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2007

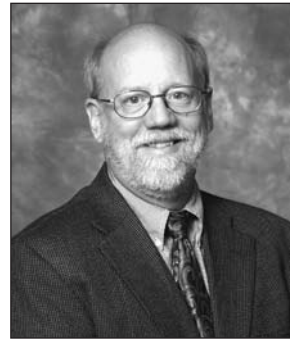


OTARMA 2007 Board of Directors



Gregory Hanahan
Trustee
German Township
Montgomery County

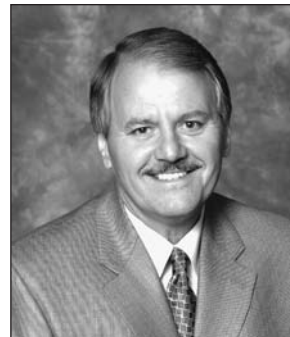
Administrator
Miami Township
Montgomery County



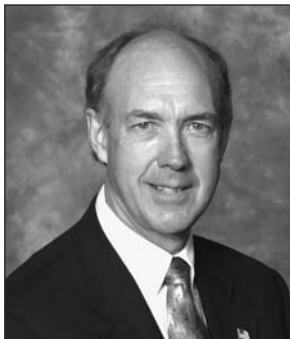
Dave Foglesong
Administrator
Colerain Township
Hamilton County



Marsha Funk
Clerk
Brownhelm Township
Lorain County



Frank Gliha
Trustee
Munson Township
Geauga County



Larry Johns
Clerk
Moulton Township
Auglaize County



Michael Cochran
Executive Director
Ohio Township Association (OTA)



Joan Beardmore
Clerk
Warren Township
Washington County





Ohio Township Association Risk Management Authority

Commitment

Ohio Township Association Risk Management Authority (OTARMA) was designed to offer Ohio townships liability and property coverage at a fair and stable price consistently over time. Since its formation in 1987, OTARMA has met this goal.

OTARMA formed a local government risk-sharing pool to provide risk management services, risk sharing facilities, and protection for every member of the Pool. Different from the traditional insurance program, OTARMA is owned by its members and available exclusively to Ohio Townships. The Pool is responsible, loyal, and responsive to its membership. The OTARMA Program is endorsed by the Ohio Township Association (OTA).

To form a local government risk pool, to provide for joint or cooperative action by members relative to their financial and administrative resources for the purpose of providing risk management services and risk sharing facilities to the members and to the members' employees, and to defend and protect any member of the Pool against liability.

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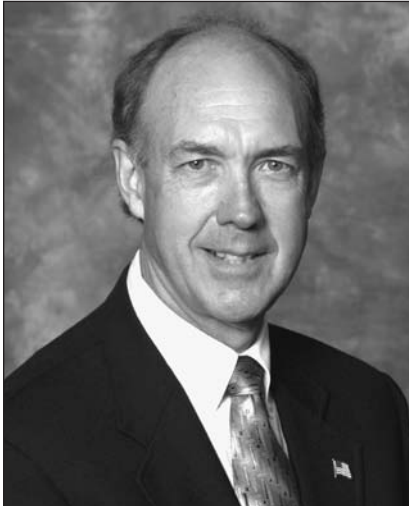




OTARMA 2007 Chairman's Message - Larry Johns

The OTARMA Board of Directors met on April 24 & 25, 2008 to review and conclude the business activities of OTARMA for the period ended December 31, 2007. Between now and then there are many activities and reports that must be reviewed and presented to the Board for their ultimate decision. The audited financial report for the period ended December 31, 2007 & 2006 was presented by a senior staff member of Plante & Moran. This year the report is reminiscent of past years. Plant & Moran has awarded OTARMA a clean unqualified opinion of its financial reporting for the period ended December 31, 2007. Please take the time to review some of the financial highlights in the pages that follow.

The VIP program that was approved in 2006 for disbursement to members in 2007, 2008 and 2009 continues as originally approved. There was considerable discussion at the April 24 & 25, 2008 Board meeting to begin planning for additional programs and benefits for 2010.



Joan Beardmore, Warren Township/Washington County, who has served on the OTARMA Board for many years; announced her retirement at the November 16, 2007, Board meeting, effective December 31, 2007. The OTARMA Board extends its appreciation to Joan for the many years of service and commitment and wishes her good health and rest in her retirement years.

Burnham & Flower representatives report significant competitive activity from a number of other programs interested in vying for your insurance budget. Competition is the American way and OTARMA welcomes such activity as long as it is fair and without unsubstantiated promises. OTARMA has survived these past 20 years because it has kept its promises to maintain level rates. Although the cost of delivering services to you and responding and settling liability and property claims continues to increase, the rates have remained level, unchanged. The secret to this success has been your commitment to the Ohio Township Association program, OTARMA.

You can be assured that the Board of Directors and I remain steadfast in our objectives to make OTARMA a successful, self-governing property and liability program for Ohio Townships. We encourage the members to send your questions, comments and yes your criticism. Your input is important to all of us.

