

== NOTICE OF MEETING ==

BUDGET AND FINANCE COMMITTEE CAPITAL IMPROVEMENTS COMMITTEE

VIRTUAL MEETING NOTICE 610.20(1) RSMO

Committee Meeting – Thursday, July 30, 2020 – 10:00 a.m.

This meeting is being held virtually. The Budget and Finance Committee, Capital Improvements Committee and City Staff will be joining the meeting on an online platform. The public may view the meeting through links on the City of Branson’s website.

City of Branson website: www.bransonmo.gov

View meeting link: <https://bransonmo.gov/livestream>

AGENDA

- 1) Call to Order.
- 2) Roll Call.
- 3) Regular Reports:
 - a. Approval of Minutes:
 - i. Joint Budget & Finance and Capital Improvement Committee Meeting on June 25, 2020.
 - ii. Joint Budget & Finance and Capital Improvement Committee Meeting on July 10, 2020.
 - iii. Joint Budget & Finance and Capital Improvements Committee Meeting on July 16, 2020.
 - b. Monthly Sales & Tourism Tax Reports
 - c. Financials
 - i. Monthly Unaudited Financials – June 2020
 - ii. Cash Reconciliation & Balance Sheet
 - d. Departmental Reports.
 - i. 2020 YTD Business & Liquor License Report
 - ii. 2020 YTD RFB/RFP Report
 - iii. 2020 YTD Utilities Consumption Report

- 4) Review of Disbursements & Approval of Disbursements \$15,000 and over (June 2020 – July 2020) and Outstanding Capital Disbursements as of June 2020.
- 5) Review of Tourism Contingency Fund Request.
- 6) Discussion of S & P Bond Rating Report.
- 7) Project Status Report.
- 8) Finance Director's Report.
- 9) Adjourn.

Where Values are the Difference
JULY: TEAMWORK/COOPERATION
Less me; more we; working towards a common goal.

MINUTES

JOINT MEETING OF
THE BUDGET & FINANCE COMMITTEE AND
CAPITAL IMPROVEMENTS COMMITTEE
CITY OF BRANSON, MISSOURI
JUNE 25, 2020

1) CALL TO ORDER.

The joint meeting of the Budget and Finance and Capital Improvement Committees of the City of Branson, Missouri met for a meeting in the Council Chambers of the Branson City Hall on June 25, 2020, at 10:00 a.m.

2) ROLL CALL.

Budget & Finance Committee Members Present: Mayor Edd Akers, City Administrator Stan Dobbins, Alderman Larry Milton, Rod Romine, Alderman Bob Simmons, Pamela Yancey.

Capital Improvement Committee Members Present: Mayor Edd Akers, Jerry Buckley, City Administrator Stan Dobbins, Michael Pinkley, and Alderman Bill Skains. Members Absent: Alderman Kevin McConnell.

Also present were: Finance Director Jamie Rouch, Assistant Finance Director Stacy McAllister, Financial Analyst Melissa Sill, Assistant City Administrator John Manning.

3) FINANCE COMMITTEE REGULAR REPORTS:

3A) JOINT BUDGET & FINANCE AND CAPITAL IMPROVEMENT COMMITTEES MINUTES OF May 28, 2020.

Mayor Edd Akers asked for a motion approving the minutes of May 28, 2020. Bill Skains moved to approve, seconded by Rod Romine. Ayes: 9. Noes: 0. Motion carried.

3B) MONTHLY SALES & TOURISM TAX REPORTS.

Financial Analyst Melissa Sill presented the monthly sales and tourism tax reports to the Committee.

3C) FINANCIALS: MONTHLY UNAUDITED FINANCIALS FOR MAY 2020.

Finance Director Jamie Rouch presented the unaudited financials for May 2020.

3D) DEPARTMENTAL REPORTS.

Jamie Rouch presented departmental reports for year-to-date business license, RFB/RFP reports and annual utilities consumption reports.

4) REVIEW OF DISBURSEMENTS & APPROVAL OF DISBURSEMENTS \$15,000 AND OVER (MAY 2020 – JUNE 2020) AND OUTSTANDING CAPITAL DISBURSEMENTS as of MAY 2020.

Discussion was held. Mayor Edd Akers asked for acknowledging receipt and review of the disbursements. Stan Dobbins made a motion, seconded by Pamela Yancey. Ayes: 6, Noes: 0. Motion carried.

5) DISCUSSION OF CONVENTION CENTER FINANCIAL ASSISTANCE.

