



FHI - 2025 - School GAAP - At-A-Glance Analysis

245 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	
Akron City	GAAP	Summit																			0	0	Pending - Final - 2 days	
Alliance City	GAAP	Stark																			0	0	Pending - Final - 2 days	
Anthony Wayne Local	GAAP	Lucas	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	2	Final
Apollo Career Center	GAAP	Allen	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Ashtabula Area City	GAAP	Ashtabula	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final
Ashtabula Technical and Career Center	GAAP	Ashtabula	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Athens City	GAAP	Athens	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	1	Final
Auburn Vocational	GAAP	Lake	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Austintown Local	GAAP	Mahoning	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Avon Lake City	GAAP	Lorain	Red	Red	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	6	3	Final
Avon Local	GAAP	Lorain																				0	0	Pending - Final - 2 days
Barnesville Exempted Village	GAAP	Belmont	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Bay Village City	GAAP	Cuyahoga																				0	0	Pending - Final - 2 days

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Bellaire Local	GAAP	Belmont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Berea City	GAAP	Cuyahoga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Bexley City	GAAP	Franklin																		0	0	Pending - Final - 9 days
Big Walnut Local	GAAP	Delaware	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Blanchester Local	GAAP	Clinton	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Bloom Vernon Local	GAAP	Scioto	Red	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	5	Final
Bloom-Carroll Local	GAAP	Fairfield	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	Final
Bowling Green City	GAAP	Wood																		0	0	Pending - Final - 2 days
Bridgeport Exempted Village	GAAP	Belmont																		0	0	Pending - Final - 2 days
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																		0	0	Pending - Final - 2 days
Brookville Local	GAAP	Montgomery	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Brunswick City	GAAP	Medina																		0	0	Pending - Final - 2 days
Buckeye Central Local	GAAP	Crawford																		0	0	Pending - Final - 9 days
Buckeye Joint Vocational	GAAP	Tuscarawas	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Buckeye Local	GAAP	Ashtabula	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	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
Butler Technology and Career Development Schools	GAAP	Butler	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Cambridge City	GAAP	Guernsey	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Campbell City	GAAP	Mahoning	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Canal Winchester Local	GAAP	Franklin	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Canfield Local	GAAP	Mahoning	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	4	Final
Canton Local	GAAP	Stark	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Cardinal Local	GAAP	Geauga	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	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
Champion Local	GAAP	Trumbull	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	1	Final
Cincinnati City	GAAP	Hamilton	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Circleville City	GAAP	Pickaway	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	
Clark-Shawnee Local	GAAP	Clark	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Clermont Northeastern Local	GAAP	Clermont	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Cleveland Municipal	GAAP	Cuyahoga	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Cloverleaf Local	GAAP	Medina																			0	0	Pending - Final - 2 days
Clyde-Green Springs Exempted Village	GAAP	Sandusky	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Colonel Crawford Local	GAAP	Crawford	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Columbia Local	GAAP	Lorain	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	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	Green	0	1	Final
Columbiana Exempted Village	GAAP	Columbiana																			0	0	Pending - Final - 2 days
Columbus City	GAAP	Franklin	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Conneaut Area City	GAAP	Ashtabula	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Coventry Local	GAAP	Summit																			0	0	Pending - Final - 2 days
Crestview Local	GAAP	Columbiana																			0	0	Pending - Final - 2 days
Crestview Local	GAAP	Richland																			0	0	Pending - Final - 2 days
Dalton Local	GAAP	Wayne	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Dawson-Bryant Local	GAAP	Lawrence	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Dayton City	GAAP	Montgomery																			0	0	Pending - Final - 11 days
Deer Park Community City	GAAP	Hamilton	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Delaware Area Career Center	GAAP	Delaware	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Delaware City	GAAP	Delaware	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Delphos City	GAAP	Allen	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Dublin City	GAAP	Franklin	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
East Clinton Local	GAAP	Ciinton	Red	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	3	Final
East Guernsey Local	GAAP	Guernsey																			0	0	Pending - Final - 2 days
East Holmes Local	GAAP	Holmes	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
East Knox Local	GAAP	Knox	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
East Muskingum Local	GAAP	Muskingum																			0	0	Pending - Final - 11 days

