



FHI - 2018 - City - Summary

Customer Name	Filing Type	County	# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8	# 9	# 10	# 11	# 12	# 13	# 14	# 15	# 16	# 17	# of Critical	# of Cautionary	Filing Status	
Akron	GAAP	Summit																		0	0	In Progress	
Alliance	GAAP	Stark																			0	0	Not Started
Amherst	GAAP	Lorain																			0	0	In Progress
Ashland	GAAP	Ashland																			0	0	In Progress
Ashtabula	GAAP	Ashtabula																			0	0	In Progress
Athens	GAAP	Athens																			0	0	In Progress
Aurora	GAAP	Portage	Yellow	Yellow	Red	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	1	3	Preliminary	
Avon	GAAP	Lorain																			0	0	Not Started
Avon Lake	GAAP	Lorain																			0	0	Not Started
Barberton	GAAP	Summit																			0	0	In Progress
Bay Village	GAAP	Cuyahoga																			0	0	In Progress
Beachwood	GAAP	Cuyahoga																			0	0	Not Started
Beavercreek	GAAP	Greene																			0	0	In Progress
Bedford	GAAP	Cuyahoga																			0	0	In Progress
Bedford Heights	GAAP	Cuyahoga																			0	0	In Progress
Bellbrook	GAAP	Greene																			0	0	In Progress
Bellefontaine	GAAP	Logan																			0	0	In Progress
Bellevue	GAAP	Huron	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary	
Belpre	GAAP	Washington																			0	0	In Progress
Berea	GAAP	Cuyahoga																			0	0	In Progress
Bexley	GAAP	Franklin																			0	0	Not Started
Blue Ash	GAAP	Hamilton																			0	0	Not Started
Bowling Green	GAAP	Wood																			0	0	Not Started
Brecksville	GAAP	Cuyahoga																			0	0	Not Started
Broadview Heights	GAAP	Cuyahoga																			0	0	Not Started
Brook Park	GAAP	Cuyahoga																			0	0	Not Started



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Brooklyn	GAAP	Cuyahoga																		0	0	In Progress	
Brookville	GAAP	Montgomery																			0	0	In Progress
Brunswick	GAAP	Medina	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	1	Preliminary	
Bryan	GAAP	Williams	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	0	Preliminary	
Bucyrus	GAAP	Crawford																		0	0	Not Started	
Cambridge	GAAP	Guernsey																		0	0	In Progress	
Campbell	GAAP	Mahoning																		0	0	In Progress	
Canal Fulton	GAAP	Stark																		0	0	Not Started	
Canal Winchester	GAAP	Franklin																		0	0	Not Started	
Canfield	GAAP	Mahoning	Red	Green	Red	Green	Yellow	Black	Green	Yellow	Red	Green	Green	Green	Red	Green	Green	Green	Black	4	2	Preliminary	
Canton	GAAP	Stark																		0	0	Not Started	
Celina	GAAP	Mercer																		0	0	Not Started	
Centerville	GAAP	Montgomery																		0	0	In Progress	
Chardon	GAAP	Geauga																		0	0	In Progress	
Cheviot	GAAP	Hamilton																		0	0	Not Started	
Chillicothe	GAAP	Ross																		0	0	Not Started	
Cincinnati	GAAP	Hamilton	Red	Yellow	Red	Green	Green	Green	Green	Red	Green	Green	Yellow	Green	Red	Green	Green	Red	Green	5	2	Final	
Circleville	GAAP	Pickaway	Yellow	Red	Green	Green	Green	Green	Yellow	Red	Red	Green	Yellow	Green	Green	Red	Green	Green	Black	4	3	Preliminary	
Clayton	GAAP	Montgomery																		0	0	In Progress	
Cleveland	GAAP	Cuyahoga																		0	0	In Progress	
Cleveland Heights	GAAP	Cuyahoga																		0	0	In Progress	
Clyde	GAAP	Sandusky																		0	0	Not Started	
Columbiana	GAAP	Columbiana																		0	0	In Progress	
Columbus	GAAP	Franklin	Green	Yellow	Green	Green	Green	Green	Green	Red	Red	Green	Green	Yellow	Green	Green	Green	Red	Black	3	2	Preliminary	
Conneaut	GAAP	Ashtabula																		0	0	Not Started	
Cortland	GAAP	Trumbull	Green	Yellow	Green	Green	Green	Green	Black	Green	Green	Red	Yellow	Green	Green	Yellow	Green	Green	Black	1	3	Preliminary	
Coshocton	GAAP	Coshocton																		0	0	In Progress	



