Finance Committee Meeting
Tuesday, August 18, 2020 - 5:00 PM
AGENDA

1. Call to Order
2. Action on Minutes
    a. July 21, 2020
3. Finance Director Report
    a. Finance 8-18-20
4. Bank to Book Reconciliation
    a. 8-18-20
5. Updated Estimated Available Funds View (Dec 2019 Budget View vs. Covid-19 Est. Budget View)
6. CAD Funding
    a. CAD Project
7. Parks Committee Finance Items
    a. Shelter House Grants
    b. Parks and Recreation maintenance funds
8. Delinquent Water Accounts - August Trend Review
9. Other Business
10. Adjourn

Finance Committee
Tuesday, July 21, 2020 - 5:00 PM
MINUTES

1. Call to Order

Benjamin Lee called the virtual Finance Committee meeting for July 21, 2020 to order at 5:01 pm

Members Present - Ben Lee, Chip Dutcher, Cheryl Robertson
Absent - None

Staff present - Jim Lenner, Dana Steffan, Bailey Klimchak, Jack Liggett, Carol Van Deest, Chief Haroon,Teresa Monroe. Joined during - Doug Lehner, Marvin Block, Sharon Hendren

Public present - None

2. Action on Minutes

ACTION:	Chip Dutcher moved to Approve the minutes (a and b en bloc); Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None

Passed 3 - 0

a. June 16, 2020 Regular meeting

b. July 14, 2020 Special meeting

3. Finance Director Report

a. July 21, 2020

Dana Steffan highlighted items in her report sent with the packet; continuing to see steady tracking on income tax, does not believe we have realized all of 2019 payments and expects those to come in and be distributed this month and next. Noted that Law Director charges have increased, council to see an appropriation for that. Ms. Steffan has reached out to the Auditor to discuss findings and notes from the audit. Mr. Lee commented on statistics in the report, said the village is still on a really good pace. Mayor Dutcher noted the fourteen percent decrease in income tax collection and reminded the decrease is due to this years extended income tax filing deadline.

4. Bank to Book Reconciliation

a. June 2020

Ledger was provided to committee, Mr. Lee said it looked spot on.

5. CARES Act Funding - Updated discussion from 7/14/20

Continued discussion on use of CARES Act funds received in the amount of $49,629.00. Chief Haroon said he has ability to purchase fogger units with solution to kill Covid-19 to treat village buildings and vehicles, also said he believes more PPE should be purchased; committee approved $1,000 for two fog units, solution and PPE (gloves and masks). Continued discussion on CAD system for PD, addition of computer server; committee approved $10,000 toward the CAD system. Jack Liggett asked that the $5,000 estimate for water plant audio visual be held out. The CivicReady emergency notification system can be paid for with CARES Act funds; $1500. Donations to the three food pantries was reduced to $3,000.00

CARES Act Budget	**$49,000**
Supplies/Tablets	$ 7,000
A/V Council	$11,500
ED Plan	$10,000
Fogger/Solution/PPE	$ 1,000
Donations	$ 3,000
CAD System-PD	$10,000
A/V Water Plan	$ 5,000
CivicReady	$ 1,500
Balance	$ 0

ACTION:	Cheryl Robertson moved to PROCEED WITH CARES Act budget as discussed; Chip Dutcher seconded and all were in favor.
AYES:	Robertson, Dutcher, Lee
NOES:	None
ABSTAIN:	None
	Pass 3 - 0

6. Civic Ready / Civic Clerk Trials

a. Staff report

Teresa Monroe reviewed the free trials of CivicClerk (meeting agenda management) and CivicReady (mass notification system) currently being evaluated and provided a staff report with the related costs. Staff opinions were shared on ease of use and benefits of each package. It was noted earlier that year 2020 cost of CivicReady ($1500) would be be covered by CARES Act funds; Mr. Lee said CivicClerk could be paid out of General funds.

ACTION:	Benjamin Lee moved to go forward with CivicClerk this year; Chip Dutcher seconded and the vote was as follows:
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

7. Delinquent Water Accounts - Trends 2019 vs Current

Mr. Lee provided a spreadsheet with data surrounding water shutoffs comparing 2019 to 2020 relative to the moratorium on shutoffs and reviewed some of the statistics. Notice went to customers in July that shut off for delinquencies would resume in August; the village will work individually with anyone struggling to catch up.

