

**TABLE 1
FY 2006 FINANCIAL RATIO ANALYSIS
INSTITUTIONAL RATIOS AND SCORES**

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio*	Score	Ratio	Score	Ratio	Score
UNIVERSITIES							
BOWLING GREEN	4.00	145.7%	4.00	4.0%	4.00	41.8%	4.00
CENTRAL STATE	3.20	175.1%	4.00	11.2%	5.00	7.4%	2.00
CLEVELAND STATE	3.50	64.3%	3.00	1.7%	3.00	30.2%	4.00
KENT STATE	4.70	104.6%	4.00	7.8%	5.00	62.8%	5.00
MEDICAL UNIV. OHIO	3.80	144.8%	4.00	2.5%	3.00	25.1%	4.00
MIAMI UNIV.	4.20	127.3%	4.00	9.5%	5.00	45.0%	4.00
NEOUCOM	4.50	1690.1%	5.00	16.7%	5.00	44.2%	4.00
OHIO STATE	4.20	125.0%	4.00	10.2%	5.00	41.2%	4.00
OHIO UNIVERSITY	2.90	57.7%	2.00	4.6%	4.00	22.6%	3.00
SHAWNEE STATE	4.50	980.1%	5.00	5.1%	5.00	40.9%	4.00
UNIV. AKRON	3.20	38.9%	2.00	2.8%	3.00	27.7%	4.00
UNIV. CINCINNATI	2.60	24.0%	1.00	4.4%	4.00	24.3%	3.00
UNIV. TOLEDO	3.00	59.7%	2.00	0.7%	2.00	29.9%	4.00
WRIGHT STATE	4.50	278.2%	5.00	8.1%	5.00	36.5%	4.00
YOUNGSTOWN ST.	2.90	123.1%	4.00	-2.5%	1.00	16.0%	3.00
COMMUNITY COLLEGES							
CINCINNATI ST.	2.60	15.6%	1.00	4.6%	4.00	11.6%	3.00
CLARK STATE	3.70	91.6%	3.00	5.0%	4.00	32.8%	4.00
COLUMBUS ST.	5.00	376.6%	5.00	11.4%	5.00	58.4%	5.00
CUYAHOGA	4.20	154.7%	4.00	5.1%	5.00	41.7%	4.00
EDISON STATE	2.30	36.5%	2.00	-1.2%	1.00	11.2%	3.00
JEFFERSON	4.20	219.4%	4.00	7.6%	5.00	31.3%	4.00
LAKELAND	3.20	253.7%	5.00	-1.1%	1.00	20.4%	3.00
LORAIN	5.00	587.8%	5.00	14.5%	5.00	59.8%	5.00
NORTHWEST ST.	3.70	16777.1%	5.00	-1.7%	1.00	28.6%	4.00
OWENS STATE	3.80	3830.9%	5.00	4.8%	4.00	24.2%	3.00
RIO GRANDE	3.00	N/A	5.00	-9.8%	0.00	12.9%	3.00
SINCLAIR	4.20	N/A	5.00	-4.79%	1.00	79.9%	5.00
SOUTHERN ST.	2.70	144.6%	4.00	-8.4%	0.00	20.4%	3.00
TERRA STATE	3.70	1343.8%	5.00	-1.0%	1.00	38.9%	4.00
WASHINGTON ST.	4.00	N/A	5.00	5.7%	5.00	19.4%	3.00
TECHNICAL COLLEGES							
BELMONT TECH	5.00	N/A	5.00	7.6%	5.00	64.0%	5.00
COTC	4.50	362.2%	5.00	14.5%	5.00	36.7%	4.00
HOCKING	3.50	102.1%	4.00	3.4%	4.00	10.4%	3.00
JAMES RHODES ST	3.40	223.4%	4.00	-1.9%	1.00	29.2%	4.00
MARION TECH	4.50	N/A	5.00	7.2%	5.00	28.5%	4.00
ZANE STATE (MATC)	4.10	2742.5%	5.00	1.0%	3.00	34.5%	4.00
NORTH CENTRAL	3.20	2276.3%	5.00	-0.9%	1.00	19.4%	3.00
STARK STATE	4.00	151849.7%	5.00	11.3%	5.00	21.7%	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 2006 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	\$144,587,423	\$99,250,000	\$360,103,221	\$345,580,613	\$0	\$14,522,608
CENTRAL STATE	\$3,811,411	\$2,177,250	\$57,846,983	\$51,392,088	\$0	\$6,454,895
CLEVELAND STATE	\$72,972,364	\$113,522,226	\$246,101,416	\$241,944,811	\$0	\$4,156,605
KENT STATE	\$289,080,000	\$276,441,000	\$499,047,000	\$460,271,000	\$0	\$38,776,000
MEDICAL UNIV. OHIO	\$77,930,000	\$53,827,000	\$318,302,000	\$310,303,000	\$0	\$7,999,000
