



FHI - 2022 - 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        | Green  | Green  | Green | Green  | Green  | Yellow | Green  | Green  | Green | Green  | Black  | Green | Green | Green  | Green | Black  | Green  | 0             | 1               | Final *         |
| Allen         | GAAP        | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Yellow | Green | Green | Green  | Green | Green  | Green  | 0             | 1               | Final *         |
| Ashland       | GAAP        | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Red    | Green | Green | Green  | Green | Green  | Green  | 1             | 0               | Final           |
| Ashtabula     | GAAP        | Green  | Yellow | Green | Green  | Green  | Green  | Green  | Green  | Green | Yellow | Green  | Green | Green | Green  | Green | Green  | Black  | 0             | 2               | Preliminary     |
| Athens        | GAAP        | Green  | Yellow | Green | Green  | Green  | Green  | Green  | Red    | Green | Green  | Yellow | Green | Green | Green  | Green | Green  | Yellow | 1             | 3               | Final           |
| Auglaize      | GAAP        | Green  | Yellow | Green | Green  | Green  | Green  | Yellow | Red    | Green | Green  | Yellow | Green | Green | Green  | Green | Green  | Green  | 1             | 3               | Final *         |
| Belmont       | GAAP        | Green  | Yellow | Green | Green  | Green  | Green  | Green  | Yellow | Green | Green  | Green  | Green | Green | Green  | Green | Green  | Green  | 0             | 2               | Final           |
| Brown         | Cash        | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Black  | Green | Green | Green  | Green | Black  | Green  | 0             | 0               | Final *         |
| Butler        | GAAP        | Yellow | Yellow | Green | Green  | Green  | Yellow | Green  | Red    | Green | Yellow | Yellow | Green | Green | Green  | Green | Green  | Green  | 1             | 5               | Final           |
| Carroll       | GAAP        | Green  | Green  | Green | Green  | Green  | Yellow | Green  | Green  | Green | Green  | Yellow | Green | Green | Green  | Green | Green  | Green  | 0             | 2               | Final           |
| Champaign     | Cash        | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Black  | Green | Green | Green  | Green | Black  | Green  | 0             | 0               | Final           |
| Clark         | GAAP        | Green  | Yellow | Green | Green  | Green  | Green  | Green  | Green  | Green | Yellow | Yellow | Green | Green | Yellow | Green | Green  | Green  | 0             | 4               | Final           |
| Clermont      | GAAP        | Green  | Yellow | Green | Green  | Green  | Green  | Green  | Yellow | Green | Green  | Yellow | Green | Green | Green  | Green | Green  | Green  | 0             | 3               | Final           |
| Clinton       | Cash        |        |        |       |        |        |        |        |        |       |        |        |       |       |        |       |        |        | 0             | 0               | Incomplete Data |
| Columbiana    | GAAP        | Green  | Yellow | Green | Yellow | Green  | Black  | Green  | Green  | Green | Green  | Yellow | Green | Green | Green  | Green | Green  | Green  | 0             | 3               | Final           |
| Coshocton     | GAAP        | Green  | Yellow | Green | Green  | Green  | Green  | Green  | Red    | Green | Yellow | Yellow | Red   | Green | Yellow | Green | Yellow | Yellow | 2             | 6               | Final           |
| Crawford      | GAAP        | Green  | Yellow | Green | Green  | Yellow | Green  | Green  | Green  | Green | Green  | Yellow | Green | Green | Yellow | Green | Green  | Green  | 0             | 4               | Final           |
| Cuyahoga      | GAAP        | Yellow | Yellow | Green | Green  | Green  | Green  | Green  | Green  | Green | Red    | Green  | Red   | Green | Green  | Green | Red    | Green  | 3             | 2               | Final           |
| Darke         | Cash        | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Black  | Red   | Green | Green  | Green | Black  | Green  | 1             | 0               | Final           |
| Defiance      | GAAP        | Green  | Yellow | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Yellow | Green | Green | Green  | Green | Green  | Green  | 0             | 2               | Final           |
| Delaware      | GAAP        | Yellow | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Green  | Green | Green | Green  | Green | Green  | Green  | 0             | 1               | Final           |
| Erie          | GAAP        | Yellow | Yellow | Green | Green  | Green  | Green  | Green  | Yellow | Green | Green  | Green  | Red   | Green | Green  | Green | Yellow | Green  | 1             | 4               | Final           |
| Fairfield     | GAAP        | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Green  | Green | Green | Green  | Green | Green  | Green  | 0             | 0               | Final           |
| Fayette       | Cash        |        |        |       |        |        |        |        |        |       |        |        |       |       |        |       |        |        | 0             | 0               | Incomplete Data |
| Franklin      | GAAP        | Green  | Yellow | Green | Green  | Green  | Yellow | Green  | Green  | Green | Yellow | Green  | Green | Green | Green  | Green | Yellow | Green  | 0             | 4               | Final           |
| Fulton        | GAAP        | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green | Green  | Yellow | Green | Green | Green  | Green | Green  | Green  | 0             | 1               | Final           |



