



## FHI - 2019 - County GAAP - At-A-Glance Analysis

64 County GAAP Entities

**FHI Analysis** – To assist with analysis of the entity’s overall financial health, the graph below presents the current year FHIs in color-order beginning with the number of critical outlook (red) FHIs on the left, followed by the number of cautionary outlook (yellow) FHIs, positive outlook (green) FHIs and not applicable (black) FHIs. Please refer to the information blocks below to determine if the FHIs indicate the entity may be experiencing fiscal stress or, without a course correction, may experience fiscal stress in two to three years.

If ALL blocks to the left of this line are critical outlook (red) FHIs, the entity may be experiencing fiscal stress.

If ALL blocks to the left of this line are either critical outlook (red) or cautionary outlook (yellow) FHIs, the entity may experience fiscal stress in two to three years.

| Customer Name | Filing Type | County     |        |        |        |        |        |        |        |        |       |       |       |       |       |       |       |       |       | # of Critical | # of Cautionary | Filing Status |
|---------------|-------------|------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|-----------------|---------------|
| Allen         | GAAP        | Allen      | Red    | Yellow | Yellow | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 2               | Final *       |
| Ashland       | GAAP        | Ashland    | Red    | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 1               | Final         |
| Ashtabula     | GAAP        | Ashtabula  | Red    | Red    | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 3             | 1               | Final         |
| Athens        | GAAP        | Athens     | Red    | Yellow | Yellow | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 2               | Final         |
| Auglaize      | GAAP        | Auglaize   | Red    | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 3               | Final *       |
| Belmont       | GAAP        | Belmont    | Red    | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 1               | Final         |
| Butler        | GAAP        | Butler     | Yellow | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 2               | Final         |
| Carroll       | GAAP        | Carroll    | Red    | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 3               | Final         |
| Clark         | GAAP        | Clark      | Yellow | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 2               | Final         |
| Clermont      | GAAP        | Clermont   | Red    | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 1               | Final         |
| Clinton       | GAAP        | Clinton    | Red    | Red    | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 2             | 3               | Final *       |
| Columbiana    | GAAP        | Columbiana | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Black | 0             | 1               | Final         |
| Coshocton     | GAAP        | Coshocton  | Red    | Red    | Red    | Red    | Yellow | Yellow | Yellow | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Green | 4             | 4               | Final         |
| Crawford      | GAAP        | Crawford   | Red    | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 1               | Final         |
| Cuyahoga      | GAAP        | Cuyahoga   | Red    | Red    | Red    | Red    | Yellow | Yellow | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 4             | 2               | Final         |
| Defiance      | GAAP        | Defiance   | Red    | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 1               | Final         |
| Delaware      | GAAP        | Delaware   | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 1               | Final         |
| Erie          | GAAP        | Erie       | Red    | Red    | Red    | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 3             | 2               | Final         |
| Fairfield     | GAAP        | Fairfield  | Red    | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 0               | Final         |

| Customer Name | Filing Type | County     |        |        |        |        |        |        |       |       |       |       |       |       |       |       |       |       |       | # of Critical | # of Cautionary | Filing Status |         |
|---------------|-------------|------------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|-----------------|---------------|---------|
| Franklin      | GAAP        | Franklin   | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 1             | Final   |
| Fulton        | GAAP        | Fulton     | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 2             | Final   |
| Gallia        | GAAP        | Gallia     | Red    | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 2             | Final   |
| Geauga        | GAAP        | Geauga     | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 3             | Final   |
| Greene        | GAAP        | Greene     | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 0             | Final   |
| Hamilton      | GAAP        | Hamilton   | Red    | Red    | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 2               | 1             | Final * |
| Hancock       | GAAP        | Hancock    | Red    | Yellow | Yellow | Yellow | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 3             | Final   |
| Henry         | GAAP        | Henry      | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 3             | Final   |
| Hocking       | GAAP        | Hocking    | Red    | Red    | Yellow | Yellow | Yellow | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 2               | 3             | Final   |
| Holmes        | GAAP        | Holmes     | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 2             | Final   |
| Huron         | GAAP        | Huron      | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 2             | Final   |
| Jefferson     | GAAP        | Jefferson  | Red    | Yellow | Yellow | Yellow | Yellow | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 4             | Final   |
| Knox          | GAAP        | Knox       | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 0             | Final   |
| Lake          | GAAP        | Lake       | Red    | Red    | Red    | Red    | Yellow | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 4               | 1             | Final   |
| Licking       | GAAP        | Licking    | Red    | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 0             | Final   |
| Logan         | GAAP        | Logan      | Red    | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 0             | Final   |
| Lorain        | GAAP        | Lorain     | Red    | Red    | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 2               | 1             | Final   |
| Lucas         | GAAP        | Lucas      | Red    | Yellow | Yellow | Yellow | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 3             | Final   |
| Mahoning      | GAAP        | Mahoning   | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 1             | Final * |
| Marion        | GAAP        | Marion     | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 1             | Final   |
| Medina        | GAAP        | Medina     | Red    | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 2             | Final   |
| Miami         | GAAP        | Miami      | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 1             | Final   |
| Monroe        | GAAP        | Monroe     | Red    | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 2             | Final   |
| Montgomery    | GAAP        | Montgomery | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 1             | Final   |
| Morrow        | GAAP        | Morrow     | Red    | Red    | Red    | Red    | Yellow | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 4               | 2             | Final   |
| Muskingum     | GAAP        | Muskingum  | Yellow | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 1             | Final   |
| Noble         | GAAP        | Noble      | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 0             | Final   |
| Pickaway      | GAAP        | Pickaway   | Red    | Red    | Yellow | Yellow | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 2               | 2             | Final   |
| Pike          | GAAP        | Pike       | Red    | Red    | Red    | Yellow | Yellow | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 3               | 2             | Final * |
| Portage       | GAAP        | Portage    | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 0             | Final   |
| Preble        | GAAP        | Preble     | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 0             | Final   |
| Richland      | GAAP        | Richland   | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 1             | Final   |
| Ross          | GAAP        | Ross       | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 2             | Final   |
| Sandusky      | GAAP        | Sandusky   | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 0               | 2             | Final * |
| Scioto        | GAAP        | Scioto     | Red    | Yellow | Yellow | Yellow | Yellow | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 4             | Final   |
| Seneca        | GAAP        | Seneca     | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 1               | 1             | Final * |
| Stark         | GAAP        | Stark      | Red    | Red    | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green         | 2               | 1             | Final   |

