



FHI - 2023 - School GAAP - At-A-Glance Analysis

472 School 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
Adams/Ohio Valley Local	GAAP	Adams	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final *
Adena Local	GAAP	Ross	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Akron City	GAAP	Summit	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Alliance City	GAAP	Stark	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Amanda-Clearcreek Local	GAAP	Fairfield	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Amherst Exempted Village	GAAP	Lorain	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Anthony Wayne Local	GAAP	Lucas	Red	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	1	Final
Apollo Career Center	GAAP	Allen	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Arcadia Local	GAAP	Hancock	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Archbold Area Local	GAAP	Fulton	Red	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	4	Final
Arlington Local	GAAP	Hancock	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Ashland Co-West Holmes Joint Vocational	GAAP	Ashland	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final
Ashtabula Area City	GAAP	Ashtabula	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	4	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status				
Ashtabula Technical and Career Center	GAAP	Ashtabula	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final		
Athens City	GAAP	Athens	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final	
Auburn Vocational	GAAP	Lake	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final	
Aurora City	GAAP	Portage	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Austintown Local	GAAP	Mahoning	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	3	Final	
Avon Lake City	GAAP	Lorain	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	5	Final	
Avon Local	GAAP	Lorain	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final	
Barberton City	GAAP	Summit	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final	
Barnesville Exempted Village	GAAP	Belmont	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Batavia Local	GAAP	Clermont	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	4	2	Final	
Bay Village City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Beachwood City	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Beaver Local	GAAP	Columbiana	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final	
Beavercreek City	GAAP	Greene	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final	
Bedford City	GAAP	Cuyahoga	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	3	Final	
Bellaire Local	GAAP	Belmont	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final	
Bellbrook-Sugarcreek Local	GAAP	Greene	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final	
Bellevue City	GAAP	Huron	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	3	Final
Belmont-Harrison Vocational	GAAP	Belmont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Belpre City	GAAP	Washington	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Berea City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Berkshire Local	GAAP	Geauga	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	3	Final
Bexley City	GAAP	Franklin	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final	
Big Walnut Local	GAAP	Delaware	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final	
Black River Local	GAAP	Medina	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Black	Black	2	7	Final	
Blanchester Local	GAAP	Clinton	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final	
Bloom Vernon Local	GAAP	Scioto	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Bloom-Carroll Local	GAAP	Fairfield	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final
Bloomfield-Mespo Local	GAAP	Trumbull	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final	
Boardman Local	GAAP	Mahoning	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Bowling Green City	GAAP	Wood	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final
Brecksville-Broadview Heights City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Bridgeport Exempted Village	GAAP	Belmont	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Bristol Local	GAAP	Trumbull	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Brookfield Local	GAAP	Trumbull	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Brooklyn City	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Brookville Local	GAAP	Montgomery	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Brown Local	GAAP	Carroll	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Brunswick City	GAAP	Medina	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Buckeye Central Local	GAAP	Crawford	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Buckeye Joint Vocational	GAAP	Tuscarawas	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Buckeye Local	GAAP	Ashtabula	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Buckeye Local	GAAP	Medina	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Buckeye Valley Local	GAAP	Delaware	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Bucyrus City	GAAP	Crawford	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Butler Technology and Career Development Schools	GAAP	Butler	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Caldwell Exempted Village	GAAP	Noble	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Cambridge City	GAAP	Guernsey	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Campbell City	GAAP	Mahoning	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Canal Winchester Local	GAAP	Franklin	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Canfield Local	GAAP	Mahoning	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Canton City	GAAP	Stark	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Canton Local	GAAP	Stark	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Cardinal Local	GAAP	Geauga	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Cardington-Lincoln Local	GAAP	Morrow	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final
Career and Technology Education Centers of Licking	GAAP	Licking	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Carlisle Local	GAAP	Warren	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Carrollton Exempted Village	GAAP	Carroll	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Centerville City	GAAP	Montgomery	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	4	Final
Chagrin Falls Exempted Village	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Champion Local	GAAP	Trumbull	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Chesapeake Union Exempted Village	GAAP	Lawrence	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Chillicothe City	GAAP	Ross	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Chippewa Local	GAAP	Wayne	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Cincinnati City	GAAP	Hamilton	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Circleville City	GAAP	Pickaway	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Clark-Shawnee Local	GAAP	Clark	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final
