

**TABLE 1  
FY 2010 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	3.90	90.7%	3.00	5.9%	5.00	35.5%	4.00
CENTRAL STATE	3.10	361.4%	5.00	1.3%	3.00	9.2%	2.00
CLEVELAND STATE	3.60	37.5%	2.00	8.0%	5.00	29.7%	4.00
KENT STATE	3.90	91.8%	3.00	6.3%	5.00	46.0%	4.00
MIAMI UNIV.	4.20	102.2%	4.00	11.8%	5.00	42.8%	4.00
NEOUCOM	5.00	2002.1%	5.00	17.2%	5.00	75.0%	5.00
OHIO STATE	4.20	129.4%	4.00	8.6%	5.00	40.6%	4.00
OHIO UNIVERSITY	3.90	89.8%	3.00	10.3%	5.00	27.7%	4.00
SHAWNEE STATE	3.70	96.7%	3.00	3.6%	4.00	28.0%	4.00
UNIV. AKRON	3.30	29.8%	1.00	8.0%	5.00	28.6%	4.00
UNIV. CINCINNATI	3.30	27.8%	1.00	5.6%	5.00	31.6%	4.00
UNIV. TOLEDO	3.90	75.6%	3.00	5.3%	5.00	28.3%	4.00
WRIGHT STATE	4.10	269.1%	5.00	2.9%	3.00	26.3%	4.00
YOUNGSTOWN ST.	3.70	89.6%	3.00	4.7%	4.00	27.0%	4.00
<b>COMMUNITY COLLEGES</b>							
BELMONT TECH	4.30	N/A	5.00	4.5%	4.00	45.8%	4.00
CINCINNATI ST.	3.20	50.8%	2.00	2.7%	3.00	27.5%	4.00
CLARK STATE	4.00	132.3%	4.00	4.8%	4.00	32.7%	4.00
COLUMBUS ST.	5.00	846.4%	5.00	9.4%	5.00	62.8%	5.00
COTC	4.50	682.7%	5.00	7.3%	5.00	42.8%	4.00
CUYAHOGA	3.20	52.8%	2.00	2.7%	3.00	34.2%	4.00
EDISON STATE	2.90	52.3%	2.00	4.7%	4.00	11.4%	3.00
HOCKING	3.30	152.5%	4.00	1.9%	3.00	13.0%	3.00
JAMES RHODES ST	4.50	317.8%	5.00	5.5%	5.00	28.6%	4.00
JEFFERSON	3.90	490.1%	5.00	0.1%	2.00	31.9%	4.00
LAKELAND	2.90	133.4%	4.00	-0.8%	1.00	19.1%	3.00
LORAIN	4.50	569.1%	5.00	7.7%	5.00	32.3%	4.00
MARION TECH	4.50	N/A	5.00	5.1%	5.00	30.1%	4.00
NORTH CENTRAL	3.20	190300.9%	5.00	-2.5%	1.00	11.1%	3.00
NORTHWEST ST.	4.30	26513.0%	5.00	3.7%	4.00	37.8%	4.00
OWENS STATE	4.00	349.1%	5.00	6.6%	5.00	17.3%	3.00
RIO GRANDE	2.40	60.1%	3.00	-6.2%	0.00	10.3%	3.00
SINCLAIR	5.00	N/A	5.00	11.8%	5.00	71.3%	5.00
SOUTHERN ST.	3.50	149.0%	4.00	3.8%	4.00	23.3%	3.00
STARK STATE	4.00	N/A	5.00	10.1%	5.00	22.6%	3.00
TERRA STATE	4.50	N/A	5.00	20.2%	5.00	49.1%	4.00
WASHINGTON ST.	3.20	N/A	5.00	-1.4%	1.00	15.4%	3.00
ZANE STATE (MATC)	4.50	2128.8%	5.00	7.6%	5.00	35.6%	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	Change in Total Net Assets	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score	Score, FY10
			Net of negative revenues (expenses)	State Capital Appropriations		(Asset Disposal)	= C - (D + E)	= A / D		= A / B		= F / C				
<b>UNIVERSITIES</b>																
