

**TABLE 1  
FY 2002 FISCAL WATCH ANALYSIS  
INSTITUTIONAL RATIOS AND SCORES**

Institution	Composite Score	Viability		Net Income		Primary Reserve	
		Ratio	Score	Ratio	Score	Ratio	Score
<b>UNIVERSITIES</b>							
BOWLING GREEN	4.20	116.6%	4.00	12.1%	5.00	33.8%	4.00
CENTRAL STATE	3.10	136.5%	4.00	0.9%	2.00	10.8%	3.00
CLEVELAND STATE	3.60	411.5%	5.00	2.0%	3.00	22.2%	3.00
KENT STATE	3.60	42.3%	2.00	6.0%	5.00	31.9%	4.00
MCOT	3.20	791.2%	5.00	-0.2%	1.00	19.1%	3.00
MIAMI UNIV.	4.50	301.5%	5.00	7.4%	5.00	46.0%	4.00
NEOUCOM	3.80	372.6%	5.00	3.8%	4.00	16.3%	3.00
OHIO STATE	3.40	150.5%	4.00	-3.1%	1.00	38.0%	4.00
OHIO UNIVERSITY	3.40	81.8%	3.00	5.7%	5.00	23.9%	3.00
SHAWNEE STATE	4.10	462.2%	5.00	2.3%	3.00	36.4%	4.00
UNIV. AKRON	2.40	20.3%	1.00	2.8%	3.00	13.1%	3.00
UNIV. CINCINNATI	2.80	52.8%	2.00	-4.6%	1.00	41.6%	4.00
UNIV. TOLEDO	2.30	58.0%	2.00	-2.2%	1.00	24.3%	3.00
WRIGHT STATE	4.30	609.0%	5.00	4.5%	4.00	28.9%	4.00
YOUNGSTOWN ST.	3.50	158.2%	4.00	3.8%	4.00	17.5%	3.00
<b>COMMUNITY COLLEGES</b>							
CINCINNATI ST.	4.00	N/A	5.00	15.7%	5.00	12.1%	3.00
CLARK STATE	3.70	22432.4%	5.00	-1.7%	1.00	25.3%	4.00
COLUMBUS ST.	5.00	445.0%	5.00	12.3%	5.00	52.6%	5.00
CUYAHOGA	3.90	507.4%	5.00	0.8%	2.00	35.1%	4.00
EDISON STATE	3.00	370.7%	5.00	-6.2%	0.00	18.2%	3.00
JEFFERSON	3.70	N/A	5.00	-1.3%	1.00	40.8%	4.00
LAKELAND	3.50	553.0%	5.00	-7.5%	0.00	27.0%	4.00
LORAIN	2.70	158.6%	4.00	-9.6%	0.00	13.6%	3.00
NORTHWEST ST.	4.50	3913.1%	5.00	5.0%	5.00	32.2%	4.00
OWENS STATE	4.50	N/A	5.00	5.5%	5.00	30.2%	4.00
RIO GRANDE	3.00	N/A	5.00	-8.8%	0.00	13.9%	3.00
SINCLAIR	4.80	N/A	5.00	3.7%	4.00	119.3%	5.00
SOUTHERN ST.	3.40	1658.3%	5.00	0.5%	2.00	14.7%	3.00
TERRA STATE	3.20	8474.9%	5.00	-1.1%	1.00	24.1%	3.00
WASHINGTON ST.	3.20	N/A	5.00	-4.4%	1.00	15.2%	3.00
<b>TECHNICAL COLLEGES</b>							
BELMONT TECH	4.10	3850.7%	5.00	2.6%	3.00	43.4%	4.00
COTC	4.10	1357.0%	5.00	1.7%	3.00	28.2%	4.00
HOCKING	3.70	110.4%	4.00	9.6%	5.00	13.6%	3.00
JAMES RHODES ST.*	2.80	N/A	---	0.6%	2.00	22.9%	3.00
MARION TECH *	2.60	N/A	---	0.0%	1.00	16.0%	3.00
MUSKINGUM	4.00	N/A	5.00	5.6%	5.00	24.6%	3.00
NORTH CENTRAL *	3.10	273.1%	5.00	1.2%	3.00	8.6%	2.00
STARK TECH	3.80	688.6%	5.00	3.0%	4.00	19.1%	3.00

\* Pursuant to GASB, two-year colleges do not need to comply with GASB 34/35 until FY 2003. These three technical colleges have not yet complied with GASB 34/35 for FY 2002 reporting; ratios and scores are computed using the previous methodology.

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 result in a campus being placed on fiscal watch.

