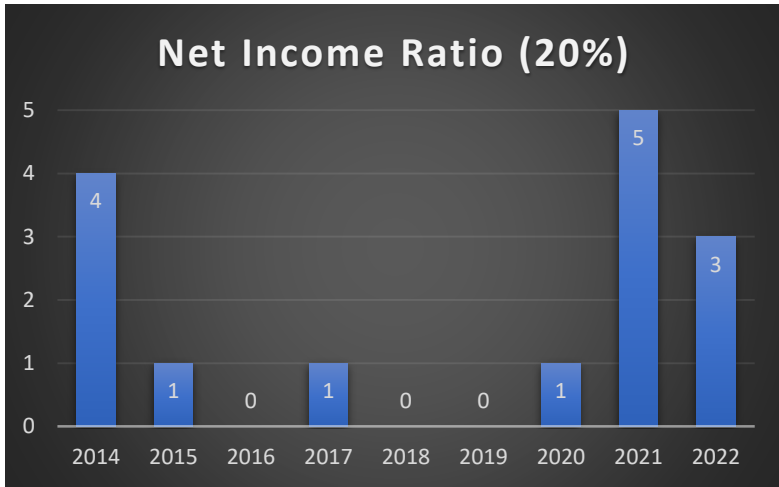
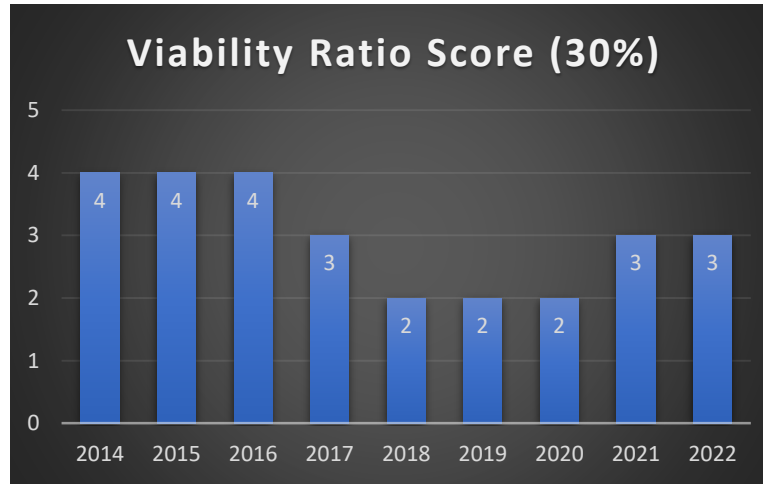


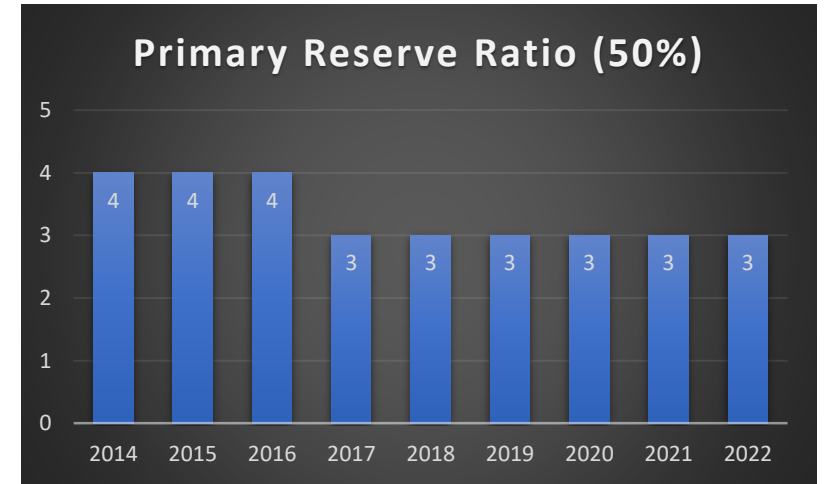
Senate Bill 6 Ratios*



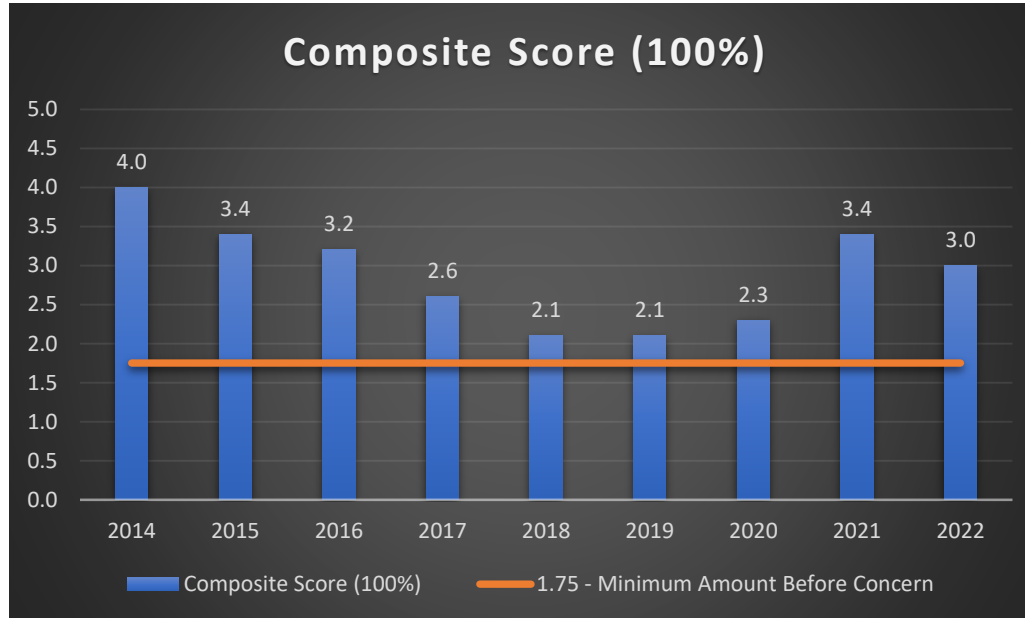
***Net income ratio:** change in total net assets ÷ total revenues. = 20% of composite score



***Viability ratio:** expendable net assets ÷ plant debt. = 30% of composite score



***Primary reserve ratio:** expendable net assets ÷ total operating expenses + interest on debt. = 50% of composite score



What the ratios mean:

***Net income ratio:** compares expenses and revenues to determine if a campus is operating within its resources.

***Viability ratio:** measures a campus's ability to manage long-term debt obligations.

***Primary reserve ratio:** measures a campus's ability to use reserves in the absence of future revenue.

Key metric: **Composite Score**, the sum of weighted scores of the net income, viability and primary reserve ratios.

* FY2022 scores are preliminary calculations based on the current FY2022 financial statements. They are not final until verified by ODHE.