| Customer Name | Filing Type | County     |        |        |        |        |        |        |        |       |       |       |       |       |       |       |       |       |       | # of Critical | # of Cautionary | Filing Status |
|---------------|-------------|------------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|-----------------|---------------|
| Summit        | GAAP        | Summit     | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 1               | Final         |
| Trumbull      | GAAP        | Trumbull   | Red    | Red    | Red    | Red    | Yellow | Yellow | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 4             | 3               | Final         |
| Tuscarawas    | GAAP        | Tuscarawas | Red    | Red    | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 2             | 2               | Final         |
| Union         | GAAP        | Union      | Red    | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 2               | Final         |
| Warren        | GAAP        | Warren     | Red    | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 0               | Final         |
| Washington    | GAAP        | Washington | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 1               | Final         |
| Wayne         | GAAP        | Wayne      | Red    | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 2               | Final         |
| Wood          | GAAP        | Wood       | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 1               | 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.

\* - 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.

**Note:** This report **only** reflects entities in the Final or Pending – Final statuses for the reporting year. It does not reflect entities in the Not Started, In Progress, Pending, Preliminary or Incomplete Data statuses. To determine the status of a specific entity not listed on this report, please refer to the Summary Heat Map for this entity type for the reporting year.

# FHI - 2019 - County Cash - At-A-Glance Analysis

19 County Cash & Modified Cash Entities

**FHI Analysis** – To assist with analysis of the entity’s overall financial health, the graph below presents the current year FHIs in color-order beginning with the number of critical outlook (red) FHIs on the left, followed by the number of cautionary outlook (yellow) FHIs, positive outlook (green) FHIs and not applicable (black) FHIs. Please refer to the information blocks below to determine if the FHIs indicate the entity may be experiencing fiscal stress or, without a course correction, may experience fiscal stress in two to three years.

If ALL blocks to the left of this line are critical outlook (red) FHIs, the entity may be experiencing fiscal stress.

If ALL blocks to the left of this line are either critical outlook (red) or cautionary outlook (yellow) FHIs, the entity may experience fiscal stress in two to three years.

| Customer Name | Filing Type | County    |        |        |        |        |        |        |       |       |       |       |       |       |       |       |       |       |       | # of Critical | # of Cautionary | Filing Status |
|---------------|-------------|-----------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|-----------------|---------------|
| Adams         | Cash        | Adams     | Red    | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 0               | Final *       |
| Brown         | Cash        | Brown     | Red    | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 0               | Final *       |
| Champaign     | Cash        | Champaign | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 2               | Final         |
| Darke         | Cash        | Darke     | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 0               | Final         |
| Fayette       | Cash        | Fayette   | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 3               | Final *       |
| Guernsey      | Cash        | Guernsey  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 0               | Final *       |
| Hardin        | Cash        | Hardin    | Yellow | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 2               | Final         |
| Highland      | Cash        | Highland  | Red    | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 0               | Final         |
| Jackson       | Cash        | Jackson   | Red    | Yellow | Yellow | Yellow | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 3               | Final         |
| Lawrence      | Cash        | Lawrence  | Red    | Yellow | Yellow | Yellow | Yellow | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 5               | Final         |
| Madison       | Cash        | Madison   | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 3               | Final *       |
| Mercer        | Cash        | Mercer    | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 3               | Final         |
| Ottawa        | Cash        | Ottawa    | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 0               | Final         |
| Paulding      | Cash        | Paulding  | Yellow | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 1               | Final *       |
| Perry         | Cash        | Perry     | Yellow | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 3               | Final         |
| Putnam        | Cash        | Putnam    | Yellow | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 1               | Final *       |
| Vinton        | Cash        | Vinton    | Red    | Yellow | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 1               | Final         |
| Williams      | Cash        | Williams  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 0             | 0               | Final         |
| Wyandot       | Cash        | Wyandot   | Red    | Yellow | Yellow | Green  | Green  | Green  | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | 1             | 2               | Final         |

**Filing Status:**

**Final** - The audit has been completed for the reporting year.

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\* - 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.

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