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Cuyahoga Falls	GAAP	Summit																		0	0	Not Started	
Dayton	GAAP	Montgomery																			0	0	In Progress
Deer Park	GAAP	Hamilton	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	1	Preliminary
Defiance	GAAP	Defiance																			0	0	In Progress
Delaware	GAAP	Delaware																			0	0	In Progress
Delphos	GAAP	Allen																			0	0	In Progress
Dover	GAAP	Tuscarawas																			0	0	In Progress
Dublin	GAAP	Franklin																			0	0	In Progress
East Cleveland	GAAP	Cuyahoga																			0	0	Not Started
East Liverpool	GAAP	Columbiana																			0	0	In Progress
Eastlake	GAAP	Lake	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	2	Preliminary
Eaton	GAAP	Preble	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	4	Preliminary
Elyria	GAAP	Lorain																			0	0	Not Started
Englewood	GAAP	Montgomery	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	2	4	Preliminary
Euclid	GAAP	Cuyahoga																			0	0	In Progress
Fairborn	GAAP	Greene																			0	0	In Progress
Fairfield	GAAP	Butler																			0	0	Not Started
Fairlawn	GAAP	Summit																			0	0	Not Started
Fairview Park	GAAP	Cuyahoga																			0	0	In Progress
Findlay	GAAP	Hancock																			0	0	In Progress
Forest Park	GAAP	Hamilton																			0	0	In Progress
Fostoria	GAAP	Seneca																			0	0	In Progress
Franklin	GAAP	Warren																			0	0	In Progress
Fremont	GAAP	Sandusky																			0	0	In Progress
Gahanna	GAAP	Franklin																			0	0	Not Started
Galion	GAAP	Crawford																			0	0	Not Started
Garfield Heights	GAAP	Cuyahoga																			0	0	Not Started



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Geneva	GAAP	Ashtabula																		0	0	In Progress	
Germantown	Cash	Montgomery																		0	0	Incomplete Data	
Girard	GAAP	Trumbull	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	1	1	Preliminary *
Grandview Heights	GAAP	Franklin	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	2	Preliminary	
Green	GAAP	Summit																		0	0	Not Started	
Greenville	GAAP	Darke																		0	0	In Progress	
Grove City	GAAP	Franklin																		0	0	In Progress	
Groveport	GAAP	Franklin																		0	0	Not Started	
Hamilton	GAAP	Butler																		0	0	In Progress	
Harrison	GAAP	Hamilton																		0	0	Not Started	
Heath	GAAP	Licking																		0	0	Not Started	
Highland Heights	GAAP	Cuyahoga																		0	0	Not Started	
Hilliard	GAAP	Franklin																		0	0	In Progress	
Hillsboro	GAAP	Highland																		0	0	Not Started	
Hubbard	GAAP	Trumbull																		0	0	In Progress	
Huber Heights	GAAP	Montgomery																		0	0	Not Started	
Hudson	GAAP	Summit																		0	0	Not Started	
Huron	GAAP	Erie																		0	0	Not Started	
Independence	GAAP	Cuyahoga																		0	0	In Progress	
Ironton	Cash	Lawrence																		0	0	Incomplete Data	
Jackson	GAAP	Jackson																		0	0	Not Started	
Kent	GAAP	Portage	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	4	Preliminary	
Kenton	Cash	Hardin	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	1	Preliminary	
Kettering	GAAP	Montgomery	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	1	4	Final	
Kirtland	GAAP	Lake																		0	0	Not Started	
Lakewood	GAAP	Cuyahoga	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	2	2	Preliminary	



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Lancaster	GAAP	Fairfield																		0	0	Not Started
Lebanon	GAAP	Warren																		0	0	In Progress
Lima	GAAP	Allen																		0	0	Not Started
Logan	GAAP	Hocking																		0	0	In Progress
London	GAAP	Madison																		0	0	In Progress
Lorain	GAAP	Lorain																		0	0	In Progress
Louisville	GAAP	Stark																		0	0	In Progress
Loveland	GAAP	Hamilton																		0	0	In Progress
Lyndhurst	GAAP	Cuyahoga																		0	0	Not Started
Macedonia	GAAP	Summit																		0	0	In Progress
Madeira	GAAP	Hamilton																		0	0	Not Started
Mansfield	GAAP	Richland																		0	0	Not Started
Maple Heights	GAAP	Cuyahoga																		0	0	In Progress
Marietta	GAAP	Washington																		0	0	In Progress
Marion	GAAP	Marion																		0	0	Not Started
Martins Ferry	GAAP	Belmont																		0	0	In Progress
Marysville	GAAP	Union																		0	0	Not Started
Mason	GAAP	Warren																		0	0	Not Started
Massillon	GAAP	Stark																		0	0	In Progress
Maumee	GAAP	Lucas																		0	0	Not Started
Mayfield Heights	GAAP	Cuyahoga																		0	0	Not Started
Medina	GAAP	Medina																		0	0	In Progress
Mentor	GAAP	Lake																		0	0	In Progress
Mentor-on-the-Lake	GAAP	Lake																		0	0	Not Started
Miamisburg	GAAP	Montgomery																		0	0	Not Started
Middleburg Heights	GAAP	Cuyahoga																		0	0	In Progress
Middletown	GAAP	Butler																		0	0	Not Started



