

**TABLE 1
FY 2004 FINANCIAL RATIO ANALYSIS
INSTITUTIONAL RATIOS AND SCORES**

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio	Score	Ratio	Score	Ratio	Score
UNIVERSITIES							
BOWLING GREEN	4.20	125.7%	4.00	5.6%	5.00	34.7%	4.00
CENTRAL STATE	2.40	171.9%	4.00	-0.7%	1.00	8.8%	2.00
CLEVELAND STATE	3.80	108.7%	4.00	1.8%	3.00	25.8%	4.00
KENT STATE	4.40	75.3%	3.00	10.3%	5.00	51.3%	5.00
MEDICAL UNIV. OHIO	3.60	747.7%	5.00	1.7%	3.00	23.1%	3.00
MIAMI UNIV.	4.70	216.5%	4.00	10.3%	5.00	51.1%	5.00
NEOUCOM	3.20	329.1%	5.00	-4.4%	1.00	10.8%	3.00
OHIO STATE	4.20	145.7%	4.00	12.2%	5.00	42.5%	4.00
OHIO UNIVERSITY	3.10	59.7%	2.00	6.4%	5.00	22.7%	3.00
SHAWNEE STATE	3.90	666.0%	5.00	1.0%	2.00	37.7%	4.00
UNIV. AKRON	2.80	26.8%	1.00	10.1%	5.00	18.9%	3.00
UNIV. CINCINNATI	3.60	31.4%	2.00	13.0%	5.00	34.5%	4.00
UNIV. TOLEDO	3.60	52.6%	2.00	5.5%	5.00	28.3%	4.00
WRIGHT STATE	4.30	307.0%	5.00	3.5%	4.00	31.9%	4.00
YOUNGSTOWN ST.	4.00	278.2%	5.00	5.3%	5.00	24.5%	3.00
COMMUNITY COLLEGES							
CINCINNATI ST. *	1.80	3.7%	1.00	6.8%	5.00	3.3%	1.00
CLARK STATE	3.70	8938.6%	5.00	-0.9%	1.00	31.1%	4.00
COLUMBUS ST.	4.00	248.0%	4.00	4.2%	4.00	48.7%	4.00
CUYAHOGA	3.60	128.8%	4.00	0.8%	2.00	38.8%	4.00
EDISON STATE	3.20	486.0%	5.00	-1.6%	1.00	19.2%	3.00
JEFFERSON	4.20	197.4%	4.00	6.9%	5.00	41.5%	4.00
LAKELAND	2.90	233.1%	4.00	-3.4%	1.00	24.6%	3.00
LORAIN	4.20	228.4%	4.00	6.2%	5.00	29.5%	4.00
NORTHWEST ST.	4.30	8179.4%	5.00	4.8%	4.00	33.6%	4.00
OWENS STATE	4.00	N/A	5.00	7.5%	5.00	24.1%	3.00
RIO GRANDE	3.00	N/A	5.00	-10.7%	0.00	14.3%	3.00
SINCLAIR	4.00	N/A	5.00	-10.4%	0.00	96.2%	5.00
SOUTHERN ST.	3.40	86.4%	3.00	7.4%	5.00	16.8%	3.00
TERRA STATE	4.10	597.5%	5.00	1.7%	3.00	31.2%	4.00
WASHINGTON ST.	4.00	N/A	5.00	5.1%	5.00	11.8%	3.00
TECHNICAL COLLEGES							
BELMONT TECH	5.00	10858.2%	5.00	9.2%	5.00	57.5%	5.00
COTC	4.00	965.9%	5.00	23.7%	5.00	24.4%	3.00
HOCKING	3.40	903.9%	5.00	0.4%	2.00	10.4%	3.00
JAMES RHODES ST	4.20	180.2%	4.00	13.1%	5.00	27.6%	4.00
MARION TECH	4.00	N/A	5.00	7.1%	5.00	24.0%	3.00
ZANE STATE (MATC)	3.20	1245.1%	5.00	-3.2%	1.00	24.9%	3.00
NORTH CENTRAL	4.00	1017.5%	5.00	5.8%	5.00	15.5%	3.00
STARK STATE	4.50	1537.2%	5.00	14.3%	5.00	28.5%	4.00

NOTE: 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.

* Cincinnati State's FY 2004 ratios were revised in January 2006, pursuant to an asset reclassification disclosed in the College's FY 2005 audit report. Prior to this correction, Cincinnati State's FY 2004 composite score --using data provided in the original FY 2004 audited financial report -- had been reported as 2.80.

