

**TABLE 1**  
**FY 2019 FINANCIAL RATIO ANALYSIS**  
**INSTITUTIONAL RATIOS AND SCORES ( EXCLUDING ASSOCIATED IMPACTS OF GASB 68/75)**

Institution	Composite	Viability		Net Income		Primary Reserve	
	Score	Ratio*	Score	Ratio	Score	Ratio	Score
<b>UNIVERSITIES</b>							
BOWLING GREEN	3.30	66.6%	3.0	0.2%	2.0	46.5%	4.0
CENTRAL STATE	2.80	29.0%	1.0	8.8%	5.0	10.6%	3.0
CLEVELAND STATE	4.20	77.3%	3.0	3.8%	4.0	51.6%	5.0
KENT STATE	3.60	91.5%	3.0	-4.5%	1.0	55.2%	5.0
MIAMI	4.70	124.1%	4.0	12.4%	5.0	118.2%	5.0
NEOMED	4.30	146.2%	4.0	2.6%	3.0	64.5%	5.0
OHIO STATE	4.70	170.2%	4.0	8.8%	5.0	86.1%	5.0
OHIO UNIVERSITY	4.40	77.5%	3.0	6.5%	5.0	63.2%	5.0
SHAWNEE STATE	2.10	33.6%	2.0	-6.1%	0.0	11.5%	3.0
UNIVERSITY OF AKRON	2.80	40.0%	2.0	-2.9%	1.0	39.1%	4.0
UNIVERSITY OF CINCINNATI	3.40	54.7%	2.0	4.4%	4.0	49.8%	4.0
UNIVERSITY OF TOLEDO	3.10	95.7%	3.0	-5.0%	1.0	27.9%	4.0
WRIGHT STATE	3.20	70.1%	3.0	4.0%	4.0	15.1%	3.0
YOUNGSTOWN STATE	3.30	80.8%	3.0	0.3%	2.0	30.5%	4.0
<b>COMMUNITY COLLEGES</b>							
BELMONT TECH	4.00	2655.6%	5.0	-8.5%	0.0	62.3%	5.0
CINCINNATI STATE	2.70	50.9%	2.0	2.5%	3.0	21.7%	3.0
CLARK STATE	4.20	131.8%	4.0	9.1%	5.0	39.2%	4.0
COLUMBUS STATE	4.80	759.0%	5.0	4.5%	4.0	65.2%	5.0
COTC	4.20	42105.9%	5.0	-0.2%	1.0	71.1%	5.0
CUYAHOGA	3.40	37.1%	2.0	4.8%	4.0	37.8%	4.0
EASTERN GATEWAY	4.00	397.2%	5.0	8.7%	5.0	13.0%	3.0
EDISON STATE	4.30	347.1%	5.0	3.2%	4.0	39.6%	4.0
HOCKING	3.50	93.2%	3.0	1.6%	3.0	48.2%	4.0
JAMES RHODES STATE	5.00	490.6%	5.0	5.1%	5.0	69.6%	5.0
LAKELAND	2.00	8.9%	1.0	-4.7%	1.0	11.4%	3.0
LORAIN	4.20	98.7%	3.0	3.7%	4.0	54.6%	5.0
MARION TECH	4.10	N/A	5.0	1.6%	3.0	28.0%	4.0
NORTH CENTRAL	5.00	1436.4%	5.0	9.8%	5.0	51.0%	5.0
NORTHWEST STATE	4.30	N/A	5.0	3.6%	4.0	34.0%	4.0
OWENS STATE	4.50	N/A	5.0	7.7%	5.0	41.4%	4.0
RIO GRANDE	4.10	N/A	5.0	2.2%	3.0	41.0%	4.0
SINCLAIR	5.00	N/A	5.0	8.6%	5.0	73.0%	5.0
SOUTHERN STATE	2.30	30.8%	2.0	-2.5%	1.0	19.2%	3.0
STARK STATE	4.50	4055.5%	5.0	5.5%	5.0	34.7%	4.0
TERRA STATE	2.60	61.3%	3.0	0.0%	1.0	19.6%	3.0
WASHINGTON STATE	5.00	N/A	5.0	7.9%	5.0	63.3%	5.0
ZANE STATE	2.30	39.5%	2.0	0.0%	1.0	12.4%	3.0

\* The viability ratio is not calculated for campuses that do not have long-term plant debt. In such instances, a viability score of 5.0 is automatically assigned.

