

**TABLE 1  
FY 2009 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	3.20	151.5%	4.00	-7.2%	0.00	33.7%	4.00
CENTRAL STATE	4.00	389.3%	5.00	16.1%	5.00	11.7%	3.00
CLEVELAND STATE	2.30	31.7%	2.00	-3.1%	1.00	24.0%	3.00
KENT STATE	2.90	83.1%	3.00	-12.6%	0.00	40.5%	4.00
MIAMI UNIV.	2.90	75.2%	3.00	-9.8%	0.00	32.0%	4.00
NEOUCOM	4.40	1230.9%	5.00	0.7%	2.00	58.1%	5.00
OHIO STATE	3.20	124.0%	4.00	-9.1%	0.00	41.4%	4.00
OHIO UNIVERSITY	3.20	60.3%	3.00	3.6%	4.00	20.6%	3.00
SHAWNEE STATE	3.10	87.0%	3.00	-1.5%	1.00	26.8%	4.00
UNIV. AKRON	2.00	21.4%	1.00	-1.8%	1.00	20.1%	3.00
UNIV. CINCINNATI	2.30	24.3%	1.00	-43.5%	0.00	26.8%	4.00
UNIV. TOLEDO	2.60	76.0%	3.00	-3.8%	1.00	24.3%	3.00
WRIGHT STATE	3.20	294.6%	5.00	-0.9%	1.00	24.6%	3.00
YOUNGSTOWN ST.	3.80	135.5%	4.00	2.1%	3.00	27.4%	4.00
<b>COMMUNITY COLLEGES</b>							
BELMONT TECH	5.00	N/A	5.00	6.8%	5.00	80.1%	5.00
CINCINNATI ST.	2.70	40.6%	2.00	2.5%	3.00	24.7%	3.00
CLARK STATE	3.10	97.6%	3.00	-0.4%	1.00	26.1%	4.00
COLUMBUS ST.	5.00	691.1%	5.00	15.1%	5.00	67.9%	5.00
COTC	4.50	481.7%	5.00	22.0%	5.00	38.0%	4.00
CUYAHOGA	3.30	62.5%	3.00	0.4%	2.00	40.4%	4.00
EDISON STATE	2.20	35.2%	2.00	1.4%	3.00	8.0%	2.00
HOCKING	3.70	170.1%	4.00	6.5%	5.00	18.4%	3.00
JAMES RHODES ST	3.10	240.5%	4.00	0.4%	2.00	24.2%	3.00
JEFFERSON	4.50	454.8%	5.00	9.1%	5.00	43.2%	4.00
LAKELAND	3.10	114.5%	4.00	0.2%	2.00	19.2%	3.00
LORAIN	4.50	698.7%	5.00	12.1%	5.00	42.3%	4.00
MARION TECH	4.10	N/A	5.00	2.8%	3.00	35.4%	4.00
NORTH CENTRAL	3.60	6646.4%	5.00	1.9%	3.00	14.1%	3.00
NORTHWEST ST.	4.30	23085.2%	5.00	3.3%	4.00	38.9%	4.00
OWENS STATE	3.40	7029.6%	5.00	0.1%	2.00	17.6%	3.00
RIO GRANDE	2.10	58.7%	2.00	-11.3%	0.00	10.6%	3.00
SINCLAIR	5.00	N/A	5.00	7.7%	5.00	60.7%	5.00
SOUTHERN ST.	3.70	112.8%	4.00	8.5%	5.00	21.8%	3.00
STARK STATE	4.00	N/A	5.00	10.4%	5.00	21.7%	3.00
TERRA STATE	4.10	N/A	5.00	2.4%	3.00	43.1%	4.00
WASHINGTON ST.	3.20	N/A	5.00	-4.5%	1.00	14.2%	3.00
ZANE STATE (MATC)	4.50	1194.6%	5.00	6.0%	5.00	31.0%	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.

