

TABLE 1
FY 2000 FISCAL WATCH ANALYSIS
INSTITUTIONAL RATIOS AND SCORES

Institution	Composite Score	Viability Ratio ¹	Viability Score	Net Income Ratio	Net Income Score	Primary Reserve Ratio	Primary Reserve Score
UNIVERSITIES							
BOWLING GREEN	4.20	2.336	4.00	0.053	5.00	0.282	4.00
CENTRAL STATE ²	2.40	0.565	2.00	0.048	4.00	0.053	2.00
CLEVELAND STATE	2.90	1.495	4.00	(0.034)	1.00	0.130	3.00
KENT STATE	3.20	0.856	3.00	0.043	4.00	0.208	3.00
MCOT	3.80	17.905	5.00	0.043	4.00	0.169	3.00
MIAMI UNIV.	4.50	2.867	5.00	0.057	5.00	0.438	4.00
NEOUCOM	4.20	N/A	---	0.062	5.00	0.299	4.00
OHIO STATE	3.40	2.008	4.00	(0.006)	1.00	0.363	4.00
OHIO UNIVERSITY	3.30	1.031	4.00	0.012	3.00	0.215	3.00
SHAWNEE STATE	4.30	4.541	5.00	0.034	4.00	0.435	4.00
UNIV. AKRON	2.60	0.632	3.00	(0.019)	1.00	0.133	3.00
UNIV. CINCINNATI	3.10	0.8201	3.00	(0.008)	1.00	0.4696	4.00
UNIV. TOLEDO	2.90	0.574	2.00	0.031	4.00	0.191	3.00
WRIGHT STATE	3.80	3.843	5.00	0.046	4.00	0.243	3.00
YOUNGSTOWN ST.	3.00	0.732	3.00	0.029	3.00	0.101	3.00
COMMUNITY COLLEGES							
CINCINNATI ST.	3.60	9.486	5.00	0.027	3.00	0.122	3.00
CLARK STATE	3.80	48.093	5.00	0.043	4.00	0.193	3.00
COLUMBUS ST.	5.00	3.440	5.00	0.083	5.00	0.555	5.00
CUYAHOGA	4.20	N/A	---	0.051	5.00	0.446	4.00
EDISON STATE	3.60	3.200	5.00	0.013	3.00	0.200	3.00
JEFFERSON	4.00	N/A	---	0.032	4.00	0.260	4.00
LAKELAND	4.00	2.020	4.00	0.033	4.00	0.279	4.00
LORAIN	4.00	1.536	4.00	0.034	4.00	0.329	4.00
NORTHWEST ST.	4.20	N/A	---	0.074	5.00	0.297	4.00
OWENS STATE	4.00	103.106	5.00	0.076	5.00	0.220	3.00
RIO GRANDE	2.80	N/A	---	0.004	2.00	0.211	3.00
SINCLAIR	5.00	N/A	---	0.061	5.00	1.102	5.00
SOUTHERN ST.	3.60	14.051	5.00	0.012	3.00	0.153	3.00
TERRA STATE	2.60	N/A	---	(0.013)	1.00	0.205	3.00
WASHINGTON ST.	2.80	N/A	---	0.002	2.00	0.127	3.00
TECHNICAL COLLEGES							
BELMONT TECH	3.80	N/A	---	0.026	3.00	0.311	4.00
COTC	4.30	9.108	5.00	0.045	4.00	0.270	4.00
HOCKING	2.60	2.062	4.00	0.007	2.00	0.096	2.00
LIMA TECH	3.80	N/A	---	0.030	3.00	0.255	4.00
MARION TECH	2.80	N/A	---	0.008	2.00	0.163	3.00
MUSKINGUM	3.80	N/A	---	0.028	3.00	0.324	4.00
NORTH CENTRAL	3.80	4.585	5.00	0.036	4.00	0.190	3.00
STARK TECH	3.20	11.098	5.00	(0.022)	1.00	0.132	3.00

(1) "N/A" indicates that the ratio is not calculated because the institution had a plant debt of less than \$50,000.

(2) At the time this analysis was prepared, Central State University was not subject to S.B. 6.

