

FHI - 2017 - County - Summary

| Customer Name | Filing Type | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | # 8 | # 9 | # 10 | # 11 | # 12 | # 13 | # 14 | # 15 | # 16 | #17 | # of Critical | # of Cautionary | Filing Status |
|---------------|-------------|--------|--------|-------|-------|-------|--------|--------|--------|-------|--------|--------|--------|-------|--------|-------|--------|--------|---------------|-----------------|-----------------|
| Adams | Cash | Green | Yellow | Green | Green | Green | Yellow | Black | Green | Red | Black | Green | Green | Green | Yellow | Green | Black | Green | 1 | 3 | Final * |
| Allen | GAAP | Green | Yellow | Green | Green | Green | Green | Green | Red | Green | Yellow | Red | Green | Green | Green | Green | Green | Green | 2 | 2 | Final * |
| Ashland | GAAP | Green | Green | Green | Green | Green | Green | Green | Red | Red | Green | Yellow | Green | Green | Green | Green | Green | Green | 1 | 1 | Final |
| Ashtabula | GAAP | Green | Green | Green | Green | Green | Yellow | Green | Green | Red | Red | Green | Green | Green | Yellow | Green | Green | Green | 2 | 2 | Final |
| Athens | GAAP | Green | Yellow | Green | Green | Green | Green | Green | Red | Red | Green | Green | Green | Green | Yellow | Green | Green | Green | 2 | 2 | Final |
| Auglaize | GAAP | Green | Green | Green | Green | Green | Green | Green | Yellow | Red | Red | Green | Yellow | Green | Green | Green | Green | Green | 1 | 2 | Final * |
| Belmont | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Green | Red | Green | Green | Green | Green | Green | Yellow | Green | 0 | 1 | Final |
| Brown | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Red | Black | Black | Green | Green | Green | Green | Black | Green | 1 | 0 | Final * |
| Butler | GAAP | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Yellow | Green | Green | Green | Green | Green | Green | Green | 0 | 3 | Final |
| Carroll | GAAP | Green | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Yellow | Green | Green | Green | Green | Green | Green | 0 | 2 | Final |
| Champaign | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Black | Green | Green | Green | Green | Black | Green | 0 | 0 | Final |
| Clark | GAAP | Green | Green | Green | Green | Green | Green | Yellow | Green | Green | Red | Green | Green | Green | Green | Green | Green | Green | 1 | 2 | Final |
| Clermont | GAAP | Green | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Yellow | Green | Green | Green | Green | Green | Green | 0 | 2 | Final |
| Clinton | GAAP | Green | Green | Green | Green | Green | Green | Yellow | Red | Green | Green | Green | Green | Green | Green | Green | Yellow | Green | 1 | 3 | Final * |
| Columbiana | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0 | 0 | Incomplete Data |
| Coshocton | GAAP | Yellow | Green | Green | Green | Green | Green | Yellow | Green | Red | Red | Yellow | Green | Green | Green | Green | Green | Green | 2 | 5 | Final * |
| Crawford | GAAP | Green | Green | Green | Green | Green | Green | Yellow | Green | Green | Green | Yellow | Green | Green | Green | Green | Green | Green | 0 | 3 | Final |
| Cuyahoga | GAAP | Green | Yellow | Green | Green | Green | Green | Yellow | Green | Red | Green | Red | Green | Green | Green | Green | Red | Red | 4 | 2 | Final |
| Darke | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Black | Green | Green | Green | Green | Black | Green | 0 | 0 | Final |
| Defiance | GAAP | Yellow | Green | Green | Green | Green | Green | Yellow | Red | Green | Green | Green | Green | Green | Green | Green | Yellow | Green | 1 | 4 | Final |
| Delaware | GAAP | Green | Yellow | Green | Green | Green | Green | Green | Green | Red | Green | Green | Yellow | Green | Green | Green | Green | Green | 0 | 3 | Final |
| Erie | GAAP | Yellow | Green | Green | Green | Green | Green | Green | Red | Green | Green | Green | Green | Green | Green | Green | Yellow | Green | 1 | 4 | Final |
| Fairfield | GAAP | Yellow | Yellow | Green | Green | Green | Green | Green | Green | Red | Green | Green | Green | Green | Green | Green | Green | Green | 1 | 2 | Final |
| Fayette | Cash | Green | Yellow | Green | Red | Green | Green | Yellow | Green | Green | Black | Green | Green | Green | Green | Green | Black | Yellow | 1 | 3 | Final * |
| Franklin | GAAP | Green | Green | Green | Green | Green | Green | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0 | 2 | Final |
| Fulton | GAAP | Green | Yellow | Green | Green | Green | Green | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0 | 3 | Final |