NOTE: Pursuant to administrative rule (126:3-1-01) established in response to Senate Bill 6 of the 122nd General Assembly, a composite score of or below 1.75 for two consecutive years results in an institution being placed on fiscal watch. For the purposes of this determination, the Chancellor will utilize composite scores excluding associated impacts of GASB 68 and 75.

Data source: FY 2019 Audited Financial Statements

As of: March, 2020

Excluding Associated Impacts of GASB 68/75

NEW GASB 34/35 Format	Expendable Net Assets	Net Position		GASB 68/75 Adjustments				Plant Debt	Revenue	Revenues			Expense	Expenses			Change in Total Net Assets	Primary Reserve		Viability		Net Income		Composite Score
																		Ratio	Score	Ratio	Score	Ratio	Score	
		Restricted Expendable	Unrestricted	Net Pension + OPEB Liability - OPEB Asset	Deferred Inflows	Deferred Outflows	Net Change from Prior Year		Operating Revenues	Non-Operating Revenues	State Capital Appropriations & Other Capital		Operating Expenses	Interest on Capital Asset-related Debt	Non-Operating Expenses									
<b>UNIVERSITIES</b>																								
BOWLING GREEN	\$181,226,035	\$17,123,012	(\$64,368,413)	\$269,086,272	\$25,893,482	\$66,508,318	\$3,853,549	\$272,255,000	\$391,440,305	\$261,158,032	\$109,430,830	\$11,903,790	\$390,604,152	\$385,510,048	\$8,350,853	\$596,800	\$836,153	46.5%	4	66.6%	3	0.2%	2	3.30
CENTRAL STATE	\$6,763,265	\$2,982,548	(\$29,547,595)	\$40,465,456	\$3,602,555	\$10,739,699	\$2,001,068	\$23,358,824	\$69,849,189	\$41,643,243	\$23,407,449	\$4,094,025	\$63,692,730	\$64,989,326	\$704,472	\$0	\$6,156,459	10.6%	3	29.0%	1	8.8%	5	2.80
CLEVELAND STATE	\$165,096,241	\$31,213,310	(\$84,235,372)	\$253,040,772	\$26,710,953	\$61,633,422	\$3,145,000	\$213,583,996	\$332,750,129	\$191,908,025	\$115,077,776	\$17,153,363	\$320,191,189	\$314,725,224	\$8,610,965	\$0	\$12,558,940	51.6%	5	77.3%	3	3.8%	4	4.20
KENT STATE	\$394,073,000	\$10,884,000	(\$98,595,000)	\$557,548,000	\$65,126,000	\$140,890,000	\$3,424,000	\$430,788,000	\$682,917,000	\$433,944,000	\$227,401,000	\$5,551,000	\$713,678,000	\$701,081,000	\$16,021,000	\$0	(\$30,761,000)	55.2%	5	91.5%	3	-4.5%	1	3.60
MIAMI	\$759,812,000	\$62,283,000	\$349,055,000	\$406,282,000	\$46,407,000	\$104,215,000	\$9,367,000	\$612,245,000	\$737,169,000	\$557,561,000	\$120,612,000	\$29,893,000	\$645,830,000	\$626,094,000	\$26,172,000	\$2,931,000	\$91,339,000	118.2%	5	124.1%	4	12.4%	5	4.70
