OHIO AUDITOR OF STATE
KEITH FABER

Financial Health Indicators

FHI - 2021 - City GAAP - At-A-Glance Analysis

238 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	5	2	Final
Alliance	GAAP	Stark	4	1	Final
Amherst	GAAP	Lorain	0	2	Final
Ashland	GAAP	Ashland	1	1	Final
Ashtabula	GAAP	Ashtabula	0	2	Final
Athens	GAAP	Athens	0	0	Final
Aurora	GAAP	Portage	0	0	Final
Avon	GAAP	Lorain	2	0	Final
Avon Lake	GAAP	Lorain	1	3	Final
Barberton	GAAP	Summit	1	2	Final
Bay Village	GAAP	Cuyahoga	1	2	Final
Beachwood	GAAP	Cuyahoga	0	2	Final
Beavercreek	GAAP	Greene	1	0	Final
Bedford	GAAP	Cuyahoga	1	1	Final
Bedford Heights	GAAP	Cuyahoga	1	0	Final
Bellbrook	GAAP	Greene	1	1	Final
Bellefontaine	GAAP	Logan	1	3	Final
Bellevue	GAAP	Huron	0	1	Final
Belpre	GAAP	Washington	1	1	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Berea	GAAP	Cuyahoga																		1	3	Final
Bexley	GAAP	Franklin																		0	1	Final
Blue Ash	GAAP	Hamilton																		0	1	Final
Bowling Green	GAAP	Wood																		4	2	Final
Brecksville	GAAP	Cuyahoga																		1	0	Final
Broadview Heights	GAAP	Cuyahoga																		1	2	Final
Brook Park	GAAP	Cuyahoga																		0	2	Final
Brooklyn	GAAP	Cuyahoga																		0	4	Final
Brookville	GAAP	Montgomery																		2	1	Final
Brunswick	GAAP	Medina																		0	2	Final
Bryan	GAAP	Williams																		1	3	Final
Bucyrus	GAAP	Crawford																		0	4	Final
Cambridge	GAAP	Guernsey																		1	3	Final
Campbell	GAAP	Mahoning																		1	4	Final
Canal Fulton	GAAP	Stark																		0	0	Final
Canal Winchester	GAAP	Franklin																		0	0	Final
Canfield	GAAP	Mahoning																		1	1	Final
Canton	GAAP	Stark																		1	2	Final
Carlisle	GAAP	Warren						GAAP												0	0	Final
Celina	GAAP	Mercer																		0	1	Final
Centerville	GAAP	Montgomery																		0	2	Final
Chardon	GAAP	Geauga																		0	0	Final
Cheviot	GAAP	Hamilton																		0	3	Final
Chillicothe	GAAP	Ross																		1	1	Final
Cincinnati	GAAP	Hamilton																		1	2	Final
Circleville	GAAP	Pickaway																		0	1	Final
Clayton	GAAP	Montgomery																		0	1	Final
Cleveland	GAAP	Cuyahoga																		1	1	Final
Cleveland Heights	GAAP	Cuyahoga																		0	1	Final
Clyde	GAAP	Sandusky																		0	1	Final
Columbiana	GAAP	Columbiana																		0	1	Final *
Columbus	GAAP	Franklin																		1	3	Final
Conneaut	GAAP	Ashtabula																		1	5	Final
Cortland	GAAP	Trumbull																		0	4	Final
Coshocton	GAAP	Coshocton																		7	0	Final
Cuyahoga Falls	GAAP	Summit																		0	0	Final
Dayton	GAAP	Montgomery																		1	1	Final

