

**TABLE 1  
FY 2007 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             | 4.20            | 175.0%    | 4.00  | 7.6%       | 5.00  | 43.7%           | 4.00  |
| CENTRAL STATE             | 2.40            | 243.7%    | 4.00  | 0.0%       | 1.00  | 9.6%            | 2.00  |
| CLEVELAND STATE           | 3.40            | 48.8%     | 2.00  | 4.4%       | 4.00  | 31.7%           | 4.00  |
| KENT STATE                | 4.70            | 121.8%    | 4.00  | 14.4%      | 5.00  | 70.6%           | 5.00  |
| MIAMI UNIV.               | 4.70            | 104.2%    | 4.00  | 13.3%      | 5.00  | 51.0%           | 5.00  |
| NEOUCOM                   | 5.00            | 2946.6%   | 5.00  | 15.0%      | 5.00  | 58.6%           | 5.00  |
| OHIO STATE                | 4.20            | 133.8%    | 4.00  | 12.1%      | 5.00  | 40.8%           | 4.00  |
| OHIO UNIVERSITY           | 3.20            | 69.1%     | 3.00  | 4.2%       | 4.00  | 23.9%           | 3.00  |
| SHAWNEE STATE             | 3.80            | 102.7%    | 4.00  | 2.8%       | 3.00  | 40.5%           | 4.00  |
| UNIV. AKRON               | 3.60            | 49.5%     | 2.00  | 9.1%       | 5.00  | 33.4%           | 4.00  |
| UNIV. CINCINNATI          | 2.80            | 21.1%     | 1.00  | 9.7%       | 5.00  | 23.1%           | 3.00  |
| UNIV. TOLEDO/MUO**        | 3.70            | 74.2%     | 3.00  | 4.2%       | 4.00  | 29.3%           | 4.00  |
| WRIGHT STATE              | 4.30            | 313.3%    | 5.00  | 4.0%       | 4.00  | 34.6%           | 4.00  |
| YOUNGSTOWN ST.            | 3.70            | 205.7%    | 4.00  | 6.5%       | 5.00  | 23.9%           | 3.00  |
| <b>COMMUNITY COLLEGES</b> |                 |           |       |            |       |                 |       |
| CINCINNATI ST.            | 2.60            | 25.0%     | 1.00  | 4.6%       | 4.00  | 18.0%           | 3.00  |
| CLARK STATE               | 3.90            | 90.5%     | 3.00  | 9.1%       | 5.00  | 31.1%           | 4.00  |
| COLUMBUS ST.              | 5.00            | 470.0%    | 5.00  | 9.8%       | 5.00  | 66.9%           | 5.00  |
| CUYAHOGA                  | 4.20            | 200.8%    | 4.00  | 8.0%       | 5.00  | 47.6%           | 4.00  |
| EDISON STATE              | 3.10            | 56.5%     | 2.00  | 16.1%      | 5.00  | 16.3%           | 3.00  |
| JEFFERSON                 | 4.10            | 276.6%    | 5.00  | 1.2%       | 3.00  | 35.1%           | 4.00  |
| LAKELAND                  | 3.20            | 317.7%    | 5.00  | -0.6%      | 1.00  | 21.0%           | 3.00  |
| LORAIN                    | 5.00            | 684.5%    | 5.00  | 13.1%      | 5.00  | 61.1%           | 5.00  |
| NORTHWEST ST.             | 3.90            | 25528.1%  | 5.00  | 0.7%       | 2.00  | 30.0%           | 4.00  |
| OWENS STATE               | 3.60            | 5616.7%   | 5.00  | 2.6%       | 3.00  | 23.5%           | 3.00  |
| RIO GRANDE                | 3.00            | N/A       | 5.00  | -6.5%      | 0.00  | 15.6%           | 3.00  |
| SINCLAIR                  | 4.20            | N/A       | 5.00  | -3.01%     | 1.00  | 74.2%           | 5.00  |
| SOUTHERN ST.              | 3.10            | 169.1%    | 4.00  | 0.2%       | 2.00  | 21.0%           | 3.00  |
| TERRA STATE               | 3.70            | 2509.6%   | 5.00  | -1.0%      | 1.00  | 42.1%           | 4.00  |
| WASHINGTON ST.            | 3.20            | N/A       | 5.00  | -3.6%      | 1.00  | 16.6%           | 3.00  |
| <b>TECHNICAL COLLEGES</b> |                 |           |       |            |       |                 |       |
| BELMONT TECH              | 5.00            | N/A       | 5.00  | 6.0%       | 5.00  | 63.6%           | 5.00  |
| COTC                      | 4.50            | 263.6%    | 5.00  | 15.7%      | 5.00  | 45.5%           | 4.00  |
| HOCKING                   | 3.30            | 132.8%    | 4.00  | 2.0%       | 3.00  | 14.0%           | 3.00  |
| JAMES RHODES ST           | 4.30            | 264.3%    | 5.00  | 3.5%       | 4.00  | 33.0%           | 4.00  |
| MARION TECH               | 4.30            | N/A       | 5.00  | 3.2%       | 4.00  | 26.9%           | 4.00  |
| ZANE STATE (MATC)         | 4.10            | 4237.8%   | 5.00  | 2.9%       | 3.00  | 35.4%           | 4.00  |
| NORTH CENTRAL             | 3.20            | 538.4%    | 5.00  | -0.8%      | 1.00  | 18.2%           | 3.00  |
| STARK STATE               | 4.00            | N/A       | 5.00  | 6.6%       | 5.00  | 19.4%           | 3.00  |

