiscal Agent, or any other staff or board member, responsible for any financial activity. The district will need to complete a certificate of transition [form](#) and keep on file.

UPCOMING EVENTS

New Board Member Training/Events – 2026 New Supervisor training this year is being expanded to include not just newly elected supervisors but also any first term supervisor that might have questions or would like a refresher course. The training will take place at the OFSWCD Annual Partnership Meeting on February 10 at the Hilton – Downtown Columbus. Join us for a two-hour breakout session that will cover the role of supervisor and public official, understanding boards' powers and authority, board meetings and sunshine laws, financial responsibilities and more. See you there!

OFSWCD State-Wide Meetings:

Annual Meeting: February 9-11, 2026 Hilton – Downtown Columbus

Summer Supervisor School: July 26-28, 2026 - Cherry Valley Lodge, Newark

Area Envirothon's:

Area 1: April 22, 2026 – Williams County Conservation League – Williams County

Area 2: April 29, 2026 – Holden Arboretum – Lake County

Area 3: April 22, 2026 – Muskingum Valley Scout Reservation – Coshocton County

Area 4: April 28, 2026 – Preble County Historical Society and Nature Preserve – Preble County

Area 5: April 16, 2026 – Rocky Fork East End Overlook – Highland County

State Envirothon: June 1-3, 2026, Franciscan University, Jefferson County

National Envirothon: July 19-25, 2026, Mississippi State University, MS

NACD Stewardship Week: April 25 – May 6, 2026

Farm Science Review: September 22-24, 2026

Soil Health Week: November 8-14, 2026



**BROWN, CRANE
AND ASSOCIATES, LTD**
ACCOUNTING, PAYROLL & TAXES
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Norwalk, OH 44857
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Fax (419) 663-2100
www.BrownCrane.com

Huron Soil & Water Conservation District
8 Fair Road
Norwalk, OH 44857

RE: Monthly Financial Statements

To Whom It May Concern:

The attached financial statements are true and correct, to the best of my knowledge, based on the information given to me by the Huron County Soil & Water Conservation District. All bank accounts have been reconciled with the monthly statements from the various banking institutions.

Should you have any questions or comments, please give me a call at the above number.

Sincerely,

Tracy Brown
BROWN, CRANE & ASSOCIATES LTD.

Enclosures

Huron County SWCD

Balance Sheet

As of November 30, 2025

Cash Basis

Nov 30, 25

ASSETS

Current Assets

Checking/Savings

CBC Checking 11,800.54

Change Fund 100.00

H2Ohio Civista Cost Share 4,065,561.02

PNC-Building Account 106,424.18

Star Ohio - Other Investments

Building Investment 300,000.00

CREP/TA 3,120.00

District Funds 137,822.65

H2Ohio Subsidy TA 280,032.00

NRP Cost Share 11,548.98

WLEB 2,500.00

Total Star Ohio - Other Investmen... 735,023.63

Star Ohio - Scholarship Fund 55,455.02

Total Checking/Savings 4,974,364.39

Other Current Assets

Undeposited Funds 778.80

Total Other Current Assets 778.80

Total Current Assets 4,975,143.19

TOTAL ASSETS 4,975,143.19

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Sales Tax Payable 376.00

Total Other Current Liabilities 376.00

Total Current Liabilities 376.00

Total Liabilities 376.00

Equity

Retained Earnings 6,973,129.19

Net Income -1,998,362.00

Total Equity 4,974,767.19

TOTAL LIABILITIES & EQUITY 4,975,143.19

Handwritten signature and date: Tracy Brown 12/1/25

Handwritten signature and date: [Signature] 12/15/25

Huron County SWCD
Accounts Receivable List
As of November 30, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Barley Jerseys	949.21	0.00	0.00	0.00	0.00	949.21
John Conry	327.62	0.00	0.00	0.00	0.00	327.62
Owen Bursley	36.31	35.60	0.00	1,779.80	0.00	1,851.71
Paul Ott II	561.00	0.00	0.00	0.00	0.00	561.00
Tom Cook	765.20	0.00	0.00	0.00	0.00	765.20
TOTAL	<u>2,639.34</u>	<u>35.60</u>	<u>0.00</u>	<u>1,779.80</u>	<u>0.00</u>	<u>4,454.74</u>

