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ABSTRACT

This annual report presents 1996-97 financial information on 20 degree-granting universities and related institutions in Ontario, Canada. The report first explains the general guidelines and reporting requirements used in compiling the report, including university accounting procedures, the principles of fund accounting involved, and definitions of types of funds, revenue sources, operating expenses, and objects of expense. Twenty-four data tables present summary information for all institutions, including: (1) combined revenues and expenses and changes in fund balances; (2) expenses by object and type of fund; (3) actual operating expenses by object and functional area; (4) percentage of total expenses by object of expense by institution; (5) percentage analysis of expenses by type of fund by institution; (6) general fund changes in appropriated fund balances; and (7) treatment and rehabilitation funds. Financial information for the following institutions are provided: Brock University, Carleton University, University of Guelph, Lakehead University, Laurentian University, Algoma University College, Le College Universitaire de Hearst, McMaster University, Nipissing University, Ontario College of Art & Design, University of Ottawa, Queen's University, Ryerson Polytechnic University, University of Toronto, Trent University, University of Waterloo, University of Western Ontario, Wilfrid Laurier University, University of Windsor, and York University. (DB)

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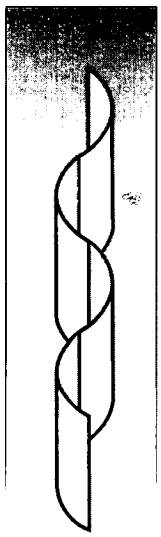
FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1996-97

Volume I - Universities

Council of Finance Officers Universities of Ontario



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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

NE 031 297

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1996-97

Volume I - Universities

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COUNCIL OF
ONTARIO
UNIVERSITIES

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1998 04 29

The Honourable David Johnson
Minister of Education and Training
22nd Floor, Mowat Block
900 Bay Street
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Dear Minister:

On behalf of the Council of Ontario Universities, I am pleased to submit to you the *Financial Report of Ontario Universities 1996-97*. This report provides accountability to the Province of Ontario for funds received by the 42 provincially assisted universities and colleges during the 1996-97 fiscal year and is the latest in an annual series that dates back more than a quarter of a century.

The *Financial Report of Ontario Universities 1996-97* provides detailed financial information within a prescribed format which utilizes consistent reporting categories and definitions, as developed by the Council of Finance Officers - Universities of Ontario.

Volume I of this report provides financial information on 20 degree granting universities and related institutions. Volume II provides financial information on 22 church-related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 1996-97* will be of assistance to your Ministry.

Sincerely,

Bonnie

Bonnie M. Patterson
President

ERIC

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REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED 30 APRIL 1997

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers - Universities of Ontario. The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It should also be noted that, of the 42 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1996-97*, 37 reported financial information for the 12 months ending 30 April 1997. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art & Design	May 31, 1996
Ryerson Polytechnic University	March 31, 1996
McMaster Divinity College	December 31, 1995
Knox College	December 31, 1995
Wycliffe College	May 31, 1996

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chair - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chair - Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Expenses are to be reported in the same fund or functional area as the source of revenue. Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non-credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

   Examples of *revenues which must be netted* are:

   (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility;

   (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense;

   (c) medical salaries recovered from the Ontario Ministry of Health;

   (d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

   (e) physical plant costs recovered from external sources; and

   (f) revenues from university employees or outside organizations for the use of athletic facilities.

   Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. **Internal Cost Allocations and Cost Recoveries**

   A particular fund or function may incur costs which properly should be charged or allocated to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments. The use of interfund transfers would be inappropriate in these cases.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. **Gifts-in-Kind**

Gifts-in-kind must be reported as *both* revenue and expenses within the appropriate fund or function. As revenue they are included in Donations.

4. **Debt Servicing and Retirement**

Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. **General Expendable Funds**

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund 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.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Education and Training and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Education and Training Grants and Contracts - includes all those operating and capital grants announced by the Ministry as transfer payments to the universities of Ontario, as well as any other grants or contracts with MET.

(i) MET Formula Grants - includes basic operating grant only.

(ii) MET Non-formula Grants - includes all other MET grants announced by the Ministry as transfer payments to the universities, including:

- northern operations grants and northern mission grants
- bilingualism grants
- research/overheads infrastructure grants
- differentiation grants
- pay equity assistance grants
- enhanced accessibility for students with disabilities grants
- grants to compensate for municipal taxation
- university student residences grants
- capital grants made by MET.

(iii) Other MET Grants and Contracts - includes all other grants and contracts with the Ministry of Education and Training.

(b) Other Ontario Grants and Contracts - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MET, the "Source of Funds" may be other than MET and, therefore, should be reported here rather than under the previous (iii).

Note: Where the university, providing an accounting service for a Centre of Excellence, receives funds, those funds should not be included in these reports. If there is an administrative fee, it should be reported as income.

(c) Federal

This will include all grants and contracts from the Government of Canada or its agencies.

(d) Municipal

Include all grants and contracts received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, OUAC application fees, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations, Non-Government Grants and Contracts** - includes donations and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations. Also includes grants and contracts received from individuals, corporations, foundations and associations

for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

5. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense where material.

6. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

7. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

   Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

Communications includes the costs of telephone equipment rental, acquisition and switchboard, including related personnel and other costs.

If an institution employs a charge-out system for central computing time or telephone equipment usage, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, space planning, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

   If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs of heating, cooling, light and power, gas, water, and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

   (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

   (g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

      (i) Hauling, moving and storing of furniture for other departments.

      (ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iii) Property taxes and other municipal assessments.

(iv) Vehicles.

(v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vi) Property and liability insurance.

(vii) Renovations, alterations and major repairs.

(viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.

(c) Other Salaries and Wages - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, employment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside a negotiated amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, amortization, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective

objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object.

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency.* Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. The costs associated with lump sum payments on termination of employment should be reported on Table 1, Line 03. The costs associated with lump sum payments which are covered by pension surpluses are not to be reported, except to the extent that Net Reconciling Items, Table 1, Line 05 is affected. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense (adjusted by any lump sum payments). Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following six categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Unexpended pension contributions which arise from compliance with the *Handbook* of the Canadian Institute of Chartered Accountants.

6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,672,304	0	66,115	497,825	0	3,236,244	758,366	183,793	85,412	4,263,815	294,480
2. TOTAL EXPENSE (FROM TABLE 3)	2,643,895	0	64,668	490,015	0	3,198,578	750,782	128,745	122,811	4,200,916	0
3. LUMP SUM PAYMENTS	20,791	0	0	87	0	20,878	0	0	0	20,878	119
4. NET REVENUE (EXPENSE)	7,618	0	1,447	7,723	0	16,788	7,584	55,048	-37,399	42,021	294,361
5. NET RECONCILING ITEMS	39,529	0	-1,822	2,016	0	39,723	-5,959	-15,681	-16,949	1,134	1,299
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	47,147	0	-375	9,739	0	56,511	1,625	39,367	-54,348	43,155	295,660
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-12,212	0	-577	-10,337	0	-23,126	6,969	-47,621	55,854	-7,924	7,925
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-46,318	46,358	0	-1,618	1,578	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-11,383	46,358	-952	-2,216	1,578	33,385	8,594	-8,254	1,506	35,231	303,585
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-71,738	197,159	8,578	-21,910	24,440	136,529	177,688	252,643	186,633	753,493	1,094,077
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-83,121	243,517	7,626	-24,126	26,018	169,914	186,282	244,389	188,139	788,724	1,397,662

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	1,411,787	0	0	1,411,787	0	0	0	1,411,787	0
(II) NON-FORMULA GRANTS	137,622	337	3,344	141,303	130	626	26,022	168,081	0
(III) OTHER MET GRANTS AND CONTRACTS	6,332	277	168	6,777	13,591	2,065	5,406	27,839	80,525
(B) OTHER ONTARIO GRANTS AND CONTRACTS	55,012	2,680	777	58,469	97,295	4,697	1,618	162,079	54
TOTAL ONTARIO GRANTS	1,610,753	3,294	4,289	1,618,336	111,016	7,388	33,046	1,769,786	80,579
(C) FEDERAL	2,678	1,845	619	5,142	312,072	4,759	5,404	327,377	0
(D) MUNICIPAL	22	0	33	55	805	593	5	1,458	20
(E) OTHER	102	0	0	102	15,843	1,123	0	17,068	0
2. FEES (A) TUITION CREDIT	846,891	0	0	846,891	0	0	0	846,891	0
(B) TUITION NON-CREDIT	0	56,550	0	56,550	0	0	0	56,550	0
(C) MISCELLANEOUS	82,872	734	183,618	267,224	0	0	3,122	270,346	0
3. BORROWINGS	0	0	0	0	0	0	15,900	15,900	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	30,799	1,871	2,247	34,917	309,009	73,638	21,723	439,287	138,127
5. SALES OF SERVICE AND PRODUCTS	0	0	292,814	292,814	0	0	0	292,814	0
6. INVESTMENT INCOME	54,239	206	2,618	57,063	5,710	89,284	5,313	157,370	70,989
7. MISCELLANEOUS	43,948	1,615	11,587	57,150	3,911	7,008	899	68,968	4,765
TOTAL	2,672,304	66,115	497,825	3,236,244	758,366	183,793	85,412	4,263,815	294,480

TABLE 2A

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1992-93 to 1996-97

	1992-93	1993-94	1994-95	1995-96	1996-97
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	60.6%	58.3%	56.0%	53.3%	52.8%
Non-Formula	12.0	11.7	11.7	11.3	5.2
Other MET Grants and Contracts					0.2
Other Ontario Grants and Contracts	0.6	0.6	0.9	2.0	2.1
Total Ontario Grants	73.1	70.6	68.6	66.6	60.3
Federal	0.2	0.2	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	21.4	23.3	24.8	26.5	31.7
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.6	2.4	2.8	2.6	3.1
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations, Non-Government Grants and Contracts	0.7	0.7	0.8	1.1	1.2
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.8	1.8	1.7	1.9	2.0
Miscellaneous	1.1	1.0	1.2	1.2	1.6
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	67.9%	64.9%	64.5%	65.3%	64.0%
Other (including non-credit)	1.1	1.2	1.3	1.4	1.6
Ancillary Enterprises	11.1	11.7	11.8	11.7	11.9
Sponsored Research	14.9	16.7	17.0	16.3	18.1
Trust and Endowment	5.0	5.5	5.4	5.3	4.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.8%	97.2%	98.2%	97.8%	98.0%
Capital	3.2	2.8	1.8	2.2	2.0
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	917,717	8,043	0	925,760	74,298	10,267	0	1,010,325
(B) OTHER INSTRUCTION & RESEARCH	128,047	7,912	0	135,959	156,405	6,258	0	298,622
(C) OTHER SALARIES AND WAGES	745,324	14,823	109,805	869,952	164,463	23,582	0	1,057,997
TOTAL SALARIES AND WAGES	1,791,088	30,778	109,805	1,931,671	395,166	40,107	0	2,366,944
2. EMPLOYEE BENEFITS	262,261	3,043	16,566	281,870	37,647	5,705	0	325,222
TOTAL SALARIES AND BENEFITS	2,053,349	33,821	126,371	2,213,541	432,813	45,812	0	2,692,166
3. LIBRARY ACQUISITIONS	73,949	76	0	74,025	517	1,888	5,716	82,146
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	96,491	3,012	17,396	116,899	65,558	11,115	4,142	197,714
5. OPERATIONAL SUPPLIES & EXPENSES	123,774	13,189	37,779	174,742	171,938	23,051	964	370,695
6. COST OF GOODS SOLD	0	0	132,885	132,885	0	0	0	132,885
7. UTILITIES	85,796	117	28,015	113,928	1,729	233	0	115,890
8. MUNICIPAL TAXES	17,463	0	2,874	20,337	0	0	0	20,337
9. RENOVATIONS AND ALTERATIONS	13,554	52	13,653	27,259	1,124	2,759	45,534	76,676
10. EXTERNALLY CONTRACTED SERVICES	30,734	368	36,788	67,890	8,525	430	543	77,388
11. SCHOLARSHIPS, BURSARIES, ETC.	65,500	189	0	65,689	2,946	33,253	0	101,888
12. PRINCIPAL & INTEREST REPAYMENTS	4,888	0	58,450	63,338	0	0	10,787	74,125
13. LAND AND SITE SERVICES	260	0	394	654	19	0	208	881
14. BUILDINGS	0	0	125	125	0	0	54,453	54,578
15. MISCELLANEOUS	104,373	12,358	20,028	136,759	56,159	10,254	375	203,547
16. INTERNAL COST ALLOCATIONS	-26,236	1,486	15,257	-9,493	9,454	-50	89	0
TOTAL	2,643,895	64,668	490,015	3,198,578	750,782	128,745	122,811	4,200,916

TABLE 3A

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1992-93 to 1996-97

	1992-93	1993-94	1994-95	1995-96	1996-97
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	28.1%	27.4%	26.9%	25.7%	25.2%
Other Instruction and Research	6.8	7.5	7.1	7.1	7.4
Other Salaries and Wages	26.9	26.6	26.9	26.8	26.4
Total Salaries and Wages	61.8	61.5	60.9	59.6	59.0
Employee Benefits	9.1	8.3	8.5	8.1	8.1
Total Salaries and Benefits	70.9	69.8	69.4	67.7	67.1
Library Acquisitions	1.6	1.6	1.7	2.1	2.1
Equipment and Furniture, Purchase	4.6	4.9	4.9	5.1	4.9
Rental and Maintenance					
Operational Supplies and Expenses	8.4	8.2	8.5	8.7	9.2
Utilities	2.8	3.0	2.9	3.0	2.9
Municipal Taxes	0.5	0.5	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	1.9	2.0	1.6	2.0	1.9
Externally Contracted Services	2.2	2.2	2.1	2.2	1.9
Scholarships, Bursaries, etc.	1.8	1.9	2.1	2.3	2.5
Principal and Interest Repayments	1.3	1.3	1.6	1.5	1.9
Miscellaneous	4.0	4.6	4.7	4.9	5.1
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	68.1%	65.5%	65.3%	65.7%	64.8%
Other (including non-credit)	1.2	1.2	1.3	1.4	1.6
Ancillary Enterprises	11.6	11.7	11.6	11.8	12.0
Sponsored Research	15.3	17.6	17.5	17.4	18.4
Trust and Endowment	3.8	4.0	4.3	3.7	3.2
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.5%	95.9%	97.4%	97.1%	97.1%
Capital	3.5	4.1	2.6	2.9	2.9
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	847,176	70,541	917,717	0	0	0	0	0	0	917,717
(B) OTHER INSTRUCTION & RESEARCH	124,374	3,673	128,047	0	0	0	0	0	0	128,047
(C) OTHER SALARIES AND WAGES	234,846	61,245	296,091	90,792	51,579	57,230	116,838	110,129	22,665	745,324
TOTAL SALARIES AND WAGES	1,206,396	135,459	1,341,855	90,792	51,579	57,230	116,838	110,129	22,665	1,791,068
2. EMPLOYEE BENEFITS	171,188	17,255	188,443	14,729	7,079	8,438	19,289	19,031	5,252	262,261
TOTAL SALARIES AND BENEFITS	1,377,584	152,714	1,530,298	105,521	58,658	65,668	136,127	129,160	27,917	2,053,349
3. LIBRARY ACQUISITIONS	0	0	0	73,949	0	0	0	0	0	73,949
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	38,755	4,898	43,653	6,474	24,902	3,474	6,915	8,142	2,931	96,491
5. OPERATIONAL SUPPLIES & EXPENSES	56,183	6,363	62,526	4,698	5,277	8,160	14,285	21,518	7,310	123,774
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	12,941	0	0	72,855	0	85,796
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,463	0	17,463
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	13,554	0	13,554
10. EXTERNALLY CONTRACTED SERVICES	3,779	1,502	5,281	395	372	1,709	1,585	19,791	1,601	30,734
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	65,500	0	0	0	65,500
12. PRINCIPAL & INTEREST REPAYMENTS	191	0	191	102	0	827	421	0	3,347	4,888
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	260	0	260
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	43,805	3,142	46,947	947	5,330	6,890	13,839	13,368	17,052	104,373
16. INTERNAL COST ALLOCATIONS	-232	-168	-400	20	37	52	-20,466	-3,603	-1,876	-26,236
TOTAL	1,520,045	168,451	1,688,496	192,106	107,517	152,280	152,706	292,508	58,282	2,643,895

TABLE 4A

PERCENTAGE OF OPERATING EXPENSES

BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1992-93 to 1996-97

	1992-93	1993-94	1994-95	1995-96	1996-97
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	37.1%	37.3%	36.1%	35.2%	34.7%
Other Instruction and Research	4.9	5.1	4.6	4.5	4.9
Other Salaries and Wages	27.9	27.9	28.3	29.0	28.2
Total Salaries and Wages	69.9	70.3	69.0	68.7	67.8
Employee Benefits	10.9	9.9	10.3	9.9	9.9
Total Salaries and Benefits	80.8	80.2	79.3	78.6	77.7
Library Acquisitions	2.1	2.2	2.4	2.6	2.8
Equipment and Furniture, Purchase	3.2	3.3	3.4	3.6	3.6
Rental and Maintenance					
Operational Supplies and Expenses	4.6	4.3	4.6	4.5	4.7
Utilities	2.9	3.2	3.2	3.3	3.2
Municipal Taxes	0.6	0.7	0.7	0.6	0.7
Renovations, Alterations and Major Repairs	0.7	0.6	0.6	0.7	0.5
Externally Contracted Services	1.3	1.4	1.4	1.4	1.2
Scholarships, Bursaries, etc.	1.2	1.3	1.5	1.6	2.5
Principal and Interest Repayments	0.1	0.3	0.5	0.3	0.2
Miscellaneous	2.8	3.0	3.1	3.6	3.9
Internal Cost Allocations	-0.5	-0.5	-0.7	-0.8	-1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.4%	63.9%	63.8%	63.8%	63.9%
Library	7.0	7.1	7.0	7.2	7.3
Central Computing and Communications	4.0	4.0	4.1	4.3	4.1
Student Services	4.4	4.4	4.7	4.7	5.7
Administration	6.7	6.7	6.3	6.2	5.8
Physical Plant	11.3	11.6	11.4	11.4	11.0
Other	2.3	2.3	2.7	2.4	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	10,306	15,460	107,137	305	30,826	72,947	236,981	7,993	0	933	8,926
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	12,334	12,569	90,295	267	18,851	56,627	190,943	6,638	0	710	7,348
3. OTHER	276	0	0	38	0	6	320	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-1,752	2,891	16,842	76	11,975	16,326	46,358	1,355	0	223	1,578
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	14,211	18,740	132,240	3,289	25,078	3,601	197,159	18,404	0	6,036	24,440
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	12,459	21,631	149,082	3,365	37,053	19,927	243,517	19,759	0	6,259	26,018

TABLE 6

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1996-97[1]
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	7,205.6	449.1	7,654.7	9,916.1	826.4	10,742.6
CARLETON	12,857.9	1,419.5	14,277.4	17,159.2	4,847.4	22,006.6
GUELPH	10,669.6	1,024.9	11,694.5	18,610.0	4,160.9	22,770.9
LAKEHEAD	5,833.7	175.5	6,009.2	8,201.8	542.5	8,744.3
LAURENTIAN	5,399.7	115.4	5,515.1	7,867.6	385.5	8,253.0
ALGOMA	529.2	0.0	529.2	586.1	0.0	586.1
HEARST	82.5	0.0	82.5	88.8	0.0	88.8
McMASTER	13,378.3	1,360.8	14,739.1	21,763.7	5,408.0	27,171.6
NIPISSING	1,805.3	49.2	1,854.5	2,578.7	78.3	2,657.0
OCAD	2,008.5	0.0	2,008.5	2,711.6	0.0	2,711.6
OTTAWA	15,673.7	2,107.1	17,780.8	24,479.8	6,720.0	31,199.9
QUEEN'S	12,211.8	1,393.2	13,605.0	21,078.3	5,661.4	26,739.7
RYERSON	14,856.2	0.0	14,856.2	24,924.4	0.0	24,924.4
TORONTO	34,849.6	6,496.6	41,346.2	53,448.0	25,139.5	78,587.5
TRENT	4,463.3	94.7	4,558.0	6,017.5	334.4	6,352.0
WATERLOO	14,641.5	1,178.3	15,819.8	23,199.9	5,433.0	28,632.9
WESTERN	20,706.6	1,883.6	22,590.2	30,116.1	6,885.7	37,001.8
WILFRID LAURIER	6,118.5	605.4	6,723.9	8,415.0	1,536.4	9,951.4
WINDSOR	10,215.0	582.0	10,797.0	14,259.5	1,852.6	16,112.1
YORK	27,336.2	2,258.3	29,594.5	38,736.2	7,917.0	46,653.2
DOMINICAIN	64.2	29.9	94.1	64.2	28.7	92.8
TOTAL	220,907.0	21,223.5	242,130.5	334,222.5	77,757.6	411,980.1

