

# FHI - 2016 - County - Summary

GAAP

66 County GAAP Entities

Customer Name	# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8	# 9	# 10	# 11	# 12	# 13	# 14	# 15	# 16	# 17	# of Critical	# of Cautionary	Filing Status
Allen County																		0	0	Not Started
Ashland County																		0	0	Not Started
Ashtabula County																		0	0	Not Started
Athens County																		0	0	Not Started
Auglaize County																		0	0	In Progress
Belmont County																		0	0	Not Started
Butler County																		0	0	Not Started
Carroll County																		0	0	Not Started
Clark County																		0	0	Not Started
Clermont County																		0	0	Not Started
Clinton County																		0	0	Not Started
Columbiana County																		0	0	Not Started
Coshocton County																		0	0	Not Started
Crawford County																		0	0	Not Started
Cuyahoga County																		0	0	Not Started
Defiance County	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Green	Green	Green	Green	Yellow	Green	Green	Black	2	2	Preliminary
Delaware County																		0	0	Not Started
Erie County																		0	0	Not Started
Fairfield County																		0	0	In Progress
Franklin County																		0	0	Not Started
Fulton County																		0	0	Not Started
Gallia County																		0	0	Not Started
Geauga County																		0	0	Not Started
Greene County																		0	0	Not Started
Hamilton County																		0	0	In Progress
Hancock County																		0	0	Not Started
Henry County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Hocking County																		0	0	Not Started
Holmes County																		0	0	Not Started
Huron County																		0	0	Not Started
Jefferson County																		0	0	Not Started
Knox County																		0	0	In Progress

# FHI - 2016 - County - Summary

Customer Name	# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8	# 9	# 10	# 11	# 12	# 13	# 14	# 15	# 16	# 17	# of Critical	# of Cautionary	Filing Status
Lake County																		0	0	Not Started
Licking County																		0	0	Not Started
Logan County																		0	0	Not Started
Lorain County																		0	0	Not Started
Lucas County	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	0	2	Preliminary
Mahoning County																		0	0	Not Started
Marion County																		0	0	Not Started
Medina County																		0	0	Not Started
Miami County																		0	0	Not Started
Monroe County																		0	0	In Progress
Montgomery County																		0	0	Not Started
Morrow County																		0	0	Not Started
Muskingum County																		0	0	Not Started
Noble County	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	0	2	Preliminary
Pickaway County																		0	0	Not Started
Pike County																		0	0	Not Started
Portage County																		0	0	Not Started
Preble County																		0	0	In Progress
Richland County																		0	0	Not Started
Ross County																		0	0	Not Started
Sandusky County																		0	0	Not Started
Scioto County																		0	0	In Progress
Seneca County																		0	0	In Progress
Shelby County																		0	0	Not Started
Stark County																		0	0	In Progress
Summit County																		0	0	In Progress
Trumbull County																		0	0	Not Started
Tuscarawas County																		0	0	Not Started
Union County																		0	0	Not Started
Van Wert County																		0	0	In Progress
Warren County																		0	0	Not Started
Washington County																		0	0	Not Started
Wayne County																		0	0	In Progress
Wood County																		0	0	Not Started

# FHI - 2016 - County - Summary

Cash & Modified Cash

22 County Cash and Modified Cash Entities

Customer Name	# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8	# 9	# 10	# 11	# 12	# 13	# 14	# 15	# 16	# 17	# of Critical	# of Cautionary	Filing Status
Adams County	Green	Yellow	Green	Green	Green	Green	Black	Red	Red	Green	Black	Green	Yellow	Green	Green	Black	Black	2	2	Preliminary *
Brown County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	Preliminary *
Champaign County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	1	Preliminary
Darke County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	Preliminary
Fayette County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	1	Preliminary *
Guernsey County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	In Progress
Hardin County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	Preliminary
Harrison County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	Incomplete Data
Highland County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Yellow	Green	Green	Green	Black	Black	0	1	Preliminary *
Jackson County	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Yellow	Black	Green	Yellow	Green	Green	Black	Black	2	3	Preliminary
Lawrence County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	In Progress
Madison County	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	2	Preliminary *
Meigs County	Yellow	Green	Green	Green	Green	Green	Black	Yellow	Green	Green	Black	Green	Yellow	Green	Green	Black	Black	0	3	Preliminary
Mercer County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Red	Green	Yellow	Green	Black	Black	1	2	Preliminary
Morgan County	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Black	Green	Yellow	Green	Green	Black	Black	1	3	Preliminary
Ottawa County	Yellow	Green	Green	Green	Green	Green	Green	Green	Red	Green	Black	Yellow	Green	Green	Green	Black	Black	1	2	Preliminary
Paulding County	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	1	Preliminary *
Perry County	Yellow	Yellow	Green	Green	Green	Green	Green	Red	Green	Yellow	Black	Green	Green	Green	Green	Black	Black	1	2	Preliminary
Putnam County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	Preliminary *
Vinton County	Yellow	Yellow	Green	Green	Green	Green	Black	Yellow	Green	Yellow	Black	Green	Yellow	Green	Green	Black	Black	0	5	Preliminary
Williams County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	1	Preliminary
Wyandot County	Yellow	Green	Green	Green	Green	Green	Black	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	1	Preliminary *

# FHI - 2016 - County - Summary

## **Filing Status:**

**Final** - The audit has been completed for the reporting year.

**Preliminary** - The entity has filed their unaudited financial statements; however, the audit has not been completed for the reporting year.

**Not Started/In Progress** - The entity has not filed their unaudited financial statements, and the audit has not been completed for the reporting year.

**Incomplete Data** - The entity's financial statements were not reported on a consistent accounting basis for seven (7) consecutive years by choice or due to changing from a village to a city or the entity reported on a regulatory basis of accounting; therefore, a FHI report cannot be generated.

\* - The audit opinion issued for one or more of the years used in the Financial Health Indicator analysis for this entity was other than unmodified. Please refer to the accompanying spreadsheet to identify the year(s) affected.