**Huron County SWCD
Income Statement
November 2025**

Cash Basis

	Nov 25	Jan - Nov 25
Ordinary Income/Expense		
Income		
Building Income	0.00	63,583.81
Carol Proctor Scholarship Fund	0.00	0.10
Custom Work	0.00	473.34
Equipment Rental Income		
04 NH Backhoe	0.00	110.00
06 Strawblower & Trailer	0.00	200.00
08 Strip Till	723.80	5,501.80
15 F550 Truck	0.00	4,642.79
15 Utility Kabota	0.00	1,584.00
16 Landpride 10' Drill	696.80	3,468.00
21 Silverado	0.00	1,000.00
24 JD 1590 Drill Rental	0.00	61,299.00
25 JD 1590 Drill Rental	6,198.80	12,792.20
Rental Interest	11.02	261.75
Total Equipment Rental Income	7,630.42	90,859.54
Events & Education Income		
4th Grade Conserve. Donation	0.00	250.00
Total Events & Education Income	0.00	250.00
H2Ohio TA	0.00	88,940.00
Interest Income		
H2Ohio Interest	10,468.09	177,831.12
Star Ohio Interest	2,674.15	31,953.82
Total Interest Income	13,142.24	209,784.94
Sale of Products		
Animal Guards	0.00	66.00
Fish Sales	0.00	13,521.06
Flood Plain Permits	0.00	300.00
Miscellaneous	0.00	500.00
Pond Conditioner	0.00	464.99
Site Review	520.00	6,360.00
Tree Sales	0.00	3,338.41
Total Sale of Products	520.00	24,550.46
Special Fund Reimbursements	0.00	2,393.55
Total Income	21,292.66	480,835.74
Gross Profit	21,292.66	480,835.74
Expense		
Advertising & Printing	0.00	396.50

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12/1/25

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12/15/25

This is an unaudited Financial Statement.

**Huron County SWCD
Income Statement
November 2025**

Cash Basis

	Nov 25	Jan - Nov 25
Bank Service Charge	0.00	178.60
Building Expense		
Building Payments	635.05	26,880.73
Janitorial		
Labor	0.00	5,216.28
Supplies	261.60	2,098.79
Total Janitorial	261.60	7,315.07
Repairs		
Maint. Contracts	0.00	3,462.13
Supplies	0.00	131.19
Total Repairs	0.00	3,593.32
Utilities		
Electric	670.09	7,269.41
Garbage	102.71	1,359.48
Gas	226.71	1,960.53
Sewer/Water	84.60	945.30
Telephone	0.00	1,449.88
Total Utilities	1,084.11	12,984.60
Total Building Expense	1,980.76	50,773.72
Custom Work Expense	0.00	185.40
Equipment Expense		
04 NH Backhoe	0.00	71.54
06 Strawblower & Trailer	0.00	3.45
08 Strip Till	0.00	5,430.27
15 Ford F550 Truck	240.24	3,866.30
15 Utility Kabota	0.00	242.51
16 Landpride 10' Drill	0.00	4,599.82
21 Silverado	371.54	3,250.50
25 JD 1590 Drill Expense	0.00	74,702.39
96 Custom Trailer	0.00	149.99
ATV Honda GX 120 Sprayer	17.94	177.75
Backpack Sprayer	0.00	2.46
Equipment Supplies	28.47	-91.45
JD Lawn Mower	0.00	48.96
Office Equipment	0.00	1,046.39
Total Equipment Expense	658.19	93,500.88
Events & Education		
2nd Grade Arbor Day Program	0.00	262.84
4th Grade Conservation Day	0.00	353.71
Envirothon	0.00	15.98
Fall Fun Fest	291.65	3,210.71

This is an unaudited Financial Statement.

**Huron County SWCD
Income Statement
November 2025**

Cash Basis

	Nov 25	Jan - Nov 25
Fish Purchases	0.00	13,107.28
Tree Sale Purchases	0.00	4,622.10
Total Events & Education	291.65	21,572.62
H2Ohio Cost Share Expense		
Cover Crop	0.00	387,937.25
Manure Injection	0.00	88,547.95
Small Grain	0.00	509,963.65
Small Grains Forage	7,808.15	11,898.25
Subsurface Phosphorus Placem...	0.00	212,844.75
VNMP Implementation	51,523.70	856,702.60
VRT	5,413.15	129,797.65
Total H2Ohio Cost Share Expense	64,745.00	2,197,692.10
H2Ohio TA Expense		
H2Ohio Transfer	0.00	100,000.00
Total H2Ohio TA Expense	0.00	100,000.00
Incentive Awards	0.00	1,000.00
Professional Services		
H2Ohio Bookkeeping	120.00	1,570.00
Total Professional Services	120.00	1,570.00
Subscriptions	0.00	90.00
Supplies		
H2Ohio Expenses	0.00	1,946.69
Office Supplies	307.94	1,580.74
Other Supplies	0.00	741.65
Postage	0.00	1,271.38
Total Supplies	307.94	5,540.46
Travel & Expenses		
NACD Meeting	0.00	3,774.53
OFSWCD Meeting	0.00	1,005.33
Other Travel & Meetings	0.00	72.15
Summer School	0.00	1,638.46
Total Travel & Expenses	0.00	6,490.47
Total Expense	68,103.54	2,478,990.75
Net Ordinary Income	-46,810.88	-1,998,155.01
Other Income/Expense		
Other Income		

