



**Period Ending:** December 31, 2014

**Issued BY:** City Controller

# **Century Center CAFR Summary**

## **1995 to 2014**

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**Century Center  
Comprehensive Annual Financial Report (CAFR) Summary  
Years 1995 - 2014 - 20 Years - Accrual Basis of Accounting  
Updated - August 1, 2015**

Year	Revenue								Expenses			
	Hotel/Motel Tax	PSDA Tax	Fees/Charges	Parking Fees	Interest Income	Transfers In	Licenses/Permits	Other Income	Total Revenue	General/Administration	Depreciation Expense	Interest Expense
1995	\$855,576	\$0	\$1,226,892	\$151,695	\$48,154	\$0	\$0	\$128,313	\$2,410,630	\$2,254,588	\$435,101	\$24,136
1996	940,294	0	1,172,757	140,790	83,833	0	0	186,022	2,523,696	2,264,186	452,940	27,227
1997	1,012,978	0	1,138,694	134,998	38,524	0	0	232,124	2,557,318	2,406,578	565,086	26,887
1998	1,085,399	0	1,288,632	146,846	35,726	0	0	205,398	2,762,001	2,516,711	567,548	19,536
1999	1,144,096	0	1,302,693	180,954	47,023	0	0	204,790	2,879,556	2,508,543	583,147	22,569
2000	1,220,860	0	1,347,724	176,254	57,699	0	0	214,030	3,016,567	2,653,530	589,362	19,588
2001	1,269,694	0	1,385,932	182,439	45,400	0	0	219,103	3,102,568	2,849,170	571,561	11,764
2002 (1)	1,020,628	0	1,466,399	192,234	42,190	0	0	189,464	2,910,915	2,767,768	597,933	7,268
2003	1,130,575	0	1,324,233	223,980	32,763	20,610	0	135,964	2,868,125	2,813,791	633,226	10,190
2004	1,164,493	0	1,345,660	227,420	16,765	118,953	88,000	176,683	3,137,974	2,921,009	576,367	16,827
2005	1,235,849	0	1,367,598	236,754	27,114	0	0	307,545	3,174,860	2,894,940	548,235	25,426
2006	1,247,928	100,000	1,337,966	242,347	40,222	0	87,500	97,523	3,153,486	2,759,417	559,942	29,352
2007	1,361,263	100,000	1,520,686	216,409	73,027	0	80,745	92,450	3,444,580	2,908,204	529,282	32,940
2008	1,497,390	100,000	1,507,811	200,601	40,060	0	0	65,000	3,410,862	2,992,560	519,660	12,533
2009 (2)	1,347,651	100,000	1,116,825	178,916	15,570	0	0	130,574	2,889,536	2,617,186	533,494	5,701
2010	1,313,152	100,000	1,268,568	182,803	6,600	0	0	4,487	2,875,610	2,525,793	460,732	3,061
2011	1,313,437	100,000	1,336,807	144,669	1,775	0	0	0	2,896,688	2,477,498	515,667	0
2012 (4)	1,313,436	100,000	1,113,278	153,362	593	0	0	0	2,680,669	2,216,517	665,015	0
2013 (5)	1,313,436	100,000	1,923,625	110,884	3,394	0	0	15,868	3,467,207	3,566,567	763,870	0
2014 (6)	1,313,450	0	2,411,607	100,634	329	0	0	0	3,826,020	4,058,811	785,883	0

Source: 1995-2014 City of South Bend, Indiana Comprehensive Annual Financial Reports (CAFR). Accrual basis.

(1) The term Retained Earnings was eliminated with GASB Statement No. 34 for the year ended December 31, 2002. The term was replaced by total net position, which includes the undepreciated value of the building and other fixed assets.

(2) \$331,885 loss on disposition of fixed assets during 2009 and \$1,730,208 during 2012 due to writeoff of old and obsolete fixed assets.

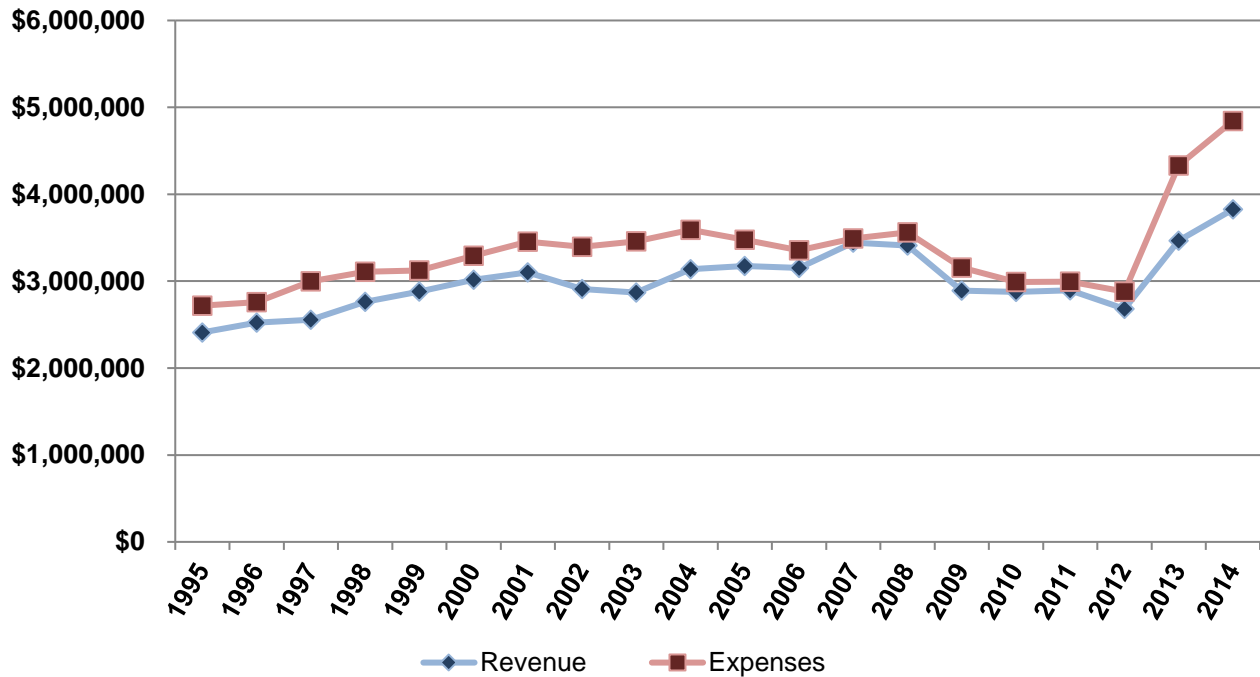
(3) Capital contributions recorded for the cost of capital assets paid by other non-Century Center funds (i.e. Revenue Bonds, City funds, TIF funds, County Hotel/Motel tax fund).

