



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																		2	4	Preliminary
Allen	GAAP																		0	3	Preliminary
Ashland	GAAP																		0	2	Preliminary
Ashtabula	GAAP																		0	1	Preliminary
Athens	GAAP																		1	5	Final
Auglaize	GAAP																		0	1	Final
Belmont	GAAP																		0	0	Preliminary
Brown	Cash																		1	0	Preliminary *
Butler	GAAP																		0	1	Preliminary
Carroll	GAAP																		1	2	Final
Champaign	Cash																		2	1	Preliminary
Clark	GAAP																		0	2	Final
Clermont	GAAP																		0	1	Preliminary
Clinton	Cash																		0	0	Incomplete Data
Columbiana	GAAP																		0	1	Preliminary
Coshocton	GAAP																		0	4	Preliminary
Crawford	GAAP																		0	2	Preliminary
Cuyahoga	GAAP																		7	3	Preliminary
Darke	Cash																		0	2	Final
Defiance	GAAP																		0	1	Preliminary
Delaware	GAAP																		0	0	Pending - Final - 4 days
Erie	GAAP																		0	0	Final
Fairfield	GAAP																		0	1	Preliminary
Fayette	Cash																		0	0	Incomplete Data
Franklin	GAAP																		1	0	Preliminary
Fulton	GAAP																		0	1	Preliminary



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
Gallia	GAAP																		1	1	Preliminary *
Geauga	GAAP																		0	1	Preliminary
Greene	GAAP																		0	1	Preliminary
Guernsey	Cash																		0	0	Preliminary
Hamilton	GAAP																		1	0	Preliminary
Hancock	GAAP																		0	0	Pending - Final - 9 days
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	Pending - 8 days
Holmes	GAAP																		0	1	Final
Huron	GAAP																		0	3	Preliminary
Jackson	Cash																		0	1	Preliminary
Jefferson	GAAP																		0	5	Final
Knox	GAAP																		0	0	Final
Lake	GAAP																		0	1	Preliminary
Lawrence	Cash																		0	0	Preliminary
Licking	GAAP																		0	0	Pending - Final - 2 days
Logan	GAAP																		0	0	Pending - Final - 4 days
Lorain	GAAP																		0	0	In Progress
Lucas	GAAP																		0	2	Final
Madison	Cash																		0	0	Preliminary
Mahoning	GAAP																		0	1	Preliminary
Marion	GAAP																		0	2	Preliminary
Medina	GAAP																		0	1	Preliminary
Meigs	GAAP																		1	5	Preliminary *
Mercer	Cash																		0	0	Preliminary



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



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
Warren	GAAP																		0	0	Preliminary
Washington	GAAP																		2	4	Preliminary
Wayne	GAAP																		0	1	Final
Williams	Cash																		2	1	Preliminary
Wood	GAAP																		0	1	Final
Wyandot	Cash																		0	4	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.