

Mandatory Non-Instructional Fees (MNIF) Report

Active Living (Campus Recreation)

Fiscal Year Ending March 31, 2023

Purpose:

This report outlines the goods and services that students receive for the mandatory non-instructional fees (MNIFs) that they are required to pay to complete an approved program or classroom instruction and that enhance the student experience.

The Tuition and Fees Regulation (TFR)² requires that institutions provide all necessary information to compare the revenue from mandatory non-instructional fees to the costs of the specific goods and services.

All MNIF reports for the University of Calgary use the same format and financial methodology including approaches to direct and indirect expenses.

Background:

Mandatory non-instructional fees are governed by the *Alberta Post-Secondary Learning Act*¹, the *Alberta Tuition and Fees Regulation*² and the *Alberta Tuition Framework*³ as well as the terms of reference documents of the Board of Governors (BoG), Finance and Properties Committee (FPC), and Tuition and Fees Consultation Committee (TFCC).

Definitions:

Key definitions that have been used in preparation of this report can be found in Appendix A that follows this report.

- Goods and Services
- Direct/Indirect Expenses

You can find more detailed information about establishing tuition and fees on the [Tuition and Fees Reporting](#) website.

[Active Living](#) offers a wide range of goods and services to enhance student life by fostering inclusive health and wellness opportunities.

Summary of Goods and Services:

- Health and Wellness Facilities
- Programming
- Services

Goods and services are [provided](#) Monday – Thursday: 6 a.m. – 10:30 p.m., Friday: 6:00 a.m. – 9:30 p.m., Saturday and Sunday: 8 a.m. – 8:30 p.m. Statutory holiday hours may vary. Depending on student demand and needs, provision of events, programs and services may extend past normal operating hours of the university.

¹ [Post-Secondary Learning Act](#)

² [Alberta Tuition and Fees Regulation](#)

³ [Alberta Tuition Framework](#)

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	2021-2022	2022-2023	Change
Campus Recreation Fee A mandatory non-instructional fee (MNIF) assessed to students used to support the delivery of recreational facilities, programs and services.	\$1,881,535	\$3,002,410	59.57%
Other Revenue Additional revenue earned by Active Living to support the delivery of campus recreation.	\$739,184	\$1,280,847	73.28%
Total Revenue	\$2,620,719	\$4,283,257	63.44%
Direct Expenses			
Active Living Operations: The oversight and administration of the division of Active Living which includes financing, IT, marketing/communication, and also overarching maintenance and enhancements.	\$495,139	\$741,263	49.71%
Summary of Facilities:			
• Aquatic Centre : A 50m competition pool offering open swim times, swimming lessons, certification courses, and other aquatic activities for students to enjoy.	\$525,576	\$628,630	19.61%
• Outdoor Centre Climbing and Bouldering Walls : Experience the thrill of rock climbing with the indoor climbing and bouldering walls, suitable for climbers of all skill levels.	\$199,458	\$127,683	-35.99%
• Fitness Centre : Fully equipped fitness center provides a variety of exercise options to cater to all fitness levels and preferences. • Track : Students can enjoy running, jogging, or walking on the 200m indoor track, offering a safe and convenient way to stay active. • Gold Fitness Alcove : A dedicated space within the Gold Gymnasium for students who prefer a more private and focused workout experience, designed for functional fitness and circuit workouts.	\$533,829	\$775,887	45.34%
• Kinetix Fitness & Wellness Centre : A dedicated space for holistic wellness, offering fitness classes, wellness workshops, and wellness consultations located at the Foothills Campus.	\$7,501	\$13,130	75.04%
• Olympic Oval : Students can skate or run on the 450m track at the Olympic Oval.	\$27,972	\$29,882	6.83%
• Racquet Centre : Whether it's squash, or racquetball, our racquet centre provides opportunities for students to engage in exciting racquet sports.	\$145,092	\$194,202	33.85%

