

## FHI - 2019 - County GAAP - At-A-Glance Analysis

64 County GAAP Entities

**FHI Analysis** – To assist with analysis of the entity's overall financial health, the graph below presents the current year FHIs in color-order beginning with the number of critical outlook (red) FHIs on the left, followed by the number of cautionary outlook (yellow) FHIs, positive outlook (green) FHIs and not applicable (black) FHIs. Please refer to the information blocks below to determine if the FHIs indicate the entity may be experiencing fiscal stress or, without a course correction, may experience fiscal stress in two to three years.

If ALL blocks to the left of this line are critical outlook (red) FHIs, the entity may be experiencing fiscal stress.

If ALL blocks to the left of this line are either critical outlook (red) or cautionary outlook (yellow) FHIs, the entity may experience fiscal stress in two to three years.

Customer Name	Filing Type	County																	# of Critical	# of Cautionary	Filing Status
Allen	GAAP	Allen	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final *
Ashland	GAAP	Ashland	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Ashtabula	GAAP	Ashtabula	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	1	Final
Athens	GAAP	Athens	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Auglaize	GAAP	Auglaize	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final *
Belmont	GAAP	Belmont	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Butler	GAAP	Butler	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Carroll	GAAP	Carroll	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Clark	GAAP	Clark	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Clermont	GAAP	Clermont	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Clinton	GAAP	Clinton	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final *
Columbiana	GAAP	Columbiana	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Final
Coshocton	GAAP	Coshocton	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	4	Final
Crawford	GAAP	Crawford	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Cuyahoga	GAAP	Cuyahoga	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	2	Final
Defiance	GAAP	Defiance	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Delaware	GAAP	Delaware	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Erie	GAAP	Erie	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Fairfield	GAAP	Fairfield	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final

[illegible]

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Summit	GAAP	Summit																		0	1	Final
Trumbull	GAAP	Trumbull																		4	3	Final
Tuscarawas	GAAP	Tuscarawas																		2	2	Final
Union	GAAP	Union																		1	2	Final
Warren	GAAP	Warren																		1	0	Final
Washington	GAAP	Washington																		0	1	Final
Wayne	GAAP	Wayne																		1	2	Final
Wood	GAAP	Wood																		0	1	Final

Filing Status:

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

**Pending Final - # Days** – The audit has been completed for the reporting year. The FHI final report will be available in the number of days indicated.

\* - 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.

**Note:** This report **only** reflects entities in the Final or Pending – Final statuses for the reporting year. It does not reflect entities in the Not Started, In Progress, Pending, Preliminary or Incomplete Data statuses. To determine the status of a specific entity not listed on this report, please refer to the Summary Heat Map for this entity type for the reporting year.

# FHI - 2019 - County Cash - At-A-Glance Analysis

20 County Cash & Modified Cash Entities

**FHI Analysis** – To assist with analysis of the entity's overall financial health, the graph below presents the current year FHIs in color-order beginning with the number of critical outlook (red) FHIs on the left, followed by the number of cautionary outlook (yellow) FHIs, positive outlook (green) FHIs and not applicable (black) FHIs. Please refer to the information blocks below to determine if the FHIs indicate the entity may be experiencing fiscal stress or, without a course correction, may experience fiscal stress in two to three years.

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Customer Name	Filing Type	County																	# of Critical	# of Cautionary	Filing Status
Adams	Cash	Adams																	1	0	Final *
Brown	Cash	Brown																	1	0	Final *
Champaign	Cash	Champaign																	0	2	Final
Darke	Cash	Darke																	0	0	Final
Fayette	Cash	Fayette																	0	3	Final *
Guernsey	Cash	Guernsey																	0	0	Final *
Hardin	Cash	Hardin																	0	2	Final
Highland	Cash	Highland																	1	0	Final
Jackson	Cash	Jackson																	1	3	Final
Lawrence	Cash	Lawrence																	1	5	Final
Madison	Cash	Madison																	0	3	Final *
Mercer	Cash	Mercer																	0	3	Final
Morgan	Cash	Morgan																	3	6	Final
Ottawa	Cash	Ottawa																	0	0	Final
Paulding	Cash	Paulding																	0	1	Final *
Perry	Cash	Perry																	0	3	Final
Putnam	Cash	Putnam																	0	1	Final *
Vinton	Cash	Vinton																	1	1	Final
Williams	Cash	Williams																	0	0	Final
Wyandot	Cash	Wyandot																	1	2	Final

**Filing Status:**

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

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