

General Ledger

UNAUDITED



Summary Trial Balance

Page 4 of this PDF details the calculation of the unaudited FY2023 MIRA fund balance and the 2024 budget amendment that would be performed if approved by Finance Committee / Council. - SMA

User: salfred
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 Period: 01 to 12, 2023

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 2130	ROOM TAX FUND					
ASSETS						
2130-00000-111000	CASH - UNRESTRICTED	0.00	461,688.81	799,381.87	858,309.25	402,761.43
2130-00000-131100	ACCOUNTS RECEIVABLE-CURRE	0.00	0.00	54,634.56	26,943.66	27,690.90
2130-00000-131110	ACCOUNTS RECEIVABLE - MANU	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	461,688.81	854,016.43	885,252.91	430,452.33
LIABILITIES						
2130-00000-212000	VOUCHERS PAYABLE	0.00	-2,689.23	313,975.23	311,408.55	-122.55
2130-00000-213200	OTHER ACCOUNTS PAYABLE	0.00	-533.97	533.97	0.00	0.00
2130-00000-263100	DEFERRED REVENUE	0.00	0.00	0.00	0.00	0.00
	LIABILITIES Totals:	0.00	-3,223.20	314,509.20	311,408.55	-122.55
FUND BALANCE						
2130-00000-342800	DESIGNATED-SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
2130-00000-342810	DESIGNATED FOR M.I.R.A.	0.00	-28,588.75	0.00	0.00	-28,588.75
2130-00000-342820	DESIGNATED FOR RTC	0.00	-417,964.71	0.00	0.00	-417,964.71
2130-00000-342900	UNDESIGNATED	0.00	-11,912.15	0.00	0.00	-11,912.15
2130-00000-351000	EXPENDITURE CONTROL	0.00	0.00	0.00	0.00	0.00
2130-00000-352000	REVENUE CONTROL	0.00	0.00	0.00	0.00	0.00
2130-00000-353000	ENCUMBRANCE CONTROL	0.00	0.00	0.00	0.00	0.00
2130-00000-354000	RESERVE FOR ENCUMBRANCE	0.00	0.00	0.00	0.00	0.00
2130-00000-355000	BUDGET REVENUE CONTROL	0.00	367,289.00	0.00	0.00	367,289.00
2130-00000-356000	BUDGET EXPENSE CONTROL	0.00	-362,995.00	0.00	0.00	-362,995.00
2130-00000-358000	BUDGET CHANGE TO FUND BAL	0.00	-4,294.00	0.00	0.00	-4,294.00
	FUND BALANCE Totals:	0.00	-458,465.61	0.00	0.00	-458,465.61

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
REVENUE						
Dept 14200	ROOM TAX\TREASURER					
2130-14200-412100	ROOM TAXES	0.00	0.00	0.00	0.00	0.00
2130-14200-493100	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00
	2130-14200 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 54220	DEPARTMENT OF TOURISM					
2130-54220-412100	ROOM TAXES	580,000.00	0.00	3,262.92	751,329.07	-748,066.15
2130-54220-459290	ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00
2130-54220-483100	SALE OF GENERAL FIXED ASSET	0.00	0.00	0.00	0.00	0.00
2130-54220-484100	DONATIONS & CONTRIBUTIONS-	0.00	0.00	0.00	0.00	0.00
2130-54220-484950	ADVERTISING REVENUE	0.00	0.00	900.00	26,000.00	-25,100.00
2130-54220-493100	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	0.00
	2130-54220 REVENUE Totals:	580,000.00	0.00	4,162.92	777,329.07	-773,166.15
Dept 62100	SITE DEVELOPMENT					
2130-62100-484100	DONATIONS & CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
	2130-62100 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 62600	ROOM TAX\MANI INT REL ASSC					
2130-62600-484100	DONATIONS & CONTRIBUTIONS-	0.00	0.00	0.00	35,602.73	-35,602.73
	2130-62600 REVENUE Totals:	0.00	0.00	0.00	35,602.73	-35,602.73
	REVENUE Totals:	580,000.00	0.00	4,162.92	812,931.80	-808,768.88
EXPENSE						
Dept 14200	ROOM TAX\TREASURER					
2130-14200-521200	LEGAL	0.00	0.00	238,477.75	0.00	238,477.75
	2130-14200 EXPENSE Totals:	0.00	0.00	238,477.75	0.00	238,477.75
Dept 54220	DEPARTMENT OF TOURISM					
2130-54220-511100	SALARIES AND WAGES-REGULAR	69,555.00	0.00	84,288.88	8,426.36	75,862.52
2130-54220-515100	SOCIAL SECURITY	5,320.00	0.00	6,315.78	628.73	5,687.05
2130-54220-515200	RETIREMENT (EMPLOYER'S SHAR	4,729.00	0.00	5,704.72	573.00	5,131.72
2130-54220-515400	HEALTH INSURANCE	5,632.00	0.00	7,012.89	779.21	6,233.68
2130-54220-515430	LIFE INSURANCE (ER BENEFIT)	46.00	0.00	25.20	0.00	25.20