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|---------------|-------------|--------|--------|-------|-------|-------|--------|--------|--------|-------|--------|--------|-------|-------|-------|-------|-------|--------|---------------|-----------------|-----------------|-------------|
| Gallia        | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Yellow | Green  | Green | Green  | Yellow | Green | Green | Green | Green | Green | Black  | 0             | 3               | Preliminary     |             |
| Geauga        | GAAP        | Green  | Green  | Green | Green | Green | Yellow | Green  | Green  | Green | Green  | Green  | Green | Green | Green | Green | Green | Green  | Black         | 0               | 1               | Preliminary |
| Greene        | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Yellow | Green | Green | Green | Green | Green | Green  | Green         | 0               | 2               | Final       |
| Guernsey      | Cash        | Green  | Green  | Green | Green | Green | Green  | Yellow | Green  | Green | Green  | Black  | Green | Green | Green | Green | Green | Black  | 0             | 1               | Preliminary *   |             |
| Hamilton      | GAAP        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Red    | Green | Green | Green | Green | Green | Green  | 1             | 0               | Final           |             |
| Hancock       | GAAP        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Yellow | Green  | Green | Green | Green | Green | Green | Green  | 0             | 1               | Final           |             |
| Hardin        | Cash        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Black  | Green | Green | Green | Green | Black | Green  | 0             | 0               | Final *         |             |
| Harrison      | Cash        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Green  | Green | Green | Green | Green | Green | Green  | 0             | 0               | Incomplete Data |             |
| Henry         | GAAP        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Yellow | Green | Green | Green | Green | Green | Green  | 0             | 1               | Final           |             |
| Highland      | Cash        | Green  | Yellow | Green | Red   | Green | Green  | Green  | Green  | Green | Green  | Black  | Green | Green | Green | Green | Black | Black  | 1             | 1               | Preliminary     |             |
| Hocking       | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Black  | Green  | Green | Green  | Yellow | Green | Green | Green | Green | Green | Yellow | 0             | 3               | Final           |             |
| Holmes        | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Yellow | Green | Green | Green | Green | Green | Green  | 0             | 2               | Final           |             |
| Huron         | GAAP        | Yellow | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Yellow | Green | Green | Green | Green | Green | Green  | 0             | 2               | Final           |             |
| Jackson       | Cash        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Yellow | Black  | Green | Green | Green | Green | Black | Black  | 0             | 1               | Preliminary     |             |
| Jefferson     | GAAP        | Yellow | Yellow | Green | Green | Green | Green  | Green  | Green  | Green | Yellow | Yellow | Green | Green | Green | Green | Green | Green  | 0             | 4               | Final           |             |
| Knox          | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Green  | Green | Green | Green | Green | Green | Yellow | 0             | 2               | Final           |             |
| Lake          | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Yellow | Red   | Green | Green | Green | Green | Green  | 1             | 2               | Final           |             |
| Lawrence      | Cash        | Green  | Yellow | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Black  | Green | Green | Green | Green | Black | Black  | 0             | 1               | Preliminary     |             |
| Licking       | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Green  | Green | Green | Green | Green | Green | Green  | 0             | 1               | Final           |             |
| Logan         | GAAP        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Green  | Green | Green | Green | Green | Green | Green  | 0             | 0               | Final           |             |
| Lorain        | GAAP        | Yellow | Yellow | Green | Green | Green | Green  | Yellow | Green  | Green | Red    | Yellow | Green | Green | Green | Green | Green | Black  | 1             | 4               | Preliminary     |             |
| Lucas         | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green  | Green  | Green | Red    | Yellow | Green | Green | Green | Green | Green | Green  | 1             | 2               | Final           |             |
| Madison       | Cash        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Black  | Green | Green | Green | Green | Black | Yellow | 0             | 1               | Final           |             |
| Mahoning      | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green  | Yellow | Green | Yellow | Yellow | Green | Green | Green | Green | Green | Yellow | 0             | 5               | Final           |             |
| Marion        | GAAP        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Green  | Green | Green | Green | Green | Green | Green  | 0             | 0               | Final           |             |
| Medina        | GAAP        | Green  | Yellow | Green | Green | Green | Yellow | Green  | Green  | Green | Green  | Yellow | Green | Green | Green | Green | Green | Green  | 0             | 3               | Final           |             |
| Meigs         | GAAP        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Green  | Green | Green | Green | Green | Green | Green  | 0             | 0               | Incomplete Data |             |
| Mercer        | Cash        | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Black  | Green | Green | Green | Green | Black | Green  | 0             | 0               | Final           |             |



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



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|---------------|-------------|--------|--------|-------|-------|-------|--------|-------|-------|-------|-------|--------|-------|-------|--------|-------|-------|-------|---------------|-----------------|---------------|
| Warren        | GAAP        | Yellow | Yellow | Green | Green | Green | Yellow | Green | Red   | Green | Green | Green  | Red   | Green | Green  | Green | Green | Green | 2             | 3               | Final         |
| Washington    | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green | Green | Green | Red   | Red    | Green | Green | Green  | Green | Green | Black | 2             | 1               | Preliminary   |
| Wayne         | GAAP        | Yellow | Yellow | Green | Green | Green | Green  | Green | Green | Green | Green | Yellow | Green | Green | Yellow | Green | Green | Green | 0             | 4               | Final         |
| Williams      | Cash        | Green  | Green  | Green | Green | Green | Green  | Green | Green | Green | Green | Black  | Green | Green | Green  | Green | Black | Green | 0             | 0               | Final         |
| Wood          | GAAP        | Green  | Yellow | Green | Green | Green | Green  | Green | Green | Green | Green | Yellow | Green | Green | Green  | Green | Green | Green | 0             | 2               | Final         |
| Wyandot       | Cash        | Yellow | Yellow | Green | Green | Green | Yellow | Green | Red   | Green | Green | Black  | Green | Green | Green  | Green | Black | Green | 1             | 3               | 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.