

**TABLE 1**  
**FY 2013 FINANCIAL RATIO ANALYSIS**  
**INSTITUTIONAL RATIOS AND SCORES**

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio*	Score	Ratio	Score	Ratio	Score
<b>UNIVERSITIES</b>							
BOWLING GREEN	4.00	147.3%	4.00	3.2%	4.00	49.5%	4.00
CENTRAL STATE	1.30	21.2%	1.00	-12.2%	0.00	6.1%	2.00
CLEVELAND STATE	3.40	44.1%	2.00	3.4%	4.00	37.4%	4.00
KENT STATE	4.40	89.6%	3.00	5.1%	5.00	66.7%	5.00
MIAMI UNIV.	4.40	75.8%	3.00	14.3%	5.00	77.0%	5.00
NEOMED	4.70	136.6%	4.00	13.6%	5.00	100.8%	5.00
OHIO STATE	3.90	85.7%	3.00	10.1%	5.00	48.8%	4.00
OHIO UNIVERSITY	4.70	101.2%	4.00	7.3%	5.00	51.0%	5.00
SHAWNEE STATE	3.10	96.4%	3.00	-1.6%	1.00	25.9%	4.00
UNIV. AKRON	2.80	38.8%	2.00	-2.9%	1.00	31.2%	4.00
UNIV. CINCINNATI	3.60	43.3%	2.00	9.3%	5.00	43.5%	4.00
UNIV. TOLEDO	3.50	94.4%	3.00	1.0%	3.00	36.1%	4.00
WRIGHT STATE	3.40	117.7%	4.00	-2.1%	1.00	30.7%	4.00
YOUNGSTOWN ST.	3.30	69.3%	3.00	0.3%	2.00	25.0%	4.00
<b>COMMUNITY COLLEGES</b>							
BELMONT TECH	4.60	N/A	5.00	2.6%	3.00	92.3%	5.00
CINCINNATI ST.	2.80	49.5%	2.00	-0.3%	1.00	25.2%	4.00
CLARK STATE	4.00	104.7%	4.00	4.7%	4.00	46.4%	4.00
COLUMBUS ST.	4.20	1088.5%	5.00	-1.9%	1.00	61.9%	5.00
COTC	4.50	21493.7%	5.00	7.7%	5.00	49.5%	4.00
CUYAHOGA	3.10	64.5%	3.00	-1.9%	1.00	32.5%	4.00
EDISON STATE	3.60	179.3%	4.00	0.1%	2.00	35.1%	4.00
HOCKING	3.80	1474.5%	5.00	3.8%	4.00	13.6%	3.00
JAMES RHODES ST	3.70	316.9%	5.00	-1.1%	1.00	43.1%	4.00
EASTERN GATEWAY	3.20	1667.8%	5.00	-0.6%	1.00	21.5%	3.00
LAKELAND	3.20	91.3%	3.00	4.7%	4.00	18.0%	3.00
LORAIN	2.30	39.7%	2.00	-2.0%	1.00	24.8%	3.00
MARION TECH	3.20	N/A	5.00	-2.2%	1.00	19.0%	3.00
NORTH CENTRAL	2.70	N/A	5.00	-2.7%	1.00	7.8%	2.00
NORTHWEST ST.	4.10	N/A	5.00	2.3%	3.00	26.8%	4.00
OWENS STATE	1.10	42.8%	2.00	-9.4%	0.00	2.2%	1.00
RIO GRANDE	3.80	N/A	5.00	3.9%	4.00	23.9%	3.00
SINCLAIR	4.20	N/A	5.00	-3.2%	1.00	77.2%	5.00
SOUTHERN ST.	2.80	49.0%	2.00	-1.0%	1.00	28.0%	4.00
STARK STATE	4.20	168.9%	4.00	9.1%	5.00	29.0%	4.00
TERRA STATE	3.40	123.5%	4.00	-3.9%	1.00	36.0%	4.00
WASHINGTON ST.	4.50	N/A	5.00	7.6%	5.00	41.7%	4.00
ZANE STATE (MATC)	4.20	162.9%	4.00	13.2%	5.00	37.1%	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.