8. Other Business

1. Ben Lee asked about updates on the AEP street lights out; the account representative at AEP said he would be analyzing the long stretches certain lights have been out and why as well as which lights are billed monthly and which are billed off of a meter.

2. Sidewalk Replacement Program; Mr. Lee said there is renewed interest, Mayor Dutcher asked if there has ever been a "census" or survey of village sidewalks, Mr. Lenner said no. Mr. Dutcher that would be a good place to start. Property maintenance code could be a way to address poor sidewalk condition; violators could be brought to Mayor's Court; Ms. Klimchak said some may not know they are responsible but the village could send letters. Mr. Lehner said the village should enforce the ORC and responsibility of repair by owners. Discussions will continue in Safety & Service.

3. Mr. Lee said he would like review of the Ohio EPA loan (zero interest for thirty years) and how it factors into the village capital projects with respect to the bonded money.

9. Adjourn

ACTION:	Chip Dutcher moved to Adjourn; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None

Passed 3 - 0

Meeting adjourned at 6:20 p.m.

Village of Johnstown
Administrative Offices
www.johnstownohio.org

VILLAGE OF JOHNSTOWN, OHIO

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Johnstown, Ohio 43031
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JOHNSTOWN

Finance Director's Report to Council
August 18th, 2020

1. Tax Revenue. Total Income Tax revenue collected through July 2020 was $1,174,566. This represents 53.3% of 2020 Budgeted Income Tax revenue of $2,205,000, and a 14.7% decrease from 2019 collections for the same period.

   The largest source of the Village's income tax revenue, withholding taxes derived from individuals working in Johnstown, increased 2.4% while individual returns decreased 26.7%, and business net profits decreased by 53.4% as compared to the same period in 2019. With the deferral of 2019 individual and net profit income tax returns until July 15th, 2020, it is reasonable that we see a decline in these categories as compared to prior years. We expect to see these large gaps in collections begin to close starting with the August distribution from RITA.

   The graph below illustrates the Village's YTD income tax revenue through July 31 each year from 2016 through 2020:

	2016	2017	2018	2019	2020
Withholding	$ 516,950	$ 544,242	$ 595,775	$ 656,836	$ 672,902
Individual	$ 398,662	$ 442,867	$ 544,534	$ 620,458	$ 455,048
Net Profit	$ 82,932	$ 150,676	$ 112,005	$ 99,992	$ 46,616
Total	**$ 998,543**	**$ 1,137,785**	**$ 1,252,314**	**$ 1,377,287**	**$ 1,174,566**

   Withholding taxes continue to increase every year since 2015; this can be attributed to an increase in the number of jobs and increased pay rates in Johnstown. While several companies have reported withholding decreases from the prior year (e.g., Landmark Global $12k, Tech Rubber $7K, Steel Ceilings $4K, Tech Int'l $4K), there were many that reported increases (e.g., Crow Works $9K, Apeks $8k, MG Abbott $5K, Ghostwriter $4k). Overall, the increases outweighed the decreases when compared with 2019.

   Individual income tax collections are higher when compared with 2016 & 2017, but down compared to 2018 & 2019. Increases are related to both population and economic growth. The current year decrease is likely related to the COVID-19 pandemic and the 2-month delay of 2019 tax filing deadline.

   The 2020 Net Profit revenue is down primarily due to an $18K refund for Thirty-One Gifts, a $25K decrease reported by Atrium Apparel Corp, and a $9K decrease reported by Atrium Real Estate LLC. Various other businesses reported losses in 2020 as compared to 2019 compiling the $53K decrease.

   Currently Johnstown is experiencing a 14.7% decrease overall when comparing total income tax collections in 2020 compared to 2019. RITA has recently reported that they have seen collections across the State at a 17% decrease from the prior year.

2. Revenues and Expenditures. See attached spreadsheets for 2020 year-to-date revenue collections and expenditures.

Notes on Revenue:

General Fund Revenue – Collections have not differed much from the prior month, and are mostly where we would expect them to be at the current time. Income tax collections are short of budget, however I expect those to pick up next month.