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Milford	GAAP	Clermont																		0	0	In Progress	
Monroe	GAAP	Butler																			0	0	In Progress
Montgomery	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Moraine	GAAP	Montgomery																			0	0	Not Started
Mount Vernon	GAAP	Knox																			0	0	Not Started
Mt. Healthy	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Red	Green	Green	Green	Green	Green	Green	Green	Green	Black	1	1	Preliminary	
Munroe Falls	GAAP	Summit																			0	0	In Progress
Napoleon	GAAP	Henry																			0	0	Not Started
Nelsonville	GAAP	Athens																			0	0	In Progress
New Albany	GAAP	Franklin																			0	0	In Progress
New Carlisle	GAAP	Clark																			0	0	In Progress
New Franklin	GAAP	Summit																			0	0	In Progress
New Philadelphia	GAAP	Tuscarawas	Green	Green	Green	Green	Red	Green	Green	Yellow	Red	Green	Yellow	Green	Yellow	Yellow	Green	Green	Black	2	4	Preliminary	
Newark	GAAP	Licking																			0	0	Not Started
Niles	GAAP	Trumbull																			0	0	Incomplete Data
North Canton	GAAP	Stark	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
North College Hill	GAAP	Hamilton																			0	0	Not Started
North Olmsted	GAAP	Cuyahoga																			0	0	In Progress
North Ridgeville	GAAP	Lorain																			0	0	Not Started
North Royalton	GAAP	Cuyahoga																			0	0	Not Started
Northwood	GAAP	Wood																			0	0	Not Started
Norton	GAAP	Summit																			0	0	Not Started
Norwalk	GAAP	Huron	Green	Yellow	Green	Red	Green	Green	Yellow	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	2	3	Preliminary
Norwood	GAAP	Hamilton																			0	0	Not Started
Oakwood	GAAP	Montgomery	Green	Green	Green	Green	Green	Green	Yellow	Green	Red	Green	Green	Green	Green	Green	Green	Green	Black	1	1	Preliminary	
Oberlin	GAAP	Lorain																			0	0	Not Started
Olmsted Falls	GAAP	Cuyahoga																			0	0	Not Started



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Ontario	GAAP	Richland																		0	0	Not Started	
Oregon	GAAP	Lucas																			0	0	Not Started
Orrville	GAAP	Wayne																			0	0	Not Started
Oxford	GAAP	Butler	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Black	0	2	Preliminary
Painesville	GAAP	Lake																			0	0	In Progress
Parma	GAAP	Cuyahoga																			0	0	Not Started
Parma Heights	GAAP	Cuyahoga																			0	0	Not Started
Pataskala	GAAP	Licking	Yellow	Green	Green	Green	Green	Green	Black	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Pepper Pike	GAAP	Cuyahoga	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	0	1	Preliminary
Perrysburg	GAAP	Wood																			0	0	Not Started
Pickerington	GAAP	Fairfield																			0	0	In Progress
Piqua	GAAP	Miami																			0	0	In Progress
Portsmouth	GAAP	Scioto																			0	0	Not Started
Powell	GAAP	Delaware	Red	Yellow	Red	Yellow	Green	Green	Yellow	Yellow	Green	Green	Green	Red	Red	Green	Green	Red	Green	5	4	Final	
Ravenna	GAAP	Portage	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	1	1	Preliminary *	
Reading	GAAP	Hamilton																			0	0	Not Started
Reynoldsburg	GAAP	Franklin	Green	Green	Green	Green	Green	Green	Green	Yellow	Green	Green	Yellow	Green	Green	Green	Green	Yellow	Black	0	3	Preliminary	
Richmond Heights	GAAP	Cuyahoga																			0	0	Not Started
Rittman	GAAP	Wayne	Green	Green	Green	Green	Green	Green	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Green	Black	1	1	Preliminary	
Riverside	GAAP	Montgomery																			0	0	Not Started
Rocky River	GAAP	Cuyahoga																			0	0	Not Started
Rossford	GAAP	Wood																			0	0	Not Started
Salem	GAAP	Columbiana	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Yellow	Red	Green	Green	Green	Green	Black	1	2	Preliminary	
Sandusky	GAAP	Erie																			0	0	Not Started
Seven Hills	GAAP	Cuyahoga																			0	0	In Progress
Shaker Heights	GAAP	Cuyahoga																			0	0	In Progress
Sharonville	GAAP	Hamilton																			0	0	In Progress



