

TABLE 1
FY 2012 FINANCIAL RATIO ANALYSIS
INSTITUTIONAL RATIOS AND SCORES

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio*	Score	Ratio	Score	Ratio	Score
UNIVERSITIES							
BOWLING GREEN	4.50	140.6%	4.00	4.5%	4.00	50.9%	5.00
CENTRAL STATE	3.60	444.3%	5.00	1.6%	3.00	12.8%	3.00
CLEVELAND STATE	3.40	49.9%	2.00	3.8%	4.00	36.7%	4.00
KENT STATE	4.00	81.7%	3.00	1.2%	3.00	62.8%	5.00
MIAMI UNIV.	4.40	77.5%	3.00	7.0%	5.00	63.7%	5.00
NEOMED	4.70	114.4%	4.00	10.6%	5.00	92.6%	5.00
OHIO STATE	3.70	91.7%	3.00	4.9%	4.00	47.7%	4.00
OHIO UNIVERSITY	4.70	149.5%	4.00	9.0%	5.00	50.0%	5.00
SHAWNEE STATE	3.40	112.9%	4.00	-1.4%	1.00	28.0%	4.00
UNIV. AKRON	3.20	41.7%	2.00	2.2%	3.00	32.6%	4.00
UNIV. CINCINNATI	3.20	34.7%	2.00	2.0%	3.00	38.0%	4.00
UNIV. TOLEDO	3.30	90.4%	3.00	0.6%	2.00	34.9%	4.00
WRIGHT STATE	3.40	156.1%	4.00	-2.3%	1.00	32.5%	4.00
YOUNGSTOWN ST.	2.60	65.4%	3.00	-0.8%	1.00	24.3%	3.00
COMMUNITY COLLEGES							
BELMONT TECH	4.60	N/A	5.00	1.6%	3.00	74.7%	5.00
CINCINNATI ST.	3.00	60.0%	2.00	0.1%	2.00	27.7%	4.00
CLARK STATE	3.90	85.1%	3.00	7.3%	5.00	40.6%	4.00
COLUMBUS ST.	4.00	1010.5%	5.00	-5.3%	0.00	54.8%	5.00
COTC	3.70	13688.6%	5.00	-0.6%	1.00	36.6%	4.00
CUYAHOGA	3.10	60.5%	3.00	-0.5%	1.00	32.3%	4.00
EDISON STATE	4.20	155.7%	4.00	5.1%	5.00	31.6%	4.00
HOCKING	3.40	250.3%	5.00	0.0%	2.00	11.5%	3.00
JAMES RHODES ST	4.10	470.5%	5.00	2.7%	3.00	40.1%	4.00
JEFFERSON	3.40	837.1%	5.00	0.1%	2.00	23.6%	3.00
LAKELAND	2.90	104.2%	4.00	-3.3%	1.00	22.1%	3.00
LORAIN	2.80	47.7%	2.00	-0.2%	1.00	29.2%	4.00
MARION TECH	3.20	N/A	5.00	-4.3%	1.00	18.5%	3.00
NORTH CENTRAL	2.70	N/A	5.00	-3.6%	1.00	5.5%	2.00
NORTHWEST ST.	3.20	N/A	5.00	-3.8%	1.00	21.0%	3.00
OWENS STATE	2.20	154.5%	4.00	-8.2%	0.00	7.7%	2.00
RIO GRANDE	3.20	N/A	5.00	-0.1%	1.00	15.0%	3.00
SINCLAIR	4.80	N/A	5.00	3.1%	4.00	82.2%	5.00
SOUTHERN ST.	2.60	45.8%	2.00	-5.8%	0.00	26.8%	4.00
STARK STATE	4.00	148.8%	4.00	3.7%	4.00	25.3%	4.00
TERRA STATE	3.90	N/A	5.00	0.4%	2.00	37.4%	4.00
WASHINGTON ST.	3.20	N/A	5.00	-0.1%	1.00	22.6%	3.00
ZANE STATE (MATC)	3.70	1143.4%	5.00	-0.2%	1.00	34.2%	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.

All investment returns (gains or losses) included in total revenues.

