

VILLAGE OF SEVILLE
October 13, 2020
Finance Committee Minutes

Mrs. Frey called the meeting to order at 7:25 PM.

Present: Sue Frey (Chairwoman), Brad Demiter, Leslie Miller, Kathy Rhoads, Rick Vierheller, Rick Stallard

Absent: None

This meeting was originally scheduled for October 5th but was postponed until today due to the death of employee Reece Clevenger.

Mrs. Miller moved to approve the minutes from 09-08-2020. The motion was seconded by Mr. Demiter. The motion passed unanimously.

Mrs. Vierheller moved to recommend that Council approve the financial statements from 08-31-2020. The motion was seconded by Mrs. Rhoads. The motion passed unanimously.

Old business

After briefly going over the first draft of the 2021 budget, it was recommended that each committee go over and make cuts to their portion of the budget. Committee chairs should be prepared to talk about the cuts at the next Finance meeting.


An additional \$86,000 in Covid money was received from the County.

New Business

None

Mr. Demiter moved to adjourn. The motion was seconded by Mr. Stallard. The motion passed unanimously.

The meeting adjourned at 7:37 PM.



SUE FREY-CHAIRWOMAN

FUND	NAME	YEAR END				
		BUDGET 2020	8/31/2020	8/31/2019	7/31/2020	7/31/2019
1000	GENERAL	300,000.00	687,408.82	893,609.82	702,502.33	939,387.03
2011	STREET CONSTRUCTION	5,000.00	27,035.36	62,102.50	9,590.28	86,098.09
2021	STATE HIGHWAY	-	126,505.63	188,320.34	211,942.25	199,875.66
2121	COPS FAST	-	0.05	0.05	0.05	0.05
2271	POLICE LEVY	5,000.00	22,355.23	90,633.67	49,360.96	63,930.37
2901	GAZEBO	-	3,400.00	3,400.00	3,400.00	3,400.00
2902	NEW PARK IMPROVEMENT	-	7,200.00	6,500.00	7,200.00	6,250.00
2903	DUI EDUCATION	-	3,413.39	3,253.39	3,388.39	3,253.39
2904	BMV	-	876.16	876.16	876.16	876.16
2905	POLICE DRUG FUND	-	3,357.09	3,322.09	3,357.09	3,297.09
2906	PARK DONATIONS	-	2,406.22	2,786.22	2,886.22	2,636.22
2907	K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
2908	RENTAL DEPOSIT	-	750.00	705.00	750.00	705.00
2909	BIKE TRAIL	-	19,848.00	10,283.24	19,848.00	10,283.24
2910	COMMUNITY REINVESTMENT	-	15,473.70	4,268.70	13,973.70	1,768.70
2911	LEOHR PARK TREE FUND	-	3,210.00	3,210.00	3,210.00	3,210.00
3101	BOND RETIREMENT	-	137,587.67	135,486.13	137,587.58	135,486.13
4901	STREET CAPITAL PROJECTS	-	272,458.95	219,637.36	269,108.95	216,962.36
4902	DOWNTOWN PROJECT	-	757.94	757.94	757.94	757.94
4903	COMPUTER FUND	-	-	-	-	-
4904	PARK CAPITAL PROJECT	-	245,190.00	168,557.42	245,190.00	168,557.42
4906	DOWNTOWN DECORATIONS	-	-	-	-	-
4907	POLICE CAPITAL PROJECTS	-	90,027.41	239,775.00	86,266.16	239,775.00
9901	MAYORS COURT	-	251.99	251.99	251.99	251.99
9101	UNCLAIMED FUNDS	-	7,956.58	7,475.93	7,956.58	7,475.93
	SUB TOTAL VILLAGE FUNDS	310,000.00	1,677,738.19	2,045,480.95	1,779,672.63	2,094,505.77
5101	WATER OPERATING	658,989.67	807,464.62	747,924.89	787,679.18	795,351.17
5201	SEWER OPERATING	478,560.51	762,986.71	749,869.43	752,985.96	737,597.41
5301	ELECTRIC OPERATING	3,932,248.48	4,792,811.46	4,721,457.75	4,791,463.86	4,746,728.94
5601	STORM SEWER	164,221.89	353,425.13	335,253.66	345,768.17	332,336.16
9902	UTILITY DEPOSITS	90,754.97	189,967.30	163,579.97	187,617.30	160,364.97
	SUB TOTAL UTILITY FUNDS	5,324,775.52	6,906,655.22	6,718,085.70	6,865,514.47	6,772,378.65
	GRAND TOTAL	5,634,775.52	8,584,393.41	8,763,566.65	8,645,187.10	8,866,884.42
	GENERAL, STREET, POLICE	310,000.00	736,799.41	1,046,345.99	761,453.57	1,089,415.49

