

EXHIBIT 16

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									
UNIVERSITIES																								
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	\$26,863,364	(\$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	\$665,311	30.5%	4	80.8%	3	0.3%	2	3.30
COMMUNITY COLLEGES																								
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	(\$7,772,990)	\$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	4055.5%	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	\$8,21													