Notes: 1. Including eligible enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Education and Training's UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,614,394	0	65,940	469,898	0	3,150,232	757,847	173,490	82,251	4,163,820	267,055
2. TOTAL EXPENSE (FROM TABLE 3)	2,575,425	0	64,355	464,181	0	3,103,961	750,045	123,168	116,851	4,094,025	0
3. LUMP SUM PAYMENTS	20,585	0	0	87	0	20,672	0	0	0	20,672	56
4. NET REVENUE (EXPENSE)	18,384	0	1,585	5,630	0	25,599	7,802	50,322	-34,600	49,123	266,999
5. NET RECONCILING ITEMS	37,363	0	-1,822	2,822	0	38,363	-5,959	-15,267	-16,825	312	1,005
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	55,747	0	-237	8,452	0	63,962	1,843	35,055	-51,425	49,435	268,004
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-18,892	0	-718	-10,927	0	-30,537	6,924	-44,073	54,503	-13,183	13,184
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-46,212	46,212	0	-1,149	1,149	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-9,357	46,212	-955	-3,624	1,149	33,425	8,767	-9,018	3,078	36,252	281,188
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-93,066	196,819	8,803	-26,532	24,394	110,418	177,133	222,262	182,472	692,285	997,185
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-102,423	243,031	7,848	-30,156	25,543	143,843	185,900	213,244	185,550	728,537	1,278,373

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	1,397,720	0	0	1,397,720	0	0	0	1,397,720	0
(II) NON-FORMULA GRANTS	134,366	337	3,147	137,850	90	626	25,895	164,461	0
(III) OTHER MET GRANTS AND CONTRACTS	6,312	277	168	6,757	13,591	2,065	5,396	27,809	75,381
(B) OTHER ONTARIO GRANTS AND CONTRACTS	54,924	2,680	777	58,381	97,295	4,697	1,618	161,991	0
TOTAL ONTARIO GRANTS	1,593,322	3,294	4,092	1,600,708	110,976	7,388	32,909	1,751,981	75,381
(C) FEDERAL	2,666	1,845	567	5,078	311,769	4,759	5,397	327,003	0
(D) MUNICIPAL	22	0	33	55	805	593	5	1,458	20
(E) OTHER	102	0	0	102	15,843	1,123	0	17,068	0
2. FEES (A) TUITION CREDIT	825,473	0	0	825,473	0	0	0	825,473	0
(B) TUITION NON-CREDIT	0	56,411	0	56,411	0	0	0	56,411	0
(C) MISCELLANEOUS	82,148	734	164,335	247,217	0	0	3,010	250,227	0
3. BORROWINGS	0	0	0	0	0	0	15,900	15,900	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	15,219	1,841	2,033	19,093	308,967	70,532	19,667	418,259	127,271
5. SALES OF SERVICE AND PRODUCTS	0	0	285,231	285,231	0	0	0	285,231	0
6. INVESTMENT INCOME	49,962	205	2,499	52,666	5,705	82,215	4,503	145,089	64,134
7. MISCELLANEOUS	45,480	1,610	11,108	58,198	3,782	6,880	860	69,720	249
TOTAL	2,614,394	65,940	469,898	3,150,232	757,847	173,490	82,251	4,163,820	267,055

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1997

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCAD (10)	OTTA (11)	QUEE (12)	RYER (13)	TOR (14)	TRNT (15)	WAT (16)	WEST (17)	WLU (18)	WIND (19)	YORK (20)	TOTAL (21)
1. GOVERNMENT GRANTS AND CONTRACTS																					
(A) ONTARIO MET																					
(I) FORMULA (BASIC GRANT)	54.0	52.1	58.1	45.1	45.5	39.7	29.4	56.2	42.4	50.2	54.0	48.8	40.9	58.4	48.6	54.2	53.2	55.0	55.9	53.0	53.5
(II) NON-FORMULA GRANTS	1.8	2.7	2.9	10.8	14.1	23.2	55.6	3.8	8.6	1.5	11.5	2.8	10.2	4.9	7.0	6.9	3.0	1.4	1.6	3.3	5.1
(III) OTHER MET GRANTS AND CONTRACTS	0.0	0.0	0.0	0.0	6.8	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.3	0.1	0.0	0.0	0.0	0.0	0.1	0.5	0.2
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0.0	0.1	4.7	0.6	0.0	0.0	0.3	0.2	0.5	0.0	0.5	19.3	0.0	0.5	0.0	0.0	1.0	0.0	0.0	0.2	2.1
TOTAL ONTARIO GRANTS	55.7	54.9	65.7	56.6	66.5	62.9	85.3	60.2	52.2	51.7	66.0	71.0	51.4	63.9	55.6	61.1	57.1	56.4	57.6	56.9	60.9
(C) FEDERAL	0.0	0.4	0.4	0.2	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.2	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. FEES (A) TUITION CREDIT	41.4	35.2	29.2	38.6	27.5	33.8	13.3	29.2	38.6	39.8	29.1	24.6	39.5	27.4	39.1	33.7	30.5	38.2	37.3	35.9	31.6
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	2.1	3.1	1.8	1.8	1.6	0.6	0.3	1.9	3.7	3.9	2.0	2.0	4.2	4.0	3.4	0.4	4.2	3.4	2.8	5.8	3.1
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0.0	5.0	0.2	1.1	1.1	0.3	0.0	0.0	0.0	2.5	0.1	0.1	4.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.6
5. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. INVESTMENT INCOME	0.6	0.5	1.2	0.8	1.5	0.2	0.3	2.0	2.3	1.2	1.8	1.3	0.8	4.6	0.9	1.2	1.3	1.1	2.2	0.6	1.9
7. MISCELLANEOUS	0.1	1.0	1.6	0.9	1.7	1.5	0.8	6.8	3.2	0.9	1.1	1.1	0.1	0.1	1.0	3.6	6.5	0.9	0.0	0.4	1.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1997

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	79.3	2.0	14.2	3.4	1.2	100.0	98.3	1.7	100.0
CARLETON	71.6	0.0	13.3	12.7	2.4	100.0	99.2	0.8	100.0
GUELPH	54.6	0.8	16.0	24.1	4.6	100.0	97.2	2.8	100.0
LAKEHEAD	74.7	1.0	16.7	6.2	1.5	100.0	98.6	1.4	100.0
LAURENTIAN	78.3	0.0	9.1	10.0	2.6	100.0	98.7	1.3	100.0
ALGOMA	88.3	0.0	11.7	0.0	0.0	100.0	98.9	1.1	100.0
HEARST	96.4	0.0	3.6	0.0	0.0	100.0	92.6	7.4	100.0
McMASTER	51.3	0.4	10.7	28.0	9.5	100.0	98.7	1.3	100.0
NIPISSING	86.4	7.6	0.6	1.4	4.0	100.0	89.4	10.6	100.0
OCAD	97.8	0.1	1.0	0.0	1.2	100.0	95.8	4.2	100.0
OTTAWA	71.6	0.2	4.5	20.9	2.8	100.0	98.6	1.4	100.0
QUEEN'S	61.6	2.5	10.8	18.5	6.6	100.0	98.8	3.2	100.0
RYERSON	83.3	3.3	9.8	1.8	1.8	100.0	99.3	0.7	100.0
TORONTO	56.4	2.0	8.7	29.1	3.8	100.0	98.6	1.4	100.0
TRENT	69.3	0.0	21.9	6.8	2.0	100.0	98.8	3.2	100.0
WATERLOO	64.2	0.1	15.7	16.5	3.4	100.0	97.8	2.2	100.0
WESTERN	56.6	3.2	14.5	19.7	5.9	100.0	95.6	4.4	100.0
WILFRID LAURIER	74.0	0.0	16.4	2.5	7.0	100.0	99.4	0.6	100.0
WINDSOR	76.9	0.0	13.2	5.9	3.9	100.0	98.8	1.2	100.0
YORK	76.6	3.2	12.8	5.3	2.1	100.0	98.9	1.1	100.0
AVERAGE ALL INSTITUTIONS	64.1	1.6	11.5	18.6	4.3	100.0	98.0	2.0	100.0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	890,010	8,043	0	898,053	74,298	10,267	0	982,618
(B) OTHER INSTRUCTION & RESEARCH	126,947	7,912	0	134,859	156,323	6,244	0	297,426
(C) OTHER SALARIES AND WAGES	724,714	14,778	102,288	841,780	164,291	23,517	0	1,029,588
TOTAL SALARIES AND WAGES	1,741,671	30,733	102,288	1,874,692	394,912	40,028	0	2,309,632
2. EMPLOYEE BENEFITS	255,148	3,037	15,408	273,593	37,633	5,704	0	316,930
TOTAL SALARIES AND BENEFITS	1,996,819	33,770	117,696	2,148,285	432,545	45,732	0	2,626,562
3. LIBRARY ACQUISITIONS	73,901	76	0	73,977	508	1,860	5,716	82,061
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	94,337	3,011	16,921	114,269	65,524	11,097	3,987	194,877
5. OPERATIONAL SUPPLIES & EXPENSES	125,299	13,143	35,914	174,356	171,809	22,816	935	369,916
6. COST OF GOODS SOLD	0	0	129,342	129,342	0	0	0	129,342
7. UTILITIES	84,102	117	26,376	110,595	1,729	233	0	112,557
8. MUNICIPAL TAXES	17,200	0	2,868	20,068	0	0	0	20,068
9. RENOVATIONS AND ALTERATIONS	11,212	52	12,710	23,974	1,124	764	42,440	68,302
10. EXTERNALLY CONTRACTED SERVICES	29,313	368	32,866	62,547	8,493	429	540	72,009
11. SCHOLARSHIPS, BURSARIES, ETC.	63,630	189	0	63,819	2,946	30,594	0	97,359
12. PRINCIPAL & INTEREST REPAYMENTS	4,270	0	56,009	60,279	0	0	10,719	70,998
13. LAND AND SITE SERVICES	180	0	387	567	19	0	208	794
14. BUILDINGS	0	0	125	125	0	0	51,941	52,066
15. MISCELLANEOUS	99,442	12,166	19,554	131,162	55,894	9,693	365	197,114
16. INTERNAL COST ALLOCATIONS	-24,280	1,463	13,413	-9,404	9,454	-50	0	0
TOTAL	2,575,425	64,355	464,181	3,103,961	750,045	123,168	116,851	4,094,025

PERCENTAGE OF TOTAL EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1997

TABLE 3A
EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCAD (10)	OTTA (11)	QUEE (12)	RYER (13)	TOR (14)	TRNT (15)	WAT (16)	WEST (17)	WLU (18)	WIND (19)	YORK (20)	TOTAL (21)
1. SALARIES AND WAGES																					
(A) ACADEMIC RANKS	30.8	26.2	20.5	27.3	31.5	29.6	33.1	24.3	32.6	37.7	25.2	20.7	27.1	22.6	25.5	23.1	20.3	32.4	26.0	27.3	24.0
(B) OTHER INSTRUCTION & RESEARCH	4.5	7.6	6.1	8.2	2.5	6.2	0.1	2.2	0.0	1.7	9.8	7.9	5.3	12.5	7.3	6.2	3.0	2.3	7.9	5.3	7.3
(C) OTHER SALARIES AND WAGES	21.6	21.5	26.5	21.3	26.0	29.8	25.6	27.4	19.9	21.8	25.3	27.3	21.8	23.8	20.9	25.4	26.3	26.1	24.2	28.3	25.1
TOTAL SALARIES AND WAGES	56.9	55.2	53.1	56.8	60.0	65.6	58.9	53.9	52.5	61.3	60.3	55.8	54.2	58.9	53.8	54.7	49.6	60.8	58.1	61.0	56.4
2. EMPLOYEE BENEFITS	10.3	8.0	8.2	8.2	10.1	10.6	11.3	8.3	8.3	9.4	7.8	6.7	9.9	6.0	8.6	8.6	8.9	7.1	10.1	7.4	7.7
TOTAL SALARIES AND BENEFITS	67.2	63.2	61.3	65.0	70.2	76.2	70.2	62.1	60.7	70.7	68.2	62.5	64.1	64.8	62.3	63.3	58.5	68.0	68.2	68.3	64.2
3. LIBRARY ACQUISITIONS	1.9	4.8	1.5	1.9	1.9	2.2	1.6	1.7	1.3	0.6	1.7	1.7	1.1	2.4	1.5	1.8	1.6	1.8	2.0	1.8	2.0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.8	3.9	5.1	4.6	3.1	1.1	1.3	3.4	0.7	2.6	4.2	4.6	7.0	5.4	3.5	5.0	5.7	3.2	4.7	4.5	4.8
5. OPERATIONAL SUPPLIES & EXPENSES	6.9	6.6	9.3	6.1	7.0	3.5	1.3	16.6	3.9	8.6	7.6	10.3	6.9	10.7	4.8	10.0	8.7	5.9	3.7	4.8	9.0
6. COST OF GOODS SOLD	4.8	3.5	3.7	5.5	3.5	4.3	1.9	3.8	0.0	0.0	0.6	0.0	3.6	2.8	4.1	6.0	3.8	6.5	5.1	2.7	3.2
7. UTILITIES	3.4	2.7	3.9	3.3	2.9	2.1	1.8	3.0	0.3	2.6	2.2	2.4	4.1	2.2	2.2	3.0	2.0	3.0	2.8	3.9	2.7
8. MUNICIPAL TAXES	0.7	0.6	0.4	0.6	0.6	0.5	0.2	0.4	0.6	0.7	0.5	0.6	0.5	0.3	0.5	0.7	0.6	0.6	0.7	0.6	0.5
9. RENOVATIONS AND ALTERATIONS	0.9	1.9	1.4	0.2	0.9	0.0	1.8	1.7	0.5	5.5	3.8	1.8	0.7	1.4	1.7	1.2	2.4	1.0	2.7	0.6	1.7
10. EXTERNALLY CONTRACTED SERVICES	0.5	4.4	2.1	2.8	1.8	0.5	0.0	0.8	5.2	1.6	2.4	4.8	1.1	1.5	4.3	0.1	1.4	0.9	0.0	0.3	1.8
11. SCHOLARSHIPS, BURSARIES, ETC.	3.2	2.5	1.7	2.2	2.0	0.0	1.3	2.1	1.6	1.6	2.6	4.0	0.9	2.5	1.6	2.2	2.4	2.1	1.6	2.4	2.4
12. PRINCIPAL & INTEREST REPAYMENTS	2.8	1.1	2.7	2.6	0.6	1.7	0.1	1.1	0.3	0.0	1.3	1.1	3.8	0.9	0.8	0.7	2.4	2.7	1.9	4.1	1.7
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	1.7	0.2	3.1	0.0	0.4	1.1	7.6	0.0	18.5	0.0	0.0	0.0	0.0	0.6	6.9	1.1	4.7	0.9	1.2	0.7	1.3
15. MISCELLANEOUS	2.0	4.5	3.8	5.1	5.1	6.8	10.9	3.2	6.3	5.5	5.0	6.2	6.1	4.4	5.6	4.8	5.8	3.5	5.4	5.3	4.8
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1997

TABLE 3B
EXPENSE ANALYSIS

TYPE OF FUND	NON-CAPITAL						TOTAL FUNDS		
INSTITUTION	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	80.3	1.1	13.2	2.9	2.4	100.0	98.3	1.7	100.0
CARLETON	72.4	0.1	13.1	12.8	1.6	100.0	98.3	1.7	100.0
GUELPH	53.7	1.1	17.3	25.5	2.4	100.0	96.0	4.0	100.0
LAKEHEAD	74.0	1.0	16.5	6.8	1.7	100.0	98.5	1.5	100.0
LAURENTIAN	76.8	0.0	8.7	10.2	4.2	100.0	99.6	0.4	100.0
ALGOMA	88.6	0.0	11.4	0.0	0.0	100.0	98.9	1.1	100.0
HEARST	96.3	0.0	3.7	0.0	0.0	100.0	92.4	7.6	100.0
McMASTER	51.4	0.4	10.7	28.9	8.6	100.0	99.2	0.8	100.0
NIPISSING	88.8	8.0	0.6	1.3	1.3	100.0	81.5	18.5	100.0
OCAD	98.5	0.1	0.2	0.0	1.2	100.0	92.3	7.7	100.0
OTTAWA	69.8	0.2	5.0	22.8	2.2	100.0	96.4	3.6	100.0
QUEEN'S	63.3	2.1	10.4	18.8	5.3	100.0	98.3	1.7	100.0
RYERSON	80.9	4.2	11.6	2.1	1.3	100.0	98.6	1.4	100.0
TORONTO	57.6	1.8	8.4	28.9	3.3	100.0	98.0	2.0	100.0
TRENT	69.1	0.0	21.7	6.3	2.9	100.0	93.0	7.0	100.0
WATERLOO	64.6	0.1	15.9	17.3	2.0	100.0	97.7	2.3	100.0
WESTERN	60.2	3.6	15.0	19.4	1.8	100.0	92.0	8.0	100.0
WILFRID LAURIER	76.3	0.0	16.2	3.0	4.5	100.0	98.7	1.3	100.0
WINDSOR	77.7	0.0	13.2	6.4	2.7	100.0	97.3	2.7	100.0
YORK	77.2	3.3	13.2	5.2	1.1	100.0	98.4	1.6	100.0
AVERAGE ALL INSTITUTIONS	64.8	1.6	11.7	18.9	3.1	100.0	97.1	2.9	100.0

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	819,469	70,541	890,010	0	0	0	0	0	0	890,010
(B) OTHER INSTRUCTION & RESEARCH	123,274	3,673	126,947	0	0	0	0	0	0	126,947
(C) OTHER SALARIES AND WAGES	232,863	61,245	294,108	86,840	51,522	56,371	108,779	105,591	21,503	724,714
TOTAL SALARIES AND WAGES	1,175,606	135,459	1,311,065	86,840	51,522	56,371	108,779	105,591	21,503	1,741,671
2. EMPLOYEE BENEFITS	167,001	17,255	184,256	14,164	7,069	8,320	17,989	18,277	5,073	255,148
TOTAL SALARIES AND BENEFITS	1,342,607	152,714	1,495,321	101,004	58,591	64,691	126,768	123,868	26,576	1,996,819
3. LIBRARY ACQUISITIONS	0	0	0	73,901	0	0	0	0	0	73,901
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	38,370	4,898	43,268	6,247	24,806	3,463	5,918	7,796	2,839	94,337
5. OPERATIONAL SUPPLIES & EXPENSES	60,542	6,363	66,905	4,560	5,245	7,913	13,237	20,557	6,882	125,299
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	12,486	0	0	71,616	0	84,102
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,200	0	17,200
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	11,212	0	11,212
10. EXTERNALLY CONTRACTED SERVICES	3,644	1,502	5,146	321	361	1,616	1,468	18,873	1,528	29,313
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	63,630	0	0	0	63,630
12. PRINCIPAL & INTEREST REPAYMENTS	191	0	191	0	0	827	2	0	3,250	4,270
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	180	0	180
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	42,578	3,142	45,720	917	5,330	6,607	12,415	12,725	15,728	99,442
16. INTERNAL COST ALLOCATIONS	-557	-168	-725	0	58	270	-19,435	-2,660	-1,788	-24,280
TOTAL	1,487,375	168,451	1,655,826	186,950	106,877	149,017	140,373	281,367	55,015	2,575,425