(4) Includes \$522,279.94 debit to fund balance for a prior period adjustment for a correction of fixed assets disposals.

**Century Center  
Comprehensive Annual  
Years 1995 - 2014 - 20 Years  
Updated - August 1, 2015**

Year	Other Expenses	Total Expenses	Income/(Loss) Before Contributions	Capital (3) Contributions	Loss on Capital Asset Disposal	Add back: Depreciation	Change In Net Position	Beginning Net Position	Ending Net Position	Ending Reconciled Cash/Investments
1995	\$4,803	\$2,718,628	(\$307,998)	\$0	\$0	\$346,233	\$38,235	\$856,785	\$895,020	\$1,068,705
1996	13,279	2,757,632	(233,936)	0	0	342,843	108,907	895,020	1,003,927	1,220,036
1997	0	2,998,551	(441,233)	0	0	444,544	3,311	1,003,927	1,007,238	616,923
1998	4,860	3,108,655	(346,654)	0	0	445,138	98,484	1,007,238	1,105,722	747,170
1999	9,364	3,123,623	(244,067)	0	0	448,328	204,261	1,105,722	1,309,983	982,344
2000	30,417	3,292,897	(276,330)	0	0	470,595	194,265	1,309,983	1,504,248	975,276
2001	22,894	3,455,389	(352,821)	0	0	427,338	74,517	1,504,248	1,578,765	1,411,516
2002 (1)	22,600	3,395,569	(484,654)	0	0	510,842	26,188	15,612,481	15,638,669	1,291,953
2003	2,930	3,460,137	(592,012)	20,610	0	0	(571,402)	15,638,669	15,067,267	1,118,307
2004	78,424	3,592,627	(454,653)	0	0	0	(454,653)	15,067,267	14,612,614	910,917
2005	9,758	3,478,359	(303,499)	0	0	0	(303,499)	14,612,614	14,309,115	991,788
2006	6,820	3,355,531	(202,045)	322,726	0	0	120,681	14,309,115	14,429,796	1,360,909
2007	19,677	3,490,103	(45,523)	144,936	0	0	99,413	14,429,796	14,529,209	2,204,759
2008	37,532	3,562,285	(151,423)	735,704	0	0	584,281	14,529,209	15,113,490	2,127,454
2009 (2)	0	3,156,381	(266,845)	3,179,850	(331,885)	0	2,581,120	15,113,490	17,694,610	2,206,814
2010	0	2,989,586	(113,976)	351,986	0	0	238,010	17,694,610	17,932,620	1,821,230
2011	0	2,993,165	(96,477)	614,423	(107,319)	0	410,627	17,932,620	18,343,247	1,951,204
2012 (4)	0	2,881,532	(200,863)	655,737	(47,736)	0	407,138	17,820,966	18,228,104	2,177,390
2013 (5)	0	4,330,437	(863,230)	697,917	(219)	0	(165,532)	18,228,104	18,062,572	2,661,172
2014 (6)	0	4,844,694	(1,018,674)	106,333	0	0	(912,341)	18,062,572	17,150,231	2,311,538
<b>Source: 1995-2014 City of Century Center Financial Statements</b>										
(1) The term Retained Earnings is used to represent the accumulated net assets of the City of Century Center.										
(2) \$331,885 loss on disposal of assets.										
(3) Capital contributions received from the State of Missouri.										
(4) Includes \$522,279.94 of capital contributions received from the State of Missouri.										
(5) Includes \$1,000,000 of capital contributions received from the State of Missouri.										
(6) Includes \$1,000,000 of capital contributions received from the State of Missouri.										

## Century Center Revenue & Expenses Per CAFR - 1995 to 2014

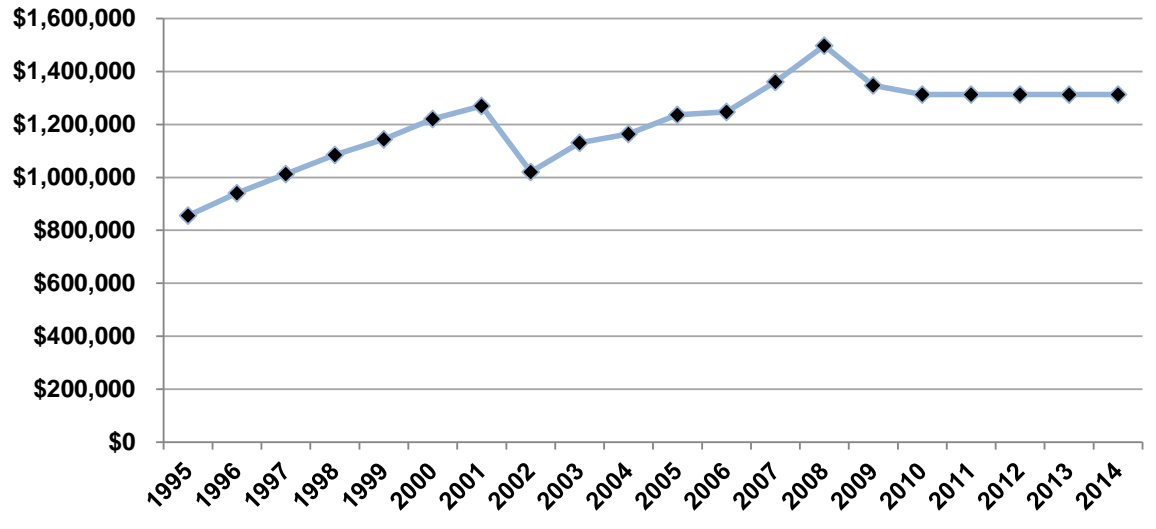


Year	Revenue	Expenses	Net
1995	2,410,630	2,718,628	(307,998)
1996	2,523,696	2,757,632	(233,936)
1997	2,557,318	2,998,551	(441,233)
1998	2,762,001	3,108,655	(346,654)
1999	2,879,556	3,123,623	(244,067)
2000	3,016,567	3,292,897	(276,330)
2001	3,102,568	3,455,389	(352,821)
2002	2,910,915	3,395,569	(484,654)
2003	2,868,125	3,460,137	(592,012)
2004	3,137,974	3,592,627	(454,653)
2005	3,174,860	3,478,359	(303,499)
2006	3,153,486	3,355,531	(202,045)
2007	3,444,580	3,490,103	(45,523)
2008	3,410,862	3,562,285	(151,423)
2009	2,889,536	3,156,381	(266,845)
2010	2,875,610	2,989,586	(113,976)
2011	2,896,688	2,993,165	(96,477)
2012	2,680,669	2,881,532	(200,863)
2013	3,467,207	4,330,437	(863,230)
2014	3,826,020	4,844,694	(1,018,674)