Clay Local	GAAP	Scioto	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Claymont City	GAAP	Tuscarawas	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Clear Fork Valley Local	GAAP	Richland	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Clermont Northeastern Local	GAAP	Clermont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Cleveland Heights-University Heights City	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Cleveland Municipal	GAAP	Cuyahoga	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Clinton Massie Local	GAAP	Clinton	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	3	Final
Cloverleaf Local	GAAP	Medina	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Clyde-Green Springs Exempted Village	GAAP	Sandusky	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Collins Career Center	GAAP	Lawrence	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Colonel Crawford Local	GAAP	Crawford	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Columbia Local	GAAP	Lorain	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Columbiana Career and Technology Center	GAAP	Columbiana	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Columbiana Exempted Village	GAAP	Columbiana	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Columbus City	GAAP	Franklin	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Conneaut Area City	GAAP	Ashtabula	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Conotton Valley Union Local	GAAP	Carroll	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Copley-Fairlawn City	GAAP	Summit	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Coshocton Career Center	GAAP	Coshocton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Coshocton City	GAAP	Coshocton	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Coventry Local	GAAP	Summit	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
Crestview Local	GAAP	Columbiana	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Crestview Local	GAAP	Richland	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Crestwood Local	GAAP	Portage	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Cuyahoga Falls City	GAAP	Summit	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Cuyahoga Heights Local	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Cuyahoga Valley Career Center	GAAP	Cuyahoga	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Dalton Local	GAAP	Wayne	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Dawson-Bryant Local	GAAP	Lawrence	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Dayton City	GAAP	Montgomery	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Deer Park Community City	GAAP	Hamilton	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Delaware Area Career Center	GAAP	Delaware	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Delaware City	GAAP	Delaware	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Delphos City	GAAP	Allen	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Dover City	GAAP	Tuscarawas	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Dublin City	GAAP	Franklin	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
East Cleveland City	GAAP	Cuyahoga	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final *
East Clinton Local	GAAP	Clinton	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	4	Final
East Guernsey Local	GAAP	Guernsey	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
East Holmes Local	GAAP	Holmes	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
East Knox Local	GAAP	Knox	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
East Liverpool City	GAAP	Columbiana	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
East Muskingum Local	GAAP	Muskingum	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
East Palestine City	GAAP	Columbiana	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Eastern Local	GAAP	Brown	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Eastern Local	GAAP	Meigs	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Eastland-Fairfield Career and Technical Schools	GAAP	Franklin	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Eastwood Local	GAAP	Wood	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Edgewood City	GAAP	Butler	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	4	Final
Edison Local	GAAP	Jefferson	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
EHOVE Career Center	GAAP	Erie	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Elgin Local	GAAP	Marion	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		
Elyria City	GAAP	Lorain	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final
Euclid City	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final
Fairbanks Local	GAAP	Union	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final
Fairborn City	GAAP	Greene	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final
Fairfield City	GAAP	Butler	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	4	Final
Fairfield Local	GAAP	Highland	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final
Fairfield Union Local	GAAP	Fairfield	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	0	Final
Fairland Local	GAAP	Lawrence	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	2	Final
Fairless Local	GAAP	Stark	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final
Fairview Park City	GAAP	Cuyahoga	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final
Federal-Hocking Local	GAAP	Athens	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final
Felicity-Franklin Local	GAAP	Clermont	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final
Field Local	GAAP	Portage	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final
Findlay City	GAAP	Hancock	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final
Finneytown Local	GAAP	Hamilton	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final
Firelands Local	GAAP	Lorain	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	5	Final
Forest Hills Local	GAAP	Hamilton	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	2	Final
Four Career Center	GAAP	Henry	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final
Franklin Local	GAAP	Muskingum	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	5	Final
Frontier Local	GAAP	Washington	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final
Gahanna-Jefferson Public	GAAP	Franklin	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final
Galion City	GAAP	Crawford	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	4	Final
Gallia Local	GAAP	Gallia	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final
Gallia-Jackson-Vinton Joint Vocational	GAAP	Gallia	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	0	Final
Gallipolis City	GAAP	Gallia	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	5	Final