Data source: FY 2013 Audited Financial Statements

As of: February, 2014

\*\*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	Change in Total Net Assets	Ratio	Score	Ratio	Score	Ratio	Score	Score, FY13
			Net of negative revenues (expenses)	State Capital Appropriations		(Asset Disposal)	= C - (D + E)	= A / D		= A / B		= F / C		
<b>UNIVERSITIES</b>														
BOWLING GREEN	\$176,289,684	\$119,715,998	\$363,378,127	\$4,770,401	\$356,451,451	\$0	\$11,697,077	0.495	4	1.473	4	0.032	4	4.00
CENTRAL STATE	\$3,872,731	\$18,225,857	\$56,252,026	\$346,240	\$63,459,175	(\$29,160)	(\$6,890,069)	0.061	2	0.212	1	(0.122)	0	1.30
CLEVELAND STATE	\$113,997,462	\$258,656,081	\$315,008,132	\$335,459	\$304,587,329	\$0	\$10,756,262	0.374	4	0.441	2	0.034	4	3.40
KENT STATE	\$440,869,000	\$492,032,000	\$693,286,000	\$3,114,000	\$660,594,000		\$35,806,000	0.667	5	0.896	3	0.051	5	4.40
MIAMI UNIV.	\$400,167,110	\$528,156,951	\$603,897,423	\$2,559,532	\$520,014,002		\$86,442,953	0.770	5	0.758	3	0.143	5	4.40
NEOMED	\$56,922,129	\$41,660,000	\$64,296,562	\$1,072,148	\$56,451,609	\$32,210	\$8,884,891	1.008	5	1.366	4	0.136	5	4.70
OHIO STATE	\$2,205,362,000	\$2,574,238,000	\$4,977,804,000	\$75,127,000	\$4,516,939,000	\$23,312,000	\$512,680,000	0.488	4	0.857	3	0.1015	5	3.90
OHIO UNIVERSITY	\$328,868,003	\$324,941,582	\$696,223,602	\$4,935,547	\$649,315,561	\$478,687	\$51,364,901	0.510	5	1.012	4	0.073	5	4.70
SHAWNEE STATE	\$17,026,754	\$17,657,225	\$63,415,208	\$1,277,613	\$65,727,453	(\$14,333)	(\$1,048,965)	0.259	4	0.964	3	(0.016)	1	3.10
UNIV. AKRON	\$158,225,216	\$407,923,165	\$490,100,205	\$2,477,674	\$506,629,660		(\$14,157,402)	0.312	4	0.388	2	(0.029)	1	2.80
UNIV. CINCINNATI	\$464,547,000	\$1,073,645,000	\$1,162,474,000	\$16,337,000	\$1,068,821,000	\$0	\$109,990,000	0.435	4	0.433	2	0.093	5	3.60
UNIV. TOLEDO	\$308,359,000	\$326,663,000	\$873,345,000	\$6,842,000	\$853,185,000	\$17,965,000	\$9,037,000	0.361	4	0.944	3	0.010	3	3.50
WRIGHT STATE	\$128,530,944	\$109,232,116	\$408,914,137	\$820,855	\$418,196,290	(\$49,021)	(\$8,510,319)	0.307	4	1.177	4	(0.021)	1	3.40
YOUNGSTOWN STATE	\$50,954,323	\$73,508,103	\$203,580,699	\$2,904,410	\$203,487,686	\$2,327,098	\$670,325	0.250	4	0.693	3	0.003	2	3.30
<b>COMMUNITY COLLEGES</b>														
BELMONT TECH	\$14,687,093	\$0	\$15,919,954	\$410,473	\$15,907,188	\$0	\$423,239	0.923	5	N/A	5	0.026	3	4.60
CINCINNATI STATE	\$23,872,880	\$48,209,233	\$92,627,092	\$1,879,008	\$94,805,115	\$0	(\$299,015)	0.252	4	0.495	2	(0.003)	1	2.80