\* 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.

\*\*Starting in FY 2007, the University of Toledo and the Medical University of Ohio merged to become one institution.

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 2007 INSTITUTIONAL FINANCIAL DATA**

| Institution               | Expendable Net Assets | Plant Debt      | Total Revenues, Operating + Nonoperating | Operating Expenses | Nonoperating Expenses | Change in Total Net Assets |
|---------------------------|-----------------------|-----------------|--|--------------------|-----------------------|----------------------------|
| <b>UNIVERSITIES</b>       |                       |                 |  |                    |                       |                            |
| BOWLING GREEN             | \$156,387,046         | \$89,345,000    | \$387,236,354                            | \$357,830,362      | \$0                   | \$29,405,992               |
| CENTRAL STATE             | \$4,882,747           | \$2,003,952     | \$50,745,423                             | \$50,761,774       | \$0                   | (\$16,351)                 |
| CLEVELAND STATE           | \$78,563,429          | \$161,098,196   | \$259,693,456                            | \$248,174,106      | \$0                   | \$11,519,350               |
| KENT STATE                | \$332,829,000         | \$273,153,000   | \$551,155,000                            | \$471,606,000      | \$0                   | \$79,549,000               |
| MIAMI UNIV.               | \$245,244,441         | \$235,357,582   | \$555,365,539                            | \$481,273,761      | \$0                   | \$74,091,778               |
| NEOUCOM                   | \$20,634,876          | \$700,300       | \$41,515,021                             | \$35,227,540       | \$40,034              | \$6,247,447                |
| OHIO STATE                | \$1,495,839,000       | \$1,118,091,000 | \$4,173,246,000                          | \$3,668,641,000    | \$0                   | \$504,605,000              |
| OHIO UNIVERSITY           | \$126,327,532         | \$182,914,606   | \$552,376,736                            | \$528,401,691      | \$707,561             | \$23,267,484               |
| SHAWNEE STATE             | \$20,076,764          | \$19,550,000    | \$51,007,525                             | \$49,559,970       | \$30,013              | \$1,417,542                |
| UNIV. AKRON               | \$122,484,923         | \$247,378,185   | \$403,568,699                            | \$366,895,793      | \$0                   | \$36,672,906               |
| UNIV. CINCINNATI          | \$226,277,000         | \$1,074,333,000 | \$1,083,787,000                          | \$978,696,000      | \$0                   | \$105,091,000              |
| UNIV. TOLEDO/MUO*         | \$200,030,000         | \$269,554,000   | \$718,410,000                            | \$683,050,000      | \$5,418,000           | \$29,942,000               |
| WRIGHT STATE              | \$121,380,180         | \$38,738,096    | \$365,192,571                            | \$350,427,073      | \$0                   | \$14,765,498               |
| YOUNGSTOWN STATE          | \$41,948,954          | \$20,397,972    | \$187,991,782                            | \$175,780,845      | \$0                   | \$12,210,937               |
| <b>COMMUNITY COLLEGES</b> |                       |                 |  |                    |                       |                            |
| CINCINNATI STATE          | \$11,942,463          | \$47,701,975    | \$69,489,670                             | \$66,295,862       | \$0                   | \$3,193,808                |
| CLARK STATE               | \$7,399,759           | \$8,175,000     | \$26,137,247                             | \$23,762,981       | \$0                   | \$2,374,266                |
| COLUMBUS STATE            | \$93,202,764          | \$19,830,000    | \$154,474,085                            | \$139,393,468      | \$0                   | \$15,080,617               |
