



FHI - 2023 - County GAAP - At-A-Glance Analysis

61 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																		1	1	Final *
Ashland	GAAP	Ashland																		0	1	Final
Ashtabula	GAAP	Ashtabula																		0	0	Final
Athens	GAAP	Athens																		0	3	Final
Auglaize	GAAP	Auglaize																		0	3	Final
Belmont	GAAP	Belmont																		0	2	Final
Butler	GAAP	Butler																		0	1	Final
Carroll	GAAP	Carroll																		0	2	Final
Clark	GAAP	Clark																		0	2	Final
Clermont	GAAP	Clermont																		0	3	Final
Columbiana	GAAP	Columbiana																		0	2	Final
Coshocton	GAAP	Coshocton																		1	2	Final
Crawford	GAAP	Crawford																		0	3	Final
Cuyahoga	GAAP	Cuyahoga																		3	4	Final
Defiance	GAAP	Defiance																		0	1	Final
Delaware	GAAP	Delaware																		0	1	Final
Erie	GAAP	Erie																		0	2	Final
Fairfield	GAAP	Fairfield																		0	0	Final
Franklin	GAAP	Franklin																		0	1	Final

[illegible]

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Union	GAAP	Union																		2	0	Final
Warren	GAAP	Warren																		1	0	Final
Washington	GAAP	Washington																		1	2	Final
Wayne	GAAP	Wayne																		0	1	Final
Wood	GAAP	Wood																		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 - 2023 - County Cash - At-A-Glance Analysis

19 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.

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
Adams	Cash	Adams																		1	3	Final *
Brown	Cash	Brown																		0	1	Final *
Champaign	Cash	Champaign																		0	0	Final
Darke	Cash	Darke																		0	1	Final
Guernsey	Cash	Guernsey																		0	0	Final *
Hardin	Cash	Hardin																		0	0	Final *
Highland	Cash	Highland																		2	1	Final
Jackson	Cash	Jackson																		1	1	Final
Madison	Cash	Madison																		1	1	Final
Mercer	Cash	Mercer																		1	0	Final
Morgan	Cash	Morgan																		0	0	Pending - Final - 5 days
Ottawa	Cash	Ottawa																		0	0	
Paulding	Cash	Paulding																		1	0	Final *
Perry	Cash	Perry																		0	1	Final
Putnam	Cash	Putnam																		0	0	Final
Shelby	Cash	Shelby																		1	2	Final
Vinton	Cash	Vinton																		0	1	Final
Williams	Cash	Williams																		1	2	Final
Wyandot	Cash	Wyandot																		3	4	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.

