OHIO AUDITOR OF STATE
KEITH FABER

Financial Health Indicators

FHI - 2023 - 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	1	1	Final *
Ashland	GAAP	Ashland	0	1	Final
Ashtabula	GAAP	Ashtabula	0	0	Final
Athens	GAAP	Athens	0	3	Final
Auglaize	GAAP	Auglaize	0	3	Final
Belmont	GAAP	Belmont	0	2	Final
Butler	GAAP	Butler	0	1	Final
Carroll	GAAP	Carroll	0	2	Final
Clark	GAAP	Clark	0	2	Final
Clermont	GAAP	Clermont	0	3	Final
Columbiana	GAAP	Columbiana	0	2	Final
Coshocton	GAAP	Coshocton	1	2	Final
Crawford	GAAP	Crawford	0	3	Final
Cuyahoga	GAAP	Cuyahoga	3	4	Final
Defiance	GAAP	Defiance	0	1	Final
Delaware	GAAP	Delaware	0	1	Final
Erie	GAAP	Erie	0	2	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																		0	1	Final
Geauga	GAAP	Geauga																		0	1	Final
Greene	GAAP	Greene																		0	2	Final
Hamilton	GAAP	Hamilton																		1	0	Final
Hancock	GAAP	Hancock																		0	3	Final
Henry	GAAP	Henry																		0	2	Final
Hocking	GAAP	Hocking																		0	2	Final
Holmes	GAAP	Holmes																		0	0	Final
Huron	GAAP	Huron																		0	1	Final
Jefferson	GAAP	Jefferson																		0	2	Final
Knox	GAAP	Knox																		0	1	Final
Lake	GAAP	Lake																		1	2	Final
Licking	GAAP	Licking																		0	2	Final
Logan	GAAP	Logan																		0	1	Final
Lorain	GAAP	Lorain																		0	2	Final
Lucas	GAAP	Lucas																		0	2	Final
Mahoning	GAAP	Mahoning																		0	1	Final
Marion	GAAP	Marion																		0	0	Final
Medina	GAAP	Medina																		0	1	Final
Miami	GAAP	Miami																		0	1	Final
Monroe	GAAP	Monroe																		0	4	Final
Montgomery	GAAP	Montgomery																		0	2	Final
Morrow	GAAP	Morrow																		0	1	Final
Muskingum	GAAP	Muskingum																		0	1	Final
Noble	GAAP	Noble																		0	1	Final
Pickaway	GAAP	Pickaway																		0	1	Final
Pike	GAAP	Pike																		0	2	Final
Portage	GAAP	Portage																		0	1	Final
Preble	GAAP	Preble																		1	1	Final
Richland	GAAP	Richland																		0	1	Final
Ross	GAAP	Ross																		0	1	Final
Sandusky	GAAP	Sandusky																		0	2	Final
Scioto	GAAP	Scioto																		2	3	Final
Seneca	GAAP	Seneca																		0	1	Final *
Stark	GAAP	Stark																		1	1	Final
Summit	GAAP	Summit																		0	1	Final
Trumbull	GAAP	Trumbull																		0	2	Final

Customer Name	Filing Type	County																	# of Critical	# of Cautionary	Filing Status
Tuscarawas	GAAP	Tuscarawas																	0	1	Final
Union	GAAP	Union																	2	0	Final
Warren	GAAP	Warren																	1	0	Final
Washington	GAAP	Washington																	1	2	Final
Wayne	GAAP	Wayne																	0	1	Final
Wood	GAAP	Wood																	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 - 2023 - 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.

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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																	1	3	Final *
Brown	Cash	Brown																	0	1	Final *
Champaign	Cash	Champaign																	0	0	Final
Darke	Cash	Darke																	0	1	Final
Guernsey	Cash	Guernsey																	0	0	Final *
Hardin	Cash	Hardin																	0	0	Final *
Highland	Cash	Highland																	2	1	Final
Jackson	Cash	Jackson																	1	1	Final
Madison	Cash	Madison																	1	1	Final
Mercer	Cash	Mercer																	1	0	Final
Morgan	Cash	Morgan																	1	0	Final
Ottawa	Cash	Ottawa																	0	0	Final
Paulding	Cash	Paulding																	1	0	Final *
Perry	Cash	Perry																	0	1	Final
Putnam	Cash	Putnam																	0	0	Final
Shelby	Cash	Shelby																	1	2	Final
Vinton	Cash	Vinton																	0	1	Final
Williams	Cash	Williams																	1	2	Final
Wyandot	Cash	Wyandot																	3	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.

***** - 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.