NEW GASB 34/35 Format	A		B		C		D	E	F	Primary Reserve		Viability		Net Income		Composite Score
	Expendable Net Assets	Plant Debt	Revenues, Operating + Nonoperating		Operating Expenses	Nonoperating Expenses (Asset Disposal)	Change in Total Net Assets = C - (D + E)	Ratio = A / D	Score	Ratio = A / B	Score	Ratio = F / C	Score	Ratio	Score	Score, FY12
			Net of negative revenues (expenses)	State Capital Appropriations												
UNIVERSITIES																
BOWLING GREEN	\$175,321,026	\$124,675,000	\$352,387,704	\$8,457,786	\$344,483,728	\$11,865	\$16,349,897	0.509	5	1.406	4	0.045	4			4.50
CENTRAL STATE	\$8,280,992	\$1,863,645	\$65,018,288	\$837,522	\$64,769,200	\$0	\$1,086,610	0.128	3	4.443	5	0.016	3			3.60
CLEVELAND STATE	\$105,986,859	\$212,407,980	\$297,526,864	\$3,179,823	\$289,139,002	\$0	\$11,567,685	0.367	4	0.499	2	0.038	4			3.40
KENT STATE	\$383,743,000	\$469,771,000	\$615,869,000	\$2,342,000	\$611,050,000	\$0	\$7,161,000	0.628	5	0.817	3	0.012	3			4.00
MIAMI UNIV.	\$334,190,378	\$431,316,046	\$557,404,837	\$6,625,692	\$524,529,480	\$0	\$39,501,049	0.637	5	0.775	3	0.070	5			4.40
NEOMED	\$48,035,746	\$42,000,000	\$57,002,160	\$1,054,938	\$51,897,898	\$17,009	\$6,142,191	0.926	5	1.144	4	0.106	5			4.70
OHIO STATE	\$2,210,887,000	\$2,410,942,000	\$4,834,844,000	\$42,188,000	\$4,636,450,000	\$0	\$240,582,000	0.477	4	0.917	3	0.0493	4			3.70
OHIO UNIVERSITY	\$297,900,014	\$199,295,000	\$653,801,934	\$6,200,109	\$600,054,289	\$578,404	\$59,369,350	0.500	5	1.495	4	0.090	5			4.70
SHAWNEE STATE	\$18,022,459	\$15,970,000	\$62,905,642	\$595,946	\$64,321,704	\$75,888	(\$896,004)	0.280	4	1.129	4	(0.014)	1			3.40
UNIV. AKRON	\$161,150,661	\$386,676,812	\$498,084,825	\$8,081,596	\$494,951,576	\$213,156	\$11,001,689	0.326	4	0.417	2	0.022	3			3.20
UNIV. CINCINNATI	\$393,104,000	\$1,133,438,000	\$1,049,939,000	\$10,757,000	\$1,035,638,000	\$3,534,000	\$21,524,000	0.380	4	0.347	2	0.020	3			3.20
UNIV. TOLEDO	\$299,035,000	\$330,946,000	\$853,451,000	\$7,861,000	\$855,817,000	\$410,000	\$5,085,000	0.349	4	0.904	3	0.006	2			3.30
WRIGHT STATE	\$131,780,117	\$84,425,012	\$397,238,552	\$1,241,279	\$404,874,606	\$2,589,415	(\$8,984,190)	0.325	4	1.561	4	(0.023)	1			3.40
YOUNGSTOWN STATE	\$49,857,001	\$76,220,729	\$204,242,064	\$133,552	\$204,988,530	\$1,034,815	(\$1,647,729)	0.243	3	0.654	3	(0.008)	1			2.60
COMMUNITY COLLEGES																
BELMONT TECH	\$14,013,304	\$0	\$18,549,730	\$506,761	\$18,757,277	\$0	\$299,214	0.747	5	N/A	5	0.016	3			4.60
CINCINNATI STATE	\$26,154,224	\$43,612,347	\$93,452,785	\$1,179,346	\$94,559,800	\$0	\$72,331	0.277	4	0.600	2	0.001	2			3.00