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| Customer Name | Filing Type | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | # 8 | # 9 | # 10 | # 11 | # 12 | # 13 | # 14 | # 15 | # 16 | # 17 | # of Critical | # of Cautionary | Filing Status |
|---------------|-------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|---------------|-----------------|-----------------|
| Gallia | GAAP | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Geauga | GAAP | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Greene | GAAP | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Guernsey | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | Final * |
| Hamilton | GAAP | | | | | | | | | | | | | | | | | | 5 | 3 | Final * |
| Hancock | GAAP | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Hardin | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Harrison | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | Incomplete Data |
| Henry | GAAP | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Highland | Cash | | | | | | | | | | | | | | | | | | 3 | 2 | Final * |
| Hocking | GAAP | | | | | | | | | | | | | | | | | | 2 | 1 | Final * |
| Holmes | GAAP | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Huron | GAAP | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Jackson | Cash | | | | | | | | | | | | | | | | | | 2 | 1 | Final |
| Jefferson | GAAP | | | | | | | | | | | | | | | | | | 2 | 2 | Final |
| Knox | GAAP | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Lake | GAAP | | | | | | | | | | | | | | | | | | 3 | 2 | Final |
| Lawrence | Cash | | | | | | | | | | | | | | | | | | 1 | 0 | Final |
| Licking | GAAP | | | | | | | | | | | | | | | | | | 2 | 3 | Final |
| Logan | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Lorain | GAAP | | | | | | | | | | | | | | | | | | 3 | 3 | Final |
| Lucas | GAAP | | | | | | | | | | | | | | | | | | 1 | 4 | Final |
| Madison | Cash | | | | | | | | | | | | | | | | | | 0 | 1 | Final * |
| Mahoning | GAAP | | | | | | | | | | | | | | | | | | 1 | 2 | Final * |
| Marion | GAAP | | | | | | | | | | | | | | | | | | 3 | 2 | Final |
| Medina | GAAP | | | | | | | | | | | | | | | | | | 2 | 4 | Final |
| Meigs | Cash | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Mercer | Cash | | | | | | | | | | | | | | | | | | 0 | 1 | Final |

