

Bowling alley figures show financial position

By Kent Warneke

Opinions differ on the 1978 profits and losses for the Nebraska Union's Bowling alley.

A Touche-Ross management audit released a year ago showed a \$22,000 loss in 1978 for the bowling alley. A study done by Rollie Hughes, Nebraska Union recreation manager, and Ray Koziol, East Union recreation manager, said about \$3,000 in profit was shown in the 1978 fiscal year. Daryl Swanson, Director of Nebraska Unions and John Kreuscher, Union Board president said the bowling alley was at best a break even venture in 1978.

Kreuscher said that the Touche-Ross survey was a result of Vice Chancellor Richard Armstrong's request for a five-year plan for continued development of the Nebraska Union. The Union Board Planning Committee, made up of students, faculty and staff, then gathered information and decided to have Touche-Ross do a management audit in which the bowling alley and game room would be considered.

The audit's results showed a \$22,000 deficit for the bowling alley and a profit for the game room, consisting of billiard tables and various pinball machines.

Swanson said that this was the first time that the two parts of the rec room were taken separately, which made it hard to estimate accurately, and that Touche-Ross oversimplified in their figuring.

"Touche-Ross put all of the labor expenses to the bowling alley function, which increased the expenses disproportionately on the bowling alley," Swanson said. "Obviously, there are expenses that occur in the game room."

"There has to be maintenance provided for the area in, the game room, and the areas have to be cleaned and looked over. So there definitely are expenses in the game room," Hughes said.

Hughes' and Koziol's study divided the

receipts of the bowling alley and game room and assigned percentages to what they felt coincided with the actual areas of expenses and income, Hughes said.

"The actual income and expenses from receipts for both the bowling alley and game room in the study are very accurate because we looked them right up," Hughes said. "The only thing we had to estimate a little on was the percentages applied to labor hours, and we feel that this also is pretty accurate."

Hughes said student labor hours were split down the middle. His salary also was split, with \$2,000 more allocated to the bowling alley than the game room because that is where he spends most of his time.

The salaries of the other full-time employees also were split, giving more to the rec room because more hours are spent in the game room, Hughes said.

"When everything is added up it shows \$3,345 income for the bowling alley and approximately \$19,000 for the game room," Hughes said. "And we have every reason to believe that these are the most accurate figures."

Swanson and Kreuscher, however, disagree with Hughes' estimates, particularly on the percentages of labor hours given to the game room.

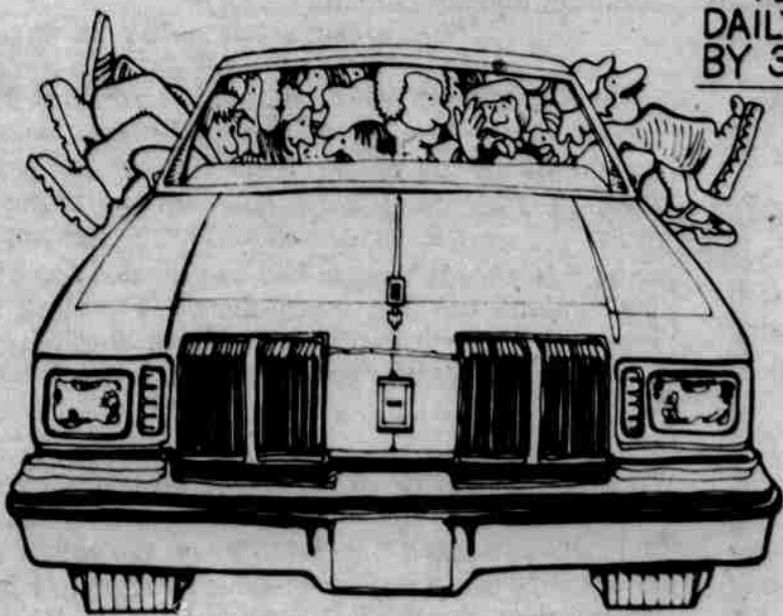
"I have to challenge Rollie's assumption that the game room requires more labor hours than the bowling alley," Swanson said. "The game room machines are basically self-sufficient and I feel that more time is spent in the bowling alley with the handling of shoes, pin setters, maintenance of lanes, etc."

Swanson said that a better percentage of labor hours would be two-thirds to the bowling alley and one-third to the game room, which would then show a small loss for the bowling alley for 1978.

"I am fairly convinced that the best the bowling alley did is break even, and most likely it is in a loss situation," Kreuscher said.

DRIVE HOME FOR THE HOLIDAYS.

LET'S SEE... IF I DIVIDE THE DAILY RATE BY 37



As low as: **\$5.28** per day

No mileage charge

Call now for reservations: 474-4301

Student Holiday Rate. \$95.00 rents a 1980 Chevrolet Chevette or similar size car from 6 pm Thursday, Dec. 20, 1979 thru Monday, January 7, 1980. Minimum one week advance reservation required.

Offer good to students 18 years old or more. Student I.D., valid driver's license and cash deposit required. You pay for gas on this low rate and return car to the renting location. This rate is non-discountable. Specific cars are subject to availability. Larger cars available upon request.



We feature GM cars like this Chevy Chevette.

National Car Rental

We offer S & H Green Stamp certificates on rentals in all 50 U.S. states.



Little Bo's

MONDAY & TUESDAY

Free Bar Drinks and Draws for Ladies All Night.

WEDNESDAY: 2-Fers 7-12 pm

THURSDAY: 3-Fers 7-10 pm

Open Nightly 7 pm-1 am

27th & Cornhusker



Lincoln's New Fun Restaurant
NOW HIRING COMPLETE STAFF
Call 475-4154
Between 8 A.M. & 12 Noon

SHOP US FOR CHRISTMAS

COMMODORES
Midnight Magic



Motown 926

STEVIE WONDER
Journey Through The Secret Life of Plants

The Secret Life of Plants



Tamla 371

RICK JAMES
Fire It Up



Gordy 990

All specially priced

the **RECORD SHOP** etc*

Now located at the Centrum Plaza and Gateway Mall