Larry Johns, Chairman OTARMA
Clerk Moulton Township, Auglaize County, Ohio





2007 Marketing & Service Report

Burnham & Flower Insurance Group

OTARMA continued to lead the way for Ohio Townships in 2007. Seven new members were welcomed into the program. Nearly 1,000 OTARMA Members continued to demonstrate their loyalty to the program through an impressive 99% retention rate. Despite characteristic fluctuations associated with the standard insurance market, OTARMA Members enjoyed ongoing stability and financial security. The stability of the OTARMA program coupled with top-quality customer service, makes it easy to see why so many townships choose OTARMA.

Congratulations 100% Counties

In 2007, OTARMA celebrated 16 counties with 100% participation. Congratulations and thank you to all of the township officials in the following counties for their dedication to the OTARMA program:

- Ashtabula
- Auglaize
- Clark
- Clinton
- Fairfield
- Fayette
- Gallia
- Hancock
- Hardin
- Highland
- Jackson
- Lorain
- Meigs
- Morgan
- Pickaway
- Preble

The following counties need just one more township to join OTARMA and they will become a "100% County":

- Champaign
- Cuyahoga
- Lake
- Seneca
- Trumbull

Very Important Participant (VIP) Program

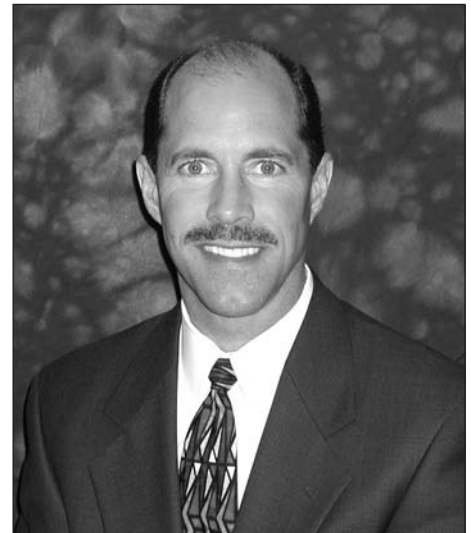
In conjunction with OTARMA's 20-year anniversary in 2007, the OTARMA Board of Directors announced the Very Important Participant (VIP) Program. The program credits members over two million dollars annually during 2007, 2008 and 2009. Members receive a percentage credit on their contribution based on their years of participation:

- Year 1 Member - 10%
- Year 2 Member - 12%
- Year 3 Member - 14%
- Year 4 Member - 16%
- Year 5 Member - 18%
- Year 6 and longer - 20%

The resources for the VIP Rewards Program are made available by the financial strength of the OTARMA program resulting from the ongoing commitment of participating members. We are confident of OTARMA's continued success in the upcoming year.

Goals for 2008

OTARMA will maintain its commitment to provide members outstanding service and stable, industry-leading protection in 2008. Additionally, we are committed to building the program to include over 1,000 OTARMA Members. OTARMA has traveled a very long way since its inception over 20 years ago. Together, we have accomplished a tremendous goal in providing stable and affordable coverage for Ohio Townships. Thank you for your loyalty and commitment.



Steve Johnson



Loss Control...

is a process to identify and analyze risk exposures and to take actions to prevent, reduce, retain, or transfer those risks. OTARMA's Loss Control Administrator, American Risk Pooling Consultants (ARPCO), and OTARMA's Loss Control Field Service, KLA Risk Consulting, provide exceptional loss control services, resources, training and education to Ohio Townships. As a result, OTARMA Members' officials, employees, volunteers, citizens and communities are safer.

Loss Control Services and Resources

On-site Member Service Visits

- Loss Control meets face-to-face with elected officials and department heads.
- Township's loss exposures and needs are identified and addressed.
- New Members to OTARMA are visited within 90 days of joining the pool.
- Existing OTARMA Members are regularly visited with their loss needs in mind.
- Letters and resources are sent within 30 days of the visit.
- Loss Control provides assistance in implementing safe practices.
- Loss Control conducts follow up meetings or training after service visits.

New Look to the Online Resource Library:

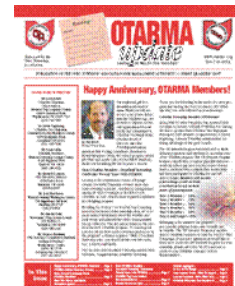
- Access to thousands of videos, CD-ROMs, and DVDs.
- Hundreds of documents are available including manuals, loss control policies, job descriptions, checklists, and more.
- Numerous PowerPoint Presentations.
- A National Playground Safety Week e-alert.
- Various online training programs, which are available 24/7.
- New resources are continually added every week.



Mailings and Alerts

In 2007, OTARMA Members received:

- E-alerts regarding defensive driving, waivers, inspections, newsletters, fire prevention, playground safety and much more.
- Postcards about FREE resources only for OTARMA Members.
- Quarterly OTARMA Update Newsletters, which are also posted online at www.OTARMA.org



Member Training Sessions

- In 2007, Loss Control training programs were provided to: Jackson Township in Paulding County, Springfield Township in Clark County and Jackson Township in Stark County.
- Loss Control Programs provide training and education to public officials and employees.
- Loss Control Training is available by contacting your OTARMA Loss Control Administrator (ARPCO) at 1-800-762-6837 or KLA Risk Consulting at 1-866-537-7775.