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1997

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCAD (10)	OTTA (11)	QUEE (12)	RYER (13)	TOR (14)	TRNT (15)	WAT (16)	WEST (17)	WLU (18)	WIND (19)	YORK (20)	TOTAL (21)
1. SALARIES AND WAGES																					
(A) ACADEMIC RANKS	39.1	34.9	35.1	36.5	41.0	33.8	37.3	30.2	39.5	41.4	33.2	30.8	33.8	35.4	39.2	32.2	34.9	41.8	34.4	35.2	34.6
(B) OTHER INSTRUCTION & RESEARCH	3.2	5.7	3.9	7.7	1.9	7.1	0.1	4.3	0.0	1.9	7.2	2.5	5.1	6.1	7.6	5.2	3.2	3.1	6.4	4.9	4.9
(C) OTHER SALARIES AND WAGES	24.5	25.4	27.7	24.8	24.8	30.9	28.8	29.2	25.8	24.0	27.6	36.6	23.3	28.7	25.4	29.3	24.3	27.0	25.9	30.6	28.1
TOTAL SALARIES AND WAGES	66.7	66.0	66.7	68.9	67.7	71.8	66.2	63.7	65.3	67.3	68.1	69.9	62.2	70.2	72.2	66.7	62.4	71.9	66.7	70.7	67.6
2. EMPLOYEE BENEFITS	12.1	10.1	10.6	10.5	12.1	11.6	12.7	11.2	10.7	10.4	9.3	8.2	11.6	7.5	11.7	11.3	13.3	8.7	12.4	8.7	9.9
TOTAL SALARIES AND BENEFITS	78.9	76.0	77.3	79.4	79.8	83.4	78.9	74.9	76.0	77.6	77.4	78.1	73.8	77.6	83.9	78.0	75.6	80.6	79.0	79.4	77.5
3. LIBRARY ACQUISITIONS	2.4	6.8	2.5	2.5	2.5	2.5	1.9	2.9	1.8	0.7	2.3	2.6	1.4	3.2	2.0	2.8	2.8	2.3	2.6	2.3	2.9
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2.9	2.2	5.5	3.3	2.3	1.1	1.5	2.6	0.8	0.3	3.9	2.2	7.0	3.5	2.7	3.9	4.9	2.6	4.0	3.9	3.7
5. OPERATIONAL SUPPLIES & EXPENSES	6.9	4.0	5.5	3.9	5.5	3.5	1.4	10.8	3.6	9.4	4.2	4.3	4.5	4.3	4.3	7.4	4.6	4.6	2.1	2.9	4.9
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.9	2.8	2.4	3.6	3.2	1.6	2.0	5.0	0.5	2.9	2.8	2.6	4.7	3.5	1.7	3.5	2.6	3.1	2.7	3.5	3.3
8. MUNICIPAL TAXES	0.9	0.8	0.7	0.9	0.7	0.6	0.2	0.6	0.8	0.8	0.7	0.6	0.7	0.5	0.8	0.8	0.6	0.8	0.8	0.8	0.7
9. RENOVATIONS AND ALTERATIONS	1.2	0.5	0.0	0.2	0.8	0.0	2.0	0.1	0.8	0.0	0.0	0.0	0.6	0.6	0.8	0.3	0.7	0.2	1.4	0.4	0.4
10. EXTERNALLY CONTRACTED SERVICES	0.7	1.0	2.1	0.4	2.2	0.4	0.1	1.5	7.2	1.6	2.5	0.3	1.1	1.1	0.9	0.1	2.2	0.8	0.0	0.3	1.1
11. SCHOLARSHIPS, BURSARIES, ETC.	1.2	3.2	1.2	0.8	0.0	0.0	1.4	0.2	0.9	0.6	2.8	6.0	0.8	3.0	1.6	1.5	3.2	1.7	1.5	2.7	2.5
12. PRINCIPAL & INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.6	0.0	0.0	0.0	0.2	0.7	0.0	0.2
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.6	2.7	3.2	4.9	3.8	6.9	10.5	1.4	7.6	6.1	4.6	4.5	6.0	3.6	4.8	2.6	4.5	3.2	5.1	4.5	3.9
16. INTERNAL COST ALLOCATIONS	-0.5	-0.1	-0.4	0.1	-0.7	0.0	0.0	0.0	0.0	0.0	-1.2	-1.2	-0.5	-1.5	-3.4	-0.8	-1.8	-0.2	0.0	-0.8	-0.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1997

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA / INSTITUTION	INSTRUCTION AND RESEARCH										
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	SUB-TOTAL (6)	STUDENT SERVICES (7)	ADMIN. (8)	PHYSICAL PLANT (9)	OTHER (10)	TOTAL (11)
BROCK	61.8	0.0	61.8	6.7	5.1	73.6	3.5	6.4	14.3	2.2	100.0
CARLETON	60.5	0.0	60.5	11.5	3.6	75.6	6.4	6.7	10.1	1.2	100.0
GUELPH	65.6	0.0	65.6	5.9	3.1	74.5	4.4	5.2	13.4	2.4	100.0
LAKEHEAD	63.5	0.0	63.5	6.1	4.0	73.6	4.8	7.4	12.9	1.4	100.0
LAURENTIAN	66.6	0.0	66.6	6.4	2.6	75.6	2.7	8.6	10.4	2.7	100.0
ALGOMA	48.6	0.0	48.6	11.3	2.5	62.4	5.9	16.2	11.5	4.1	100.0
HEARST	61.4	0.0	61.4	6.4	1.3	69.1	1.4	22.3	7.1	0.0	100.0
McMASTER	51.3	13.7	65.0	7.3	3.9	76.2	3.2	6.1	12.4	2.0	100.0
NIPISSING	59.2	0.0	59.2	5.8	3.2	68.2	7.1	12.6	9.5	2.7	100.0
OCAD	60.9	0.0	60.9	4.1	0.4	65.4	1.4	17.2	11.4	4.7	100.0
OTTAWA	57.4	8.3	65.7	6.8	3.9	76.4	5.2	5.6	10.8	2.0	100.0
QUEEN'S	41.5	26.4	67.9	6.4	3.0	77.4	9.2	3.1	8.2	2.2	100.0
RYERSON	64.1	0.0	64.1	4.2	6.3	74.6	4.7	5.4	12.1	3.2	100.0
TORONTO	56.2	9.7	66.0	8.5	3.4	77.9	6.1	2.7	11.2	2.0	100.0
TRENT	62.0	0.0	62.0	7.5	4.7	74.2	5.8	8.5	7.9	3.6	100.0
WATERLOO	60.8	0.0	60.8	6.9	5.8	73.5	5.4	6.8	12.0	2.3	100.0
WESTERN	56.6	9.2	65.7	7.7	4.0	77.4	7.1	4.2	8.8	2.5	100.0
WILFRID LAURIER	63.2	0.0	63.2	6.2	3.7	73.1	5.7	8.5	9.8	2.8	100.0
WINDSOR	60.7	0.0	60.7	7.4	5.2	73.3	6.5	4.6	12.9	2.7	100.0
YORK	62.0	0.0	62.0	6.1	5.9	73.9	5.6	8.7	10.5	1.2	100.0
AVERAGE ALL INSTITUTIONS	57.8	6.5	64.3	7.3	4.1	75.7	5.8	5.5	10.9	2.1	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	10,106	15,460	107,137	305	30,826	72,782	236,616	7,614	0	883	8,497
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	12,125	12,569	90,295	267	18,851	56,569	190,676	6,638	0	710	7,348
3. OTHER	234	0	0	38	0	0	272	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-1,785	2,891	16,842	76	11,975	16,213	46,212	976	0	173	1,149
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	14,082	18,740	132,240	3,289	25,078	3,390	196,819	18,404	0	5,990	24,394
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	12,297	21,631	149,082	3,365	37,053	19,603	243,031	19,380	0	6,163	25,543

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1992-93 to 1996-97

	1992-93	1993-94	1994-95	1995-96	1996-97
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	60.9%	58.7%	56.5%	53.6%	53.5%
Non-Formula	12.1	11.7	11.8	11.5	5.1
Other MET Grants and Contracts					0.2
Other Ontario Grants and Contracts	0.6	0.6	0.9	2.1	2.1
Total Ontario Grants	73.6	71.1	69.2	67.2	60.9
Federal	0.2	0.2	0.2	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	21.4	23.3	24.7	26.4	31.6
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.6	2.4	2.8	2.6	3.2
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations, Non-Government Grants and Contracts	0.3	0.3	0.3	0.6	0.6
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.7	1.6	1.6	1.8	1.9
Miscellaneous	1.2	1.2	1.3	1.3	1.7
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	68.1%	65.1%	64.7%	65.4%	64.1%
Other (including non-credit)	1.1	1.2	1.4	1.4	1.6
Ancillary Enterprises	10.7	11.1	11.3	11.3	11.5
Sponsored Research	15.3	17.2	17.4	16.7	18.6
Trust and Endowment	4.9	5.4	5.2	5.2	4.2
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.9%	97.2%	98.2%	97.8%	98.8%
Capital	3.1	2.8	1.8	2.2	2.0
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1992-93 to 1996-97

	1992-93	1993-94	1994-95	1995-96	1996-97
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	28.0%	27.3%	26.8%	25.7%	25.1%
Other Instruction and Research	7.0	7.7	7.2	7.2	7.6
Other Salaries and Wages	26.8	26.6	26.9	26.8	26.3
Total Salaries and Wages	61.8	61.6	60.9	59.7	59.0
Employee Benefits	9.1	8.3	8.5	8.1	8.1
Total Salaries and Benefits	70.9	69.9	69.4	67.8	67.1
Library Acquisitions	1.6	1.6	1.7	2.1	2.1
Equipment and Furniture, Purchase	4.7	5.0	5.0	5.2	5.0
Rental and Maintenance					
Operational Supplies and Expenses	8.6	8.3	8.7	8.9	9.5
Utilities	2.8	2.9	2.9	3.0	2.9
Municipal Taxes	0.5	0.5	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	1.9	2.0	1.5	1.8	1.8
Externally Contracted Services	2.1	2.1	2.0	2.1	1.8
Scholarships, Bursaries, etc.	1.8	1.9	2.1	2.2	2.5
Principal and Interest Repayments	1.2	1.3	1.6	1.5	1.8
Miscellaneous	3.9	4.5	4.6	4.9	5.0
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	68.1%	65.5%	65.3%	65.7%	64.7%
Other (including non-credit)	1.2	1.2	1.3	1.4	1.6
Ancillary Enterprises	11.2	11.3	11.2	11.5	11.7
Sponsored Research	15.7	18.0	17.9	17.8	18.9
Trust and Endowment	3.8	4.0	4.3	3.6	3.1
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.5%	95.8%	97.5%	97.0%	97.1%
Capital	3.5	4.2	2.5	3.0	2.9
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7A

PERCENTAGE OF OPERATING EXPENSES

BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

TOTAL FOR ALL UNIVERSITIES

1992-93 to 1996-97

	1992-93	1993-94	1994-95	1995-96	1996-97
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	37.0%	37.2%	36.0%	35.2%	34.6%
Other Instruction and Research	5.0	5.2	4.7	4.5	4.9
Other Salaries and Wages	27.8	27.9	28.3	29.1	28.1
Total Salaries and Wages	69.8	70.3	69.0	68.8	67.6
Employee Benefits	11.0	9.9	10.2	9.8	9.9
Total Salaries and Benefits	80.8	80.2	79.2	78.6	77.5
Library Acquisitions	2.1	2.2	2.4	2.6	2.9
Equipment and Furniture, Purchase	3.2	3.3	3.4	3.6	3.6
Rental and Maintenance					
Operational Supplies and Expenses	4.8	4.4	4.7	4.7	4.9
Utilities	2.9	3.3	3.2	3.3	3.3
Municipal Taxes	0.6	0.7	0.7	0.7	0.7
Renovations, Alterations and Major Repairs	0.6	0.6	0.6	0.5	0.4
Externally Contracted Services	1.3	1.4	1.4	1.4	1.1
Scholarships, Bursaries, etc.	1.2	1.3	1.5	1.6	2.5
Principal and Interest Repayments	0.1	0.2	0.5	0.3	0.2
Miscellaneous	2.7	2.9	3.1	3.5	3.8
Internal Cost Allocations	-0.5	-0.5	-0.7	-0.8	-0.9
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.9%	64.3%	64.0%	64.1%	64.3%
Library	6.9	7.0	7.0	7.2	7.3
Central Computing and Communications	4.1	4.1	4.1	4.4	4.1
Student Services	4.4	4.4	4.7	4.8	5.8
Administration	6.4	6.4	6.0	5.9	5.5
Physical Plant	11.2	11.5	11.5	11.2	10.9
Other	2.3	2.3	2.7	2.4	2.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,018	3,018
University of Ottawa	2,968	2,968
Queen's University	3,932	3,932
University of Toronto	12,126	12,126
University of Western Ontario	3,853	3,853
Total	25,897	25,897

EXPENSE	OPERATING INSTRUCTION AND RESEARCH ALL EXCL. MEDICINE	MEDICINE	TOTAL
Salaries and Wages			
(a) Academic Ranks			
McMaster University		3,018	3,018
University of Ottawa		2,968	2,968
Queen's University		3,932	3,932
University of Toronto	110	12,016	12,126
University of Western Ontario	18	3,102	3,120
Employee Benefits			
University of Western Ontario	4	729	733
Total	132	25,765	25,897

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	60,823	0	1,496	10,878	0	73,197	2,593	924	1,290	78,004	2,965
2. TOTAL EXPENSE (FROM TABLE 3)	62,848	0	896	10,375	0	74,119	2,304	1,892	1,351	79,666	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	-2,025	0	600	503	0	-922	289	-968	-61	-1,662	2,965
5. NET RECONCILING ITEMS	1,103	0	-600	-503	0	0	0	0	0	0	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-922	0	0	0	0	-922	289	-968	-61	-1,662	2,965
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-380	0	0	0	0	-380	0	255	25	-100	100
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,317	-1,317	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	15	-1,317	0	0	0	-1,302	289	-713	-36	-1,762	3,065
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	262	2,223	0	0	0	2,485	2,116	766	-3,271	2,096	6,115
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	277	906	0	0	0	1,183	2,405	53	-3,307	334	9,180

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	32,825	0	0	32,825	0	0	0	32,825	0
(II) NON-FORMULA GRANTS	1,078	0	230	1,308	0	0	367	1,675	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	0	0	1	1	1,113
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0	0	0	0	343	0	0	343	0
TOTAL ONTARIO GRANTS	33,903	0	230	34,133	343	0	368	34,844	1,113
(C) FEDERAL	0	0	0	0	1,860	0	1	1,861	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	25,190	0	0	25,190	0	0	0	25,190	0
(B) TUITION NON-CREDIT	0	1,496	0	1,496	0	0	0	1,496	0
(C) MISCELLANEOUS	1,306	0	72	1,378	0	0	0	1,378	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0	0	0	0	390	594	420	1,404	1,296
5. SALES OF SERVICE AND PRODUCTS	0	0	10,576	10,576	0	0	0	10,576	0
6. INVESTMENT INCOME	353	0	0	353	0	330	3	686	556
7. MISCELLANEOUS	71	0	0	71	0	0	498	569	0
TOTAL	60,823	1,496	10,878	73,197	2,593	924	1,290	78,004	2,965

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	24,544	0	0	24,544	0	0	0	24,544
(B) OTHER INSTRUCTION & RESEARCH	1,984	675	0	2,659	922	0	0	3,581
(C) OTHER SALARIES AND WAGES	15,405	0	1,769	17,174	0	0	0	17,174
TOTAL SALARIES AND WAGES	41,933	675	1,769	44,377	922	0	0	45,299
2. EMPLOYEE BENEFITS	7,632	87	270	7,989	253	0	0	8,242
TOTAL SALARIES AND BENEFITS	49,565	762	2,039	52,366	1,175	0	0	53,541
3. LIBRARY ACQUISITIONS	1,511	0	0	1,511	0	0	0	1,511
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,837	0	861	2,698	369	0	0	3,067
5. OPERATIONAL SUPPLIES & EXPENSES	4,336	134	279	4,749	760	0	0	5,509
6. COST OF GOODS SOLD	0	0	3,846	3,846	0	0	0	3,846
7. UTILITIES	2,430	0	282	2,712	0	0	0	2,712
8. MUNICIPAL TAXES	561	0	0	561	0	0	0	561
9. RENOVATIONS AND ALTERATIONS	752	0	0	752	0	0	0	752
10. EXTERNALLY CONTRACTED SERVICES	419	0	0	419	0	0	0	419
11. SCHOLARSHIPS, BURSARIES, ETC.	752	0	0	752	0	1,823	0	2,575
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	2,203	2,203	0	0	0	2,203
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,351	1,351
15. MISCELLANEOUS	1,030	0	520	1,550	0	69	0	1,619
16. INTERNAL COST ALLOCATIONS	-345	0	345	0	0	0	0	0
TOTAL	62,848	896	10,375	74,119	2,304	1,892	1,351	79,666

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	24,544	0	24,544	0	0	0	0	0	0	24,544
(B) OTHER INSTRUCTION & RESEARCH	1,984	0	1,984	0	0	0	0	0	0	1,984
(C) OTHER SALARIES AND WAGES	4,503	0	4,503	2,107	1,542	803	2,857	3,030	563	15,405
TOTAL SALARIES AND WAGES	31,031	0	31,031	2,107	1,542	803	2,857	3,030	563	41,933
2. EMPLOYEE BENEFITS	5,168	0	5,168	409	295	148	715	803	94	7,632
TOTAL SALARIES AND BENEFITS	36,199	0	36,199	2,516	1,837	951	3,572	3,833	657	49,565
3. LIBRARY ACQUISITIONS	0	0	0	1,511	0	0	0	0	0	1,511
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	477	0	477	84	1,033	0	80	163	0	1,837
5. OPERATIONAL SUPPLIES & EXPENSES	1,711	0	1,711	56	282	485	487	844	471	4,336
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	22	0	0	2,408	0	2,430
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	561	0	561
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	752	0	752
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	41	0	0	0	378	0	419
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	752	0	0	0	752
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	481	0	481	9	11	0	199	67	263	1,030
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-345	0	0	-345
TOTAL	38,868	0	38,868	4,217	3,185	2,188	3,993	9,006	1,391	62,848

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	906	0	0	0	906	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,223	0	0	0	2,223	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-1,317	0	0	0	-1,317	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	2,223	0	0	0	2,223	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	906	0	0	0	906	0	0	0	0

CARLETON

ERIC

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	143,334	0	-4	26,554	0	169,884	25,486	4,748	1,626	201,744	6,022
2. TOTAL EXPENSE (FROM TABLE 3)	143,408	0	180	25,953	0	169,541	25,372	3,155	3,382	201,450	0
3. LUMP SUM PAYMENTS	5,451	0	0	0	0	5,451	0	0	0	5,451	0
4. NET REVENUE (EXPENSE)	-5,525	0	-184	601	0	-5,108	114	1,593	-1,756	-5,157	6,022
5. NET RECONCILING ITEMS	-838	0	184	-867	0	-1,521	820	5,065	0	4,364	-4,466
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-6,363	0	0	-266	0	-6,629	934	6,658	-1,756	-793	1,556
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,316	0	0	885	0	-431	504	-7,114	2,303	-4,738	4,739
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-755	755	0	-145	145	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-8,434	755	0	474	145	-7,060	1,438	-456	547	-5,531	6,295
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-18,590	3,236	0	-7,656	1,628	-21,382	13,752	4,899	-709	-3,440	9,597
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-27,024	3,991	0	-7,182	1,773	-28,442	15,190	4,443	-162	-8,971	15,892

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	74,677	0	0	74,677	0	0	0	74,677	0
(II) NON-FORMULA GRANTS	3,870	0	288	4,158	0	0	839	4,997	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	30	30	82	0	286	398	2,233
(B) OTHER ONTARIO GRANTS AND CONTRACTS	115	0	0	115	2,470	0	30	2,615	0
TOTAL ONTARIO GRANTS	78,662	0	318	78,980	2,552	0	1,155	82,687	2,233
(C) FEDERAL	576	0	83	659	13,836	581	286	15,362	0
(D) MUNICIPAL	0	0	0	0	16	0	0	16	0
(E) OTHER	0	0	0	0	1,015	0	0	1,015	0
2. FEES (A) TUITION CREDIT	50,480	0	0	50,480	0	0	0	50,480	0
(B) TUITION NON-CREDIT	0	-26	0	-26	0	0	0	-26	0
(C) MISCELLANEOUS	4,425	0	9,278	13,703	0	0	0	13,703	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	7,119	0	153	7,272	8,067	3,069	0	18,408	2,246
5. SALES OF SERVICE AND PRODUCTS	0	0	16,294	16,294	0	0	0	16,294	0
6. INVESTMENT INCOME	695	0	25	720	0	1,098	185	2,003	1,543
7. MISCELLANEOUS	1,377	22	403	1,802	0	0	0	1,802	0
TOTAL	143,334	-4	26,554	169,884	25,486	4,748	1,626	201,744	6,022

