

FHI - 2016 - County - Summary

GAAP

66 County GAAP Entities

Customer Name	# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8	# 9	# 10	# 11	# 12	# 13	# 14	# 15	# 16	# 17	# of Critical	# of Cautionary	Filing Status
Allen County	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Red	Green	Green	Green	Green	Black	2	1	Preliminary
Ashland County	Green	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	1	2	Final
Ashtabula County	Yellow	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	0	4	Final
Athens County	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Yellow	Green	Green	Green	Green	1	1	Final
Auglaize County	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Green	Yellow	Green	Green	Green	Green	Green	Black	1	2	Preliminary *
Belmont County	Yellow	Green	Green	Green	Green	Green	Yellow	Yellow	Red	Green	Green	Green	Yellow	Green	Green	Green	Green	1	4	Final
Butler County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	1	Final
Carroll County	Yellow	Green	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Clark County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	3	Final
Clermont County	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	1	1	Final
Clinton County	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final *
Columbiana County																		0	0	Incomplete Data
Coshocton County	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	0	3	Final *
Crawford County	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Green	Green	Green	2	2	Final
Cuyahoga County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Red	Green	Green	Red	Green	Green	Green	Red	Red	4	2	Final
Defiance County	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Green	Green	Green	Green	Yellow	Green	Green	Green	2	2	Final
Delaware County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	1	1	Final
Erie County	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	Green	Green	Yellow	Yellow	1	2	Final
Fairfield County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Franklin County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Fulton County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	3	Final
Gallia County	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	2	Final
Geauga County	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	1	1	Final
Greene County	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Hamilton County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Red	2	2	Final *
Hancock County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	1	1	Final
Henry County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	2	Final
Hocking County	Yellow	Yellow	Yellow	Red	Yellow	Yellow	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	2	6	Final *
Holmes County	Yellow	Green	Green	Green	Green	Green	Green	Yellow	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	1	3	Final
Huron County	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	1	Final
Jefferson County	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Yellow	Green	Red	Green	Green	Green	Green	Red	2	3	Final
Knox County	Green	Yellow	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final

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Lake County	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Green	Green	Green	2	2	Final
Licking County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	1	1	Final
Logan County	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Green	Green	Green	Black	2	1	Preliminary
Lorain County	Green	Yellow	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Yellow	Red	Green	Black	1	5	Preliminary
Lucas County	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	3	Final
Mahoning County	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Yellow	Yellow	Green	Yellow	Green	Green	Green	Green	0	4	Final *
Marion County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Medina County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Yellow	Green	Green	Green	Green	0	4	Final
Miami County	Green	Yellow	Green	Green	Green	Green	Black	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Monroe County	Yellow	Yellow	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Montgomery County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	1	Final
Morrow County	Yellow	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Red	Green	Green	Green	Green	Black	1	2	Preliminary
Muskingum County	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Noble County	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Pickaway County	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Pike County	Yellow	Yellow	Green	Green	Green	Green	Black	Red	Red	Green	Green	Green	Green	Green	Green	Green	Black	2	2	Preliminary *
Portage County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Preble County	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Richland County	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Green	Green	Green	0	4	Final *
Ross County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Green	Green	Green	Green	1	1	Final
Sandusky County	Yellow	Yellow	Green	Green	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	4	Final *
Scioto County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Seneca County	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Shelby County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	2	Final
Stark County	Yellow	Green	Yellow	Green	Yellow	Green	Black	Green	Green	Red	Yellow	Green	Green	Green	Green	Green	Green	1	4	Final
Summit County	Green	Yellow	Green	Green	Yellow	Green	Yellow	Red	Green	Yellow	Green	Red	Green	Green	Green	Green	Green	2	4	Final
Trumbull County	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Tuscarawas County	Yellow	Yellow	Green	Green	Green	Green	Yellow	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	1	4	Final
Union County	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Yellow	Red	Green	Green	Green	Green	Green	1	2	Final
Van Wert County	Red	Green	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	3	0	Final *
Warren County	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Washington County	Yellow	Yellow	Green	Green	Green	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	4	Final
Wayne County	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Green	Yellow	Red	Green	Green	Green	Green	Green	2	2	Final
Wood County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	0	1	Final

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Cash & Modified Cash

22 County Cash and Modified Cash Entities

Customer Name	# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8	# 9	# 10	# 11	# 12	# 13	# 14	# 15	# 16	# 17	# of Critical	# of Cautionary	Filing Status
Adams County	Green	Yellow	Green	Green	Green	Green	Black	Red	Red	Green	Black	Green	Yellow	Green	Green	Black	Green	2	2	Final *
Brown County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Green	0	0	Final *
Champaign County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	1	Preliminary
Darke County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Yellow	0	1	Final
Fayette County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Green	0	1	Final *
Guernsey County	Green	Yellow	Green	Green	Green	Green	Yellow	Yellow	Green	Green	Black	Green	Green	Green	Green	Black	Green	0	3	Final *
Hardin County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Black	0	0	Preliminary
Harrison County																		0	0	Incomplete Data
Highland County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Yellow	Green	Green	Green	Black	Red	1	1	Final *
Jackson County	Yellow	Green	Green	Green	Green	Green	Green	Red	Red	Yellow	Black	Green	Yellow	Green	Green	Black	Red	3	3	Final
Lawrence County	Yellow	Yellow	Green	Green	Green	Green	Green	Red	Green	Green	Black	Green	Yellow	Yellow	Green	Black	Green	1	4	Final
Madison County	Green	Yellow	Green	Green	Green	Yellow	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Green	0	2	Final *
Meigs County	Yellow	Green	Green	Green	Green	Green	Black	Yellow	Green	Green	Black	Green	Yellow	Green	Green	Black	Yellow	0	4	Final
Mercer County	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Red	Green	Yellow	Green	Black	Black	1	2	Preliminary
Morgan County	Yellow	Red	Green	Red	Green	Green	Green	Red	Green	Yellow	Black	Green	Yellow	Red	Green	Black	Yellow	4	4	Final
Ottawa County	Yellow	Green	Green	Green	Green	Green	Green	Green	Red	Green	Black	Yellow	Green	Green	Green	Black	Green	1	2	Final
Paulding County	Green	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Black	Green	Green	Green	Green	Black	Green	0	2	Final *
Perry County	Yellow	Yellow	Green	Green	Green	Green	Green	Red	Green	Green	Black	Green	Green	Green	Green	Black	Green	1	2	Final
Putnam County	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Green	0	0	Final *
Vinton County	Yellow	Yellow	Green	Green	Green	Green	Black	Yellow	Green	Yellow	Black	Green	Yellow	Red	Green	Black	Yellow	1	6	Final
Williams County	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Black	Green	0	1	Final
Wyandot County	Yellow	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Black	Green	Green	Green	Green	Black	Green	0	2	Final *

FHI - 2016 - County - Summary

Filing Status:

Final - The audit has been completed for the reporting year.

Preliminary - The entity has filed their unaudited financial statements; however, the audit has not been completed for the reporting year.

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.