Revenue excludes capital contributions. Expenses includes depreciation and excludes losses on asset disposals and transfers. Includes food & beverage gross revenue and expenditures beginning July 1, 2013.

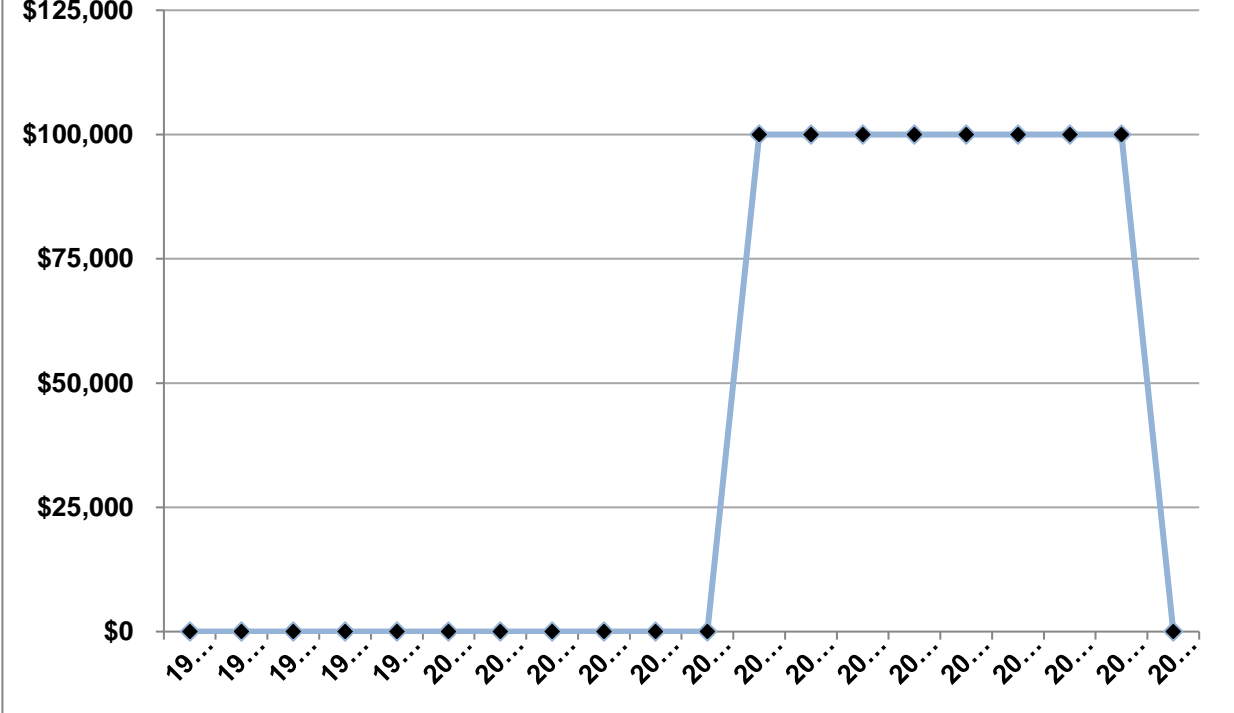
Source: City of South Bend Comprehensive Annual Financial Reports (CAFR).

## Hotel/Motel Tax Revenue 1995 - 2014



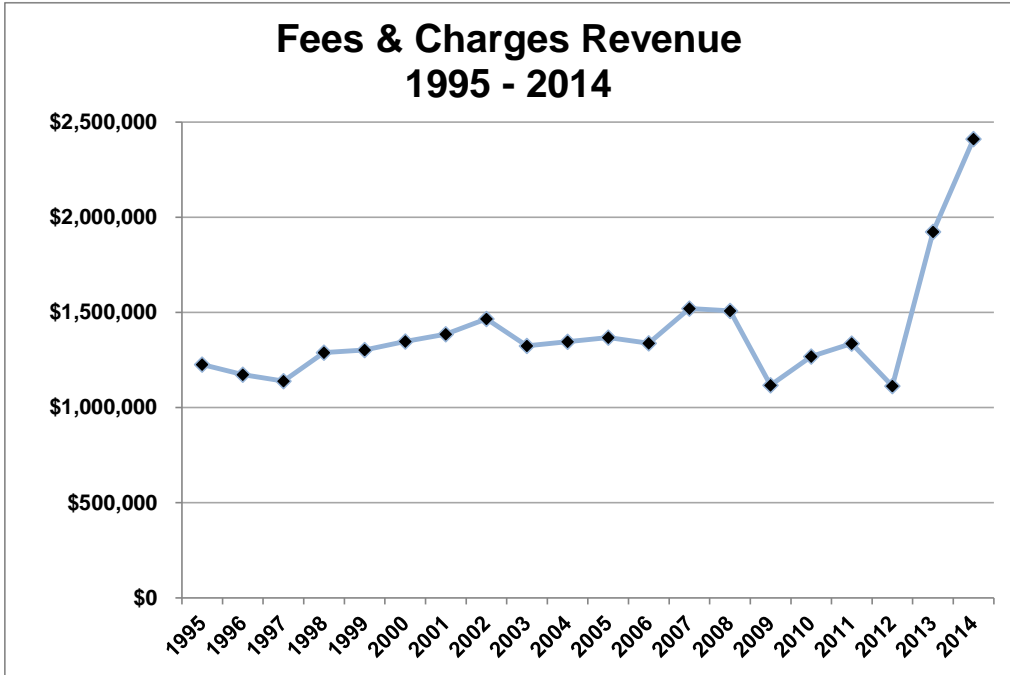
Year	Hotel/Motel Tax
1995	\$855,576
1996	940,294
1997	1,012,978
1998	1,085,399
1999	1,144,096
2000	1,220,860
2001	1,269,694
2002	1,020,628
2003	1,130,575
2004	1,164,493
2005	1,235,849
2006	1,247,928
2007	1,361,263
2008	1,497,390
2009	1,347,651
2010	1,313,152
2011	1,313,437
2012	1,313,436
2013	1,313,436
2014	1,313,450

