

**TABLE 1
FY 2003 FINANCIAL RATIO ANALYSIS
INSTITUTIONAL RATIOS AND SCORES**

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio*	Score	Ratio	Score	Ratio	Score
UNIVERSITIES							
BOWLING GREEN	3.80	100.6%	4.00	1.0%	3.00	29.8%	4.00
CENTRAL STATE	2.40	154.6%	4.00	-3.4%	1.00	8.9%	2.00
CLEVELAND STATE	3.40	91.5%	3.00	5.2%	5.00	24.5%	3.00
KENT STATE	3.60	59.0%	2.00	8.9%	5.00	41.0%	4.00
MCOT	3.80	686.9%	5.00	4.5%	4.00	22.6%	3.00
MIAMI UNIV.	4.50	375.2%	5.00	8.4%	5.00	48.8%	4.00
NEOUCOM	3.20	338.4%	5.00	-2.3%	1.00	13.1%	3.00
OHIO STATE	4.20	167.2%	4.00	8.4%	5.00	39.3%	4.00
OHIO UNIVERSITY	3.40	63.5%	3.00	6.5%	5.00	19.2%	3.00
SHAWNEE STATE	4.30	571.4%	5.00	3.1%	4.00	39.6%	4.00
UNIV. AKRON	2.40	22.1%	1.00	1.9%	3.00	14.7%	3.00
UNIV. CINCINNATI	2.80	39.6%	2.00	-3.2%	1.00	34.0%	4.00
UNIV. TOLEDO	3.40	44.7%	2.00	4.7%	4.00	25.6%	4.00
WRIGHT STATE	4.30	438.3%	5.00	3.7%	4.00	30.5%	4.00
YOUNGSTOWN ST.	3.70	211.6%	4.00	5.9%	5.00	20.1%	3.00
COMMUNITY COLLEGES							
CINCINNATI ST.	1.30	6.6%	1.00	-9.2%	0.00	6.0%	2.00
CLARK STATE	3.70	N/A	5.00	-0.9%	1.00	27.3%	4.00
COLUMBUS ST.	4.80	495.1%	5.00	3.0%	4.00	51.5%	5.00
CUYAHOGA	4.20	131.1%	4.00	5.3%	5.00	39.6%	4.00
EDISON STATE	3.00	3748.6%	5.00	-6.7%	0.00	16.5%	3.00
JEFFERSON	3.90	N/A	5.00	0.1%	2.00	40.8%	4.00
LAKELAND	3.70	684.6%	5.00	-3.8%	1.00	26.7%	4.00
LORAIN	3.20	413.9%	5.00	-0.8%	1.00	24.3%	3.00
NORTHWEST ST.	4.10	4714.3%	5.00	2.4%	3.00	32.0%	4.00
OWENS STATE	4.50	N/A	5.00	5.0%	5.00	25.7%	4.00
RIO GRANDE	3.00	N/A	5.00	-7.8%	0.00	14.6%	3.00
SINCLAIR	4.20	N/A	5.00	-1.6%	1.00	110.9%	5.00
SOUTHERN ST.	3.60	1521.5%	5.00	1.1%	3.00	16.0%	3.00
TERRA STATE	4.30	13304.8%	5.00	3.1%	4.00	31.0%	4.00
WASHINGTON ST.	3.80	N/A	5.00	4.8%	4.00	11.1%	3.00
TECHNICAL COLLEGES							
BELMONT TECH	5.00	6133.2%	5.00	7.4%	5.00	50.3%	5.00
COTC	4.10	2015.0%	5.00	1.2%	3.00	26.7%	4.00
HOCKING	4.00	837.3%	5.00	9.9%	5.00	10.1%	3.00
JAMES RHODES ST	3.20	N/A	5.00	-2.0%	1.00	24.7%	3.00
MARION TECH	3.80	N/A	5.00	3.3%	4.00	17.5%	3.00
ZANE STATE (MATC)	3.70	2228.7%	5.00	-4.1%	1.00	25.5%	4.00
NORTH CENTRAL	4.00	662.5%	5.00	9.0%	5.00	13.1%	3.00
STARK STATE	4.50	1332.2%	5.00	19.1%	5.00	28.8%	4.00

* The viability ratio is not calculated for campuses having no long-term plant debt. In such instances, a viability score of 5.0 is automatically assigned, pursuant to the administrative rule (126:3-1-01) for Senate Bill 6 of the 122nd General Assembly.

