

**UNIVERSITY OF CALIFORNIA, SAN DIEGO
EDUCATIONAL EFFECTIVENESS REVIEW
PRESCRIBED EXHIBITS AND DATA DISPLAYS**

Table 6.3

Key Financial Ratios*
(as of 3/2009)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Return on Net Assets							
Change in Net Assets / Total Net Assets at the beginning of fiscal year	10%	8%	13%	7%	11%	11%	12%
Net Income Ratio							
Change in Unrestricted Net Assets / Total Unrestricted Revenues	6%	2%	3%	2%	3%	5%	7%
Operating Income Ratio							
Operating Income ⁽¹⁾ / Total Expenses	82%	83%	86%	87%	88%	88%	86%
Viability Ratio							
Expendable Net Assets / Long Term Debt	13%	11%	11%	13%	13%	N/A	N/A
Instructional Expense per Student ⁽²⁾	\$ 12,306	\$ 12,649	\$ 13,707	\$ 14,845	\$ 15,216	\$ 16,068	\$ 17,216
Net Tuition per Student ⁽³⁾	\$ 4,432	\$ 4,849	\$ 5,864	\$ 6,973	\$ 7,418	\$ 7,533	\$ 7,584

Notes:

* The information requested and provided in Detailed Data Table 6.3 is identical to that requested and provided in Basic Descriptive Data Table 5

(1) Operating income includes net tuition and fees; contracts and grants; non-capital gifts; endowment income per the spending policy; investment income; other miscellaneous income; and auxiliary revenues less auxiliary expenses. Expenses exclude auxiliary expenses.

(2) General academic instruction divided by fall-term headcount; (excluding summer session and university extension).

(3) Regular session net tuition & fees divided by fall-term headcount; (excluding summer session and university extension).

1. Source: UCSD Office of General Accounting.