Street Construction & Repair and State Highway & Improvement Funds are both slightly lower than budget. This is expected given the COVID-19 pandemic and related economic decline, as well as the temporary closure of the Bureau of Motor Vehicles. In July, the Gas tax and motor vehicle registration revenues have significantly increased as compared to the June disbursements, which is a sign that these are ramping back up to pre-pandemic collections.

Sewer Operating Fund $632,945, or 82% of the revenue budget has been collected through July. Of this, $208,293 was related to bulk sewer hauling for New Day Farms and Trillium Farms. Without these collections, we have received 55% of revenue budget.

Water/Sewer Improvements Fund has collected 100% of their respective budgets due primarily to Bond proceeds received in May and forty-four (44) new homes permitted YTD through July. Of the Bond proceeds, $5.77M was for Water Projects and $1.5M for Sewer Projects.

Water Debt Service Fund is higher than budget due to $22K in extra bond retirement proceeds that were generated from the sale of Bonds.

Notes on Expense:

General Fund, Finance Dept 63% spent for the year primarily due to fully paid SSI support fees.

General Fund, State Auditor – full payment was made in June for the audit.

Permissive Motor License Fund has been 99% spent due to the purchase of the Hot Patch road repair machine. The funds ($45,000) have been requested of the County engineer's office but not yet received. I have followed up on my request for funds, but have still not received.

Right of Way Fund has been 90% spent due to a $30K purchase for a ditch witch in July.

Debt Service Fund. The bulk of these payments are scheduled to occur in December.

Capital Projects. Only 10% spent due to the increase in revenue for the Bond issuance. This increased the budgeted revenue by $1,360,000, and these funds will be spent throughout the year or re-appropriated in 2021.

Water & Sewer Replacement & Improvement Funds are barely spent due to the appropriations related to the new enterprise center on Duncan Plains Road. $360k is appropriated for Water lines, $930k is appropriated for sewer lines. Additionally, $5,75M in water projects and $1.5M in sewer projects were bonded and appropriated, to be spent in 2020 or re-appropriated in 2021.

3. The 2018-2019 Financial Audit is complete and I have the draft report in my possession. Identified by the auditors were: 1) a significant deficiency in financial reporting, 2) a noncompliance matter due to certain 2018 appropriations, and 3) a noncompliance/material weakness due to certain 2018 transactions regarding Intergovernmental revenue. I have discussed these findings with our auditor and have come to

an agreement with these notes. The audit report is currently pending Auditor of State approval and we expect to have their approval any day now. See attached email & memo for my notes and responses.

4. Employer withholding and COVID-19. The Coronavirus-related relief legislation passed earlier this year by the Ohio General Assembly provided that work being done by an employee remotely or at home, because of the State of Emergency, is deemed to be performed at the employee's principal place of work. As a result of this provision, employers continue to withhold tax for their employees' principal place of work municipality, even while employees are working from home or different location. On July 2, 2020 a lawsuit was filed in the Franklin County Common Pleas Court challenging the constitutionality of this provision. The suit was filed against the City of Columbus by the Buckeye Institute, a Columbus employer, and three of its employees. In general, the suit alleges that it is unconstitutional to require the employees, working at home outside of Columbus, to continue to pay Columbus income tax, and that it is improper to require the employer to withhold these taxes. RITA is closely watching the progress of this litigation for any potential impact on employer withholding and will provide updates as needed. Our law director is also paying attention to this lawsuit. I will be sure to share any significant developments. **8-14-2020 UPDATE:** nothing new to report.

Respectfully Submitted,

Dana Steffan

Dana Steffan, CPA
Finance & Human Resources Director

2018-2019 Financial Audit
Audit Comment Responses

Finding No. 2019-001

Significant Deficiency – Financial Reporting

Adjustments:

- In 2019, an adjustment was made in the Capital Projects Fund for recording Debt Proceeds of \$217,079 and a corresponding adjustment to Capital Outlay. **I need help understanding the origin of this so that I may properly correct going forward.**
- In 2018, an adjustment was made in the Enterprise Fund for recording Debt Proceeds of \$52,758 and a corresponding adjustment to Capital Outlay. **I need help understanding the origin of this so that I may properly correct going forward.**
- In 2018 a reclassification of \$25,395 was made from Miscellaneous Receipts to Intergovernmental Revenue in the Capital Projects Fund for a State Nature Works Grant. **Makes sense. Will be sure to classify any similar future grants correctly.**

Finding No. 2019-002

Noncompliance – Appropriations Exceeding Estimated Resources

As of 1/1/2019, a process has been put in place to ensure appropriations do not exceed estimated resources. This will not be an issue going forward.

