

**Table 5**  
**Key Financial Ratios**  
**University of Hawai'i at Manoa**  
**FYE June 30, 1997 to FYE June 30, 2001**

	FYE 06/30/97	FYE 06/30/98	FYE 06/30/99	FYE 06/30/00	FYE 06/30/01
Current Funds					
Return on Net Assets (chg in FB/beg FB)		-0.799	-1.677	5.305	-3.973
Net Income Ratio (chg in FB/tl Rev)		-0.008	-0.003	-0.007	0.031
Operating Income Ratio (tl Rev/tl Exp)	0.999	0.997	1.011	1.016	1.045
Viability Ratio	N/A	N/A	N/A	N/A	N/A
Instructional Expenditures per FTE Student 1/	9,495	9,899	9,459	9,138	8,586
Estimated Full Instructional Expenditure per FTE Student 1/	12,535	13,074	12,661	12,172	11,658
Tuition and Fees per FTE Student 1/	3,456	3,979	4,088	3,988	3,942

1/ 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. Full **Instructional Expenditures** equal expenditures for instruction and student services plus a prorated share of associated support expenditures, as per the methodology developed by Research Associates of Washington, Arlington, Virginia. A full explanation of the methodology is available upon request to the University of Hawai'i Institutional Research Office. **Tuition and Fees** includes all tuition and fees (including student activity fees) assessed students for education purposes. This category reports gross tuition revenues including institutionally administered financial aid. FTE student is the sum of the fall count of full-time students plus one-third of the fall part-time student count. *Note: Data for FYE 06/30/00 and 06/30/01 are preliminary NCES data.*

Sources: *Revenues and Expenditures: Peer and Benchmark Comparisons*, University of Hawai'i at Manoa MAPS report; General Accounting and Loan Collection, University of Hawai'i, August 2002; Institutional Research Office, University of Hawai'i, November 2002