

Report on Annual End of Year General Education Fund Transfers for Academic Programming  
Into UNI's Auxillary Enterprise Units from 1997 to 2014 based on the  
Annual Audited Financial Report at the End of Each Fiscal Year

Transfers from the General Education Fund to Support Deficits						
Statement Date	Athletic Deficit	Maucker Union	Wellness Center	Gallagher Bluedorn	Health Center	Total Contribution
6/30/1997	\$2,282,768	\$666,761				\$2,949,529
6/30/1998	\$2,591,291					\$2,591,291
6/30/1999	\$2,863,457	\$724,598	\$685,377		\$303,470	\$4,576,902
6/30/2000	\$3,177,904	\$709,268	\$1,031,782	\$634,350	\$12,581	\$5,565,885
6/30/2001	\$3,572,435	\$757,250	\$1,351,660	\$799,770	\$5,696	\$6,486,811
6/30/2002	\$3,858,672	\$737,106	\$1,142,127	\$854,534		\$6,592,439
6/30/2003	\$4,149,209	\$748,114	\$1,014,924	\$889,357		\$6,801,605
6/30/2004	\$4,662,997	\$770,547	\$1,047,405	\$964,428		\$7,445,377
6/30/2005	\$4,860,848	\$887,640	\$1,075,760	\$1,004,518		\$7,828,766
6/30/2006	\$5,156,086	\$796,276	\$1,351,482	\$1,164,205	\$389,040	\$8,857,089
6/30/2007	\$5,284,052	\$849,828	\$1,466,051	\$1,186,359	\$396,058	\$9,182,348
6/30/2008	\$5,354,845	\$1,015,469	\$1,665,333	\$1,170,993	\$417,201	\$9,623,840
6/30/2009	\$5,231,210	\$964,626	\$1,548,639	\$1,229,806	\$477,523	\$9,451,804
6/30/2010	\$4,449,174	\$619,837	\$874,692	\$851,328	\$420,411	\$7,215,442
6/30/2011	\$4,559,447	\$598,286	\$782,274	\$848,739	\$188,213	\$6,976,959
6/30/2012	\$4,323,026	\$603,570	\$766,716	\$812,802	\$197,469	\$6,703,583
6/30/2013	\$4,198,513	\$676,292	\$781,150	\$828,011	\$200,554	\$6,684,520
	\$70,575,934	\$12,125,467	\$16,585,372	\$13,239,199	\$3,008,216	\$115,534,190

Percentage

of Total:                    61.09%                    10.50%                    14.36%                    11.46%                    2.60%

Some Conclusions:

Over the past 16 years there has been \$115.5 million transferred out of the general education funds at the end of the fiscal year in order to balance funding deficits in Athletics, Maucker Union, the Wellness Center, Gallagher-Bluedorn, and the Health Center. 61% of the \$115.5 million taken from general education went to pay for athletic budget losses from 1997 to 2014. In addition, for the past several years, the Intercollegiate Athletic Budget has ended the year with a net negative fund balance, meaning there is a hole in the budget before the new year begins - for example, in the 2011 report, Athletics ended the year with negative net assets of \$735,820.56. No other academic department on campus is allowed to finish the fiscal year with a negative balance, each department and college has to budget it's allotted funds in such a way as to end the year with a positive or zero supplies and services account. However, the intercollegiate athletic department appears to be run on a substantially different basis allowing for the carryover of deficits close to \$900,000 with the losses mounting more in the last several years than in the 1990s.

Over the past 16 years the amount of general education funding required to fill deficits in UNI's Auxillary Enterprise Units represents a huge endowment of \$115.5 million bestowed by academic programming into what are largely

non-academic pursuits. The problem with this economic outpatient care is two fold: (1) the transfers are draining funds away from academics which is the main mission of the university and (2) these transfers have not been declining appreciably and with some units are increasing which means fewer dollars for faculty support at a time when UNI needs to restore dollars lost over the last several years due to budget cuts to academic programming.