REVENUE STATUS	2020 BUDGET	RECEIVED 8/31/2020	67 %	2019 BUDGET	RECEIVED 8/31/2019	67 %
1000-110-0000 REAL ESTATE TAX	240,000.00	263,222.83	109.68%	210,000.00	237,044.66	112.88%
1000-130-0000 INCOME TAX	1,190,000.00	717,960.33	60.33%	975,000.00	836,473.60	85.79%
1000-190-0000 GUEST TAX	50,000.00	18,856.62	37.71%	45,000.00	27,833.71	61.85%
	-	-	#DIV/0!	-	-	#DIV/0!
1000-211-0005 LOCAL GOVT COUNTY	51,000.00	28,165.09	55.23%	43,000.00	31,822.69	74.01%
1000-211-0006 LOCAL GOVT STATE	-	5,263.27	#DIV/0!	-	-	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	3,000.00	611.75	20.39%	700.00	1,436.45	205.21%
1000-390-0000 SPECIAL ASSESSMENTS	-	-	#DIV/0!	-	-	#DIV/0!
1000-490-0000 ROLLBACK	40,000.00	25,053.20	62.63%	20,000.00	31,045.82	155.23%
1000-611-0007 FINES	50.00	-	0.00%	500.00	110.00	22.00%
1000-623-0000 ZONING	5,000.00	6,386.03	127.72%	1,000.00	7,440.00	744.00%
1000-701-0000 INTEREST	20,000.00	19,428.14	97.14%	5,100.00	22,418.75	439.58%
1000-820-0000 NON-TAX INCOME	3,000.00	8,289.61	276.32%	5,000.00	5,584.83	111.70%
1000-892-0025 KW HOUR TAX	325,000.00	184,639.81	56.81%	325,000.00	199,499.15	61.38%
SUBTOTAL	1,927,050.00	1,277,876.68	66.31%	1,630,300.00	1,400,709.66	85.92%
2011-225-0000 GASOLINE	100,000.00	99,299.74	99.30%	58,000.00	75,376.68	129.96%
2011-290-0000 MVL REGISTRATION	110,000.00	64,257.89	58.42%	140,000.00	113,571.82	81.12%
2011-701-0000 INTEREST	1,000.00	1,628.81	162.88%	350.00	1,669.94	477.13%
2011-892-0000 OTHER	500.00	9,155.78	1831.16%	-	4,970.34	#DIV/0!
SUBTOTAL	211,500.00	174,342.22	82.43%	198,350.00	195,588.78	98.61%
2021-225-0000 GASOLINE	10,000.00	8,051.33	80.51%	35,000.00	5,405.83	15.45%
2021-290-0000 MVL REGISTRATION	10,000.00	5,210.09	52.10%	10,000.00	9,914.30	99.14%
2021-701-0000 INTEREST	2,000.00	6,331.79	316.59%	1,000.00	3,300.82	330.08%
SUBTOTAL	22,000.00	19,593.21	89.06%	46,000.00	18,620.95	40.48%
2271-110-0000 REAL ESTATE	118,000.00	119,856.10	101.57%	110,000.00	124,069.56	112.79%
2271-490-4555 ROLL BACK	2,000.00	78.43	3.92%	2,000.00	-	0.00%
2271-892-0000 OTHER	2,000.00	6,999.95	350.00%	1,000.00	4,206.35	420.64%
SUBTOTAL	122,000.00	126,934.48	104.04%	113,000.00	128,275.91	113.52%
2903-892-0000 DUI EDUCATION	175.00	135.00	77.14%	175.00	25.00	14.29%
2905-892-0000 DRUG FUND	200.00	35.00	17.50%	400.00	-	0.00%
2906-820-0000 PARK DONATION	-	100.00	#DIV/0!	-	820.00	#DIV/0!
2910-390-0005 COMM. REINVEST	5,000.00	6,250.00	125.00%	5,000.00	7,025.00	140.50%
4901-211-0000 PERMISSIVE SALES TAX	30,000.00	21,302.95	71.01%	35,000.00	18,788.97	53.68%
4903-211-0000 COMPUTER FUND	100.00	-	0.00%	100.00	-	0.00%
SUBTOTAL	35,475.00	27,822.95	78.43%	40,675.00	26,658.97	65.54%
REPORT TOTAL	2,318,025.00	1,626,569.54	70.17%	2,028,325.00	1,769,854.27	87.26%