Reinsurance

OTARMA is a member of the American Public Entity Excess Pool (APEEP). OTARMA provides casualty limits of liability up to \$3,000,000 and retains the first \$350,000 of loss in municipal general, automobile, police professional, and public officials' liability. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 million per claim and \$10 million in the aggregate per year. Individual arrangements can be made with an internationally recognized reinsurer for members who require limits in excess of \$3 million.

Property and auto physical damage, including specialized use vehicles such as fire trucks and emergency vehicles, are reinsured by Travelers Insurance Company.

Claims Administration

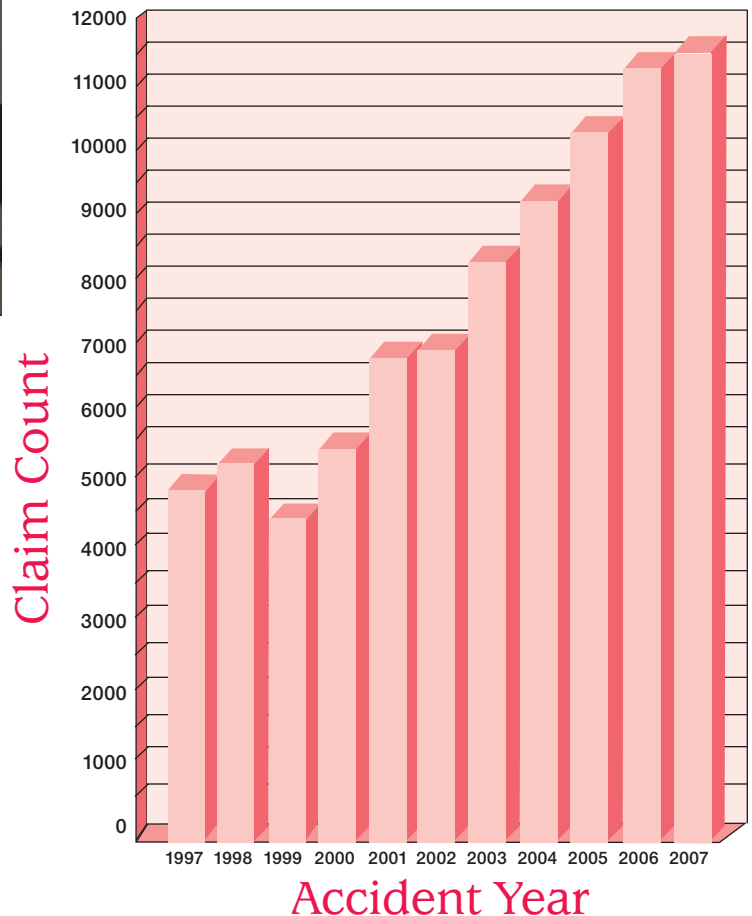
American Risk Pooling Consultants, Inc. (ARPCO), on behalf of OTARMA, has contracted with Public Entity Risk Services of Ohio (PERSO), a professional claims service firm, to respond to and investigate claims. Since the inception of the pool, more than 11,000 claims have been resolved with close supervision from ARPCO. Each member receives a claim detail report, which is used to review the individual members' risk management and loss control activities.



Public Entity Risk Services of Ohio

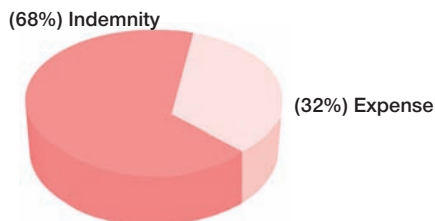
Back Row-left to right: Michael Carney, Jim Stefaniak, Brad Tucker

