

TABLE 1
FY 2008 FINANCIAL RATIO ANALYSIS
INSTITUTIONAL RATIOS AND SCORES

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio*	Score	Ratio	Score	Ratio	Score
UNIVERSITIES							
BOWLING GREEN	3.40	191.1%	4.00	-1.6%	1.00	41.8%	4.00
CENTRAL STATE	2.70	257.4%	5.00	-1.8%	1.00	8.4%	2.00
CLEVELAND STATE	2.80	48.0%	2.00	-0.3%	1.00	30.2%	4.00
KENT STATE	3.90	111.9%	4.00	-0.3%	1.00	60.1%	5.00
MIAMI UNIV.	3.10	94.6%	3.00	-1.1%	1.00	42.8%	4.00
NEOUCOM	5.00	1029.3%	5.00	7.7%	5.00	60.2%	5.00
OHIO STATE	3.40	143.9%	4.00	-1.1%	1.00	39.6%	4.00
OHIO UNIVERSITY	3.50	81.3%	3.00	2.9%	3.00	25.6%	4.00
SHAWNEE STATE	3.40	103.5%	4.00	-0.8%	1.00	34.4%	4.00
UNIV. AKRON	2.90	27.3%	1.00	1.6%	3.00	28.1%	4.00
UNIV. CINCINNATI	2.50	24.5%	1.00	-4.9%	1.00	27.4%	4.00
UNIV. TOLEDO/MUO**	3.30	92.9%	3.00	0.6%	2.00	33.1%	4.00
WRIGHT STATE	4.10	297.3%	5.00	1.0%	3.00	28.9%	4.00
YOUNGSTOWN ST.	4.10	266.2%	5.00	2.7%	3.00	26.9%	4.00
COMMUNITY COLLEGES							
BELMONT TECH	5.00	N/A	5.00	6.2%	5.00	76.8%	5.00
CINCINNATI ST.	2.70	33.3%	2.00	2.4%	3.00	21.9%	3.00
CLARK STATE	2.60	88.3%	3.00	-0.4%	1.00	24.5%	3.00
COLUMBUS ST.	5.00	565.3%	5.00	8.5%	5.00	68.1%	5.00
COTC	4.50	324.3%	5.00	10.6%	5.00	46.3%	4.00
CUYAHOGA	4.20	141.0%	4.00	5.9%	5.00	45.3%	4.00
EDISON STATE	0.80	18.9%	1.00	-5.4%	0.00	4.5%	1.00
HOCKING	3.10	137.6%	4.00	0.8%	2.00	16.7%	3.00
JAMES RHODES ST	4.20	216.6%	4.00	6.6%	5.00	25.0%	4.00
JEFFERSON	4.10	343.8%	5.00	1.5%	3.00	38.6%	4.00
LAKELAND	3.20	379.8%	5.00	-1.5%	1.00	19.6%	3.00
LORAIN	5.00	732.9%	5.00	14.6%	5.00	55.1%	5.00
MARION TECH	4.50	N/A	5.00	7.7%	5.00	34.9%	4.00
NORTH CENTRAL	3.20	3842.6%	5.00	-1.3%	1.00	16.7%	3.00
NORTHWEST ST.	4.10	13063.8%	5.00	3.0%	3.00	35.8%	4.00
OWENS STATE	3.60	3982.8%	5.00	2.7%	3.00	20.6%	3.00
RIO GRANDE	2.40	70.1%	3.00	-5.2%	0.00	14.2%	3.00
SINCLAIR	4.80	N/A	5.00	4.5%	4.00	78.0%	5.00
SOUTHERN ST.	2.60	97.1%	3.00	-0.5%	1.00	22.9%	3.00
STARK STATE	4.00	N/A	5.00	8.6%	5.00	21.5%	3.00
TERRA STATE	3.90	11023.0%	5.00	0.9%	2.00	44.3%	4.00
WASHINGTON ST.	3.20	N/A	5.00	-3.2%	1.00	16.3%	3.00
ZANE STATE (MATC)	4.50	2077.6%	5.00	5.2%	5.00	30.5%	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.

