

## FHI - 2019 - 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	Green	Green	Green	Green	Green	Black	Red	Green	Green	Black	Green	Green	Green	Green	Green	Green	1	0	Final *
Allen	GAAP	Green	Green	Green	Green	Green	Green	Green	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Yellow	Yellow	1	2	Final *
Ashland	GAAP	Green	Green	Green	Green	Green	Green	Green	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Ashtabula	GAAP	Red	Yellow	Green	Green	Green	Green	Green	Red	Red	Green	Green	Red	Red	Green	Green	Green	Green	3	1	Final
Athens	GAAP	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	1	2	Final
Auglaize	GAAP	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	1	3	Final *
Belmont	GAAP	Green	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Brown	Cash	Green	Green	Green	Green	Green	Green	Green	Red	Red	Black	Black	Black	Black	Black	Black	Black	Black	1	0	Final *
Butler	GAAP	Green	Green	Green	Green	Green	Green	Green	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	0	2	Final
Carroll	GAAP	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	1	3	Final
Champaign	Cash	Green	Yellow	Green	Green	Green	Green	Green	Yellow	Black	Black	Black	Black	Black	Black	Black	Black	Black	0	2	Final
Clark	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	0	2	Final
Clermont	GAAP	Green	Green	Green	Green	Green	Green	Green	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Clinton	GAAP	Yellow	Yellow	Green	Green	Green	Green	Green	Red	Red	Red	Red	Red	Red	Green	Green	Green	Green	2	3	Final *
Columbiana	GAAP	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Coshocton	GAAP	Red	Yellow	Green	Green	Green	Green	Red	Red	Red	Yellow	Yellow	Red	Red	Green	Green	Green	Green	4	4	Final
Crawford	GAAP	Green	Green	Green	Green	Green	Green	Green	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	1	1	Final
Cuyahoga	GAAP	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Green	Green	Red	Red	Red	Red	Red	Red	4	2	Final
Darke	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	Black	Black	Black	Black	Black	0	0	Final
Defiance	GAAP	Yellow	Green	Red	Green	Green	Green	Green	Green	Red	Red	Red	Red	Red	Red	Red	Red	Red	1	1	Final
Delaware	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Erie	GAAP	Yellow	Green	Green	Green	Green	Green	Red	Red	Red	Red	Red	3	2	Final						
Fairfield	GAAP	Green	Green	Green	Green	Green	Green	Green	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Fayette	Cash	Yellow	Yellow	Green	Green	Green	Green	Green	Red	Red	Green	Green	Black	Black	Black	Black	Yellow	Yellow	0	3	Final *
Franklin	GAAP	Green	Green	Green	Green	Green	Green	Green	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Fulton	GAAP	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	2	Final

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Gallia	GAAP	Green	Yellow	Green	Green	Green	Yellow	Green	Red	Green	Yellow	Green	Black	Green	Green	Green	Green	Green	1	2	Final
Geauga	GAAP	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	3	Final
Greene	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Guernsey	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	Black	Black	0	0	Final *
Hamilton	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Red	Green	2	1	Final *
Hancock	GAAP	Yellow	Yellow	Green	Green	Green	Green	Green	Red	Green	Green	Green	Black	Green	Green	Green	Green	Green	1	3	Final
Hardin	Cash	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	Black	Black	0	2	Final
Harrison	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Incomplete Data
Henry	GAAP	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	3	Final
Highland	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Red	Green	Green	Green	Green	Green	1	0	Final
Hocking	GAAP	Yellow	Green	Green	Green	Green	Yellow	Red	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Holmes	GAAP	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Huron	GAAP	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Jackson	Cash	Green	Green	Green	Green	Green	Green	Yellow	Yellow	Green	Yellow	Black	Green	Green	Green	Green	Red	Green	1	3	Final
Jefferson	GAAP	Yellow	Green	Green	Green	Green	Yellow	Red	Red	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	1	4	Final
Knox	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Lake	GAAP	Red	Green	Red	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Red	Green	Green	Green	Green	4	1	Final
Lawrence	Cash	Yellow	Yellow	Green	Green	Green	Green	Yellow	Red	Red	Green	Black	Green	Green	Green	Green	Green	Yellow	1	5	Final
Licking	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	1	0	Final
Logan	GAAP	Green	Green	Green	Green	Green	Green	Green	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Lorain	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Green	Green	Green	Green	Green	2	1	Final
Lucas	GAAP	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	1	3	Final
Madison	Cash	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	Yellow	Green	0	3	Final *
Mahoning	GAAP	Green	Green	Green	Green	Green	Green	Green	Red	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	1	1	Final *
Marion	GAAP	Green	Green	Green	Green	Green	Yellow	Green	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Medina	GAAP	Green	Green	Green	Green	Green	Green	Red	Red	Green	Yellow	Green	Green	Green	Green	Green	Yellow	Green	1	2	Final
Meigs	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Incomplete Data
Mercer	Cash	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Black	Green	0	3	Final

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Miami	GAAP	Green	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Monroe	GAAP	Green	Green	Green	Green	Green	Green	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	1	2	Final
Montgomery	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Morgan	Cash	Yellow	Yellow	Red	Red	Red	Red	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Red	Red	3	6	Final
Morrow	GAAP	Red	Green	Red	Green	Green	Green	Green	Green	Yellow	Red	Green	Green	Green	Green	Green	Green	Green	4	2	Final
Muskingum	GAAP	Green	Green	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	0	1	Final						
Noble	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Ottawa	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Paulding	Cash	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	0	1	Final *						
Perry	Cash	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	0	3	Final
Pickaway	GAAP	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	Green	Green	Red	2	2	Final
Pike	GAAP	Yellow	Green	Red	Green	Green	Green	Black	Red	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	3	2	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	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Putnam	Cash	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	0	1	Final *						
Richland	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	1	1	Final
Ross	GAAP	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Sandusky	GAAP	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	0	2	Final *						
Scioto	GAAP	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	1	4	Final
Seneca	GAAP	Yellow	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	Green	Green	Green	1	1	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	Green	Green	Green	Green	Green	Black	Green	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	2	1	Final
Summit	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	1	Final
Trumbull	GAAP	Red	Yellow	Red	Green	Green	Green	Green	Yellow	Red	Red	Green	Green	Green	Green	Green	Green	Red	4	3	Final
Tuscarawas	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	2	2	Final
Union	GAAP	Yellow	Green	Red	Green	Green	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	1	2	Final
Van Wert	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Incomplete Data
Vinton	Cash	Yellow	Green	Green	Green	Green	Green	Black	Red	Green	Green	Black	1	1	Final						

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

**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.