



## FHI - 2022 - County GAAP - At-A-Glance Analysis

62 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	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final *
Ashland	GAAP	Ashland	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Athens	GAAP	Athens	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Auglaize	GAAP	Auglaize	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final *
Belmont	GAAP	Belmont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Butler	GAAP	Butler	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	5	Final
Carroll	GAAP	Carroll	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Clark	GAAP	Clark	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Clermont	GAAP	Clermont	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Columbiana	GAAP	Columbiana	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	3	Final
Coshocton	GAAP	Coshocton	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	6	Final
Crawford	GAAP	Crawford	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Cuyahoga	GAAP	Cuyahoga	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Defiance	GAAP	Defiance	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	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	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final
Fairfield	GAAP	Fairfield	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Franklin	GAAP	Franklin	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Fulton	GAAP	Fulton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Gallia	GAAP	Gallia																		0	5	Final
Geauga	GAAP	Geauga																		0	2	Final
Greene	GAAP	Greene																		0	3	Final
Hamilton	GAAP	Hamilton																		1	0	Final
Hancock	GAAP	Hancock																		0	1	Final
Henry	GAAP	Henry																		0	1	Final
Hocking	GAAP	Hocking																		0	3	Final
Holmes	GAAP	Holmes																		0	2	Final
Huron	GAAP	Huron																		0	2	Final
Jefferson	GAAP	Jefferson																		0	3	Final
Knox	GAAP	Knox																		0	2	Final
Lake	GAAP	Lake																		1	2	Final
Licking	GAAP	Licking																		0	2	Final
Logan	GAAP	Logan																		0	0	Final
Lorain	GAAP	Lorain																		1	5	Final
Lucas	GAAP	Lucas																		1	2	Final
Mahoning	GAAP	Mahoning																		0	6	Final
Marion	GAAP	Marion																		0	0	Final
Medina	GAAP	Medina																		0	5	Final
Miami	GAAP	Miami																		0	3	Final
Monroe	GAAP	Monroe																		0	3	Final
Montgomery	GAAP	Montgomery																		0	5	Final
Morrow	GAAP	Morrow																		0	3	Final
Muskingum	GAAP	Muskingum																		0	1	Final
Noble	GAAP	Noble																		2	5	Final
Pickaway	GAAP	Pickaway																		0	1	Final
Pike	GAAP	Pike																		0	3	Final *
Portage	GAAP	Portage																		1	2	Final
Preble	GAAP	Preble																		1	2	Final
Richland	GAAP	Richland																		0	5	Final
Ross	GAAP	Ross																		0	2	Final
Sandusky	GAAP	Sandusky																		0	1	Final *
Scioto	GAAP	Scioto																		1	2	Final
Seneca	GAAP	Seneca																		0	1	Final *
Stark	GAAP	Stark																		1	2	Final
Summit	GAAP	Summit																		3	2	Final
Trumbull	GAAP	Trumbull																		0	3	Final

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Tuscarawas	GAAP	Tuscarawas	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Union	GAAP	Union	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Warren	GAAP	Warren	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Washington	GAAP	Washington	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Wayne	GAAP	Wayne	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Wood	GAAP	Wood	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	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 - 2022 - County Cash - At-A-Glance Analysis

18 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.

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Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Adams	Cash	Adams	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	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	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Darke	Cash	Darke	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Guernsey	Cash	Guernsey	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final *
Hardin	Cash	Hardin	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final *
Highland	Cash	Highland	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Jackson	Cash	Jackson	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	0	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	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Mercer	Cash	Mercer	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	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	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final *
Perry	Cash	Perry	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	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	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	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	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final

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