NEOMED	\$54,677,396	\$1,056,819	(\$4,281,250)	\$72,217,028	\$4,729,810	\$19,045,011	\$5,163,516	\$37,393,578	\$87,160,683	\$57,957,724	\$26,054,074	\$1,048,776	\$84,860,294	\$87,923,701	\$1,980,286	\$119,823	\$2,300,389	64.5%	5	146.2%	4	2.6%	3	4.30
OHIO STATE	\$5,322,936,000	\$1,303,269,000	(\$54,689,000)	\$4,979,921,000	\$227,972,000	\$1,133,537,000	\$484,068,000	\$3,127,455,000	\$6,775,356,000	\$5,675,555,000	\$844,483,000	\$140,234,000	\$6,179,826,000	\$6,548,810,000	\$115,084,000	\$0	\$595,530,000	86.1%	5	170.2%	4	8.8%	5	4.70
OHIO UNIVERSITY	\$459,705,731	\$29,829,735	(\$27,703,313)	\$518,047,429	\$68,740,154	\$129,208,274	\$1,942,517	\$592,802,754	\$786,084,740	\$519,987,110	\$210,756,611	\$20,639,853	\$734,677,488	\$701,918,839	\$27,923,247	\$6,777,919	\$51,407,252	63.2%	5	77.5%	3	6.5%	5	4.40
SHAWNEE STATE	\$6,580,960	\$249,245	(\$37,414,425)	\$48,042,377	\$7,592,291	\$11,888,528	(\$839,470)	\$19,575,000	\$54,110,845	\$24,675,191	\$26,577,307	\$2,448,624	\$57,394,016	\$56,144,823	\$409,363	\$360	(\$3,283,171)	11.5%	3	33.6%	2	-6.1%	0	2.10
UNIVERSITY OF AKRON	\$158,783,562	\$76,074,872	(\$236,704,064)	\$306,507,422	\$90,681,446	\$77,776,114	(\$35,828,138)	\$396,866,198	\$394,496,780	\$221,230,253	\$145,718,727	\$9,063,424	\$405,896,469	\$351,583,955	\$18,484,376	\$0	(\$11,399,689)	39.1%	4	40.0%	2	-2.9%	1	2.80
UNIVERSITY OF CINCINNATI	\$644,496,000	\$382,327,000	(\$391,102,000)	\$789,168,000	\$66,031,000	\$201,928,000	\$20,353,000	\$1,177,260,000	\$1,353,404,000	\$905,060,000	\$375,136,000	\$29,390,000	\$1,293,704,000	\$1,270,239,000	\$43,818,000	\$0	\$59,700,000	49.8%	4	54.7%	2	4.4%	4	3.40
UNIVERSITY OF TOLEDO	\$261,538,000	\$95,035,000	(\$410,330,000)	\$649,053,000	\$77,003,000	\$149,223,000	\$24,195,000	\$273,363,000	\$908,147,000	\$746,699,000	\$141,644,000	(\$9,242,000)	\$953,514,000	\$948,663,000	\$13,457,000	\$15,589,000	(\$45,367,000)	27.9%	4	95.7%	3	-5.0%	1	3.10
WRIGHT STATE	\$48,052,080	\$15,714,498	(\$210,099,838)	\$247,196,877	\$61,286,365	\$66,045,822	(\$13,958,734)	\$68,538,158	\$341,480,234	\$208,089,064	\$120,146,718	\$1,326,807	\$327,803,614	\$301,927,235	\$2,872,441	\$9,045,204	\$13,676,620	15.1%	3	70.1%	3	4.0%	4	3.20
YOUNGSTOWN STATE	\$62,495,892	\$26,863,346	(\$113,941,456)	\$170,301,273	\$20,940,124	\$41,667,395	(\$167,715)	\$77,308,502	\$205,825,928	\$113,977,770	\$76,727,828	\$11,484,248	\$205,160,617	\$201,356,820	\$3,604,468	\$31,614	\$865,311	30.5%	4	80.8%	3	0.3%	2	3.30
<b>COMMUNITY COLLEGES</b>																								