ACCOUNT #	31-Aug-2020 FISCAL OFFICER	2020 BUDGET	EXPENSED TO DATE	67.0%
1000-725-121	WAGES	75,000.00	51,377.65	68.5%
1000-725-211	OPERS	10,550.00	7,192.95	68.2%
1000-725-213	MEDICARE	1,100.00	744.99	67.7%
1000-725-221	HEALTH CARE	15,500.00	9,547.04	61.6%
1000-725-221	H.C. CONSORTIUM	4,100.00	2,678.00	65.3%
1000-725-222	LIFE INSURANCE	155.00	84.96	54.8%
1000-725-223	DENTAL	1,100.00	652.32	59.3%
1000-725-225	WORKERS COMP	1,400.00	614.14	43.9%
1000-725-252	TRAVEL	300.00	-	0.0%
1000-725-350	BONDING	600.00	525.00	87.5%
1000-725-399	CONTRACTUAL	15,000.00	11,661.70	77.7%
1000-725-490	SUPPLIES	1,750.00	143.70	8.2%
	SUBTOTAL	126,555.00	85,222.45	67.3%
	TOTAL	126,555.00	85,222.45	67.3%

ACCOUNT #	31-Jul-2019 FISCAL OFFICER	2019 BUDGET	EXPENSED TO DATE	67.0%
1000-725-121	WAGES	72,000.00	39,289.40	54.6%
1000-725-211	OPERS	10,200.00	5,500.57	53.9%
1000-725-213	MEDICARE	1,100.00	569.72	51.8%
1000-725-221	HEALTH CARE	15,000.00	7,446.74	49.6%
1000-725-221	H.C. CONSORTIUM	6,400.00	2,343.25	36.6%
1000-725-222	LIFE INSURANCE	180.00	74.34	41.3%
1000-725-223	DENTAL	1,000.00	523.67	52.4%
1000-725-225	WORKERS COMP	1,300.00	760.50	58.5%
1000-725-252	TRAVEL	300.00	43.70	14.6%
1000-725-350	BONDING	600.00	-	0.0%
1000-725-399	CONTRACTUAL	13,500.00	11,372.62	84.2%
1000-725-490	SUPPLIES	1,750.00	469.18	26.8%
	SUBTOTAL	123,330.00	68,393.69	55.5%
	TOTAL	123,330.00	68,393.69	55.5%

ACCOUNT #	31-Jul-2020 LEGISLATIVE	2020 BUDGET	EXPENSED TO DATE	58.0%
1000-715-111	WAGES-COUNCIL	18,600.00	12,400.00	66.7%
1000-715-141	WAGES-LEGAL	25,000.00	12,990.11	52.0%
1000-715-211	OPERS	6,200.00	3,274.61	52.8%
1000-715-212	SOCIAL SECURITY	1,000.00	124.00	12.4%
1000-715-213	MEDICARE	700.00	397.38	56.8%
1000-715-225	WORKERS COMP	1,000.00	335.37	33.5%
1000-715-252	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	52,000.00	19,388.76	37.3%
1000-715-349	PROFESSIONAL SERVICES	-	-	#DIV/0!
1000-715-353	LIABILITY INS	24,000.00	-	0.0%
1000-715-399	CONTRACTUAL	27,000.00	19,307.09	71.5%
1000-715-431	BUILDING REPAIRS	35,000.00	6,498.52	18.6%
1000-715-490	SUPPLIES	3,000.00	853.03	28.4%
	TOTAL	193,700.00	75,568.87	39.0%

