

# **FOOD & BEVERAGE OCCUPATION TAX OVERSIGHT COMMITTEE**

**P.O. Box 1968  
Grand Island, NE 68802-1968  
Phone: (308) 385-5444, ext. 111  
Fax: (308) 385-5486**

## **AGENDA**

**Wednesday, March 10, 2022**

**4:00 p.m.**

**Community Meeting Room – City Hall  
Grand Island City Hall**

1. Call to Order
2. Roll Call
3. Approval of December 9, 2021 Meeting Minutes
4. Grow Grand Island Report
5. Finance Department
  - a) Revenues
  - b) Expenditures
6. Adjourn

OFFICIAL PROCEEDINGS

CITY OF GRAND ISLAND, NEBRASKA

MINUTES OF FOOD & BEVERAGE OCCUPATION TAX OVERSIGHT COMMITTEE  
December 9, 2021

Pursuant to due call and notice thereof, a Regular Meeting of the Food & Beverage Occupation Tax Oversight Committee of Grand Island, Nebraska was conducted in the Community Meeting Room of City Hall, 100 East First Street, on December 9, 2021. Notice of the meeting was given in *The Grand Island Independent* on December 1, 2021.

Chairman Ronald Depue called the meeting to order at 4:00 p.m. The following board members were present: Ron Depue, Karl Kostbahn, Brad Bauer, and Gary Phillips. Tanya Hansen was absent. The following City Officials were present: City Administrator Jerry Janulewicz, City Clerk RaNae Edwards, Finance Director Patrick Brown, Deputy Finance Director Brian Schultz, Accountant Alicia Jonak, and Interim City Attorney Stacy Nonhof.

APPROVAL OF MINUTES. Motion was made by Brad Bauer, seconded by Karl Kostbahn to approve the September 9, 2021 minutes with the correction that Karl Kostbahn was absent. Upon roll call vote, all voted aye. Motion adopted.

GROW GRAND ISLAND (GGI) REPORT. GGI Chair Tonja Brown stated the total revenue received as of November 30, 2021 was \$1,685,348.01 and total disbursed was \$915,654.26 with an ending bank balance of \$769,693.75. Of that amount \$847,838.83 was committed. There was \$771,854.92 available for new projects. Ms. Brown reviewed the projects completed and the nine projects in progress.

Ms. Brown updated the committee on the entrance signs. They were working on the Amur Plaza project with a budget of \$300,000. Grants had been received and they were looking at naming rights. Comments were made by the board on how nice the signs looked.

EXPENDITURES & REVENUES: Deputy Finance Director Brian Schultz reviewed the expenses as of November 30, 2021. Total expenses were \$420,542.48 and total revenues were \$467,055.65 with an ending cash balance of \$4,555,216.75. He stated last year was the highest revenue year so far and it looked like this year would be even better. Due to COVID and supply chain issues the Parks Department had not spent all the money budgeted.

Discussion was held concerning the restricted funds.

November Food and Beverage Occupation Tax received was \$235,627.37 for a total of \$467,055.65 receipts for FY 2021-2022. Mr. Schultz commented on the number of new food & beverage places coming in to the city. He stated there was about 220 to 225 places which was encouraging.

The next meeting will be held on March 10, 2022 at 4:00 p.m.

ADJOURNMENT: 4:25 p.m.

RaNae Edwards  
City Clerk

Grow Grand Island - F&B for City 2-Yr Agreement 2020-21 & 2021-22

AS Of February 28, 2022

Note: Disbursements are reported quarterly to the F&B Oversight Committee

\$927,682.31	Bank Balance as of 9/30/2020
<b>-\$25,190.00</b>	<b>Admin Disbursements Accumulative Total</b>
<b>-\$399,182.04</b>	<b>Project Disbursements Accumulative Total</b>
\$8,035.48	Home Federal Money Market - Interest Earned
\$150,000.00	Received from F&B (2019-20)
\$661,345.70	Bank Balance
<b>-\$762,562.98</b>	<b>Committed for Approved Grants</b>
-\$101,217.28	Needed for Approved Grants
\$35,000.00	Scheduled from F&B (2021-22)
\$465,000.00	Available for Grants from F&B (2020-21)
\$500,000.00	Available for Grants from F&B (2021-22)
-\$150,000.00	Pipeline
\$748,782.72	Balance for new projects