NOTE: Pursuant to the rules established by Senate Bill 6 (122nd Gen. Assembly), a composite score of or below 1.75 for two consecutive years would trigger a fiscal watch.

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**TABLE 2
FY 2000 FISCAL WATCH ANALYSIS
INSTITUTIONAL FINANCIAL DATA**

Institution	Current Fund Balances	Quasi Endowments	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Plant Debt	Total Current Expenditures & Mandatory Transfers	Total Current Revenues	Expendable Fund Balances	Net Current Revenues
UNIVERSITIES										
BOWLING GREEN	\$24,388,129	\$39,336,617	(\$6,254,787)	\$6,999,170	\$10,360,887	\$32,035,000	\$264,931,143	\$279,664,225	\$74,830,016	\$14,733,082
CENTRAL STATE	\$1,116,154	\$0	\$0	\$0	\$904,070	\$3,572,922	\$37,825,450	\$39,743,646	\$2,020,224	\$1,918,196
CLEVELAND STATE	\$20,339,324	\$1,086,519	\$1,048,090	\$1,670,314	\$0	\$16,153,641	\$185,834,062	\$179,789,823	\$24,144,247	(\$6,044,239)
KENT STATE	\$50,976,000	\$2,643,000	\$7,137,000	\$9,857,000	(\$577,000)	\$81,774,000	\$336,720,000	\$351,912,000	\$70,036,000	\$15,192,000
MCOT	\$35,465,323	\$0	\$3,654,066	\$0	\$0	\$2,184,779	\$230,801,286	\$241,268,727	\$39,119,389	\$10,467,441
MIAMI UNIV.	\$73,704,734	\$43,384,565	\$996,318	\$22,159,618	\$285,601	\$49,018,070	\$320,713,522	\$340,120,852	\$140,530,836	\$19,407,330
NEOUCOM	\$6,055,995	\$0	\$3,071,010	\$0	\$0	\$0	\$30,498,623	\$32,513,407	\$9,127,005	\$2,014,784
OHIO STATE	\$429,354,005	\$303,404,175	(\$33,238,885)	(\$15,181,055)	\$48,916,029	\$365,192,650	\$2,020,463,697	\$2,009,308,157	\$733,254,269	(\$11,155,540)
OHIO UNIVERSITY	\$38,223,282	\$13,207,388	\$30,580,324	\$4,298,303	\$403,971	\$84,103,403	\$402,987,604	\$408,003,921	\$86,713,268	\$5,016,317
SHAWNEE STATE	\$14,667,246	\$0	\$1,190,305	\$0	\$486,339	\$3,599,407	\$37,607,779	\$38,932,660	\$16,343,890	\$1,324,881
UNIV. AKRON	\$16,318,365	\$16,073,281	\$4,989,461	\$0	(\$63,738)	\$59,014,572	\$281,083,876	\$275,723,630	\$37,317,369	(\$5,360,246)
UNIV. CINCINNATI	\$56,298,000	\$227,278,000	(\$3,438,000)	\$10,745,000	\$16,820,000	\$375,212,000	\$655,219,000	\$650,018,000	\$307,703,000	(\$5,201,000)
UNIV. TOLEDO	\$18,486,906	\$28,579,492	\$3,708,507	\$0	\$0	\$88,467,721	\$266,059,713	\$274,443,597	\$50,774,905	\$8,383,884
WRIGHT STATE	\$42,886,098	\$4,310,403	\$2,408,046	\$5,529,211	\$357,634	\$14,438,988	\$228,178,563	\$239,241,082	\$55,491,392	\$11,062,519
YOUNGSTOWN ST.	\$7,491,514	\$1,835,874	\$1,090,644	\$2,164,531	\$472,648	\$17,840,681	\$129,043,041	\$132,890,675	\$13,055,211	\$3,847,634
COMMUNITY COLLEGES										