ACCOUNT #	31-Aug-2019 LEGISLATIVE	2019 BUDGET	EXPENSED TO DATE	67.0%
1000-715-111	WAGES-COUNCIL	18,600.00	10,850.00	58.3%
1000-715-141	WAGES-LEGAL	25,000.00	11,181.94	44.7%
1000-715-211	OPERS	6,200.00	2,839.48	45.8%
1000-715-212	SOCIAL SECURITY	1,000.00	108.50	10.9%
1000-715-213	MEDICARE	700.00	345.03	49.3%
1000-715-225	WORKERS COMP	1,000.00	442.86	44.3%
1000-715-252	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	51,000.00	24,287.90	47.6%
1000-715-349	PROFESSIONAL SERVICES	-	-	#DIV/0!
1000-715-353	LIABILITY INS	23,000.00	300.00	1.3%
1000-715-399	CONTRACTUAL	27,000.00	21,739.53	80.5%
1000-715-431	BUILDING REPAIRS	35,000.00	4,916.85	14.0%
1000-715-490	SUPPLIES	3,000.00	1,637.15	54.6%
	TOTAL	191,700.00	78,649.24	41.0%

ACCOUNT #	31-Aug-2020 MAYOR	2020 BUDGET	EXPENSED TO DATE	67.0%
1000-710-191	WAGES MAYOR	10,000.00	6,666.64	66.7%
1000-710-211	OPERS	1,450.00	933.36	64.4%
1000-710-213	MEDICARE	165.00	96.64	58.6%
1000-710-252	TRAVEL	300.00	-	0.0%
1000-710-221	INSURANCE	-	-	-
1000-710-225	WORKERS COMP	400.00	88.80	22.2%
1000-710-399	CONTRACTUAL	4,500.00	3,356.00	74.6%
1000-710-490	SUPPLIES	1,600.00	101.63	6.4%
	TOTAL	18,415.00	11,243.07	61.1%

ACCOUNT #	31-Jul-2019 MAYOR	2019 BUDGET	EXPENSED TO DATE	67.0%
1000-710-191	WAGES MAYOR	10,000.00	5,833.31	58.3%
1000-710-211	OPERS	1,450.00	816.59	56.3%
1000-710-213	MEDICARE	165.00	84.56	51.2%
1000-710-252	TRAVEL	300.00	-	0.0%
1000-710-221	INSURANCE	-	-	-
1000-710-225	WORKERS COMP	400.00	189.46	47.4%
1000-710-399	CONTRACTUAL	4,500.00	533.00	11.8%
1000-710-490	SUPPLIES	1,600.00	99.00	6.2%
	TOTAL	18,415.00	7,555.92	41.0%

ACCOUNT #	31-Aug-2020 POLICE	2020 BUDGET	EXPENSED TO DATE	67.0%	ACCOUNT #	31-Jul-2019 POLICE	2019 BUDGET	EXPENSED TO DATE	67.0%
2271-110-190	WAGES	545,000.00	345,340.73	63.4%	2271-110-190	WAGES	528,000.00	256,076.95	48.5%
2271-110-211	OPERS	1,200.00	787.58	65.6%	2271-110-211	OPERS	1,000.00	397.89	39.8%
2271-110-213	MEDICARE	7,950.00	4,086.56	51.4%	2271-110-213	MEDICARE	7,700.00	2,969.88	38.6%
2271-110-215	POLICE PENSION	104,800.00	66,244.45	63.2%	2271-110-215	POLICE PENSION	101,700.00	49,380.70	48.6%
2271-110-221	HEALTH INSURANCE	123,000.00	56,371.98	45.8%	2271-110-221	HEALTH INSURANCE	132,000.00	52,127.18	39.5%
2271-110-221	HC CONSORTIUM	21,000.00	16,498.40	78.6%	2271-110-221	HC CONSORTIUM	34,500.00	14,436.10	41.8%
2271-110-222	LIFE INSURANCE	1,200.00	509.76	42.5%	2271-110-222	LIFE INSURANCE	1,200.00	435.42	36.3%
2271-110-223	DENTAL	7,500.00	2,993.71	39.9%	2271-110-223	DENTAL	7,500.00	2,707.34	36.1%
2271-110-225	WORKERS COMP	8,000.00	4,068.48	50.9%	2271-110-225	WORKERS COMP	7,900.00	4,769.07	60.4%
2271-110-252	TRAVEL	250.00	-	0.0%	2271-110-252	TRAVEL	250.00	-	0.0%
2271-110-270	UNIFORMS	7,000.00	752.36	10.7%	2271-110-270	UNIFORMS	7,000.00	6,911.00	98.7%
2271-110-344	TAX COLLECTION	7,000.00	1,696.97	24.2%	2271-110-344	TAX COLLECTION	7,000.00	2,381.93	34.0%
2271-110-399	CONTRACTUAL	73,717.00	44,672.26	60.6%	2271-110-399	CONTRACTUAL	67,691.00	52,009.76	76.8%
2271-110-490	SUPPLIES	43,810.00	16,634.05	38.0%	2271-110-490	SUPPLIES	46,311.00	22,785.90	49.2%
2271-800-520	EQUIPMENT	12,240.00	8,383.14	68.5%	2271-800-520	EQUIPMENT	12,440.00	8,210.59	66.0%
	TOTAL	963,667.00	569,040.43	59.0%		TOTAL	962,192.00	475,599.71	49.4%