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| Customer Name | Filing Type | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | # 8 | # 9 | # 10 | # 11 | # 12 | # 13 | # 14 | # 15 | # 16 | # 17 | # of Critical | # of Cautionary | Filing Status |
|---------------|-------------|--------|--------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|--------|---------------|-----------------|-----------------|
| Miami | GAAP | Green | Green | Green | Green | Green | Black | Green | Red | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1 | 0 | Final |
| Monroe | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Yellow | 0 | 1 | Final |
| Montgomery | GAAP | Yellow | Green | Green | Green | Green | Green | Yellow | Red | Red | Yellow | Yellow | Green | Green | Green | Green | Green | Green | 1 | 3 | Final |
| Morgan | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Red | Red | Black | Yellow | Green | Green | Green | Black | Yellow | 1 | 2 | Final |
| Morrow | GAAP | Yellow | Green | Green | Green | Green | Green | Green | Green | Red | Red | Yellow | Green | Green | Green | Green | Green | Green | 1 | 2 | Final |
| Muskingum | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Red | Green | Green | Green | Green | Green | Green | Green | Green | 1 | 0 | Final |
| Noble | GAAP | Yellow | Green | Green | Green | Green | Green | Green | Red | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | 1 | 2 | Final |
| Ottawa | Cash | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Green | Black | Yellow | Green | Green | Green | Green | Green | 0 | 2 | Final |
| Paulding | Cash | Yellow | Green | Green | Green | Green | Green | Green | Red | Red | Green | Green | Green | Green | Green | Green | Green | Green | 1 | 1 | Final * |
| Perry | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Red | Green | Green | Green | Green | Green | Green | Green | Green | 1 | 0 | Final |
| Pickaway | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Yellow | 0 | 1 | Final |
| Pike | GAAP | Yellow | Yellow | Red | Red | Red | Black | Red | Red | Yellow | Yellow | Yellow | Green | Green | Green | Green | Green | Red | 5 | 5 | Final * |
| Portage | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0 | 0 | Final |
| Preble | GAAP | Green | Green | Green | Green | Green | Green | Yellow | Green | Yellow | Yellow | Green | Green | Green | Green | Green | Green | Green | 0 | 2 | Final |
| Putnam | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Black | Green | Green | Green | Green | Black | Green | 0 | 0 | Final * |
| Richland | GAAP | Green | Green | Green | Green | Green | Green | Yellow | Red | Yellow | Yellow | Yellow | Green | Green | Green | Green | Green | Green | 1 | 3 | Final * |
| Ross | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Yellow | Yellow | Red | Green | Green | Green | Green | Green | Green | 1 | 2 | Final |
| Sandusky | GAAP | Yellow | Yellow | Green | Green | Green | Green | Green | Red | Green | Green | Yellow | Green | Green | Green | Green | Green | Green | 1 | 4 | Final * |
| Scioto | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Red | Red | Green | Green | Green | Green | Green | Green | Green | 1 | 1 | Final |
| Seneca | GAAP | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0 | 0 | Final * |
| Shelby | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0 | 0 | Incomplete Data |
| Stark | GAAP | Green | Yellow | Green | Green | Green | Green | Black | Green | Red | Red | Yellow | Green | Green | Green | Green | Green | Green | 2 | 2 | Final |
| Summit | GAAP | Yellow | Green | Green | Green | Green | Green | Green | Yellow | Red | Green | Green | Green | Green | Green | Green | Green | Green | 1 | 3 | Final |
| Trumbull | GAAP | Yellow | Green | Green | Green | Green | Green | Yellow | Red | Red | Yellow | Yellow | Green | Green | Green | Green | Green | Green | 1 | 4 | Final |
| Tuscarawas | GAAP | Green | Green | Green | Green | Green | Green | Green | Red | Red | Yellow | Yellow | Yellow | Green | Green | Green | Green | Green | 2 | 2 | Final |
| Union | GAAP | Yellow | Yellow | Green | Green | Green | Green | Green | Red | Red | Green | Yellow | Green | Green | Green | Green | Red | Green | 2 | 3 | Final |
| Van Wert | GAAP | Green | Yellow | Green | Green | Green | Green | Black | Green | Red | Red | Green | Green | Green | Green | Green | Green | Green | 1 | 1 | Final * |
| Vinton | Cash | Green | Green | Green | Green | Green | Green | Black | Green | Red | Red | Black | Green | Green | Green | Green | Black | Green | 1 | 0 | Final |

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|---------------|-------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|---------------|-----------------|---------------|
| Warren | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Washington | GAAP | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Wayne | GAAP | | | | | | | | | | | | | | | | | | 2 | 2 | Final |
| Williams | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Wood | GAAP | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Wyandot | Cash | | | | | | | | | | | | | | | | | | 0 | 3 | 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.

Preliminary - The entity has filed their unaudited financial statements; however, the audit has not been completed for the reporting year.

Pending - # Days - The entity has filed their unaudited financial statements. The FHI preliminary report will be available in the number of days indicated.

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.