

**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	2.4%	3.00	31.2%	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.

**TABLE 2**  
**FY 2010 INSTITUTIONAL FINANCIAL DATA**

<b>Institution</b>	<b>Expendable Net Assets</b>	<b>Plant Debt</b>	<b>Total Revenues, Operating + Nonoperating</b>	<b>Operating Expenses</b>	<b>Nonoperating Expenses</b>	<b>Change in Total Net Assets</b>
<b>UNIVERSITIES</b>						
BOWLING GREEN	\$128,150,562	\$141,265,000	\$383,821,722	\$361,321,207	\$0	\$22,500,515
CENTRAL STATE	\$5,847,031	\$1,617,887	\$64,389,207	\$63,559,721	\$0	\$829,486
CLEVELAND STATE	\$81,759,530	\$217,893,028	\$298,814,761	\$275,013,340	\$0	\$23,801,421
KENT STATE	\$272,294,000	\$296,569,000	\$641,343,000	\$592,432,000	\$8,266,000	\$40,645,000
MIAMI UNIV.	\$218,246,919	\$213,566,272	\$577,536,877	\$509,398,679	\$0	\$68,138,198
NEOUCOM	\$33,570,719	\$1,676,808	\$54,100,667	\$44,779,920	\$0	\$9,320,747
OHIO STATE	\$1,752,827,000	\$1,354,259,000	\$4,736,080,000	\$4,315,096,000	\$15,560,000	\$405,424,000
OHIO UNIVERSITY	\$159,014,582	\$177,027,086	\$640,842,283	\$574,657,770	\$58,409	\$66,126,104
SHAWNEE STATE	\$16,446,495	\$17,015,000	\$60,937,242	\$58,744,150	\$18,970	\$2,174,122
UNIV. AKRON	\$126,511,388	\$424,907,317	\$482,198,051	\$442,296,923	\$1,091,670	\$38,809,458
UNIV. CINCINNATI	\$320,515,000	\$1,153,641,000	\$1,076,296,000	\$1,014,998,000	\$1,419,000	\$59,879,000
UNIV. TOLEDO	\$223,591,000	\$295,561,000	\$836,808,000	\$791,058,000	\$1,256,000	\$44,494,000
WRIGHT STATE	\$101,910,304	\$37,870,633	\$402,048,448	\$387,956,354	\$2,613,732	\$11,478,362
YOUNGSTOWN STATE	\$55,615,869	\$62,083,924	\$220,147,073	\$206,218,288	\$3,543,574	\$10,385,211
<b>COMMUNITY COLLEGES</b>						
BELMONT TECH	\$13,137,184	\$0	\$30,035,451	\$28,685,949	\$0	\$1,349,502
CINCINNATI STATE	\$23,452,020	\$46,150,000	\$87,525,927	\$85,204,884	\$0	\$2,321,043
CLARK STATE	\$10,071,126	\$7,615,000	\$32,374,598	\$30,815,426	\$0	\$1,559,172
COLUMBUS STATE	\$126,205,427	\$14,910,000	\$227,172,850	\$201,018,123	\$4,808,520	\$21,346,207
COTC	\$14,187,866	\$2,078,251	\$35,824,877	\$33,161,636	\$63,463	\$2,599,778
CUYAHOGA	\$94,867,764	\$179,599,118	\$312,108,334	\$304,288,634	\$196,309	\$7,623,391
EDISON STATE	\$2,159,559	\$4,126,979	\$19,838,642	\$18,908,598	\$0	\$930,044
HOCKING	\$8,384,201	\$5,498,634	\$65,630,958	\$64,336,158	\$15,735	\$1,279,065
JAMES RHODES	\$8,899,155	\$2,799,956	\$32,934,124	\$31,111,370	\$0	\$1,822,754
JEFFERSON	\$4,692,542	\$957,506	\$14,710,029	\$14,692,589	\$0	\$17,440
LAKELAND	\$12,795,138	\$9,590,647	\$66,313,578	\$66,822,601	\$0	(\$509,023)
LORAIN	\$32,667,688	\$5,740,000	\$109,671,506	\$101,176,640	\$0	\$8,494,866
MARION TECH	\$5,136,405	\$0	\$17,961,332	\$17,050,740	\$658	\$909,934
NORTH CENTRAL	\$2,862,126	\$1,504	\$25,216,385	\$25,842,075	\$0	(\$625,690)
NORTHWEST STATE	\$10,666,200	\$40,230	\$29,623,962	\$28,187,843	\$331,470	\$1,104,649
OWENS STATE	\$22,401,774	\$6,417,348	\$138,448,704	\$129,272,649	\$0	\$9,176,055
RIO GRANDE	\$1,272,006	\$2,114,858	\$11,676,634	\$12,395,635	\$0	(\$719,001)
SINCLAIR	\$115,721,466	\$0	\$183,822,064	\$162,195,445	\$0	\$21,626,619
SOUTHERN STATE	\$7,569,670	\$5,080,903	\$33,699,403	\$32,429,579	\$0	\$1,269,824
STARK STATE	\$19,463,868	\$0	\$97,974,560	\$86,129,615	\$1,949,226	\$9,895,719
TERRA STATE	\$9,262,884	\$0	\$23,828,377	\$18,854,246	\$149,138	\$4,824,993
WASHINGTON STATE	\$3,273,652	\$0	\$20,935,808	\$21,233,764	\$0	(\$297,956)
ZANE STATE (MATC)	\$9,800,384	\$460,366	\$29,800,175	\$27,535,613	\$0	\$2,264,562