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	50,107	0	0	50,107	2,593	0	0	52,700
(B) OTHER INSTRUCTION & RESEARCH	8,171	0	0	8,171	6,505	661	0	15,337
(C) OTHER SALARIES AND WAGES	36,358	79	3,479	39,916	2,498	799	0	43,213
TOTAL SALARIES AND WAGES	94,636	79	3,479	98,194	11,596	1,460	0	111,250
2. EMPLOYEE BENEFITS	14,415	13	623	15,051	677	303	0	16,031
TOTAL SALARIES AND BENEFITS	109,051	92	4,102	113,245	12,273	1,763	0	127,281
3. LIBRARY ACQUISITIONS	9,770	0	0	9,770	0	0	0	9,770
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,202	2	983	4,187	3,139	450	46	7,824
5. OPERATIONAL SUPPLIES & EXPENSES	5,711	17	1,079	6,807	6,354	108	0	13,269
6. COST OF GOODS SOLD	0	0	7,100	7,100	0	0	0	7,100
7. UTILITIES	3,999	3	1,457	5,459	50	6	0	5,515
8. MUNICIPAL TAXES	1,173	0	120	1,293	0	0	0	1,293
9. RENOVATIONS AND ALTERATIONS	744	0	543	1,287	45	2	2,574	3,908
10. EXTERNALLY CONTRACTED SERVICES	1,448	0	6,975	8,423	0	118	305	8,846
11. SCHOLARSHIPS, BURSARIES, ETC.	4,565	0	0	4,565	0	456	0	5,021
12. PRINCIPAL & INTEREST REPAYMENTS	28	0	2,109	2,137	0	0	0	2,137
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	455	455
15. MISCELLANEOUS	3,919	66	1,283	5,268	3,511	252	0	9,031
16. INTERNAL COST ALLOCATIONS	-202	0	202	0	0	0	0	0
TOTAL	143,408	180	25,953	169,541	25,372	3,155	3,382	201,450

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	50,107	0	50,107	0	0	0	0	0	0	50,107
(B) OTHER INSTRUCTION & RESEARCH	8,171	0	8,171	0	0	0	0	0	0	8,171
(C) OTHER SALARIES AND WAGES	13,289	0	13,289	5,304	2,654	3,199	6,588	4,585	739	36,358
TOTAL SALARIES AND WAGES	71,567	0	71,567	5,304	2,654	3,199	6,588	4,585	739	94,636
2. EMPLOYEE BENEFITS	10,627	0	10,627	838	397	434	1,145	842	132	14,415
TOTAL SALARIES AND BENEFITS	82,194	0	82,194	6,142	3,051	3,633	7,733	5,427	871	109,051
3. LIBRARY ACQUISITIONS	0	0	0	9,770	0	0	0	0	0	9,770
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	913	0	913	339	1,190	240	230	288	2	3,202
5. OPERATIONAL SUPPLIES & EXPENSES	2,409	0	2,409	200	104	716	395	1,528	359	5,711
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	735	0	0	3,264	0	3,999
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,173	0	1,173
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	744	0	744
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,448	0	1,448
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	4,565	0	0	0	4,565
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,281	0	1,281	35	68	52	1,418	616	449	3,919
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-202	0	0	-202
TOTAL	86,797	0	86,797	16,486	5,148	9,234	9,574	14,486	1,681	143,408

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	571	890	2,258	28	0	0	3,747	342	0	0	342
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	726	453	1,790	23	0	0	2,992	197	0	0	197
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-155	437	468	5	0	0	755	145	0	0	145
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	680	453	2,025	78	0	0	3,236	1,628	0	0	1,628
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	525	890	2,493	83	0	0	3,991	1,773	0	0	1,773

GUELPH

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	145,117	0	2,244	42,482	0	189,843	64,019	12,110	7,641	273,613	6,864
2. TOTAL EXPENSE (FROM TABLE 3)	137,084	0	2,921	44,015	0	184,020	65,024	6,047	10,542	265,633	0
3. LUMP SUM PAYMENTS	990	0	0	0	0	990	0	0	0	990	0
4. NET REVENUE (EXPENSE)	7,043	0	-677	-1,533	0	4,833	-1,005	6,063	-2,901	6,990	6,864
5. NET RECONCILING ITEMS	5,544	0	677	-1	0	6,220	37	-7,692	602	-833	7,692
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	12,587	0	0	-1,534	0	11,053	-968	-1,629	-2,299	6,157	14,556
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,491	0	0	384	0	-2,107	1,085	1,403	2,357	2,738	-2,738
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-8,246	8,246	0	25	-25	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,850	8,246	0	-1,125	-25	8,946	117	-226	58	8,895	11,818
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-18,685	6,881	0	847	275	-10,682	16,512	12,024	-27	17,827	65,943
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-16,835	15,127	0	-278	250	-1,736	16,629	11,798	31	26,722	77,761

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	84,353	0	0	84,353	0	0	0	84,353	0
(II) NON-FORMULA GRANTS	4,236	0	356	4,592	0	0	1,035	5,627	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	351	7	5	363	1,462
(B) OTHER ONTARIO GRANTS AND CONTRACTS	6,779	0	452	7,231	31,374	29	0	38,634	0
TOTAL ONTARIO GRANTS	95,368	0	808	96,176	31,725	36	1,040	128,977	1,462
(C) FEDERAL	544	0	0	544	20,532	591	5	21,672	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	229	0	0	229	0
2. FEES (A) TUITION CREDIT	42,319	0	0	42,319	0	0	0	42,319	0
(B) TUITION NON-CREDIT	0	2,244	0	2,244	0	0	0	2,244	0
(C) MISCELLANEOUS	2,600	0	20,973	23,573	0	0	0	23,573	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	284	0	0	284	9,873	3,332	6,535	20,024	5,153
5. SALES OF SERVICE AND PRODUCTS	0	0	19,175	19,175	0	0	0	19,175	0
6. INVESTMENT INCOME	1,736	0	149	1,885	26	8,151	0	10,062	0
7. MISCELLANEOUS	2,266	0	1,377	3,643	1,634	0	61	5,338	249
TOTAL	145,117	2,244	42,482	189,843	64,019	12,110	7,641	273,613	6,864

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	48,071	188	0	48,259	6,248	63	0	54,570
(B) OTHER INSTRUCTION & RESEARCH	5,341	55	0	5,396	10,422	353	0	16,171
(C) OTHER SALARIES AND WAGES	38,020	1,072	9,820	48,912	21,094	418	0	70,424
TOTAL SALARIES AND WAGES	91,432	1,315	9,820	102,567	37,764	834	0	141,165
2. EMPLOYEE BENEFITS	14,477	236	1,680	16,393	5,241	86	0	21,720
TOTAL SALARIES AND BENEFITS	105,909	1,551	11,500	118,960	43,005	920	0	162,885
3. LIBRARY ACQUISITIONS	3,479	0	0	3,479	0	401	0	3,880
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,510	119	1,228	8,857	4,026	226	353	13,462
5. OPERATIONAL SUPPLIES & EXPENSES	7,577	699	4,303	12,579	11,040	966	0	24,585
6. COST OF GOODS SOLD	0	0	9,723	9,723	0	0	0	9,723
7. UTILITIES	3,287	0	5,578	8,865	1,479	3	0	10,347
8. MUNICIPAL TAXES	894	0	146	1,040	0	0	0	1,040
9. RENOVATIONS AND ALTERATIONS	0	0	1,882	1,882	8	0	1,886	3,776
10. EXTERNALLY CONTRACTED SERVICES	2,875	363	699	3,937	1,381	160	0	5,478
11. SCHOLARSHIPS, BURSARIES, ETC.	1,646	0	0	1,646	338	2,637	0	4,621
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	7,253	7,253	0	0	0	7,253
13. LAND AND SITE SERVICES	28	0	9	37	19	0	0	56
14. BUILDINGS	0	0	0	0	0	0	8,303	8,303
15. MISCELLANEOUS	4,419	189	1,154	5,762	3,728	734	0	10,224
16. INTERNAL COST ALLOCATIONS	-540	0	540	0	0	0	0	0
TOTAL	137,084	2,921	44,015	184,020	65,024	6,047	10,542	265,633

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	48,071	0	48,071	0	0	0	0	0	0	48,071
(B) OTHER INSTRUCTION & RESEARCH	5,341	0	5,341	0	0	0	0	0	0	5,341
(C) OTHER SALARIES AND WAGES	15,722	0	15,722	3,189	1,757	2,014	4,785	8,564	1,989	38,020
TOTAL SALARIES AND WAGES	69,134	0	69,134	3,189	1,757	2,014	4,785	8,564	1,989	91,432
2. EMPLOYEE BENEFITS	10,182	0	10,182	649	314	323	960	1,711	338	14,477
TOTAL SALARIES AND BENEFITS	79,316	0	79,316	3,838	2,071	2,337	5,745	10,275	2,327	105,909
3. LIBRARY ACQUISITIONS	0	0	0	3,479	0	0	0	0	0	3,479
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,316	0	3,316	514	1,744	176	293	1,383	84	7,510
5. OPERATIONAL SUPPLIES & EXPENSES	4,911	0	4,911	188	191	426	275	1,507	79	7,577
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,287	0	3,287
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	894	0	894
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	653	0	653	20	42	767	227	626	540	2,875
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,646	0	0	0	1,646
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	28	0	28
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,663	0	1,663	69	157	712	564	431	823	4,419
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	-540	-540
TOTAL	89,859	0	89,859	8,108	4,205	6,064	7,104	18,431	3,313	137,084

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	4,246	227	10,654	0	15,127	250	0	0	250
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	3,659	150	3,072	0	6,881	275	0	0	275
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	587	77	7,582	0	8,246	-25	0	0	-25
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	3,659	150	3,072	0	6,881	275	0	0	275
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	4,246	227	10,654	0	15,127	250	0	0	250

LAKEHEAD

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	48,741	0	652	10,898	0	60,291	4,035	954	938	66,218	2,209
2. TOTAL EXPENSE (FROM TABLE 3)	48,837	0	652	10,909	0	60,398	4,467	1,092	983	66,940	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	-96	0	0	-11	0	-107	-432	-138	-45	-722	2,209
5. NET RECONCILING ITEMS	105	0	0	0	0	105	0	0	22	127	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	9	0	0	-11	0	-2	-432	-138	-23	-595	2,209
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-196	0	0	-105	0	-301	177	77	47	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	187	-187	0	116	-116	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-187	0	0	-116	-303	-255	-61	24	-595	2,209
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	-4,549	0	0	-395	-4,944	3,078	397	418	-1,051	4,946
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	-4,736	0	0	-511	-5,247	2,823	336	442	-1,646	7,155

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	21,999	0	0	21,999	0	0	0	21,999	0
(II) NON-FORMULA GRANTS	5,274	135	91	5,500	0	0	534	6,034	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	0	0	0	0	636
(B) OTHER ONTARIO GRANTS AND CONTRACTS	316	0	0	316	1,055	94	2	1,467	0
TOTAL ONTARIO GRANTS	27,589	135	91	27,815	1,055	94	536	29,500	636
(C) FEDERAL	111	70	0	181	1,460	0	0	1,641	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	18,805	0	0	18,805	0	0	0	18,805	0
(B) TUITION NON-CREDIT	0	447	0	447	0	0	0	447	0
(C) MISCELLANEOUS	858	0	3,835	4,693	0	0	0	4,693	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	553	0	0	553	1,220	272	387	2,432	1,498
5. SALES OF SERVICE AND PRODUCTS	0	0	6,806	6,806	0	0	0	6,806	0
6. INVESTMENT INCOME	381	0	113	494	0	581	15	1,090	75
7. MISCELLANEOUS	444	0	53	497	300	7	0	804	0
TOTAL	48,741	652	10,898	60,291	4,035	954	938	66,218	2,209

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	17,827	5	0	17,832	447	0	0	18,279
(B) OTHER INSTRUCTION & RESEARCH	3,737	172	0	3,909	1,574	1	0	5,484
(C) OTHER SALARIES AND WAGES	12,108	237	1,639	13,984	259	0	0	14,243
TOTAL SALARIES AND WAGES	33,672	414	1,639	35,725	2,280	1	0	38,006
2. EMPLOYEE BENEFITS	5,118	36	204	5,358	152	0	0	5,510
TOTAL SALARIES AND BENEFITS	38,790	450	1,843	41,083	2,432	1	0	43,516
3. LIBRARY ACQUISITIONS	1,224	0	0	1,224	37	20	16	1,297
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,615	12	369	1,996	365	88	625	3,074
5. OPERATIONAL SUPPLIES & EXPENSES	1,917	48	1,541	3,506	584	11	7	4,108
6. COST OF GOODS SOLD	0	0	3,689	3,689	0	0	0	3,689
7. UTILITIES	1,768	0	394	2,162	30	0	0	2,192
8. MUNICIPAL TAXES	433	0	0	433	0	0	0	433
9. RENOVATIONS AND ALTERATIONS	100	0	0	100	32	2	0	134
10. EXTERNALLY CONTRACTED SERVICES	176	0	1,693	1,869	0	0	0	1,869
11. SCHOLARSHIPS, BURSARIES, ETC.	383	0	0	383	129	953	0	1,465
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	1,404	1,404	0	0	335	1,739
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,374	131	145	2,650	757	17	0	3,424
16. INTERNAL COST ALLOCATIONS	57	11	-169	-101	101	0	0	0
TOTAL	48,837	652	10,909	60,398	4,467	1,092	983	66,940

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	17,827	0	17,827	0	0	0	0	0	0	17,827
(B) OTHER INSTRUCTION & RESEARCH	3,737	0	3,737	0	0	0	0	0	0	3,737
(C) OTHER SALARIES AND WAGES	3,398	0	3,398	1,434	626	1,219	2,607	2,551	273	12,108
TOTAL SALARIES AND WAGES	24,962	0	24,962	1,434	626	1,219	2,607	2,551	273	33,672
2. EMPLOYEE BENEFITS	3,590	0	3,590	227	95	167	490	487	62	5,118
TOTAL SALARIES AND BENEFITS	28,552	0	28,552	1,661	721	1,386	3,097	3,038	335	38,790
3. LIBRARY ACQUISITIONS	0	0	0	1,224	0	0	0	0	0	1,224
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	362	0	362	9	1,020	32	130	61	1	1,615
5. OPERATIONAL SUPPLIES & EXPENSES	799	0	799	25	-1	354	40	622	78	1,917
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	145	0	0	1,623	0	1,768
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	433	0	433
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	100	0	100
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	55	0	0	0	121	0	176
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	383	0	0	0	383
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,257	0	1,257	5	71	183	320	132	406	2,374
16. INTERNAL COST ALLOCATIONS	29	0	29	0	0	0	24	149	-145	57
TOTAL	30,999	0	30,999	2,979	1,956	2,338	3,611	6,279	675	48,837

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	75	0	66	0	0	68	209	92	0	76	168
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	18	0	0	0	0	378	396	0	0	284	284
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	57	0	66	0	0	-310	-187	92	0	-208	-116
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	904	0	0	250	0	-5,703	-4,549	-411	0	16	-395
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	961	0	66	250	0	-6,013	-4,736	-319	0	-192	-511

LAURENTIAN

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COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	53,163	0	24	6,186	0	59,373	6,769	1,731	912	68,785	2,567
2. TOTAL EXPENSE (FROM TABLE 3)	52,699	0	24	5,993	0	58,716	6,997	2,896	253	68,862	0
3. LUMP SUM PAYMENTS	404	0	0	0	0	404	0	0	0	404	0
4. NET REVENUE (EXPENSE)	60	0	0	193	0	253	-228	-1,165	659	-481	2,567
5. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	60	0	0	193	0	253	-228	-1,165	659	-481	2,567
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,753	0	0	-10	0	-1,763	144	1,357	186	-76	76
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	903	-903	0	53	-53	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-790	-903	0	236	-53	-1,510	-84	192	845	-557	2,643
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,456	3,021	0	0	608	2,173	6,267	2,485	1,192	12,117	2,754
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-2,246	2,118	0	236	555	663	6,183	2,677	2,037	11,560	5,397

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	24,207	0	0	24,207	0	0	0	24,207	0
(II) NON-FORMULA GRANTS	7,503	0	0	7,503	0	0	286	7,789	0
(III) OTHER MET GRANTS AND CONTRACTS	3,622	0	0	3,622	59	383	132	4,196	1,058
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0	0	0	0	1,454	0	302	1,756	0
TOTAL ONTARIO GRANTS	35,332	0	0	35,332	1,513	383	720	37,948	1,058
(C) FEDERAL	10	0	0	10	2,866	30	132	3,038	0
(D) MUNICIPAL	0	0	0	0	22	91	0	113	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	14,639	0	0	14,639	0	0	0	14,639	0
(B) TUITION NON-CREDIT	0	24	0	24	0	0	0	24	0
(C) MISCELLANEOUS	868	0	2,293	3,161	0	0	0	3,161	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	588	0	0	588	1,876	653	0	3,117	1,125
5. SALES OF SERVICE AND PRODUCTS	0	0	3,893	3,893	0	0	0	3,893	0
6. INVESTMENT INCOME	817	0	0	817	144	276	60	1,297	384
7. MISCELLANEOUS	909	0	0	909	348	298	0	1,555	0
TOTAL	53,163	24	6,186	59,373	6,769	1,731	912	68,785	2,567

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	21,593	0	0	21,593	101	0	0	21,694
(B) OTHER INSTRUCTION & RESEARCH	975	0	0	975	748	7	0	1,730
(C) OTHER SALARIES AND WAGES	13,086	15	1,105	14,206	3,116	579	0	17,901
TOTAL SALARIES AND WAGES	35,654	15	1,105	36,774	3,965	586	0	41,325
2. EMPLOYEE BENEFITS	6,384	1	163	6,548	405	35	0	6,988
TOTAL SALARIES AND BENEFITS	42,038	16	1,268	43,322	4,370	621	0	48,313
3. LIBRARY ACQUISITIONS	1,317	0	0	1,317	20	0	0	1,337
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,192	0	237	1,429	593	133	0	2,155
5. OPERATIONAL SUPPLIES & EXPENSES	2,913	7	727	3,647	827	380	0	4,854
6. COST OF GOODS SOLD	0	0	2,376	2,376	0	0	0	2,376
7. UTILITIES	1,662	0	294	1,956	33	22	0	2,011
8. MUNICIPAL TAXES	380	0	0	380	0	0	0	380
9. RENOVATIONS AND ALTERATIONS	421	0	125	546	62	0	0	608
10. EXTERNALLY CONTRACTED SERVICES	1,143	0	123	1,266	0	3	0	1,269
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	6	1,351	0	1,357
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	404	404	0	0	0	404
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	253	253
15. MISCELLANEOUS	2,008	1	64	2,073	1,086	386	0	3,545
16. INTERNAL COST ALLOCATIONS	-375	0	375	0	0	0	0	0
TOTAL	52,699	24	5,993	58,716	6,997	2,896	253	68,862

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	21,593	0	21,593	0	0	0	0	0	0	21,593
(B) OTHER INSTRUCTION & RESEARCH	975	0	975	0	0	0	0	0	0	975
(C) OTHER SALARIES AND WAGES	4,982	0	4,982	1,593	737	841	2,976	1,326	631	13,086
TOTAL SALARIES AND WAGES	27,550	0	27,550	1,593	737	841	2,976	1,326	631	35,654
2. EMPLOYEE BENEFITS	4,842	0	4,842	292	146	150	564	279	111	6,384
TOTAL SALARIES AND BENEFITS	32,392	0	32,392	1,885	883	991	3,540	1,605	742	42,038
3. LIBRARY ACQUISITIONS	0	0	0	1,317	0	0	0	0	0	1,317
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	670	0	670	0	295	39	57	95	36	1,192
5. OPERATIONAL SUPPLIES & EXPENSES	1,374	0	1,374	124	49	101	850	146	269	2,913
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	54	0	0	1,608	0	1,662
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	380	0	380
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	421	0	421
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	56	20	0	95	972	0	1,143
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	645	0	645	4	47	315	375	233	389	2,008
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-375	0	0	-375
TOTAL	35,081	0	35,081	3,386	1,348	1,446	4,542	5,460	1,436	52,699

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	464	1,329	0	0	0	1,793	119	0	0	119
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	326	2,370	0	0	0	2,696	172	0	0	172
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	138	-1,041	0	0	0	-903	-53	0	0	-53
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	326	2,370	250	0	75	3,021	608	0	0	608
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	464	1,329	250	0	75	2,118	555	0	0	555

ALGOMA

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,358	0	0	841	0	7,199	0	0	82	7,281	18
2. TOTAL EXPENSE (FROM TABLE 3)	6,698	0	0	864	0	7,562	0	0	82	7,644	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	-340	0	0	-23	0	-363	0	0	0	-363	18
5. NET RECONCILING ITEMS	6	0	0	-28	0	-22	0	0	0	-22	-6
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-334	0	0	-51	0	-385	0	0	0	-385	12
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-334	0	0	-51	0	-385	0	0	0	-385	12
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	48	0	0	-17	0	31	0	0	-2	29	728
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-286	0	0	-68	0	-354	0	0	-2	-356	740