Garaway Local	GAAP	Tuscarawas	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final
Garfield Heights City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	6	Final
Geneva Area City	GAAP	Ashtabula	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	0	Final
Girard City	GAAP	Trumbull	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final
Goshen Local	GAAP	Clermont	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	3	Final
Grand Valley Local	GAAP	Ashtabula	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final
Grandview Heights City	GAAP	Franklin	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	1	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Granville Exempted Village	GAAP	Licking	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Great Oaks Career Campuses	GAAP	Hamilton	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Green Local	GAAP	Summit	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Green Local	GAAP	Scioto	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Greene Vocational	GAAP	Greene	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Greeneview Local	GAAP	Greene	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Greenfield Exempted Village	GAAP	Highland	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	1	Final
Greenon Local	GAAP	Clark	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Greenville City	GAAP	Darke	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Groveport Madison Local	GAAP	Franklin	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Hamilton Local	GAAP	Franklin	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Heath City	GAAP	Licking	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Highland Local	GAAP	Medina	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Highland Local	GAAP	Morrow	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Hilliard City	GAAP	Franklin	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Hillsboro City	GAAP	Highland	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Hillsdale Local	GAAP	Ashland	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Holgate Local	GAAP	Henry	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Howland Local	GAAP	Trumbull	Red	Red	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	6	2	Final
Hubbard Exempted Village	GAAP	Trumbull	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Huber Heights City	GAAP	Montgomery	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Hudson City	GAAP	Summit	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Huntington Local	GAAP	Ross	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Huron City	GAAP	Erie	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Indian Creek Local	GAAP	Jefferson	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Indian Hill Exempted Village	GAAP	Hamilton	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Indian Valley Local	GAAP	Tuscarawas	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Ironton City	GAAP	Lawrence	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Jackson Local	GAAP	Stark	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Jackson-Milton Local	GAAP	Mahoning	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
James A. Garfield Local	GAAP	Portage	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Jefferson Area Local	GAAP	Ashtabula	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
Jefferson Joint Vocational	GAAP	Jefferson	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Jefferson Local	GAAP	Madison	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Jefferson Township Local	GAAP	Montgomery	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Johnstown-Monroe Local	GAAP	Licking	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Jonathan Alder Local	GAAP	Madison	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Joseph Badger Local	GAAP	Trumbull	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Kelleys Island Local	GAAP	Erie	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Kenston Local	GAAP	Geauga	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	4	Final
Kent City	GAAP	Portage	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Kettering City	GAAP	Montgomery	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Keystone Local	GAAP	Lorain	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Kings Local	GAAP	Warren	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Kirtland Local	GAAP	Lake	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Knox Career Center	GAAP	Knox	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Labrae Local	GAAP	Trumbull	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Lake Local	GAAP	Stark	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Lakeview Local	GAAP	Trumbull	Red	Red	Red	Red	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	8	1	Final
Lakewood City	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Lakewood Local	GAAP	Licking	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Lakota Local	GAAP	Butler	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final
Lancaster City	GAAP	Fairfield	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Liberty Benton Local	GAAP	Hancock	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Liberty Center Local	GAAP	Henry	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Liberty Local	GAAP	Trumbull	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Liberty Union-Thurston Local	GAAP	Fairfield	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Licking Heights Local	GAAP	Licking	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Licking Valley Local	GAAP	Licking	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Lincolnview Local	GAAP	Van Wert	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Lisbon Exempted Village	GAAP	Columbiana	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Little Miami Local	GAAP	Warren	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Logan Elm Local	GAAP	Pickaway	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			
Logan-Hocking Local	GAAP	Hocking	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	3	Final	
London City	GAAP	Madison	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Lorain Joint Vocational	GAAP	Lorain	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final	
Lordstown Local	GAAP	Trumbull	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final	
Loudonville-Perrysville Exempted Village	GAAP	Ashland	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final
Louisville City	GAAP	Stark	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	5	Final	
Loveland City	GAAP	Hamilton	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final	
Lowellville Local	GAAP	Mahoning	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Lucas Local	GAAP	Richland	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final	
Lynchburg Clay Local	GAAP	Highland	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Madeira City	GAAP	Hamilton	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Madison Local	GAAP	Richland	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Black	Black	9	2	Final	