## PSDA Tax Revenue 1995 - 2014



Year	PSDA Tax
1995	\$0
1996	0
1997	0
1998	0
1999	0
2000	0
2001	0
2002	0
2003	0
2004	0
2005	0
2006	100,000
2007	100,000
2008	100,000
2009	100,000
2010	100,000
2011	100,000
2012	100,000
2013	100,000
2014	0

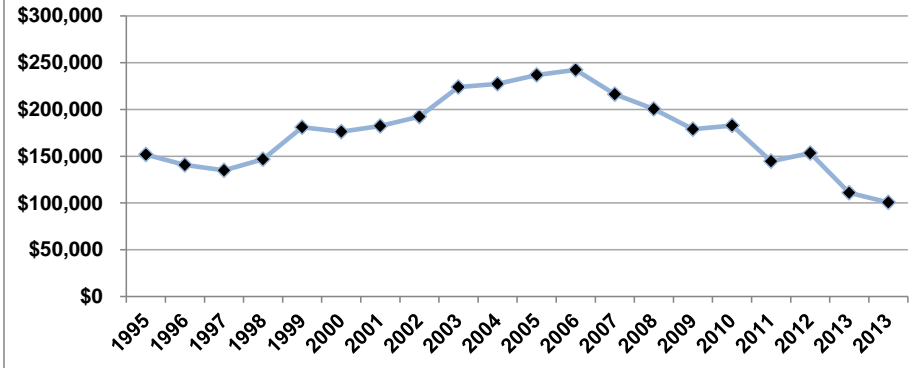
## Fees & Charges Revenue 1995 - 2014



Year	Fees & Charges
1995	\$1,226,892
1996	1,172,757
1997	1,138,694
1998	1,288,632
1999	1,302,693
2000	1,347,724
2001	1,385,932
2002	1,466,399
2003	1,324,233
2004	1,345,660
2005	1,367,598
2006	1,337,966
2007	1,520,686
2008	1,507,811
2009	1,116,825
2010	1,268,568
2011	1,336,807
2012	1,113,278
2013	1,923,625
2014	2,411,607

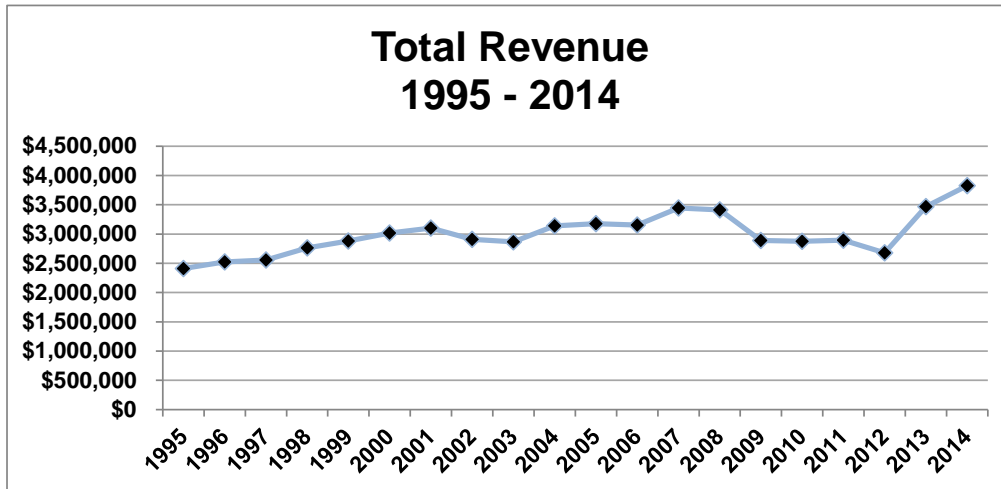
Includes food & beverage gross revenue beginning July 1, 2013.

## Parking Fee Revenue 1995 - 2014



Year	Parking Fees
1995	\$151,695
1996	140,790
1997	134,998
1998	146,846
1999	180,954
2000	176,254
2001	182,439
2002	192,234
2003	223,980
2004	227,420
2005	236,754
2006	242,347
2007	216,409
2008	200,601
2009	178,916
2010	182,803
2011	144,669
2012	153,362
2013	110,884
2014	100,634

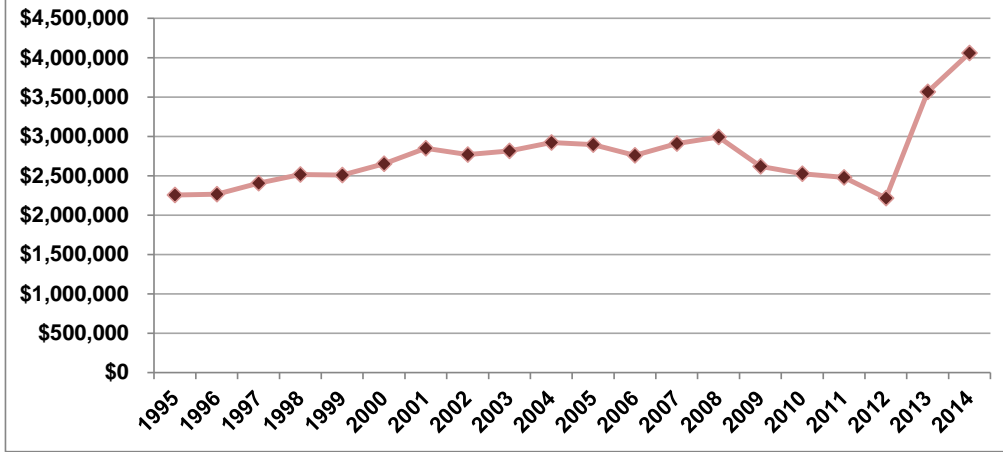




Year	Total Revenue
1995	\$2,410,630
1996	2,523,696
1997	2,557,318
1998	2,762,001
1999	2,879,556
2000	3,016,567
2001	3,102,568
2002	2,910,915
2003	2,868,125
2004	3,137,974
2005	3,174,860
2006	3,153,486
2007	3,444,580
2008	3,410,862
2009	2,889,536
2010	2,875,610
2011	2,896,688
2012	2,680,669
2013	3,467,207
2014	3,826,020

Includes food & beverage gross revenue beginning July 1, 2013.