**Huron County SWCD
Income Statement
November 2025**

Cash Basis

	<u>Nov 25</u>	<u>Jan - Nov 25</u>
Sales Tax Discount/Payable	0.00	-206.99
Total Other Income	0.00	-206.99
Net Other Income	0.00	-206.99
Net Income	<u>-46,810.88</u>	<u>-1,998,362.00</u>

Huron County SWCD
H2Ohio Balance Sheet for Cost Share in District Fund
As of November 30, 2025

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
H2Ohio Civista Cost Share	4,065,561.02
Total Checking/Savings	<u>4,065,561.02</u>
Total Current Assets	<u>4,065,561.02</u>
TOTAL ASSETS	<u><u>4,065,561.02</u></u>
LIABILITIES & EQUITY	0.00

Tracy Brown
12/1/25

[Signature]
12/15/25

Huron County SWCD
H2Ohio Income Statement For Cost Share in District Fund
November 2025

	<u>Nov 25</u>
Ordinary Income/Expense	
Expense	
H2Ohio Cost Share Expense	
Small Grains Forage	7,808.15
VNMP Implementation	51,523.70
VRT	<u>5,413.15</u>
Total H2Ohio Cost Share Expe...	<u>64,745.00</u>
Total Expense	<u>64,745.00</u>
Net Ordinary Income	<u>-64,745.00</u>
Net Income	<u><u>-64,745.00</u></u>

Mary Brown
12/1/25

[Signature]
12/15/25

**Special Fund
Balance Sheet**

Cash Basis

As of November 30, 2025

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking Account	206,767.65
Total Checking/Savings	<u>206,767.65</u>
Total Current Assets	<u>206,767.65</u>
TOTAL ASSETS	<u><u>206,767.65</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	203,451.33
Net Income	3,316.32
Total Equity	<u>206,767.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>206,767.65</u></u>

Judy Brown
12/1/25

[Signature]
12/15/25

**Special Fund
Income Statement
November 2025**

Cash Basis

	<u>Nov 25</u>	<u>Jan - Nov 25</u>
Income		
Revenue Receipts		
County Grant	0.00	180,000.00
State	0.00	161,484.00
Total Revenue Receipts	<u>0.00</u>	<u>341,484.00</u>
Total Income	<u>0.00</u>	<u>341,484.00</u>
Gross Profit	0.00	341,484.00
Expense		
Advertising & Printing	0.00	3,353.50
Bond	0.00	948.00
Capital Improvements	0.00	21,104.00
Contract Services		
Contract Labor	<u>610.00</u>	<u>7,222.37</u>
Total Contract Services	610.00	7,222.37
Dues	2,331.00	2,331.00
Insurance		
Health Insurance	4,165.07	58,144.86
Workers Compensation	<u>0.00</u>	<u>91.09</u>
Total Insurance	4,165.07	58,235.95
Payroll Expense		
Employee Salaries	16,993.77	198,246.22
Medicare	237.48	2,784.12
PERS	<u>2,471.06</u>	<u>26,519.83</u>
Total Payroll Expense	19,702.31	227,550.17
Rental		
Office Rental	<u>0.00</u>	<u>14,812.00</u>
Total Rental	0.00	14,812.00
Subscriptions	0.00	97.50
Supplies		
Educational Supplies	0.00	366.94
Office Supplies	0.00	644.65
Other Supplies	145.00	145.00
Postage	<u>0.00</u>	<u>350.00</u>
Total Supplies	145.00	1,506.59
Travel & Expenses	<u>0.00</u>	<u>1,006.60</u>

*Jenny Brennan
12/1/25*

*[Signature]
12/15/25*

This is an unaudited financial statement.