CLARK STATE	\$16,418,733	\$15,675,000	\$36,730,750	\$382,344	\$35,355,167	\$0	\$1,757,927	0.464	4	1.047	4	0.047	4	4.00
COLUMBUS STATE	\$124,746,902	\$11,460,000	\$195,902,902	\$5,329,325	\$201,464,327	\$3,669,532	(\$3,901,632)	0.619	5	10.885	5	(0.019)	1	4.20
COTC	\$15,029,675	\$69,926	\$32,866,745	\$0	\$30,339,207	\$0	\$2,527,538	0.495	4	214.937	5	0.077	5	4.50
CUYAHOGA	\$98,669,941	\$153,068,927	\$296,643,745	\$1,757,447	\$303,990,166	\$123,283	(\$5,712,257)	0.325	4	0.645	3	(0.019)	1	3.10
EDISON STATE	\$6,039,864	\$3,368,736	\$17,219,098	\$0	\$17,202,089	\$0	\$17,009	0.351	4	1.793	4	0.001	2	3.60
HOCKING	\$7,653,486	\$519,043	\$55,967,548	\$2,665,554	\$56,093,588	\$329,340	\$2,210,174	0.136	3	14.745	5	0.038	4	3.80
JAMES RHODES	\$13,071,120	\$4,125,000	\$29,659,062	\$347,348	\$30,334,540	\$2,662	(\$330,792)	0.431	4	3.169	5	(0.011)	1	3.70
EASTERN GATEWAY	\$4,272,578	\$256,182	\$19,528,064	\$190,530	\$19,840,719	\$0	(\$122,125)	0.215	3	16.678	5	(0.006)	1	3.20
LAKELAND	\$12,470,484	\$13,660,000	\$67,175,465	\$5,604,203	\$69,384,934	\$0	\$3,394,734	0.180	3	0.913	3	0.047	4	3.20
LORAIN	\$27,349,389	\$68,950,000	\$108,229,951	\$0	\$110,354,698		(\$2,124,747)	0.248	3	0.397	2	(0.020)	1	2.30
MARION TECH	\$3,255,168	\$0	\$16,500,205	\$253,371	\$17,117,759	\$0	(\$364,183)	0.190	3	N/A	5	(0.022)	1	3.20
NORTH CENTRAL	\$1,809,503	\$0	\$22,651,989	\$0	\$23,261,334	\$0	(\$609,345)	0.078	2	N/A	5	(0.027)	1	2.70
NORTHWEST STATE	\$7,531,682	\$0	\$28,530,521	\$290,791	\$28,131,186	\$29,660	\$660,466	0.268	4	N/A	5	0.023	3	4.10
OWENS STATE	\$2,551,931	\$5,962,323	\$106,029,559	\$592,396	\$116,605,538		(\$9,983,583)	0.022	1	0.428	2	(0.094)	0	1.10
RIO GRANDE	\$2,713,153	\$0	\$11,530,007	\$292,914	\$11,363,204	\$0	\$459,717	0.239	3	N/A	5	0.039	4	3.80
SINCLAIR	\$128,576,050	\$0	\$161,255,562	\$5,391,360	\$166,544,839	\$5,491,786	(\$5,389,703)	0.772	5	N/A	5	(0.032)	1	4.20
SOUTHERN STATE	\$9,251,228	\$18,889,766	\$32,402,051	\$345,786	\$33,083,723		(\$335,886)	0.280	4	0.490	2	(0.010)	1	2.80
STARK STATE	\$30,102,218	\$17,822,917	\$109,455,763	\$4,900,000	\$103,944,961		\$10,410,802	0.290	4	1.689	4	0.091	5	4.20
TERRA STATE	\$7,410,364	\$6,000,000	\$19,892,970	\$19,949	\$20,603,431	\$88,166	(\$778,678)	0.360	4	1.235	4	(0.039)	1	3.40
WASHINGTON STATE	\$6,561,993	\$0	\$16,715,566	\$306,006	\$15,723,527		\$1,298,045	0.417	4	N/A	5	0.076	5	4.50
ZANE STATE (MATC)	\$11,187,260	\$6,866,596	\$30,349,003	\$4,874,671	\$30,169,193	(\$392,070)	\$4,662,411	0.371	4	1.629	4	0.132	5	4.20