**TABLE 2**  
**FY 2002 INSTITUTIONAL FINANCIAL DATA**

NEW GASB 34/35 Format	Expendable Net Assets	Plant Debt	Total Revenues, Operating + Nonoperating	Operating Expenses	Nonoperating Expenses	Change in Total Net Assets
<b>UNIVERSITIES</b>						
BOWLING GREEN	\$92,433,900	\$79,255,000	\$310,947,645	\$273,281,106	\$0	\$37,666,539
CENTRAL STATE	\$4,356,147	\$3,192,444	\$40,704,105	\$40,339,332	\$0	\$364,773
CLEVELAND STATE	\$44,645,761	\$10,849,215	\$205,457,230	\$201,263,175	\$0	\$4,194,055
KENT STATE	\$123,002,000	\$290,735,000	\$411,335,000	\$385,865,000	\$622,000	\$24,848,000
MCOT	\$50,574,000	\$6,392,000	\$265,211,000	\$264,411,000	\$1,266,000	(\$466,000)
MIAMI UNIV.	\$160,284,509	\$53,168,773	\$376,821,015	\$348,575,937	\$220,936	\$28,024,142
NEOUCOM	\$5,900,013	\$1,583,286	\$37,556,689	\$36,117,584	\$0	\$1,439,105
OHIO STATE	\$874,754,000	\$581,106,000	\$2,229,779,000	\$2,299,798,000	\$0	(\$70,019,000)
OHIO UNIVERSITY	\$103,576,730	\$126,677,123	\$461,258,245	\$433,969,721	\$775,481	\$26,513,043
SHAWNEE STATE	\$14,788,850	\$3,200,000	\$41,617,278	\$40,573,447	\$84,456	\$959,375
UNIV. AKRON	\$38,971,473	\$191,864,557	\$313,387,847	\$296,363,901	\$8,224,996	\$8,798,950
UNIV. CINCINNATI	\$299,298,000	\$567,181,000	\$690,723,000	\$719,419,000	\$2,908,000	(\$31,604,000)
UNIV. TOLEDO	\$69,254,000	\$119,376,000	\$284,809,000	\$284,650,000	\$6,509,000	(\$6,350,000)
WRIGHT STATE	\$70,500,266	\$11,575,625	\$259,323,684	\$244,205,626	\$3,342,842	\$11,775,216
YOUNGSTOWN STATE	\$23,716,304	\$14,992,226	\$142,907,401	\$135,891,231	\$1,568,397	\$5,447,773
<b>COMMUNITY COLLEGES</b>						
CINCINNATI STATE	\$6,041,540	\$0	\$59,358,533	\$50,064,615	\$0	\$9,293,918
CLARK STATE	\$4,937,594	\$22,011	\$19,945,484	\$19,492,023	\$796,000	(\$342,539)
COLUMBUS STATE	\$54,875,593	\$12,330,217	\$118,991,240	\$104,337,500	\$0	\$14,653,740
CUYAHOGA	\$63,750,287	\$12,564,559	\$183,508,141	\$181,430,268	\$680,650	\$1,397,223
EDISON STATE	\$2,737,626	\$738,589	\$14,190,435	\$15,073,943	\$0	(\$883,508)
JEFFERSON	\$4,007,164	\$0	\$9,683,062	\$9,810,357	\$0	(\$127,295)
LAKELAND	\$13,502,831	\$2,441,594	\$46,519,015	\$50,003,461	\$0	(\$3,484,446)
LORAIN	\$8,608,686	\$5,426,817	\$57,954,542	\$63,531,352	\$0	(\$5,576,810)
NORTHWEST STATE	\$4,823,269	\$123,260	\$15,862,433	\$14,969,068	\$98,645	\$794,720
OWENS STATE	\$21,629,483	\$0	\$75,871,301	\$71,692,628	\$0	\$4,178,673
RIO GRANDE	\$1,322,090	\$0	\$8,758,226	\$9,530,353	\$0	(\$772,127)
SINCLAIR	\$139,718,500	\$0	\$121,604,742	\$117,161,746	\$0	\$4,442,996
SOUTHERN STATE	\$2,038,841	\$122,950	\$13,917,286	\$13,846,458	\$0	\$70,828
TERRA STATE	\$3,619,620	\$42,710	\$14,863,834	\$15,024,902	\$0	(\$161,068)
WASHINGTON STATE	\$1,963,898	\$0	\$12,345,654	\$12,883,850	\$0	(\$538,196)
<b>TECHNICAL COLLEGES</b>						
BELMONT TECH	\$4,885,651	\$126,878	\$11,555,998	\$11,252,741	\$0	\$303,257
COTC	\$3,139,446	\$231,348	\$11,391,827	\$11,133,596	\$61,878	\$196,353
HOCKING	\$5,758,123	\$5,213,938	\$47,082,735	\$42,472,068	\$68,755	\$4,541,912
JAMES RHODES	<b>SEE BELOW</b>	N/A	N/A	N/A	N/A	N/A
MARION TECH	<b>SEE BELOW</b>	N/A	N/A	N/A	N/A	N/A
MUSKINGUM	\$4,035,488	\$0	\$17,392,173	\$16,423,771	\$0	\$968,402
NORTH CENTRAL	<b>SEE BELOW</b>	N/A	N/A	N/A	N/A	N/A
STARK STATE	\$5,256,787	\$763,399	\$28,756,305	\$27,580,063	\$301,985	\$874,257

Campuses not in GASB 34/35 compliance	Current Fund Balances	Unexpended Plant	Plant Debt	Total Current Revenues	Total Current Expenditures & Mandatory Transfers	Expendable Fund Balances
JAMES RHODES	\$4,550,377	\$0	\$0	\$20,008,127	\$19,887,802	\$4,550,377
MARION TECH	\$1,555,035	(\$48,264)	\$0	\$9,418,806	\$9,421,037	\$1,506,771
NORTH CENTRAL	\$1,359,537	\$259,000	\$592,647	\$18,953,220	\$18,718,747	\$1,618,537