ACCOUNT #	31-Aug-2020 PARKS	2020 BUDGET	EXPENSED TO DATE	67.0%	ACCOUNT #	31-Jul-2019 PARKS	2019 BUDGET	EXPENSED TO DATE	67.0%
1000-320-190	WAGES	85,000.00	56,563.82	67.0%	1000-320-190	WAGES	90,400.00	42,982.16	47.5%
1000-320-211	OPERS	11,976.00	7,974.92	66.6%	1000-320-211	OPERS	12,800.00	6,017.51	47.0%
1000-320-213	MEDICARE	1,239.30	823.18	66.4%	1000-320-213	MEDICARE	1,400.00	620.73	44.3%
1000-320-353	LIABILITY INSURANCE	2,000.00	-	0.0%	1000-320-353	LIABILITY INSURANCE	1,700.00	-	0.0%
1000-320-225	WORKERS COMP	1,800.00	793.01	44.1%	1000-320-225	WORKERS COMP	1,600.00	892.55	55.8%
1000-320-399	CONTRACTUAL	19,960.00	10,611.50	53.2%	1000-320-399	CONTRACTUAL	19,960.00	6,340.11	31.8%
1000-320-490	SUPPLIES	32,190.00	9,844.85	30.6%	1000-320-490	SUPPLIES	32,190.00	11,637.39	36.2%
	TOTAL	154,165.30	87,011.28	56.4%		TOTAL	160,050.00	68,480.45	42.8%

ACCOUNT #	31-Aug-2020 STREET	2020 BUDGET	EXPENSED TO DATE	67.0%	ACCOUNT #	31-Jul-2019 STREET	2019 BUDGET	EXPENSED TO DATE	67.0%
2011-620-190	WAGES	165,000.00	110,335.95	66.9%	2011-620-190	WAGES	175,560.00	105,301.97	60.0%
2011-620-211	OPERS	23,200.00	15,447.03	66.6%	2011-620-211	OPERS	24,700.00	13,454.04	54.5%
2011-620-213	MEDICARE	2,400.00	1,596.84	66.5%	2011-620-213	MEDICARE	2,700.00	1,523.94	56.4%
2011-620-221	HEALTH INSURANCE	78,000.00	42,902.47	55.0%	2011-620-221	HEALTH INSURANCE	83,000.00	33,510.33	40.4%
2011-610-221	HC CONSORTIUM	21,000.00	11,828.80	56.3%	2011-610-221	HC CONSORTIUM	33,000.00	10,350.20	31.4%
2011-620-222	LIFE INSURANCE	800.00	424.79	53.1%	2011-620-222	LIFE INSURANCE	800.00	371.70	46.5%
2011-620-223	DENTAL	5,700.00	2,609.28	45.8%	2011-620-223	DENTAL	5,500.00	2,075.20	37.7%
2011-620-225	WORKERS COMP	3,630.00	1,403.11	38.7%	2011-620-225	WORKERS COMP	3,300.00	1,955.12	59.2%
2011-620-395	SIDEWALK REPAIR	30,000.00	528.72	1.8%	2011-620-395	SIDEWALK REPAIR	30,000.00	467.02	1.6%
2011-620-270	CLOTHING	1,500.00	757.91	50.5%	2011-620-270	CLOTHING	1,800.00	1,279.89	71.1%
2011-620-399	CONTRACTUAL	32,402.00	3,625.70	11.2%	2011-620-399	CONTRACTUAL	32,402.00	5,511.00	17.0%
2011-620-490	SUPPLIES	60,400.00	17,425.71	28.9%	2011-620-490	SUPPLIES	60,400.00	17,783.09	29.4%
2011-800-520	EQUIPMENT	10,912.00	3,702.30	33.9%	2011-800-520	EQUIPMENT	4,750.00	1,264.87	26.6%
	TOTAL	434,944.00	212,588.61	48.9%		TOTAL	457,912.00	194,848.37	42.6%