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
2130-54220-515600	WORKERS COMPENSATION	139.00	0.00	168.50	16.85	151.65
2130-54220-516900	EMPLOYEE TAXABLE REIMBURS	0.00	0.00	0.00	0.00	0.00
2130-54220-521900	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
2130-54220-522100	WATER	0.00	0.00	95.08	0.00	95.08
2130-54220-522200	ELECTRIC	0.00	0.00	239.41	0.00	239.41
2130-54220-522300	SEWER	0.00	0.00	0.00	0.00	0.00
2130-54220-522400	GAS	0.00	0.00	801.15	0.00	801.15
2130-54220-522500	TELEPHONE	216.00	0.00	218.37	0.00	218.37
2130-54220-529900	SUNDRY CONTRACTUAL SERVICE	0.00	0.00	14,292.40	0.00	14,292.40
2130-54220-531200	OFFICE SUPPLIES	666.00	0.00	330.69	0.00	330.69
2130-54220-531300	PRINTING AND DUPLICATION	10,000.00	0.00	20,273.23	0.00	20,273.23
2130-54220-532400	MEMBERSHIP DUES	2,471.00	0.00	1,803.75	0.00	1,803.75
2130-54220-532500	REGISTRATION FEES AND TUITIC	5,798.00	0.00	11,222.00	0.00	11,222.00
2130-54220-533400	AUTO MILEAGE/COMMERCIAL T	1,766.00	0.00	2,162.59	0.00	2,162.59
2130-54220-533500	MEALS	700.00	0.00	394.24	1.22	393.02
2130-54220-533600	LODGING	2,233.00	0.00	4,250.21	0.00	4,250.21
2130-54220-534840	SPECIAL EVENTS SUPPLIES	1,833.00	0.00	0.00	0.00	0.00
2130-54220-539000	OTHER SUPPLIES AND EXPENSE	3,833.00	0.00	4,753.42	541.47	4,211.95
2130-54220-539100	MARKETING MATERIALS	190,169.00	0.00	88,741.57	7.54	88,734.03
2130-54220-539110	BID FEES	0.00	0.00	0.00	0.00	0.00
2130-54220-572100	GRANTS/DONATIONS TO OTHERS	40,000.00	0.00	74,900.00	4,500.00	70,400.00
2130-54220-582900	OTHER CAPITAL IMPROVEMENTS	84,894.00	0.00	41,380.49	110.00	41,270.49
2130-54220-592100	TRANSFER TO GENERAL FUND	150,000.00	0.00	0.00	0.00	0.00
2130-54220-592200	TRANSFER TO SPECIAL REV FUN	0.00	0.00	196,777.72	0.00	196,777.72
2130-54220-592400	TRANSFER TO CAPITAL PROJ FUN	0.00	0.00	0.00	0.00	0.00
	2130-54220 EXPENSE Totals:	580,000.00	0.00	566,152.29	15,584.38	550,567.91
Dept 62100	SITE DEVELOPMENT					
2130-62100-521400	DATA PROCESSING	0.00	0.00	25.55	0.00	25.55
2130-62100-529900	SUNDRY CONTRACTUAL SERVICE	0.00	0.00	3,148.74	0.00	3,148.74
2130-62100-533500	MEALS	0.00	0.00	0.00	0.00	0.00
2130-62100-534310	BUS RETENTION/RECRUITMENT	0.00	0.00	0.00	0.00	0.00
2130-62100-534840	SPECIAL EVENTS SUPPLIES	0.00	0.00	0.00	0.00	0.00
2130-62100-539100	MARKETING MATERIALS	0.00	0.00	608.81	0.00	608.81
2130-62100-546100	ELECTRICAL FIXTURES	0.00	0.00	0.00	0.00	0.00
2130-62100-553900	OTHER RENTS AND LEASES	0.00	0.00	0.00	0.00	0.00
2130-62100-572100	GRANTS/DONATIONS TO OTHERS	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
2130-62100-575600	DOWNTOWN DEVELOPMENT GR	0.00	0.00	0.00	0.00	0.00
2130-62100-582200	BUILDINGS	0.00	0.00	0.00	0.00	0.00
2130-62100-582900	OTHER CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
2130-62100-592100	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
2130-62100-592400	TRANSFER TO CAPITAL PROJ FUN	0.00	0.00	0.00	0.00	0.00
	2130-62100 EXPENSE Totals:	0.00	0.00	3,783.10	0.00	3,783.10
Dept 62400	ROOM TAX\VISIT AND CONV BUF					
2130-62400-527930	ROOM TAX TRANSFER	0.00	0.00	0.00	0.00	0.00
2130-62400-551500	INSURANCE ON BOILER	0.00	0.00	49.92	0.00	49.92
	2130-62400 EXPENSE Totals:	0.00	0.00	49.92	0.00	49.92
Dept 62600	ROOM TAX\MANI INT REL ASSC					
2130-62600-531100	POSTAGE AND BOX RENT	0.00	0.00	407.20	0.00	407.20
2130-62600-531300	PRINTING AND DUPLICATION	0.00	0.00	59.50	0.00	59.50
2130-62600-539200	S E P	0.00	0.00	27,515.10	6,106.00	21,409.10
2130-62600-539210	CHIBA	0.00	0.00	0.00	0.00	0.00
2130-62600-539220	MISCELLANEOUS	0.00	0.00	22,150.23	0.00	22,150.23
	2130-62600 EXPENSE Totals:	0.00	0.00	50,132.03	6,106.00	44,026.03
	EXPENSE Totals:	580,000.00	0.00	858,595.09	21,690.38	836,904.71
	Fund 2130 Totals:	0.00	0.00	2,031,283.64	2,031,283.64	0.00
	Report Totals:	0.00	0.00	2,031,283.64	2,031,283.64	0.00

Dept 62600 - MIRA FY 2023

1/1/23 Fund Balance: 28,588.75

2023 Revenue: 35,602.73

2023 Expenses: -44,026.03

12/31/23 Unaudited Fund Balance: \$20,165.45

2024 Budget Amendment:

• Fund 2130

○ 2130-62600-592200: \$20,165.45

○ 2130-14200-493100: \$20,165.45

• Fund 2131

○ 2131-62600-492200: \$20,165.45

○ 2131-62600-539220: \$20,165.45