



FHI - 2020 - City GAAP - At-A-Glance Analysis

237 City GAAP Entities

FHI Analysis – To assist with analysis of the entity’s overall financial health, the graph below presents the current year FHIs in color-order beginning with the number of critical outlook (red) FHIs on the left, followed by the number of cautionary outlook (yellow) FHIs, positive outlook (green) FHIs and not applicable (black) FHIs. Please refer to the information blocks below to determine if the FHIs indicate the entity may be experiencing fiscal stress or, without a course correction, may experience fiscal stress in two to three years.

If ALL blocks to the left of this line are critical outlook (red) FHIs, the entity may be experiencing fiscal stress.

If ALL blocks to the left of this line are either critical outlook (red) or cautionary outlook (yellow) FHIs, the entity may experience fiscal stress in two to three years.

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Akron	GAAP	Summit	Red	Red	Red	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	0	Final
Alliance	GAAP	Stark	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Amherst	GAAP	Lorain	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Ashland	GAAP	Ashland	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Ashtabula	GAAP	Ashtabula	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Athens	GAAP	Athens	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Aurora	GAAP	Portage	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Avon	GAAP	Lorain	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	0	Final
Avon Lake	GAAP	Lorain	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Barberton	GAAP	Summit	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Bay Village	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Beachwood	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Beavercreek	GAAP	Greene	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Bedford	GAAP	Cuyahoga	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Bedford Heights	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Bellbrook	GAAP	Greene	Red	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	0	Final
Bellefontaine	GAAP	Logan	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Bellevue	GAAP	Huron	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Belpre	GAAP	Washington	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Berea	GAAP	Cuyahoga	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Bexley	GAAP	Franklin	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Blue Ash	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Bowling Green	GAAP	Wood	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	2	Final
Brecksville	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Broadview Heights	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Brook Park	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Brooklyn	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Brookville	GAAP	Montgomery	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Brunswick	GAAP	Medina	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Bryan	GAAP	Williams	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Bucyrus	GAAP	Crawford	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Cambridge	GAAP	Guernsey	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Campbell	GAAP	Mahoning	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Canal Fulton	GAAP	Stark	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Canal Winchester	GAAP	Franklin	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Canfield	GAAP	Mahoning	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Canton	GAAP	Stark	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Celina	GAAP	Mercer	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Centerville	GAAP	Montgomery	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Chardon	GAAP	Geauga	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Cheviot	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Chillicothe	GAAP	Ross	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	6	Final
Cincinnati	GAAP	Hamilton	Red	Red	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	6	1	Final
Circleville	GAAP	Pickaway	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Clayton	GAAP	Montgomery	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Cleveland	GAAP	Cuyahoga	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Cleveland Heights	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Clyde	GAAP	Sandusky	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Columbiana	GAAP	Columbiana	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final *
Columbus	GAAP	Franklin	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Conneaut	GAAP	Ashtabula	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Cortland	GAAP	Trumbull	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Coshocton	GAAP	Coshocton	Red	Red	Red	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	8	2	Final
Cuyahoga Falls	GAAP	Summit	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Dayton	GAAP	Montgomery	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Deer Park	GAAP	Hamilton	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status	
Defiance	GAAP	Defiance	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Delaware	GAAP	Delaware	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Dover	GAAP	Tuscarawas	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Dublin	GAAP	Franklin	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
East Cleveland	GAAP	Cuyahoga	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	2	Final *
East Liverpool	GAAP	Columbiana	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Eastlake	GAAP	Lake	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Eaton	GAAP	Preble	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Elyria	GAAP	Lorain	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Englewood	GAAP	Montgomery	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Euclid	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Fairborn	GAAP	Greene	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Fairfield	GAAP	Butler	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Fairlawn	GAAP	Summit	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Fairview Park	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Findlay	GAAP	Hancock	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Forest Park	GAAP	Hamilton	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Fostoria	GAAP	Seneca	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Franklin	GAAP	Warren	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Fremont	GAAP	Sandusky	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Gahanna	GAAP	Franklin	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Galion	GAAP	Crawford	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Geneva	GAAP	Ashtabula	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Girard	GAAP	Trumbull	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final *
Grandview Heights	GAAP	Franklin	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Green	GAAP	Summit	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Greenville	GAAP	Darke	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Grove City	GAAP	Franklin	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Groveport	GAAP	Franklin	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Hamilton	GAAP	Butler	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Harrison	GAAP	Hamilton	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Heath	GAAP	Licking	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Highland Heights	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Hilliard	GAAP	Franklin	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Hillsboro	GAAP	Highland	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Hubbard	GAAP	Trumbull	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Huber Heights	GAAP	Montgomery	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	6	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Hudson	GAAP	Summit	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Huron	GAAP	Erie	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Independence	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Jackson	GAAP	Jackson	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Final
Kent	GAAP	Portage	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Kettering	GAAP	Montgomery	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Kirtland	GAAP	Lake	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Lakewood	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Lancaster	GAAP	Fairfield	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Lebanon	GAAP	Warren	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Lima	GAAP	Allen	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Logan	GAAP	Hocking	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
London	GAAP	Madison	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Lorain	GAAP	Lorain	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Louisville	GAAP	Stark	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Loveland	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Lyndhurst	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Macedonia	GAAP	Summit	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Madeira	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	1	Final