BOWLING GREEN	\$128,150,562	\$141,265,000	\$369,167,090	\$14,654,632	\$361,321,207	\$0	\$22,500,515	0.355	4	0.907	3	0.059	5			3.90
CENTRAL STATE	\$5,847,031	\$1,617,887	\$61,495,983	\$2,893,224	\$63,559,721	\$0	\$829,486	0.092	2	3.614	5	0.013	3			3.10
CLEVELAND STATE	\$81,759,530	\$217,893,028	\$278,836,465	\$19,978,296	\$275,013,340	\$0	\$23,801,421	0.297	4	0.375	2	0.080	5			3.60
KENT STATE	\$272,294,000	\$296,569,000	\$624,118,000	\$17,225,000	\$592,432,000	\$8,266,000	\$40,645,000	0.460	4	0.918	3	0.063	5			3.90
MIAMI UNIV.	\$218,246,919	\$213,566,272	\$566,032,537	\$11,504,340	\$509,398,679	\$0	\$68,138,198	0.428	4	1.022	4	0.118	5			4.20
NEOUCOM	\$33,570,719	\$1,676,808	\$53,480,587	\$620,080	\$44,779,920	\$0	\$9,320,747	0.750	5	20.021	5	0.172	5			5.00
OHIO STATE	\$1,752,827,000	\$1,354,259,000	\$4,703,038,000	\$33,042,000	\$4,315,096,000	\$15,560,000	\$405,424,000	0.406	4	1.294	4	0.086	5			4.20
OHIO UNIVERSITY	\$159,014,582	\$177,027,086	\$621,294,648	\$19,547,635	\$574,657,770	\$58,409	\$66,126,104	0.277	4	0.898	3	0.103	5			3.90
SHAWNEE STATE	\$16,446,495	\$17,015,000	\$60,307,089	\$630,153	\$58,744,150	\$18,970	\$2,174,122	0.280	4	0.967	3	0.036	4			3.70
UNIV. AKRON	\$126,511,388	\$424,907,317	\$465,168,737	\$17,029,314	\$442,296,923	\$1,091,670	\$38,809,458	0.286	4	0.298	1	0.080	5			3.30
UNIV. CINCINNATI	\$320,515,000	\$1,153,641,000	\$1,066,020,000	\$10,276,000	\$1,014,998,000	\$1,419,000	\$59,879,000	0.316	4	0.278	1	0.056	5			3.30
UNIV. TOLEDO	\$223,591,000	\$295,561,000	\$820,874,000	\$15,934,000	\$791,058,000	\$1,256,000	\$44,494,000	0.283	4	0.756	3	0.053	5			3.90
WRIGHT STATE	\$101,910,304	\$37,870,633	\$392,400,022	\$9,648,426	\$387,956,354	\$2,613,732	\$11,478,362	0.263	4	2.691	5	0.029	3			4.10
YOUNGSTOWN STATE	\$55,615,869	\$62,083,924	\$209,532,438	\$10,614,635	\$206,218,288	\$3,543,574	\$10,385,211	0.270	4	0.896	3	0.047	4			3.70
<b>COMMUNITY COLLEGES</b>																
BELMONT TECH	\$13,137,184	\$0	\$29,528,690	\$506,761	\$28,685,949	\$0	\$1,349,502	0.458	4	N/A	5	0.045	4			4.30
CINCINNATI STATE	\$23,452,020	\$46,150,000	\$85,937,514	\$1,588,413	\$85,204,884	\$0	\$2,321,043	0.275	4	0.508	2	0.027	3			3.20
CLARK STATE	\$10,071,126	\$7,615,000	\$32,374,598	\$0	\$30,815,426	\$0	\$1,559,172	0.327	4	1.323	4	0.048	4			4.00
COLUMBUS STATE	\$126,205,427	\$14,910,000	\$214,279,750	\$12,893,100	\$201,018,123	\$4,808,520	\$21,346,207	0.628	5	8.464	5	0.094	5			5.00
