

Union financial review released

By Mary Louise Knapp

The distribution of student fees to the Nebraska Unions and the financial state of each union department were examined in a recently-released financial report.

The Year-End Financial Review for fiscal 1979-1980 reported that each student pays \$13.62 in student fees to support the unions, including the Campus Activities and Programs office.

Union Board Finance Chairman Ben Barrett said that this gave the unions a projected annual revenue of \$592,663.

The unions had requested no increase in student fee funding for the year.

Student fees account for 31.9 percent of the unions' income.

Food services bring in 55.3 percent of the income, recreation, 5.6 percent, information desks, 4.5 percent, and building and miscellaneous services, 2.7 percent.

Most of the money paid out by the unions goes for employees' salaries—a total of 52.9 percent, 26.6 percent covers the cost of goods sold, 7.5 percent goes for utility expenses, 7.2 percent for supplies, services, and rentals, 3.5 percent for depreciation and repairs, 1.2 percent for other operation expenses, and 1.1 percent for net income.

Utility costs covered

Unallocated student fees of \$170,836 were used to cover utility costs for the unions. The fees had been pledged by the vice chancellor for student affairs because the Nebraska Legislature had not approved general fund support for the unions' utility expenses.

The remaining amount of \$42,000 was saved out of the unions' operating budget, but it was not needed to cover utility costs. It was added to the unions' net income before depreciation, a sum amounting to \$86,456.

This net income before depreciation figure is the highest produced by the unions since fiscal 1974-75 (\$81,274).

Unallocated student fees were also used to help subsidize the substantial food service loss at the Nebraska Union.

The loss amounted to \$126,519.53.

The total amount received by non-income producing departments, which are fee dependent, was \$770,836.28.

These departments are house operations, information desks, the CAP Office, and administrations, and the unallocated amounts.

Under a new accounting procedure, each cost center is charged for the cost of custodial and maintenance services, based on square footage occupied.

Thus, student fee support for each operations department was noted in the specific department in which it was

received, instead of going to operations as a whole.

Non-income producing departments

Since the primary function of the information desks is to provide ticket sales, information, communication, key check-out, and surveillance, it is not classified as a non-income producing department. However, the sale of merchandise covered 60 percent of the cost of desk operations, as only 40 percent of desk expenses was covered by student fees.

The CAP office achieved its budgeted objectives. The Administration/SAFS (Students Activities and Financial Services) office saved nearly \$50,000 because of the indirect allocation procedure, which brought additional income to the administration account from other operating departments.

Many cost cutting and savings efforts were directed at the administration department, and high interest rates throughout the year brought \$17,500 more interest income than the budget projections.

Student fees were not required for the SAFS office, because of the investment of several fund balances in the office.

Total net sales of the Nebraska Union Food services increased 10 percent over the year. This is nearly equal to the price increase, making a sales volume of about the same as that of 1978-1979.

Labor expensive

Labor expenses were 19 percent over the previous fiscal year and were 50 percent of total sales (40 percent of sales is an acceptable standard in the food service industry).

Fewer customers at the Nebraska Union ate at the Crib, but more people ate at the Harvest Room. Gross sales in the Crib were down by approximately 10 percent, while gross sales at the Harvest Room increased by approximately 19 percent.

Although not yet operating profitably, the Deli had nearly \$30,000 in sales in its first full year of operation. Sales in the Colonial Dining Room increased by 24 percent.

The Nebraska Union Rec Room exceeded all of its budgeted goals during the year. Income was up in all categories.

The Rec Room was below budgeted expenditures in both labor and operating expense categories, and produced a net income of nearly \$22,000. This was \$17,794 greater than budgeted.

Sales in the East Campus Union food services have leveled off for the first time since the building was opened in January of 1977.

Accessories association formed

Paraphernalia law challenged

By Mary Louise Knapp

A new state law making the sale of drug paraphernalia illegal is a "statutory search warrant" that curtails Fourth Amendment rights, Omaha attorney Donald Fiedler said.

Fiedler said he is appealing a September U.S. District Court ruling affirming the constitutionality of the law. The appeal is being made to the 8th Circuit Court of Appeals.

Stores that sell drug paraphernalia have formed Nebraska Trade Accessories Association, a group to challenge the law.

Fiedler said the law violates the search and seizure clause of the Fourth Amendment.

"In order (for law enforcement authorities) to seize anything, it has to be readily identifiable as contraband," he said.

"If a traffic officer sees a pipe in someone's car, it is not readily identifiable as contraband they would have to seize it and run tests to determine if it had been used illegally."

Fiedler said enforcing the law will be difficult because of its vagueness.

Speaker to discuss children's art

UNL's Sheldon Art Gallery is showing an art exhibition developed and produced by children who are either language-impaired or have learning disabilities. The collection resulted from studies conducted by Rawley A. Silver.

Silver, associate research professor at the graduate school of the College of New Rochelle, will be a guest lecturer at 7:30 p.m. Thursday at Sheldon. She is noted for her experimental studies in art as a medium of expression for the handicapped student.

The exhibit represents evidence of the achievement of these students. Silver has described her studies in her book *Developing Cognitive and Creative Skills Through Art*.

Silver developed art procedures designed to test

whether handicapped children can learn through visual forms the concepts that are usually learned verbally. These testing procedures are based on the mastering of three concepts, cited by Jean Piaget and other learning theorists as being fundamental to mathematics and reading. The concepts are class, the ability to select and combine in a context; sequential order, the ability to arrange a series; and space, the ability to discern spatial relationships between objects.

One section defines the law and lists items that can be considered drug paraphernalia.

The law states, "It shall include, but not be limited to, the following," referring to the list of items.

Fiedler said the law also would make it difficult to prove that someone who had drug paraphernalia in his or her possession intended to use it for drug-related purposes.

Fiedler said that the wrong legal test was used to establish the law's constitutionality.

"The standard of judicial review was not one normally used when a fundamental right is involved," Fiedler said.

Greg Haselhorst, co-manager of a Lincoln store that sells paraphernalia and is one of the plaintiffs, said the store has taken its smoking accessories off the shelves several times. Recently, however, the paraphernalia has been returned to the shelves.

"There were periods where we felt unsure about how the case would go," he said, "and we felt it would be better to take them off the shelves."

Silver will give her presentation in the gallery in which the art works will be displayed.

This special showing is co-sponsored by the Smithsonian Institution Traveling Exhibition Service and the UNL Barkley Memorial Center in cooperation with Sheldon Art Gallery.



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