Mansfield	GAAP	Richland	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Maple Heights	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Marietta	GAAP	Washington	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Marion	GAAP	Marion	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Martins Ferry	GAAP	Belmont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Marysville	GAAP	Union	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Mason	GAAP	Warren	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Massillon	GAAP	Stark	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Maumee	GAAP	Lucas	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Mayfield Heights	GAAP	Cuyahoga	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Medina	GAAP	Medina	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Mentor	GAAP	Lake	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Mentor-on-the-Lake	GAAP	Lake	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Miamisburg	GAAP	Montgomery	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Middleburg Heights	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Middletown	GAAP	Butler	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Milford	GAAP	Clermont	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Monroe	GAAP	Butler	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Montgomery	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Moraine	GAAP	Montgomery	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Mount Vernon	GAAP	Knox	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Mt. Healthy	GAAP	Hamilton	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Munroe Falls	GAAP	Summit	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Napoleon	GAAP	Henry	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Nelsonville	GAAP	Athens	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
New Albany	GAAP	Franklin	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
New Carlisle	GAAP	Clark	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final *
New Franklin	GAAP	Summit	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
New Philadelphia	GAAP	Tuscarawas	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Newark	GAAP	Licking	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Niles	GAAP	Trumbull	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final *
North Canton	GAAP	Stark	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
North Olmsted	GAAP	Cuyahoga	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
North Ridgeville	GAAP	Lorain	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
North Royalton	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Northwood	GAAP	Wood	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Norton	GAAP	Summit	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Norwalk	GAAP	Huron	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Norwood	GAAP	Hamilton	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	2	Final
Oakwood	GAAP	Montgomery	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Oberlin	GAAP	Lorain	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Olmsted Falls	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Ontario	GAAP	Richland	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Oregon	GAAP	Lucas	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Orrville	GAAP	Wayne	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Oxford	GAAP	Butler	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Painesville	GAAP	Lake	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Parma	GAAP	Cuyahoga	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Parma Heights	GAAP	Cuyahoga	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	0	Final *
Pataskala	GAAP	Licking	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Pepper Pike	GAAP	Cuyahoga	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Perrysburg	GAAP	Wood	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Pickerington	GAAP	Fairfield	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Piqua	GAAP	Miami	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Portsmouth	GAAP	Scioto	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status	
Powell	GAAP	Delaware	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Ravenna	GAAP	Portage	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Reading	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Richmond Heights	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Rittman	GAAP	Wayne	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Riverside	GAAP	Montgomery	Red	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	3	Final
Rocky River	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Rossford	GAAP	Wood	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Salem	GAAP	Columbiana	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Sandusky	GAAP	Erie	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Seven Hills	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Shaker Heights	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Sharonville	GAAP	Hamilton	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	2	Final
Sheffield Lake	GAAP	Lorain	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Shelby	GAAP	Richland	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Sidney	GAAP	Shelby	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Solon	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
South Euclid	GAAP	Cuyahoga	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Springboro	GAAP	Warren	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Springdale	GAAP	Hamilton	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Springfield	GAAP	Clark	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	0	3	Final
St. Clairsville	GAAP	Belmont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final *
St. Marys	GAAP	Auglaize	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Steubenville	GAAP	Jefferson	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Stow	GAAP	Summit	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Streetsboro	GAAP	Portage	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Strongsville	GAAP	Cuyahoga	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Sylvania	GAAP	Lucas	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final *
Tallmadge	GAAP	Summit	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
the Village of Indian Hill	GAAP	Hamilton	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Tiffin	GAAP	Seneca	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Tipp City	GAAP	Miami	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Toledo	GAAP	Lucas	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Toronto	GAAP	Jefferson	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final *
Trenton	GAAP	Butler	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Trotwood	GAAP	Montgomery	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Troy	GAAP	Miami	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Twinsburg	GAAP	Summit	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Uhrichsville	GAAP	Tuscarawas	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Union	GAAP	Montgomery	Red	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	0	Final
University Heights	GAAP	Cuyahoga	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Upper Arlington	GAAP	Franklin	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	0	Final
Upper Sandusky	GAAP	Wyandot	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Urbana	GAAP	Champaign	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Vandalia	GAAP	Montgomery	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Vermilion	GAAP	Erie	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final *
Wadsworth	GAAP	Medina	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Wapakoneta	GAAP	Auglaize	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Warren	GAAP	Trumbull	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Warrensville Heights	GAAP	Cuyahoga	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Washington Court House	GAAP	Fayette	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	0	Final
Waterville	GAAP	Lucas	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Wauseon	GAAP	Fulton	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final *
Wellston	GAAP	Jackson	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
West Carrollton	GAAP	Montgomery	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	2	Final
Westerville	GAAP	Franklin	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Westlake	GAAP	Cuyahoga	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Whitehall	GAAP	Franklin	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	1	Final
Wickliffe	GAAP	Lake	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Willard	GAAP	Huron	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Willoughby	GAAP	Lake	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Willoughby Hills	GAAP	Lake	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Willowick	GAAP	Lake	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Wilmington	GAAP	Clinton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Wooster	GAAP	Wayne	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Worthington	GAAP	Franklin	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Wyoming	GAAP	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Xenia	GAAP	Greene	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Youngstown	GAAP	Mahoning	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	1	Final *
Zanesville	GAAP	Muskingum	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	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.