COTC	\$14,187,866	\$2,078,251	\$35,824,861	\$16	\$33,161,636	\$63,463	\$2,599,778	0.428	4	6.827	5	0.073	5			4.50
CUYAHOGA	\$94,867,764	\$179,599,118	\$223,827,904	\$61,257,000	\$277,265,204	\$196,309	\$7,623,391	0.342	4	0.528	2	0.027	3			3.20
EDISON STATE	\$2,159,559	\$4,126,979	\$19,131,680	\$706,962	\$18,908,598	\$0	\$930,044	0.114	3	0.523	2	0.047	4			2.90
HOCKING	\$8,384,201	\$5,498,634	\$63,991,532	\$1,639,426	\$64,336,158	\$15,735	\$1,279,065	0.130	3	1.525	4	0.019	3			3.30
JAMES RHODES	\$8,899,155	\$2,799,956	\$32,934,124	\$0	\$31,111,370	\$0	\$1,822,754	0.286	4	3.178	5	0.055	5			4.50
EASTERN GATEWAY	\$4,692,542	\$957,506	\$14,710,029	\$0	\$14,692,589	\$0	\$17,440	0.319	4	4.901	5	0.001	2			3.90
LAKELAND	\$12,795,138	\$9,590,647	\$65,092,477	\$1,221,101	\$66,822,601	\$0	(\$509,023)	0.191	3	1.334	4	(0.008)	1			2.90
LORAIN	\$32,667,688	\$5,740,000	\$109,671,506	\$0	\$101,176,640	\$0	\$8,494,866	0.323	4	5.691	5	0.077	5			4.50
MARION TECH	\$5,136,405	\$0	\$17,695,741	\$265,591	\$17,505,740	\$658	\$909,934	0.301	4	N/A	5	0.051	5			4.50
NORTH CENTRAL	\$2,862,126	\$1,504	\$25,216,385	\$0	\$25,842,075	\$0	(\$625,690)	0.111	3	1,903.009	5	(0.025)	1			3.20
NORTHWEST STATE	\$10,666,200	\$40,230	\$29,623,962	\$0	\$28,187,843	\$331,470	\$1,104,649	0.378	4	265.130	5	0.037	4			4.30
OWENS STATE	\$22,401,774	\$6,417,348	\$128,857,062	\$9,591,642	\$129,272,649	\$0	\$9,176,055	0.173	3	3.491	5	0.066	5			4.00
RIO GRANDE	\$1,272,006	\$2,114,858	\$11,374,510	\$302,124	\$12,395,635	\$0	(\$719,001)	0.103	3	0.601	3	(0.062)	0			2.40
SINCLAIR	\$115,721,466	\$0	\$178,051,562	\$5,770,502	\$162,195,445	\$0	\$21,626,619	0.713	5	N/A	5	0.118	5			5.00
SOUTHERN STATE	\$7,569,670	\$5,080,903	\$33,478,187	\$221,216	\$32,429,579	\$0	\$1,269,824	0.233	3	1.490	4	0.038	4			3.50
STARK STATE	\$19,463,868	\$0	\$97,100,956	\$873,604	\$86,129,615	\$1,949,226	\$9,895,719	0.226	3	N/A	5	0.101	5			4.00
TERRA STATE	\$9,262,884	\$0	\$20,699,273	\$3,129,104	\$18,854,246	\$149,138	\$4,824,993	0.491	4	N/A	5	0.202	5			4.50
WASHINGTON STATE	\$3,273,652	\$0	\$20,823,162	\$112,646	\$21,233,764	\$0	(\$297,956)	0.154	3	N/A	5	(0.014)	1			3.20
ZANE STATE (MATC)	\$9,800,384	\$460,366	\$29,141,518	\$658,657	\$27,535,613	\$0	\$2,264,562	0.356	4	21.288	5	0.076	5			4.50