Finding No. 2019-003

Noncompliance/Material Weakness

This issue has been corrected as of 1/1/2019 and will not be a concern going forward.

Dana's responses underlined

Dana Steffan

From: Ken Phillips <Kenp@wwpcpa.com>
Sent: Thursday, July 23, 2020 12:05 PM
To: Dana Steffan
Subject: RE: Audit
Attachments: 2019 Debt.pdf

Follow Up Flag: Follow up
Flag Status: Completed

Dana,

It appears I won't be back to call so I thought I would send e-mail. I reviewed your responses and will put in report. I have attached my debt schedule for you to look at. Usually when this happens and it happens a lot, debt that isn't received in cash sometimes doesn't get recorded because it's a noncash transaction.

I believe you had these in your notes to financial statements, but not in the actual SSI system, we looked for memo receipts and disbursements for these and did not find. That's why we made the adjustments, it didn't affect cash but needed to be shown on the financial statements. I would say at the end of each year, go to the OPWC and OWDA websites to see if anything had been classified as loans that you may not have recorded just to check and if so, do a memo entry for that.

Hope this helps,

Thanks,

Ken

From: Dana Steffan <DSteffan@johnstownohio.org>
Sent: Tuesday, July 21, 2020 2:08 PM
To: Ken Phillips <Kenp@wwpcpa.com>
Subject: RE: Audit

Ken,

I have not heard back from you regarding the 2018-2019 Audit comments, so I wanted to send my responses via email. Please see attached, and give me a call or respond to my email at your earliest convenience. My responses are in red.

Thank you,

Dana Steffan, CPA
Finance and Human Resources Director
Village of Johnstown
599 South Main Street
Johnstown, OH 43031
Phone: (740) 967.3177 x3
Fax (740) 967.6415
dsteffan@johnstownohio.org

From: Dana Steffan
Sent: Thursday, July 2, 2020 10:24 AM
To: Ken Phillips <Kenp@wwpcpa.com>
Subject: Audit

Hi Ken,

I received the audit and would like to discuss the findings with you. When would you be available to discuss? Will you be working tomorrow? I will be on vacation all next week.

Thanks,

Dana Steffan, CPA
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Village of Johnstown Financial Report

Revenues

as of 7/31/2020

A/C	Sub-Fund	2020 Expected Revenues	Actual Revenues	
1000	Real Estate Tax	$ 265,000	$ 140,268	52.93%
1000	Income Tax	$ 2,205,000	$ 1,174,566	53.27%
1000	Shared Taxes	$ 90,300	$ 46,968	52.01%
1000	Charges for Services	$ 150	$ 135	90.00%
1000	Permits, Fines, & Licenses	$ 218,700	$ 120,819	55.24%
1000	Interest	$ 9,000	$ 27,420	304.66%
1000	Miscellaneous	$ 66,348	$ 88,800	133.84%
1000	Other Financing Sources	$ -	$ -	
1000	**Total General Fund**	**$ 2,854,498**	**$ 1,598,976**	56.02%
2011	**Total Street Construction & Repair**	$ 373,500	$ 190,144	50.91%
2021	**State Highway & Improvement**	$ 23,890	$ 12,040	50.40%
2101	**Permissive Motor License Fund**	$ 45,000	$ -	
2901	**Mayor's Court - Computer**	$ 1,000	$ 320	32.00%
2906	**Restricted Police Grants**	$ 2,000	$ -	0.00%
2907	**Right-of-Way Fund**	$ 30,000	$ -	0.00%
2909	**State Pass Through Grants**	$ 49,621	$ 49,621	100.00%
5101	**Water Operating**	$ 765,375	$ 424,046	55.40%
5201	**Sewer Operating**	$ 769,375	$ 632,945	82.27%
5701	**Water Replacements & Improvements**	$ 5,933,000	$ 5,981,507	100.82%
5702	**Sewer Replacements & Improvements**	$ 1,720,000	$ 1,791,661	104.17%
5721	**Water Debt Service**	$ 227,833	$ 142,708	62.64%
5722	**Sewer Debt Service**	$ 381,151	$ 201,123	52.77%
5781	**Enterprise Deposit**	$ 40,500	$ 31,799	78.52%
9101	**Unclaimed Monies**	$ -	$ -	
9904	**Mayor's Court**	$ 80,000	$ 28,150	35.19%
	TOTAL ALL FUNDS	**$ 13,296,742**	**$ 11,085,039**	83.37%
	# Amended Appropriations			
			83.37%	
		percentage received to date		