Madison Local	GAAP	Butler	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	4	Final
Madison-Plains Local	GAAP	Madison	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	4	Final
Mahoning Career and Technical Center	GAAP	Mahoning	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final	
Manchester Local	GAAP	Adams	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	0	Final	
Mansfield City	GAAP	Richland	Red	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Black	Black	4	6	Final	
Maple Heights City	GAAP	Cuyahoga	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	2	Final	
Mapleton Local	GAAP	Ashland	Red	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	5	Final	
Maplewood Career Center	GAAP	Portage	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Maplewood Local	GAAP	Trumbull	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	5	Final	
Margaretta Local	GAAP	Erie	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	4	Final	
Mariemont City	GAAP	Hamilton	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	4	2	Final	
Marlington Local	GAAP	Stark	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final	
Martins Ferry City	GAAP	Belmont	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final	
Marysville Exempted Village	GAAP	Union	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	5	Final	
Mason City	GAAP	Warren	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	0	Final	
Massillon City	GAAP	Stark	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final
Mathews Local	GAAP	Trumbull	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final	
Mayfield City	GAAP	Cuyahoga	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final	
Maysville Local	GAAP	Muskingum	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
McDonald Local	GAAP	Trumbull	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final	

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status	
Medina City	GAAP	Medina	Red	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	4	Final
Medina Joint Vocational	GAAP	Medina	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Meigs Local	GAAP	Meigs	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Mentor Exempted Village	GAAP	Lake	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	5	Final
Miami East Local	GAAP	Miami	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Miami Trace Local	GAAP	Fayette	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	1	Final
Miami Valley Career Technology Center	GAAP	Montgomery	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Miamisburg City	GAAP	Montgomery	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Mid-East Career and Technology Centers	GAAP	Muskingum	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Middletown City	GAAP	Butler	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Midview Local	GAAP	Lorain	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Milford Exempted Village	GAAP	Clermont	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Minerva Local	GAAP	Stark	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Minford Local	GAAP	Scioto	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Monroeville Local	GAAP	Huron	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Morgan Local	GAAP	Morgan	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Mount Gilead Exempted Village	GAAP	Morrow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Nelsonville-York City	GAAP	Athens	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
New Albany-Plain Local	GAAP	Franklin	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
New Boston Local	GAAP	Scioto	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
New London Local	GAAP	Huron	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
New Miami Local	GAAP	Butler	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
New Philadelphia City	GAAP	Tuscarawas	Red	Red	Red	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	6	4	Final
New Richmond Exempted Village	GAAP	Clermont	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Newark City	GAAP	Licking	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Newcomerstown Exempted Village	GAAP	Tuscarawas	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Newton Falls Exempted Village	GAAP	Trumbull	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	2	Final
Niles City	GAAP	Trumbull	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Noble Local	GAAP	Noble	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Nordonia Hills City	GAAP	Summit	Yellow	Yellow	Green	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				
North Baltimore Local	GAAP	Wood	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	4	Final		
North Canton City	GAAP	Stark	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final		
North College Hill City	GAAP	Hamilton	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	5	Final		
North Fork Local	GAAP	Licking	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final	
North Olmsted City	GAAP	Cuyahoga	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final		
North Ridgeville City	GAAP	Lorain	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final		
North Royalton City	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final		
Northeastern Local	GAAP	Clark	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final	
Northmont City	GAAP	Montgomery	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	3	Final		
Northmor Local	GAAP	Morrow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final	
Northridge Local	GAAP	Licking	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final		
Northridge Local	GAAP	Montgomery	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final		
Northwest Local	GAAP	Hamilton	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final		
Northwest Local	GAAP	Scioto	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final		
Northwestern Local	GAAP	Clark	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	2	Final	
Norton City	GAAP	Summit	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final	
Norwood City	GAAP	Hamilton	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	1	Final		
Oak Hills Local	GAAP	Hamilton	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final		
Oakwood City	GAAP	Montgomery	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	2	Final		
Oberlin City	GAAP	Lorain	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final	
Ohio Hi-Point Joint Vocational	GAAP	Logan	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	3	Final		
Olentangy Local	GAAP	Delaware	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final		
Olmsted Falls City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	4	Final		
Ontario Local	GAAP	Richland	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final		
Orange City	GAAP	Cuyahoga	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	5	Final		
