

**TABLE 1
FY 2005 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	123.7%	4.00	6.5%	5.00	41.4%	4.00
CENTRAL STATE	3.00	198.5%	4.00	4.8%	4.00	9.2%	2.00
CLEVELAND STATE	3.50	61.2%	3.00	2.0%	3.00	30.1%	4.00
KENT STATE	4.40	91.1%	3.00	12.0%	5.00	58.6%	5.00
MEDICAL UNIV. OHIO	3.80	150.7%	4.00	2.1%	3.00	28.8%	4.00
MIAMI UNIV.	4.20	117.9%	4.00	6.0%	5.00	47.2%	4.00
NEOUCOM	3.80	782.3%	5.00	4.3%	4.00	23.2%	3.00
OHIO STATE	4.20	129.7%	4.00	10.4%	5.00	37.3%	4.00
OHIO UNIVERSITY	3.20	66.0%	3.00	4.0%	4.00	23.0%	3.00
SHAWNEE STATE	4.50	821.1%	5.00	5.3%	5.00	42.4%	4.00
UNIV. AKRON	3.60	35.5%	2.00	5.6%	5.00	26.9%	4.00
UNIV. CINCINNATI	3.60	32.2%	2.00	6.4%	5.00	32.2%	4.00
UNIV. TOLEDO	3.40	55.0%	2.00	4.6%	4.00	30.6%	4.00
WRIGHT STATE	4.00	234.4%	4.00	4.2%	4.00	35.3%	4.00
YOUNGSTOWN ST.	3.30	230.4%	4.00	2.3%	3.00	18.6%	3.00
COMMUNITY COLLEGES							
CINCINNATI ST.	1.50	7.8%	1.00	-3.0%	1.00	6.0%	2.00
CLARK STATE	4.10	15600.2%	5.00	2.3%	3.00	31.4%	4.00
COLUMBUS ST.	5.00	319.3%	5.00	17.9%	5.00	58.2%	5.00
CUYAHOGA	4.20	137.5%	4.00	5.1%	5.00	39.9%	4.00
EDISON STATE	3.20	609.0%	5.00	-1.1%	1.00	19.9%	3.00
JEFFERSON	3.40	207.6%	4.00	-0.2%	1.00	37.1%	4.00
LAKELAND	2.90	241.8%	4.00	-2.4%	1.00	23.5%	3.00
LORAIN	4.50	385.9%	5.00	11.6%	5.00	44.3%	4.00
NORTHWEST ST.	4.50	7334.8%	5.00	5.8%	5.00	29.9%	4.00
OWENS STATE	4.00	2529.2%	5.00	8.4%	5.00	22.1%	3.00
RIO GRANDE	3.00	N/A	5.00	-9.5%	0.00	13.9%	3.00
SINCLAIR	4.40	N/A	5.00	0.95%	2.00	95.6%	5.00
SOUTHERN ST.	3.70	123.1%	4.00	13.9%	5.00	20.7%	3.00
TERRA STATE	4.10	892.9%	5.00	1.6%	3.00	37.0%	4.00
WASHINGTON ST.	3.20	N/A	5.00	-0.1%	1.00	15.6%	3.00
TECHNICAL COLLEGES							
BELMONT TECH	5.00	23158.2%	5.00	6.3%	5.00	58.3%	5.00
COTC	3.80	4286.7%	5.00	4.5%	4.00	23.4%	3.00
HOCKING	3.20	476.8%	5.00	-0.8%	1.00	10.7%	3.00
JAMES RHODES ST	4.00	203.3%	4.00	5.0%	4.00	29.7%	4.00
MARION TECH	4.50	N/A	5.00	5.9%	5.00	27.3%	4.00
ZANE STATE (MATC)	4.10	1810.9%	5.00	2.0%	3.00	30.2%	4.00
NORTH CENTRAL	3.60	1721.2%	5.00	1.4%	3.00	18.5%	3.00
STARK STATE	4.00	54879.2%	5.00	8.5%	5.00	24.8%	3.00

* 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 2005 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	\$134,820,206	\$109,000,000	\$348,761,873	\$325,942,490	\$0	\$22,819,383
CENTRAL STATE	\$4,645,193	\$2,340,402	\$53,257,613	\$50,715,931	\$0	\$2,541,682
CLEVELAND STATE	\$70,892,685	\$115,923,075	\$240,815,235	\$235,887,718	\$0	\$4,927,517
KENT STATE	\$254,663,000	\$279,692,000	\$493,348,000	\$434,236,000	\$0	\$59,112,000
MEDICAL UNIV. OHIO	\$84,867,000	\$56,299,000	\$302,518,000	\$294,773,000	\$1,357,000	\$6,388,000
MIAMI UNIV.	\$198,777,656	\$168,613,252	\$448,216,353	\$421,399,202	\$0	\$26,817,151