BELMONT TECH	\$6,689,565	\$1,165,266	(\$4,904,342)	\$9,383,594	\$3,259,592	\$2,214,545	(\$2,047,572)	\$251,903	\$9,895,430	\$3,378,863	\$6,319,863	\$196,704	\$10,738,232	\$8,690,660	\$0	\$0	(\$842,802)	62.3%	5	265.6%	5	-8.5%	0	4.00
CINCINNATI STATE	\$15,455,341	\$1,021,665	(\$64,836,370)	\$71,753,498	\$23,883,802	\$16,367,254	(\$12,386,062)	\$30,372,004	\$73,046,702	\$31,499,910	\$36,506,828	\$3,965,285	\$71,196,817	\$57,736,076	\$1,064,856	\$9,823	\$1,849,885	21.7%	3	50.9%	2	2.5%	3	2.70
CLARK STATE	\$15,107,039	\$3,085,291	(\$21,546,150)	\$34,986,794	\$5,556,966	\$6,975,862	(\$2,887,054)	\$11,465,000	\$42,447,942	\$13,506,899	\$23,614,560	\$4,894,549	\$38,586,249	\$35,267,261	\$431,934	\$0	\$3,861,693	39.2%	4	131.8%	4	9.1%	5	4.20
COLUMBUS STATE	\$124,249,744	\$256,903	(\$57,724,856)	\$195,343,430	\$27,180,002	\$40,805,735	(\$14,204,215)	\$16,369,244	\$201,035,133	\$84,659,749	\$100,805,572	\$13,404,853	\$192,056,242	\$175,687,068	\$665,960	\$1,498,999	\$8,978,891	65.2%	5	759.0%	5	4.5%	4	4.80
COTC	\$19,595,649	\$1,287,744	(\$4,989,211)	\$23,772,250	\$5,554,089	\$6,029,223	\$23,500	\$46,539	\$27,537,556	\$9,755,057	\$17,590,578	\$154,355	\$27,590,987	\$27,576,921	\$3,208	\$34,358	(\$53,431)	71.1%	5	42105.9%	5	-0.2%	1	4.20
CUYAHOGA	\$118,985,036	\$5,115,258	(\$148,698,521)	\$305,820,106	\$31,538,181	\$74,789,988	\$8,948,993	\$320,706,505	\$330,484,469	\$81,042,690	\$232,015,652	\$4,661,426	\$314,773,667	\$310,957,959	\$12,506,639	\$258,062	\$15,710,802	37.8%	4	37.1%	2	4.8%	4	3.40
EASTERN GATEWAY	\$5,763,805	\$607,576	(\$12,565,622)	\$24,175,910	\$4,251,329	\$10,705,388	(\$1,319,351)	\$1,450,972	\$48,722,465	\$13,856,482	\$34,716,406	\$49,207	\$44,485,114	\$43,065,393	\$100,370	\$0	\$4,237,351	13.0%	3	397.2%	5	8.7%	5	4.00
EDISON STATE	\$7,289,509	\$178,220	(\$7,728,352)	\$17,166,661	\$2,297,952	\$4,624,972	\$88,870	\$2,100,000	\$19,023,830	\$5,297,248	\$12,838,822	\$816,026	\$18,419,542	\$18,436,678	\$71,734	\$0	\$604,288	39.6%	4	347.1%	5	3.2%	4	4.30
HOCKING	\$17,370,167	\$1,714,854	(\$22,118,127)	\$29,093,200	\$14,466,500	\$5,786,260	(\$7,352,235)	\$18,636,626	\$36,642,358	\$18,697,117	\$16,994,527	\$59,009	\$36,049,885	\$27,805,945	\$891,705	\$0	\$592,473	48.2%	4	93.2%	3	1.6%	3	3.50
JAMES RHODES STATE	\$15,062,699	\$0	(\$5,605,021)	\$18,819,073	\$6,707,157	\$4,858,510	(\$2,619,625)	\$3,070,000	\$22,788,137	\$7,909,160	\$13,548,578	\$1,233,050	\$21,635,706	\$18,918,732	\$97,349	\$0	\$1,152,431	69.6%	5	490.6%	5	5.1%	5	5.00