ACCOUNT #	31-Aug-2020 ZONING	2020 BUDGET	EXPENSED TO DATE	67.0%	ACCOUNT #	31-Jul-2019 ZONING	2019 BUDGET	EXPENSED TO DATE	67.0%
1000-410-190	WAGES	6,000.00	4,000.00	66.7%	1000-410-190	WAGES	6,000.00	3,500.00	58.3%
1000-410-211	OPERS	900.00	560.00	62.2%	1000-410-211	OPERS	900.00	490.00	54.4%
1000-410-213	MEDICARE	100.00	58.00	58.0%	1000-410-213	MEDICARE	100.00	50.75	50.8%
1000-410-225	WORKERS COMP	-	-	#DIV/0!	1000-410-225	WORKERS COMP	-	-	#DIV/0!
1000-410-252	TRAVEL	-	-	#DIV/0!	1000-410-252	TRAVEL	-	-	#DIV/0!
1000-410-399	CONTRACTUAL	11,000.00	9,490.34	86.3%	1000-410-399	CONTRACTUAL	11,000.00	2,614.16	23.8%
1000-410-490	SUPPLIES	3,000.00	71.40	2.4%	1000-410-490	SUPPLIES	3,000.00	20.55	0.7%
1000-410-610	DEPOSITS REFUNDED	300.00	-	0.0%	1000-410-610	DEPOSITS REFUNDED	300.00	50.00	16.7%
	TOTAL	21,300.00	14,179.74	66.6%		TOTAL	21,300.00	6,725.46	31.6%

ACCOUNT #	31-Aug-2020 MAYORS COURT	2020 BUDGET	EXPENSED TO DATE	67.0%	ACCOUNT #	31-Jul-2019 MAYORS COURT	2019 BUDGET	EXPENSED TO DATE	67.0%
1000-720-141	WAGES	1,000.00	-	0.0%	1000-720-141	WAGES	500.00	-	0.0%
1000-720-211	OPERS	200.00	-	0.0%	1000-720-211	OPERS	200.00	-	0.0%
1000-720-213	MEDICARE	49.00	-	0.0%	1000-720-213	MEDICARE	49.00	-	0.0%
1000-720-399	CONTRACTUAL	31,000.00	14,251.10	46.0%	1000-720-399	CONTRACTUAL	31,500.00	18,815.80	59.7%
1000-720-610	REFUNDS	-	-	#DIV/0!	1000-720-610	REFUNDS	-	-	#DIV/0!
	TOTAL	32,249.00	14,251.10	44.2%		TOTAL	32,249.00	18,815.80	58.3%

ACCOUNT #	31-Aug-2020	2020 BUDGET	EXPENSED TO DATE	67.0%	ACCOUNT #	31-Jul-2019	2019 BUDGET	EXPENSED TO DATE	67.0%
1000-290-399	EMERGENCY MGNT	3,000.00	1,683.60	56.1%	1000-290-399	EMERGENCY MGNT	3,000.00	1,711.20	57.0%
1000-740-344	TAX COLLECTION CCA	60,000.00	25,316.64	42.2%	1000-740-344	TAX COLLECTION CCA	60,000.00	28,130.00	46.9%
1000-755-344	TAX COLLECTION RE	18,000.00	4,675.98	26.0%	1000-755-344	TAX COLLECTION RE	18,000.00	5,424.93	30.1%
1000-760-610	REFUNDS	18,000.00	18,000.00	100.0%	1000-760-610	REFUNDS	18,000.00	9,715.82	54.0%
	TOTAL	99,000.00	49,676.22	50.2%		TOTAL	99,000.00	44,981.95	45.4%
	GRAND TOTAL	2,043,995.30	1,118,781.77	54.7%		GRAND TOTAL	2,066,148.00	964,060.59	46.7%