

TABLE 1
FY 2011 FINANCIAL RATIO ANALYSIS
INSTITUTIONAL RATIOS AND SCORES

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio*	Score	Ratio	Score	Ratio	Score
UNIVERSITIES							
BOWLING GREEN	4.20	129.1%	4.00	17.0%	5.00	49.3%	4.00
CENTRAL STATE	4.00	523.4%	5.00	7.8%	5.00	13.2%	3.00
CLEVELAND STATE	3.40	44.0%	2.00	3.1%	4.00	31.7%	4.00
KENT STATE	4.70	115.6%	4.00	13.3%	5.00	63.0%	5.00
MIAMI UNIV.	4.40	91.2%	3.00	14.4%	5.00	58.2%	5.00
NEOMED	5.00	276.0%	5.00	22.6%	5.00	94.2%	5.00
OHIO STATE	4.20	104.1%	4.00	10.5%	5.00	45.3%	4.00
OHIO UNIVERSITY	4.20	153.4%	4.00	15.2%	5.00	42.3%	4.00
SHAWNEE STATE	4.00	113.9%	4.00	4.6%	4.00	29.8%	4.00
UNIV. AKRON	3.60	43.8%	2.00	6.6%	5.00	37.6%	4.00
UNIV. CINCINNATI	3.60	34.1%	2.00	20.0%	5.00	38.8%	4.00
UNIV. TOLEDO	4.20	100.7%	4.00	7.9%	5.00	36.9%	4.00
WRIGHT STATE	4.50	425.4%	5.00	9.2%	5.00	35.3%	4.00
YOUNGSTOWN ST.	2.30	59.8%	2.00	-4.5%	1.00	21.2%	3.00
COMMUNITY COLLEGES							
BELMONT TECH	4.80	N/A	5.00	3.6%	4.00	65.6%	5.00
CINCINNATI ST.	3.40	57.2%	2.00	3.2%	4.00	27.2%	4.00
CLARK STATE	3.90	80.7%	3.00	14.7%	5.00	39.7%	4.00
COLUMBUS ST.	4.60	1017.4%	5.00	1.9%	3.00	62.4%	5.00
COTC	4.50	1041.7%	5.00	7.1%	5.00	41.4%	4.00
CUYAHOGA	3.90	63.1%	3.00	8.4%	5.00	36.1%	4.00
EDISON STATE	4.20	127.0%	4.00	11.1%	5.00	25.8%	4.00
HOCKING	3.10	216.1%	4.00	0.4%	2.00	10.2%	3.00
JAMES RHODES ST	4.50	440.0%	5.00	10.9%	5.00	36.6%	4.00
JEFFERSON	4.30	573.1%	5.00	3.1%	4.00	26.2%	4.00
LAKELAND	3.20	87.2%	3.00	3.6%	4.00	22.4%	3.00
LORAIN	3.80	470.5%	5.00	4.1%	4.00	22.6%	3.00
MARION TECH	4.50	N/A	5.00	14.7%	5.00	26.5%	4.00
NORTH CENTRAL	3.10	N/A	5.00	2.9%	3.00	8.3%	2.00
NORTHWEST ST.	3.80	157355.0%	5.00	3.6%	4.00	23.6%	3.00
OWENS STATE	3.20	250.5%	5.00	-0.9%	1.00	14.0%	3.00
RIO GRANDE	1.90	65.3%	3.00	-8.7%	0.00	9.9%	2.00
SINCLAIR	5.00	N/A	5.00	6.7%	5.00	77.1%	5.00
SOUTHERN ST.	4.20	194.1%	4.00	5.0%	5.00	27.9%	4.00
STARK STATE	3.70	126.3%	4.00	7.0%	5.00	23.7%	3.00
TERRA STATE	4.50	N/A	5.00	16.2%	5.00	42.5%	4.00
WASHINGTON ST.	3.80	N/A	5.00	3.4%	4.00	21.9%	3.00
ZANE STATE (MATC)	4.50	939.6%	5.00	5.0%	5.00	33.4%	4.00

* 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 the administrative rule (126:3-1-01) established by Senate Bill 6, a composite score of or below 1.75 for two consecutive years would result in a campus being placed on fiscal watch.