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	2,525	0	0	2,525	0	0	0	2,525	0
(II) NON-FORMULA GRANTS	1,473	0	0	1,473	0	0	82	1,555	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	0	0	0	0	6
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	3,998	0	0	3,998	0	0	82	4,080	6
(C) FEDERAL	50	0	0	50	0	0	0	50	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,150	0	0	2,150	0	0	0	2,150	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	35	0	133	168	0	0	0	168	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	18	0	0	18	0	0	0	18	12
5. SALES OF SERVICE AND PRODUCTS	0	0	708	708	0	0	0	708	0
6. INVESTMENT INCOME	11	0	0	11	0	0	0	11	0
7. MISCELLANEOUS	96	0	0	96	0	0	0	96	0
TOTAL	6,358	0	841	7,199	0	0	82	7,281	18

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,264	0	0	2,264	0	0	0	2,264
(B) OTHER INSTRUCTION & RESEARCH	473	0	0	473	0	0	0	473
(C) OTHER SALARIES AND WAGES	2,072	0	206	2,278	0	0	0	2,278
TOTAL SALARIES AND WAGES	4,809	0	206	5,015	0	0	0	5,015
2. EMPLOYEE BENEFITS	776	0	36	812	0	0	0	812
TOTAL SALARIES AND BENEFITS	5,585	0	242	5,827	0	0	0	5,827
3. LIBRARY ACQUISITIONS	165	0	0	165	0	0	0	165
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	76	0	11	87	0	0	0	87
5. OPERATIONAL SUPPLIES & EXPENSES	232	0	36	268	0	0	0	268
6. COST OF GOODS SOLD	0	0	332	332	0	0	0	332
7. UTILITIES	106	0	52	158	0	0	0	158
8. MUNICIPAL TAXES	41	0	0	41	0	0	0	41
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	30	0	8	38	0	0	0	38
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	130	130	0	0	0	130
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	82	82
15. MISCELLANEOUS	463	0	53	516	0	0	0	516
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6,698	0	864	7,562	0	0	82	7,644

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,264	0	2,264	0	0	0	0	0	0	2,264
(B) OTHER INSTRUCTION & RESEARCH	473	0	473	0	0	0	0	0	0	473
(C) OTHER SALARIES AND WAGES	0	0	0	470	95	275	706	404	122	2,072
TOTAL SALARIES AND WAGES	2,737	0	2,737	470	95	275	706	404	122	4,809
2. EMPLOYEE BENEFITS	389	0	389	96	19	49	122	77	24	776
TOTAL SALARIES AND BENEFITS	3,126	0	3,126	566	114	324	828	481	146	5,585
3. LIBRARY ACQUISITIONS	0	0	0	165	0	0	0	0	0	165
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	4	22	7	39	4	0	76
5. OPERATIONAL SUPPLIES & EXPENSES	2	0	2	21	25	3	74	79	28	232
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	5	0	0	101	0	106
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	41	0	41
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	30	0	30
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	128	0	128	1	0	59	141	33	101	463
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	3,256	0	3,256	757	166	393	1,082	769	275	6,698

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

HEARST

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,893	0	0	70	0	1,963	0	0	157	2,120	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,836	0	0	71	0	1,907	0	0	157	2,064	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	57	0	0	-1	0	56	0	0	0	56	0
5. NET RECONCILING ITEMS	55	0	0	0	0	55	0	0	0	55	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	112	0	0	-1	0	111	0	0	0	111	0
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	112	0	0	-1	0	111	0	0	0	111	0
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	179	0	0	0	0	179	0	0	0	179	0
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	291	0	0	-1	0	290	0	0	0	290	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	557	0	0	557	0	0	0	557	0
(II) NON-FORMULA GRANTS	1,052	0	0	1,052	0	0	75	1,127	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	0	0	41	41	0
(B) OTHER ONTARIO GRANTS AND CONTRACTS	6	0	0	6	0	0	0	6	0
TOTAL ONTARIO GRANTS	1,615	0	0	1,615	0	0	116	1,731	0
(C) FEDERAL	0	0	0	0	0	0	41	41	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	251	0	0	251	0	0	0	251	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	6	0	31	37	0	0	0	37	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS	0	0	39	39	0	0	0	39	0
6. INVESTMENT INCOME	5	0	0	5	0	0	0	5	0
7. MISCELLANEOUS	16	0	0	16	0	0	0	16	0
TOTAL	1,893	0	70	1,963	0	0	157	2,120	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	684	0	0	684	0	0	0	684
(B) OTHER INSTRUCTION & RESEARCH	2	0	0	2	0	0	0	2
(C) OTHER SALARIES AND WAGES	529	0	0	529	0	0	0	529
TOTAL SALARIES AND WAGES	1,215	0	0	1,215	0	0	0	1,215
2. EMPLOYEE BENEFITS	234	0	0	234	0	0	0	234
TOTAL SALARIES AND BENEFITS	1,449	0	0	1,449	0	0	0	1,449
3. LIBRARY ACQUISITIONS	34	0	0	34	0	0	0	34
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	27	0	0	27	0	0	0	27
5. OPERATIONAL SUPPLIES & EXPENSES	26	0	0	26	0	0	0	26
6. COST OF GOODS SOLD	0	0	40	40	0	0	0	40
7. UTILITIES	37	0	0	37	0	0	0	37
8. MUNICIPAL TAXES	4	0	0	4	0	0	0	4
9. RENOVATIONS AND ALTERATIONS	37	0	0	37	0	0	0	37
10. EXTERNALLY CONTRACTED SERVICES	1	0	0	1	0	0	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	26	0	0	26	0	0	0	26
12. PRINCIPAL & INTEREST REPAYMENTS	2	0	0	2	0	0	0	2
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	157	157
15. MISCELLANEOUS	193	0	31	224	0	0	0	224
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,836	0	71	1,907	0	0	157	2,064

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	684	0	684	0	0	0	0	0	0	684
(B) OTHER INSTRUCTION & RESEARCH	2	0	2	0	0	0	0	0	0	2
(C) OTHER SALARIES AND WAGES	142	0	142	69	0	0	299	19	0	529
TOTAL SALARIES AND WAGES	828	0	828	69	0	0	299	19	0	1,215
2. EMPLOYEE BENEFITS	165	0	165	13	0	0	52	4	0	234
TOTAL SALARIES AND BENEFITS	993	0	993	82	0	0	351	23	0	1,449
3. LIBRARY ACQUISITIONS	0	0	0	34	0	0	0	0	0	34
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	17	0	17	2	0	0	8	0	0	27
5. OPERATIONAL SUPPLIES & EXPENSES	10	0	10	0	0	0	14	2	0	26
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	24	0	0	13	0	37
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	4	0	4
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	37	0	37
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	26	0	0	0	26
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	2	0	0	2
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	107	0	107	0	0	0	35	51	0	193
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,127	0	1,127	118	24	26	410	131	0	1,836

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

MCMASTER

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	165,680	0	1,229	34,551	0	201,460	90,488	30,732	4,371	327,051	8,183
2. TOTAL EXPENSE (FROM TABLE 3)	160,232	0	1,178	33,496	0	194,906	90,112	26,852	2,543	314,413	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	5,448	0	51	1,055	0	6,554	376	3,880	1,828	12,638	8,183
5. NET RECONCILING ITEMS	-186	0	-51	-510	0	-747	0	0	-1,004	-1,751	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	5,262	0	0	545	0	5,807	376	3,880	824	10,887	8,183
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,305	0	0	-622	0	683	0	-530	-153	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,610	1,610	0	77	-77	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	4,957	1,610	0	0	-77	6,490	376	3,350	671	10,887	8,183
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-14,798	7,981	0	0	1,987	-4,830	4,102	24,673	5,309	29,254	97,338
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-9,841	9,591	0	0	1,910	1,660	4,478	28,023	5,980	40,141	105,521

Note: In addition to the above revenue and expenses, $3,018 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	93,102	0	0	93,102	0	0	0	93,102	0
(II) NON-FORMULA GRANTS	6,225	0	262	6,487	90	467	1,756	8,800	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	9,326	0	735	10,061	3,339
(B) OTHER ONTARIO GRANTS AND CONTRACTS	347	0	0	347	0	0	0	347	0
TOTAL ONTARIO GRANTS	99,674	0	262	99,936	9,416	467	2,491	112,310	3,339
(C) FEDERAL	0	0	0	0	30,455	0	734	31,189	0
(D) MUNICIPAL	0	0	0	0	313	0	0	313	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	48,332	0	0	48,332	0	0	0	48,332	0
(B) TUITION NON-CREDIT	0	1,229	0	1,229	0	0	0	1,229	0
(C) MISCELLANEOUS	3,076	0	9,864	12,940	0	0	0	12,940	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0	0	0	0	50,259	17,774	0	68,033	4,844
5. SALES OF SERVICE AND PRODUCTS	0	0	23,433	23,433	0	0	0	23,433	0
6. INVESTMENT INCOME	3,294	0	175	3,469	45	12,491	1,146	17,151	0
7. MISCELLANEOUS	11,304	0	817	12,121	0	0	0	12,121	0
TOTAL	165,680	1,229	34,551	201,460	90,488	30,732	4,371	327,051	8,183

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	48,422	358	0	48,780	22,933	4,579	0	76,292
(B) OTHER INSTRUCTION & RESEARCH	6,951	0	0	6,951	0	0	0	6,951
(C) OTHER SALARIES AND WAGES	46,761	363	7,589	54,713	24,501	6,932	0	86,146
TOTAL SALARIES AND WAGES	102,134	721	7,589	110,444	47,434	11,511	0	169,389
2. EMPLOYEE BENEFITS	17,908	82	1,408	19,398	4,805	1,789	0	25,992
TOTAL SALARIES AND BENEFITS	120,042	803	8,997	129,842	52,239	13,300	0	195,381
3. LIBRARY ACQUISITIONS	4,673	0	0	4,673	0	685	0	5,358
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,114	15	599	4,728	5,773	277	0	10,778
5. OPERATIONAL SUPPLIES & EXPENSES	17,333	235	3,642	21,210	26,188	4,663	0	52,061
6. COST OF GOODS SOLD	0	0	12,031	12,031	0	0	0	12,031
7. UTILITIES	7,996	7	1,240	9,243	18	131	0	9,392
8. MUNICIPAL TAXES	1,041	0	62	1,103	0	0	0	1,103
9. RENOVATIONS AND ALTERATIONS	146	0	2,727	2,873	0	1	2,543	5,417
10. EXTERNALLY CONTRACTED SERVICES	2,326	0	300	2,626	0	0	0	2,626
11. SCHOLARSHIPS, BURSARIES, ETC.	276	0	0	276	0	6,455	0	6,731
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	3,384	3,384	0	0	0	3,384
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,285	118	514	2,917	5,894	1,340	0	10,151
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	160,232	1,178	33,496	194,906	90,112	26,852	2,543	314,413

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: McMASTER

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	39,837	8,585	48,422	0	0	0	0	0	0	48,422
(B) OTHER INSTRUCTION & RESEARCH	6,951	0	6,951	0	0	0	0	0	0	6,951
(C) OTHER SALARIES AND WAGES	16,448	4,902	21,350	5,359	3,214	3,305	6,423	5,628	1,482	46,761
TOTAL SALARIES AND WAGES	63,236	13,487	76,723	5,359	3,214	3,305	6,423	5,628	1,482	102,134
2. EMPLOYEE BENEFITS	10,774	2,957	13,731	977	510	398	1,042	939	311	17,908
TOTAL SALARIES AND BENEFITS	74,010	16,444	90,454	6,336	3,724	3,703	7,465	6,567	1,793	120,042
3. LIBRARY ACQUISITIONS	0	0	0	4,673	0	0	0	0	0	4,673
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	750	918	1,668	257	1,170	320	348	195	156	4,114
5. OPERATIONAL SUPPLIES & EXPENSES	6,978	4,405	11,383	301	659	632	1,689	1,998	671	17,333
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	591	0	0	7,405	0	7,996
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,041	0	1,041
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	146	0	146
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,326	0	2,326
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	276	0	0	0	276
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	514	188	702	62	45	274	344	196	662	2,285
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	82,252	21,955	104,207	11,629	6,189	5,205	9,846	19,874	3,282	160,232

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	8,063	28	0	479	8,570	2,974	0	0	2,974
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	6,843	44	0	73	6,960	3,051	0	0	3,051
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	1,220	-16	0	406	1,610	-77	0	0	-77
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	6,843	398	0	740	7,981	1,987	0	0	1,987
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	8,063	382	0	1,146	9,591	1,910	0	0	1,910

NIPISSING

ERIC

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	14,280	0	1,261	103	0	15,644	229	656	1,956	18,485	1,327
2. TOTAL EXPENSE (FROM TABLE 3)	15,152	0	1,361	103	0	16,616	229	226	3,864	20,935	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	56
4. NET REVENUE (EXPENSE)	-872	0	-100	0	0	-972	0	430	-1,908	-2,450	1,271
5. NET RECONCILING ITEMS	2,129	0	100	0	0	2,229	-49	-603	-255	1,322	-1,322
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,257	0	0	0	0	1,257	-49	-173	-2,163	-1,128	-51
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,231	0	0	0	0	-1,231	0	-932	2,163	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-26	26	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	26	0	0	0	26	-49	-1,105	0	-1,128	-51
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	247	35	0	0	0	282	168	6,492	0	6,942	916
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	61	0	0	0	308	119	5,387	0	5,814	865

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	6,051	0	0	6,051	0	0	0	6,051	0
(II) NON-FORMULA GRANTS	1,229	0	0	1,229	0	0	1,906	3,135	0
(III) OTHER MET GRANTS AND CONTRACTS	97	0	0	97	0	0	0	97	661
(B) OTHER ONTARIO GRANTS AND CONTRACTS	71	0	0	71	19	0	0	90	0
TOTAL ONTARIO GRANTS	7,448	0	0	7,448	19	0	1,906	9,373	661
(C) FEDERAL	0	0	0	0	118	0	0	118	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	13	0	0	13	0
2. FEES (A) TUITION CREDIT	5,512	0	0	5,512	0	0	0	5,512	0
(B) TUITION NON-CREDIT	0	1,143	0	1,143	0	0	0	1,143	0
(C) MISCELLANEOUS	526	0	0	526	0	0	0	526	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0	0	0	0	0	578	0	578	661
5. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	330	0	0	330	0	78	0	408	5
7. MISCELLANEOUS	464	118	103	685	79	0	50	814	0
TOTAL	14,280	1,261	103	15,644	229	656	1,956	18,485	1,327

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,988	830	0	6,818	0	0	0	6,818
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	3,912	171	12	4,095	68	0	0	4,163
TOTAL SALARIES AND WAGES	9,900	1,001	12	10,913	68	0	0	10,981
2. EMPLOYEE BENEFITS	1,614	105	2	1,721	8	0	0	1,729
TOTAL SALARIES AND BENEFITS	11,514	1,106	14	12,634	76	0	0	12,710
3. LIBRARY ACQUISITIONS	280	0	0	280	0	0	0	280
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	118	0	0	118	4	25	0	147
5. OPERATIONAL SUPPLIES & EXPENSES	553	161	0	714	110	0	0	824
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	70	0	0	70	0	0	0	70
8. MUNICIPAL TAXES	117	0	0	117	0	0	0	117
9. RENOVATIONS AND ALTERATIONS	115	0	0	115	0	0	0	115
10. EXTERNALLY CONTRACTED SERVICES	1,097	0	0	1,097	0	0	0	1,097
11. SCHOLARSHIPS, BURSARIES, ETC.	135	0	0	135	0	201	0	336
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	53	53	0	0	0	53
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,864	3,864
15. MISCELLANEOUS	1,153	94	36	1,283	39	0	0	1,322
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	15,152	1,361	103	16,616	229	226	3,864	20,935

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5,988	0	5,988	0	0	0	0	0	0	5,988
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,334	0	1,334	437	276	456	1,192	5	212	3,912
TOTAL SALARIES AND WAGES	7,322	0	7,322	437	276	456	1,192	5	212	9,900
2. EMPLOYEE BENEFITS	1,209	0	1,209	62	48	80	191	0	24	1,614
TOTAL SALARIES AND BENEFITS	8,531	0	8,531	499	324	536	1,383	5	236	11,514
3. LIBRARY ACQUISITIONS	0	0	0	280	0	0	0	0	0	280
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	28	0	28	0	36	0	54	0	0	118
5. OPERATIONAL SUPPLIES & EXPENSES	0	0	0	93	53	144	117	66	80	553
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	70	0	0	0	0	70
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	117	0	117
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	115	0	115
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,097	0	1,097
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	135	0	0	0	135
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	411	0	411	7	4	258	352	34	87	1,153
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	8,970	0	8,970	879	487	1,073	1,906	1,434	403	15,152

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	61	0	0	0	61	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	35	0	0	0	35	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	26	0	0	0	26	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	35	0	0	0	35	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	61	0	0	0	61	0	0	0	0

O.C.A.D.

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TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OCAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	14,780	0	15	149	0	14,944	0	174	663	15,781	308
2. TOTAL EXPENSE (FROM TABLE 3)	14,259	0	12	23	0	14,294	0	175	1,210	15,679	0
3. LUMP SUM PAYMENTS	25	0	0	0	0	25	0	0	0	25	0
4. NET REVENUE (EXPENSE)	496	0	3	126	0	625	0	-1	-547	77	308
5. NET RECONCILING ITEMS	318	0	-3	-126	0	189	0	0	-177	12	42
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	814	0	0	0	0	814	0	-1	-724	89	350
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-724	0	0	0	0	-724	0	0	724	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	90	0	0	0	0	90	0	-1	0	89	350
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-308	0	0	0	0	-308	0	50	0	-258	0
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-218	0	0	0	0	-218	0	49	0	-169	350

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OCAD

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	7,417	0	0	7,417	0	0	0	7,417	0
(II) NON-FORMULA GRANTS	223	0	0	223	0	0	77	300	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	0	0	139	139	50
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	7,640	0	0	7,640	0	0	216	7,856	50
(C) FEDERAL	0	0	0	0	0	0	139	139	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	5,884	0	0	5,884	0	0	0	5,884	0
(B) TUITION NON-CREDIT	0	15	0	15	0	0	0	15	0
(C) MISCELLANEOUS	578	0	0	578	0	0	0	578	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	363	0	0	363	0	171	279	813	258
5. SALES OF SERVICE AND PRODUCTS	0	0	149	149	0	0	0	149	0
6. INVESTMENT INCOME	184	0	0	184	0	3	0	187	0
7. MISCELLANEOUS	131	0	0	131	0	0	29	160	0
TOTAL	14,780	15	149	14,944	0	174	663	15,781	308

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OCAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,906	11	0	5,917	0	0	0	5,917
(B) OTHER INSTRUCTION & RESEARCH	270	0	0	270	0	0	0	270
(C) OTHER SALARIES AND WAGES	3,418	0	0	3,418	0	0	0	3,418
TOTAL SALARIES AND WAGES	9,594	11	0	9,605	0	0	0	9,605
2. EMPLOYEE BENEFITS	1,476	0	0	1,476	0	0	0	1,476
TOTAL SALARIES AND BENEFITS	11,070	11	0	11,081	0	0	0	11,081
3. LIBRARY ACQUISITIONS	98	0	0	98	0	0	0	98
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	49	0	0	49	0	0	354	403
5. OPERATIONAL SUPPLIES & EXPENSES	1,334	1	2	1,337	0	8	0	1,345
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	414	0	0	414	0	0	0	414
8. MUNICIPAL TAXES	114	0	0	114	0	0	0	114
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	856	856
10. EXTERNALLY CONTRACTED SERVICES	229	0	21	250	0	0	0	250
11. SCHOLARSHIPS, BURSARIES, ETC.	88	0	0	88	0	167	0	255
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	863	0	0	863	0	0	0	863
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	14,259	12	23	14,294	0	175	1,210	15,679

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OCAD

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5,906	0	5,906	0	0	0	0	0	0	5,906
(B) OTHER INSTRUCTION & RESEARCH	270	0	270	0	0	0	0	0	0	270
(C) OTHER SALARIES AND WAGES	755	0	755	374	0	85	1,363	520	321	3,418
TOTAL SALARIES AND WAGES	6,931	0	6,931	374	0	85	1,363	520	321	9,594
2. EMPLOYEE BENEFITS	1,048	0	1,048	70	0	16	232	73	37	1,476
TOTAL SALARIES AND BENEFITS	7,979	0	7,979	444	0	101	1,595	593	358	11,070
3. LIBRARY ACQUISITIONS	0	0	0	98	0	0	0	0	0	98
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	9	0	0	40	0	0	49
5. OPERATIONAL SUPPLIES & EXPENSES	548	0	548	29	0	4	582	154	17	1,334
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	54	0	0	360	0	414
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	114	0	114
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	229	0	229
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	88	0	0	0	88
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	163	0	163	3	0	1	231	174	291	863
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	8,690	0	8,690	583	54	194	2,448	1,624	666	14,259

