

# 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	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Red	Green	Green	Green	Green	Black	2	1	Preliminary
Ashland County	Green	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Black	1	2	Preliminary
Ashtabula County	Yellow	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Black	0	4	Preliminary
Athens County	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Yellow	Green	Green	Green	Black	1	1	Preliminary
Auglaize County	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Green	Yellow	Green	Green	Green	Green	Green	Black	1	2	Preliminary *
Belmont County	Yellow	Green	Green	Green	Green	Green	Yellow	Yellow	Red	Green	Green	Green	Yellow	Green	Green	Green	Black	1	4	Preliminary
Butler County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Carroll County	Yellow	Green	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	4	Preliminary
Clark County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	3	Preliminary
Clermont County	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Black	1	1	Preliminary
Clinton County	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	2	Preliminary *
Columbiana County																		0	0	Incomplete Data
Coshocton County	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Black	0	4	Preliminary *
Crawford County	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Green	Green	Black	2	2	Preliminary
Cuyahoga County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Red	Green	Green	Red	Green	Green	Green	Red	Black	3	2	Preliminary
Defiance County	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Green	Green	Green	Green	Yellow	Green	Green	Black	2	2	Preliminary
Delaware County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Black	1	1	Preliminary
Erie County	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	Green	Green	Yellow	Black	1	1	Preliminary
Fairfield County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary
Franklin County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary
Fulton County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	3	Preliminary
Gallia County	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Geauga County	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Black	1	1	Preliminary
Greene County	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary
Hamilton County																		0	0	In Progress
Hancock County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Black	1	1	Preliminary
Henry County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Hocking County	Yellow	Yellow	Yellow	Red	Yellow	Yellow	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	2	6	Preliminary *
Holmes County	Yellow	Green	Green	Green	Green	Green	Green	Yellow	Red	Green	Yellow	Green	Green	Green	Green	Green	Black	1	3	Preliminary
Huron County	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Jefferson County	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Yellow	Green	Red	Green	Green	Green	Green	Black	1	3	Preliminary
Knox County	Yellow	Yellow	Green	Green	Green	Green	Black	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Black	0	3	Preliminary

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Lake County	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Green	Green	Black	2	2	Preliminary
Licking County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Black	1	1	Preliminary
Logan County	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Green	Green	Green	Green	Black	2	1	Preliminary
Lorain County	Green	Yellow	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Yellow	Red	Green	Black	1	5	Preliminary
Lucas County	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	3	Preliminary
Mahoning County	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Yellow	Yellow	Green	Yellow	Green	Green	Green	Black	0	4	Preliminary *
Marion County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Medina County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Yellow	Green	Green	Green	Black	0	4	Preliminary
Miami County																		0	0	In Progress
Monroe County																		0	0	In Progress
Montgomery County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Morrow County	Yellow	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Red	Green	Green	Green	Green	Green	Black	1	2	Preliminary
Muskingum County	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Noble County	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Pickaway County	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Pike County	Yellow	Yellow	Green	Green	Green	Green	Black	Red	Red	Green	Green	Green	Green	Green	Green	Green	Black	2	2	Preliminary *
Portage County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary
Preble County	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Richland County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Black	0	4	Preliminary *
Ross County	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Green	Green	Green	Green	Black	1	1	Preliminary
Sandusky County	Yellow	Yellow	Green	Green	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	4	Preliminary *
Scioto County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary
Seneca County	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Shelby County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Stark County	Yellow	Green	Yellow	Green	Yellow	Green	Black	Green	Green	Red	Yellow	Green	Green	Green	Green	Green	Black	1	4	Preliminary
Summit County	Green	Yellow	Green	Green	Yellow	Green	Yellow	Red	Green	Yellow	Red	Green	Green	Green	Green	Green	Black	2	4	Preliminary
Trumbull County	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	1	2	Preliminary
Tuscarawas County	Yellow	Yellow	Green	Green	Green	Green	Yellow	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Black	1	4	Preliminary
Union County	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Yellow	Red	Green	Green	Green	Green	Black	1	2	Preliminary
Van Wert County	Red	Green	Red	Green	Green	Green	Green	Green	Red	Green	Red	Green	Red	Green	Green	Green	Black	5	0	Preliminary *
Warren County	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Washington County	Yellow	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	4	Preliminary
Wayne County	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Green	Yellow	Red	Green	Green	Green	Green	Black	2	2	Preliminary
Wood County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary

# 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	Yellow	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	3	Preliminary *
Hardin County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	Preliminary
Harrison County																		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																		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.