



## FHI - 2025 - City - Summary

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



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



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



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



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



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



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Obetz	GAAP	Franklin																		0	0	In Progress	
Olmsted Falls	GAAP	Cuyahoga																			0	0	Not Started
Ontario	GAAP	Richland																			0	0	Not Started
Oregon	GAAP	Lucas																			0	0	In Progress
Orrville	GAAP	Wayne																			0	0	Not Started
Oxford	GAAP	Butler																			0	0	In Progress
Painesville	GAAP	Lake																			0	0	In Progress
Parma	GAAP	Cuyahoga																			0	0	Not Started
Parma Heights	GAAP	Cuyahoga																			0	0	Not Started
Pataskala	GAAP	Licking																			0	0	In Progress
Pepper Pike	GAAP	Cuyahoga																			0	0	Not Started
Perrysburg	GAAP	Wood																			0	0	In Progress
Pickerington	GAAP	Fairfield																			0	0	Not Started
Piqua	GAAP	Miami																			0	0	In Progress
Port Clinton	Cash	Ottawa	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Black	Green	Yellow	Green	Green	Black	Black		0	3	Preliminary *
Portsmouth	GAAP	Scioto																			0	0	Not Started
Powell	GAAP	Delaware																			0	0	In Progress
Ravenna	GAAP	Portage																			0	0	In Progress
Reading	GAAP	Hamilton																			0	0	In Progress
Reminderville	GAAP	Summit																			0	0	Not Started
Reynoldsburg	GAAP	Franklin																			0	0	Not Started
Richmond Heights	GAAP	Cuyahoga																			0	0	Not Started
Rittman	GAAP	Wayne																			0	0	Not Started
Riverside	GAAP	Montgomery																			0	0	In Progress
Rocky River	GAAP	Cuyahoga																			0	0	In Progress
Rossford	GAAP	Wood																			0	0	Not Started
Salem	GAAP	Columbiana																			0	0	In Progress



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Sandusky	GAAP	Erie																		0	0	Not Started	
Seven Hills	GAAP	Cuyahoga																			0	0	Not Started
Shaker Heights	GAAP	Cuyahoga																			0	0	In Progress
Sharonville	GAAP	Hamilton																			0	0	Not Started
Sheffield Lake	GAAP	Lorain																			0	0	Not Started
Shelby	GAAP	Richland																			0	0	Not Started
Sidney	GAAP	Shelby																			0	0	In Progress
Solon	GAAP	Cuyahoga																			0	0	Not Started
South Euclid	GAAP	Cuyahoga																			0	0	In Progress
South Lebanon	GAAP	Warren																			0	0	In Progress
Springboro	GAAP	Warren																			0	0	Not Started
Springdale	GAAP	Hamilton																			0	0	In Progress
Springfield	GAAP	Clark																			0	0	Not Started
St. Clairsville	GAAP	Belmont																			0	0	Not Started
St. Marys	GAAP	Auglaize																			0	0	Not Started
Steubenville	GAAP	Jefferson																			0	0	Not Started
Stow	GAAP	Summit																			0	0	In Progress
Streetsboro	GAAP	Portage																			0	0	In Progress
Strongsville	GAAP	Cuyahoga																			0	0	Not Started
Struthers	Cash	Mahoning																			0	0	Preliminary
Sunbury	GAAP	Delaware																			0	0	In Progress
Sylvania	GAAP	Lucas																			0	0	In Progress
Tallmadge	GAAP	Summit																			0	0	Not Started
the Village of Indian Hill	GAAP	Hamilton																			0	0	Not Started
Tiffin	GAAP	Seneca																			0	0	Not Started
Tipp City	GAAP	Miami																			0	0	In Progress
Toledo	GAAP	Lucas																			0	0	Not Started



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Toronto	GAAP	Jefferson																		0	0	Not Started	
Trenton	GAAP	Butler																			0	0	Not Started
Trotwood	GAAP	Montgomery																			0	0	In Progress
Troy	GAAP	Miami																			0	0	In Progress
Twinsburg	GAAP	Summit																			0	0	In Progress
Uhrichsville	Cash	Tuscarawas																			0	0	Pending - 4 days
Union	GAAP	Montgomery																			0	0	In Progress
University Heights	GAAP	Cuyahoga																			0	0	Not Started
Upper Arlington	GAAP	Franklin																			0	0	Not Started
Upper Sandusky	Cash	Wyandot																			0	0	Incomplete Data
Urbana	GAAP	Champaign																			0	0	In Progress
Van Wert	Cash	Van Wert	Yellow	Yellow	Green	Green	Green	Yellow	Green	Red	Red	Green	Black	Green	Green	Green	Green	Black	Black	2	3	Preliminary	
Vandalia	GAAP	Montgomery																			0	0	In Progress
Vermilion	GAAP	Erie																			0	0	Not Started
Wadsworth	GAAP	Medina																			0	0	In Progress
Wapakoneta	GAAP	Auglaize																			0	0	In Progress
Warren	GAAP	Trumbull																			0	0	Not Started
Warrensville Heights	GAAP	Cuyahoga																			0	0	Not Started
Washington Court House	GAAP	Fayette																			0	0	In Progress
Waterville	GAAP	Lucas																			0	0	In Progress
Wauseon	GAAP	Fulton																			0	0	In Progress
Wellston	GAAP	Jackson																			0	0	In Progress
West Carrollton	GAAP	Montgomery																			0	0	Not Started
Westerville	GAAP	Franklin																			0	0	Not Started
Westlake	GAAP	Cuyahoga																			0	0	In Progress
Whitehall	GAAP	Franklin																			0	0	Not Started



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Wickliffe	GAAP	Lake																			0	0	Not Started
Willard	GAAP	Huron																			0	0	Not Started
Willoughby	GAAP	Lake																			0	0	In Progress
Willoughby Hills	GAAP	Lake																			0	0	Not Started
Willowick	GAAP	Lake																			0	0	In Progress
Wilmington	GAAP	Clinton																			0	0	In Progress
Wooster	GAAP	Wayne																			0	0	In Progress
Worthington	GAAP	Franklin																			0	0	Not Started
Wyoming	GAAP	Hamilton																			0	0	In Progress
Xenia	GAAP	Greene																			0	0	Not Started
Youngstown	GAAP	Mahoning																			0	0	In Progress
Zanesville	GAAP	Muskingum																			0	0	In Progress



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### Filing Status:

**Final** - The audit has been completed for the reporting year.

**Pending Final - # Days** – The audit has been completed for the reporting year. The FHI final report will be available in the number of days indicated.

**Preliminary** - The entity has filed their unaudited financial statements; however, the audit has not been completed for the reporting year.

**Pending - # Days** - The entity has filed their unaudited financial statements. The FHI preliminary report will be available in the number of days indicated.

**Not Started/In Progress** - The entity has not filed their unaudited financial statements, and the audit has not been completed for the reporting year.

**Incomplete Data** - The entity's financial statements were not reported on a consistent accounting basis for seven (7) consecutive years by choice or due to changing from a village to a city or the entity reported on a regulatory basis of accounting; therefore, a FHI report cannot be generated.

\* - The audit opinion issued for one or more of the years used in the Financial Health Indicator analysis for this entity was other than unmodified. Please refer to the accompanying spreadsheet to identify the year(s) affected.