OHIO AUDITOR OF STATE
KEITH FABER

Financial Health Indicators

# FHI - 2019 - 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 | | | | | | | | | | | | | | | | | | 5 | 2 | Final |
| Alliance | GAAP | Stark | | | | | | | | | | | | | | | | | | 1 | 0 | Final |
| Amherst | GAAP | Lorain | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Ashland | GAAP | Ashland | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Ashtabula | GAAP | Ashtabula | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Athens | GAAP | Athens | | | | | | | | | | | | | | | | | | 3 | 1 | Final |
| Aurora | GAAP | Portage | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Avon | GAAP | Lorain | | | | | | | | | | | | | | | | | | 2 | 0 | Final |
| Avon Lake | GAAP | Lorain | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Barberton | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Bay Village | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Beachwood | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Beavercreek | GAAP | Greene | | | | | | | | | | | | | | | | | | 1 | 3 | Final |
| Bedford | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 0 | Final |
| Bedford Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 0 | Final |
| Bellbrook | GAAP | Greene | | | | | | | | | | | | | | | | | | 3 | 1 | Final |
| Bellefontaine | GAAP | Logan | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Bellevue | GAAP | Huron | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Belpre | GAAP | Washington | | | | | | | | | | | | | | | | | | 1 | 0 | Final |
| Berea | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Bexley | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Blue Ash | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Bowling Green | GAAP | Wood | | | | | | | | | | | | | | | | | | 4 | 2 | Final |
| Brecksville | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Broadview Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Brook Park | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 0 | Final |



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| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Brooklyn | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Brookville | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 2 | 3 | Final |
| Brunswick | GAAP | Medina | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Bryan | GAAP | Williams | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Bucyrus | GAAP | Crawford | | | | | | | | | | | | | | | | | | 3 | 3 | Final |
| Cambridge | GAAP | Guernsey | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Campbell | GAAP | Mahoning | | | | | | | | | | | | | | | | | | 2 | 1 | Final |
| Canal Fulton | GAAP | Stark | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Canal Winchester | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Canfield | GAAP | Mahoning | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Canton | GAAP | Stark | | | | | | | | | | | | | | | | | | 1 | 0 | Final |
| Celina | GAAP | Mercer | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Centerville | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Chardon | GAAP | Geauga | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Cheviot | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 2 | 5 | Final |
| Chillicothe | GAAP | Ross | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Cincinnati | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 4 | 3 | Final |
| Circleville | GAAP | Pickaway | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Clayton | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Cleveland | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Cleveland Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Clyde | GAAP | Sandusky | | | | | | | | | | | | | | | | | | 0 | 5 | Final |
| Columbiana | GAAP | Columbiana | | | | | | | | | | | | | | | | | | 0 | 1 | Final * |
| Columbus | GAAP | Franklin | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Conneaut | GAAP | Ashtabula | | | | | | | | | | | | | | | | | | 1 | 3 | Final |
| Cortland | GAAP | Trumbull | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Coshocton | GAAP | Coshocton | | | | | | | | | | | | | | | | | | 4 | 4 | Final |



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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cuyahoga Falls | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Dayton | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Deer Park | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Defiance | GAAP | Defiance | | | | | | | | | | | | | | | | | | 3 | 0 | Final |
| Delaware | GAAP | Delaware | | | | | | | | | | | | | | | | | | 1 | 0 | Final |
| Delphos | GAAP | Allen | | | | | | | | | | | | | | | | | | 0 | 0 | Incomplete Data |
| Dover | GAAP | Tuscarawas | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Dublin | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 4 | Final |
| East Cleveland | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 5 | 3 | Final * |
| East Liverpool | GAAP | Columbiana | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Eastlake | GAAP | Lake | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Eaton | GAAP | Preble | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Elyria | GAAP | Lorain | | | | | | | | | | | | | | | | | | 2 | 4 | Final |
| Englewood | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Euclid | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 2 | 0 | Final |
| Fairborn | GAAP | Greene | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Fairfield | GAAP | Butler | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Fairlawn | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Fairview Park | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Findlay | GAAP | Hancock | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Forest Park | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Fostoria | GAAP | Seneca | | | | | | | | | | | | | | | | | | 4 | 1 | Final |
| Franklin | GAAP | Warren | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Fremont | GAAP | Sandusky | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Gahanna | GAAP | Franklin | | | | | | | | | | | | | | | | | | 1 | 4 | Final |
| Galion | GAAP | Crawford | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Garfield Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 1 | Preliminary |