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 2003 INSTITUTIONAL FINANCIAL DATA

NEW GASB 34/35 Format	Expendable Net Assets	Plant Debt	Total Revenues, Operating + Nonoperating	Operating Expenses	Nonoperating Expenses	Change in Total Net Assets
UNIVERSITIES						
BOWLING GREEN	\$91,768,268	\$91,215,000	\$311,389,722	\$308,218,039	\$0	\$3,171,683
CENTRAL STATE	\$4,180,573	\$2,703,429	\$45,445,568	\$46,981,958	\$0	(\$1,536,390)
CLEVELAND STATE	\$51,209,535	\$55,977,422	\$220,790,051	\$209,416,654	\$0	\$11,373,397
KENT STATE	\$168,672,000	\$285,773,000	\$451,885,000	\$411,861,000	\$0	\$40,024,000
MCOT	\$60,703,000	\$8,837,000	\$282,802,000	\$268,061,000	\$1,961,000	\$12,780,000
MIAMI UNIV.	\$180,079,857	\$47,994,898	\$403,605,038	\$368,789,826	\$849,448	\$33,965,764
NEOUCOM	\$4,727,565	\$1,397,190	\$35,190,363	\$36,006,657	\$0	(\$816,294)
OHIO STATE	\$979,986,000	\$586,233,000	\$2,723,736,000	\$2,492,528,000	\$1,442,000	\$229,766,000
OHIO UNIVERSITY	\$84,401,724	\$133,002,202	\$471,182,104	\$439,570,883	\$765,403	\$30,845,818
SHAWNEE STATE	\$16,628,728	\$2,910,000	\$43,480,395	\$41,990,293	\$138,402	\$1,351,700
UNIV. AKRON	\$46,667,703	\$211,208,546	\$323,503,998	\$317,057,141	\$305,930	\$6,140,927
UNIV. CINCINNATI	\$256,434,000	\$647,688,000	\$746,924,000	\$754,657,000	\$15,886,000	(\$23,619,000)
UNIV. TOLEDO	\$77,117,000	\$172,577,000	\$318,986,000	\$301,372,000	\$2,706,000	\$14,908,000
WRIGHT STATE	\$81,402,484	\$18,570,323	\$277,596,488	\$267,061,188	\$230,409	\$10,304,891
YOUNGSTOWN STATE	\$30,182,129	\$14,263,619	\$160,549,325	\$150,014,157	\$1,088,535	\$9,446,633
COMMUNITY COLLEGES						
CINCINNATI STATE	\$3,245,380	\$49,173,132	\$49,652,125	\$54,226,765	\$0	(\$4,574,640)
CLARK STATE	\$5,689,979	\$0	\$20,937,818	\$20,817,579	\$299,838	(\$179,599)
COLUMBUS STATE	\$56,611,817	\$11,434,658	\$113,305,263	\$109,858,775	\$0	\$3,446,488
CUYAHOGA	\$77,464,791	\$59,095,229	\$207,084,601	\$195,786,198	\$302,018	\$10,996,385
EDISON STATE	\$2,574,376	\$68,676	\$14,615,155	\$15,587,297	\$0	(\$972,142)
JEFFERSON	\$4,194,594	\$0	\$10,299,882	\$10,284,684	\$0	\$15,198
LAKELAND	\$13,535,027	\$1,976,978	\$48,893,334	\$50,740,968	\$0	(\$1,847,634)
LORAIN	\$16,359,105	\$3,952,163	\$66,694,790	\$67,194,410	\$18,574	(\$518,194)
NORTHWEST STATE	\$5,006,958	\$106,207	\$16,185,090	\$15,646,207	\$155,997	\$382,886
OWENS STATE	\$20,336,394	\$0	\$83,441,420	\$79,241,154	\$0	\$4,200,266
RIO GRANDE	\$1,506,870	\$0	\$9,540,656	\$10,287,206	\$0	(\$746,550)
SINCLAIR	\$139,903,699	\$0	\$124,091,882	\$126,134,585	\$0	(\$2,042,703)
SOUTHERN STATE	\$2,563,737	\$168,506	\$16,203,931	\$16,018,291	\$0	\$185,640
TERRA STATE	\$4,679,416	\$35,171	\$15,573,896	\$15,087,962	\$0	\$485,934
WASHINGTON STATE	\$1,791,585	\$0	\$16,982,645	\$16,161,574	\$0	\$821,071
TECHNICAL COLLEGES						
BELMONT TECH	\$6,006,063	\$97,927	\$12,889,957	\$11,934,071	\$0	\$955,886
COTC	\$3,764,542	\$186,826	\$14,261,948	\$14,097,355	\$0	\$164,593
HOCKING	\$4,167,856	\$497,794	\$45,684,699	\$41,147,979	\$25,786	\$4,510,934
JAMES RHODES	\$4,868,382	\$0	\$19,357,699	\$19,736,922	\$0	(\$379,223)
MARION TECH	\$1,598,864	\$0	\$9,464,762	\$9,151,790	\$0	\$312,972
ZANE STATE (MATC)	\$4,068,971	\$182,571	\$15,314,988	\$15,936,468	\$0	(\$621,480)
NORTH CENTRAL	\$2,487,616	\$375,474	\$21,352,186	\$18,971,818	\$461,157	\$1,919,211
STARK STATE	\$8,272,864	\$620,993	\$35,912,020	\$28,773,726	\$292,651	\$6,845,643