**Special Fund
Income Statement
November 2025**

Cash Basis

	<u>Nov 25</u>	<u>Jan - Nov 25</u>
Total Expense	26,953.38	338,167.68
Net Income	<u><u>-26,953.38</u></u>	<u><u>3,316.32</u></u>

**Ditch Maintenance
Balance Sheet
As of November 30, 2025**

Accrual Basis

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking Account	150,694.23
Total Checking/Savings	<u>150,694.23</u>
Total Current Assets	<u>150,694.23</u>
TOTAL ASSETS	<u><u>150,694.23</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	97,137.68
Net Income	53,556.55
Total Equity	<u>150,694.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>150,694.23</u></u>

Troy Brown
12/1/25

[Signature]
12/15/25

**Ditch Maintenance
Income Statement
November 2025**

Accrual Basis

	<u>Nov 25</u>	<u>Jan - Nov 25</u>
Income		
Assessments	0.00	156,715.10
Total Income	0.00	156,715.10
Expense		
Contract Services		
Contract Labor	355.00	17,435.00
Total Contract Services	355.00	17,435.00
Equipment Use	0.00	7,336.79
Insurance		
Health Insurance	694.93	13,534.18
Workers Compensation	0.00	58.10
Total Insurance	694.93	13,592.28
License & Permits	0.00	70.00
Payroll Expenses		
Employee Salaries	4,385.43	55,049.86
Medicare	62.28	778.82
PERS	522.04	7,394.32
Total Payroll Expenses	4,969.75	63,223.00
Supplies		
Ditch Maintenance Supplies	0.00	1,501.48
Total Supplies	0.00	1,501.48
Total Expense	6,019.68	103,158.55
Net Income	<u><u>-6,019.68</u></u>	<u><u>53,556.55</u></u>

Judy Brown
12/1/25

[Signature]
12/15/25

H2Ohio TA - Fund 168

Balance Sheet

Accrual Basis

As of November 30, 2025

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking Account	65,005.50
Total Checking/Savings	<u>65,005.50</u>
Total Current Assets	<u>65,005.50</u>
TOTAL ASSETS	<u>65,005.50</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	33,043.76
Net Income	31,961.74
Total Equity	<u>65,005.50</u>
TOTAL LIABILITIES & EQUITY	<u>65,005.50</u>

Tracy Brown
12/1/25

[Signature]
12/15/25

H2Ohio TA - Fund 168
Income Statement

November 2025

Accrual Basis

	<u>Nov 25</u>	<u>Jan - Nov ...</u>
Income		
Grant Income	0.00	100,000.00
Total Income	0.00	100,000.00
Expense		
Health/Life Insurance	2,080.28	26,379.48
Medicare Expense	40.30	480.97
PERS Expense	428.96	4,860.24
Salary Expense	3,064.00	36,300.00
Workers Compensation Expense	0.00	17.57
Total Expense	5,613.54	68,038.26
Net Income	<u>-5,613.54</u>	<u>31,961.74</u>

Jamie Brown
12/1/25

[Signature]
12/15/25

2025 ANNUAL PLAN OF WORK

HURON SWCD

Mission/ Vision: The mission of the Huron Soil and Water Conservation District is to help landowners with the development and protection of the county’s natural resources to enhance the quality of life in Huron County. We will provide the best quality soil and water technical assistance to help landowners use our natural resources while protecting the environment against degradation.

Approved by Huron SWCD Board **Date:** _____ **Chairman** _____

EDUCATION AND EVENTS: *to promote soil and water conservation through education of the people of Huron County*

GOAL: Provide youth education through various field days and educational events.

RESULTS

ACTION	WHO	WHEN	RESULTS
1) 4 th Grade Conservation Day - Organize a one-day environmental program to be held annually in the spring inviting 14 4 th grade classrooms with 50% participation	Lori Liles	May 13, 2025	Completed. 509 students from 7 schools attended.
2) 2 nd Grade Arbor Day Program and Poster Contest - Collaborate with Huron County Master Gardeners to provide educational video. We will provide red bud seedlings to 900 2 nd grade students.	Alisa Highlander	Week of April 21, 2025	Completed. 12 schools participated; 780 seedlings delivered between 4/23/25 and 4/25/252
3) Hold annual 2 nd grade poster contest	Alisa	Week of April 21,	Completed. 341 posters received. 1 st place poster was