TABLE 2
FY 2004 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	\$106,097,822	\$84,410,000	\$323,586,875	\$305,432,437	\$0	\$18,154,438
CENTRAL STATE	\$4,360,001	\$2,535,821	\$49,385,450	\$49,733,833	\$0	(\$348,383)
CLEVELAND STATE	\$58,442,723	\$53,754,446	\$230,620,172	\$226,387,259	\$0	\$4,232,913
KENT STATE	\$213,065,000	\$282,832,000	\$462,880,000	\$415,409,000	\$0	\$47,471,000
MEDICAL UNIV. OHIO	\$65,272,000	\$8,730,000	\$290,266,000	\$282,651,000	\$2,769,000	\$4,846,000
MIAMI UNIV.	\$201,004,201	\$92,833,435	\$438,478,227	\$393,407,718	\$0	\$45,070,509
NEOUCOM	\$4,073,523	\$1,237,841	\$36,559,752	\$37,747,895	\$413,743	(\$1,601,886)
OHIO STATE	\$1,186,936,000	\$814,606,000	\$3,178,945,000	\$2,789,738,000	\$0	\$389,207,000
OHIO UNIVERSITY	\$104,844,221	\$175,592,164	\$494,329,680	\$462,160,329	\$434,369	\$31,734,982
SHAWNEE STATE	\$17,316,092	\$2,600,000	\$46,418,129	\$45,929,061	\$36,413	\$452,655
UNIV. AKRON	\$60,825,177	\$226,729,516	\$359,860,753	\$322,071,172	\$1,493,684	\$36,295,897
UNIV. CINCINNATI	\$280,822,000	\$893,004,000	\$942,515,000	\$814,086,000	\$5,985,000	\$122,444,000
UNIV. TOLEDO	\$88,087,000	\$167,367,000	\$331,535,000	\$311,533,000	\$1,811,000	\$18,191,000
WRIGHT STATE	\$90,820,655	\$29,584,121	\$295,171,169	\$284,883,584	\$12,704	\$10,274,881
YOUNGSTOWN STATE	\$37,536,865	\$13,492,373	\$163,822,087	\$153,409,758	\$1,735,967	\$8,676,362
COMMUNITY COLLEGES						
CINCINNATI STATE	\$1,761,943	\$47,580,000	\$57,737,920	\$53,795,809	\$0	\$3,942,111
CLARK STATE	\$6,507,328	\$72,800	\$20,936,487	\$20,910,063	\$214,453	(\$188,029)
COLUMBUS STATE	\$59,791,892	\$24,105,000	\$128,179,621	\$122,795,522	\$0	\$5,384,099
CUYAHOGA	\$83,992,697	\$65,222,373	\$218,275,491	\$216,579,803	\$0	\$1,695,688
EDISON STATE	\$2,940,428	\$604,972	\$15,072,245	\$15,311,343	\$0	(\$239,098)
JEFFERSON	\$4,284,005	\$2,170,485	\$11,073,571	\$10,313,808	\$0	\$759,763
LAKELAND	\$13,227,233	\$5,674,098	\$51,902,713	\$53,690,085	\$0	(\$1,787,372)
LORAIN	\$21,832,764	\$9,560,074	\$79,068,156	\$74,086,052	\$80,397	\$4,901,707
NORTHWEST STATE	\$6,028,649	\$73,705	\$18,849,759	\$17,933,442	\$20,467	\$895,850
OWENS STATE	\$19,693,750	\$0	\$88,295,434	\$81,638,142	\$0	\$6,657,292
RIO GRANDE	\$1,543,245	\$0	\$9,756,523	\$10,796,743	\$0	(\$1,040,220)
SINCLAIR	\$132,411,644	\$0	\$124,725,149	\$137,644,024	\$0	(\$12,918,875)
SOUTHERN STATE	\$2,805,426	\$3,245,886	\$18,028,644	\$16,689,735	\$0	\$1,338,909
TERRA STATE	\$5,017,462	\$839,738	\$16,341,500	\$16,069,174	\$0	\$272,326
WASHINGTON STATE	\$1,824,401	\$0	\$16,307,560	\$15,472,103	\$0	\$835,457
TECHNICAL COLLEGES						
BELMONT TECH	\$7,245,493	\$66,728	\$13,870,935	\$12,593,296	\$0	\$1,277,639
COTC	\$3,873,896	\$401,059	\$20,812,029	\$15,878,311	\$0	\$4,933,718
HOCKING	\$4,665,350	\$516,117	\$45,239,749	\$44,985,051	\$56,386	\$198,312
JAMES RHODES	\$5,563,692	\$3,087,383	\$23,212,292	\$20,129,285	\$47,736	\$3,035,271
MARION TECH	\$2,406,801	\$0	\$10,802,339	\$10,030,720	\$0	\$771,619
ZANE STATE (MATC)	\$4,250,732	\$341,385	\$16,589,473	\$17,103,948	\$16,163	(\$530,638)
NORTH CENTRAL	\$3,058,331	\$300,562	\$20,988,039	\$19,770,039	\$0	\$1,218,000
STARK STATE	\$9,531,854	\$620,080	\$39,347,893	\$33,436,052	\$285,216	\$5,626,625