Front Row-left to right: Andrea Heiss, Jan Lowman, Debbie Henry, Kelly Cahill



Claim Costs

As of December 31, 2007

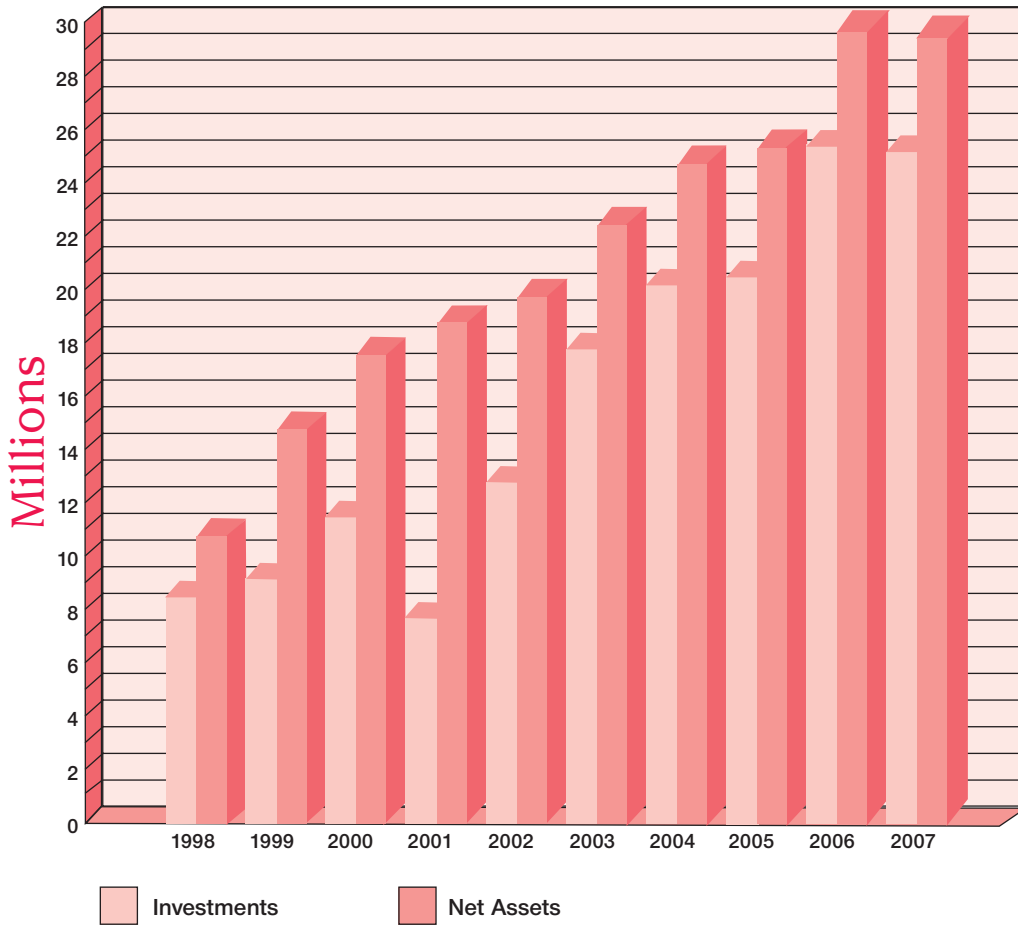




Membership Growth and Contributions

Since it began in 1987, OTARMA has had steady growth in membership and contributions with 950 participants and \$29,852,866 in total members' net assets as of December 31, 2007. OTARMA is one of the largest public entity-owned risk sharing pools of its kind in the state of Ohio.

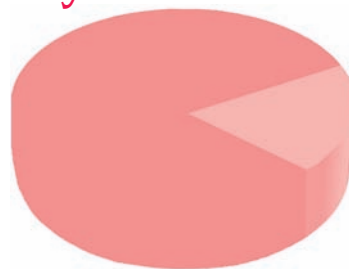
OTARMA Growth in Investments & Members' Equity



Investment Portfolio - Casualty & Property

December 31, 2007

		% of Total
U.S. Government Agencies	\$26,356,435	94.7%
Equity Securities	1,461,639	5.3%
	<u>\$27,818,074</u>	<u>100.00%</u>





OTARMA

Management's Discussion and Analysis

The Management's Discussion and Analysis, is intended to provide an overview of the Pool's financial condition, result of operations, and other key information. In analyzing the Pool's financial position, it is important to recognize the mission of the Pool. From a financial perspective, the Pool's general objective is to manage and fund third-party liability claims, as well as first-party property claims against its members.

Financial Highlights

The Pool's net assets as of December 31, 2007 and 2006 total \$29,852,866 and \$29,921,614, respectively. This represents a decrease of \$68,748, or 0.2 percent, from 2006 to 2007. The decrease in net assets results from operating income of \$1,943,580, member capitalization contributions of \$402,559, less member distributions of \$2,414,887. The Pool maintains a member annual contribution to net assets ratio of 0.33:1 at December 31, 2007 and 2006. Annual premiums written to surplus ratio is a commonly used insurance industry benchmark. A ratio of less than 1:1 is considered very good. The Pool's member contributions are equivalent to industry premiums written and net assets are equivalent to surplus.

Total member contributions – operating increased 2.0 percent, or \$246,791, to \$12,340,742 in 2007 from \$12,093,951 in 2006. There was an increase in total revenue in 2007 of \$1,833,505, or 16.9 percent, to \$12,654,676 in 2007, from \$10,821,171 in 2006. This was primarily due to an increase in contributions that will be billed in the future to pay unpaid claims of \$1,596,789. This represents amounts due from members which have not been billed to members and will be billed and collected from the existing members in the future when the estimated incurred claims, loss adjustment expenses, and related administrative expenses for each policy year are anticipated to be paid. There was also an increase in investment earnings and net gains on investments of \$295,579, an increase of \$305,654 in reinsurance premiums ceded, and an increase in member contributions – operating as noted above.