Oregon City	GAAP	Lucas	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final		
Ottawa Hills Local	GAAP	Lucas	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Green	Green	Black	Black	9	0	Final
Paint Valley Local	GAAP	Ross	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	5	Final		
Parma City	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final		
Patrick Henry Local	GAAP	Henry	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final	
Penta Career Center	GAAP	Wood	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final		
Perry Local	GAAP	Lake	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	2	Final		
Perry Local	GAAP	Stark	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	2	Final		

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Perrysburg Exempted Village	GAAP	Wood	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final *
Pickaway-Ross Career & Technology Center	GAAP	Ross	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Pickerington Local	GAAP	Fairfield	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	5	Final
Pike Joint Vocational	GAAP	Pike	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Pioneer Career and Technology Center	GAAP	Richland	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Piqua City	GAAP	Miami	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Plain Local	GAAP	Stark	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Pleasant Local	GAAP	Marion	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Plymouth - Shiloh Local	GAAP	Richland	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Poland Local	GAAP	Mahoning	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Polaris Career Center	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Portage Lakes Career Center	GAAP	Summit	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Portsmouth City	GAAP	Scioto	Red	Red	Red	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	8	2	Final
Princeton City	GAAP	Hamilton	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Ravenna City	GAAP	Portage	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	3	Final
Reading Community City	GAAP	Hamilton	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Revere Local	GAAP	Summit	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Richmond Heights Local	GAAP	Cuyahoga	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final *
Ridgedale Local	GAAP	Marion	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Ridgewood Local	GAAP	Coshocton	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
River View Local	GAAP	Coshocton	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Riverside Local	GAAP	Logan	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Riverside Local	GAAP	Lake	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Rock Hill Local	GAAP	Lawrence	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Rocky River City	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Rolling Hills Local	GAAP	Guernsey	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Rootstown Local	GAAP	Portage	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Ross Local	GAAP	Butler	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Rossford Exempted Village	GAAP	Wood	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Salem City	GAAP	Columbiana	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Sandusky City	GAAP	Erie	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	2	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Sandy Valley Local	GAAP	Stark	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Scioto Career Technical Center	GAAP	Scioto	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Scioto Valley Local	GAAP	Pike	Red	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	5	Final
Sebring Local	GAAP	Mahoning	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Seneca-East Local	GAAP	Seneca	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Shadyside Local	GAAP	Belmont	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Shaker Heights City	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Sheffield-Sheffield Lake City	GAAP	Lorain	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Shelby City	GAAP	Richland	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Solon City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
South Central Local	GAAP	Huron	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
South Euclid-Lyndhurst City	GAAP	Cuyahoga	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
South Point Local	GAAP	Lawrence	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
South Range Local	GAAP	Mahoning	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
South-Western City	GAAP	Franklin	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Southeast Local	GAAP	Portage	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Southeastern Local	GAAP	Ross	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Southern Hills Joint Vocational	GAAP	Brown	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Southern Local	GAAP	Meigs	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Southern Local	GAAP	Columbiana	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Southington Local	GAAP	Trumbull	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Southwest Local	GAAP	Hamilton	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Springboro Community City	GAAP	Warren	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Springfield City	GAAP	Clark	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Springfield Local	GAAP	Mahoning	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Springfield Local	GAAP	Lucas	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Springfield-Clark Career Technology Center	GAAP	Clark	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
St. Bernard-Elmwood Place City	GAAP	Hamilton	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
St. Clairsville-Richland City	GAAP	Belmont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Stark Area Vocational	GAAP	Stark	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Steubenville City	GAAP	Jefferson	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	5	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status			
Stow-Munroe Falls City	GAAP	Summit	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	2	Final	
Strasburg-Franklin Local	GAAP	Tuscarawas	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	2	Final	
Streetsboro City	GAAP	Portage	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final	
Strongsville City	GAAP	Cuyahoga	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final	
Struthers City	GAAP	Mahoning	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final	
Switzerland of Ohio Local	GAAP	Monroe	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	0	Final	
Sycamore Community City	GAAP	Hamilton	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	3	Final	
Sylvania City	GAAP	Lucas	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Symmes Valley Local	GAAP	Lawrence	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final	