TABLE 2
FY 2011 INSTITUTIONAL FINANCIAL DATA

Institution	Expendable Net Assets	Plant Debt	Total Revenues, Operating + Nonoperating	Operating Expenses	Nonoperating Expenses	Change in Total Net Assets
UNIVERSITIES						
BOWLING GREEN	\$171,025,820	\$132,505,000	\$418,230,240	\$346,954,427	\$0	\$71,275,813
CENTRAL STATE	\$7,923,399	\$1,513,758	\$65,505,523	\$60,060,514	\$308,550	\$5,136,459
CLEVELAND STATE	\$95,735,723	\$217,354,270	\$311,383,653	\$301,705,557	\$0	\$9,678,096
KENT STATE	\$376,795,000	\$326,014,000	\$690,547,000	\$598,521,000	\$0	\$92,026,000
MIAMI UNIV.	\$296,804,572	\$325,614,330	\$595,683,037	\$510,162,597	\$0	\$85,520,440
NEOMED	\$45,422,705	\$16,454,983	\$62,310,509	\$48,210,140	\$1,093	\$14,099,276
OHIO STATE	\$2,054,008,000	\$1,973,883,000	\$5,061,906,000	\$4,531,831,000	\$0	\$530,075,000
OHIO UNIVERSITY	\$252,789,156	\$164,745,879	\$705,814,741	\$597,833,477	\$586,744	\$107,394,520
SHAWNEE STATE	\$18,796,898	\$16,505,000	\$66,200,024	\$63,080,636	\$62,318	\$3,057,070
UNIV. AKRON	\$174,537,797	\$398,884,080	\$500,288,002	\$464,733,641	\$2,555,559	\$32,998,802
UNIV. CINCINNATI	\$404,850,000	\$1,186,317,000	\$1,306,262,000	\$1,044,090,000	\$1,465,000	\$260,707,000
UNIV. TOLEDO	\$289,636,000	\$287,550,000	\$855,174,000	\$785,681,000	\$2,071,000	\$67,422,000
WRIGHT STATE	\$139,066,466	\$32,690,128	\$433,675,969	\$393,566,151	\$81,812	\$40,028,006
YOUNGSTOWN STATE	\$47,021,646	\$78,656,592	\$217,849,402	\$221,746,111	\$5,957,040	(\$9,853,749)
COMMUNITY COLLEGES						
BELMONT TECH	\$13,631,647	\$0	\$21,552,854	\$20,780,464	\$0	\$772,390
CINCINNATI STATE	\$25,770,152	\$45,085,000	\$97,791,453	\$94,663,485	\$0	\$3,127,968
CLARK STATE	\$13,587,157	\$16,845,000	\$40,174,229	\$34,258,866	\$2,038	\$5,913,325
COLUMBUS STATE	\$139,288,221	\$13,690,000	\$229,132,241	\$223,090,138	\$1,693,379	\$4,348,724
COTC	\$15,392,206	\$1,477,666	\$40,021,414	\$37,192,142	\$0	\$2,829,272
CUYAHOGA	\$109,462,110	\$173,508,483	\$331,251,645	\$303,391,240	\$0	\$27,860,405
EDISON STATE	\$4,843,561	\$3,813,992	\$21,104,233	\$18,753,937	\$0	\$2,350,296
HOCKING	\$6,897,104	\$3,191,976	\$68,124,842	\$67,667,253	\$215,158	\$242,431
JAMES RHODES	\$12,058,513	\$2,740,385	\$36,940,699	\$32,925,164	\$0	\$4,015,535
JEFFERSON	\$4,208,671	\$734,426	\$16,597,824	\$16,089,671	\$0	\$508,153
LAKELAND	\$15,288,784	\$17,537,805	\$70,669,911	\$68,134,831	\$0	\$2,535,080
LORAIN	\$25,592,839	\$5,440,000	\$118,168,782	\$113,258,907	\$22,194	\$4,887,681
MARION TECH	\$4,829,423	\$0	\$21,372,806	\$18,215,937	\$8,496	\$3,148,373
NORTH CENTRAL	\$2,301,977	\$0	\$28,677,823	\$27,845,641	\$0	\$832,182
NORTHWEST STATE	\$7,966,882	\$5,063	\$34,975,773	\$33,703,646	\$25,064	\$1,247,063
OWENS STATE	\$18,730,558	\$7,477,454	\$132,759,935	\$134,016,474	\$0	(\$1,256,539)
RIO GRANDE	\$1,285,335	\$1,968,337	\$11,994,234	\$13,040,656	\$0	(\$1,046,422)
SINCLAIR	\$130,510,401	\$0	\$181,385,137	\$169,201,458	\$0	\$12,183,679
SOUTHERN STATE	\$9,263,145	\$4,771,667	\$34,906,975	\$33,177,405	\$0	\$1,729,570
STARK STATE	\$24,553,877	\$19,443,994	\$112,494,930	\$103,774,786	\$882,999	\$7,837,145
TERRA STATE	\$9,064,405	\$0	\$25,429,084	\$21,314,516	\$2,009	\$4,112,559
WASHINGTON STATE	\$4,622,152	\$0	\$21,831,134	\$21,094,153	\$0	\$736,981
ZANE STATE (MATC)	\$10,291,037	\$1,095,272	\$32,386,807	\$30,777,255	\$0	\$1,609,552