**TABLE 2**  
**FY 2009 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	\$118,582,900	\$78,255,000	\$328,675,119	\$352,298,367	\$0	(\$23,623,248)
CENTRAL STATE	\$6,785,812	\$1,743,287	\$69,219,211	\$58,068,378	\$600	\$11,150,233
CLEVELAND STATE	\$65,545,884	\$207,067,009	\$264,927,521	\$273,255,255	\$0	(\$8,327,734)
KENT STATE	\$229,351,000	\$276,019,000	\$504,716,000	\$566,254,000	\$1,961,000	(\$63,499,000)
MIAMI UNIV.	\$168,659,660	\$224,325,090	\$479,177,410	\$526,342,106	\$0	(\$47,164,696)
NEOUCOM	\$24,525,101	\$1,992,413	\$42,492,307	\$42,176,762	\$0	\$315,545
OHIO STATE	\$1,687,056,000	\$1,360,245,000	\$3,744,619,000	\$4,076,905,000	\$7,470,000	(\$339,756,000)
OHIO UNIVERSITY	\$116,267,732	\$192,718,265	\$584,340,753	\$563,285,643	\$283,266	\$20,771,844
SHAWNEE STATE	\$15,239,467	\$17,515,000	\$55,968,678	\$56,770,276	\$24,840	(\$826,438)
UNIV. AKRON	\$89,301,073	\$418,195,077	\$436,462,687	\$443,958,827	\$359,573	(\$7,855,713)
UNIV. CINCINNATI	\$265,519,000	\$1,090,644,000	\$692,613,000	\$988,951,000	\$4,806,000	(\$301,144,000)
UNIV. TOLEDO	\$192,282,000	\$252,924,000	\$763,064,000	\$790,238,000	\$1,827,000	(\$29,001,000)
WRIGHT STATE	\$92,995,732	\$31,564,022	\$376,836,000	\$378,785,677	\$1,460,576	(\$3,410,253)
YOUNGSTOWN STATE	\$52,833,723	\$38,990,037	\$198,254,526	\$192,609,383	\$1,390,483	\$4,254,660
<b>COMMUNITY COLLEGES</b>						
BELMONT TECH	\$11,837,825	\$0	\$15,859,630	\$14,779,094	\$0	\$1,080,536
CINCINNATI STATE	\$18,967,866	\$46,774,109	\$78,733,830	\$76,772,871	\$0	\$1,960,959
CLARK STATE	\$7,707,278	\$7,900,000	\$29,396,867	\$29,476,404	\$26,838	(\$106,375)
COLUMBUS STATE	\$114,865,785	\$16,620,000	\$199,183,287	\$169,049,883	\$0	\$30,133,404
COTC	\$11,534,580	\$2,394,382	\$38,936,820	\$30,334,144	\$31,351	\$8,571,325
CUYAHOGA	\$111,339,945	\$178,119,296	\$276,682,533	\$275,669,968	\$27,156	\$985,409
EDISON STATE	\$1,557,768	\$4,422,095	\$19,790,739	\$19,523,539	\$0	\$267,200
HOCKING	\$10,359,056	\$6,089,638	\$60,308,597	\$56,383,385	\$0	\$3,925,212
JAMES RHODES	\$6,876,313	\$2,859,527	\$28,506,111	\$28,382,925	\$18,333	\$104,853
JEFFERSON	\$5,512,571	\$1,211,968	\$14,045,405	\$12,766,142	\$0	\$1,279,263
LAKELAND	\$12,699,606	\$11,096,151	\$66,295,066	\$66,175,082	\$0	\$119,984
LORAIN	\$42,169,110	\$6,035,000	\$113,952,638	\$99,730,718	\$408,442	\$13,813,478
MARION TECH	\$4,993,729	\$0	\$14,526,194	\$14,114,709	\$0	\$411,485
NORTH CENTRAL	\$3,410,140	\$51,308	\$24,719,024	\$24,252,750	\$0	\$466,274
NORTHWEST STATE	\$9,303,350	\$40,300	\$24,704,035	\$23,889,785	\$2,141	\$812,109
OWENS STATE	\$19,436,379	\$276,495	\$110,474,181	\$110,409,945	\$0	\$64,236
RIO GRANDE	\$1,324,298	\$2,256,498	\$11,182,152	\$12,447,128	\$0	(\$1,264,976)
SINCLAIR	\$93,775,360	\$0	\$167,344,549	\$154,487,170	\$0	\$12,857,379
SOUTHERN STATE	\$6,061,342	\$5,371,694	\$30,458,598	\$27,866,740	\$0	\$2,591,858
STARK STATE	\$14,493,404	\$0	\$74,709,081	\$66,883,781	\$68,785	\$7,756,515
TERRA STATE	\$7,392,877	\$0	\$17,614,184	\$17,152,622	\$44,202	\$417,360
WASHINGTON STATE	\$2,849,579	\$0	\$19,263,994	\$20,121,363	\$0	(\$857,369)
ZANE STATE (MATC)	\$7,814,005	\$654,117	\$26,840,375	\$25,224,265	\$0	\$1,616,110