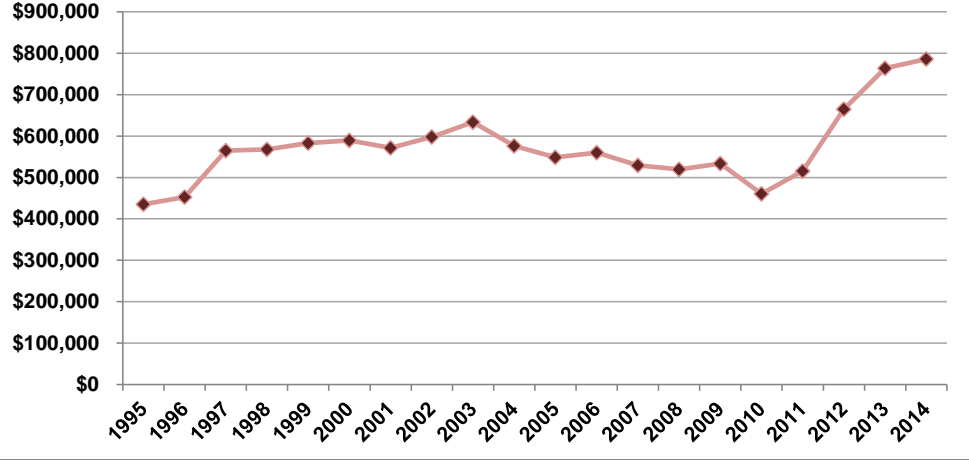
## General & Administrative Expenses 1995 - 2014



Year	General Expenditures
1995	\$2,254,588
1996	2,264,186
1997	2,406,578
1998	2,516,711
1999	2,508,543
2000	2,653,530
2001	2,849,170
2002	2,767,768
2003	2,813,791
2004	2,921,009
2005	2,894,940
2006	2,759,417
2007	2,908,204
2008	2,992,560
2009	2,617,186
2010	2,525,793
2011	2,477,498
2012	2,216,517
2013	3,566,567
2014	4,058,811

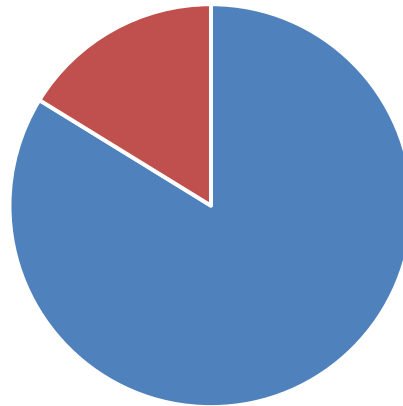
Includes food & beverage gross expenditures beginning July 1, 2013.

## Depreciation Expense 1995 - 2014



Year	Depreciation Expense
1995	\$435,101
1996	452,940
1997	565,086
1998	567,548
1999	583,147
2000	589,362
2001	571,561
2002	597,933
2003	633,226
2004	576,367
2005	548,235
2006	559,942
2007	529,282
2008	519,660
2009	533,494
2010	460,732
2011	515,667
2012	665,015
2013	763,870
2014	785,883

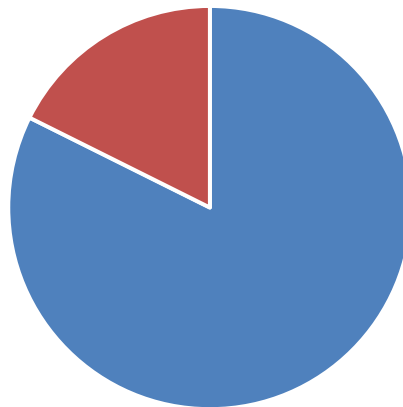
### Century Center 2014 Expenses



■ General & Administration ■ Depreciation

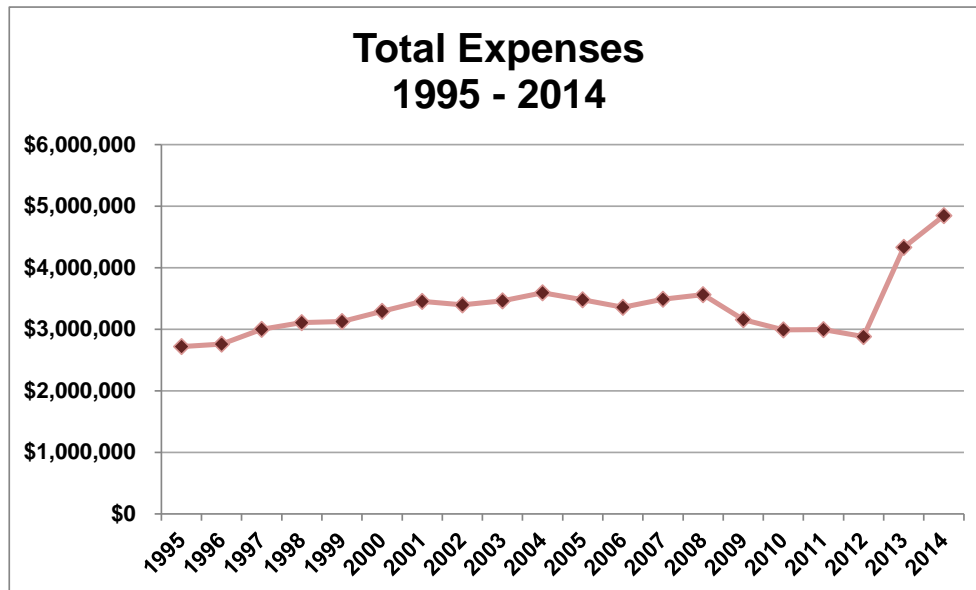
Type	Amount	Percent
General & Administration	4,058,811	83.8%
Depreciation	785,883	16.2%
<b>Total Expenses</b>	<b>4,844,694</b>	<b>100.0%</b>

### Century Center 2013 Expenses



■ General & Administration ■ Depreciation

Type	Amount	Percent
General & Administration	3,566,567	82.4%
Depreciation	763,870	17.6%
<b>Total Expenses</b>	<b>4,330,437</b>	<b>100.0%</b>



Year	Total Expenditures
1995	\$2,718,628
1996	2,757,632
1997	2,998,551
1998	3,108,655
1999	3,123,623
2000	3,292,897
2001	3,455,389
2002	3,395,569
2003	3,460,137
2004	3,592,627
2005	3,478,359
2006	3,355,531
2007	3,490,103
2008	3,562,285
2009	3,156,381
2010	2,989,586
2011	2,993,165
2012	2,881,532
2013	4,330,437
2014	4,844,694

Includes food & beverage gross expenditures beginning July 1, 2013.