	in conjunction with the 2 nd grade Arbor Day Program with a 200 poster goal	Highlander	2025	Pleasant Elementary student
4)	Purchase and plant large tree in school yard for poster contest winner's school	Alisa Highlander	By end of May 2025	We planted 3 bushes at Pleasant Elementary on May 28 th in honor of Levi Hinckley
5)	Work with 7 local FFA Chapters for the local land judging contest	Chad Stang	By end of September 2025	Soil Judging was held on September 16 th . South Central, Willard, Monroeville, and Western participated
6)	Assist with the Area II Envirothon host	Alisa Highlander and staff	April 9, 2025	4 staff assisted Richland SWCD with the Envirothon. Two teams from South Central FFA participated
7)	Respond to program requests from youth educational groups and provide educational resource information as Covid permits	Staff	January to December 2025	Ongoing
<u>GOAL :</u> Provide community educational opportunities				
<u>RESULTS</u>				
<u>ACTION</u>		<u>WHO</u>	<u>WHEN</u>	
1)	Publish a 2025 Rainfall Report for growing season	Alisa Highlander	11/30/25	Complete and loaded to website
2)	Respond to program requests from community groups	Chad Stang	January to December 2025	Gave a presentation to South Central College Prep class, and Project leadership.
3)	Organize and hold Annual Fall Fun Fest on the second Saturday in October	Alisa Highlander	10/11/25	Completed and held the first time in the Feitchner Building.
<u>GOAL :</u> Meetings				
<u>RESULTS</u>				
<u>ACTION</u>		<u>WHO</u>	<u>WHEN</u>	
1)	Hold 12 regular and special board	Alisa	Monthly 2025	Completed monthly

meetings	Highlander and Chad Stang		
2) Hold 80th Annual Election with over 75	Alisa and Chad Stang	By end of September 2025	Held an annual election with voting starting August 6 th , and ending September 4 th . Brent Bollenbacher replaces Dan Stevens on the board on 1/1/2026; 31 voters & 60 votes cast
<u>GOAL :</u> Huron County Fair			
ACTION	WHO	WHEN	RESULTS
1) Sponsor and judge 6 FFA conservation booths	Staff	August 11, 2025	6 FFA's participated. Bellevue, Western, and Willard were 1 st , 2 nd , and 3 rd place respectively
2) Create and assemble a tabletop display and man the display 5 days during the 2025 Huron County Fair	Alisa Highlander & Amanda Kramer	August 11, 2025	This was completed by Amanda and Alisa promoting fall fish sale, the election, and H2Ohio
<u>GOAL :</u> Promote Huron Soil and Water Memorial Scholarship			
ACTION	WHO	WHEN	RESULTS
1) Promote the scholarship & select one scholarship recipient	Lori Liles	By November 2025	Ongoing
<u>PUBLICITY:</u> <i>To inform and advertise to the public of the many conservation activities, programs, and cost share opportunities available</i>			
<u>GOAL :</u> Inform the public of district activities			
ACTION	WHO	WHEN	RESULTS
1) Publish two newsletters <i>District Surveyor and on web</i>	Alisa Highlander	February and August 2025	We bulk mailed two newsletters in 2025
<u>GOAL :</u> Keep the public informed of current conservation programs and events			
ACTION	WHO	WHEN	RESULTS
1) News releases and articles to newspaper and on web	Alisa Highlander	2025	As needed to advertise meetings and events

2) Maintain website by continuing to advertise services and activities and provide transparency	Alisa Highlander	2025	This was completed as needed by Alisa
3) Develop and maintain a Huron SWCD Facebook page	Alisa Highlander and Chad Stang	2025	This was completed

TECHNICAL: *To provide quality technical assistance to resolve soil and water resource concerns.*

GOAL: Animal Waste Management				RESULTS	
1) Respond to animal waste pollution complaints within 24 hours of call	Chad Stang Nathan Watt	2025	Completed 3 manure complaint investigations. One founded.	RESULTS	
GOAL: Provide technical assistance to reduce non-point source pollution					
ACTION		WHO		WHEN	
1) Investigate non-point pollution concerns by visiting site within 24 hours	Chad Stang, and Nathan Watt	2025	Completed 3 site visits.	RESULTS	
2) Provide technical assistance for erosion control practices	Chad Stang, and Nathan Watt	2025	Complete	RESULTS	
GOAL: Ponds and Wetlands					
ACTION		WHO		WHEN	
1) Investigations and evaluation of sites and soils to decide suitability of future pond and maintenance issues	Chad Stang, and Nathan Watt	2025	No pond site visits in 2025.	RESULTS	
GOAL: GIS & GPS System Development					