Village of Johnstown Financial Report

Expenditures

	A	B	C	D	E	J
5	*as of*	*7/31/2020*				
6				**2020**	**Actual**	
7	A/C	**Sub-Fund**		**Appropriations**	**Expenditures**	
8	110	Police		$ 1,082,477	$ 559,784	51.71%
9	130	Street Lighting		$ 65,000	$ 37,285	57.36%
10	210	Public Health		$ 18,500	$ 9,322	50.39%
11	310	Recreation Department		$ 49,620	$ 2,407	4.85%
12	410	Zoning		$ 175,759	$ 81,372	46.30%
13	490	Economic Development		$ 27,000	$ 16,190	59.96%
14	710	Administration		$ 421,104	$ 199,309	47.33%
15	715	Legislative Activities		$ 71,636	$ 42,779	59.72%
16	720	Mayors Court		$ 83,828	$ 47,196	56.30%
17	725	Finance Department		$ 81,301	$ 50,986	62.71%
18	730	Lands & Buildings		$ 92,700	$ 74,859	80.75%
19	740	County Auditor (Property Tax Collection)		$ 7,000	$ 2,933	41.90%
20	745	State Auditor		$ 6,000	$ 6,000	100.00%
21	755/760	Income Tax Administration		$ 72,000	$ 36,758	51.05%
22		Other Uses of Funds & Transfers		$ 761,000	$ 356,012	46.78%
23	1000	**Total General Fund**		**$ 3,014,925**	**$ 1,523,192**	**50.52%**
24						
25		Street Maintenance & Repair				
26		Street Cleaning, Snow Removal				
27		Traffic Signs & Signals				
28		Sidewalks (Capital outlay)				
29	2011	**Total Street Construction & Repair**		**$ 446,803**	**$ 244,412**	**54.70%**
30						
31		State Highway Maintenance				
32		Street Cleaning, Snow & Removal				
33		Traffic Signs & Signals				
34	2021	**State Highway & Improvement**		**$ 13,700**	**$ 5,706**	**41.65%**
35						
36	2101	**Permissive Motor License**		**$ 45,000**	**$ 44,659**	**99.24%**
37						
42	2901	**Mayor's Court Computer**		**$ 1,200**	**$ 1,049**	**87.42%**
43						
46	2903	**Budget Stabilization Fund**		**$ 20,000**	**$ 18,084**	**90.42%**
47						
50	2905	**Leafy Dell Traffic Improvement Fund**		**$ 10,000**	**$ -**	**0.00%**
51						
52	2906	**Restricted Police Grant Fund**		**$ 1,000**	**$ 1,000**	**100.00%**
53						
54	2907	**Right of Way Fund**		**$ 38,000**	**$ 34,396**	**90.52%**
55						

Village of Johnstown Financial Report

Expenditures

as of *7/31/2020*

A/C	Sub-Fund		2020 Appropriations	Actual Expenditures	
3101	Debt Service Fund		$ 448,000	$ 71,570	15.98%
4901	Capital Projects		$ 1,475,000	$ 157,780	10.70%
4902	Capital Projects - US62		$ 182,883	$ 28,743	15.72%
5101	Water Operating		$ 800,013	$ 434,957	54.37%
5201	Sewer Operating		$ 797,529	$ 407,220	51.06%
5701	Water Replacements & Improvements		$ 6,460,000	$ 269,405	4.17%
5702	Sewer Replacements & Improvements		$ 2,690,000	$ 80,479	2.99%
5721	Water Debt Service		$ 479,000	$ 25,819	5.39%
5722	Sewer Debt Service		$ 395,100	$ 177,021	44.80%
5781	Enterprise Deposit		$ 36,000	$ 16,267	45.19%
9101	Unclaimed Monies		$ -	$ -	
9904	Mayor's Court		$ 85,000	$ 26,238	30.87%
	TOTAL ALL FUNDS		$ 17,439,154	$ 3,567,996	20.46%