Member contributions - operating are derived from member contributions for risk-sharing protection, and are estimated and recognized using a variety of actuarial and statistical techniques. These contributions reflect the amount contributed by members for payment of incurred claims, claim adjustment expenses, and related administrative expenses for each policy year. In addition, members, are required to provide capitalization contributions for the establishment of a Cumulative Reserve Fund as detailed in the contract between each member and the Pool. These contributions are reflected separately in the statement of revenue, expenses, and changes in net assets and totaled \$402,559 and \$553,138 for the years ended December 31, 2007 and 2006, respectively.

The claims and claim adjustment expense reserves increased 11.2 percent, or \$1,264,400, to \$12,547,523 in 2007, from \$11,283,123 in 2006. General and administrative expenses increased 1.0 percent, or \$43,919 to \$4,336,473 in 2007 from \$4,292,554 in 2006.





2007 Financial Highlights

Financial Overview

Approximately 68.8 percent in 2007, 70.0 percent in 2006, and 65.3 percent in 2005, of the assets consist of cash, cash equivalents, and investments. Approximately 93.9 percent in 2007, 93.1 percent in 2006, and 89.2 percent in 2005, of total liabilities consist of reserves for claims.

The analysis below presents a comparison of the Pool's current year financial position to the prior years:

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Assets			
Cash and cash equivalents	\$ 1,917,120	\$ 2,018,823	\$ 1,676,065
Investment securities, at fair value	27,818,074	27,420,669	24,206,374
Member contributions to be billed in the future	11,648,087	10,839,224	11,627,150
Other assets	<u>1,827,422</u>	<u>1,763,559</u>	<u>2,153,845</u>
Total assets	<u>\$43,210,703</u>	<u>\$42,042,275</u>	<u>\$39,663,434</u>
Liabilities			
Claims and claim adjustment expense reserves	\$12,547,523	\$11,283,123	\$12,265,954
Unearned premium reserves	275,795	423,542	588,401
Other liabilities	<u>534,519</u>	<u>413,996</u>	<u>896,252</u>
Total liabilities	<u>\$13,357,837</u>	<u>\$12,120,661</u>	<u>\$13,750,607</u>
Net Assets - Unrestricted	<u>29,852,866</u>	<u>29,921,614</u>	<u>25,912,827</u>
Total liabilities and net assets	<u>\$43,210,703</u>	<u>\$42,042,275</u>	<u>\$39,663,434</u>



2007 Financial Highlights

Financial Overview (Continued)

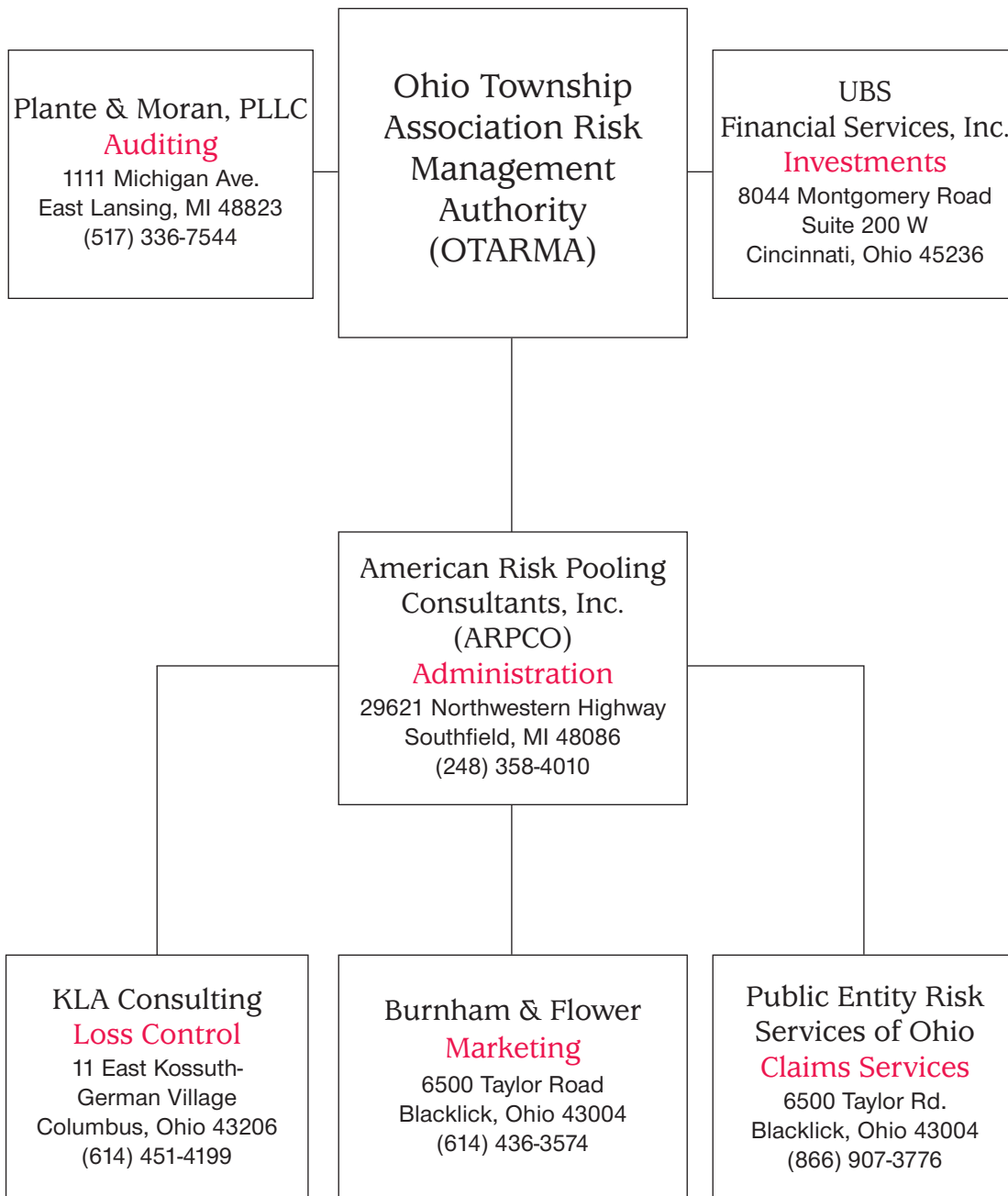
The following table shows the major components of income from operations for the current year, compared to the prior years:

