



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	Green	Black	2	4	Preliminary
Allen	GAAP	Green	Yellow	Green	Green	Green	Green	Green	Green	Yellow	Green	Yellow	Green	Green	Green	Green	Green	Black	0	3	Preliminary
Ashland	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Ashtabula	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	In Progress
Athens	GAAP	Red	Yellow	Green	Green	Yellow	Green	Green	Yellow	Green	Green	Yellow	Green	Red	Green	Green	Green	Black	2	4	Preliminary
Auglaize	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Belmont	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary
Brown	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Black	Green	Green	Green	Green	Green	Black	1	0	Preliminary *
Butler	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Carroll	GAAP	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	1	2	Preliminary
Champaign	Cash	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Green	Black	Green	Green	Green	Green	Green	Black	2	1	Preliminary
Clark	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Clermont	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Clinton	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Incomplete Data
Columbiana	GAAP	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Coshocton	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	In Progress
Crawford	GAAP	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Cuyahoga	GAAP	Red	Yellow	Red	Red	Yellow	Green	Green	Yellow	Red	Green	Green	Red	Red	Green	Green	Red	Black	7	3	Preliminary
Darke	Cash	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Yellow	Green	Green	Black	0	2	Preliminary
Defiance	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Delaware	GAAP	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Erie	GAAP	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary
Fairfield	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Fayette	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Incomplete Data
Franklin	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Black	1	0	Preliminary
Fulton	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary



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Gallia	GAAP																		0	0	Pending - 4 days *
Geauga	GAAP																		0	0	In Progress
Greene	GAAP																		0	1	Preliminary
Guernsey	Cash																		0	0	Preliminary
Hamilton	GAAP																		1	0	Preliminary
Hancock	GAAP																		0	2	Preliminary
Hardin	Cash																		0	0	Preliminary *
Harrison	Cash																		0	0	Incomplete Data
Henry	GAAP																		1	2	Preliminary
Highland	GAAP																		0	0	Not Started
Hocking	GAAP																		0	0	Not Started
Holmes	GAAP																		0	1	Preliminary
Huron	GAAP																		0	0	In Progress
Jackson	Cash																		0	0	In Progress
Jefferson	GAAP																		0	5	Preliminary
Knox	GAAP																		0	0	Preliminary
Lake	GAAP																		0	1	Preliminary
Lawrence	Cash																		0	0	Preliminary
Licking	GAAP																		0	0	Preliminary
Logan	GAAP																		0	1	Preliminary
Lorain	GAAP																		0	0	In Progress
Lucas	GAAP																		0	0	Pending - Final - 4 days
Madison	Cash																		0	0	Preliminary
Mahoning	GAAP																		0	1	Preliminary
Marion	GAAP																		0	0	In Progress
Medina	GAAP																		0	0	In Progress
Meigs	GAAP																		1	5	Preliminary *
Mercer	Cash																		0	0	Preliminary



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Miami	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Preliminary
Monroe	GAAP	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Preliminary
Montgomery	GAAP	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	2	Preliminary
Morgan	Cash	Green	Yellow	Green	Green	Green	Green	Green	Green	Yellow	Black	Green	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Morrow	GAAP	Yellow	Yellow	Green	Green	Yellow	Green	Yellow	Red	Green	Yellow	Green	Yellow	Green	Green	Green	Green	Green	1	6	Preliminary
Muskingum	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Yellow	Green	Green	Green	Green	Green	0	2	Preliminary
Noble	GAAP	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	3	Preliminary
Ottawa	Cash	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Black	Green	Green	Green	Green	Green	Green	Black	1	1	Preliminary
Paulding	Cash	Green	Green	Green	Green	Green	Green	Yellow	Green	Yellow	Black	Green	Green	Green	Green	Green	Green	Black	0	2	Preliminary *
Perry	Cash	Yellow	Green	Green	Green	Green	Yellow	Green	Red	Green	Black	Green	Green	Green	Green	Green	Green	Black	1	2	Preliminary
Pickaway	GAAP	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Preliminary
Pike	GAAP	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	3	Preliminary
Portage	GAAP	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Preliminary
Preble	GAAP	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Preliminary
Putnam	Cash	Green	Yellow	Green	Green	Green	Yellow	Green	Yellow	Green	Black	Green	Green	Green	Green	Green	Green	Black	0	3	Preliminary
Richland	GAAP	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Ross	GAAP	Yellow	Yellow	Green	Green	Green	Yellow	Green	Yellow	Green	Green	Yellow	Green	Green	Green	Green	Green	Red	1	5	Preliminary
Sandusky	GAAP	Yellow	Yellow	Green	Green	Yellow	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	1	4	Preliminary
Scioto	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	In Progress
Seneca	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Shelby	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary
Stark	GAAP	Green	Green	Green	Green	Green	Green	Black	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Summit	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Trumbull	GAAP	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Black	0	3	Preliminary
Tuscarawas	GAAP	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Black	0	4	Preliminary
Union	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	Black	1	0	Preliminary
Van Wert	Cash	Yellow	Yellow	Red	Green	Green	Yellow	Green	Red	Red	Green	Black	Green	Green	Green	Green	Green	Black	3	3	Preliminary
Vinton	Cash	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Pending - 11 days



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Warren	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Preliminary
Washington	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	In Progress
Wayne	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	1	Preliminary
Williams	Cash	Green	Yellow	Green	Red	Green	Green	Green	Green	Red	Green	Black	Green	Green	Green	Green	Green	Green	2	1	Preliminary
Wood	GAAP	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	1	Preliminary
Wyandot	Cash	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Black	Green	Yellow	Yellow	Green	Green	Green	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.