



FHI - 2017 - 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																		2	2	Preliminary
Ashland	GAAP																		1	1	Final
Ashtabula	GAAP																		2	2	Final
Athens	GAAP																		2	2	Final
Auglaize	GAAP																		0	2	Preliminary *
Belmont	GAAP																		0	1	Final
Brown	Cash																		1	0	Final *
Butler	GAAP																		0	3	Final
Carroll	GAAP																		0	2	Final
Champaign	Cash																		0	0	Preliminary
Clark	GAAP																		1	2	Final
Clermont	GAAP																		0	2	Final
Clinton	GAAP																		1	3	Final *
Columbiana	GAAP																		0	0	Incomplete Data
Coshocton	GAAP																		2	5	Final *
Crawford	GAAP																		0	3	Final
Cuyahoga	GAAP																		3	2	Preliminary
Darke	Cash																		0	0	Preliminary
Defiance	GAAP																		1	4	Final
Delaware	GAAP																		0	3	Final
Erie	GAAP																		1	4	Final
Fairfield	GAAP																		1	2	Final
Fayette	Cash																		1	3	Final *
Franklin	GAAP																		0	2	Final
Fulton	GAAP																		0	3	Final



DAVE YOST
OHIO AUDITOR



**Financial
Health
Indicators**

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Gallia	GAAP																		0	2	Final
Geauga	GAAP																		1	1	Final
Greene	GAAP																		0	1	Final
Guernsey	Cash																		0	0	Final *
Hamilton	GAAP																		5	3	Final *
Hancock	GAAP																		0	1	Final
Hardin	Cash																		0	0	Preliminary
Harrison	Cash																		0	0	Incomplete Data
Henry	GAAP																		0	2	Final
Highland	Cash																		3	2	Final *
Hocking	GAAP																		2	1	Final *
Holmes	GAAP																		0	1	Final
Huron	GAAP																		0	1	Final
Jackson	Cash																		2	1	Final
Jefferson	GAAP																		2	2	Final
Knox	GAAP																		1	1	Final
Lake	GAAP																		3	2	Final
Lawrence	Cash																		1	0	Final
Licking	GAAP																		2	3	Final
Logan	GAAP																		0	0	Preliminary
Lorain	GAAP																		3	3	Final
Lucas	GAAP																		1	4	Final
Madison	Cash																		0	1	Preliminary *
Mahoning	GAAP																		1	2	Final *
Marion	GAAP																		3	2	Final
Medina	GAAP																		2	4	Final
Meigs	Cash																		1	2	Final
Mercer	Cash																		0	1	Preliminary



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



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Warren	GAAP																		0	0	Final
Washington	GAAP																		0	1	Final
Wayne	GAAP																		2	2	Final
Williams	Cash																		0	0	Final
Wood	GAAP																		0	1	Final
Wyandot	Cash																		0	3	Final *

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.