<b>Committed for Approved Grants - Not Yet Disbursed</b>	
\$4,623.77	Look Local Grow Local (\$36,978 3Yr)
\$56,013.02	Talent Attraction (\$64,925 3Yr)
\$41,099.19	Future Builders (\$52,000 3Yr)
\$319,413.33	Event Incentive Fund (\$400,000)
\$208,873.96	Cooperative Degree-Based Internship (\$225,000 3Yr)
\$3,539.71	Entryway Signage Replacement (\$229,050)
\$70,000.00	Image/Branding Campaign (\$70,000)
\$35,000.00	Former Master Plan (\$35,000)
<b>\$74,000.00</b>	<b>GGI Admin</b>
<b>\$762,562.98</b>	

**Projects in the Pipeline**

\$150,000.00	Additional Entryway Signs
	Internship Housing
	Amur Plaza
	Morman Island Expansion/Trail
\$150,000.00	Needed

Amount	cl#	Desc	Disbursements Accumulative Total
<b>-\$25,190.00</b>			
<b>-\$399,182.04</b>			
-1,220.00	2052	Talent Attraction Grant	
-5,060.00	2053	Look Local Grow Local Grant	
-35,000.00	5054	Rock the Lot Pommer Improvement Grant	
-2,215.42	2055	Look Local Grow Local Grant	
-7,572.99	2056	Degree-Based Internships Grant	
-820.00	2057	Talent Attraction Grant	
-1,400.00	2058	Look Local Grow Local Grant	
-10,000.00	2059	Event Incentive (Lopin & Ropin)	
-5,000.00	2060	Event Incentive (Nebraska State Cheer & Dance)	
-75.00	2062	Talent Attraction Grant	
-50.00	2063	Talent Attraction Grant	
75.00	Ret	Talent Attraction Grant	
<b>2064 \$950 Dana F. Cole - 1/2 audit (administrative)</b>			<b>-950.00</b>
<b>2065 \$240 Dana F. Cole - final 1/2 audit (administrative)</b>			<b>-240.00</b>
-48,418.88	2066	Entryway Signage	
-21,110.56	2067	HCC Customer Experience (\$29,744 approved; \$8633.44 unused)	
-531.10	2068	Talent Attraction Grant	
-8,553.05	2069	Co-op Internship	
-920.00	2070	Look Local Grow Local Grant	
-4,000.00	2071	Look Local Grow Local Grant	
-100.00	2072	Talent Attraction Grant	
-2,800.00	2073	Entryway Signage	
-10,000.00	2074	Event Incentive (Nebraska State Cheer & Dance 2021)	
-10,000.00	2075	Event Incentive (USA Wrestling 2021)	
-6,000.00	2076	Event Incentive (Heartland Heros Softball Tournament)	
-25,000.00	2077	Event Incentive (Fire School)	
-4,586.67	2078	Impact Calculator & D.L. Membership	
-2,160.00	2079	Look Local Grow Local Grant	
-19.02	2080	Look Local Grow Local Grant	
-125.00	2081	Talent Attraction Grant	
-48,418.87	2082	Entryway Signage	
-4,075.39	2083	Entryway Signage	
<b>2084 Admin Contract (January-September)</b>			<b>-18,000.00</b>
-15,281.63	2085	Entryway Signage	
-815.77	2086	Look Local Grow Local Grant	
<b>2087 Admin Contract (October-November)</b>			<b>-4,000.00</b>
-651.84	2088	Talent Attraction Grant	
-5,000.00	2089	Event Incentive (National 4H Shooting Championship)	
-3,636.33	2090	Entryway Signage	
-38,857.52	2091	Entryway Signage	
-15,650.00	2092	Entryway Signage	
-38,857.52	2093	Entryway Signage	
<b>2094 Admin Contract (December)</b>			<b>-2,000.00</b>
-9,514.15	2095	Entryway Signage	
-125.00	2096	Talent Attraction Grant	
-635.33	2097	Look Local Grow Local Grant	

Admin

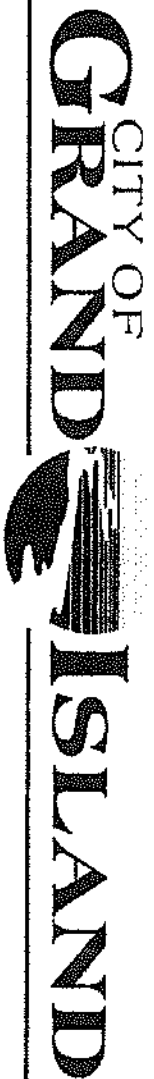
Grow Grand Island - Food & Beverage Fund Summary