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OCAD

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

OTTAWA

ERIC

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	203,587	0	630	12,818	0	217,035	59,495	7,941	4,132	288,603	6,017
2. TOTAL EXPENSE (FROM TABLE 3)	192,336	0	445	13,817	0	206,598	62,853	6,071	10,369	285,891	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	11,251	0	185	-999	0	10,437	-3,358	1,870	-6,237	2,712	6,017
5. NET RECONCILING ITEMS	2,996	0	-185	2,185	0	4,996	915	-64	4,014	9,861	-463
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	14,247	0	0	1,186	0	15,433	-2,443	1,806	-2,223	12,573	5,554
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,958	0	0	-4,111	0	-6,069	2,096	-140	4,867	754	-754
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-10,219	10,219	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,070	10,219	0	-2,925	0	9,364	-347	1,666	2,644	13,327	4,800
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,719	27,059	0	-6,230	0	22,548	6,170	5,882	157,937	192,537	20,100
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	3,789	37,278	0	-9,155	0	31,912	5,823	7,548	160,581	205,864	24,900

Note: In addition to the above revenue and expenses, $2,986 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expensed as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	109,945	0	0	109,945	0	0	0	109,945	0
(II) NON-FORMULA GRANTS	23,379	0	0	23,379	0	0	1,350	24,729	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	0	569	1,252	1,821	463
(B) OTHER ONTARIO GRANTS AND CONTRACTS	996	0	0	996	4,051	728	0	5,775	0
TOTAL ONTARIO GRANTS	134,320	0	0	134,320	4,051	1,297	2,602	142,270	463
(C) FEDERAL	1	0	0	1	23,762	582	1,252	25,597	0
(D) MUNICIPAL	0	0	0	0	4	305	0	309	0
(E) OTHER	1	0	0	1	772	347	0	1,120	0
2. FEES (A) TUITION CREDIT	59,213	0	0	59,213	0	0	0	59,213	0
(B) TUITION NON-CREDIT	0	630	0	630	0	0	0	630	0
(C) MISCELLANEOUS	4,092	0	6,462	10,554	0	0	0	10,554	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	142	0	0	142	30,574	3,558	0	34,274	3,110
5. SALES OF SERVICE AND PRODUCTS	0	0	4,818	4,818	0	0	0	4,818	0
6. INVESTMENT INCOME	3,616	0	16	3,632	325	1,504	156	5,617	2,444
7. MISCELLANEOUS	2,202	0	1,522	3,724	7	348	122	4,201	0
TOTAL	203,587	630	12,818	217,035	59,495	7,941	4,132	288,603	6,017

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	63,843	0	0	63,843	7,470	713	0	72,026
(B) OTHER INSTRUCTION & RESEARCH	13,934	69	0	14,003	12,835	1,124	0	27,962
(C) OTHER SALARIES AND WAGES	53,115	121	2,808	56,044	15,122	1,302	0	72,468
TOTAL SALARIES AND WAGES	130,892	190	2,808	133,890	35,427	3,139	0	172,456
2. EMPLOYEE BENEFITS	17,881	1	364	18,246	3,394	795	0	22,435
TOTAL SALARIES AND BENEFITS	148,773	191	3,172	152,136	38,821	3,934	0	194,891
3. LIBRARY ACQUISITIONS	4,458	0	0	4,458	237	45	0	4,740
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,543	0	320	7,863	3,504	136	490	11,993
5. OPERATIONAL SUPPLIES & EXPENSES	8,020	30	198	8,248	13,266	210	0	21,724
6. COST OF GOODS SOLD	0	0	1,600	1,600	0	0	0	1,600
7. UTILITIES	5,462	0	917	6,379	37	0	0	6,416
8. MUNICIPAL TAXES	1,274	0	82	1,356	0	0	0	1,356
9. RENOVATIONS AND ALTERATIONS	0	0	1,075	1,075	70	11	9,839	10,995
10. EXTERNALLY CONTRACTED SERVICES	4,714	0	2,066	6,780	34	0	0	6,814
11. SCHOLARSHIPS, BURSARIES, ETC.	5,343	0	0	5,343	1,190	914	0	7,447
12. PRINCIPAL & INTEREST REPAYMENTS	265	0	3,387	3,652	0	0	0	3,652
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	8,775	224	328	9,327	4,075	821	40	14,263
16. INTERNAL COST ALLOCATIONS	-2,291	0	672	-1,619	1,619	0	0	0
TOTAL	192,336	445	13,817	206,598	62,853	6,071	10,369	285,891

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	56,766	7,077	63,843	0	0	0	0	0	0	63,843
(B) OTHER INSTRUCTION & RESEARCH	12,436	1,498	13,934	0	0	0	0	0	0	13,934
(C) OTHER SALARIES AND WAGES	19,330	4,311	23,641	6,606	3,957	2,783	8,798	5,711	1,619	53,115
TOTAL SALARIES AND WAGES	88,532	12,886	101,418	6,606	3,957	2,783	8,798	5,711	1,619	130,892
2. EMPLOYEE BENEFITS	11,824	1,712	13,536	967	577	373	1,345	960	123	17,881
TOTAL SALARIES AND BENEFITS	100,356	14,598	114,954	7,573	4,534	3,156	10,143	6,671	1,742	148,773
3. LIBRARY ACQUISITIONS	0	0	0	4,458	0	0	0	0	0	4,458
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,697	562	4,259	721	1,036	449	768	266	44	7,543
5. OPERATIONAL SUPPLIES & EXPENSES	3,375	472	3,847	273	1,059	322	1,039	1,030	450	8,020
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	425	0	0	5,037	0	5,462
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,274	0	1,274
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,714	0	4,714
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	5,343	0	0	0	5,343
12. PRINCIPAL & INTEREST REPAYMENTS	92	0	92	0	0	52	0	0	121	265
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,942	308	3,250	50	438	704	1,120	1,739	1,474	8,775
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,291	0	0	-2,291
TOTAL	110,462	15,940	126,402	13,075	7,492	10,026	10,779	20,731	3,831	192,336

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	5,107	10,184	0	20,172	1,815	37,278	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	4,329	6,441	0	13,006	3,283	27,059	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	778	3,743	0	7,166	-1,468	10,219	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	4,329	6,441	0	13,006	3,283	27,059	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	5,107	10,184	0	20,172	1,815	37,278	0	0	0	0

QUEEN'S

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	209,786	0	8,463	36,811	0	255,060	63,200	22,471	11,183	351,914	30,809
2. TOTAL EXPENSE (FROM TABLE 3)	209,859	0	7,119	34,642	0	251,620	62,426	17,535	5,572	337,153	0
3. LUMP SUM PAYMENTS	386	0	0	0	0	386	0	0	0	386	0
4. NET REVENUE (EXPENSE)	-459	0	1,344	2,169	0	3,054	774	4,936	5,611	14,375	30,809
5. NET RECONCILING ITEMS	13,866	0	0	-2,470	0	11,396	-2,344	-13,064	-13,925	-17,937	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	13,407	0	1,344	-301	0	14,450	-1,570	-8,128	-8,314	-3,562	30,809
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-6,816	0	-1,344	-2,952	0	-11,112	1,570	6,763	2,917	138	-138
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,044	2,044	0	504	-504	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	4,547	2,044	0	-2,749	-504	3,338	0	-1,365	-5,397	-3,424	30,671
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-12,301	10,932	0	-3,793	4,448	-714	0	6,786	12,880	18,952	157,423
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-7,754	12,976	0	-6,542	3,944	2,624	0	5,421	7,483	15,528	188,094

Note: In addition to the above revenue and expenses, $3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	102,462	0	0	102,462	0	0	0	102,462	0
(II) NON-FORMULA GRANTS	5,919	0	105	6,024	0	0	6,014	12,038	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	245	635	923	1,803	10,972
(B) OTHER ONTARIO GRANTS AND CONTRACTS	40,488	0	325	40,813	3,684	871	850	46,218	0
TOTAL ONTARIO GRANTS	148,869	0	430	149,299	3,929	1,506	7,787	162,521	10,972
(C) FEDERAL	90	0	0	90	33,358	681	923	35,052	0
(D) MUNICIPAL	0	0	0	0	59	48	0	107	0
(E) OTHER	0	0	0	0	722	52	0	774	0
2. FEES (A) TUITION CREDIT	51,573	0	0	51,573	0	0	0	51,573	0
(B) TUITION NON-CREDIT	0	8,463	0	8,463	0	0	0	8,463	0
(C) MISCELLANEOUS	4,100	0	27,058	31,158	0	0	0	31,158	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	232	0	1,350	1,582	22,663	7,392	1,969	33,606	12,377
5. SALES OF SERVICE AND PRODUCTS	0	0	7,395	7,395	0	0	0	7,395	0
6. INVESTMENT INCOME	2,665	0	28	2,693	1,659	10,043	504	14,899	7,460
7. MISCELLANEOUS	2,257	0	550	2,807	810	2,749	0	6,366	0
TOTAL	209,786	8,463	36,811	255,060	63,200	22,471	11,183	351,914	30,809

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	64,552	588	0	65,140	2,636	1,969	0	69,745
(B) OTHER INSTRUCTION & RESEARCH	5,339	656	0	5,995	19,042	1,511	0	26,548
(C) OTHER SALARIES AND WAGES	76,744	578	6,496	83,818	2,547	5,539	0	91,904
TOTAL SALARIES AND WAGES	146,635	1,822	6,496	154,953	24,225	9,019	0	188,197
2. EMPLOYEE BENEFITS	17,206	195	947	18,348	2,763	1,443	0	22,554
TOTAL SALARIES AND BENEFITS	163,841	2,017	7,443	173,301	26,988	10,462	0	210,751
3. LIBRARY ACQUISITIONS	5,524	21	0	5,545	38	217	0	5,800
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,539	149	945	5,633	8,018	1,696	0	15,347
5. OPERATIONAL SUPPLIES & EXPENSES	9,061	2,333	8,276	19,670	11,468	3,524	0	34,662
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	5,502	10	2,684	8,196	0	61	0	8,257
8. MUNICIPAL TAXES	1,319	0	608	1,927	0	0	0	1,927
9. RENOVATIONS AND ALTERATIONS	84	0	310	394	3	5	5,572	5,974
10. EXTERNALLY CONTRACTED SERVICES	636	0	8,850	9,486	6,553	35	0	16,074
11. SCHOLARSHIPS, BURSARIES, ETC.	12,536	189	0	12,725	687	0	0	13,412
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	3,866	3,866	0	0	0	3,866
13. LAND AND SITE SERVICES	0	0	67	67	0	0	0	67
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	9,356	2,255	488	12,099	6,377	2,540	0	21,016
16. INTERNAL COST ALLOCATIONS	-2,539	145	1,105	-1,289	2,294	-1,005	0	0
TOTAL	209,859	7,119	34,642	251,620	62,426	17,535	5,572	337,153

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	49,147	15,405	64,552	0	0	0	0	0	0	64,552
(B) OTHER INSTRUCTION & RESEARCH	4,819	520	5,339	0	0	0	0	0	0	5,339
(C) OTHER SALARIES AND WAGES	13,571	34,590	48,161	6,533	2,480	4,536	6,608	6,269	2,157	76,744
TOTAL SALARIES AND WAGES	67,537	50,515	118,052	6,533	2,480	4,536	6,608	6,269	2,157	146,635
2. EMPLOYEE BENEFITS	9,408	2,914	12,322	1,025	373	559	970	1,190	767	17,206
TOTAL SALARIES AND BENEFITS	76,945	53,429	130,374	7,558	2,853	5,095	7,578	7,459	2,924	163,841
3. LIBRARY ACQUISITIONS	0	0	0	5,524	0	0	0	0	0	5,524
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	801	549	1,350	199	2,450	129	252	86	73	4,539
5. OPERATIONAL SUPPLIES & EXPENSES	4,056	643	4,699	91	399	901	717	2,254	0	9,061
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	424	0	0	5,078	0	5,502
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,319	0	1,319
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	84	0	84
10. EXTERNALLY CONTRACTED SERVICES	10	0	10	0	0	0	0	626	0	636
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	12,536	0	0	0	12,536
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	5,120	959	6,079	45	116	549	699	264	1,604	9,356
16. INTERNAL COST ALLOCATIONS	125	-96	29	0	150	34	-2,739	-13	0	-2,539
TOTAL	87,057	55,484	142,541	13,417	6,392	19,244	6,507	17,157	4,601	209,859

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-17	102	1,959	0	0	0	2,044	-504	0	0	-504
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-17	102	1,959	0	0	0	2,044	-504	0	0	-504
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	64	492	9,313	1,000	0	63	10,932	4,594	0	-146	4,448
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	47	594	11,272	1,000	0	63	12,976	4,090	0	-146	3,944

RYERSON

ERIC

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	133,879	0	5,278	15,753	0	154,910	2,864	2,856	1,205	161,835	1,081
2. TOTAL EXPENSE (FROM TABLE 3)	118,810	0	6,152	16,963	0	141,925	3,025	1,898	2,024	148,872	0
3. LUMP SUM PAYMENTS	2,073	0	0	0	0	2,073	0	0	0	2,073	0
4. NET REVENUE (EXPENSE)	12,996	0	-874	-1,210	0	10,912	-161	958	-819	10,890	1,081
5. NET RECONCILING ITEMS	4,392	0	0	6,372	0	10,764	177	312	-12,836	-1,583	-124
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	17,388	0	-874	5,162	0	21,676	16	1,270	-13,655	9,307	957
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-8,490	0	0	-4,941	0	-13,431	-62	-343	13,836	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-7,656	7,656	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,242	7,656	-874	221	0	8,245	-46	927	181	9,307	957
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-8,001	974	7,011	-65	0	-81	763	2,221	-2,894	9	2,801
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,759	8,630	6,137	156	0	8,164	717	3,148	-2,713	9,316	3,758

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	54,692	0	0	54,692	0	0	0	54,692	0
(II) NON-FORMULA GRANTS	13,676	0	375	14,051	0	0	676	14,727	0
(III) OTHER MET GRANTS AND CONTRACTS	415	0	0	415	0	0	247	662	124
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0	0	0	0	1,458	0	0	1,458	0
TOTAL ONTARIO GRANTS	68,783	0	375	69,158	1,458	0	923	71,539	124
(C) FEDERAL	0	1,269	0	1,269	1,081	0	247	2,597	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	101	0	0	101	0	0	0	101	0
2. FEES (A) TUITION CREDIT	52,916	0	0	52,916	0	0	0	52,916	0
(B) TUITION NON-CREDIT	0	3,831	0	3,831	0	0	0	3,831	0
(C) MISCELLANEOUS	5,643	178	5,197	11,018	0	0	0	11,018	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	5,309	0	0	5,309	325	2,656	0	8,290	957
5. SALES OF SERVICE AND PRODUCTS	0	0	10,181	10,181	0	0	0	10,181	0
6. INVESTMENT INCOME	1,020	0	0	1,020	0	200	35	1,255	0
7. MISCELLANEOUS	107	0	0	107	0	0	0	107	0
TOTAL	133,879	5,278	15,753	154,910	2,864	2,856	1,205	161,835	1,081

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	40,107	36	0	40,143	173	60	0	40,376
(B) OTHER INSTRUCTION & RESEARCH	6,109	1,313	0	7,422	434	36	0	7,892
(C) OTHER SALARIES AND WAGES	27,670	1,666	2,593	31,929	520	30	0	32,479
TOTAL SALARIES AND WAGES	73,886	3,015	2,593	79,494	1,127	126	0	80,747
2. EMPLOYEE BENEFITS	13,837	377	387	14,601	71	1	0	14,673
TOTAL SALARIES AND BENEFITS	87,723	3,392	2,980	94,095	1,198	127	0	95,420
3. LIBRARY ACQUISITIONS	1,664	37	0	1,701	9	0	0	1,710
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,267	241	965	9,473	183	671	23	10,350
5. OPERATIONAL SUPPLIES & EXPENSES	5,368	1,862	1,814	9,044	687	594	20	10,345
6. COST OF GOODS SOLD	0	0	5,306	5,306	0	0	0	5,306
7. UTILITIES	5,617	0	517	6,134	0	0	0	6,134
8. MUNICIPAL TAXES	794	0	8	802	0	0	0	802
9. RENOVATIONS AND ALTERATIONS	692	1	175	868	0	2	186	1,056
10. EXTERNALLY CONTRACTED SERVICES	1,279	4	132	1,415	15	0	235	1,665
11. SCHOLARSHIPS, BURSARIES, ETC.	901	0	0	901	58	428	0	1,387
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	4,366	4,366	0	0	1,235	5,601
13. LAND AND SITE SERVICES	11	0	0	11	0	0	0	11
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7,115	615	79	7,809	875	76	325	9,085
16. INTERNAL COST ALLOCATIONS	-621	0	621	0	0	0	0	0
TOTAL	118,810	6,152	16,963	141,925	3,025	1,898	2,024	148,872

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	40,107	0	40,107	0	0	0	0	0	0	40,107
(B) OTHER INSTRUCTION & RESEARCH	6,109	0	6,109	0	0	0	0	0	0	6,109
(C) OTHER SALARIES AND WAGES	9,228	0	9,228	2,367	3,120	2,773	4,062	3,805	2,315	27,670
TOTAL SALARIES AND WAGES	55,444	0	55,444	2,367	3,120	2,773	4,062	3,805	2,315	73,886
2. EMPLOYEE BENEFITS	10,631	0	10,631	508	315	366	904	811	302	13,837
TOTAL SALARIES AND BENEFITS	66,075	0	66,075	2,875	3,435	3,139	4,966	4,616	2,617	87,723
3. LIBRARY ACQUISITIONS	0	0	0	1,664	0	0	0	0	0	1,664
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,080	0	3,080	388	2,255	360	189	1,877	118	8,267
5. OPERATIONAL SUPPLIES & EXPENSES	2,016	0	2,016	38	159	844	423	1,093	795	5,368
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,404	0	0	4,213	0	5,617
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	794	0	794
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	692	0	692
10. EXTERNALLY CONTRACTED SERVICES	19	0	19	26	8	0	729	490	7	1,279
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	901	0	0	0	901
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	11	0	11
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,966	0	4,966	54	185	305	743	554	308	7,115
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-621	0	0	-621
TOTAL	76,156	0	76,156	5,045	7,446	5,549	6,429	14,340	3,845	118,810

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	2,123	0	1,065	0	0	23,683	26,871	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,426	0	0	0	0	17,789	19,215	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	697	0	1,065	0	0	5,894	7,656	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	159	0	2,362	0	0	-1,547	974	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	856	0	3,427	0	0	4,347	8,630	0	0	0	0

TORONTO

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	545,005	0	19,693	83,601	0	648,299	281,221	36,289	13,424	979,233	143,739
2. TOTAL EXPENSE (FROM TABLE 3)	544,068	0	17,166	79,735	0	640,969	273,217	30,865	19,290	964,341	0
3. LUMP SUM PAYMENTS	6,310	0	0	0	0	6,310	0	0	0	6,310	0
4. NET REVENUE (EXPENSE)	-5,373	0	2,527	3,866	0	1,020	8,004	5,424	-5,866	8,582	143,739
5. NET RECONCILING ITEMS	11,237	0	-2,527	-385	0	8,325	0	0	0	8,325	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	5,864	0	0	3,481	0	9,345	8,004	5,424	-5,866	16,907	143,739
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-8,775	0	0	-255	0	-9,030	1,002	-8,034	5,830	-8,232	8,232
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-20,609	20,609	0	-1,369	1,369	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-23,520	20,609	0	1,857	1,369	315	9,006	-810	-36	8,675	151,971
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	10,714	69,923	0	10,645	9,995	101,277	74,844	87,546	13,392	277,059	478,273
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-12,806	90,532	0	12,502	11,364	101,592	83,850	86,936	13,356	285,734	630,244

Note: In addition to the above revenue and expenses, $12,126 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	318,119	0	0	318,119	0	0	0	318,119	0
(II) NON-FORMULA GRANTS	26,654	0	401	27,055	0	0	2,797	29,852	0
(III) OTHER MET GRANTS AND CONTRACTS	711	200	37	948	449	0	618	2,015	36,390
(B) OTHER ONTARIO GRANTS AND CONTRACTS	2,938	0	0	2,938	40,969	2,501	0	46,408	0
TOTAL ONTARIO GRANTS	348,422	200	438	349,060	41,418	2,501	3,415	396,394	36,390
(C) FEDERAL	0	0	393	393	112,555	840	618	114,406	0
(D) MUNICIPAL	0	0	0	0	51	0	0	51	0
(E) OTHER	0	0	0	0	6,934	371	0	7,305	0
2. FEES (A) TUITION CREDIT	149,198	0	0	149,198	0	0	0	149,198	0
(B) TUITION NON-CREDIT	0	19,100	0	19,100	0	0	0	19,100	0
(C) MISCELLANEOUS	21,854	393	20,917	43,164	0	0	377	43,541	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0	0	200	200	117,048	10,218	7,550	135,016	65,071
5. SALES OF SERVICE AND PRODUCTS	0	0	59,195	59,195	0	0	0	59,195	0
6. INVESTMENT INCOME	24,933	0	732	25,665	3,215	22,359	1,464	52,703	42,278
7. MISCELLANEOUS	598	0	1,726	2,324	0	0	0	2,324	0
TOTAL	545,005	19,693	83,601	648,299	281,221	36,289	13,424	979,233	143,739

