

FHI - 2022 - County GAAP - At-A-Glance Analysis

63 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	Q1-Q4 2023 Performance												# of Critical	# of Cautionary	Filing Status
Allen	GAAP	Allen	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final *
Ashland	GAAP	Ashland	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Ashtabula	GAAP	Ashtabula	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Athens	GAAP	Athens	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Auglaize	GAAP	Auglaize	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	1	3	Final *
Belmont	GAAP	Belmont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Butler	GAAP	Butler	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	1	5	Final
Carroll	GAAP	Carroll	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Clark	GAAP	Clark	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Clermont	GAAP	Clermont	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Columbiana	GAAP	Columbiana	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Coshocton	GAAP	Coshocton	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	2	6	Final
Crawford	GAAP	Crawford	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Cuyahoga	GAAP	Cuyahoga	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Defiance	GAAP	Defiance	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Delaware	GAAP	Delaware	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Erie	GAAP	Erie	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	2	4	Final
Fairfield	GAAP	Fairfield	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Franklin	GAAP	Franklin	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	5	Final

Customer Name	Filing Type	County													# of Critical	# of Cautionary	Filing Status
Fulton	GAAP	Fulton		Yellow	Green	0	1	Final									
Gallia	GAAP	Gallia		Yellow	0	5	Final										
Geauga	GAAP	Geauga		Yellow	Green	0	2	Final									
Greene	GAAP	Greene		Yellow	0	3	Final										
Hamilton	GAAP	Hamilton		Red	Green	1	0	Final									
Hancock	GAAP	Hancock		Yellow	Green	0	1	Final									
Henry	GAAP	Henry		Yellow	Green	0	1	Final									
Hocking	GAAP	Hocking		Yellow	Black	0	3	Final									
Holmes	GAAP	Holmes		Yellow	Green	0	2	Final									
Huron	GAAP	Huron		Yellow	Green	0	2	Final									
Jefferson	GAAP	Jefferson		Yellow	0	3	Final										
Knox	GAAP	Knox		Yellow	Green	0	2	Final									
Lake	GAAP	Lake		Red	Yellow	1	2	Final									
Licking	GAAP	Licking		Yellow	Green	0	2	Final									
Logan	GAAP	Logan		Green	0	0	Final										
Lorain	GAAP	Lorain		Red	Yellow	1	5	Final									
Lucas	GAAP	Lucas		Red	Yellow	1	2	Final									
Mahoning	GAAP	Mahoning		Yellow	0	6	Final										
Marion	GAAP	Marion		Green	0	0	Final										
Medina	GAAP	Medina		Yellow	0	5	Final										
Miami	GAAP	Miami		Yellow	Black	0	3	Final									
Monroe	GAAP	Monroe		Yellow	0	3	Final										
Montgomery	GAAP	Montgomery		Yellow	0	5	Final										
Morrow	GAAP	Morrow		Yellow	0	3	Final										
Muskingum	GAAP	Muskingum		Yellow	Green	0	1	Final									
Noble	GAAP	Noble		Red	Red	Yellow	2	5	Final								
Pickaway	GAAP	Pickaway		Yellow	Green	0	1	Final									
Pike	GAAP	Pike		Yellow	0	3	Final *										
Portage	GAAP	Portage		Red	Yellow	1	2	Final									
Preble	GAAP	Preble		Red	Yellow	1	2	Final									
Richland	GAAP	Richland		Yellow	0	5	Final										
Ross	GAAP	Ross		Yellow	0	2	Final										
Sandusky	GAAP	Sandusky		Yellow	Green	0	1	Final *									
Scioto	GAAP	Scioto		Red	Yellow	1	2	Final									
Seneca	GAAP	Seneca		Yellow	Green	0	1	Final *									
Stark	GAAP	Stark		Red	Yellow	Black	1	2	Final								
Summit	GAAP	Summit		Red	Red	Red	Yellow	3	2	Final							

Customer Name	Filing Type	County													# of Critical	# of Cautionary	Filing Status
Trumbull	GAAP	Trumbull		Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Tuscarawas	GAAP	Tuscarawas		Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Union	GAAP	Union		Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Warren	GAAP	Warren		Red	Yellow	Yellow	Green	2	3	Final							
Washington	GAAP	Washington		Red	Yellow	Yellow	Green	2	1	Final							
Wayne	GAAP	Wayne		Yellow	Yellow	Yellow	Green	0	4	Final							
Wood	GAAP	Wood		Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	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 - 2022 - County Cash - At-A-Glance Analysis

19 County Cash & Modified Cash Entities

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Customer Name	Filing Type	County													# of Critical	# of Cautionary	Filing Status
Adams	Cash	Adams													0	1	Final *
Brown	Cash	Brown													0	0	Final *
Champaign	Cash	Champaign													0	0	Final
Darke	Cash	Darke													1	0	Final
Guernsey	Cash	Guernsey													0	1	Final *
Hardin	Cash	Hardin													0	0	Final *
Highland	Cash	Highland													2	1	Final
Jackson	Cash	Jackson													2	0	Final
Lawrence	Cash	Lawrence													0	1	Final
Madison	Cash	Madison													0	1	Final
Mercer	Cash	Mercer													0	0	Final
Morgan	Cash	Morgan													1	1	Final
Ottawa	Cash	Ottawa													0	0	Final
Paulding	Cash	Paulding													2	2	Final *
Perry	Cash	Perry													0	2	Final
Putnam	Cash	Putnam													0	0	Final *
Vinton	Cash	Vinton													0	4	Final
Williams	Cash	Williams													0	0	Final
Wyandot	Cash	Wyandot													1	3	Final

Filing Status:

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