AS OF February 28, 2022

CITY FY View

Incl. w/Admin

Oct-Sept	Allocation	Projects Exp	Admin Exp	Total Disbursed	GICF Fees	GICF Interest	HF Interest
2016-17	500,000.00	430,646.03	29,130.28	459,776.31	1,669.00	644.15	
2017-18	500,000.00	19,353.97	79,201.90	98,555.87	5,656.75	2,571.95	
GGI***			(5,115.99)	-5,115.99			
2018-19	500,000.00		3,851.94	3,851.94	3,851.94	2,556.03	9,593.29
2019-20	150,000.00	41,318.54	2,171.40	43,489.94	0.00		12,874.96
2020-21		270,156.95	19,190.00	289,346.95			6,390.49
2021-22		129,025.09	6,000.00	135,025.09			1644.94
<b>TOTALS</b>	<b>1,650,000.00</b>	<b>890,500.58</b>	<b>134,429.53</b>	<b>1,024,930.11</b>	<b>11,177.69</b>	<b>5,772.13</b>	<b>30,503.68</b>
Interest:	<b>36,275.81</b>						
Revenue:	<b>1,686,275.81</b>						
Disbursed:	<b>(1,024,930.11)</b>						
Bank:	661,345.70						
Committed:	(762,562.98)						
Needed:	(101,217.28)						
Scheduled:	35,000.00						
20/21 Alloc:	465,000.00						
21/22 Alloc:	500,000.00						
Pipeline:	(150,000.00)						
Available:	748,782.72						



Food and Beverage Occupation Tax - As Received Basis\*

	Actual FY 2017-2018	Actual FY 2018-2019	Change from Previous YR	Actual FY 2019-2020	Change from Previous YR	Actual FY 2020-2021	Change from Previous YR	Actual FY 2021-2022	Change from Previous YR
October	186,606.85	207,080.68	10.97%	204,527.48	-1.23%	205,781.05	0.61%	231,428.28	12.46%
November	191,946.97	194,084.01	1.11%	191,474.72	-1.34%	181,431.05	-5.25%	235,627.37	29.87%
December	168,050.34	170,414.75	1.41%	204,154.53	19.80%	194,511.75	-4.72%	203,556.86	4.65%
January	206,066.75	212,480.21	3.11%	215,978.93	1.65%	180,832.47	-16.27%	219,877.34	21.59%
February	157,965.35	162,444.83	2.84%	179,029.74	10.21%	152,302.39	-14.93%	187,653.29	23.21%
March	173,549.58	187,166.21	7.85%	189,527.88	1.26%	215,612.14	13.76%		
April	210,944.44	210,731.93	-0.10%	160,289.11	-23.94%	235,007.67	46.61%		
May	206,202.77	210,976.65	2.32%	121,199.63	-42.55%	243,138.47	100.61%		
June	205,246.34	201,785.80	-1.69%	172,011.17	-14.76%	238,615.14	38.72%		
July	210,139.70	214,414.93	2.03%	180,751.95	-15.70%	236,594.78	30.89%		
August	207,974.48	216,092.88	3.90%	194,059.97	-10.20%	250,272.88	28.97%		
September	205,221.04	229,301.66	11.73%	210,304.38	-8.28%	235,155.79	11.82%		
Total Receipts	2,329,914.61	2,416,974.54		2,223,309.49		2,569,255.58		1,078,143.14	
Year to Date (YTD) Total	910,636.26	946,504.48	3.94%	995,165.40	5.14%	914,858.71	-8.07%	1,078,143.14	17.85%
YTD Percent Collected	39.08%	39.16%		44.76%		47.10% of Budget		44.70% of Budget	
						2021 Budget	1,942,500	2022 Budget	2,412,000

\* Receipts lag the actual collection by one month. For example, January receipts are based on December sales.