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	192,470	3,652	0	196,122	20,833	1,403	0	218,358
(B) OTHER INSTRUCTION & RESEARCH	33,307	4,179	0	37,486	80,431	2,470	0	120,387
(C) OTHER SALARIES AND WAGES	156,019	3,620	19,585	179,224	46,949	2,984	0	229,157
TOTAL SALARIES AND WAGES	381,796	11,451	19,585	412,832	148,213	6,857	0	567,902
2. EMPLOYEE BENEFITS	40,598	1,012	2,359	43,969	12,609	802	0	57,380
TOTAL SALARIES AND BENEFITS	422,394	12,463	21,944	456,801	160,822	7,659	0	625,282
3. LIBRARY ACQUISITIONS	17,314	6	0	17,320	167	141	5,617	23,245
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	18,991	589	1,426	21,006	26,599	4,158	0	51,763
5. OPERATIONAL SUPPLIES & EXPENSES	23,433	1,911	3,977	29,321	64,861	9,027	0	103,209
6. COST OF GOODS SOLD	0	0	27,265	27,265	0	0	0	27,265
7. UTILITIES	19,255	0	2,197	21,452	14	8	0	21,474
8. MUNICIPAL TAXES	2,753	0	1	2,754	0	0	0	2,754
9. RENOVATIONS AND ALTERATIONS	3,135	0	1,097	4,232	899	735	7,943	13,809
10. EXTERNALLY CONTRACTED SERVICES	5,836	0	8,987	14,823	0	0	0	14,823
11. SCHOLARSHIPS, BURSARIES, ETC.	16,318	0	0	16,318	0	7,526	0	23,844
12. PRINCIPAL & INTEREST REPAYMENTS	3,129	0	5,753	8,882	0	0	0	8,882
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5,730	5,730
15. MISCELLANEOUS	19,806	1,563	3,704	25,073	15,577	1,611	0	42,261
16. INTERNAL COST ALLOCATIONS	-8,296	634	3,384	-4,278	4,278	0	0	0
TOTAL	544,068	17,166	79,735	640,969	273,217	30,865	19,290	964,341

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	164,171	28,299	192,470	0	0	0	0	0	0	192,470
(B) OTHER INSTRUCTION & RESEARCH	31,905	1,402	33,307	0	0	0	0	0	0	33,307
(C) OTHER SALARIES AND WAGES	54,241	13,217	67,458	23,765	9,389	12,306	14,824	25,229	3,048	156,019
TOTAL SALARIES AND WAGES	250,317	42,918	293,235	23,765	9,389	12,306	14,824	25,229	3,048	381,796
2. EMPLOYEE BENEFITS	23,703	6,190	29,893	3,327	714	1,650	2,040	2,420	554	40,598
TOTAL SALARIES AND BENEFITS	274,020	49,108	323,128	27,092	10,103	13,956	16,864	27,649	3,602	422,394
3. LIBRARY ACQUISITIONS	0	0	0	17,314	0	0	0	0	0	17,314
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	10,084	2,398	12,482	949	2,903	470	1,077	893	217	18,991
5. OPERATIONAL SUPPLIES & EXPENSES	16,124	201	16,325	673	97	1,495	1,125	3,233	485	23,433
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	2,824	0	0	16,431	0	19,255
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,753	0	2,753
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	3,135	0	3,135
10. EXTERNALLY CONTRACTED SERVICES	0	270	270	92	0	311	0	4,552	611	5,836
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	16,318	0	0	0	16,318
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	3,129	3,129
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	5,662	1,060	6,722	214	2,787	640	1,783	4,170	3,490	19,806
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-5,950	-1,712	-634	-8,296
TOTAL	305,890	53,037	358,927	46,334	18,714	33,190	14,899	61,104	10,900	544,068

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4,353	6,876	45,596	0	0	45,083	101,908	3,725	0	254	3,979
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	4,212	5,851	40,655	0	0	30,581	81,299	2,610	0	0	2,610
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	141	1,025	4,941	0	0	14,502	20,609	1,115	0	254	1,369
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,375	5,851	40,655	0	0	21,042	69,923	4,589	0	5,406	9,995
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,516	6,876	45,596	0	0	35,544	90,532	5,704	0	5,660	11,364

TRENT

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	36,293	0	10	11,471	0	47,774	3,536	1,064	1,748	54,122	3,985
2. TOTAL EXPENSE (FROM TABLE 3)	36,747	0	0	11,524	0	48,271	3,322	1,553	3,988	57,134	0
3. LUMP SUM PAYMENTS	47	0	0	27	0	74	0	0	0	74	0
4. NET REVENUE (EXPENSE)	-501	0	10	-80	0	-571	214	-489	-2,240	-3,086	3,985
5. NET RECONCILING ITEMS	667	0	-10	-2	0	655	0	0	0	655	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	166	0	0	-82	0	84	214	-489	-2,240	-2,431	3,985
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-125	0	0	-55	0	-180	-22	342	227	367	-367
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	754	-754	0	137	-137	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	795	-754	0	0	-137	-96	192	-147	-2,013	-2,064	3,618
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,832	1,693	0	-72	1,807	-404	937	1,946	-1,031	1,448	8,654
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,037	939	0	-72	1,670	-500	1,129	1,799	-3,044	-616	12,272

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	17,647	0	0	17,647	0	0	0	17,647	0
(II) NON-FORMULA GRANTS	2,539	0	0	2,539	0	0	1,215	3,754	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	30	30	0	0	61	91	917
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0	0	0	0	796	52	206	1,054	0
TOTAL ONTARIO GRANTS	20,186	0	30	20,216	796	52	1,482	22,546	917
(C) FEDERAL	0	0	0	0	1,974	50	61	2,085	0
(D) MUNICIPAL	0	0	0	0	0	35	0	35	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	14,195	0	0	14,195	0	0	0	14,195	0
(B) TUITION NON-CREDIT	0	10	0	10	0	0	0	10	0
(C) MISCELLANEOUS	1,242	0	6,509	7,751	0	0	0	7,751	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0	0	0	0	766	832	200	1,798	1,951
5. SALES OF SERVICE AND PRODUCTS	0	0	4,637	4,637	0	0	0	4,637	0
6. INVESTMENT INCOME	309	0	72	381	0	27	0	408	1,117
7. MISCELLANEOUS	361	0	223	584	0	68	5	657	0
TOTAL	36,293	10	11,471	47,774	3,536	1,064	1,748	54,122	3,985

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	14,396	0	0	14,396	65	135	0	14,596
(B) OTHER INSTRUCTION & RESEARCH	2,797	0	0	2,797	1,339	61	0	4,197
(C) OTHER SALARIES AND WAGES	9,346	0	2,404	11,750	126	53	0	11,929
TOTAL SALARIES AND WAGES	26,539	0	2,404	28,943	1,530	249	0	30,722
2. EMPLOYEE BENEFITS	4,290	0	412	4,702	163	27	0	4,892
TOTAL SALARIES AND BENEFITS	30,829	0	2,816	33,645	1,693	276	0	35,614
3. LIBRARY ACQUISITIONS	737	0	0	737	0	108	0	845
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	996	0	478	1,474	455	77	0	2,006
5. OPERATIONAL SUPPLIES & EXPENSES	1,565	0	521	2,086	442	242	0	2,770
6. COST OF GOODS SOLD	0	0	2,370	2,370	0	0	0	2,370
7. UTILITIES	612	0	652	1,264	0	0	0	1,264
8. MUNICIPAL TAXES	300	0	0	300	0	0	0	300
9. RENOVATIONS AND ALTERATIONS	306	0	687	993	2	4	0	999
10. EXTERNALLY CONTRACTED SERVICES	316	0	2,018	2,334	82	38	0	2,454
11. SCHOLARSHIPS, BURSARIES, ETC.	577	0	0	577	0	345	0	922
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	430	430	0	0	0	430
13. LAND AND SITE SERVICES	0	0	0	0	0	0	50	50
14. BUILDINGS	0	0	0	0	0	0	3,938	3,938
15. MISCELLANEOUS	1,773	0	373	2,146	563	463	0	3,172
16. INTERNAL COST ALLOCATIONS	-1,264	0	1,179	-85	85	0	0	0
TOTAL	36,747	0	11,524	48,271	3,322	1,553	3,988	57,134

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	14,396	0	14,396	0	0	0	0	0	0	14,396
(B) OTHER INSTRUCTION & RESEARCH	2,797	0	2,797	0	0	0	0	0	0	2,797
(C) OTHER SALARIES AND WAGES	1,400	0	1,400	1,598	708	1,187	2,674	1,323	456	9,346
TOTAL SALARIES AND WAGES	18,593	0	18,593	1,598	708	1,187	2,674	1,323	456	26,539
2. EMPLOYEE BENEFITS	2,889	0	2,889	265	122	177	493	277	67	4,290
TOTAL SALARIES AND BENEFITS	21,482	0	21,482	1,863	830	1,364	3,167	1,600	523	30,829
3. LIBRARY ACQUISITIONS	0	0	0	737	0	0	0	0	0	737
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	343	0	343	76	329	17	82	142	7	996
5. OPERATIONAL SUPPLIES & EXPENSES	450	0	450	55	223	93	257	250	237	1,565
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	235	0	0	377	0	612
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	300	0	300
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	306	0	306
10. EXTERNALLY CONTRACTED SERVICES	24	0	24	30	102	0	74	45	41	316
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	577	0	0	0	577
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	472	0	472	7	101	82	250	257	604	1,773
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-92	0	-697	-380	-95	-1,264
TOTAL	22,771	0	22,771	2,768	1,728	2,133	3,133	2,897	1,317	36,747

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-315	-1,144	0	0	0	0	-1,459	-195	0	-28	-223
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	27	-756	0	24	0	0	-705	-71	0	-15	-86
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-342	-388	0	-24	0	0	-754	-124	0	-13	-137
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	451	1,166	0	76	0	0	1,693	1,737	0	70	1,807
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	109	778	0	52	0	0	939	1,613	0	57	1,670

WATERLOO

ERIC

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	172,404	0	362	42,269	0	215,035	44,376	9,079	6,023	274,513	3,010
2. TOTAL EXPENSE (FROM TABLE 3)	168,019	0	362	41,415	0	209,796	44,846	5,324	6,171	266,137	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	4,385	0	0	854	0	5,239	-470	3,755	-148	8,376	3,010
5. NET RECONCILING ITEMS	408	0	0	-16	0	392	143	35	0	570	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4,793	0	0	838	0	5,631	-327	3,790	-148	8,946	3,010
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-626	0	0	0	0	-626	-1,145	-3,256	741	-4,286	4,286
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,525	1,525	0	-195	195	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,642	1,525	0	643	195	5,005	-1,472	534	593	4,660	7,296
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-16,255	7,672	0	-1,316	3,136	-6,763	24,050	9,800	1,880	28,967	25,587
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-13,613	9,197	0	-673	3,331	-1,758	22,578	10,334	2,473	33,627	32,883

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	93,392	0	0	93,392	0	0	0	93,392	0
(II) NON-FORMULA GRANTS	11,859	0	0	11,859	0	0	3,136	14,995	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	2,494	0	0	2,494	241
(B) OTHER ONTARIO GRANTS AND CONTRACTS	63	0	0	63	5,354	0	0	5,417	0
TOTAL ONTARIO GRANTS	105,314	0	0	105,314	7,848	0	3,136	116,298	241
(C) FEDERAL	0	0	0	0	20,444	503	1	20,948	0
(D) MUNICIPAL	0	0	0	0	246	0	0	246	0
(E) OTHER	0	0	0	0	635	0	0	635	0
2. FEES (A) TUITION CREDIT	58,017	0	0	58,017	0	0	0	58,017	0
(B) TUITION NON-CREDIT	0	362	0	362	0	0	0	362	0
(C) MISCELLANEOUS	604	0	12,827	13,431	0	0	965	14,396	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	104	0	0	104	14,371	4,239	1,855	20,569	2,769
5. SALES OF SERVICE AND PRODUCTS	0	0	28,032	28,032	0	0	0	28,032	0
6. INVESTMENT INCOME	2,120	0	148	2,268	228	4,219	66	6,781	0
7. MISCELLANEOUS	6,245	0	1,262	7,507	604	118	0	8,229	0
TOTAL	172,404	362	42,269	215,035	44,376	9,079	6,023	274,513	3,010

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	54,098	0	0	54,098	7,002	324	0	61,424
(B) OTHER INSTRUCTION & RESEARCH	8,673	0	0	8,673	7,920	0	0	16,593
(C) OTHER SALARIES AND WAGES	49,263	143	10,602	60,008	6,971	550	0	67,529
TOTAL SALARIES AND WAGES	112,034	143	10,602	122,779	21,893	874	0	145,546
2. EMPLOYEE BENEFITS	18,938	7	1,611	20,556	2,182	60	0	22,798
TOTAL SALARIES AND BENEFITS	130,972	150	12,213	143,335	24,075	934	0	168,344
3. LIBRARY ACQUISITIONS	4,700	0	0	4,700	0	0	83	4,783
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,587	0	1,332	7,919	3,991	630	840	13,380
5. OPERATIONAL SUPPLIES & EXPENSES	12,413	212	301	12,926	11,851	982	908	26,667
6. COST OF GOODS SOLD	0	0	15,987	15,987	0	0	0	15,987
7. UTILITIES	5,800	0	2,057	7,857	0	0	0	7,857
8. MUNICIPAL TAXES	1,269	0	701	1,970	0	0	0	1,970
9. RENOVATIONS AND ALTERATIONS	532	0	1,342	1,874	0	0	1,364	3,238
10. EXTERNALLY CONTRACTED SERVICES	170	0	0	170	0	0	0	170
11. SCHOLARSHIPS, BURSARIES, ETC.	2,604	0	0	2,604	538	2,592	0	5,734
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	1,828	1,828	0	0	0	1,828
13. LAND AND SITE SERVICES	0	0	311	311	0	0	143	454
14. BUILDINGS	0	0	0	0	0	0	2,833	2,833
15. MISCELLANEOUS	4,338	0	3,977	8,315	4,391	186	0	12,892
16. INTERNAL COST ALLOCATIONS	-1,366	0	1,366	0	0	0	0	0
TOTAL	168,019	362	41,415	209,796	44,846	5,324	6,171	266,137

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	54,098	0	54,098	0	0	0	0	0	0	54,098
(B) OTHER INSTRUCTION & RESEARCH	8,673	0	8,673	0	0	0	0	0	0	8,673
(C) OTHER SALARIES AND WAGES	15,940	0	15,940	4,732	4,559	4,721	8,728	9,163	1,420	49,263
TOTAL SALARIES AND WAGES	78,711	0	78,711	4,732	4,559	4,721	8,728	9,163	1,420	112,034
2. EMPLOYEE BENEFITS	11,845	0	11,845	990	848	913	1,552	2,071	719	18,938
TOTAL SALARIES AND BENEFITS	90,556	0	90,556	5,722	5,407	5,634	10,280	11,234	2,139	130,972
3. LIBRARY ACQUISITIONS	0	0	0	4,700	0	0	0	0	0	4,700
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,302	0	3,302	353	2,109	227	258	313	25	6,587
5. OPERATIONAL SUPPLIES & EXPENSES	6,665	0	6,665	751	1,059	283	1,566	1,125	964	12,413
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,082	0	0	4,718	0	5,800
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,269	0	1,269
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	532	0	532
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	170	0	170
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,604	0	0	0	2,604
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,635	0	1,635	34	112	389	607	822	739	4,338
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-1,366	0	0	-1,366
TOTAL	102,158	0	102,158	11,560	9,769	9,137	11,345	20,183	3,867	168,019

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	2,098	356	6,147	0	0	0	8,601	599	0	441	1,040
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	2,115	566	4,395	0	0	0	7,076	404	0	441	845
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-17	-210	1,752	0	0	0	1,525	195	0	0	195
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,711	566	4,395	0	0	0	7,672	2,492	0	644	3,136
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,694	356	6,147	0	0	0	9,197	2,687	0	644	3,331

WESTERN

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	232,674	0	13,337	59,678	0	305,689	80,982	24,189	19,050	429,910	22,892
2. TOTAL EXPENSE (FROM TABLE 3)	240,141	0	14,352	59,915	0	314,408	77,529	7,208	34,744	433,889	0
3. LUMP SUM PAYMENTS	4,020	0	0	0	0	4,020	0	0	0	4,020	0
4. NET REVENUE (EXPENSE)	-11,487	0	-1,015	-237	0	-12,739	3,453	16,981	-15,694	-7,999	22,892
5. NET RECONCILING ITEMS	-1,861	0	308	-789	0	-2,342	-5,743	1,523	6,624	62	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-13,348	0	-707	-1,026	0	-15,081	-2,290	18,504	-9,070	-7,937	22,892
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	19,113	0	626	-1,100	0	18,639	2,290	-30,472	10,904	1,361	-1,361
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	4,046	-4,046	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	9,811	-4,046	-81	-2,126	0	3,558	0	-11,968	1,834	-6,576	21,531
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-11,309	18,880	1,792	276	0	9,639	0	38,129	5,354	53,122	72,882
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,498	14,834	1,711	-1,850	0	13,197	0	26,161	7,188	46,546	94,413

Note 1: In addition to the above revenue and expenses, $3,853 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

Note 2: Sponsored research revenue includes $29,713 thousand and sponsored research expense includes $27,005 thousand related to research activities of faculty members that took place in hospitals and research centres that are affiliated with the University of Western Ontario.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	123,668	0	0	123,668	0	0	0	123,668	0
(II) NON-FORMULA GRANTS	6,958	202	144	7,304	0	0	1,338	8,642	0
(III) OTHER MET GRANTS AND CONTRACTS	2	77	71	150	145	0	740	1,035	5,370
(B) OTHER ONTARIO GRANTS AND CONTRACTS	2,296	2,680	0	4,976	2,815	69	0	7,860	0
TOTAL ONTARIO GRANTS	132,924	2,959	215	136,098	2,960	69	2,078	141,205	5,370
(C) FEDERAL	726	495	91	1,312	27,993	669	741	30,715	0
(D) MUNICIPAL	0	0	33	33	0	114	5	152	20
(E) OTHER	0	0	0	0	4,918	353	0	5,271	0
2. FEES (A) TUITION CREDIT	70,895	0	0	70,895	0	0	0	70,895	0
(B) TUITION NON-CREDIT	0	6,617	0	6,617	0	0	0	6,617	0
(C) MISCELLANEOUS	9,779	0	9,157	18,936	0	0	0	18,936	0
3. BORROWINGS	0	0	0	0	0	0	15,900	15,900	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	257	1,591	330	2,178	45,048	7,285	177	54,688	10,674
5. SALES OF SERVICE AND PRODUCTS	0	0	46,831	46,831	0	0	0	46,831	0
6. INVESTMENT INCOME	2,987	205	1,031	4,223	63	15,040	149	19,475	6,828
7. MISCELLANEOUS	15,106	1,470	1,990	18,566	0	659	0	19,225	0
TOTAL	232,674	13,337	59,678	305,689	80,982	24,189	19,050	429,910	22,892