Bank / Account	Balance
Fifth Third Securities	3,196,524.83
Park General X9082	250,000.00
Park Payroll X9085	14,941.97
Water & Sewer X2587	96.12
Park Sweep X2608	13,007,337.00
Mayor's Court X9848	16,445.57
Total All Bank Accounts	**16,485,345.49**
Outstanding Checks	(221,954.61)
BALANCE PER BANK	**16,263,390.88**
Book Balance:	16,254,340.26
Variance:	**(9,050.62)**

Reconciling Items			
Q3 Unbooked Investment Income			
Fifth/Third Securities	$	5,860.60	*to be booked in October 2020*
Park National Bank	$	1,061.62	*to be booked in October 2020*
Water & Sewer Variances:			
Various posted receipts, did not clear bank	$	(2,798.97)	*timing*
Lockbox receipt cleared bank, not posted	$	4,236.82	*timing*
Water Deposit received, not posted	$	150.00	*will be posted in August*
General Variances:			
Duplicate revenue entry	$	(11,801.21)	*will be corrected in August*
Past check that was cashed after void - older than 180 days	$	(53.88)	*will be posted in August*
Payroll Variances:			
OPERS employee deductions, will clear bank in next month	$	7,758.44	*timing*
OP&F employee deductions, will clear bank in next month	$	4,405.58	*timing*
Municipal taxes deducted but not yet paid	$	181.62	*timing*
Police Officer's Foundation deduction, not yet paid	$	50.00	*timing*
Total Reconciling Items	**$**	**9,050.62**	
unidentifed variance	*$*	*(0.00)*	

Outstanding Checks	Check No.	Check Amount	Check Date
payroll	5764	$1,308.14	7/24/2020
payroll	5773	$217.12	7/24/2020
	13035	$134.51	1/10/2020
	13133	$103.04	2/5/2020
	13510	$277.52	6/11/2020
	13565	$62.05	6/26/2020
	13596	$134.51	7/13/2020
	13598	$134.51	7/13/2020
	13603	$136.44	7/13/2020
	13614	$50,143.77	7/17/2020
	13647	$17,979.55	7/23/2020
	13648	$58.15	7/23/2020
	13649	$810.00	7/23/2020
	13651	$50,995.47	7/23/2020
	13653	$115.00	7/23/2020
	13657	$43,000.00	7/23/2020
	13666	$248.94	7/23/2020
	13667	$529.70	7/23/2020
	13669	$582.15	7/23/2020
	13671	$1,764.40	7/30/2020
	13673	$4,055.12	7/30/2020
	13674	$2,062.00	7/30/2020
	13675	$449.00	7/30/2020
	13676	$800.00	7/30/2020
	13677	$1,749.18	7/30/2020
	13678	$35.35	7/30/2020
	13679	$1,560.00	7/30/2020
	13680	$2,398.50	7/30/2020
	13681	$312.91	7/30/2020
	13682	$206.07	7/30/2020
	13683	$500.00	7/30/2020
	13684	$5,570.81	7/30/2020
	13685	$506.86	7/30/2020
	13686	$1,047.50	7/30/2020
	13687	$30,000.00	7/30/2020
	13688	$225.00	7/30/2020
	13689	$1,055.56	7/30/2020
	13690	$685.78	7/30/2020

Total O/S Checks at 7/31/20:
$221,954.61

CAD Project 2020, & Uniform Overage Estimation

Johnstown Police Department

Money In	
CARES ACT	$10,000
Body Camera Funds	$7,000
Monetary Gain From Staffing	$36,000
Grant for Body Armor	$2,299
Total income	**$55,299**

Money Out	
Server to House Software	$10,738
CAD Setup and Training	$45,450
Dispatcher Upgrades	$1,414
Uniform Overage Estimation	$7,000
Total expenses	**$64,602**

Money Left Over	
Income minus expenses	-$9,303