Food and Beverage  
Occupation Tax Committee

Summary of All Years

ACCOUNT DESCRIPTION/PROJECT NAME	Restricted Activity	Unrestricted Activity	Comments
<b>BEGINNING CASH</b>	<b>\$1,244,202.19</b>	<b>\$0.00</b>	
<b>REVENUE</b>			
FOOD & BEV OCCUPATION TAX	\$0.00	\$13,422,943.99	
OTHER REVENUE	\$0.00	\$444,863.40	
OTHER BOND PROCEEDS	\$0.00	\$5,000,000.00	
	<b>\$0.00</b>	<b>\$18,867,807.39</b>	
<b>EXPENSES</b>			
STOLLEY CONCESSION BUILDING REMODEL	\$0.00	\$59,316.28	
VETS BATTING CAGES	\$0.00	\$17,599.43	
CEMETERY ROAD TO SPACES	\$0.00	\$0.00	
CEMETERY COLUMBARIUM	\$0.00	\$0.00	
HPSP BAFFILES	\$0.00	\$44,784.23	
VETS PICKLEBALL COURTS	\$0.00	\$409,347.88	
VETS FIELD-RESTROOM AND CONC BUILDING	\$287,942.99	\$0.00	
PLAYGROUND EQUIPMENT	\$0.00	\$73,747.51	
SUCKS LAKE RETAINING WALL (2017)	\$0.00	\$142,094.00	
STERLING ESTATES PARK EQUIPMENT	\$0.00	\$81,342.32	
HPSP LAND IMPROVEMENTS (2017)	\$0.00	\$9,997.00	
VETS BALLFIELD	\$0.00	\$6,455,572.74	
PICKLEBALL COURTS	\$0.00	\$28,162.62	
BIKE/PED PROJECT	\$0.00	\$8,091.70	
VETERANS TRAIL CONNECTION	\$0.00	\$1,384.62	
PICNIC SHELTER REPLACEMENTS	\$0.00	\$225.60	
FIELDHOUSE INDOOR PLAYGROUND	\$0.00	\$77,850.74	
BIKE TRAIL DEVELOPMENT	\$0.00	\$5,932.84	
LOAN PRINCIPAL/EXPENSE	\$0.00	\$1,840,502.39	
LOAN INTEREST EXPENSE	\$0.00	\$456,270.79	
ECONOMIC DEVELOPMENT	\$786,114.20	\$1,772,462.80	State Fair Payments
OTHER EXPENDITURES	\$0.00	\$699.96	CC Fees for payments
INTEREST EXPENSE	\$0.00	\$275.00	
HUSKER HARVEST DAYS PAYMENT TO CRA	\$0.00	\$754,090.68	
GRAND ISLAND DONATIONS	\$0.00	\$1,650,000.00	
UNASSIGNED CAPITAL PROJECTS	\$170,145.00	\$9,702.03	
CONTRACT SERVICES	\$0.00	\$12,500.00	Attorney fees for loan
	<b>\$1,244,202.19</b>	<b>\$13,911,953.16</b>	
	<b>\$0.00</b>	<b>\$4,955,854.23</b>	

Food and Beverage  
Occupation Tax Committee

Activity Oct. 1, 2021-Feb 28, 2022

ACCOUNT DESCRIPTION/PROJECT NAME	Unrestricted Activity	Comments
<b>BEGINNING CASH</b>	<b>\$4,508,703.58</b>	
<b>REVENUE</b>		
FOOD & BEV OCCUPATION TAX	\$1,078,143.14	
OTHER REVENUE		Northwestern Energy for State Fair & CCRbate
<b>Subtotal Revenues</b>	<b>\$1,078,143.14</b>	
<b>EXPENSES</b>		
STOLLEY CONCESSION BUILDING REMODEL		
VETS BATTING CAGES	\$531.31	
CEMETERY ROAD TO SPACES		
CEMETERY COLUMBARIUM		
HPSP BAFLES	\$11,519.73	
VETS PICKLEBALL	\$12,208.30	
VETS BALLFIELD	\$1,954.38	Infield Regrading
PLAYGROUND EQUIPMENT		
PICKLEBALL COURTS		
BIKE/PED PROJECT		
VETERANS TRAIL CONNECTION		
PICNIC SHELTER REPLACEMENTS	\$225.60	
FIELDHOUSE INDOOR PLAYGROUND	\$77,850.74	
BIKE TRAIL DEVELOPMENT	\$5,932.84	
LOAN PRINCIPAL/EXPENSE	\$241,004.98	
LOAN INTEREST EXPENSE	\$46,077.89	
ECONOMIC DEVELOPMENT	\$235,622.00	State Fair Payments
OTHER EXPENDITURES	\$19.10	
HUSKER HARVEST DAYS PAYMENT TO CRA		Includes Grant Prep Services and MA Fees on Loan
GROW GRAND ISLAND DONATIONS		
UNASSIGNED CAPITAL PROJECTS	\$69.25	
<b>Subtotal Expenses</b>	<b>\$633,016.12</b>	
<b>ENDING CASH</b>	<b>\$4,953,830.60</b>	