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	83,822	1,493	0	85,315	2,292	530	0	88,137
(B) OTHER INSTRUCTION & RESEARCH	7,571	181	0	7,752	5,051	20	0	12,823
(C) OTHER SALARIES AND WAGES	58,336	3,203	15,999	77,538	35,885	629	0	114,052
TOTAL SALARIES AND WAGES	149,729	4,877	15,999	170,605	43,228	1,179	0	215,012
2. EMPLOYEE BENEFITS	31,861	623	2,398	34,882	3,769	177	0	38,828
TOTAL SALARIES AND BENEFITS	181,590	5,500	18,397	205,487	46,997	1,356	0	253,840
3. LIBRARY ACQUISITIONS	6,770	12	0	6,782	0	106	0	6,888
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	11,812	724	4,759	17,295	4,894	1,779	575	24,543
5. OPERATIONAL SUPPLIES & EXPENSES	11,105	2,587	3,916	17,608	19,552	407	0	37,567
6. COST OF GOODS SOLD	0	0	16,702	16,702	0	0	0	16,702
7. UTILITIES	6,247	0	2,398	8,645	7	0	0	8,652
8. MUNICIPAL TAXES	1,428	0	1,048	2,476	0	0	0	2,476
9. RENOVATIONS AND ALTERATIONS	1,687	35	1,554	3,276	3	2	6,968	10,249
10. EXTERNALLY CONTRACTED SERVICES	5,288	0	549	5,837	428	0	0	6,265
11. SCHOLARSHIPS, BURSARIES, ETC.	7,726	0	0	7,726	0	2,616	0	10,342
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	3,813	3,813	0	0	6,800	10,613
13. LAND AND SITE SERVICES	141	0	0	141	0	0	0	141
14. BUILDINGS	0	0	0	0	0	0	20,401	20,401
15. MISCELLANEOUS	10,716	4,821	4,160	19,697	4,571	942	0	25,210
16. INTERNAL COST ALLOCATIONS	-4,369	673	2,619	-1,077	1,077	0	0	0
TOTAL	240,141	14,352	59,915	314,408	77,529	7,208	34,744	433,889

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	72,647	11,175	83,822	0	0	0	0	0	0	83,822
(B) OTHER INSTRUCTION & RESEARCH	7,318	253	7,571	0	0	0	0	0	0	7,571
(C) OTHER SALARIES AND WAGES	17,344	4,225	21,569	7,423	5,036	5,498	9,660	7,128	2,022	58,336
TOTAL SALARIES AND WAGES	97,309	15,653	112,962	7,423	5,036	5,498	9,660	7,128	2,022	149,729
2. EMPLOYEE BENEFITS	20,151	3,482	23,633	1,734	1,092	1,281	2,137	1,511	473	31,861
TOTAL SALARIES AND BENEFITS	117,460	19,135	136,595	9,157	6,128	6,779	11,797	8,639	2,495	181,590
3. LIBRARY ACQUISITIONS	0	0	0	6,770	0	0	0	0	0	6,770
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,348	471	4,819	1,054	2,414	271	731	792	1,731	11,812
5. OPERATIONAL SUPPLIES & EXPENSES	5,361	642	6,003	1,326	234	652	1,135	871	884	11,105
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	587	0	0	5,660	0	6,247
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,428	0	1,428
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,687	0	1,687
10. EXTERNALLY CONTRACTED SERVICES	2,870	1,232	4,102	0	161	524	198	168	135	5,288
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	7,726	0	0	0	7,726
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	141	0	141
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	5,546	627	6,173	112	147	755	1,121	1,653	755	10,716
16. INTERNAL COST ALLOCATIONS	244	-72	172	0	0	271	-4,812	0	0	-4,369
TOTAL	135,829	22,035	157,864	18,419	9,671	16,978	10,170	21,039	6,000	240,141

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,218	0	-1,931	22	0	0	-691	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	3,601	0	0	26	0	0	3,627	0	0	0	0
3. OTHER	234	0	0	38	0	0	272	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-2,149	0	-1,931	34	0	0	-4,046	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	6,738	0	11,255	887	0	0	18,880	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	4,589	0	9,324	921	0	0	14,834	0	0	0	0

WILFRID LAURIER

ERIC

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	53,575	0	0	11,883	0	65,458	1,833	5,083	410	72,784	1,103
2. TOTAL EXPENSE (FROM TABLE 3)	53,262	0	0	11,336	0	64,598	2,106	3,143	906	70,753	0
3. LUMP SUM PAYMENTS	879	0	0	60	0	939	0	0	0	939	0
4. NET REVENUE (EXPENSE)	-566	0	0	487	0	-79	-273	1,940	-496	1,092	1,103
5. NET RECONCILING ITEMS	-530	0	0	107	0	-423	85	-779	75	-1,042	-348
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,096	0	0	594	0	-502	-188	1,161	-421	50	755
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-176	0	0	-200	0	-376	154	-2,262	2,028	-456	456
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,289	-1,289	0	-379	379	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	17	-1,289	0	15	379	-878	-34	-1,101	1,607	-406	1,211
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-834	3,906	0	162	3	3,237	1,528	2,284	-2,015	5,034	7,167
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-817	2,617	0	177	382	2,359	1,494	1,183	-408	4,628	8,378

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	29,452	0	0	29,452	0	0	0	29,452	0
(II) NON-FORMULA GRANTS	759	0	216	975	0	159	355	1,489	0
(III) OTHER MET GRANTS AND CONTRACTS	0	0	0	0	75	178	0	253	348
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0	0	0	0	247	79	54	380	0
TOTAL ONTARIO GRANTS	30,211	0	216	30,427	322	416	409	31,574	348
(C) FEDERAL	0	0	0	0	1,043	63	0	1,106	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	3	0	0	3	0
2. FEES (A) TUITION CREDIT	20,465	0	0	20,465	0	0	0	20,465	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,815	0	5,574	7,389	0	0	0	7,389	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0	0	0	0	465	4,292	0	4,757	377
5. SALES OF SERVICE AND PRODUCTS	0	0	6,024	6,024	0	0	0	6,024	0
6. INVESTMENT INCOME	610	0	0	610	0	71	1	682	378
7. MISCELLANEOUS	474	0	69	543	0	241	0	784	0
TOTAL	53,575	0	11,883	65,458	1,833	5,083	410	72,784	1,103

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	22,272	0	0	22,272	205	480	0	22,957
(B) OTHER INSTRUCTION & RESEARCH	1,641	0	0	1,641	0	0	0	1,641
(C) OTHER SALARIES AND WAGES	14,403	0	2,509	16,912	820	706	0	18,438
TOTAL SALARIES AND WAGES	38,316	0	2,509	40,825	1,025	1,186	0	43,036
2. EMPLOYEE BENEFITS	4,618	0	294	4,912	61	73	0	5,046
TOTAL SALARIES AND BENEFITS	42,934	0	2,803	45,737	1,086	1,259	0	48,082
3. LIBRARY ACQUISITIONS	1,246	0	0	1,246	0	0	0	1,246
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,386	0	223	1,609	175	447	0	2,231
5. OPERATIONAL SUPPLIES & EXPENSES	2,456	0	488	2,944	531	702	0	4,177
6. COST OF GOODS SOLD	0	0	4,581	4,581	0	0	0	4,581
7. UTILITIES	1,638	0	514	2,152	0	0	0	2,152
8. MUNICIPAL TAXES	412	0	0	412	0	0	0	412
9. RENOVATIONS AND ALTERATIONS	126	0	245	371	0	0	355	726
10. EXTERNALLY CONTRACTED SERVICES	430	0	154	584	0	75	0	659
11. SCHOLARSHIPS, BURSARIES, ETC.	923	0	0	923	0	534	0	1,457
12. PRINCIPAL & INTEREST REPAYMENTS	99	0	1,802	1,901	0	0	0	1,901
13. LAND AND SITE SERVICES	0	0	0	0	0	0	15	15
14. BUILDINGS	0	0	125	125	0	0	536	661
15. MISCELLANEOUS	1,708	0	305	2,013	314	126	0	2,453
16. INTERNAL COST ALLOCATIONS	-96	0	96	0	0	0	0	0
TOTAL	53,262	0	11,336	64,598	2,106	3,143	906	70,753

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	22,272	0	22,272	0	0	0	0	0	0	22,272
(B) OTHER INSTRUCTION & RESEARCH	1,641	0	1,641	0	0	0	0	0	0	1,641
(C) OTHER SALARIES AND WAGES	4,115	0	4,115	1,665	1,177	1,645	3,199	1,897	705	14,403
TOTAL SALARIES AND WAGES	28,028	0	28,028	1,665	1,177	1,645	3,199	1,897	705	38,316
2. EMPLOYEE BENEFITS	3,106	0	3,106	220	153	205	385	460	89	4,618
TOTAL SALARIES AND BENEFITS	31,134	0	31,134	1,885	1,330	1,850	3,584	2,357	794	42,934
3. LIBRARY ACQUISITIONS	0	0	0	1,246	0	0	0	0	0	1,246
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	664	0	664	57	415	57	89	69	35	1,386
5. OPERATIONAL SUPPLIES & EXPENSES	1,152	0	1,152	127	73	94	437	242	331	2,456
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	59	0	0	1,579	0	1,638
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	412	0	412
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	126	0	126
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	28	0	121	279	2	430
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	923	0	0	0	923
12. PRINCIPAL & INTEREST REPAYMENTS	99	0	99	0	0	0	0	0	0	99
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	627	0	627	12	43	167	376	176	307	1,708
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-35	-61	0	0	-96
TOTAL	33,676	0	33,676	3,327	1,948	3,056	4,546	5,240	1,469	53,262

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	625	0	0	700	1,325	239	0	140	379
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	449	0	0	2,165	2,614	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	176	0	0	-1,465	-1,289	239	0	140	379
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	820	0	0	3,086	3,906	3	0	0	3
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	996	0	0	1,621	2,617	242	0	140	382

WINDSOR

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	100,745	0	0	17,343	0	118,088	7,770	5,154	1,567	132,579	2,498
2. TOTAL EXPENSE (FROM TABLE 3)	102,278	0	0	17,307	0	119,585	8,410	3,590	3,678	135,263	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	-1,533	0	0	36	0	-1,497	-640	1,564	-2,111	-2,684	2,498
5. NET RECONCILING ITEMS	-175	0	0	140	0	-35	0	0	35	0	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,708	0	0	176	0	-1,532	-640	1,564	-2,076	-2,684	2,498
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-725	0	0	-203	0	-928	-287	-1,508	2,070	-653	653
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	3,478	-3,478	0	27	-27	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,045	-3,478	0	0	-27	-2,460	-927	56	-6	-3,337	3,151
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,045	13,004	0	0	902	12,861	6,234	3,217	2,590	24,902	9,731
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	9,526	0	0	875	10,401	5,307	3,273	2,584	21,565	12,882

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	56,319	0	0	56,319	0	0	0	56,319	0
(II) NON-FORMULA GRANTS	1,604	0	155	1,759	0	0	648	2,407	0
(III) OTHER MET GRANTS AND CONTRACTS	135	0	0	135	3	293	206	637	184
(B) OTHER ONTARIO GRANTS AND CONTRACTS	0	0	0	0	1,037	274	174	1,485	0
TOTAL ONTARIO GRANTS	58,058	0	155	58,213	1,040	567	1,028	60,848	184
(C) FEDERAL	0	0	0	0	4,817	92	206	5,115	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	17	0	0	17	0
2. FEES (A) TUITION CREDIT	37,595	0	0	37,595	0	0	0	37,595	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	2,862	0	7,597	10,459	0	0	0	10,459	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	0	0	0	0	1,896	1,493	295	3,684	1,918
5. SALES OF SERVICE AND PRODUCTS	0	0	9,209	9,209	0	0	0	9,209	0
6. INVESTMENT INCOME	2,193	0	0	2,193	0	610	38	2,841	396
7. MISCELLANEOUS	37	0	382	419	0	2,392	0	2,811	0
TOTAL	100,745	0	17,343	118,088	7,770	5,154	1,567	132,579	2,498

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	35,179	0	0	35,179	0	0	0	35,179
(B) OTHER INSTRUCTION & RESEARCH	6,534	0	0	6,534	4,218	0	0	10,752
(C) OTHER SALARIES AND WAGES	26,468	0	4,425	30,893	0	1,795	0	32,688
TOTAL SALARIES AND WAGES	68,181	0	4,425	72,606	4,218	1,795	0	78,619
2. EMPLOYEE BENEFITS	12,662	0	641	13,303	393	0	0	13,696
TOTAL SALARIES AND BENEFITS	80,843	0	5,066	85,909	4,611	1,795	0	92,315
3. LIBRARY ACQUISITIONS	2,707	0	0	2,707	0	0	0	2,707
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,072	0	399	4,471	1,644	242	0	6,357
5. OPERATIONAL SUPPLIES & EXPENSES	2,171	0	658	2,829	1,143	970	0	4,942
6. COST OF GOODS SOLD	0	0	6,946	6,946	0	0	0	6,946
7. UTILITIES	2,766	0	1,013	3,779	0	0	0	3,779
8. MUNICIPAL TAXES	801	0	92	893	0	0	0	893
9. RENOVATIONS AND ALTERATIONS	1,393	0	228	1,621	0	0	2,015	3,636
10. EXTERNALLY CONTRACTED SERVICES	0	0	42	42	0	0	0	42
11. SCHOLARSHIPS, BURSARIES, ETC.	1,547	0	0	1,547	0	583	0	2,130
12. PRINCIPAL & INTEREST REPAYMENTS	747	0	1,808	2,555	0	0	0	2,555
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,663	1,663
15. MISCELLANEOUS	5,231	0	1,055	6,286	1,012	0	0	7,298
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	102,278	0	17,307	119,585	8,410	3,590	3,678	135,263

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	35,179	0	35,179	0	0	0	0	0	0	35,179
(B) OTHER INSTRUCTION & RESEARCH	6,534	0	6,534	0	0	0	0	0	0	6,534
(C) OTHER SALARIES AND WAGES	7,265	0	7,265	3,883	2,741	3,098	3,040	5,342	1,099	26,468
TOTAL SALARIES AND WAGES	48,978	0	48,978	3,883	2,741	3,098	3,040	5,342	1,099	68,181
2. EMPLOYEE BENEFITS	7,984	0	7,984	790	505	565	820	1,602	396	12,662
TOTAL SALARIES AND BENEFITS	56,962	0	56,962	4,673	3,246	3,663	3,860	6,944	1,495	80,843
3. LIBRARY ACQUISITIONS	0	0	0	2,707	0	0	0	0	0	2,707
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,547	0	1,547	145	1,695	170	155	275	85	4,072
5. OPERATIONAL SUPPLIES & EXPENSES	1,111	0	1,111	35	67	88	144	457	269	2,171
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	85	0	0	2,681	0	2,766
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	801	0	801
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,393	0	1,393
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,547	0	0	0	1,547
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	747	0	0	0	747
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,459	0	2,459	45	193	420	541	671	902	5,231
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	62,079	0	62,079	7,605	5,288	6,635	4,700	13,222	2,751	102,278

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	395	-727	0	0	-3,146	-3,478	-27	0	0	-27
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	395	-727	0	0	-3,146	-3,478	-27	0	0	-27
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	3,757	3,996	200	0	5,051	13,004	902	0	0	902
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	4,152	3,269	200	0	1,905	9,526	875	0	0	875

YORK

ERIC

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	272,277	0	11,250	45,559	0	329,086	18,951	7,335	3,873	359,245	21,458
2. TOTAL EXPENSE (FROM TABLE 3)	266,852	0	11,535	45,725	0	324,112	17,806	3,646	5,742	351,306	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	5,425	0	-285	-166	0	4,974	1,145	3,689	-1,869	7,939	21,458
5. NET RECONCILING ITEMS	-1,873	0	285	-285	0	-1,873	0	0	0	-1,873	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,552	0	0	-451	0	3,101	1,145	3,689	-1,869	6,066	21,458
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-3,528	0	0	2,358	0	-1,170	-582	-1,679	3,431	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-5,496	5,496	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-5,472	5,496	0	1,907	0	1,931	563	2,010	1,562	6,066	21,458
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,179	23,948	0	-19,313	0	5,814	16,612	12,665	-8,531	26,560	26,230
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-4,293	29,444	0	-17,406	0	7,745	17,175	14,675	-6,969	32,626	47,688

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA (BASIC GRANT)	144,311	0	0	144,311	0	0	0	144,311	0
(II) NON-FORMULA GRANTS	8,856	0	524	9,380	0	0	1,409	10,789	0
(III) OTHER MET GRANTS AND CONTRACTS	1,330	0	0	1,330	362	0	10	1,702	9,814
(B) OTHER ONTARIO GRANTS AND CONTRACTS	509	0	0	509	169	0	0	678	0
TOTAL ONTARIO GRANTS	155,006	0	524	155,530	531	0	1,419	157,480	9,814
(C) FEDERAL	558	11	0	569	13,615	77	10	14,271	0
(D) MUNICIPAL	22	0	0	22	94	0	0	116	0
(E) OTHER	0	0	0	0	585	0	0	585	0
2. FEES (A) TUITION CREDIT	97,844	0	0	97,844	0	0	0	97,844	0
(B) TUITION NON-CREDIT	0	10,826	0	10,826	0	0	0	10,826	0
(C) MISCELLANEOUS	15,879	163	16,558	32,600	0	0	1,668	34,268	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS, NON-GOVERNMENT GRANTS AND CONTRACTS	250	250	0	500	4,126	2,124	0	6,750	10,974
5. SALES OF SERVICE AND PRODUCTS	0	0	27,836	27,836	0	0	0	27,836	0
6. INVESTMENT INCOME	1,703	0	10	1,713	0	5,134	681	7,528	670
7. MISCELLANEOUS	1,015	0	631	1,646	0	0	95	1,741	0
TOTAL	272,277	11,250	45,559	329,086	18,951	7,335	3,873	359,245	21,458

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	93,865	882	0	94,747	1,300	11	0	96,058
(B) OTHER INSTRUCTION & RESEARCH	13,138	612	0	13,750	4,882	0	0	18,632
(C) OTHER SALARIES AND WAGES	81,681	3,510	9,248	94,439	3,815	1,201	0	99,455
TOTAL SALARIES AND WAGES	188,684	5,004	9,248	202,936	9,997	1,212	0	214,145
2. EMPLOYEE BENEFITS	23,223	262	1,609	25,094	687	113	0	25,894
TOTAL SALARIES AND BENEFITS	211,907	5,266	10,857	228,030	10,684	1,325	0	240,039
3. LIBRARY ACQUISITIONS	6,230	0	0	6,230	0	137	0	6,367
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	10,404	1,160	1,786	13,350	1,792	62	679	15,883
5. OPERATIONAL SUPPLIES & EXPENSES	7,775	2,906	4,156	14,837	2,145	22	0	17,004
6. COST OF GOODS SOLD	0	0	9,448	9,448	0	0	0	9,448
7. UTILITIES	9,434	97	4,130	13,661	61	2	0	13,724
8. MUNICIPAL TAXES	2,092	0	0	2,092	0	0	0	2,092
9. RENOVATIONS AND ALTERATIONS	942	16	720	1,678	0	0	339	2,017
10. EXTERNALLY CONTRACTED SERVICES	900	1	249	1,150	0	0	0	1,150
11. SCHOLARSHIPS, BURSARIES, ETC.	7,284	0	0	7,284	0	1,013	0	8,297
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	12,016	12,016	0	0	2,349	14,365
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,375	2,375
15. MISCELLANEOUS	11,917	2,089	1,285	15,291	3,124	130	0	18,545
16. INTERNAL COST ALLOCATIONS	-2,033	0	1,078	-955	0	955	0	0
TOTAL	266,852	11,535	45,725	324,112	17,806	3,646	5,742	351,306

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	93,865	0	93,865	0	0	0	0	0	0	93,865
(B) OTHER INSTRUCTION & RESEARCH	13,138	0	13,138	0	0	0	0	0	0	13,138
(C) OTHER SALARIES AND WAGES	29,856	0	29,856	7,932	7,454	5,627	17,390	13,092	330	81,681
TOTAL SALARIES AND WAGES	136,859	0	136,859	7,932	7,454	5,627	17,390	13,092	330	188,684
2. EMPLOYEE BENEFITS	17,466	0	17,466	705	546	466	1,830	1,760	450	23,223
TOTAL SALARIES AND BENEFITS	154,325	0	154,325	8,637	8,000	6,093	19,220	14,852	780	211,907
3. LIBRARY ACQUISITIONS	0	0	0	6,230	0	0	0	0	0	6,230
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,971	0	3,971	1,087	2,690	499	1,038	894	225	10,404
5. OPERATIONAL SUPPLIES & EXPENSES	1,490	0	1,490	154	513	276	1,871	3,056	415	7,775
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,661	0	0	5,773	0	9,434
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,092	0	2,092
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	942	0	942
10. EXTERNALLY CONTRACTED SERVICES	68	0	68	1	0	14	24	601	192	900
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	7,284	0	0	0	7,284
12. PRINCIPAL & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	6,499	0	6,499	149	805	742	1,196	452	2,074	11,917
16. INTERNAL COST ALLOCATIONS	-955	0	-955	0	0	0	0	-704	-374	-2,033
TOTAL	165,398	0	165,398	16,258	15,669	14,908	23,349	27,958	3,312	266,852

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1997
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	2,414	27,290	0	0	4,100	33,804	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	1,800	21,435	0	2,773	2,300	28,308	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	614	5,855	0	-2,773	1,800	5,496	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,800	35,848	0	9,000	-22,700	23,948	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,414	41,703	0	6,227	-20,900	29,444	0	0	0	0

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