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status			
Eastern Local	GAAP	Meigs																		0	0	Pending - Final - 2 days			
Eastland-Fairfield Career and Technical Schools	GAAP	Franklin																		0	0	Pending - Final - 2 days			
Edgewood City	GAAP	Butler	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	1	Final
EHOVE Career Center	GAAP	Erie																		0	0	Pending - Final - 9 days			
Elgin Local	GAAP	Marion																		0	0	Pending - Final - 2 days			
Elyria City	GAAP	Lorain																		0	0	Pending - Final - 2 days			
Euclid City	GAAP	Cuyahoga	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	3	2	Final	
Fairfield City	GAAP	Butler	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	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	
Fairland Local	GAAP	Lawrence	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	4	Final	
Fairless Local	GAAP	Stark	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	2	Final	
Fairview Park City	GAAP	Cuyahoga																		0	0	Pending - Final - 11 days			
Federal-Hocking Local	GAAP	Athens	Red	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	3	4	Final	
Findlay City	GAAP	Hancock	Red	Red	Red	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	7	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	
Forest Hills Local	GAAP	Hamilton	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	0	Final	
Four Career Center	GAAP	Henry	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	Final	
Franklin Local	GAAP	Muskingum	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	1	3	Final	
Gahanna-Jefferson Public	GAAP	Franklin																		0	0	Pending - Final - 11 days			
Gallia-Jackson-Vinton Joint Vocational	GAAP	Gallia	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	0	Final	
Gallipolis City	GAAP	Gallia																		0	0	Pending - Final - 2 days			
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	
Goshen Local	GAAP	Clermont	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	1	1	Final	
Grand Valley Local	GAAP	Ashtabula	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	0	3	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	
Granville Exempted Village	GAAP	Licking																		0	0	Pending - Final - 2 days			
Great Oaks Career Campuses	GAAP	Hamilton																		0	0	Pending - Final - 4 days			
Greene Vocational	GAAP	Greene																		0	0	Pending - Final - 9 days			
Greenon Local	GAAP	Clark	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	
Groveport Madison Local	GAAP	Franklin																		0	0	Pending - Final - 9 days	
Hamilton Local	GAAP	Franklin																		0	0	Pending - Final - 9 days	
Highland Local	GAAP	Morrow	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Highland Local	GAAP	Medina	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Hilliard City	GAAP	Franklin																		0	0	Pending - Final - 2 days	
Hubbard Exempted Village	GAAP	Trumbull	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Hudson City	GAAP	Summit	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Indian Creek Local	GAAP	Jefferson																		0	0	Pending - Final - 2 days	
Indian Hill Exempted Village	GAAP	Hamilton	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Indian Valley Local	GAAP	Tuscarawas	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Ironton City	GAAP	Lawrence	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Jackson-Milton Local	GAAP	Mahoning	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
James A. Garfield Local	GAAP	Portage	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Jefferson Area Local	GAAP	Ashtabula	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Kings Local	GAAP	Warren	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	1	Final
Lake Local	GAAP	Stark																		0	0	Pending - Final - 2 days	
Lakewood Local	GAAP	Licking	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Lakota Local	GAAP	Butler	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Lancaster City	GAAP	Fairfield	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Liberty Benton Local	GAAP	Hancock	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Liberty Center Local	GAAP	Henry	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Licking Valley Local	GAAP	Licking	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Lisbon Exempted Village	GAAP	Columbiana	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Logan Elm Local	GAAP	Pickaway																		0	0	Pending - Final - 2 days	
Lorain Joint Vocational	GAAP	Lorain	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Loudonville-Perrysville Exempted Village	GAAP	Ashland																		0	0	Pending - Final - 2 days	
Louisville City	GAAP	Stark	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Madeira City	GAAP	Hamilton	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Madison Local	GAAP	Richland																		0	0	Pending - Final - 2 days
Manchester Local	GAAP	Adams	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	0	0	Final
Marietta City	GAAP	Washington																		0	0	Pending - Final - 9 days
Marysville Exempted Village	GAAP	Union	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	3	4	Final
Mason City	GAAP	Warren	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	0	1	Final
Maysville Local	GAAP	Muskingum																		0	0	Pending - Final - 2 days
Medina Joint Vocational	GAAP	Medina																		0	0	Pending - Final - 2 days
Mentor Exempted Village	GAAP	Lake	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	1	6	Final
Miami Trace Local	GAAP	Fayette	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	1	0	Final
Middletown City	GAAP	Butler	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	1	0	Final
Minerva Local	GAAP	Stark																		0	0	Pending - Final - 11 days
Minford Local	GAAP	Scioto	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	1	6	Final
Mount Gilead Exempted Village	GAAP	Morrow																		0	0	Pending - Final - 2 days
New Albany-Plain Local	GAAP	Franklin	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	2	2	Final
New Boston Local	GAAP	Scioto																		0	0	Pending - Final - 2 days
New Richmond Exempted Village	GAAP	Clermont	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	3	1	Final
Newark City	GAAP	Licking																		0	0	Pending - Final - 11 days
Newcomerstown Exempted Village	GAAP	Tuscarawas	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	0	1	Final
Noble Local	GAAP	Noble	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	0	1	Final
North College Hill City	GAAP	Hamilton	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	2	2	Final
North Fork Local	GAAP	Licking																		0	0	Pending - Final - 2 days
North Olmsted City	GAAP	Cuyahoga																		0	0	Pending - Final - 11 days
North Royalton City	GAAP	Cuyahoga	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	1	1	Final
Northmont City	GAAP	Montgomery	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	2	2	Final
Northridge Local	GAAP	Licking																		0	0	Pending - Final - 2 days
Northwestern Local	GAAP	Clark	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	1	5	Final
Oak Hills Local	GAAP	Hamilton																		0	0	Pending - Final - 9 days

