

**TABLE 1**  
**FY 2001 FISCAL WATCH ANALYSIS**  
**INSTITUTIONAL RATIOS AND SCORES**

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio <sup>1</sup>	Score	Ratio	Score	Ratio	Score
<b>UNIVERSITIES</b>							
BOWLING GREEN	4.00	1.007	4.00	0.042	4.00	0.293	4.00
CENTRAL STATE <sup>2</sup>	2.50	0.948	3.00	0.028	3.00	0.073	2.00
CLEVELAND STATE	3.30	2.313	4.00	0.026	3.00	0.151	3.00
KENT STATE	3.10	0.372	2.00	0.054	5.00	0.241	3.00
MCOT	3.80	38.007	5.00	0.048	4.00	0.193	3.00
MIAMI UNIV.	4.50	3.445	5.00	0.065	5.00	0.456	4.00
NEOUCOM	4.30	17.558	5.00	0.050	4.00	0.301	4.00
OHIO STATE	3.60	1.908	4.00	0.004	2.00	0.330	4.00
OHIO UNIVERSITY	3.50	0.824	3.00	0.025	3.00	0.254	4.00
SHAWNEE STATE	3.70	4.527	5.00	(0.005)	1.00	0.376	4.00
UNIV. AKRON	2.50	0.426	2.00	0.008	2.00	0.130	3.00
UNIV. CINCINNATI	3.00	0.5095	2.00	0.004	2.00	0.4246	4.00
UNIV. TOLEDO	3.10	0.421	2.00	0.056	5.00	0.189	3.00
WRIGHT STATE	4.10	4.876	5.00	0.030	3.00	0.267	4.00
YOUNGSTOWN ST.	3.50	1.189	4.00	0.041	4.00	0.144	3.00
<b>COMMUNITY COLLEGES</b>							
CINCINNATI ST.	3.60	14.876	5.00	0.013	3.00	0.125	3.00
CLARK STATE	3.20	N/A	---	0.046	4.00	0.220	3.00
COLUMBUS ST.	4.80	4.110	5.00	0.046	4.00	0.561	5.00
CUYAHOGA	4.30	17.789	5.00	0.043	4.00	0.441	4.00
EDISON STATE	3.60	3.460	5.00	0.013	3.00	0.184	3.00
JEFFERSON	4.00	N/A	---	0.042	4.00	0.306	4.00
LAKELAND	3.90	4.855	5.00	0.002	2.00	0.284	4.00
LORAIN	3.30	1.687	4.00	0.011	3.00	0.225	3.00
NORTHWEST ST.	4.20	N/A	---	0.070	5.00	0.336	4.00
OWENS STATE	4.50	90.102	5.00	0.059	5.00	0.259	4.00
RIO GRANDE	3.00	N/A	---	0.022	3.00	0.226	3.00
SINCLAIR	4.80	N/A	---	0.049	4.00	1.041	5.00
SOUTHERN ST.	3.40	10.938	5.00	0.007	2.00	0.112	3.00
TERRA STATE	2.60	N/A	---	(0.007)	1.00	0.191	3.00
WASHINGTON ST.	2.80	N/A	---	0.010	2.00	0.126	3.00
<b>TECHNICAL COLLEGES</b>							
BELMONT TECH	4.20	N/A	---	0.073	5.00	0.412	4.00
COTC	4.10	12.104	5.00	0.029	3.00	0.282	4.00
HOCKING	3.10	1.862	4.00	0.010	2.00	0.186	3.00
LIMA TECH	3.00	N/A	---	0.020	3.00	0.246	3.00
MARION TECH	3.20	N/A	---	0.036	4.00	0.199	3.00
MUSKINGUM	3.80	N/A	---	0.016	3.00	0.345	4.00
NORTH CENTRAL	2.40	2.015	4.00	(0.006)	1.00	0.083	2.00
STARK TECH	3.80	17.086	5.00	0.036	4.00	0.170	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.