ACTION	WHO	WHEN	
1) Utilize GIS & GPS as needed	Lori Liles, Aaron Robinson, Chad Stang, and Nathan Watt	2025	Ongoing
2) Stay current in GIS & GPS for SWCD	Lori Liles, Aaron Robinson, Chad Stang, and Nathan Watt	2025	Ongoing
<u>GOAL:</u> Help people with drainage concerns			
<u>RESULTS</u>			
ACTION	WHO	WHEN	
1) Provide assistance to groups of landowners wanting to complete permanent group drainage projects	Aaron Robinson, Nathan Watt and Chad Stang	2025	None in 2025.
2) Help landowner with individual drainage concerns	Nathan Watt and Chad Stang	2025	Completed 10 site visits
<u>GOAL:</u> County Planning			
<u>RESULTS</u>			
ACTION	WHO	WHEN	
1) Administer the Huron County Subdivision Regulations	Lori Liles and Chad Stang	2025	66 splits completed

<u>GOAL:</u> Floodplain Management		<u>RESULTS</u>	
1) Administer the Floodplain Regulations	Chad Stang and Nathan Watt	2025	There were 12 Floodplain permits administrated this year.

DITCH MAINTENANCE: Administer the Huron County Ditch Maintenance Program to ensure efficient operation of completed drainage projects

<u>GOAL:</u> Administer the Huron County Ditch Maintenance Program		<u>RESULTS</u>	
ACTION	WHO	WHEN	
1) Inspect 90 projects on the Huron County Ditch Maintenance Program and report to Huron County Commissioners	Aaron Robinson and Nathan Watt	6/30/25	Complete
2) Vegetation control on 45 projects as needed per inspection report as weather permits	Nathan Watt and Aaron Robinson	2025	Complete
3) Silt removal: have contractors complete 2,000 feet of bottom clean outs	Aaron Robinson	2025	Complete
4) Erosion control (outlet pipes, structures, stream bank protection) by Huron SWCD or contractor as needed according to the yearly Ditch Inspection Report”	Aaron Robinson and Nathan Watt	2025	Ongoing
5) Prepare a schedule of maintenance assessments on 90 groups	Aaron Robinson	2025	Complete
6) Administer landowner applications to do own maintenance work and	Aaron Robinson	January to December 2025	Complete

	applications for reduction for installing conservation practices				
	7) Prepare a ditch maintenance budget	Aaron Robinson	2025	Complete	
	8) Complete the labor inventory breakdown and work with the accountants to ensure that all moneys are expended and are properly applied to the appropriate individual accounts and according to ORC	Aaron Robinson	2025	complete	
	9) Gather information and write yearly report of maintenance activities and present report to Huron County Commissioners	Aaron Robinson	2025	Complete	
	10) Provide information and reports to the Huron SWCD Supervisors, landowners, and others as needed	Aaron Robinson	2025	complete	
	11) Receive needed training to fulfill responsibility of job duties i.e. pesticide training and GIS/Software	Aaron Robinson and Nathan Watt	2025	Complete	
<u>GOAL:</u> Increase public awareness					
<u>RESULTS</u>					
<u>ACTION</u>	<u>WHO</u>	<u>WHEN</u>			
1) Provide Ditch Maintenance information in District Surveyor newsletter	Aaron Robinson	February 2025		complete	

EQUIPMENT: To purchase, upgrade, maintain, or replace equipment as needed to maintain reliable service

GOAL: Purchase, upgrade, maintain, or replace rental equipment as needed

RESULTS

<u>ACTION</u>	<u>WHO</u>	<u>WHEN</u>	
1) Replace one John Deere 1590 with	Chad Stang	2025	Did not order in 25.

	seeder; keep current with no till technology			
2)	Maintain District rental equipment and schedule and complete regular maintenance as needed	Lori Liles and Chad Stang	2025	Ongoing & as needed, Strip till was rebuilt and the 10' drill is in the process of being rebuilt.
3)	Review and update equipment rental rates	Chad Stang	January 2025	Completed by February 2025
RESULTS				
GOAL: To support the office staff by making sure needed equipment is available to run the office efficiently and professionally				

ACTION				
1)	SWCD computer and equipment upgrade and maintenance in consultation with the affected - employees.	Chad Stang	2025	Completed as needed
RESULTS				
GOAL: Maintain, upgrade, and replace the current fleet				

ACTION				
1)	Perform routine maintenance and service SWCD vehicles and keep a schedule of maintenance needs	Lori Liles and Aaron Robinson	2025	Monthly schedule checks completed

GRANTS/FUNDING: Seek the funding sources needed for facilities, equipment, qualified staff, and cost share dollars to carry-out the District's mission efficiently.