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Revenue			
Member contributions - Operating	\$12,340,742	\$12,093,951	\$ 11,660,419
Reinsurance premiums ceded	(2,498,023)	(2,192,369)	(2,291,945)
Contributions that will be billed in the future to pay unpaid claims	808,863	(787,926)	1,323,414
Investment earnings - Interest and dividends	1,284,388	1,087,447	684,153
Net realized and unrealized gains and losses on investments	<u>718,706</u>	<u>620,068</u>	<u>(46,476)</u>
Total revenue	\$12,654,676	\$10,821,171	\$11,329,565
Expenses			
Provision for claims	\$ 6,374,623	\$ 2,986,997	\$ 5,828,190
Operating expenses	<u>4,336,473</u>	<u>4,292,554</u>	<u>4,188,408</u>
Total expenses	\$10,711,096	\$ 7,279,551	\$10,016,598
Excess of Revenue Over Expenses	1,943,580	3,541,620	1,312,967
Member Distributions - Capitalization	(2,414,887)	(85,971)	(79,119)
Contributions - Capitalization - Cumulative			
Reserve Fund	<u>402,559</u>	<u>553,138</u>	<u>587,571</u>
(Decrease) Increase in Net Assets	\$ (68,748)	\$ 4,008,787	\$ 1,821,419



Ohio Township Association Risk Management Authority (OTARMA)

Service Providers





Membership

Adams Twp. / Champaign County
 Adams Twp. / Clinton County
 Adams Twp. / Coshocton County
 Adams Twp. / Darke County
 Adams Twp. / Guernsey County
 Adams Twp. / Monroe County
 Adams Twp. / Muskingum County
 Adams Twp. / Seneca County
 Adams Twp. / Washington County
 Addison Twp. / Gallia County
 Allen Twp. / Hancock County
 Allen Twp. / Ottawa County
 Allen Twp. / Union County
 Amanda Twp. / Allen County
 Amanda Twp. / Fairfield County
 Amanda Twp. / Hancock County
 Amboy Twp. / Fulton County
 Ames Twp. / Athens County
 Amherst Twp. / Lorain County
 Anderson Twp. / Hamilton County
 Andover Twp. / Ashtabula County
 Antrim Twp. / Wyandot County
 Ashtabula Twp. / Ashtabula County
 Athens Twp. / Athens County
 Atwater Twp. / Portage County
 Auburn Twp. / Crawford County
 Auburn Twp. / Geauga County
 Auglaize Twp. / Allen County
 Augusta Twp. / Carroll County
 Aurelius Twp. / Washington County
 Austinburg Twp. / Ashtabula County
 Austintown Twp. / Mahoning County
 Ballville Twp. / Sandusky County
 Batavia Twp. / Clermont County
 Bay Twp. / Ottawa County
 Bazetta Twp. / Trumbull County
 Bearfield Twp. / Perry County
 Beaver Twp. / Mahoning County
 Beaver Twp. / Noble County
 Bedford Twp. / Meigs County
 Bennington Twp. / Licking County
 Bennington Twp. / Morrow County
 Benton Twp. / Hocking County
 Benton Twp. / Monroe County
 Benton Twp. / Ottawa County
 Benton Twp. / Paulding County
 Benton Twp. / Pike County
 Berkshire Twp. / Delaware County
 Berlin Twp. / Delaware County
 Berlin Twp. / Holmes County
 Berlin Twp. / Knox County
 Berlin Twp. / Mahoning County
 Bern Twp. / Athens County
 Berne Twp. / Fairfield County
 Bethel Twp. / Clark County
 Bethel Twp. / Miami County
 Bethel Twp. / Monroe County
 Bethlehem Twp. / Stark County
 Big Island Twp. / Marion County
 Big Spring Twp. / Seneca County
 Biglick Twp. / Hancock County
 Blackcreek Twp. / Mercer County
 Blanchard Twp. / Hancock County
 Blanchard Twp. / Hardin County
 Blanchard Twp. / Putnam County
 Blendon Twp. / Franklin County
 Bloom Twp. / Fairfield County
 Bloom Twp. / Morgan County