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

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Hudson	GAAP	Summit																		0	2	Final
Huron	GAAP	Erie																		0	0	Final
Independence	GAAP	Cuyahoga																		0	3	Final
Jackson	GAAP	Jackson																		0	3	Final
Kent	GAAP	Portage																		0	1	Final
Kettering	GAAP	Montgomery																		0	1	Final
Kirtland	GAAP	Lake																		3	1	Final
Lakewood	GAAP	Cuyahoga																		1	2	Final
Lancaster	GAAP	Fairfield																		0	1	Final
Lebanon	GAAP	Warren																		0	1	Final
Lima	GAAP	Allen																		0	3	Final
Logan	GAAP	Hocking																		0	2	Final
London	GAAP	Madison																		0	1	Final
Lorain	GAAP	Lorain																		2	1	Final
Louisville	GAAP	Stark																		0	0	Final
Loveland	GAAP	Hamilton																		0	1	Final
Lyndhurst	GAAP	Cuyahoga																		0	2	Final
Macedonia	GAAP	Summit																		0	1	Final
Madeira	GAAP	Hamilton																		0	0	Final
Mansfield	GAAP	Richland																		0	3	Final
Maple Heights	GAAP	Cuyahoga																		0	3	Final
Marietta	GAAP	Washington																		1	4	Final
Martins Ferry	GAAP	Belmont																		0	5	Final
Marysville	GAAP	Union																		1	4	Final
Mason	GAAP	Warren																		0	0	Final
Massillon	GAAP	Stark																		1	2	Final
Maumee	GAAP	Lucas																		0	1	Final
Mayfield Heights	GAAP	Cuyahoga																		0	1	Final
Medina	GAAP	Medina																		1	4	Final
Mentor	GAAP	Lake																		0	1	Final
Mentor-on-the-Lake	GAAP	Lake																		0	3	Final
Miamisburg	GAAP	Montgomery																		1	0	Final
Middleburg Heights	GAAP	Cuyahoga																		1	0	Final
Middletown	GAAP	Butler																		1	1	Final
Milford	GAAP	Clermont																		0	2	Final
Monroe	GAAP	Butler																		0	1	Final
Montgomery	GAAP	Hamilton																		1	1	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Moraine	GAAP	Montgomery																		2	0	Final
Mount Vernon	GAAP	Knox																		0	2	Final
Mt. Healthy	GAAP	Hamilton																		0	0	Final
Munroe Falls	GAAP	Summit																		0	1	Final
Napoleon	GAAP	Henry																		1	0	Final
Nelsonville	GAAP	Athens																		0	1	Final
New Albany	GAAP	Franklin																		0	1	Final
New Carlisle	GAAP	Clark																		0	1	Final *
New Franklin	GAAP	Summit																		0	1	Final
New Philadelphia	GAAP	Tuscarawas																		1	4	Final
Newark	GAAP	Licking																		0	3	Final
Niles	GAAP	Trumbull																		0	0	Final *
North Canton	GAAP	Stark																		3	3	Final
North Olmsted	GAAP	Cuyahoga																		2	2	Final
North Ridgeville	GAAP	Lorain																		0	2	Final
North Royalton	GAAP	Cuyahoga																		0	0	Final
Northwood	GAAP	Wood																		0	1	Final
Norton	GAAP	Summit																		0	1	Final
Norwalk	GAAP	Huron																		0	2	Final
Norwood	GAAP	Hamilton																		5	4	Final
Oakwood	GAAP	Montgomery																		0	1	Final
Oberlin	GAAP	Lorain																		2	3	Final
Obetz	GAAP	Franklin																		0	0	Final
Olmsted Falls	GAAP	Cuyahoga																		1	0	Final
Ontario	GAAP	Richland																		0	1	Final
Oregon	GAAP	Lucas																		1	1	Final
Orrville	GAAP	Wayne																		0	0	Final
Oxford	GAAP	Butler																		0	0	Final
Painesville	GAAP	Lake																		0	3	Final
Parma	GAAP	Cuyahoga																		2	2	Final
Parma Heights	GAAP	Cuyahoga																		2	1	Final *
Pataskala	GAAP	Licking																		0	1	Final
Pepper Pike	GAAP	Cuyahoga																		0	1	Final
Perrysburg	GAAP	Wood																		0	0	Final
Pickerington	GAAP	Fairfield																		1	1	Final
Piqua	GAAP	Miami																		0	1	Final
Portsmouth	GAAP	Scioto																		0	1	Final

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

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Troy	GAAP	Miami																		0	0	Final
Twinsburg	GAAP	Summit																		0	1	Final
Uhrichsville	GAAP	Tuscarawas																		0	1	Final
Union	GAAP	Montgomery																		4	1	Final
University Heights	GAAP	Cuyahoga																		0	3	Final
Upper Arlington	GAAP	Franklin																		2	1	Final
Upper Sandusky	GAAP	Wyandot																		1	2	Final
Urbana	GAAP	Champaign																		1	3	Final
Vandalia	GAAP	Montgomery																		0	1	Final
Vermilion	GAAP	Erie																		1	0	Final *
Wadsworth	GAAP	Medina																		0	0	Final
Wapakoneta	GAAP	Auglaize																		0	1	Final
Warren	GAAP	Trumbull																		0	2	Final
Warrensville Heights	GAAP	Cuyahoga																		1	0	Final
Washington Court House	GAAP	Fayette																		2	2	Final
Waterville	GAAP	Lucas																		0	1	Final
Wauseon	GAAP	Fulton																		0	0	Final *
Wellston	GAAP	Jackson																		0	3	Final
West Carrollton	GAAP	Montgomery																		6	1	Final
Westerville	GAAP	Franklin																		0	0	Final
Westlake	GAAP	Cuyahoga																		0	1	Final
Whitehall	GAAP	Franklin																		3	2	Final
Wickliffe	GAAP	Lake																		0	0	Final
Willard	GAAP	Huron																		1	2	Final
Willoughby	GAAP	Lake																		0	3	Final
Willoughby Hills	GAAP	Lake																		0	0	Final
Willowick	GAAP	Lake																		1	1	Final
Wilmington	GAAP	Clinton																		0	1	Final
Wooster	GAAP	Wayne																		0	1	Final
Worthington	GAAP	Franklin																		0	1	Final
Wyoming	GAAP	Hamilton																		0	0	Final
Xenia	GAAP	Greene																		0	0	Final
Youngstown	GAAP	Mahoning																		0	3	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.

***** - 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 - 2021 - City Cash - At-A-Glance Analysis

6 City Cash & Modified Cash 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.

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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																	0	0	Final
Kenton	Cash	Hardin																	0	0	Final
North College Hill	Cash	Hamilton																	1	0	Final
Port Clinton	Cash	Ottawa																	0	0	Final *
Struthers	Cash	Mahoning																	1	3	Final *
Van Wert	Cash	Van Wert																	0	0	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.