GOAL: Obtain matchable funds from the Huron County Commissioners				
RESULTS				
ACTION				
1)	Formulate an Interim and Final budget for FY 2025	Chad Stang	May 2025	Interim budget is complete. Final budget has not been sent out yet.
2)	Meet with the Huron County Commissioners to explain SWCD	Chad Stang	November 2025	The commissioners have not asked to meet the last few years.

budget needs, and seek the needed increase in funding aggressively				
<u>GOAL:</u> Obtain matching state funds				
ACTION	WHO	WHEN		<u>RESULTS</u>
1) Meet with State Representatives and Senators annually	Board and Chad	2025		Done as needed. Provided handouts in February on behalf of OFSWCD.
<u>GOAL:</u> Acquire and implement grants for special programs				
ACTION	WHO	WHEN		<u>RESULTS</u>
1) Apply for and administer pollution abatement grant monies	Chad Stang	N/A		No monies awarded.
<u>GOAL:</u> Implement the H2Ohio Expansion Program				
ACTION	WHO	WHEN		<u>RESULTS</u>
1) Administer H2Ohio, pay on Phase II practices, and keep Beehive updated;	Amanda Kramer, Chad Stang, & Alisa Highlander	2025		Phase 2 payments were remitted. 2025 cover crops moved to 2026. Promote and Administer contracts for 2026 and 2027 crop years
2) Utilize My Farms	Amanda Kramer & Chad Stang	2025		On-going.
3) Verify 2025 Phase II practices completed	Amanda Kramer & Chad Stang	2025		One producer left.
4) Promote and meet with producers for 2026 and 2027 new contracts	Amanda Kramer, Chad Stang	2025		On-going.
5) Query, voucher, and pay cost share for completed practices	Alisa Highlander	2025		This was completed throughout the year finalizing Phase 2 contracts.

6) Collect documentation for all practices for 2025 payment	Amanda Kramer	2025	On-going.
7) Verify all fertilizer application in accordance with the Nutrient Management Plan.	Chad Stang & Amanda Kramer	2025	One producer is left.

GOAL: Obtain funding for Huron Soil and Water Memorial Scholarship

RESULTS

ACTION	WHO	WHEN	
1) Send donation request to area business and individuals generating at least \$1,000.00	Lori Liles	2025	Yearly
2) Offer one fund raising opportunity to the public	Lori Liles and Chad Stang	2025	Ongoing

SALES AND SUPPLIES: To meet the needs of the community and staff by offering products and quality service

ACTION	WHO	WHEN	RESULTS
1) Conduct a spring and fall fish fall sale	Lori Liles and Alisa Highlander	4/10/2025 and September 23, 2025	51 people in the spring and 33 people in the fall picked up largemouth bass, bluegill, channel cats, perch, fathead minnows, amur, Japanese koi, redear sunfish, and pond conditioner
2) Conduct an annual tree seedling sale	Lori Liles and Alisa Highlander	Pickup 4/18/25	41 bought American arborvitae, Norway spruce, tulip poplar, paw paw, American redbud, white walnut, white oak, and hybrid poplar

DISTRICT PROPERTY MANAGEMENT: To promote safe environment for public and employees

GOAL: Grounds Maintenance	WHO	WHEN	RESULTS
ACTION			
1) Lawn mowing and landscaping	Staff	2025	Complete

GOAL: Building Maintenance		RESULTS	
ACTION	WHO	WHEN	
1) Maintain and improve	Board members and staff	2025	Black top was redone in the front of the building.
GOAL: Building Renovations			
ACTION	WHO	WHEN	RESULTS
1) Work requested renovations as required by law	Board and Chad	2025	None needed at this time.