**Century Center**  
**Audited Trial Balances (Accrual Basis)**  
**December 31, 2009-2014**

ACCOUNT NAME	CAFR BALANCE 12/31/09	CAFR BALANCE 12/31/10	CAFR BALANCE 12/31/11	CAFR BALANCE 12/31/12	CAFR BALANCE 12/31/13	CAFR BALANCE 12/31/14
<b>BALANCE SHEET</b>						
CASH	380,869.00	233,275.62	490,221.97	779,735.43	713,592.71	598,661.23
PETTY CASH	1,940.00	1,940.00	1,940.00	1,940.00	17,940.00	17,940.00
CAPITAL ACCOUNT CASH	397,918.50	1,263,434.63	1,344,057.20	1,274,877.44	1,757,697.36	1,418,662.50
EVENT/FOOD & BEVERAGE ACCOUNT CASH	109,360.65	103,643.31	106,201.49	115,631.58	192,613.83	143,394.21
INVESTMENTS	1,300,000.00	174,125.00	0.00	0.00	0.00	0.00
PAYROLL/AP CLEARING CASH	16,726.00	44,810.54	8,783.76	5,205.46	(20,671.49)	132,880.07
INTEREST RECEIVABLE	752.13	63.40	0.00	0.00	0.00	0.00
ACCOUNTS RECEIVABLE	61,572.13	68,348.84	66,089.34	86,655.21	78,330.20	171,270.60
PREPAID EXPENSES	25,998.91	23,506.84	20,764.25	21,296.00	7,309.89	9,004.26
DEPOSITS	0.00	0.00	0.00	0.00	0.00	535.00
INVENTORY	0.00	0.00	0.00	0.00	0.00	42,856.17
LAND	702,933.66	702,933.66	702,933.66	702,933.66	702,933.66	702,933.66
CONSTRUCTION IN PROGRESS	1,746,268.00	96,715.14	33,921.00	35,059.70	0.00	10,500.34
OTHER CAPITAL ASSETS - COST	23,886,562.58	26,277,838.40	26,968,111.50	26,916,482.96	27,199,429.00	27,185,702.00
ACCUMULATED DEPRECIATION	(10,091,053.50)	(10,551,786.33)	(11,063,547.25)	(11,456,727.52)	(11,726,761.00)	(12,498,917.00)
ACCOUNTS PAYABLE	(35,500.50)	(42,683.90)	(56,299.66)	(34,843.69)	(45,798.97)	(119,122.24)
RETAINAGE PAYABLE	0.00	0.00	0.00	0.00	0.00	(1,970.00)
ACCOUNTS PAYABLE - CAPITAL ACCOUNT	(33,268.80)	(70,592.98)	0.00	0.00	0.00	0.00
ACCRUED PAYROLL & VACATIONS	(6,375.47)	(12,615.79)	(8,064.93)	(11,225.93)	(21,438.27)	(24,384.60)
ACCRUED EXPENSES	(17,887.53)	(29,064.08)	(3,435.56)	(10,919.56)	(21,194.09)	(26,967.69)
ACCRUED INCENTIVES	(116,558.00)	(44,000.00)	(71,256.88)	(77,939.88)	(94,150.85)	(45,100.00)
DUE TO COLLEGE FOOTBALL HALL OF FAME	(277.60)	(754.67)	(1,498.84)	0.00	0.00	0.00
UNEMPLOYMENT/DUE GENERAL FUND	(31,164.00)	(31,164.00)	0.00	0.00	0.00	0.00
STATE SALES TAXES	(586.43)	(686.55)	852.46	(2,052.42)	(1,319.09)	(6,650.15)
DEFERRED REVENUE (LICENSING FEE)	(274,464.00)	(191,131.00)	(107,798.00)	(24,465.00)	0.00	(431,250.00)
ACCRUED PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	(7,346.01)
ACCRUED WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	(13,197.36)
LOANS PAYABLE (OLD NATIONAL BANK)	(228,125.00)	0.00	0.00	0.00	0.00	0.00
ACCRUED INTEREST PAYABLE	(838.06)	0.00	0.00	0.00	0.00	0.00
CUSTOMER DEPOSIT LIABILITY (EVENT ACCOUNT)	(95,457.00)	(79,341.00)	(87,117.89)	(94,731.99)	(145,085.56)	(108,476.88)
MISC DEDUCTIONS FROM EMPLOYEES	(4,736.35)	(4,195.02)	(1,610.03)	1,193.57	(3,772.86)	(727.02)
FUND BALANCE - BEGINNING OF YEAR	(15,113,490.00)	(17,694,610.00)	(17,932,620.09)	(18,343,247.00)	(18,228,104.00)	(18,062,572.00)
