

University of Hawai'i - West O'ahu  
Key Financial Ratios

	FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2006-2007
<b>Current Funds</b>				
<b>Return on Net Assets</b>				
CINA/Beginning Total Net Assets	1.15%	3.60%	2.69%	2.69%
<b>Net Income Ratio</b>				
Change in Unrestricted NA/Total Unrestricted Revenues	3.50%	1.51%	-1.17%	4.27%
<b>Operating Income Ratio</b>				
Operating Income/Total Expenses	35.62%	36.07%	33.81%	30.54%
<b>Viability Ratio</b>				
Expendable Net Assets/Long-Term Debt	279.59%	318.80%	280.66%	376.01%
<b>Instructional Expenditures per FTE<sup>1</sup> Student</b>	4,032	4,581	4,568	4,642
<b>Tuition and Fees<sup>2</sup> per FTE<sup>1</sup> Student</b>	1,595	1,651	1,647	1,825
<b>9. Finances</b>				
Change in <b>unrestricted</b> net assets at fiscal year end for the following three years <b>Increase (Decrease) in Net Assets:</b>	168,268	77,234	(65,551)	303,061
Net assets at the end of fiscal year 2006 ( <b>All Funds</b> ):	10,987,918	11,382,943	11,689,369	12,003,850
Total <b>unrestricted</b> net assets at end of fiscal year 2006:	172,157	249,392	183,840	486,901

<sup>1</sup> Student FTE is the sum of the fall count of full-time students plus one-third of the part time student count. Source: UH Institutional Research Office

Figures are in constant dollars based on inflation measured by the Higher Education Price Index (HEPI). FY 1992-93 = 100. Instruction includes all expenditures for the teaching function including department administration, and research and public service that are not separately budgeted.

<sup>2</sup> Tuition and fees figures stated above includes all tuition and fees (including student activity fees) assessed students for education purposes.