NEOUCOM	\$8,187,430	\$1,046,607	\$37,995,604	\$35,242,673	\$1,115,221	\$1,637,710
OHIO STATE	\$1,138,161,000	\$877,540,000	\$3,401,071,000	\$3,048,742,000	\$0	\$352,329,000
OHIO UNIVERSITY	\$110,491,996	\$167,529,147	\$501,740,797	\$480,287,776	\$1,195,240	\$20,257,781
SHAWNEE STATE	\$18,637,848	\$2,270,000	\$46,418,706	\$43,928,753	\$22,501	\$2,467,452
UNIV. AKRON	\$91,795,824	\$258,484,797	\$361,495,032	\$341,200,543	\$0	\$20,294,489
UNIV. CINCINNATI	\$282,435,000	\$877,453,000	\$953,748,000	\$876,855,000	\$15,461,000	\$61,432,000
UNIV. TOLEDO	\$97,278,000	\$176,779,000	\$339,726,000	\$317,773,000	\$6,306,000	\$15,647,000
WRIGHT STATE	\$108,287,462	\$46,189,820	\$319,779,724	\$306,491,433	\$0	\$13,288,291
YOUNGSTOWN STATE	\$30,573,596	\$13,268,653	\$168,326,444	\$164,435,437	\$0	\$3,891,007
COMMUNITY COLLEGES						
CINCINNATI STATE	\$3,690,096	\$47,530,000	\$59,535,077	\$61,297,108	\$0	(\$1,762,031)
CLARK STATE	\$7,238,502	\$46,400	\$23,582,045	\$23,028,238	\$0	\$553,807
COLUMBUS STATE	\$72,490,300	\$22,700,000	\$152,599,818	\$124,629,124	\$721,821	\$27,248,873
CUYAHOGA	\$89,129,828	\$64,840,147	\$235,507,207	\$223,499,616	\$0	\$12,007,591
EDISON STATE	\$3,241,898	\$532,347	\$16,130,073	\$16,312,361	\$0	(\$182,288)
JEFFERSON	\$4,201,392	\$2,023,978	\$11,283,055	\$11,309,992	\$0	(\$26,937)
LAKELAND	\$13,386,561	\$5,535,996	\$55,564,543	\$56,916,171	\$0	(\$1,351,628)
LORAIN	\$30,581,059	\$7,925,194	\$78,134,589	\$69,064,990	\$22,596	\$9,047,003
NORTHWEST STATE	\$6,014,589	\$82,001	\$21,431,579	\$20,104,524	\$92,862	\$1,234,193
OWENS STATE	\$18,947,221	\$749,152	\$93,509,494	\$85,694,677	\$0	\$7,814,817
RIO GRANDE	\$1,553,357	\$0	\$10,186,105	\$11,155,905	\$0	(\$969,800)
SINCLAIR	\$127,314,855	\$0	\$134,445,596	\$133,163,194	\$0	\$1,282,402
SOUTHERN STATE	\$3,721,157	\$3,022,204	\$20,840,338	\$17,939,772	\$0	\$2,900,566
TERRA STATE	\$5,854,745	\$655,721	\$16,072,673	\$15,819,095	\$0	\$253,578
WASHINGTON STATE	\$2,420,728	\$0	\$15,508,577	\$15,521,385	\$0	(\$12,808)
TECHNICAL COLLEGES						
BELMONT TECH	\$7,666,985	\$33,107	\$14,040,376	\$13,156,519	\$0	\$883,857
COTC	\$4,328,996	\$100,986	\$19,395,144	\$18,512,751	\$0	\$882,393
HOCKING	\$4,957,664	\$1,039,729	\$46,288,273	\$46,372,315	\$274,186	(\$358,228)
JAMES RHODES	\$6,237,900	\$3,067,812	\$22,125,320	\$21,029,910	\$0	\$1,095,410
MARION TECH	\$3,053,127	\$0	\$11,921,376	\$11,203,225	\$15,947	\$702,204
ZANE STATE (MATC)	\$5,171,774	\$285,586	\$17,478,055	\$17,134,411	\$0	\$343,644
NORTH CENTRAL	\$3,789,376	\$220,160	\$20,778,856	\$20,494,705	\$0	\$284,151
STARK STATE	\$9,185,679	\$16,738	\$40,494,008	\$37,037,765	\$0	\$3,456,243