LAKELAND	\$7,868,271	\$2,600	(\$65,327,725)	\$74,745,100	\$13,829,496	\$15,381,200	(\$7,772,920)	\$87,920,004	\$66,160,543	\$16,872,713	\$46,284,046	\$694,924	\$69,266,693	\$59,184,843	\$2,308,860	\$0	(\$3,106,150)	11.4%	3	8.9%	1	-4.7%	1	2.00
LORAIN	\$58,660,109	\$8,629,394	(\$35,875,558)	\$99,870,560	\$10,800,677	\$24,764,964	\$1,610,179	\$59,420,000	\$111,550,408	\$34,306,581	\$68,827,350	\$5,870,833	\$107,461,753	\$106,526,288	\$2,545,306	\$338	\$4,088,655	54.6%	5	98.7%	3	3.7%	4	4.20
MARION TECH	\$4,637,836	\$947,038	(\$11,730,912)	\$16,501,520	\$2,878,186	\$3,957,996	(\$1,647,072)	\$0	\$16,832,416	\$6,020,531	\$10,170,576	\$641,309	\$16,560,831	\$14,913,759	\$0	\$0	\$271,585	28.0%	4	N/A	5	1.6%	3	4.10
NORTH CENTRAL	\$10,639,648	\$0	(\$5,688,412)	\$15,511,024	\$4,071,712	\$3,254,676	(\$2,336,373)	\$740,721	\$23,137,106	\$10,326,961	\$11,573,383	\$1,226,682	\$20,874,441	\$18,527,988	\$10,080	\$0	\$2,262,665	51.0%	5	1436.4%	5	9.8%	5	5.00
NORTHWEST STATE	\$9,543,134	\$392,173	(\$10,668,324)	\$19,205,696	\$5,161,018	\$4,547,429	(\$1,847,638)	\$0	\$29,145,991	\$13,993,584	\$13,314,954	\$1,829,049	\$28,093,764	\$26,237,722	\$0	\$8,404	\$1,052,227	34.0%	4	N/A	5	3.6%	4	4.30
OWENS STATE	\$29,200,488	\$0	(\$46,397,593)	\$62,362,784	\$26,575,683	\$13,340,386	(\$13,610,326)	\$0	\$76,389,385	\$33,183,744	\$40,949,725	\$2,251,535	\$70,516,067	\$56,901,360	\$4,381	\$0	\$5,873,318	41.4%	4	N/A	5	7.7%	5	4.50
RIO GRANDE	\$6,679,410	\$488,880	\$4,911,902	\$1,642,280	\$24,353	\$388,005	\$287,856	\$0	\$16,675,617	\$8,811,051	\$7,261,417	\$603,149	\$16,309,101	\$16,596,957	\$0	\$0	\$366,516	41.0%	4	N/A	5	2.2%	3	4.10
SINCLAIR	\$118,415,638	\$1,987,670	(\$33,251,257)	\$174,245,738	\$21,488,453	\$46,054,966	\$311,534	\$0	\$177,331,809	\$51,032,888	\$117,331,700	\$8,967,221	\$162,155,975	\$162,467,509	\$0	\$0	\$15,175,834	73.0%	5	N/A	5	8.6%	5	5.00
SOUTHERN STATE	\$4,171,115	\$17,696	(\$14,162,466)	\$19,116,261	\$4,078,050	\$4,878,426	(\$1,324,119)	\$13,550,000	\$21,157,712	\$8,808,182	\$11,424,610	\$447,567	\$21,686,305	\$19,884,833	\$477,353	\$0	(\$528,593)	19.2%	3	30.8%	2	-2.5%	1	2.30
STARK STATE	\$27,139,606	\$849,556	(\$43,826,105)	\$71,237,523	\$17,368,321	\$18,489,689	(\$5,964,885)	\$669,213	\$82,761,925	\$32,258,787	\$46,106,068	\$4,356,339	\$78,224,661	\$72,219,045	\$40,731	\$0	\$4,537,264	34.7%	4	405.5%	5	5.5%	5	4.50
TERRA STATE	\$3,227,473	\$162,039	(\$15,504,205)	\$17,039,330	\$5,002,511	\$3,472,202	(\$2,341,859)	\$5,265,000	\$17,207,954	\$6,230,105	\$8,212,099	\$17,207,954	\$18,062	\$13,966,122	\$181,062	\$718,911	(\$							