FUND BALANCE - PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	522,279.94	0.00	0.00
<b>REVENUE</b>						
HOTEL/MOTEL TAX	(1,347,651.00)	(1,313,152.00)	(1,313,436.00)	(1,313,436.00)	(1,313,436.00)	(1,313,450.00)
ROOM RENTAL	(399,477.00)	(407,848.82)	(386,665.85)	(411,382.91)	(276,361.80)	(330,740.94)
CATERING COMMISSIONS	(465,125.00)	(430,688.00)	(452,542.16)	(452,419.61)	(273,691.10)	0.00
A/V TECH	(141,734.04)	(217,079.65)	(301,658.84)	(227,200.90)	(179,345.33)	(195,172.54)
PARKING	(178,916.21)	(182,802.50)	(144,669.34)	(153,362.00)	(110,884.00)	(100,633.50)
MISCELLANEOUS REVENUE	(130,573.00)	(104,953.08)	(89,841.60)	(117,275.39)	(15,866.83)	(96,856.55)
PROF SPORTS DEV AREA TAX	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	0.00
ART CENTER RENT	(65,000.00)	(65,000.00)	(65,000.00)	(65,000.00)	(65,000.00)	(65,000.00)
SKYWALK RENT	(19,571.75)	(19,512.44)	(18,000.00)	(9,500.00)	(17,975.25)	0.00
SECURITY EVENT	(20,972.50)	(23,486.25)	(19,516.25)	(39,851.50)	(19,618.80)	(14,956.50)
FOOD & BEVERAGE REVENUE	0.00	0.00	0.00	0.00	(1,084,993.06)	(1,415,640.68)
FOOD & BEVERAGE COMMISSIONS	0.00	0.00	0.00	0.00	0.00	(83,710.62)
OPERATION LABOR BILLED	0.00	0.00	0.00	0.00	0.00	(2,025.00)
ELECTRICAL BILLED	0.00	0.00	0.00	0.00	0.00	(8,320.00)
TELECOMM BILLED	0.00	0.00	0.00	0.00	0.00	(3,240.00)
OTHER SERVICES	0.00	0.00	0.00	0.00	0.00	(174,629.42)
A/R ADJUSTMENT PER SBOA	0.00	0.00	0.00	219,680.81	0.00	0.00
INTEREST ON INVESTMENTS	(15,570.22)	(6,599.64)	(1,775.47)	(593.04)	(3,394.53)	(328.14)
EQUIPMENT RENTAL	(4,944.34)	(4,487.30)	(3,582.70)	(10,328.34)	(6,640.00)	(21,313.54)
CONTRIBUTED CAPITAL - SMG	0.00	0.00	0.00	0.00	(575,000.00)	0.00
CONTRIBUTED CAPITAL - CAPITAL ASSETS	(3,179,849.79)	(351,985.92)	(614,422.56)	(655,737.00)	(650,000.00)	(106,333.33)
<b>EXPENSES</b>						
<b>CONVENTION</b>						
REGULAR WAGES	1,320,237.02	1,180,088.63	1,039,595.42	1,025,931.00	1,096,570.19	1,135,232.07
TEMPORARY SERVICES	17,402.10	16,231.97	20,201.43	19,987.61	28,611.85	13,346.66
PERMANENT PART TIME	61,476.29	53,467.24	65,626.73	47,913.86	42,594.54	29,017.01
EMPLOYEE BONUSES	0.00	0.00	0.00	40,193.34	50,302.07	20,738.99
FICA TAXES	108,080.56	95,785.36	86,992.50	76,835.25	82,347.63	85,715.50
401K RETIREMENT	46,856.42	41,296.78	35,952.69	34,201.07	28,966.12	233.72
HEALTH INSURANCE	281,114.15	278,004.60	214,123.86	229,428.97	190,740.32	155,824.37
LIFE INSURANCE	6,909.04	2,711.20	2,306.59	2,181.23	1,074.76	538.06
FLEX. SPENDING ACCOUNT	1,115.35	(1,953.37)	0.00	0.00	0.00	0.00
STATE UNEMPLOYMENT TAX	0.00	0.00	0.00	14,282.14	22,432.45	9,076.49
FEDERAL UNEMPLOYMENT TAX	0.00	0.00	0.00	2,522.61	4,026.44	9,454.06
OTHER FRINGE BENEFITS	64,045.49	13,974.40	37,707.73	534.39	230.75	14,050.19
OFFICE SUPPLIES	5,395.45	4,327.19	3,635.92	5,498.08	5,864.43	5,489.05
GASOLINE	94.66	128.93	491.53	328.92	430.70	769.20

