

Table 3: Operating Revenue - General Expendable Funds by Source of Fund, 2012-13 - 2021-22

| Operating Revenue - General Expendable Funds (in \$000s) | | | | | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| MCU Grants | \$3,448,794 | \$3,485,385 | \$3,476,255 | \$3,483,395 | \$3,543,133 | \$3,615,803 | \$3,595,225 | \$3,593,211 | \$3,618,376 | \$3,608,673 |
| Other Ontario Government Grants and Contracts | \$181,093 | \$180,863 | \$193,518 | \$196,937 | \$197,809 | \$208,079 | \$142,762 | \$141,915 | \$147,484 | \$151,852 |
| <i>Total Ontario Grants and Contracts (MCU + Other)</i> | <i>\$3,629,887</i> | <i>\$3,666,248</i> | <i>\$3,669,773</i> | <i>\$3,680,332</i> | <i>\$3,740,942</i> | <i>\$3,823,882</i> | <i>\$3,737,987</i> | <i>\$3,735,126</i> | <i>\$3,765,860</i> | <i>\$3,760,525</i> |
| Other Government Grants and Contracts | \$16,399 | \$16,193 | \$15,733 | \$16,983 | \$14,047 | \$15,939 | \$21,545 | \$39,813 | \$47,341 | \$32,153 |
| Tuition Fees | \$3,581,860 | \$3,876,483 | \$4,203,255 | \$4,535,287 | \$4,983,480 | \$5,372,714 | \$5,963,148 | \$6,080,466 | \$6,633,599 | \$6,890,795 |
| Miscellaneous Fees | \$487,524 | \$516,946 | \$528,102 | \$549,740 | \$581,505 | \$620,376 | \$642,682 | \$655,393 | \$580,335 | \$690,432 |
| <i>Total Fees (Tuition + Miscellaneous)</i> | <i>\$4,069,384</i> | <i>\$4,393,429</i> | <i>\$4,731,357</i> | <i>\$5,085,027</i> | <i>\$5,564,985</i> | <i>\$5,993,090</i> | <i>\$6,605,830</i> | <i>\$6,735,859</i> | <i>\$7,213,934</i> | <i>\$7,581,227</i> |
| Other Income | \$490,060 | \$514,532 | \$509,524 | \$333,174 | \$575,243 | \$605,457 | \$596,626 | \$498,212 | \$935,917 | \$248,074 |
| Total Operating Revenue | \$8,205,730 | \$8,590,402 | \$8,926,387 | \$9,115,516 | \$9,895,217 | \$10,438,368 | \$10,961,988 | \$11,009,010 | \$11,963,052 | \$11,621,979 |

| Operating Revenue - General Expendable Funds as a % of Total Operating Revenue | | | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| MCU Grants | 42.0% | 40.6% | 38.9% | 38.2% | 35.8% | 34.6% | 32.8% | 32.6% | 30.2% | 31.1% |
| Other Ontario Government Grants and Contracts | 2.2% | 2.1% | 2.2% | 2.2% | 2.0% | 2.0% | 1.3% | 1.3% | 1.2% | 1.3% |
| <i>Total Ontario Grants and Contracts (MCU + Other)</i> | <i>44.2%</i> | <i>42.7%</i> | <i>41.1%</i> | <i>40.4%</i> | <i>37.8%</i> | <i>36.6%</i> | <i>34.1%</i> | <i>33.9%</i> | <i>31.5%</i> | <i>32.4%</i> |
| Other Government Grants and Contracts | 0.2% | 0.2% | 0.2% | 0.2% | 0.1% | 0.2% | 0.2% | 0.4% | 0.4% | 0.3% |
| Tuition Fees | 43.7% | 45.1% | 47.1% | 49.8% | 50.4% | 51.5% | 54.4% | 55.2% | 55.5% | 59.3% |
| Miscellaneous Fees | 5.9% | 6.0% | 5.9% | 6.0% | 5.9% | 5.9% | 5.9% | 6.0% | 4.9% | 5.9% |
| <i>Total Fees (Tuition + Miscellaneous)</i> | <i>49.6%</i> | <i>51.1%</i> | <i>53.0%</i> | <i>55.8%</i> | <i>56.2%</i> | <i>57.4%</i> | <i>60.3%</i> | <i>61.2%</i> | <i>60.3%</i> | <i>65.2%</i> |
| Other Income | 6.0% | 6.0% | 5.7% | 3.7% | 5.8% | 5.8% | 5.4% | 4.5% | 7.8% | 2.1% |
| Total Operating Revenue | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