Customer Name	Filing Type	County																			# of Critical	# of Cautionary	Filing Status		
Oakwood City	GAAP	Montgomery																				0	0	Pending - Final - 11 days	
Ohio Hi-Point Joint Vocational	GAAP	Logan																				0	0	Pending - Final - 9 days	
Olentangy Local	GAAP	Delaware	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Olmsted Falls City	GAAP	Cuyahoga																				0	0	Pending - Final - 2 days	
Ontario Local	GAAP	Richland																				0	0	Pending - Final - 2 days	
Orange City	GAAP	Cuyahoga	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Patrick Henry Local	GAAP	Henry	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Penta Career Center	GAAP	Wood																				0	0	Pending - Final - 2 days	
Perry Local	GAAP	Lake	Red	Yellow	Yellow	Green	Green	Green	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	Green	Green	Green	0	1	Final
Pickerington Local	GAAP	Fairfield	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Pike Joint Vocational	GAAP	Pike	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Polaris Career Center	GAAP	Cuyahoga																				0	0	Pending - Final - 2 days	
Portage Lakes Career Center	GAAP	Summit	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Ravenna City	GAAP	Portage	Red	Red	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	5	3	Final
Reading Community City	GAAP	Hamilton	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	4	Final
Revere Local	GAAP	Summit	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Ridgedale Local	GAAP	Marion																				0	0	Pending - Final - 2 days	
Ridgewood Local	GAAP	Coshocton	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	4	Final
Riverside Local	GAAP	Logan	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Riverside Local	GAAP	Lake	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Rock Hill Local	GAAP	Lawrence	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Rocky River City	GAAP	Cuyahoga	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	5	Final
Rolling Hills Local	GAAP	Guernsey	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	5	Final
Sandusky City	GAAP	Erie	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Seneca-East Local	GAAP	Seneca																				0	0	Pending - Final - 11 days	
Shadyside Local	GAAP	Belmont	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Sheffield-Sheffield Lake City	GAAP	Lorain																				0	0	Pending - Final - 2 days	
South Euclid-Lyndhurst City	GAAP	Cuyahoga																				0	0	Pending - Final - 2 days	