**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 2008 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	\$153,424,504	\$80,290,000	\$361,817,742	\$367,467,838	\$0	(\$5,650,096)
CENTRAL STATE	\$4,794,502	\$1,862,693	\$56,131,620	\$57,143,037	\$4,030	(\$1,015,447)
CLEVELAND STATE	\$78,582,702	\$163,591,508	\$259,287,545	\$260,171,626	\$0	(\$884,081)
KENT STATE	\$310,696,000	\$277,532,000	\$517,246,000	\$516,999,000	\$1,730,000	(\$1,483,000)
MIAMI UNIV.	\$216,142,070	\$228,484,393	\$499,971,540	\$505,516,456	\$0	(\$5,544,916)
NEOUCOM	\$23,589,327	\$2,291,713	\$42,526,037	\$39,210,394	\$59,348	\$3,256,295
OHIO STATE	\$1,548,844,000	\$1,076,097,000	\$3,878,824,000	\$3,908,752,000	\$11,189,000	(\$41,117,000)
OHIO UNIVERSITY	\$136,033,678	\$167,403,027	\$547,682,324	\$531,457,176	\$174,000	\$16,051,148
SHAWNEE STATE	\$18,393,883	\$17,765,000	\$53,116,544	\$53,504,621	\$25,839	(\$413,916)
UNIV. AKRON	\$115,116,944	\$421,931,710	\$418,293,469	\$410,379,206	\$1,382,807	\$6,531,456
UNIV. CINCINNATI	\$267,025,000	\$1,091,020,000	\$930,680,000	\$974,305,000	\$1,600,000	(\$45,225,000)
UNIV. TOLEDO/MUO	\$246,436,000	\$265,409,000	\$749,147,000	\$743,631,000	\$1,198,000	\$4,318,000
WRIGHT STATE	\$105,912,352	\$35,624,887	\$370,780,161	\$366,720,698	\$245,394	\$3,814,069
YOUNGSTOWN STATE	\$49,524,691	\$18,603,592	\$190,850,407	\$184,016,666	\$1,716,164	\$5,117,577
COMMUNITY COLLEGES						
BELMONT TECH	\$10,697,025	\$0	\$14,905,112	\$13,934,681	\$38,970	\$931,461
CINCINNATI STATE	\$15,784,919	\$47,455,542	\$73,729,727	\$71,964,550	\$0	\$1,765,177
CLARK STATE	\$6,972,621	\$7,900,000	\$28,373,302	\$28,492,200	\$0	(\$118,898)
COLUMBUS STATE	\$103,200,646	\$18,255,000	\$166,555,744	\$151,490,660	\$826,975	\$14,238,109
COTC	\$11,255,444	\$3,470,979	\$27,342,299	\$24,310,091	\$130,038	\$2,902,170
CUYAHOGA	\$112,044,306	\$79,449,916	\$263,070,888	\$247,427,834	\$104,907	\$15,538,147
EDISON STATE	\$889,398	\$4,704,730	\$18,888,034	\$19,915,761	\$0	(\$1,027,727)
HOCKING	\$8,783,362	\$6,384,650	\$52,915,893	\$52,466,319	\$0	\$449,574
JAMES RHODES	\$6,312,240	\$2,914,098	\$27,037,794	\$25,239,890	\$9,581	\$1,788,323
JEFFERSON	\$4,890,346	\$1,422,593	\$12,872,860	\$12,683,606	\$0	\$189,254
LAKELAND	\$12,565,084	\$3,308,426	\$63,156,784	\$64,101,404	\$2,815	(\$947,435)
LORAIN	\$47,855,868	\$6,529,973	\$101,632,020	\$86,812,369	\$10,506	\$14,809,145
MARION TECH	\$4,620,946	\$0	\$14,328,135	\$13,226,458	\$0	\$1,101,677
NORTH CENTRAL	\$3,761,107	\$97,879	\$22,237,994	\$22,517,944	\$0	(\$279,950)
NORTHWEST STATE	\$7,820,018	\$59,860	\$22,504,875	\$21,817,339	\$22,953	\$664,583
OWENS STATE	\$21,357,552	\$536,241	\$106,688,425	\$103,774,981	\$0	\$2,913,444
RIO GRANDE	\$1,691,313	\$2,411,421	\$11,351,988	\$11,941,091	\$0	(\$589,103)
SINCLAIR	\$111,551,252	\$0	\$149,776,743	\$143,043,153	\$0	\$6,733,590
SOUTHERN STATE	\$5,417,720	\$5,577,394	\$23,504,451	\$23,612,579	\$0	(\$108,128)
STARK STATE	\$11,841,652	\$0	\$60,248,373	\$54,973,610	\$75,976	\$5,198,787
TERRA STATE	\$7,320,253	\$66,409	\$16,890,330	\$16,529,736	\$200,213	\$160,381
WASHINGTON STATE	\$3,030,512	\$0	\$17,995,646	\$18,574,597	\$0	(\$578,951)
ZANE STATE (MATC)	\$6,421,315	\$309,075	\$22,186,302	\$21,037,405	\$0	\$1,148,897

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