

FHI - 2024 - County GAAP - At-A-Glance Analysis

## 57 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	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Ashland	GAAP	Ashland	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Athens	GAAP	Athens	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Auglaize	GAAP	Auglaize	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Belmont	GAAP	Belmont	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Butler	GAAP	Butler	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Carroll	GAAP	Carroll	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Clark	GAAP	Clark	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	0	5	Final
Clermont	GAAP	Clermont	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Columbiana	GAAP	Columbiana	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Coshocton	GAAP	Coshocton	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Crawford	GAAP	Crawford	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Cuyahoga	GAAP	Cuyahoga	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	7	2	Final
Defiance	GAAP	Defiance	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Delaware	GAAP	Delaware	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Erie	GAAP	Erie	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Fairfield	GAAP	Fairfield	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Franklin	GAAP	Franklin	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	1	3	Final
Fulton	GAAP	Fulton	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	3	Final

Customer Name	Filing Type	County													# of Critical	# of Cautionary	Filing Status
Gallia	GAAP	Gallia													0	1	Final *
Greene	GAAP	Greene													0	2	Final
Hamilton	GAAP	Hamilton													2	2	Final
Hancock	GAAP	Hancock													0	4	Final
Henry	GAAP	Henry													0	1	Final
Holmes	GAAP	Holmes													0	0	Final
Huron	GAAP	Huron													0	2	Final
Jefferson	GAAP	Jefferson													0	6	Final
Knox	GAAP	Knox													0	0	Final
Lake	GAAP	Lake													0	2	Final
Licking	GAAP	Licking													0	4	Final
Logan	GAAP	Logan													0	0	Final
Lucas	GAAP	Lucas													1	3	Final
Mahoning	GAAP	Mahoning													0	2	Final
Marion	GAAP	Marion													0	3	Final
Meigs	GAAP	Meigs													1	2	Final *
Miami	GAAP	Miami													0	1	Final
Montgomery	GAAP	Montgomery													0	2	Final
Morrow	GAAP	Morrow													1	3	Final
Muskingum	GAAP	Muskingum													0	2	Final
Noble	GAAP	Noble													0	0	Final
Pickaway	GAAP	Pickaway													0	0	Final
Portage	GAAP	Portage													0	2	Final
Preble	GAAP	Preble													0	3	Final
Richland	GAAP	Richland													0	4	Final
Ross	GAAP	Ross													1	3	Final
Sandusky	GAAP	Sandusky													1	5	Final
Scioto	GAAP	Scioto													2	3	Final
Seneca	GAAP	Seneca													0	2	Final
Stark	GAAP	Stark													0	2	Final
Summit	GAAP	Summit													0	4	Final
Trumbull	GAAP	Trumbull													0	3	Final
Tuscarawas	GAAP	Tuscarawas													0	5	Final
Union	GAAP	Union													1	0	Final
Warren	GAAP	Warren													0	1	Final
Washington	GAAP	Washington													1	5	Final
Wayne	GAAP	Wayne													0	3	Final

Customer Name	Filing Type	County													# of Critical	# of Cautionary	Filing Status
Wood	GAAP	Wood	Yellow	Green	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 - 2024 - County Cash - At-A-Glance Analysis

16 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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Adams	Cash	Adams	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final *
Brown	Cash	Brown	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final *
Champaign	Cash	Champaign	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Darke	Cash	Darke	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Hardin	Cash	Hardin	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final *
Lawrence	Cash	Lawrence	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Madison	Cash	Madison	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Mercer	Cash	Mercer	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Ottawa	Cash	Ottawa	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Paulding	Cash	Paulding	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final *
Perry	Cash	Perry	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Putnam	Cash	Putnam	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Shelby	Cash	Shelby	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Vinton	Cash	Vinton	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Williams	Cash	Williams	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Wyandot	Cash	Wyandot	Red	Red	Red	Yellow	Yellow	Green	3	3	Final						

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