Talawanda	GAAP	Butler	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Tallmadge City	GAAP	Summit	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final	
Teays Valley Local	GAAP	Pickaway	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	5	Final
Tecumseh Local	GAAP	Clark	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Three Rivers Local	GAAP	Hamilton	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	3	Final	
Tiffin City	GAAP	Seneca	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	4	Final	
Tipp City Exempted Village	GAAP	Miami	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	5	Final	
Toledo City	GAAP	Lucas	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	2	Final	
Tolles Career & Technical Center	GAAP	Madison	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final	
Toronto City	GAAP	Jefferson	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	0	Final	
Tri-County Career Center	GAAP	Athens	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final	
Tri-County North Local	GAAP	Preble	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final
Tri-Rivers Joint Vocational	GAAP	Marion	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final	
Tri-Valley Local	GAAP	Muskingum	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Triad Local	GAAP	Champaign	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	1	Final
Trimble Local	GAAP	Athens	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	5	Final	
Trotwood-Madison City	GAAP	Montgomery	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	2	2	Final	
Troy City	GAAP	Miami	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final
Trumbull Career and Technical Center	GAAP	Trumbull	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	4	Final	
Tuscarawas Valley Local	GAAP	Tuscarawas	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	2	Final	
Tuslaw Local	GAAP	Stark	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Twinsburg City	GAAP	Summit	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final
U.S. Grant Joint Vocational	GAAP	Clermont	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Union Local	GAAP	Belmont	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	5	Final
Union-Scioto Local	GAAP	Ross	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
United Local	GAAP	Columbiana	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Upper Arlington City	GAAP	Franklin	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Upper Valley Career Center	GAAP	Miami	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Valley View Local	GAAP	Montgomery	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Vandalia-Butler City	GAAP	Montgomery	Red	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	3	Final
Vanguard Sentinel Career and Technology Centers	GAAP	Sandusky	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Vantage Career Center	GAAP	Van Wert	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Vermilion Local	GAAP	Erie	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Vinton Local	GAAP	Vinton	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Wadsworth City	GAAP	Medina	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Warren Career Center	GAAP	Warren	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Warren City	GAAP	Trumbull	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Warren Local	GAAP	Washington	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Warrensville Heights City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Washington Career Center	GAAP	Washington	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Washington Court House City	GAAP	Fayette	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Washington Local	GAAP	Lucas	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Washington-Nile Local	GAAP	Scioto	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	1	Final
Waterloo Local	GAAP	Portage	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Waverly City	GAAP	Pike	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Wayne Schools Career Center	GAAP	Wayne	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Weathersfield Local	GAAP	Trumbull	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Wellington Exempted Village	GAAP	Lorain	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Wellston City	GAAP	Jackson	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
West Branch Local	GAAP	Mahoning	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
West Carrollton City	GAAP	Montgomery	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
West Clermont Local	GAAP	Clermont	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
West Geauga Local	GAAP	Gauga	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
West Muskingum Local	GAAP	Muskingum	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Western Brown Local	GAAP	Brown	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Western Local	GAAP	Pike	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Western Reserve Local	GAAP	Huron	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Western Reserve Local	GAAP	Mahoning	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Westerville City	GAAP	Franklin	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Westfall Local	GAAP	Pickaway	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Westlake City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Wheelersburg Local	GAAP	Scioto	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	6	Final
Whitehall City	GAAP	Franklin	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Willard City	GAAP	Huron	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Williamsburg Local	GAAP	Clermont	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Willoughby-Eastlake City	GAAP	Lake	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Wilmington City	GAAP	Clinton	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Winton Woods City	GAAP	Hamilton	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Wolf Creek Local	GAAP	Washington	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Woodridge Local	GAAP	Summit	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Wooster City	GAAP	Wayne	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Worthington City	GAAP	Franklin	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Wynford Local	GAAP	Crawford	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Wyoming City	GAAP	Hamilton	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Xenia Community	GAAP	Greene	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Yellow Springs Exempted Village	GAAP	Greene	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Youngstown City	GAAP	Mahoning	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Zane Trace Local	GAAP	Ross	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Zanesville City	GAAP	Muskingum	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	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.

