



## DIRECTIVE 2026-01

January 9, 2026

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

Re: 2025 Annual Expense Report

### SUMMARY

Pursuant to the requirements of [R.C. 3501.11\(N\)](#), each board of elections must provide an annual expense report to the Secretary of State's office that includes expenditures made in administering elections and other supplemental information. Boards must submit these reports by **March 2, 2026** to our office. The Secretary of State's office is required by law to submit 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 utilizes the reports from the boards of elections to prepare the annual report to the Governor.

### INSTRUCTIONS

Each board of elections must use the prescribed 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 2025 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 disbursed to the boards by SOS, including grant dollars associated with the May Special Primary, Security Directive 2025-29, or Voter Registration Data Integrity Directive 2025-52.

It is important that each board complete the form accurately. Each board must review and verify to ensure the numbers are correct and the totals balance properly. The completed form must be submitted to our office no later than **March 2, 2026** as directed by the attached instructions.

If you have any questions regarding the data requested for the annual expense report, please contact the Secretary of State's Elections Division at 614.466.2585.

Yours in service,

A handwritten signature in blue ink, reading "Frank LaRose".

Frank LaRose  
Ohio Secretary of State