MIAMI UNIV.	\$203,346,757	\$159,727,329	\$498,537,953	\$451,402,651	\$0	\$47,135,302
NEOUCOM	\$14,844,800	\$878,345	\$40,533,080	\$33,581,334	\$177,994	\$6,773,752
OHIO STATE	\$1,383,318,000	\$1,106,227,000	\$3,741,869,000	\$3,358,737,000	\$0	\$383,132,000
OHIO UNIVERSITY	\$111,343,967	\$192,862,349	\$517,239,869	\$493,522,155	\$170,126	\$23,547,588
SHAWNEE STATE	\$18,866,545	\$1,925,000	\$48,555,793	\$46,089,220	\$3,412	\$2,463,161
UNIV. AKRON	\$99,433,310	\$255,328,236	\$369,479,063	\$359,299,769	\$0	\$10,179,294
UNIV. CINCINNATI	\$233,046,000	\$969,467,000	\$1,015,352,000	\$959,710,000	\$11,164,000	\$44,478,000
UNIV. TOLEDO	\$102,184,000	\$171,134,000	\$344,472,000	\$341,803,000	\$222,000	\$2,447,000
WRIGHT STATE	\$118,261,171	\$42,513,677	\$352,612,173	\$323,998,867	\$0	\$28,613,306
YOUNGSTOWN STATE	\$27,274,736	\$22,162,550	\$166,350,923	\$170,495,747	\$0	(\$4,144,824)
COMMUNITY COLLEGES						
CINCINNATI STATE	\$7,496,772	\$47,923,408	\$67,837,924	\$64,699,871	\$0	\$3,138,053
CLARK STATE	\$7,508,039	\$8,195,000	\$24,111,839	\$22,914,913	\$0	\$1,196,926
COLUMBUS STATE	\$80,024,708	\$21,250,000	\$154,648,393	\$136,970,877	\$0	\$17,677,516
CUYAHOGA	\$97,433,881	\$62,974,601	\$246,382,099	\$233,890,536	\$0	\$12,491,563
EDISON STATE	\$1,864,843	\$5,109,018	\$16,489,570	\$16,693,719	\$0	(\$204,149)
JEFFERSON	\$4,033,564	\$1,838,573	\$13,933,120	\$12,879,901	\$0	\$1,053,219
LAKELAND	\$12,094,156	\$4,767,321	\$58,577,072	\$59,207,089	\$0	(\$630,017)
LORAIN	\$43,918,502	\$7,472,149	\$85,999,208	\$73,503,459	\$48,829	\$12,446,920
NORTHWEST STATE	\$5,971,651	\$35,594	\$20,553,110	\$20,893,846	\$7,737	(\$348,473)
OWENS STATE	\$22,192,175	\$579,288	\$96,121,499	\$91,518,179	\$0	\$4,603,320
RIO GRANDE	\$1,503,454	\$0	\$10,636,150	\$11,677,157	\$0	(\$1,041,007)
SINCLAIR	\$109,569,900	\$0	\$130,876,333	\$137,146,049	\$0	(\$6,269,716)
SOUTHERN STATE	\$4,106,299	\$2,839,083	\$18,557,747	\$20,107,546	\$0	(\$1,549,799)
TERRA STATE	\$6,235,171	\$464,012	\$15,868,930	\$16,025,063	\$0	(\$156,133)
WASHINGTON STATE	\$3,224,414	\$0	\$17,599,143	\$16,588,727	\$0	\$1,010,416
TECHNICAL COLLEGES						
BELMONT TECH	\$8,665,307	\$0	\$14,660,474	\$13,539,970	\$0	\$1,120,504
COTC	\$7,651,419	\$2,112,219	\$24,396,592	\$20,863,982	\$0	\$3,532,610
HOCKING	\$5,130,638	\$5,025,450	\$51,076,083	\$49,285,919	\$31,730	\$1,758,434
JAMES RHODES	\$6,741,594	\$3,018,241	\$22,674,033	\$23,112,810	\$0	(\$438,777)
MARION TECH	\$3,377,913	\$0	\$12,775,951	\$11,862,260	\$0	\$913,691
ZANE STATE (MATC)	\$6,142,772	\$223,983	\$17,998,990	\$17,818,924	\$0	\$180,066
NORTH CENTRAL	\$4,145,577	\$182,119	\$21,182,291	\$21,363,091	\$0	(\$180,800)
STARK STATE	\$9,319,015	\$6,137	\$48,440,294	\$42,989,558	\$0	\$5,450,736