

# 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  | Black  | 1             | 2               | Preliminary     |
| Ashtabula County  | Yellow | Yellow | Green  | Green | Green  | Green  | Green  | Yellow | Green | Green  | Green  | Green | Yellow | Green  | Green | Green  | Black  | 0             | 4               | Preliminary     |
| 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  | Black  | 1             | 4               | Preliminary     |
| 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  | Black  | 0             | 2               | Preliminary *   |
| Columbiana County |        |        |        |       |        |        |        |        |       |        |        |       |        |        |       |        |        | 0             | 0               | Incomplete Data |
| Coshocton County  | Yellow | Green  | Green  | Green | Green  | Green  | Yellow | Green  | Green | Yellow | Yellow | Green | Green  | Green  | Green | Green  | Black  | 0             | 4               | Preliminary *   |
| 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  | Black  | 2             | 2               | Preliminary     |
| 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  | Black  | 0             | 3               | Preliminary     |
| Gallia County     | Green  | Green  | Green  | Green | Green  | Yellow | Green  | Green  | Green | Green  | Yellow | Green | Green  | Green  | Green | Green  | Black  | 0             | 2               | Preliminary     |
| 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  | Black  | 1             | 2               | Preliminary *   |
| 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  | Black  | 0             | 2               | Preliminary     |
| 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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| 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 |
|-------------------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|---------------|-----------------|---------------|
| Lake County       | Red    | Yellow | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green  | Yellow | Green  | Red    | Green  | Green | Green | Black | 2             | 2               | Preliminary   |
| 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 | Black | 0             | 1               | Preliminary   |
| 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 | Black | 0             | 2               | Preliminary   |
| Monroe County     | Yellow | Yellow | Green  | Green | Green  | Green  | Yellow | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Black | 0             | 4               | Preliminary   |
| 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 | Black | 0             | 1               | Preliminary   |
| Noble County      | Green  | Yellow | Green  | Green | Green  | Green  | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Black | 0             | 2               | Preliminary   |
| Pickaway County   | Yellow | Green  | Green  | Green | Green  | Green  | Yellow | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Black | 0             | 2               | Preliminary   |
| 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 | Black | 0             | 0               | Preliminary   |
| Preble County     | Green  | Green  | Green  | Green | Green  | Green  | Green  | Green  | Yellow | Green  | Green  | Green  | Green  | Green  | Green | Green | Black | 0             | 1               | Preliminary   |
| 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 | Black | 0             | 4               | Preliminary * |
| Scioto County     | Green  | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Black | 0             | 0               | Preliminary   |
| Seneca County     | Yellow | Yellow | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Black | 0             | 2               | Preliminary   |
| Shelby County     | Green  | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green  | Yellow | Green  | Green  | Green  | Green | Green | Black | 0             | 1               | Preliminary   |
| 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 | Red    | Green  | Green  | Green  | Green | Green | Green | 2             | 4               | Final         |
| Trumbull County   | Yellow | Green  | Green  | Green | Green  | Green  | Green  | Green  | Red    | Green  | Yellow | Green  | Green  | Green  | Green | Green | Black | 1             | 2               | Preliminary   |
| 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 | Black | 1             | 2               | Preliminary   |
| Van Wert County   | Red    | Green  | Red    | Green | Green  | Green  | Green  | Green  | Red    | Green  | Red    | Green  | Red    | Green  | Green | Green | Black | 5             | 0               | Preliminary * |
| Warren County     | Yellow | Yellow | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green  | Green | Green | Black | 0             | 2               | Preliminary   |
| Washington County | Yellow | Yellow | Green  | Green | Green  | Green  | Yellow | Green  | Green  | Green  | Yellow | Green  | Green  | Green  | Green | Green | Black | 0             | 4               | Preliminary   |
| Wayne County      | Yellow | Green  | Green  | Green | Green  | Green  | Green  | Green  | Red    | Green  | Yellow | Red    | Green  | Green  | Green | Green | Black | 2             | 2               | Preliminary   |
| Wood County       | Green  | Green  | Green  | Green | Green  | Green  | Green  | Green  | Green  | Green  | Yellow | Green  | Green  | Green  | Green | Green | Black | 0             | 1               | Preliminary   |

# FHI - 2016 - County - Summary

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 | Black  | 2             | 2               | Preliminary *     |
| Brown County     | Green  | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Black | Green  | Green  | Green  | Green | Black | Green  | 0             | 0               | Incomplete Data * |
| 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 | Black  | 0             | 1               | Preliminary *     |
| Guernsey County  | Green  | Yellow | Green | Green | Green | Green  | Yellow | Yellow | Green | Green  | Black | Green  | Green  | Green  | Green | Black | Black  | 0             | 3               | Preliminary *     |
| 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 | Black  | 0             | 1               | Preliminary *     |
| Jackson County   | Yellow | Green  | Green | Green | Green | Green  | Green  | Red    | Red   | Yellow | Black | Green  | Yellow | Green  | Green | Black | Black  | 2             | 3               | Preliminary       |
| Lawrence County  |        |        |       |       |       |        |        |        |       |        |       |        |        |        |       |       |        | 0             | 0               | In Progress       |
| Madison County   | Green  | Yellow | Green | Green | Green | Yellow | Green  | Green  | Green | Green  | Black | Green  | Green  | Green  | Green | Black | Black  | 0             | 2               | Preliminary *     |
| 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 | Green  | Green | Green | Green | Green  | Green  | Red    | Green | Yellow | Black | Green  | Yellow | Green  | Green | Black | Black  | 1             | 3               | Preliminary       |
| Ottawa County    | Yellow | Green  | Green | Green | Green | Green  | Green  | Red    | Green | Green  | Black | Yellow | Green  | Green  | Green | Black | Black  | 1             | 2               | Preliminary       |
| 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 | Black  | 0             | 0               | Preliminary *     |
| Vinton County    | Yellow | Yellow | Green | Green | Green | Green  | Black  | Yellow | Green | Yellow | Black | Green  | Yellow | Green  | Green | Black | Black  | 0             | 5               | Preliminary       |
| Williams County  | Yellow | Green  | Green | Green | Green | Green  | Green  | Green  | Green | Green  | Black | Green  | Green  | Green  | Green | Black | Black  | 0             | 1               | Preliminary       |
| Wyandot County   | Yellow | Green  | Green | Green | Green | Green  | Black  | Green  | Green | Green  | Black | Green  | Green  | Green  | Green | Black | Green  | 0             | 1               | 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.