* - 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.

Note: This report **only** reflects entities in the Final or Pending – Final statuses for the reporting year. It does not reflect entities in the Not Started, In Progress, Pending, Preliminary or Incomplete Data statuses. To determine the status of a specific entity not listed on this report, please refer to the Summary Heat Map for this entity type for the reporting year.

FHI - 2020 - City Cash - At-A-Glance Analysis

FHI Analysis – To assist with analysis of the entity’s overall financial health, the graph below presents the current year FHIs in color-order beginning with the number of critical outlook (red) FHIs on the left, followed by the number of cautionary outlook (yellow) FHIs, positive outlook (green) FHIs and not applicable (black) FHIs. Please refer to the information blocks below to determine if the FHIs indicate the entity may be experiencing fiscal stress or, without a course correction, may experience fiscal stress in two to three years.

If ALL blocks to the left of this line are critical outlook (red) FHIs, the entity may be experiencing fiscal stress.

If ALL blocks to the left of this line are either critical outlook (red) or cautionary outlook (yellow) FHIs, the entity may experience fiscal stress in two to three years.

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Germantown	Cash	Montgomery	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	4	Final
Kenton	Cash	Hardin	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
North College Hill	Cash	Hamilton	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Struthers	Cash	Mahoning	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final *
Van Wert	Cash	Van Wert	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	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.

* - 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.

Note: This report **only** reflects entities in the Final or Pending – Final statuses for the reporting year. It does not reflect entities in the Not Started, In Progress, Pending, Preliminary or Incomplete Data statuses. To determine the status of a specific entity not listed on this report, please refer to the Summary Heat Map for this entity type for the reporting year.