Bloom Twp. / Seneca County
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 Bloomfield Twp. / Jackson County
 Bloomfield Twp. / Logan County
 Bloomfield Twp. / Trumbull County
 Blue Creek Twp. / Paulding County
 Blue Rock Twp. / Muskingum County
 Boardman Twp. / Mahoning County
 Bokescreek Twp. / Logan County
 Bowling Green Twp. / Licking County
 Bowling Green Twp. / Marion County
 Braceville Twp. / Trumbull County
 Bratton Twp. / Adams County
 Brighton Twp. / Lorain County
 Brimfield Twp. / Portage County
 Bristol Twp. / Morgan County
 Brookfield Twp. / Trumbull County
 Brown Twp. / Carroll County
 Brown Twp. / Delaware County
 Brown Twp. / Miami County
 Brown Twp. / Vinton County
 Brownhelm Twp. / Lorain County
 Brunswick Hills Twp. / Medina County
 Brush Creek Twp. / Adams County
 Brush Creek Twp. / Highland County
 Brush Creek Twp. / Scioto County
 Buck Twp. / Hardin County
 Bucks Twp. / Tuscarawas County
 Bucyrus Twp. / Crawford County
 Buffalo Twp. / Noble County
 Burton Twp. / Geauga County
 Butler Twp. / Darke County
 Butler Twp. / Mercer County
 Cadiz Twp. / Harrison County
 Cambridge Twp. / Guernsey County
 Camden Twp. / Lorain County
 Camp Creek Twp. / Pike County
 Canaan Twp. / Athens County
 Canaan Twp. / Madison County
 Canaan Twp. / Morrow County
 Canfield Twp. / Mahoning County
 Carlisle Twp. / Lorain County
 Carroll Twp. / Ottawa County
 Carryall Twp. / Paulding County
 Carthage Twp. / Athens County
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 Cessna Twp. / Hardin County
 Chagrin Falls Twp. / Cuyahoga County
 Champion Twp. / Trumbull County
 Chardon Twp. / Geauga County
 Charlestown Twp. / Portage County
 Chatfield Twp. / Crawford County
 Chatham Twp. / Medina County
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 Cheshire Twp. / Gallia County
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 Chester Twp. / Meigs County
 Chester Twp. / Morrow County
 Circleville Twp. / Pickaway County

Clark Twp. / Brown County
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 Coitsville Twp. / Mahoning County
 Colebrook Twp. / Ashtabula County
 Colerain Twp. / Belmont County
 Colerain Twp. / Hamilton County
 Colerain Twp. / Ross County
 Columbia Twp. / Lorain County
 Columbia Twp. / Meigs County
 Concord Twp. / Champaign County
 Concord Twp. / Delaware County
 Concord Twp. / Fayette County
 Concord Twp. / Highland County
 Concord Twp. / Miami County
 Congress Twp. / Wayne County
 Coventry Twp. / Summit County
 Cranberry Twp. / Crawford County
 Crane Twp. / Paulding County
 Crane Twp. / Wyandot County
 Crawford Twp. / Coshocton County
 Crawford Twp. / Wyandot County
 Crosby Twp. / Hamilton County
 Cross Creek Twp. / Jefferson County
 Cynthia Twp. / Shelby County
 Damascus Twp. / Henry County
 Darby Twp. / Pickaway County
 Darby Twp. / Union County
 Decatur Twp. / Lawrence County
 Deercreek Twp. / Pickaway County
 Deerfield Twp. / Morgan County
 Deerfield Twp. / Portage County
 Deerfield Twp. / Ross County
 Deerfield Twp. / Warren County
 Delaware Twp. / Defiance County
 Delaware Twp. / Hancock County
 Denmark Twp. / Ashtabula County
 Dinsmore Twp. / Shelby County
 Dixon Twp. / Preble County
 Dodson Twp. / Highland County
 Dorset Twp. / Ashtabula County
 Dover Twp. / Athens County
 Dover Twp. / Fulton County
 Dublin Twp. / Mercer County
 Duchouquet Twp. / Auglaize County
 Dudley Twp. / Hardin County