FHI - 2023 - School 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
Ada Exempted Village	Cash	Hardin	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Alexander Local	Cash	Athens	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Allen East Local	Cash	Allen	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Anna Local	Cash	Shelby	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Ansonia Local	Cash	Darke	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Antwerp Local	Cash	Paulding	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Arcanum-Butler Local	Cash	Darke	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Bath Local	Cash	Allen	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Bellefontaine City	Cash	Logan	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Benjamin Logan Local	Cash	Logan	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Bethel Local	Cash	Miami	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Bluffton Exempted Village	Cash	Allen	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	0	Final
Botkins Local	Cash	Shelby	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Bradford Exempted Village	Cash	Miami	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Bright Local	Cash	Highland	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Bryan City	Cash	Williams	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Carey Exempted Village	Cash	Wyandot	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Celina City	Cash	Mercer	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Centerburg Local	Cash	Knox	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Central Local	Cash	Defiance	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	5	Final
Clearview Local	Cash	Lorain	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Coldwater Exempted Village	Cash	Mercer	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final

Customer Name	Filing Type	County																	# of Critical	# of Cautionary	Filing Status
College Corner Local	Cash	Preble	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Columbus Grove Local	Cash	Putnam	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final *
Continental Local	Cash	Putnam	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Crestline Exempted Village	Cash	Crawford	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Crestview Local	Cash	Van Wert	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Danbury Local	Cash	Ottawa	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Danville Local	Cash	Knox	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Defiance City	Cash	Defiance	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Eaton Community	Cash	Preble	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Edgerton Local	Cash	Williams	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Edon-Northwest Local	Cash	Williams	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Elida Local	Cash	Allen	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Elmwood Local	Cash	Wood	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Evergreen Local	Cash	Fulton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Fairlawn Local	Cash	Shelby	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Fayette Local	Cash	Fulton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Fort Frye Local	Cash	Washington	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Fort Loramie Local	Cash	Shelby	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Fort Recovery Local	Cash	Mercer	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Fostoria City	Cash	Seneca	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Franklin-Monroe Local	Cash	Darke	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Fredericktown Local	Cash	Knox	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Georgetown Exempted Village	Cash	Brown	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Green Local	Cash	Wayne	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Hamilton City	Cash	Butler	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Hardin Northern Local	Cash	Hardin	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Hardin-Houston Local	Cash	Shelby	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Harrison Hills City	Cash	Harrison	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Hicksville Exempted Village	Cash	Defiance	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Hopewell Loudon Local	Cash	Seneca	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Independence Local	Cash	Cuyahoga	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final *

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Indian Lake Local	Cash	Logan	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Jackson Center Local	Cash	Shelby	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Jackson City	Cash	Jackson	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	2	Final
Kenton City	Cash	Hardin	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Lake Local	Cash	Wood	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Lebanon City	Cash	Warren	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Leipsic Local	Cash	Putnam	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final *
Lexington Local	Cash	Richland	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Lima City	Cash	Allen	Red	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	0	Final
Lockland Local	Cash	Hamilton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Madison Local	Cash	Lake	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Marion City	Cash	Marion	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Marion Local	Cash	Mercer	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Maumee City	Cash	Lucas	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
McComb Local	Cash	Hancock	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Millcreek-West Unity Local	Cash	Williams	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Miller City-New Cleveland Local	Cash	Putnam	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Milton-Union Exempted Village	Cash	Miami	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final *