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status	
South Range Local	GAAP	Mahoning	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
South-Western City	GAAP	Franklin	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Southeast Local	GAAP	Portage	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	1	Final
Southwest Local	GAAP	Hamilton	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Springboro Community City	GAAP	Warren	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
St. Bernard-Elmwood Place City	GAAP	Hamilton	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
St. Clairsville-Richland City	GAAP	Belmont																			0	0	Pending - Final - 2 days
Steubenville City	GAAP	Jefferson	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	4	2	Final
Strongsville City	GAAP	Cuyahoga	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	2	Final
Switzerland of Ohio Local	GAAP	Monroe																			0	0	Pending - Final - 2 days
Sylvania City	GAAP	Lucas	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	5	Final
Symmes Valley Local	GAAP	Lawrence																			0	0	Pending - Final - 2 days
Talawanda	GAAP	Butler	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Teays Valley Local	GAAP	Pickaway																			0	0	Pending - Final - 11 days
Three Rivers Local	GAAP	Hamilton	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Tiffin City	GAAP	Seneca	Red	Red	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	5	Final
Tipp City Exempted Village	GAAP	Miami	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Toledo City	GAAP	Lucas	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	9	1	Final
Tri-County North Local	GAAP	Preble																			0	0	Pending - Final - 11 days
Tri-Rivers Joint Vocational	GAAP	Marion																			0	0	Pending - Final - 2 days
Tri-Valley Local	GAAP	Muskingum	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Triad Local	GAAP	Champaign	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	5	Final
Trotwood-Madison City	GAAP	Montgomery	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Troy City	GAAP	Miami																			0	0	Pending - Final - 9 days
Tuscarawas Valley Local	GAAP	Tuscarawas	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Tuslaw Local	GAAP	Stark	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	7	Final
U.S. Grant Joint Vocational	GAAP	Clermont	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Union Local	GAAP	Belmont	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	8	2	Final
United Local	GAAP	Columbiana	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	Final
Upper Arlington City	GAAP	Franklin	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Willoughby-Eastlake City	GAAP	Lake																		0	0	Pending - Final - 9 days
Wilmington City	GAAP	Clinton	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Winton Woods City	GAAP	Hamilton	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	4	Final
Wooster City	GAAP	Wayne																		0	0	Pending - Final - 2 days
Worthington City	GAAP	Franklin	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Youngstown City	GAAP	Mahoning																		0	0	Pending - Final - 2 days
Zanesville City	GAAP	Muskingum																		0	0	Pending - Final - 2 days

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.

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FHI - 2025 - 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	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Alexander Local	Cash	Athens	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Allen East Local	Cash	Allen	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Anna Local	Cash	Shelby	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Bath Local	Cash	Allen	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Bellefontaine City	Cash	Logan	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	3	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
Bradford Exempted Village	Cash	Miami	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Bright Local	Cash	Highland	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	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	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Celina City	Cash	Mercer	Red	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	0	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	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Clearview Local	Cash	Lorain	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	1	Final
Continental Local	Cash	Putnam	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Crestview Local	Cash	Van Wert	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Danbury Local	Cash	Ottawa	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Danville Local	Cash	Knox	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Defiance City	Cash	Defiance	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Eaton Community	Cash	Preble																		0	0	Pending - Final - 11 days
Edgerton Local	Cash	Williams	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Edon-Northwest Local	Cash	Williams	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final