Dunham Twp. / Washington County
 Eagle Twp. / Brown County
 Eagle Twp. / Hancock County
 Eagle Twp. / Vinton County
 East Twp. / Carroll County
 East Union Twp. / Wayne County
 Eaton Twp. / Lorain County
 Eden Twp. / Seneca County
 Eden Twp. / Wyandot County
 Edinburg Twp. / Portage County
 Elizabeth Twp. / Lawrence County
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 Etna Twp. / Licking County
 Fairfield Twp. / Butler County
 Fairfield Twp. / Columbiana County
 Fairfield Twp. / Highland County
 Fairfield Twp. / Madison County
 Fairfield Twp. / Tuscarawas County
 Fairfield Twp. / Washington County
 Falls Twp. / Hocking County
 Falls Twp. / Muskingum County
 Fallsbury Twp. / Licking County
 Farmer Twp. / Defiance County
 Farmington Twp. / Trumbull County
 Fayette Twp. / Lawrence County
 Fearing Twp. / Washington County
 Flatrock Twp. / Henry County
 Flushing Twp. / Belmont County
 Fowler Twp. / Trumbull County
 Franklin Twp. / Adams County
 Franklin Twp. / Brown County
 Franklin Twp. / Darke County
 Franklin Twp. / Fulton County
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 Franklin Twp. / Warren County
 Freedom Twp. / Henry County
 Freedom Twp. / Portage County
 Freedom Twp. / Wood County
 Freepport Twp. / Harrison County
 Gallipolis Twp. / Gallia County
 Gasper Twp. / Preble County
 Geneva Twp. / Ashtabula County
 German Twp. / Auglaize County
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 Grafton Twp. / Lorain County
 Grand Twp. / Marion County
 Grand Prairie Twp. / Marion County
 Grand Rapids Twp. / Wood County
 Grandview Twp. / Washington County
 Granville Twp. / Mercer County
 Gratis Twp. / Preble County
 Green Twp. / Adams County

Green Twp. / Brown County
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 Green Twp. / Hocking County
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 Greenfield Twp. / Fairfield County
 Greenfield Twp. / Gallia County
 Greenfield Twp. / Huron County
 Greenville Twp. / Darke County
 Greenwich Twp. / Huron County
 Groton Twp. / Erie County
 Guilford Twp. / Medina County
 Gustavus Twp. / Trumbull County
 Guyan Twp. / Gallia County
 Hale Twp. / Harding County
 Hambden Twp. / Geauga County
 Hamilton Twp. / Franklin County
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 Hamer Twp. / Highland County
 Hanover Twp. / Ashland County
 Hanover Twp. / Butler County
 Hanover Twp. / Columbia County
 Harding Twp. / Lucas County
 Hardy Twp. / Holmes County
 Harmony Twp. / Clark County
 Harmony Twp. / Morrow County
 Harpersfield Twp. / Ashtabula County
 Harrison Twp. / Carroll County
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 Harrisville Twp. / Medina County
 Hartford Twp. / Trumbull County
 Hartsgrove Twp. / Ashtabula County
 Henrietta Twp. / Lorain County
 Henry Twp. / Wood County
 Hinckley Twp. / Medina County
 Hiram Twp. / Portage County
 Hoaglin Twp. / Vanwert County
 Hocking Twp. / Fairfield County
 Homer Twp. / Medina County
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 Hopewell Twp. / Licking County
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 Hopewell Twp. / Seneca County
 Howard Twp. / Knox County
 Howland Twp. / Trumbull County
 Hubbard Twp. / Trumbull County
 Huntington Twp. / Brown County
 Huntington Twp. / Gallia County
 Huntington Twp. / Lorain County
 Huntsburg Twp. / Geauga County
 Huron Twp. / Erie County

Independence Twp. / Washington County
 Island Creek Twp. / Jefferson County
 Israel Twp. / Preble County
 Jackson Twp. / Allen County
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 Jefferson Twp. / Williams County
 Jennings Twp. / Putnam County
 Jerusalem Twp. / Lucas County
 Johnson Twp. / Champaign County
 Johnston Twp. / Trumbull County
 Keene Twp. / Coshocton County
 Kingsville Twp. / Ashtabula County
 Kinsman Twp. / Trumbull County
 Kirkwood Twp. / Belmont County
 Knox Twp. / Guernsey County
 Knox Twp. / Holmes County
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 Knox Twp. / Vinton County
 Lafayette Twp. / Coshocton County
 La Grange Twp. / Lorain County
 Lake Twp. / Logan County
 Lanier Twp. / Preble County
 Latty Twp. / Paulding County
 Laurel Twp. / Hocking County
 Lawrence Twp. / Lawrence County
 Lawrence Twp. / Washington County



Lebanon Twp. / Meigs County
 Lee Twp. / Athens County
 Lemon Twp. / Butler County
 Lenox Twp. / Ashtabula County
 Leroy Twp. / Lake County
 Letart Twp. / Meigs County
 Lewis Twp. / Brown County
 Lexington Twp. / Stark County
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 Lostcreek Twp. / Miami County
 Loudon Twp. / Carroll County
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 Ludlow Twp. / Washington County
 Lykens Twp. / Crawford County
 Lyme Twp. / Huron County
 Lynn Twp. / Hardin County
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Mark Twp. / Defiance County
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 Mary Ann Twp. / Licking County
 Mason Twp. / Lawrence County
 McArthur Twp. / Logan County
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 St. Mary's Twp. / Auglaize County
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Urbana Twp. / Champaign County
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