N:\NM\SB6\FY2001\ [RATIO\_2001.xls]FY2001 Scores

**TABLE 2  
FY 2001 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
<b>UNIVERSITIES</b>										
BOWLING GREEN	\$24,907,474	\$42,721,614	\$1,130,837	\$6,585,950	\$8,679,555	\$83,415,000	\$286,907,106	\$299,351,870	\$84,025,430	\$12,444,764
CENTRAL STATE	\$2,366,843	\$0	\$0	\$0	\$806,350	\$3,346,920	\$43,648,897	\$44,901,893	\$3,173,193	\$1,252,996
CLEVELAND STATE	\$23,970,953	\$1,084,922	\$2,048,835	\$1,561,298	\$0	\$12,393,540	\$189,218,790	\$194,204,817	\$28,666,008	\$4,986,027
KENT STATE	\$69,615,000	\$2,639,000	\$7,234,000	\$10,014,000	(\$2,192,000)	\$234,407,000	\$362,734,000	\$383,623,000	\$87,310,000	\$20,889,000
MCOT	\$40,929,983	\$0	\$5,798,563	\$0	\$0	\$1,229,464	\$241,605,999	\$253,680,662	\$46,728,546	\$12,074,663
MIAMI UNIV.	\$79,320,571	\$40,252,882	\$6,639,012	\$28,737,311	\$290,319	\$45,061,353	\$340,103,471	\$363,696,607	\$155,240,095	\$23,593,136
NEOUCOM	\$6,581,495	\$0	\$2,942,733	\$0	\$0	\$542,430	\$31,651,201	\$33,300,550	\$9,524,228	\$1,649,349
OHIO STATE	\$525,088,685	\$255,306,589	(\$57,809,778)	(\$56,730,093)	\$55,570,390	\$378,145,912	\$2,187,261,794	\$2,197,105,286	\$721,425,793	\$9,843,492
OHIO UNIVERSITY	\$42,198,116	\$13,233,507	\$48,621,198	\$4,196,078	\$524,141	\$132,049,339	\$428,935,193	\$440,022,978	\$108,773,040	\$11,087,785
SHAWNEE STATE	\$13,473,558	\$0	\$1,409,636	\$0	\$538,732	\$3,406,398	\$40,976,291	\$40,756,119	\$15,421,926	(\$220,172)
UNIV. AKRON	\$21,403,365	\$12,920,075	\$3,568,961	\$0	\$22,069	\$89,002,729	\$292,034,539	\$294,246,598	\$37,914,470	\$2,212,059
UNIV. CINCINNATI	\$48,842,000	\$218,687,000	\$1,139,000	\$9,979,000	\$15,521,000	\$577,365,000	\$692,756,000	\$695,654,000	\$294,168,000	\$2,898,000
UNIV. TOLEDO	\$28,091,858	\$25,496,318	(\$2,309,162)	\$0	\$0	\$121,691,439	\$271,428,300	\$287,588,972	\$51,279,014	\$16,160,672
WRIGHT STATE	\$51,335,066	\$4,523,278	\$2,312,629	\$5,986,982	\$358,922	\$13,232,584	\$241,593,852	\$248,961,613	\$64,516,877	\$7,367,761
YOUNGSTOWN ST.	\$11,777,827	\$2,921,653	\$1,526,736	\$2,758,741	\$483,371	\$16,368,157	\$134,891,447	\$140,690,860	\$19,468,328	\$5,799,413
<b>COMMUNITY COLLEGES</b>										
CINCINNATI ST.	\$6,298,932	\$0	\$0	\$0	\$0	\$423,417	\$50,253,845	\$50,932,383	\$6,298,932	\$678,538
CLARK STATE	\$4,095,543	\$0	\$60,487	\$0	\$0	\$47,234	\$18,876,778	\$19,790,685	\$4,156,030	\$913,907
