OHIO AUDITOR OF STATE
KEITH FABER

Financial Health Indicators

FHI - 2023 - 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																		1	3	Final *
Allen	GAAP																		1	1	Final *
Ashland	GAAP																		0	1	Final
Ashtabula	GAAP																		0	0	Final
Athens	GAAP																		0	3	Final
Auglaize	GAAP																		0	3	Final
Belmont	GAAP																		0	2	Final
Brown	Cash																		0	1	Final *
Butler	GAAP																		0	1	Final
Carroll	GAAP																		0	2	Final
Champaign	Cash																		0	0	Final
Clark	GAAP																		0	2	Final
Clermont	GAAP																		0	3	Final
Clinton	Cash																		0	0	Incomplete Data
Columbiana	GAAP																		0	2	Final
Coshocton	GAAP																		1	2	Final
Crawford	GAAP																		0	3	Final
Cuyahoga	GAAP																		3	4	Final
Darke	Cash																		0	1	Final
Defiance	GAAP																		0	1	Final
Delaware	GAAP																		0	1	Final
Erie	GAAP																		0	2	Final
Fairfield	GAAP																		0	0	Final
Fayette	Cash																		0	0	Incomplete Data
Franklin	GAAP																		0	1	Final
Fulton	GAAP																		0	1	Final

Run Date: 10/6/2026 8:32:31 AM

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

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

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Warren	GAAP																		1	0	Final
Washington	GAAP																		1	2	Final
Wayne	GAAP																		0	1	Final
Williams	Cash																		1	2	Final
Wood	GAAP																		0	2	Final
Wyandot	Cash																		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.

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.