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	2021-2022	2022-2023	Change
<p>Student & Client Services:</p> <ul style="list-style-type: none"> • Gymnasiums: Multiple gymnasiums are available for various drop-in sports and recreational activities. • Client Services: Knowledgeable staff is available to assist students with any check-ins, program registrations, membership services, locker rentals, sport equipment rentals, towel service and more. • Changerooms/Steam rooms: Convenient and well-maintained changerrooms and steam rooms are provided for students' comfort and convenience. <p>Other Goods & Services:</p> <ul style="list-style-type: none"> • Intramurals and Rec Sports: Engage in friendly competition and team sports through the intramural leagues and recreational sports activities. • Sport Equipment Rentals: Access a wide range of sports equipment for individual or group use, making it easy for students to try new activities. • Locker Rentals and Towel Service: Locker rentals and towel services are available to ensure students have a convenient and hassle-free experience. • Student Discovery Program Series: Participate in a series of free educational and experiential programs designed to help students explore new activities and discover their passions. • Women's Only Weightlifting: Dedicated weightlifting sessions for women, providing a comfortable and empowering environment for strength training. • Outdoor Centre Student Discount: Students get a discount on outdoor gear and equipment rentals offered at the Outdoor Centre. • Student Family Member Discounts: Extend the benefits of Active Living to student family members with exclusive discounts on memberships and services. • Job Opportunities: Gain valuable work experience and be part of a dynamic team through various job opportunities within Active Living. • Certifications: Take advantage of certification programs, such as first aid and fitness training, to enhance student's skillset and future career prospects. • Practicum Placements: Active Living offers practicum placements for students pursuing relevant academic programs, providing practical experience in a professional setting. 	\$845,845	\$929,756	9.92%

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	2021-2022	2022-2023	Change
<ul style="list-style-type: none"> • Student Active Incentive: Kickstart your active living routine with \$25 off an Active Living Program registration or Outdoor Centre rental. 			
Total Direct Expenses	\$2,780,412	\$3,440,433	23.74%
Surplus/(Deficit)	(\$159,693)	\$842,824	
Indirect Expenses⁴	-	\$1,376,173	
Total Surplus/(Deficit)	(\$159,693)	(\$533,349)	

⁴ In accordance with the government reporting template, indirect expenses will be reported under line item "Indirect Expenses". This report includes indirect expenses at a rate of 40%, consistent with Financial Information Reporting Systems and the University of Calgary's research overhead formula. In prior year, indirect expenses were not included.

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Appendix A

Goods and Services:

Goods or services

A6 Promised goods or services may include, but are not limited to:

- (a) goods produced by a public sector entity for sale (for example, municipal water provided for a fee);
- (b) goods purchased by a public sector entity for resale (for example, recycling bins);
- (c) use of tangible capital property for a specified period (for example, rental of space for skating at a community centre);
- (d) services provided, including those that involve another party (for example, routes operated by a contracted service provider for a public transit commission for a fee);
- (e) standing ready to provide goods or services (for example, paramedics on site at an athletic competition organized by a community group);
- (f) an asset constructed, manufactured or developed for a payor (for example, connecting a private dwelling to the municipal water system);
- (g) rights provided to use intangible assets owned or controlled by the Crown (for example, an agreement to use electromagnetic spectrum, licence providing rights for natural resources or licence for patented technology);
- (h) options granted to purchase additional goods or services (when those options provide the payor with a concessionary right);
- (i) an agreed-upon task (for example, day-care services provided for a fee); and
- (j) a decision provided and having the appropriate documentation ready (for example, issuing a driver's licence to a qualified driver).

Source: CPA Canada Standards and Guidance Collection (CPACHB)- Public Sector Accounting >> Public Sector Accounting Standards >> Specific Items — Financial Statement Items [PS 3030 — PS 3510] >> PS 3400 Revenue

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Appendix A (con't)

Direct/Indirect Expenses:

3 Definitions

In this policy:

- a) "Direct Costs" means costs that are identified as directly attributable to a Research Project. Direct Costs include but are not limited to the costs of:
 - i. salaries and related benefits of Research Project personnel, pro rata if the individuals are working on multiple projects;
 - ii. equipment;
 - iii. capital costs;
 - iv. consumables;
 - v. insurance; and
 - vi. travel.
- b) "Indirect Costs" means central, faculty and departmental costs that the University incurs to support research and other operations which are not directly attributable to a specific Research Project. Indirect Costs include but are not limited to the costs of:
 - i. heat, light and water;

The electronic version obtained from www.ucalgary.ca/policies is the official version of this document.

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Research Overhead Policy

- ii. cleaning;
- iii. general liability, property damage and other insurance;
- iv. departmental administrative support;
- v. research services;
- vi. legal and financial administration;
- vii. environmental health and safety services;
- viii. IT services;
- ix. building maintenance services; and
- x. libraries and library services.

Source: <https://www.ucalgary.ca/legal-services/university-policies-procedures/research-overhead-policy>