



FHI - 2025 - 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	Yellow	Yellow	Green	Red	Yellow	Green	Green	Yellow	Red	Green	Black	Green	Green	Green	Green	Black	Black	2	4	Preliminary
Allen	GAAP																		0	0	In Progress
Ashland	GAAP																		0	0	Not Started
Ashtabula	GAAP																		0	0	Not Started
Athens	GAAP																		0	0	In Progress
Auglaize	GAAP																		0	0	In Progress
Belmont	GAAP																		0	0	In Progress
Brown	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Black	Green	Green	Green	Green	Black	Black	1	0	Preliminary *
Butler	GAAP																		0	0	In Progress
Carroll	GAAP																		0	0	Not Started
Champaign	Cash	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Green	Black	Green	Green	Green	Green	Black	Black	2	1	Preliminary
Clark	GAAP																		0	0	In Progress
Clermont	GAAP																		0	0	Not Started
Clinton	Cash																		0	0	Incomplete Data
Columbiana	GAAP																		0	0	In Progress
Coshocton	GAAP																		0	0	Not Started
Crawford	GAAP																		0	0	In Progress
Cuyahoga	GAAP																		0	0	Not Started
Darke	Cash	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Yellow	Green	Black	Black	0	2	Preliminary
Defiance	GAAP																		0	0	In Progress
Delaware	GAAP																		0	0	In Progress
Erie	GAAP																		0	0	In Progress
Fairfield	GAAP																		0	0	In Progress
Fayette	Cash																		0	0	Incomplete Data
Franklin	GAAP																		0	0	Not Started
Fulton	GAAP																		0	0	In Progress



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Gallia	GAAP																		0	0	In Progress
Geauga	GAAP																		0	0	In Progress
Greene	GAAP																		0	0	In Progress
Guernsey	Cash																		0	0	Preliminary
Hamilton	GAAP																		0	0	In Progress
Hancock	GAAP																		0	0	Not Started
Hardin	Cash																		0	0	Preliminary *
Harrison	Cash																		0	0	Incomplete Data
Henry	GAAP																		0	0	In Progress
Highland	GAAP																		0	0	Not Started
Hocking	GAAP																		0	0	Not Started
Holmes	GAAP																		0	0	In Progress
Huron	GAAP																		0	0	Not Started
Jackson	Cash																		0	0	In Progress
Jefferson	GAAP																		0	0	Not Started
Knox	GAAP																		0	0	In Progress
Lake	GAAP																		0	0	In Progress
Lawrence	Cash																		0	0	Preliminary
Licking	GAAP																		0	0	In Progress
Logan	GAAP																		0	0	In Progress
Lorain	GAAP																		0	0	Not Started
Lucas	GAAP																		0	0	In Progress
Madison	Cash																		0	0	Preliminary
Mahoning	GAAP																		0	0	In Progress
Marion	GAAP																		0	0	Not Started
Medina	GAAP																		0	0	Not Started
Meigs	GAAP																		0	0	In Progress
Mercer	Cash																		0	0	Preliminary



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Miami	GAAP																		0	0	Not Started
Monroe	GAAP																		0	0	In Progress
Montgomery	GAAP																		0	0	Not Started
Morgan	Cash	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Yellow	Black	Green	Green	Green	Green	Black	Black	0	2	Preliminary
Morrow	GAAP																		0	0	In Progress
Muskingum	GAAP																		0	0	In Progress
Noble	GAAP																		0	0	In Progress
Ottawa	Cash	Green	Green	Green	Green	Green	Yellow	Green	Green	Red	Green	Black	Green	Green	Green	Green	Black	Black	1	1	Preliminary
Paulding	Cash	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Yellow	Black	Green	Green	Green	Green	Black	Black	0	2	Preliminary *
Perry	Cash																		0	0	Pending - 4 days
Pickaway	GAAP																		0	0	In Progress
Pike	GAAP																		0	0	In Progress
Portage	GAAP																		0	0	In Progress
Preble	GAAP																		0	0	In Progress
Putnam	Cash	Green	Yellow	Green	Green	Green	Yellow	Green	Yellow	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	3	Preliminary
Richland	GAAP																		0	0	In Progress
Ross	GAAP																		0	0	In Progress
Sandusky	GAAP																		0	0	In Progress
Scioto	GAAP																		0	0	In Progress
Seneca	GAAP																		0	0	Not Started
Shelby	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	Preliminary
Stark	GAAP																		0	0	Not Started
Summit	GAAP																		0	0	In Progress
Trumbull	GAAP																		0	0	In Progress
Tuscarawas	GAAP																		0	0	In Progress
Union	GAAP																		0	0	In Progress
Van Wert	Cash	Yellow	Yellow	Red	Green	Green	Yellow	Green	Red	Red	Green	Black	Green	Green	Green	Green	Black	Black	3	3	Preliminary
Vinton	Cash																		0	0	In Progress



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Warren	GAAP																		0	0	In Progress
Washington	GAAP																		0	0	Not Started
Wayne	GAAP																		0	0	In Progress
Williams	Cash	Green	Yellow	Green	Red	Green	Green	Green	Green	Red	Green	Black	Green	Green	Green	Green	Black	Black	2	1	Preliminary
Wood	GAAP																		0	0	Not Started
Wyandot	Cash	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Black	Green	Yellow	Yellow	Green	Black	Black	0	4	Preliminary

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.