COLUMBUS ST.	\$52,496,300	\$0	\$1,842,291	\$0	\$0	\$13,221,412	\$96,854,620	\$101,537,430	\$54,338,591	\$4,682,810
CUYAHOGA	\$66,379,536	\$0	\$6,256,803	\$0	\$0	\$4,083,210	\$164,806,191	\$172,254,226	\$72,636,339	\$7,448,035
EDISON STATE	\$2,202,088	\$35,451	\$530,274	\$0	\$0	\$800,000	\$15,041,962	\$15,244,739	\$2,767,813	\$202,777
JEFFERSON	\$2,720,814	\$0	\$0	\$0	\$0	\$0	\$8,901,000	\$9,294,809	\$2,720,814	\$393,809
LAKELAND	\$12,498,142	\$0	(\$1,617,580)	\$3,015,485	\$185,473	\$2,900,237	\$49,651,998	\$49,739,840	\$14,081,520	\$87,842
LORAIN	\$8,905,294	\$0	\$179,398	\$2,966,293	\$147,840	\$7,230,062	\$54,286,481	\$54,868,081	\$12,198,825	\$581,600
NORTHWEST ST.	\$4,986,340	\$0	\$0	\$0	\$0	\$0	\$14,859,552	\$15,981,943	\$4,986,340	\$1,122,391
OWENS STATE	\$9,858,396	\$0	\$8,731,178	\$0	\$0	\$206,317	\$71,719,087	\$76,225,913	\$18,589,574	\$4,506,826
RIO GRANDE	\$1,799,399	\$0	\$85,585	\$0	\$0	\$0	\$8,345,730	\$8,536,587	\$1,884,984	\$190,857
SINCLAIR	\$44,137,322	\$10,659,220	\$32,157,266	\$28,214,681	\$0	\$0	\$110,588,510	\$116,253,838	\$115,168,489	\$5,665,328
SOUTHERN ST.	\$1,704,674	\$0	\$0	\$0	\$0	\$155,855	\$15,209,229	\$15,320,161	\$1,704,674	\$110,932
TERRA STATE	\$2,126,478	\$0	\$900,522	\$0	\$0	\$49,805	\$15,863,369	\$15,757,352	\$3,027,000	(\$106,017)
WASHINGTON ST.	\$1,332,163	\$0	\$488,673	\$0	\$0	\$0	\$14,477,716	\$14,618,663	\$1,820,836	\$140,947
<b>TECHNICAL COLLEGES</b>										
BELMONT TECH	\$3,685,954	\$0	\$359,496	\$303,473	\$0	\$0	\$10,556,368	\$11,387,037	\$4,348,923	\$830,669
COTC	\$1,452,024	\$970,389	\$854,455	\$0	\$0	\$270,726	\$11,619,219	\$11,968,708	\$3,276,868	\$349,489
HOCKING	\$3,018,317	\$2,425,702	\$2,581,626	\$0	\$0	\$4,311,120	\$43,102,447	\$43,537,113	\$8,025,645	\$434,666
LIMA TECH	\$4,526,378	\$0	\$0	\$0	\$0	\$0	\$18,419,767	\$18,796,535	\$4,526,378	\$376,768
MARION TECH	\$1,561,074	\$0	\$98,211	\$0	\$0	\$0	\$8,357,147	\$8,667,216	\$1,659,285	\$310,069
MUSKINGUM	\$2,640,738	\$0	\$652,910	\$1,670,403	\$0	\$0	\$14,383,545	\$14,620,688	\$4,964,051	\$237,143
NORTH CENTRAL	\$1,154,802	\$0	\$345,553	\$0	\$0	\$744,479	\$18,090,370	\$17,989,224	\$1,500,355	(\$101,146)
STARK TECH	\$4,149,496	\$45,036	\$137,977	\$107,691	\$0	\$259,870	\$26,140,301	\$27,104,231	\$4,440,200	\$963,930

SOURCE: FY 2001 audited financial statements.

N:\NM\SB6\FY2001\|RATIO\_2001.xls\FY2001 Raw Data