SPECIAL FUND - Monday, December 15, 2025

	EXPENSE	UnExpended BALANCE	CURRENT BALANCE	NEW BALANCE
Supplies 130-00175				
Huron SWCD - reimburse for supplies	\$4,155.60	\$9,355.35	\$9,355.35	\$5,115.65
Osupplies - binder and month divider	\$84.10			
	TOTAL	\$4,239.70	\$5,115.65	
Contracts / Services 130 - 00280				
Brown, Crane, & Assoc. Ltd - bookkeeping	\$570.00	\$277.63	\$277.63	-\$292.37
	TOTAL	\$570.00	-\$292.37	
Office Rentals 130 - 00285				
		\$0.00	\$0.00	\$0.00
	TOTAL	\$0.00	\$0.00	
Service Fees 130 - 00290				
Huron SWCD - reimburse for fees	\$90.00	\$5,169.00	\$5,169.00	\$5,079.00
	TOTAL	\$90.00	\$5,079.00	
Education and Information 130 - 00295				
Huron SWCD - reimburse for education/info	\$1,638.67	\$14,633.06	\$14,633.06	\$12,994.39
	TOTAL	\$1,638.67	\$12,994.39	
Travel 130 - 00300				
Huron SWCD - reimburse for travel pd by DF	\$11,025.64	\$13,993.40	\$13,993.40	\$1,494.82
Chad Stang-reimburse mileage	\$904.54			
Sean Nolan - reimburse mileage	\$78.40			
Zachary Irons - reimburse mileage	\$70.00			
Dan Stevens - reimburse milege	\$100.80			
Don Sweeting - reimburse mileage	\$201.60			
Brad Harris - reimburse mileage	\$117.60			
	TOTAL	\$12,498.58	\$1,494.82	
Advertising and Printing 130 - 00325				
Huron SWCD - reimburse for advertising	\$505.48	\$6,646.50	\$6,646.50	\$6,141.02

DITCH MAINTENANCE FUND - Monday, December 15, 2025

	EXPENSE	UnExpended BALANCE	CURRENT BALANCE	NEW BALANCE
<i>Materials 160 - 00175</i>		\$8,638.50	\$8,638.50	\$8,638.50
.....				
TOTAL	\$0.00	\$8,638.50		
.....				
Contracts/Projects 160-00275		\$78,507.75	\$78,507.75	\$73,868.75
Brown, Crane, & Assoc. Ltd - bookkeeping	\$355.00			
DGL Justin Sparks - #123 Cleanout	\$4,284.00			
.....				
TOTAL	\$4,639.00	\$73,868.75		
.....				
Advertising/Printing 160-00325		\$0.00	\$0.00	\$0.00
.....				
TOTAL	\$0.00	\$0.00		
.....				
Other Expenses 160 00475		\$20,059.68	\$20,059.68	\$19,784.28
Huron SWCD - reimburse for equipment use	\$275.40			
.....				
TOTAL	\$275.40	\$19,784.28		
.....				
Hospitalization 160-00500		\$8,861.04	\$8,861.04	\$8,861.04
.....				
TOTAL	\$0.00			
TOTAL DITCH MAIN. FUND EXPENDITURES	\$4,914.40		\$ 116,066.97	\$111,152.57

DISTRICT FUND - Monday, December 15, 2025

Bills paid with prior approval

Elan Financial - FFF \$291.65; shop cleaner
\$28.47; Office \$307.94; antifreeze for sprayer
\$17.94 ck8462 \$646.00
Norwalk Reflector - annual subscription ck 8463 \$97.50

TOTAL \$743.50

Bills needing approval

Huron County Engineer - fuel ck 10673 \$126.62
Brown, Crane, & Assoc. - H2O books ck10674 \$80.00
Fair Publishing - FFA awards ck10675 \$190.02

TOTAL \$396.64

H2Ohio Cost Share needing approval

1 project 2025 Forage \$875.00

TOTAL \$0.00

Building Bills Paid with prior approval

Ohio Edison - electric ck 1903 \$670.09
Republic Services - garbage ck 1904 \$102.71
City of Norwalk - water/sewer ck 1905 \$84.60
Elan Financial -tissue, towels, drain cleaner
concrete sealer ck 1906 \$261.60
Columbia Gas - gas ck 1907 \$226.71
ck 1908 void wrong amount \$0.00
Huron County Treasurer - bldg interest ck 1909 \$635.05
Charter Communications - internet ck 1910 \$144.99
Republic Services - garbage ck 1911 \$127.36

TOTAL \$2,253.11

Building bills needing approval

Ohio Edison - electric ck 5513 \$643.36
City of Nowalk - water sewer ck 5514 \$57.30

TOTAL \$700.66

Star OH Misc. investment acct.

TOTAL \$0.00

Star OH Scholarship acct. -

TOTAL \$0.00