Customer Name	Filing Type	County																	# of Critical	# of Cautionary	Filing Status
Elida Local	Cash	Allen	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Elmwood Local	Cash	Wood	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	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																	0	0	Pending - Final - 9 days
Fostoria City	Cash	Seneca	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Fredericktown Local	Cash	Knox	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Georgetown Exempted Village	Cash	Brown	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Graham Local	Cash	Champaign																	0	0	Pending - Final - 11 days
Green Local	Cash	Wayne																	0	0	Pending - Final - 2 days
Hamilton City	Cash	Butler	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Hardin Northern Local	Cash	Hardin	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Harrison Hills City	Cash	Harrison	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final
Hicksville Exempted Village	Cash	Defiance	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Hopewell Loudon Local	Cash	Seneca																	0	0	Pending - Final - 11 days
Indian Lake Local	Cash	Logan	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Lake Local	Cash	Wood																	0	0	Pending - Final - 2 days
Leipsic Local	Cash	Putnam	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	2	Final *
Lexington Local	Cash	Richland	Red	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	3	Final
Lockland Local	Cash	Hamilton	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
Marion City	Cash	Marion	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Maumee City	Cash	Lucas	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
Millcreek-West Unity Local	Cash	Williams	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	0	Final
Miller City-New Cleveland Local	Cash	Putnam	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Minster Local	Cash	Auglaize	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	2	Final
Mohawk Local	Cash	Wyandot																	0	0	Pending - Final - 9 days
Montpelier Exempted Village	Cash	Williams	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	3	Final
Mount Vernon City	Cash	Knox	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final
Napoleon Area City	Cash	Henry	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	1	1	Final
National Trail Local	Cash	Preble																	0	0	Pending - Final - 2 days
New Bremen Local	Cash	Auglaize	Yellow	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	
New Knoxville Local	Cash	Auglaize	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	0	1	Final	
New Lebanon Local	Cash	Montgomery	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	0	0	Final	
North Union Local	Cash	Union	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	2	1	Final	
Northeastern Local	Cash	Defiance	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	0	2	Final	
Northwood Local	Cash	Wood	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	2	3	Final	
Norwalk City	Cash	Huron	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	0	3	Final	
Norwayne Local	Cash	Wayne	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	0	1	Final	
Oak Hill Union Local	Cash	Jackson	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	1	2	Final		
Old Fort Local	Cash	Seneca	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	1	2	Final	
Orrville City	Cash	Wayne																	0	0	Pending - Final - 2 days		
Painesville City Local	Cash	Lake	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	1	3	Final	
Paulding Exempted Village	Cash	Paulding	Red	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	2	3	Final	
Pymatuning Valley Local	Cash	Ashtabula	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	0	0	Final	
Ridgemont Local	Cash	Hardin	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	0	1	Final	
Rittman Exempted Village	Cash	Wayne	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	2	2	Final	
River Valley Local	Cash	Marion	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	1	2	Final	
Riverdale Local	Cash	Hancock	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	1	1	Final	
Sidney City	Cash	Shelby	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	1	1	Final	
Southeastern Local	Cash	Clark	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	2	4	Final
Spencerville Local	Cash	Allen																	0	0	Pending - Final - 2 days		
Triway Local	Cash	Wayne																	0	0	Pending - Final - 9 days		
Twin Valley Community Local	Cash	Preble																	0	0	Pending - Final - 9 days		
Upper Sandusky Exempted Village	Cash	Wyandot	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	2	2	Final	
Upper Scioto Valley Local	Cash	Hardin																	0	0	Pending - Final - 2 days		
Urbana City	Cash	Champaign	Red	Red	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	2	4	Final
Valley Local	Cash	Scioto	Red	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	1	3	Final	
Van Wert City	Cash	Van Wert	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Black	Black	Black	0	1	Final	
Vanlue Local	Cash	Hancock																	0	0	Pending - Final - 11 days		
Wapakoneta City	Cash	Auglaize																	0	0	Pending - Final - 2 days		

Customer Name	Filing Type	County																		# of Critical	# of Cautionary	Filing Status
Wayne Local	Cash	Warren	Red	Red	Red	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	3	1	Final
Wayne Trace Local	Cash	Paulding	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	3	Final
Waynedale Local	Cash	Wayne																		0	0	Pending - Final - 2 days
West Holmes Local	Cash	Holmes	Red	Red	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	2	2	Final
West Liberty-Salem Local	Cash	Champaign	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	0	1	Final

Filing Status:

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

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

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

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