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| | Operating Revenue - Other (Non-Credit) General Expendable Funds (in \$000s) | | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| MCU Grants | \$2 | \$0 | \$1,049 | \$1,220 | \$197 | \$100 | 100 | 100 | 84 | 93 |
| Other Ontario Government Grants and Contracts | \$960 | \$5,231 | \$1,785 | \$2,048 | \$1,054 | \$1,483 | \$848 | \$705 | \$617 | \$912 |
| <i>Total Ontario Grants and Contracts (MCU + Other)</i> | <i>\$962</i> | <i>\$5,231</i> | <i>\$2,834</i> | <i>\$3,268</i> | <i>\$1,251</i> | <i>\$1,583</i> | <i>\$948</i> | <i>\$805</i> | <i>\$701</i> | <i>\$1,005</i> |
| Other Government Grants and Contracts | \$1,096 | \$729 | \$977 | \$319 | \$154 | \$142 | \$209 | \$67 | \$207 | \$283 |
| Tuition Fees | \$160,293 | \$180,709 | \$175,924 | \$178,682 | \$186,144 | \$201,627 | \$225,876 | \$221,810 | \$182,125 | \$179,023 |
| Miscellaneous Fees | \$6,409 | \$8,396 | \$8,959 | \$9,246 | \$7,328 | \$8,322 | \$7,748 | \$9,209 | \$9,666 | \$10,150 |
| <i>Total Fees (Tuition + Miscellaneous)</i> | <i>\$166,702</i> | <i>\$189,105</i> | <i>\$184,883</i> | <i>\$187,928</i> | <i>\$193,472</i> | <i>\$209,949</i> | <i>\$233,624</i> | <i>\$231,019</i> | <i>\$191,791</i> | <i>\$189,173</i> |
| Other Income | \$11,741 | \$10,022 | \$11,084 | \$10,889 | \$10,559 | \$10,043 | \$20,964 | \$18,476 | \$16,641 | \$22,266 |
| Total Operating Revenue - Other (Non-Credit) | \$180,501 | \$205,087 | \$199,778 | \$202,404 | \$205,436 | \$221,717 | \$255,745 | \$250,367 | \$209,340 | \$212,727 |

| Operating Revenue - Other (Non-Credit) General Expendable Funds as a % of Total Operating Revenue - Other (Non-Credit) | | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| MCU Grants | 0.00% | 0.00% | 0.53% | 0.60% | 0.10% | 0.05% | 0.04% | 0.04% | 0.04% | 0.04% |
| Other Ontario Government Grants and Contracts | 0.5% | 2.6% | 0.9% | 1.0% | 0.5% | 0.7% | 0.3% | 0.3% | 0.3% | 0.4% |
| <i>Total Ontario Grants and Contracts (MCU + Other)</i> | <i>0.5%</i> | <i>2.6%</i> | <i>1.4%</i> | <i>1.6%</i> | <i>0.6%</i> | <i>0.7%</i> | <i>0.4%</i> | <i>0.3%</i> | <i>0.3%</i> | <i>0.5%</i> |
| Other Government Grants and Contracts | 0.6% | 0.4% | 0.5% | 0.2% | 0.1% | 0.1% | 0.1% | 0.0% | 0.1% | 0.1% |
| Tuition Fees | 88.8% | 88.1% | 88.1% | 88.3% | 90.6% | 90.9% | 88.3% | 88.6% | 87.0% | 84.2% |
| Miscellaneous Fees | 3.6% | 4.1% | 4.5% | 4.6% | 3.6% | 3.8% | 3.0% | 3.7% | 4.6% | 4.8% |
| <i>Total Fees (Tuition + Miscellaneous)</i> | <i>92.4%</i> | <i>92.2%</i> | <i>92.5%</i> | <i>92.8%</i> | <i>94.2%</i> | <i>94.7%</i> | <i>91.4%</i> | <i>92.3%</i> | <i>91.6%</i> | <i>88.9%</i> |
| Other Income | 6.5% | 4.9% | 5.5% | 5.4% | 5.1% | 4.5% | 8.2% | 7.4% | 7.9% | 10.5% |
| Total Operating Revenue - Other (Non-Credit) | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

Source: Council of Finance Officers - Universities of Ontario (COFO-UO). For more information, visit <https://ontariosuniversities.ca/resources/data/cofo>

Notes:

1. Unrestricted Expendable Funds account for the general operational costs of the university financed by unrestricted revenues from fees, operating grants and other general income. This category consists of: Operating, Other (Non-Credit) and Ancillary. The sum of the first two categories is commonly referred to as "general operating grants".

- Operating - accounts for the costs of instruction and research (other than sponsored or contract research), academic support services, library, student services, administrative services, plant maintenance and other operating expenses.

- Other (Non-Credit) - accounts for all revenues and expenses associated with lectures, courses and similar activities which are NOT recognized by the institution for the purpose of granting credit.

- Ancillary - accounts for all the operations provided as supplementary to the primary function of instruction and research.

2. MCU Grants - include Basic Formula Grant, Non-Formula Grants, and other MCU grants and contracts.

3. Other Government Grants and Contracts - include grants and contracts from federal, municipal, other provinces, and foreign governments.

4. Other income - include borrowings, donations and non-government grants and contracts, sales of services and products, endowment, other investment income and miscellaneous income.

5. The fluctuations in revenue sources of "Other Ontario Government Grants and Contracts" and "MCU grants" in 2008-09 is due to changes in reporting of University of Guelph.

6. The increase in 2010-11 and 2011-12 under "Other Ontario Government Grants and Contracts" is due to federal grants received by Carleton University.

7. Several universities reported the grants for diploma courses, aboriginal programs and some other expenditures as part of the Non-operating Fund. This was corrected in 2011-12 by reporting under the Operating Fund.

8. For more information, refer to *The Reporting Guidelines* by COFO:

<https://ontariosuniversities.ca/resources/data/cofo/reporting-guidelines>