Minster Local	Cash	Auglaize	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Mississinawa Valley Local	Cash	Darke	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Mohawk Local	Cash	Wyandot	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Montpelier Exempted Village	Cash	Williams	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Mount Vernon City	Cash	Knox	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
National Trail Local	Cash	Preble	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
New Bremen Local	Cash	Auglaize	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
New Knoxville Local	Cash	Auglaize	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
New Lebanon Local	Cash	Montgomery	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
New Lexington Local	Cash	Perry	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
New Riegel Local	Cash	Seneca	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final *
Newton Local	Cash	Miami	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
North Central Local	Cash	Williams	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
North Union Local	Cash	Union	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	
Northeastern Local	Cash	Defiance	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	1	Final
Northern Local	Cash	Perry	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Northwest Local	Cash	Stark	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Northwood Local	Cash	Wood	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	1	2	Final
Norwalk City	Cash	Huron	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	1	Final
Norwayne Local	Cash	Wayne	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	1	Final
Oak Hill Union Local	Cash	Jackson	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Old Fort Local	Cash	Seneca	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	4	1	Final
Orrville City	Cash	Wayne	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Osnaburg Local	Cash	Stark	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	1	1	Final
Otsego Local	Cash	Wood	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	2	3	Final
Ottoville Local	Cash	Putnam	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final *
Painesville City Local	Cash	Lake	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	2	Final
Pandora-Gilboa Local	Cash	Putnam	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Parkway Local	Cash	Mercer	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	2	Final
Paulding Exempted Village	Cash	Paulding	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	2	Final
Perry Local	Cash	Allen	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Pettisville Local	Cash	Fulton	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Pike-Delta-York Local	Cash	Fulton	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	6	Final
Preble Shawnee Local	Cash	Preble	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Pymatuning Valley Local	Cash	Ashtabula	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	1	2	Final
Ridgmont Local	Cash	Hardin	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Ripley Union Lewis Huntington Local	Cash	Brown	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	2	2	Final
Rittman Exempted Village	Cash	Wayne	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	1	Final
Riverdale Local	Cash	Hancock	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	2	Final
Russia Local	Cash	Shelby	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Shawnee Local	Cash	Allen	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	3	2	Final
Sidney City	Cash	Shelby	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	1	Final
Southeastern Local	Cash	Clark	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	1	2	Final
Southern Local	Cash	Perry	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	2	Final
Southwest Licking Local	Cash	Licking	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	0	Final
Spencerville Local	Cash	Allen	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	Black	0	1	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
St. Henry Consolidated Local	Cash	Mercer	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
St. Marys City	Cash	Auglaize	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Stryker Local	Cash	Williams	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Swanton Local	Cash	Fulton	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Tri-Village Local	Cash	Darke	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Triway Local	Cash	Wayne	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Twin Valley Community Local	Cash	Preble	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Upper Sandusky Exempted Village	Cash	Wyandot	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Upper Scioto Valley Local	Cash	Hardin	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Urbana City	Cash	Champaign	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Valley Local	Cash	Scioto	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Van Wert City	Cash	Van Wert	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Vanlue Local	Cash	Hancock	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Versailles Exempted Village	Cash	Darke	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Walnut Township Local	Cash	Fairfield	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Wapakoneta City	Cash	Auglaize	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Wayne Local	Cash	Warren	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Wayne Trace Local	Cash	Paulding	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Waynedale Local	Cash	Wayne	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Waynesfield-Goshen Local	Cash	Auglaize	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
West Holmes Local	Cash	Holmes	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
West Liberty-Salem Local	Cash	Champaign	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Wickliffe City	Cash	Lake	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	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.