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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Geneva | GAAP | Ashtabula | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Germantown | Cash | Montgomery | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Girard | GAAP | Trumbull | | | | | | | | | | | | | | | | | | 2 | 1 | Final * |
| Grandview Heights | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Green | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Greenville | GAAP | Darke | | | | | | | | | | | | | | | | | | 2 | 2 | Final |
| Grove City | GAAP | Franklin | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Groveport | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Hamilton | GAAP | Butler | | | | | | | | | | | | | | | | | | 2 | 3 | Final |
| Harrison | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Heath | GAAP | Licking | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Highland Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 3 | Final |
| Hilliard | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Hillsboro | GAAP | Highland | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Hubbard | GAAP | Trumbull | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Huber Heights | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Hudson | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Huron | GAAP | Erie | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Independence | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Ironton | Cash | Lawrence | | | | | | | | | | | | | | | | | | 0 | 0 | Incomplete Data |
| Jackson | GAAP | Jackson | | | | | | | | | | | | | | | | | | 1 | 4 | Final |
| Kent | GAAP | Portage | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Kenton | Cash | Hardin | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Kettering | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Kirtland | GAAP | Lake | | | | | | | | | | | | | | | | | | 5 | 0 | Final |
| Lakewood | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 2 | 1 | Final |
| Lancaster | GAAP | Fairfield | | | | | | | | | | | | | | | | | | 0 | 0 | Final |



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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Lebanon | GAAP | Warren | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Lima | GAAP | Allen | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Logan | GAAP | Hocking | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| London | GAAP | Madison | | | | | | | | | | | | | | | | | | 0 | 5 | Final |
| Lorain | GAAP | Lorain | | | | | | | | | | | | | | | | | | 3 | 1 | Final |
| Louisville | GAAP | Stark | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Loveland | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Lyndhurst | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Macedonia | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Madeira | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Mansfield | GAAP | Richland | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Maple Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Marietta | GAAP | Washington | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Marion | GAAP | Marion | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Martins Ferry | GAAP | Belmont | | | | | | | | | | | | | | | | | | 0 | 7 | Final |
| Marysville | GAAP | Union | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Mason | GAAP | Warren | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Massillon | GAAP | Stark | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Maumee | GAAP | Lucas | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Mayfield Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Medina | GAAP | Medina | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Mentor | GAAP | Lake | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Mentor-on-the-Lake | GAAP | Lake | | | | | | | | | | | | | | | | | | 1 | 0 | Final |
| Miamisburg | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Middleburg Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Middletown | GAAP | Butler | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Milford | GAAP | Clermont | | | | | | | | | | | | | | | | | | 2 | 1 | Final |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Monroe | GAAP | Butler | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Montgomery | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Moraine | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Mount Vernon | GAAP | Knox | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Mt. Healthy | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Munroe Falls | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Napoleon | GAAP | Henry | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Nelsonville | GAAP | Athens | | | | | | | | | | | | | | | | | | 3 | 6 | Final |
| New Albany | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| New Carlisle | GAAP | Clark | | | | | | | | | | | | | | | | | | 1 | 2 | Final * |
| New Franklin | GAAP | Summit | | | | | | | | | | | | | | | | | | 3 | 2 | Final |
| New Philadelphia | GAAP | Tuscarawas | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Newark | GAAP | Licking | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Niles | GAAP | Trumbull | | | | | | | | | | | | | | | | | | 0 | 0 | Final * |
| North Canton | GAAP | Stark | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| North College Hill | Cash | Hamilton | | | | | | | | | | | | | | | | | | 9 | 2 | Final |
| North Olmsted | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| North Ridgeville | GAAP | Lorain | | | | | | | | | | | | | | | | | | 1 | 3 | Final |
| North Royalton | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Northwood | GAAP | Wood | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Norton | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Norwalk | GAAP | Huron | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Norwood | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 4 | 2 | Final |
| Oakwood | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Oberlin | GAAP | Lorain | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Olmsted Falls | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 4 | Final |
| Ontario | GAAP | Richland | | | | | | | | | | | | | | | | | | 1 | 3 | Final |



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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Oregon | GAAP | Lucas | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Orrville | GAAP | Wayne | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Oxford | GAAP | Butler | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Painesville | GAAP | Lake | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Parma | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 5 | Final |
| Parma Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 7 | 3 | Final |
| Pataskala | GAAP | Licking | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Pepper Pike | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Perrysburg | GAAP | Wood | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Pickerington | GAAP | Fairfield | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Piqua | GAAP | Miami | | | | | | | | | | | | | | | | | | 2 | 0 | Final |
| Port Clinton | Cash | Ottawa | | | | | | | | | | | | | | | | | | 0 | 0 | Incomplete Data |
| Portsmouth | GAAP | Scioto | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Powell | GAAP | Delaware | | | | | | | | | | | | | | | | | | 5 | 0 | Final |
| Ravenna | GAAP | Portage | | | | | | | | | | | | | | | | | | 0 | 2 | Final * |
| Reading | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Reynoldsburg | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Richmond Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Rittman | GAAP | Wayne | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Riverside | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 5 | 2 | Final |
| Rocky River | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 4 | Final |
| Rossford | GAAP | Wood | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Salem | GAAP | Columbiana | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Sandusky | GAAP | Erie | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Seven Hills | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Shaker Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Sharonville | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 1 | Final |



