

The University of Akron  
KPMG Metrics Calculations\_2014 - 2018 (Draft)  
Composite Financial Index (CFI)  
For the Fiscal Years Ended June 30, 2014 thru 2018

2019 w/o 68/75				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	0.48	3.64	35%	1.28
Net Operating Revenues	(5.29%)	(4.00)	10%	(0.40)
Return on Net Assets	(2.20%)	(1.10)	20%	(0.22)
Viability	0.49	1.17	35%	0.41
CFI				1.1

2019 w/68/75				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	(0.28)	(2.11)	35%	(0.74)
Net Operating Revenues	3.46%	2.66	10%	0.27
Return on Net Assets	5.87%	2.93	20%	0.59
Viability	(0.26)	(0.62)	35%	(0.22)
CFI				(0.1)

2018 w/o 68/75				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	0.51	3.83	35%	1.34
Net Operating Revenues	(1.70%)	(1.31)	10%	(0.13)
Return on Net Assets	4.15%	2.07	20%	0.41
Viability	0.51	1.22	35%	0.43
CFI				2.1

2018 w/68/75				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	(0.40)	(3.02)	35%	(1.06)
Net Operating Revenues	25.00%	10.00	10%	1.00

Return on Net Assets	43.90%	10.00	20%	2.00
Viability	(0.29)	(0.71)	35%	(0.25)
CFI				1.7

2017 w/o 68				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	0.54	4.05	35%	1.42
Net Operating Revenues	0.62%	0.48	10%	0.05
Return on Net Assets	4.69%	2.35	20%	0.47
Viability	0.53	1.27	35%	0.45
CFI				2.4

2017 w/68				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	(0.28)	(2.11)	35%	(0.74)
Net Operating Revenues	(0.38%)	(0.29)	10%	(0.03)
Return on Net Assets	8.92%	4.46	20%	0.89
Viability	(0.28)	(0.67)	35%	(0.24)
CFI				(0.1)

2016 w/o 68				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	0.43	3.26	35%	1.14
Net Operating Revenues	(0.39%)	(0.30)	10%	(0.03)
Return on Net Assets	1.18%	0.59	20%	0.12
Viability	0.43	1.03	35%	0.36
CFI				1.6

2016 w/68				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	(0.35)	(2.63)	35%	(0.92)
Net Operating Revenues	0.46%	0.35	10%	0.04
Return on Net Assets	4.08%	2.04	20%	0.41
Viability	(0.34)	(0.82)	35%	(0.29)
CFI				(0.8)

2015 w/o 68				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	0.44	3.29	35%	1.15
Net Operating Revenues	(3.95%)	(3.04)	10%	(0.30)
Return on Net Assets	(2.22%)	(1.11)	20%	(0.22)
Viability	0.45	1.09	35%	0.38
CFI				1.0

2015 w/68				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	(0.31)	(2.30)	35%	(0.81)
Net Operating Revenues	(2.71%)	(2.09)	10%	(0.21)
Return on Net Assets	(3.03%)	(1.51)	20%	(0.30)
Viability	(0.31)	(0.75)	35%	(0.26)
CFI				(1.6)

2014				
Ratio	Ratio Value	Strength Factor	Weighting Factor	Score
Primary Reserve	0.45	3.37	35%	1.18
Net Operating Revenues	0.90%	0.69	10%	0.07
Return on Net Assets	5.09%	2.55	20%	0.51
Viability	0.46	1.11	35%	0.39
CFI				2.1

Sources: KPMG's Strategic Financial Analysis for Higher Education; Identifying, Measuring & Reporting Financial Risks; Seventh Edition, and respective annual financial statements/notes.

Note: CFI score is rounded to the nearest single decimal based on KPMG's guidance.