

2 Balance Sheet Percentages ※Private Universities Only

(Table 8)

	Ratio	Formula (* 100)	AY2010	AY2011	AY2012	AY2013	AY2014	Remarks
1	Rate of Fixed Assets	$\frac{\text{Fixed Assets}}{\text{Total Assets}}$	% 90.4	% 92.1	% 92.7	% 92.6	% 91.5	
2	Rate of Current Assets	$\frac{\text{Current Assets}}{\text{Total Assets}}$	9.6	7.9	7.3	7.4	8.5	
3	Rate of Fixed Liabilities	$\frac{\text{Fixed Liabilities}}{\text{Total Funds} * 2}$	3.9	4.7	4.3	4.0	7.4	
4	Rate of Current Liabilities	$\frac{\text{Current Liabilities}}{\text{Total Funds}}$	6.4	5.5	5.3	5.6	6.6	
5	Rate of Private Funds	$\frac{\text{Personal Resources} * 2}{\text{Total Funds}}$	89.7	89.7	90.4	90.4	86.0	
6	Rate of Consumption	$\frac{\text{Difference in Income and Expenditure}}{\text{Total Funds}}$	-3.2	-3.7	-3.9	-6.1	-7.0	
7	Fixed Ratio	$\frac{\text{Fixed Assets}}{\text{Personal Resources}}$	100.8	102.6	102.5	102.5	106.4	
8	Long Term Fixed Ratio	$\frac{\text{Fixed Assets}}{\text{Personal} + \text{Fixed Assets}}$	96.6	97.5	97.8	98.1	97.9	
9	Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	150.5	142.9	138.7	132.0	129.6	
10	Rate of Total Debt	$\frac{\text{Total Liability}}{\text{Total Assets}}$	10.3	10.3	9.6	9.6	14.0	
11	Rate of Debt	$\frac{\text{Total Liability}}{\text{Private Resources}}$	11.5	11.4	10.6	10.7	16.2	
12	Rate of Previous Holdings	$\frac{\text{Cash on Hand}}{\text{Previous Holdings}}$	265.1	235.3	216.5	218.2	265.9	
13	Rate of Retirement Benefits Reserve	$\frac{\text{Retirement Benefit Savings (Assets)}}{\text{Retirement Benefits}}$	100.0	100.0	100.0	100.0	100.0	
14	Rate of Funds	$\frac{\text{Funds}}{\text{Funds Required}}$	97.3	98.4	98.8	99.0	96.3	
15	Rate of Depreciation	$\frac{\text{Accumulated Depreciation}}{\text{Acquired Cost of Depreciation (Books Exempt)}}$	39.1	41.8	43.6	45.5	40.0	

Notes:

1. Enter values for the past 5 years using the balance sheet found in the financial forms based on the "Accounting Standards for School Corporations".
2. "Total Funds" is represented by liabilities + funds + (income - expenditure), and "Personal Resources" is represented by funds + (income - expenditure).