CLARK STATE	\$13,847,732	\$16,265,000	\$36,690,529	\$82,328	\$34,094,980	\$0	\$2,677,877	0.406	4	0.851	3	0.073	5			3.90
COLUMBUS STATE	\$125,554,361	\$12,425,000	\$216,123,389	\$1,715,196	\$229,266,680	\$80,472	(\$11,508,567)	0.548	5	10.105	5	(0.053)	0			4.00
COTC	\$12,854,922	\$93,910	\$34,973,538	\$16	\$35,105,799	\$65,417	(\$197,662)	0.366	4	136.886	5	(0.006)	1			3.70
CUYAHOGA	\$98,223,639	\$162,247,557	\$298,483,439	\$3,868,566	\$303,919,888	\$0	(\$1,567,883)	0.323	4	0.605	3	(0.005)	1			3.10
EDISON STATE	\$5,621,928	\$3,610,329	\$18,561,006	\$185,282	\$17,811,382	(\$18,910)	\$953,816	0.316	4	1.557	4	0.051	5			4.20
HOCKING	\$6,947,950	\$2,775,926	\$60,600,068	\$133,939	\$60,656,424	\$55,811	\$21,772	0.115	3	2.503	5	0.000	2			3.40
JAMES RHODES	\$12,589,554	\$2,675,815	\$32,276,835	\$0	\$31,412,431	\$0	\$864,404	0.401	4	4.705	5	0.027	3			4.10
EASTERN GATEWAY	\$4,192,467	\$500,817	\$17,777,365	\$0	\$17,761,010	\$0	\$16,355	0.236	3	8.371	5	0.001	2			3.40
LAKELAND	\$15,884,599	\$15,250,000	\$68,907,025	\$633,900	\$71,801,704	\$0	(\$2,260,779)	0.221	3	1.042	4	(0.033)	1			2.90
LORAIN	\$33,340,697	\$69,845,000	\$113,911,289	\$0	\$114,095,867	\$0	(\$184,578)	0.292	4	0.477	2	(0.002)	1			2.80
MARION TECH	\$3,396,029	\$0	\$17,353,883	\$265,591	\$18,375,207	\$0	(\$755,733)	0.185	3	N/A	5	(0.043)	1			3.20
NORTH CENTRAL	\$1,436,801	\$0	\$25,156,896	\$0	\$26,056,937	\$0	(\$900,041)	0.055	2	N/A	5	(0.036)	1			2.70
NORTHWEST STATE	\$6,484,318	\$0	\$29,740,392	\$125,000	\$30,908,216	\$99,097	(\$1,141,921)	0.210	3	N/A	5	(0.038)	1			3.20
OWENS STATE	\$9,693,004	\$6,273,615	\$116,555,191	\$94,232	\$126,157,980	\$0	(\$9,508,557)	0.077	2	1.545	4	(0.082)	0			2.20
RIO GRANDE	\$1,730,555	\$0	\$11,527,677	\$303,857	\$11,565,988	\$279,207	(\$13,661)	0.150	3	N/A	5	(0.001)	1			3.20
SINCLAIR	\$136,179,568	\$0	\$166,682,209	\$4,350,261	\$165,662,472	\$0	\$5,369,998	0.822	5	N/A	5	0.031	4			4.80
SOUTHERN STATE	\$8,687,494	\$18,960,007	\$30,661,093	\$0	\$32,446,964	\$0	(\$1,785,871)	0.268	4	0.458	2	(0.058)	0			2.60
STARK STATE	\$27,724,272	\$18,636,250	\$113,646,405	\$0	\$109,389,630	\$0	\$4,256,775	0.253	4	1.488	4	0.037	4			4.00
TERRA STATE	\$7,983,465	\$0	\$21,013,167	\$410,140	\$21,329,636	\$3,820	\$89,851	0.374	4	N/A	5	0.004	2			3.90
WASHINGTON STATE	\$4,829,568	\$0	\$21,231,213	\$112,646	\$21,356,497	\$0	(\$12,638)	0.226	3	N/A	5	(0.001)	1			3.20
ZANE STATE (MATC)	\$10,683,725	\$934,376	\$31,208,273	\$0	\$31,277,739	\$0	(\$69,466)	0.342	4	11.434	5	(0.002)	1			3.70