



FHI - 2021 - County GAAP - At-A-Glance Analysis

63 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																		0	2	Final *
Ashland	GAAP	Ashland																		1	1	Final
Ashtabula	GAAP	Ashtabula																		0	0	Final
Athens	GAAP	Athens																		0	1	Final
Auglaize	GAAP	Auglaize																		0	3	Final *
Belmont	GAAP	Belmont																		0	1	Final
Butler	GAAP	Butler																		0	1	Final
Carroll	GAAP	Carroll																		0	3	Final
Clark	GAAP	Clark																		0	3	Final
Clermont	GAAP	Clermont																		0	2	Final
Columbiana	GAAP	Columbiana																		0	2	Final
Coshocton	GAAP	Coshocton																		0	4	Final
Crawford	GAAP	Crawford																		0	5	Final
Cuyahoga	GAAP	Cuyahoga																		4	0	Final
Defiance	GAAP	Defiance																		0	0	Final
Delaware	GAAP	Delaware																		0	0	Final
Erie	GAAP	Erie																		0	3	Final
Fairfield	GAAP	Fairfield																		0	0	Final
Franklin	GAAP	Franklin																		0	1	Final

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

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Trumbull	GAAP	Trumbull																		0	2	Final
Tuscarawas	GAAP	Tuscarawas																		0	2	Final
Union	GAAP	Union																		0	3	Final
Warren	GAAP	Warren																		1	1	Final
Washington	GAAP	Washington																		0	2	Final
Wayne	GAAP	Wayne																		0	3	Final
Wood	GAAP	Wood																		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 - 2021 - 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	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final *
Brown	Cash	Brown	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final *
Champaign	Cash	Champaign	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Darke	Cash	Darke	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	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	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Highland	Cash	Highland	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Jackson	Cash	Jackson	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Lawrence	Cash	Lawrence	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Madison	Cash	Madison	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Mercer	Cash	Mercer	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Morgan	Cash	Morgan																		0	0	Pending - Final - 1 days
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	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final *
Perry	Cash	Perry	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Putnam	Cash	Putnam	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final *
Vinton	Cash	Vinton	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	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	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	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.