| CUYAHOGA                  | \$115,240,200         | \$57,393,209    | \$262,968,520                            | \$241,859,772      | \$0                   | \$21,108,748               |
| EDISON STATE              | \$2,812,302           | \$4,975,254     | \$20,522,741                             | \$17,217,052       | \$0                   | \$3,305,689                |
| JEFFERSON                 | \$4,491,674           | \$1,623,724     | \$12,967,069                             | \$12,808,912       | \$0                   | \$158,157                  |
| LAKELAND                  | \$12,849,612          | \$4,044,695     | \$60,819,787                             | \$61,185,945       | \$0                   | (\$366,158)                |
| LORAIN                    | \$47,984,800          | \$7,010,546     | \$90,397,988                             | \$78,527,356       | \$7,747               | \$11,862,885               |
| NORTHWEST STATE           | \$6,445,589           | \$25,249        | \$21,678,850                             | \$21,497,146       | \$19,362              | \$162,342                  |
| OWENS STATE               | \$22,534,846          | \$401,212       | \$98,634,712                             | \$96,090,765       | \$0                   | \$2,543,947                |
| RIO GRANDE                | \$1,792,989           | \$0             | \$10,766,145                             | \$11,462,889       | \$0                   | (\$696,744)                |
| SINCLAIR                  | \$104,789,219         | \$0             | \$137,138,180                            | \$141,264,690      | \$0                   | (\$4,126,510)              |
| SOUTHERN STATE            | \$4,583,657           | \$2,710,583     | \$21,898,594                             | \$21,846,633       | \$0                   | \$51,961                   |
| TERRA STATE               | \$6,632,534           | \$264,285       | \$15,598,155                             | \$15,746,871       | \$0                   | (\$148,716)                |
| WASHINGTON STATE          | \$3,107,691           | \$0             | \$18,053,730                             | \$18,706,004       | \$0                   | (\$652,274)                |
| <b>TECHNICAL COLLEGES</b> |                       |                 |  |                    |                       |                            |
| BELMONT TECH              | \$9,464,198           | \$0             | \$15,814,736                             | \$14,869,641       | \$0                   | \$945,095                  |
| COTC                      | \$10,217,646          | \$3,875,762     | \$26,664,765                             | \$22,476,514       | \$0                   | \$4,188,251                |
| HOCKING                   | \$6,953,366           | \$5,235,058     | \$50,532,594                             | \$49,544,673       | \$729                 | \$987,192                  |
| JAMES RHODES              | \$7,846,587           | \$2,968,669     | \$24,641,771                             | \$23,791,549       | \$0                   | \$850,223                  |
| MARION TECH               | \$3,443,443           | \$0             | \$13,223,671                             | \$12,795,921       | \$0                   | \$427,750                  |
| ZANE STATE (MATC)         | \$6,627,914           | \$156,401       | \$19,302,715                             | \$18,739,783       | \$7,035               | \$555,897                  |
| NORTH CENTRAL             | \$3,917,243           | \$727,540       | \$21,398,065                             | \$21,565,474       | \$0                   | (\$167,409)                |
| *STARK STATE              | \$9,551,838           | \$0             | \$52,709,013                             | \$49,231,787       | \$0                   | \$3,477,226                |

\*In FY 2007, the University of Toledo and the Medical University of Ohio merged to become one institution.