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Sheffield Lake	GAAP	Lorain																		0	0	In Progress	
Shelby	GAAP	Richland																			0	0	In Progress
Sidney	GAAP	Shelby																			0	0	Not Started
Solon	GAAP	Cuyahoga																			0	0	In Progress
South Euclid	GAAP	Cuyahoga																			0	0	Not Started
Springboro	GAAP	Warren																			0	0	Not Started
Springdale	GAAP	Hamilton																			0	0	Not Started
Springfield	GAAP	Clark																			0	0	Not Started
St. Clairsville	GAAP	Belmont																			0	0	Not Started
St. Marys	GAAP	Auglaize																			0	0	Not Started
Steubenville	GAAP	Jefferson																			0	0	In Progress
Stow	GAAP	Summit																			0	0	In Progress
Streetsboro	GAAP	Portage																			0	0	In Progress
Strongsville	GAAP	Cuyahoga	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	1	Preliminary
Struthers	GAAP	Mahoning																			0	0	Not Started
Sylvania	GAAP	Lucas																			0	0	Not Started
Tallmadge	GAAP	Summit																			0	0	Not Started
the Village of Indian Hill	GAAP	Hamilton																			0	0	In Progress
Tiffin	GAAP	Seneca	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	3	4	Preliminary
Tipp City	GAAP	Miami																			0	0	Not Started
Toledo	GAAP	Lucas																			0	0	Not Started
Toronto	GAAP	Jefferson																			0	0	In Progress
Trenton	GAAP	Butler	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	0	Preliminary
Trotwood	GAAP	Montgomery																			0	0	In Progress
Troy	GAAP	Miami																			0	0	In Progress
Twinsburg	GAAP	Summit																			0	0	In Progress
Uhrichsville	GAAP	Tuscarawas																			0	0	In Progress



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Union	GAAP	Montgomery																		0	0	In Progress	
University Heights	GAAP	Cuyahoga																			0	0	In Progress
Upper Arlington	GAAP	Franklin																			0	0	In Progress
Upper Sandusky	GAAP	Wyandot																			0	0	In Progress
Urbana	GAAP	Champaign																			0	0	In Progress
Van Wert	Cash	Van Wert	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	0	1	Preliminary
Vandalia	GAAP	Montgomery																			0	0	In Progress
Vermilion	GAAP	Erie																			0	0	In Progress
Wadsworth	GAAP	Medina																			0	0	In Progress
Wapakoneta	GAAP	Auglaize																			0	0	Not Started
Warren	GAAP	Trumbull																			0	0	In Progress
Warrensville Heights	GAAP	Cuyahoga																			0	0	In Progress
Washington Court House	GAAP	Fayette	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	3	1	Preliminary
Waterville	GAAP	Lucas	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	1	3	Preliminary
Wauseon	GAAP	Fulton																			0	0	In Progress
Wellston	GAAP	Jackson																			0	0	In Progress
West Carrollton	GAAP	Montgomery																			0	0	In Progress
Westerville	GAAP	Franklin																			0	0	Not Started
Westlake	GAAP	Cuyahoga																			0	0	In Progress
Whitehall	GAAP	Franklin																			0	0	In Progress
Wickliffe	GAAP	Lake																			0	0	Not Started
Willard	GAAP	Huron																			0	0	In Progress
Willoughby	GAAP	Lake																			0	0	In Progress
Willoughby Hills	GAAP	Lake																			0	0	In Progress
Willowick	GAAP	Lake																			0	0	In Progress
Wilmington	GAAP	Clinton																			0	0	In Progress
Wooster	GAAP	Wayne																			0	0	In Progress



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Worthington	GAAP	Franklin	Green	Yellow	Green	Green	Green	Green	Yellow	Green	Red	Green	Yellow	Green	Green	Green	Green	Green	Black	1	3	Preliminary
Wyoming	GAAP	Hamilton																		0	0	In Progress
Xenia	GAAP	Greene																		0	0	In Progress
Youngstown	GAAP	Mahoning																		0	0	In Progress
Zanesville	GAAP	Muskingum																		0	0	In Progress

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.