CINCINNATI ST.	\$5,620,395	\$0	\$0	\$0	\$0	\$592,494	\$46,084,703	\$47,339,807	\$5,620,395	\$1,255,104
CLARK STATE	\$3,274,105	\$0	\$4,487	\$0	\$0	\$68,172	\$16,999,673	\$17,754,773	\$3,278,592	\$755,100
COLUMBUS ST.	\$47,813,490	\$0	\$726,530	\$0	\$0	\$14,108,529	\$87,518,539	\$95,473,582	\$48,540,020	\$7,955,043
CUYAHOGA	\$64,045,610	\$0	\$5,879,152	\$214,619	\$0	\$0	\$157,410,560	\$165,878,317	\$70,139,381	\$8,467,757
EDISON STATE	\$1,999,311	\$35,438	\$525,136	\$0	\$0	\$800,000	\$12,827,140	\$13,001,514	\$2,559,885	\$174,374
JEFFERSON	\$2,326,660	\$0	\$0	\$0	\$0	\$0	\$8,952,632	\$9,249,028	\$2,326,660	\$296,396
LAKELAND	\$14,490,300	\$0	(\$4,763,993)	\$3,056,674	\$233,240	\$6,445,224	\$46,669,869	\$48,252,558	\$13,016,221	\$1,582,689
LORAIN	\$8,886,184	\$0	\$1,013,455	\$4,537,364	\$627,517	\$9,806,212	\$45,833,385	\$47,440,321	\$15,064,520	\$1,606,936
NORTHWEST ST.	\$3,863,949	\$0	\$0	\$0	\$0	\$0	\$13,010,731	\$14,045,651	\$3,863,949	\$1,034,920
OWENS STATE	\$8,371,013	\$0	\$6,172,008	\$0	\$0	\$141,049	\$66,138,585	\$71,554,157	\$14,543,021	\$5,415,572
RIO GRANDE	\$1,653,011	\$0	\$75,038	\$0	\$0	\$0	\$8,203,968	\$8,233,935	\$1,728,049	\$29,967
SINCLAIR	\$43,548,247	\$10,307,230	\$30,051,040	\$28,424,402	\$0	\$0	\$101,912,494	\$108,546,895	\$112,330,919	\$6,634,401
SOUTHERN ST.	\$1,952,615	\$0	\$0	\$0	\$0	\$138,968	\$12,789,774	\$12,944,335	\$1,952,615	\$154,561
TERRA STATE	\$2,343,233	\$0	\$764,995	\$0	\$0	\$0	\$15,135,286	\$14,936,688	\$3,108,228	(\$198,598)
WASHINGTON ST.	\$1,191,216	\$0	\$600,000	\$0	\$0	\$0	\$14,099,920	\$14,127,435	\$1,791,216	\$27,515
TECHNICAL COLLEGES										
BELMONT TECH	\$2,503,364	\$0	\$414,786	\$314,386	\$0	\$0	\$10,385,290	\$10,660,632	\$3,232,536	\$275,342
COTC	\$1,255,535	\$1,114,418	\$410,890	\$0	\$0	\$305,307	\$10,286,532	\$10,771,032	\$2,780,843	\$484,500
HOCKING	\$1,484,576	\$2,356,366	\$22,043	\$0	\$0	\$1,873,504	\$40,057,040	\$40,322,001	\$3,862,985	\$264,961
LIMA TECH	\$4,271,754	\$0	\$0	\$0	\$0	\$0	\$16,743,563	\$17,259,641	\$4,271,754	\$516,078
MARION TECH	\$1,251,004	\$0	\$36,309	\$0	\$0	\$0	\$7,895,621	\$7,957,465	\$1,287,313	\$61,844
MUSKINGUM	\$2,440,310	\$0	\$656,121	\$1,489,413	\$0	\$0	\$14,175,205	\$14,580,204	\$4,585,844	\$404,999
NORTH CENTRAL	\$2,894,770	\$0	\$329,178	\$0	\$0	\$703,213	\$16,959,889	\$17,584,636	\$3,223,948	\$624,747
STARK TECH	\$3,245,130	\$42,589	\$33,088	\$107,691	\$0	\$308,942	\$26,068,038	\$25,502,775	\$3,428,498	(\$565,263)

SOURCE: FY 2000 audited financial statements.

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