



FHI - 2025 - 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 | Yellow | Yellow | Green | Red | Yellow | Green | Green | Yellow | Red | Green | Black | Green | Green | Green | Green | Black | Black | 2 | 4 | Preliminary |
| Allen | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Ashland | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Ashtabula | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Athens | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Auglaize | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Belmont | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Brown | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Red | Green | Black | Green | Green | Green | Green | Black | Black | 1 | 0 | Preliminary * |
| Butler | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Carroll | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Champaign | Cash | Yellow | Green | Green | Green | Green | Green | Green | Red | Red | Green | Black | Green | Green | Green | Green | Black | Black | 2 | 1 | Preliminary |
| Clark | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Clermont | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Clinton | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | Incomplete Data |
| Columbiana | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Coshocton | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Crawford | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Cuyahoga | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Darke | Cash | Green | Yellow | Green | Green | Green | Green | Green | Green | Green | Green | Black | Green | Green | Yellow | Green | Black | Black | 0 | 2 | Preliminary |
| Defiance | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Delaware | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Erie | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Fairfield | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Fayette | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | Incomplete Data |
| Franklin | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Fulton | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |



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| 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 |
|---------------|-------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|---------------|-----------------|-----------------|
| Gallia | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Geauga | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Greene | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Guernsey | Cash | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | 0 | 0 | Preliminary |
| Hamilton | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Hancock | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Hardin | Cash | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | 0 | 0 | Preliminary * |
| Harrison | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | Incomplete Data |
| Henry | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Highland | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Hocking | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Holmes | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Huron | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Jackson | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Jefferson | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Knox | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Lake | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Lawrence | Cash | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | 0 | 0 | Preliminary |
| Licking | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Logan | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Lorain | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Lucas | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Madison | Cash | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | 0 | 0 | Preliminary |
| Mahoning | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Marion | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Medina | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Meigs | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Mercer | Cash | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | █ | 0 | 0 | Preliminary |



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|---------------|-------------|--------|--------|-------|-------|-------|--------|-------|--------|-------|--------|-------|-------|-------|-------|-------|-------|-------|---------------|-----------------|---------------|
| Miami | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Monroe | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Montgomery | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Morgan | Cash | Green | Yellow | Green | Green | Green | Green | Green | Green | Green | Yellow | Black | Green | Green | Green | Green | Black | Black | 0 | 2 | Preliminary |
| Morrow | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Muskingum | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Noble | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Ottawa | Cash | Green | Green | Green | Green | Green | Yellow | Green | Green | Red | Green | Black | Green | Green | Green | Green | Black | Black | 1 | 1 | Preliminary |
| Paulding | Cash | Green | Green | Green | Green | Green | Green | Green | Yellow | Green | Yellow | Black | Green | Green | Green | Green | Black | Black | 0 | 2 | Preliminary * |
| Perry | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Pickaway | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Pike | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Portage | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Preble | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Putnam | Cash | Green | Yellow | Green | Green | Green | Yellow | Green | Yellow | Green | Green | Black | Green | Green | Green | Green | Black | Black | 0 | 3 | Preliminary |
| Richland | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Ross | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Sandusky | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Scioto | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Seneca | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Shelby | Cash | Green | Green | Green | Green | Green | Green | Green | Green | Green | Green | Black | Green | Green | Green | Green | Black | Black | 0 | 0 | Preliminary |
| Stark | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Summit | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Trumbull | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Tuscarawas | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Union | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Van Wert | Cash | Yellow | Yellow | Red | Green | Green | Yellow | Green | Red | Red | Green | Black | Green | Green | Green | Green | Black | Black | 3 | 3 | Preliminary |
| Vinton | Cash | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |



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|---------------|-------------|-------|--------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|--------|--------|-------|-------|-------|---------------|-----------------|---------------|
| Warren | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Washington | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Wayne | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | In Progress |
| Williams | Cash | Green | Yellow | Green | Red | Green | Green | Green | Green | Red | Green | Black | Green | Green | Green | Green | Black | Black | 2 | 1 | Preliminary |
| Wood | GAAP | | | | | | | | | | | | | | | | | | 0 | 0 | Not Started |
| Wyandot | Cash | Green | Yellow | Green | Green | Green | Yellow | Green | Green | Green | Green | Black | Green | Yellow | Yellow | Green | Black | Black | 0 | 4 | Preliminary |

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.