Food and Beverage  
Occupation Tax Committee

Activity Oct. 1, 2020-Sept 30, 2021

ACCOUNT DESCRIPTION/PROJECT NAME	Unrestricted Activity	Comments
<b>BEGINNING CASH</b>	<b>\$3,590,780.76</b>	
	<b>REVENUE</b>	
FOOD & BEV OCCUPATION TAX	\$2,569,465.57	
OTHER REVENUE	\$86,000.00	Northwestern Energy for State Fair & CCRbate
<b>Subtotal Revenues</b>	<b>\$2,655,465.57</b>	
	<b>EXPENSES</b>	
STOLLEY CONCESSION BUILDING REMODEL	\$59,316.28	
VETS BATTING CAGES	\$17,068.12	
CEMETERY ROAD TO SPACES		
CEMETERY COLUMBARIUM		
HPSP BAFFLES	\$33,264.50	
VETS PICKLEBALL	\$375,791.25	
VETS BALLFIELD		
PLAYGROUND EQUIPMENT		
PICKLEBALL COURTS		
BIKE/PED PROJECT		
VETERANS TRAIL CONNECTION		
LOAN PRINCIPAL/EXPENSE	\$472,559.10	
LOAN INTEREST EXPENSE	\$101,606.64	
ECONOMIC DEVELOPMENT	\$476,789.00	State Fair Payments
OTHER EXPENDITURES	\$333.33	
HUSKER HARVEST DAYS PAYMENT TO CRA	\$200,000.00	Includes Grant Prep Services and MA Fees on Loan
GROW GRAND ISLAND DONATIONS		
UNASSIGNED CAPITAL PROJECTS	\$814.53	
<b>Subtotal Expenses</b>	<b>\$1,737,542.75</b>	
<b>ENDING CASH</b>	<b>\$4,508,703.58</b>	

Food and Beverage  
Occupation Tax Committee

Activity Oct. 1, 2019-September 30, 2020

ACCOUNT DESCRIPTION/PROJECT NAME	Unrestricted Activity	Comments
BEGINNING CASH	\$2,975,663.71	
<b>REVENUE</b>		
FOOD & BEV OCCUPATION TAX	\$2,223,309.49	
OTHER REVENUE	\$100,452.14	Northwestern Energy for State Fair & CCRebate
<b>Subtotal Revenues</b>	<b>\$2,323,761.63</b>	
<b>EXPENSES</b>		
ENG/DESIGN - UNRESTRICTED	\$19,948.33	Pickleball courts
VETS BALLFIELD	\$285,325.66	
PLAYGROUND EQUIPMENT	\$28,804.28	
PICKLEBALL COURTS	\$1,669.59	
BIKE/PED PROJECT		
VETERANS TRAIL CONNECTION		
LOAN PRINCIPAL/EXPENSE	\$459,903.39	
LOAN INTEREST EXPENSE	\$114,262.35	
ECONOMIC DEVELOPMENT	\$419,057.00	State Fair Payments
OTHER EXPENDITURES		
HUSKER HARVEST DAYS PAYMENT TO CRA	\$229,673.98	Includes Grant Prep Services and MA Fees on Loan
GROW GRAND ISLAND DONATIONS	\$150,000.00	
UNASSIGNED CAPITAL PROJECTS		
Subtotal Expenses	\$1,708,644.58	
<b>ENDING CASH</b>	<b>\$3,590,780.76</b>	

Food and Beverage  
Occupation Tax Committee

Activity Oct. 1, 2018-Sept. 30, 2019

ACCOUNT DESCRIPTION/PROJECT NAME	Unrestricted Activity	Comments
<b>BEGINNING CASH</b>	<b>\$4,799,334.74</b>	
<b>REVENUE</b>		
FOOD & BEV OCCUPATION TAX	\$2,416,974.54	
OTHER REVENUE	\$107,500.00	Northwestern Energy for State Fair & CCRebate
<b>Subtotal Revenues</b>	<b>\$2,524,474.54</b>	
<b>EXPENSES</b>		
VETS BALLFIELD	\$2,415,733.92	
PLAYGROUND EQUIPMENT	\$44,943.23	
PICKLEBALL COURTS	\$26,493.03	
BIKE/PED PROJECT	\$109.77	
VETERANS TRAIL CONNECTION	\$1,384.62	
LOAN PRINCIPAL/EXPENSE	\$447,854.84	
LOAN INTEREST EXPENSE	\$126,211.82	
ECONOMIC DEVELOPMENT	\$460,677.00	State Fair Payments
OTHER EXPENDITURES	\$320.64	CC Fees for payments
HUSKER HARVEST DAYS PAYMENT TO CRA	\$324,416.70	2019 - Also includes Parks Assessment Payoff
GROW GRAND ISLAND DONATIONS	\$500,000.00	
<b>Subtotal Expenses</b>	<b>\$4,348,145.57</b>	
<b>ENDING CASH</b>	<b>\$2,975,663.71</b>	

