

**FY 2016 to FY 2020 Composite Score Trend**  
**INSTITUTIONAL SCORES (EXCLUDING ASSOCIATED IMPACTS OF GASB 68/75)**

Institution	2016	2017	2018	2019	2020
<b>UNIVERSITIES</b>					
BOWLING GREEN	3.9	3.9	3.1	3.3	3.1
CENTRAL STATE	2.8	2.8	2.3	2.8	2.2
CLEVELAND STATE	3.1	3.7	3.9	4.2	3.6
KENT STATE	3.6	4.4	3.6	3.6	3.6
MIAMI	4.4	4.4	4.7	4.7	4.7
NEOMED	3.9	4.7	3.9	4.3	4.1
OHIO STATE	4.5	4.7	4.7	4.7	4.7
OHIO UNIVERSITY	3.4	4.4	4.4	4.4	3.8
SHAWNEE STATE	3.2	2.6	2.1	2.1	2.3
UNIVERSITY OF AKRON	3.2	3.4	3.2	2.8	2.8
UNIVERSITY OF CINCINNATI	3.2	3.4	3.4	3.4	3.7
UNIVERSITY OF TOLEDO	3.1	3.1	3.1	3.1	3.1
WRIGHT STATE	2.1	0.8	2.2	3.2	3.2
YOUNGSTOWN STATE	3.5	3.7	3.3	3.3	3.1
<b>COMMUNITY COLLEGES</b>					
BELMONT TECH	4.8	4.4	5.0	4.0	4.2
CINCINNATI STATE	2.3	2.3	2.3	2.7	3.9
CLARK STATE	4.0	3.8	4.0	4.2	3.8
COLUMBUS STATE	4.6	4.2	4.2	4.8	4.6
COTC	4.6	5.0	4.8	4.2	4.6
CUYAHOGA	4.0	3.6	3.4	3.4	2.8
EASTERN GATEWAY	3.3	3.5	2.8	4.0	3.7
EDISON STATE	4.5	5.0	4.6	4.3	4.5
HOCKING	3.9	3.9	3.9	3.5	3.5
JAMES RHODES STATE	3.5	4.2	4.8	5.0	4.4
LAKELAND	2.6	2.6	2.4	2.0	2.0
LORAIN	3.9	4.4	4.0	4.2	3.8
MARION TECH	4.5	4.3	3.7	4.1	3.8
NORTH CENTRAL	4.0	4.5	4.1	5.0	5.0
NORTHWEST STATE	3.7	4.3	4.1	4.3	3.4
OWENS STATE	3.0	4.0	4.5	4.5	4.2
RIO GRANDE	4.3	4.5	4.3	4.1	3.4
SINCLAIR	4.8	5.0	4.8	5.0	5.0
SOUTHERN STATE	2.8	2.8	2.3	2.3	2.3
STARK STATE	4.5	4.1	4.5	4.5	4.3
TERRA STATE	2.6	2.4	2.1	2.6	2.7
WASHINGTON STATE	5.0	4.2	4.2	5.0	4.4
ZANE STATE	2.6	2.1	2.3	2.3	2.3

**TABLE 1**  
**FY 2020 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	3.10	63.7%	3.0	-1.6%	1.0	43.0%	4.0
CENTRAL STATE	2.20	30.1%	2.0	2.0%	3.0	9.2%	2.0
CLEVELAND STATE	3.60	83.9%	3.0	-0.6%	1.0	53.1%	5.0
KENT STATE	3.60	80.6%	3.0	-3.2%	1.0	51.9%	5.0
MIAMI	4.70	135.1%	4.0	5.5%	5.0	120.4%	5.0
NEOMED	4.10	154.0%	4.0	0.9%	2.0	67.5%	5.0
OHIO STATE	4.70	169.5%	4.0	6.0%	5.0	80.5%	5.0
OHIO UNIVERSITY	3.80	70.2%	3.0	1.0%	2.0	62.8%	5.0
SHAWNEE STATE	2.30	32.6%	2.0	-1.0%	1.0	10.5%	3.0
UNIVERSITY OF AKRON	2.80	39.5%	2.0	-4.1%	1.0	38.5%	4.0
UNIVERSITY OF CINCINNATI	3.70	59.1%	2.0	1.5%	3.0	51.5%	5.0
UNIVERSITY OF TOLEDO	3.10	89.7%	3.0	-4.1%	1.0	26.3%	4.0
WRIGHT STATE	3.20	100.0%	3.0	3.8%	4.0	20.3%	3.0
YOUNGSTOWN STATE	3.10	71.8%	3.0	-1.1%	1.0	25.5%	4.0
<b>COMMUNITY COLLEGES</b>							
BELMONT TECH	4.20	482.9%	5.0	-4.6%	1.0	63.5%	5.0
CINCINNATI STATE	3.90	74.7%	3.0	10.0%	5.0	31.9%	4.0
CLARK STATE	3.80	135.9%	4.0	1.1%	3.0	37.4%	4.0
COLUMBUS STATE	4.60	547.1%	5.0	2.3%	3.0	67.8%	5.0
COTC	4.60	28228.3%	5.0	2.2%	3.0	75.2%	5.0
CUYAHOGA	2.80	34.2%	2.0	-3.6%	1.0	33.4%	4.0
EASTERN GATEWAY	3.70	100.5%	4.0	12.6%	5.0	24.5%	3.0
EDISON STATE	4.50	380.9%	5.0	5.3%	5.0	37.0%	4.0
HOCKING	3.50	98.4%	3.0	2.0%	3.0	48.1%	4.0
JAMES RHODES STATE	4.40	472.7%	5.0	0.5%	2.0	62.3%	5.0
LAKELAND	2.00	9.7%	1.0	-4.1%	1.0	12.3%	3.0
LORAIN	3.80	78.1%	3.0	0.5%	2.0	54.9%	5.0
MARION TECH	3.80	N/A	-	1.7%	3.0	29.9%	4.0
NORTH CENTRAL	5.00	2066.0%	5.0	12.2%	5.0	64.3%	5.0
NORTHWEST STATE	3.40	N/A	-	-2.2%	1.0	30.9%	4.0
OWENS STATE	4.20	N/A	-	9.2%	5.0	44.2%	4.0
RIO GRANDE	3.40	N/A	-	-3.5%	1.0	45.6%	4.0
SINCLAIR	5.00	N/A	-	8.8%	5.0	74.3%	5.0
SOUTHERN STATE	2.30	31.1%	2.0	-0.9%	1.0	19.4%	3.0
STARK STATE	4.30	4694.8%	5.0	3.8%	4.0	38.8%	4.0
TERRA STATE	2.70	59.6%	2.0	1.9%	3.0	19.0%	3.0
WASHINGTON STATE	4.40	N/A	5.0	0.4%	2.0	63.6%	5.0
ZANE STATE	2.30	35.8%	2.0	-1.7%	1.0	10.3%	3.0

\* The viability ratio is not calculated for campuses that do not have long-term plant debt. In such instances, the Primary Reserve Ratio score is weighted 80% of the Composite Score.

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.