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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sheffield Lake | GAAP | Lorain | | | | | | | | | | | | | | | | | | 1 | 3 | Final |
| Shelby | GAAP | Richland | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Sidney | GAAP | Shelby | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Solon | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| South Euclid | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Springboro | GAAP | Warren | | | | | | | | | | | | | | | | | | 1 | 1 | Final |
| Springdale | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Springfield | GAAP | Clark | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| St. Clairsville | GAAP | Belmont | | | | | | | | | | | | | | | | | | 0 | 2 | Final * |
| St. Marys | GAAP | Auglaize | | | | | | | | | | | | | | | | | | 2 | 4 | Final |
| Steubenville | GAAP | Jefferson | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Stow | GAAP | Summit | | | | | | | | | | | | | | | | | | 3 | 1 | Final |
| Streetsboro | GAAP | Portage | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Strongsville | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Struthers | Cash | Mahoning | | | | | | | | | | | | | | | | | | 3 | 5 | Final * |
| Sylvania | GAAP | Lucas | | | | | | | | | | | | | | | | | | 0 | 1 | Final * |
| Tallmadge | GAAP | Summit | | | | | | | | | | | | | | | | | | 2 | 1 | Final |
| the Village of Indian Hill | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Tiffin | GAAP | Seneca | | | | | | | | | | | | | | | | | | 2 | 1 | Final |
| Tipp City | GAAP | Miami | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Toledo | GAAP | Lucas | | | | | | | | | | | | | | | | | | 3 | 2 | Final |
| Toronto | GAAP | Jefferson | | | | | | | | | | | | | | | | | | 0 | 0 | Final * |
| Trenton | GAAP | Butler | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Trotwood | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Troy | GAAP | Miami | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Twinsburg | GAAP | Summit | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Uhrichsville | GAAP | Tuscarawas | | | | | | | | | | | | | | | | | | 1 | 0 | Final * |



Run Date: 10/9/2026 12:34:53 AM

OHIO AUDITOR OF STATE
KEITH FABER

Financial Health Indicators

# FHI - 2019 - 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Union | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 3 | 0 | Final |
| University Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Upper Arlington | GAAP | Franklin | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Upper Sandusky | GAAP | Wyandot | | | | | | | | | | | | | | | | | | 1 | 5 | Final |
| Urbana | GAAP | Champaign | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Van Wert | Cash | Van Wert | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Vandalia | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Vermilion | GAAP | Erie | | | | | | | | | | | | | | | | | | 0 | 2 | Final * |
| Wadsworth | GAAP | Medina | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Wapakoneta | GAAP | Auglaize | | | | | | | | | | | | | | | | | | 1 | 3 | Final |
| Warren | GAAP | Trumbull | | | | | | | | | | | | | | | | | | 3 | 2 | Final |
| Warrensville Heights | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 2 | 2 | Final |
| Washington Court House | GAAP | Fayette | | | | | | | | | | | | | | | | | | 3 | 1 | Final |
| Waterville | GAAP | Lucas | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Wauseon | GAAP | Fulton | | | | | | | | | | | | | | | | | | 6 | 3 | Final * |
| Wellston | GAAP | Jackson | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| West Carrollton | GAAP | Montgomery | | | | | | | | | | | | | | | | | | 5 | 1 | Final |
| Westerville | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Westlake | GAAP | Cuyahoga | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Whitehall | GAAP | Franklin | | | | | | | | | | | | | | | | | | 5 | 3 | Final |
| Wickliffe | GAAP | Lake | | | | | | | | | | | | | | | | | | 0 | 3 | Final |
| Willard | GAAP | Huron | | | | | | | | | | | | | | | | | | 1 | 2 | Final |
| Willoughby | GAAP | Lake | | | | | | | | | | | | | | | | | | 0 | 2 | Final |
| Willoughby Hills | GAAP | Lake | | | | | | | | | | | | | | | | | | 0 | 0 | Final |
| Willowick | GAAP | Lake | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Wilmington | GAAP | Clinton | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Wooster | GAAP | Wayne | | | | | | | | | | | | | | | | | | 0 | 2 | Final |



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# FHI - 2019 - 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Worthington | GAAP | Franklin | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Wyoming | GAAP | Hamilton | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Xenia | GAAP | Greene | | | | | | | | | | | | | | | | | | 0 | 1 | Final |
| Youngstown | GAAP | Mahoning | | | | | | | | | | | | | | | | | | 3 | 2 | Final * |
| Zanesville | GAAP | Muskingum | | | | | | | | | | | | | | | | | | 0 | 2 | Final |

**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.