**Century Center**  
**Audited Trial Balances (Accrual Basis)**  
**December 31, 2009-2014**

ACCOUNT NAME	CAFR BALANCE 12/31/09	CAFR BALANCE 12/31/10	CAFR BALANCE 12/31/11	CAFR BALANCE 12/31/12	CAFR BALANCE 12/31/13	CAFR BALANCE 12/31/14
UNIFORMS	725.91	67.96	426.86	1,728.86	160.00	426.29
LANDSCAPING MATERIAL	1,768.12	1,414.65	130.00	0.00	0.00	0.00
OTHER-CLEANING SUPPLIES	13,151.83	11,070.38	12,653.54	11,731.27	12,088.33	11,554.08
BUILDING MATERIALS	26,874.81	26,637.29	36,525.09	23,161.96	19,859.37	30,337.55
SMALL TOOLS & EQUIPMENT	0.00	4,540.00	1,804.74	1,804.85	1,357.95	1,446.77
SALT	0.00	0.00	2,637.18	7,231.61	5,905.83	2,578.11
LEGAL EXPENSES	0.00	0.00	0.00	0.00	2,595.00	0.00
OTHER PROFESSIONAL SERVICES	145,135.00	106,271.43	145,069.16	133,412.82	159,412.63	125,239.24
CONSULTING & PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	5,194.68
DATA PROCESSING FEES	0.00	0.00	0.00	0.00	0.00	11,782.38
INTERNET FEES	0.00	0.00	0.00	0.00	0.00	3,600.00
POSTAGE	2,424.97	2,080.04	1,732.18	1,778.62	1,985.55	1,380.25
COMMISSION PAYMENTS	0.00	0.00	0.00	0.00	0.00	150,175.89
TRAVEL	15,934.74	10,820.28	24,342.64	9,430.45	14,123.61	24,629.10
TELEPHONE	18,052.13	18,142.12	27,650.45	17,832.21	19,403.31	24,229.31
OTHER SUPPLIES	1,798.05	1,562.78	0.00	0.00	0.00	0.00
PUBLICATION LEGAL NOTICE	0.00	0.00	96.90	0.00	0.00	0.00
ADVERTISING/PROMOTION	13,312.22	17,429.66	50,669.40	46,632.00	46,601.29	41,157.69
WORKMEN'S COMP	12,148.35	15,209.08	11,517.74	8,841.21	33,682.09	30,469.45
LIABILITY INSURANCE - CITY ALLOCATION	45,324.00	49,647.96	19,080.00	17,808.00	29,309.33	28,115.87
LIABILITY INSURANCE - OTHER	31,358.94	31,226.36	28,222.63	22,809.89	38,576.34	45,340.59
ELECTRICITY	156,436.17	163,587.48	154,594.76	165,116.40	210,307.42	183,336.77
GAS	118,186.60	64,424.27	84,675.75	55,811.34	74,676.98	87,743.50
TRASH REMOVAL	6,191.54	7,405.94	6,154.90	7,897.51	7,838.35	8,677.70
WATER	26,163.56	27,491.63	27,324.05	31,105.56	33,673.72	24,737.42
BUILDING MAINTENANCE	26,848.38	30,392.26	43,201.83	26,854.10	71,845.47	79,633.47
COMPUTER EQUIPMENT MAINTENANCE	6,789.24	1,910.69	8,959.41	8,705.04	12,871.21	22,250.07
OTHER EQUIPMENT MAINTENANCE	8,571.11	17,905.89	6,276.39	3,374.91	0.00	2,043.38
CAPITAL LEASE PAYMENTS	586.81	0.00	0.00	0.00	0.00	0.00
EQUIPMENT RENTALS	10,181.14	7,045.99	3,995.01	6,533.65	5,563.50	6,718.55
INTEREST	5,701.00	3,060.87	0.00	0.00	0.00	0.00
PAYING AGENT FEES	0.00	2,000.00	0.00	0.00	0.00	0.00
SUBSCRIPTIONS	493.03	531.68	324.00	572.49	334.00	931.97
DUES	1,863.00	1,685.75	2,136.90	2,802.67	1,339.99	4,562.33
CREDIT CARD CHARGES	7,958.47	9,630.42	13,068.61	14,083.19	20,947.10	26,980.20
LICENSES & PERMITS	0.00	0.00	0.00	0.00	0.00	2,382.75
EDUCATION & TRAINING	6,180.88	4,909.36	1,264.56	1,809.17	5,110.36	4,168.00
EMPLOYEE GOOD & WELFARE	0.00	0.00	0.00	0.00	0.00	3,656.05
RELOCATION EXPENSES	0.00	0.00	0.00	0.00	700.00	0.00
MISC CHARGES & SERVICES	0.00	184,150.18	256,328.67	244,888.47	240,671.92	(1,090.96)
BUILDING IMPROVEMENTS	0.00	3,701.25	0.00	0.00	131,034.24	339,363.00
COMPUTER EQUIPMENT	0.00	3,700.00	0.00	0.00	0.00	0.00
MATERIALS & EQUIPMENT	0.00	12,367.61	0.00	0.00	0.00	0.00
FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
A/P ADJUSTMENT PER SBOA	0.00	0.00	0.00	(157,079.67)	0.00	0.00
OTHER EXPENSES	0.00	2,768.52	0.00	0.00	0.00	0.00
<b>FOOD &amp; BEVERAGE</b>						
REGULAR	0.00	0.00	0.00	0.00	106,711.53	229,305.73
HOURLY	0.00	0.00	0.00	0.00	0.00	103,409.33
TEMPORARY SERVICES	0.00	0.00	0.00	0.00	26,561.63	58,934.75
PERMANENT PART TIME	0.00	0.00	0.00	0.00	146,638.16	223,995.48
FICA TAXES	0.00	0.00	0.00	0.00	20,387.82	41,104.39
HEALTH INSURANCE	0.00	0.00	0.00	0.00	(2,374.92)	9,252.17
401K RETIREMENT PLAN	0.00	0.00	0.00	0.00	(1,145.28)	0.00
STATE UNEMPLOYMENT TAX	0.00	0.00	0.00	0.00	6,692.22	11,213.21
FEDERAL UNEMPLOY TAX	0.00	0.00	0.00	0.00	1,047.01	7,674.12
OFFICE SUPPLIES	0.00	0.00	0.00	0.00	678.22	268.52
UNIFORMS	0.00	0.00	0.00	0.00	3,012.94	2,023.27
COST OF GOODS SOLD	0.00	0.00	0.00	0.00	203,527.98	354,072.77
PAPER & DISPOSABLES	0.00	0.00	0.00	0.00	3,762.71	1,947.58
LINEN & DECOR	0.00	0.00	0.00	0.00	32,108.64	31,446.43
OTHER PROFESSIONAL SVCS	0.00	0.00	0.00	0.00	31,352.41	105,823.83
TRAVEL	0.00	0.00	0.00	0.00	680.66	2,274.07
WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	3,010.00
LIABILITY INSURANCE - OTHER	0.00	0.00	0.00	0.00	0.00	918.00
BUILDINGS	0.00	0.00	0.00	0.00	26,096.38	39,708.50
KITCHEN SUPPLY RENTALS	0.00	0.00	0.00	0.00	3,939.32	5,787.93
CREDIT CARD CHARGES	0.00	0.00	0.00	0.00	0.00	11,980.02
LICENSES & PERMITS	0.00	0.00	0.00	0.00	1,635.00	1,421.75
EDUCATION & TRAINING	0.00	0.00	0.00	0.00	700.00	0.00
RELOCATION EXPENSES	0.00	0.00	0.00	0.00	4,112.62	0.00
MISC CHARGES & SERVICES	0.00	0.00	0.00	0.00	1,779.24	0.00
OTHER OPERATING SUPPLIES	0.00	0.00	0.00	0.00	101,389.43	0.00
COMPUTER SUPPLIES/EQUIP	0.00	0.00	0.00	0.00	12,853.01	0.00
PUBLICATION LEGAL NOTICE	0.00	0.00	0.00	0.00	37.34	0.00

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ACCOUNT NAME	CAFR BALANCE 12/31/09	CAFR BALANCE 12/31/10	CAFR BALANCE 12/31/11	CAFR BALANCE 12/31/12	CAFR BALANCE 12/31/13	CAFR BALANCE 12/31/14
BUILDINGS	0.00	0.00	0.00	0.00	10,928.00	0.00
MATERIALS & EQUIPMENT	0.00	0.00	0.00	0.00	67,287.68	0.00
<b>OTHER EXPENSES</b>						
LOSS ON FIXED ASSET DISPOSALS & TRANSFERS	331,885.00	0.00	107,318.72	69,497.93	219.00	0.00
DEPRECIATION EXPENSE	533,494.00	460,732.83	515,666.80	643,252.94	763,870.34	785,883.00
<b>CONTROL TOTALS</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>