Food and Beverage  
Occupation Tax Committee

Activity Oct. 1, 2017-Sept. 30, 2018

ACCOUNT DESCRIPTION/PROJECT NAME	Restricted Activity	Unrestricted Activity	Comments
<b>BEGINNING CASH</b>	<b>\$279,409.33</b>	<b>\$1,953,597.39</b>	
<b>REVENUE</b>			
FOOD & BEV OCCUPATION TAX	\$0.00	\$2,329,914.61	
OTHER REVENUE	\$0.00	\$86,411.26	Northwestern Energy for State Fair & CCRbate
OTHER BOND PROCEEDS	\$0.00	\$4,949,999.00	Initial drawdown of loan
<b>Subtotal Revenues</b>	<b>\$0.00</b>	<b>\$7,366,324.87</b>	
<b>EXPENSES</b>			
VETS FIELD-RESTROOM AND CONC BUILDING	\$12,226.13	\$0.00	
STERLING ESTATES PARK EQUIPMENT	\$0.00	\$81,342.32	
VETS BALLFIELD	\$0.00	\$3,459,129.15	
LOAN PRINCIPAL/EXPENSE	\$0.00	\$219,180.08	
LOAN INTEREST EXPENSE	\$0.00	\$68,112.09	
ECONOMIC DEVELOPMENT	\$267,183.20	\$180,317.80	State Fair Payments
OTHER EXPENDITURES	\$0.00	\$6.08	CC Fees for payments
GROW GRAND ISLAND DONATIONS	\$0.00	\$500,000.00	
CONTRACT SERVICES	\$0.00	\$12,500.00	Attorney fees for loan
<b>Subtotal Expenses</b>	<b>\$279,409.33</b>	<b>\$4,520,587.52</b>	
<b>ENDING CASH</b>	<b>\$0.00</b>	<b>\$4,799,334.74</b>	

Food and Beverage  
Occupation Tax Committee

Activity since July 1, 2016-Sept. 30, 2017

ACCOUNT DESCRIPTION/PROJECT NAME	Restricted Activity	Unrestricted Activity	Comments
<b>BEGINNING CASH</b>	<b>\$1,244,202.19</b>	<b>\$0.00</b>	
<b>REVENUE</b>			
FOOD & BEV OCCUPATION TAX	\$0.00	\$2,805,136.64	
OTHER REVENUE	\$0.00	\$64,500.00	Northwestern Energy for State Fair
OTHER BOND PROCEEDS	\$0.00	\$50,001.00	Initial drawdown of loan
<b>Subtotal Revenues</b>	<b>\$0.00</b>	<b>\$2,919,637.64</b>	
<b>EXPENSES</b>			
ENG/DESIGN - UNRESTRICTED	\$0.00	\$1,400.00	Water Park Study
VETS FIELD-RESTROOM AND CONC BUILDING	\$275,716.86	\$0.00	
SUCKS LAKE RETAINING WALL (2017)	\$0.00	\$142,094.00	
HPSP LAND IMPROVEMENTS (2017)	\$0.00	\$9,997.00	
VETS BALLFIELD	\$0.00	\$295,384.01	
BIKE/PED PROJECT	\$0.00	\$7,981.93	
ECONOMIC DEVELOPMENT	\$518,931.00	\$0.00	State Fair Payments
OTHER EXPENDITURES	\$0.00	\$20.81	CC Fees for payments
INTEREST EXPENSE	\$0.00	\$275.00	
GROW GRAND ISLAND DONATIONS	\$0.00	\$500,000.00	
UNASSIGNED CAPITAL PROJECTS	\$170,145.00	\$8,887.50	Turf and Eng. Services
<b>Subtotal Expenses</b>	<b>\$964,792.86</b>	<b>\$966,040.25</b>	
<b>ENDING CASH</b>	<b>\$279,409.33</b>	<b>\$1,953,597.39</b>	