Mark Mulherin presented a request to draw \$240,000 from the Convention Center's capital reserve fund to be used for the reopening and ongoing operations of the Convention Center during the post COVID-10 pandemic.

Bob Simmons motioned to approve the request from the Branson Convention Center, seconded by Pamela Yancey. Ayes: 5. Noes: 1.

6) PROJECT STATUS REPORT.

Jamie Rouch presented the project status report.

7) FINANCE DIRECTOR'S REPORT.

Jamie Rouch explained the city's bond rating was reduced from an A+ to an A- as a result of the COVID-19 pandemic.

Jamie Rouch explained the second reading for loan modification to the city's energy performance loan was postponed at the previous board of alderman meeting, but will be read a second time at the next meeting.

Jamie informed the committees that several potential options to reduce the lease amounts due for West 76 Airport Lease lessees will be brought to the Board of Alderman for consideration.

8) ADJOURN.

Mayor Edd Akers asked for a motion to adjourn the joint meeting of the Budget & Finance and Capital Improvement Committees. The joint meeting adjourned at 12:06 p.m. on a motion by Bill Skains, seconded by Michael Pinkley. Ayes: 9, Noes: 0. Motion passed.

MINUTES

JOINT MEETING OF
THE BUDGET & FINANCE COMMITTEE AND
CAPITAL IMPROVEMENTS COMMITTEE
CITY OF BRANSON, MISSOURI
JULY 10, 2020

1) CALL TO ORDER.

The joint meeting of the Budget and Finance and Capital Improvement Committees of the City of Branson, Missouri met for a meeting in the Council Chambers of the Branson City Hall on July 10, 2020, at 12:00 p.m.

2) ROLL CALL.

Budget & Finance Committee Members Present: Mayor Edd Akers, City Administrator Stan Dobbins, Rod Romine, Alderman Bob Simmons, Pamela Yancey. Members absent: Alderman Larry Milton.

Capital Improvement Committee Members Present: Mayor Edd Akers, Jerry Buckley, City Administrator Stan Dobbins, Michael Pinkley, and Alderman Bill Skains. Members Absent: Alderman Kevin McConnell.

Also present were: Finance Director Jamie Rouch, Assistant Finance Director Stacy McAllister, Financial Analyst Melissa Sill, Assistant City Administrator John Manning, and Public Works and Engineering Director Keith Francis, Police Chief Jeff Matthews, Fire Chief Ted Martin, Planning & Development Director Joel Hornickel, Human Resources Director Jan Fischer, Utilities Director Mike Ray and Parks Recreation Director Cindy Shook.

3) Priority-Based Budgeting Peer Review of FY2021-2022 Capital Requests.

Discussion was held regarding FY2021-2022 capital requests.

Discussion was held to meet again on Thursday, July 16, 2020 beginning at 9:00 a.m. to complete the peer review process.

6) FINANCE DIRECTOR'S REPORT.

No report was provided.

7) ADJOURN.

Mayor Edd Akers asked for a motion to adjourn the joint meeting of the Budget & Finance and Capital Improvement Committees. The Budget & Finance Committee meeting adjourned at 4:19 p.m. on a motion by Stan Dobbins, seconded by Alderman Bob Simmons. Ayes: 5, Noes: 0. Motion passed.

The Capital Improvement Committee meeting adjourned at 4:19 p.m. on a motion by City Administrator Stan Dobbins, seconded by Alderman Bill Skains. Ayes: 5, Noes: 0. Motion Passed.

MINUTES

JOINT MEETING OF
THE BUDGET & FINANCE COMMITTEE AND
CAPITAL IMPROVEMENTS COMMITTEE
CITY OF BRANSON, MISSOURI
JULY 16, 2020

1) CALL TO ORDER.

The joint meeting of the Budget and Finance and Capital Improvement Committees of the City of Branson, Missouri met for a meeting in the Council Chambers of the Branson City Hall on July 16, 2020, at 9:00 a.m.

2) ROLL CALL.

Budget & Finance Committee Members Present: Mayor Edd Akers, City Administrator Stan Dobbins, Rod Romine, Alderman Bob Simmons, Pamela Yancey. Members absent: Alderman Larry Milton.

Capital Improvement Committee Members Present: Mayor Edd Akers, Jerry Buckley, City Administrator Stan Dobbins, and Alderman Bill Skains. Members Absent: Alderman Kevin McConnell and Michael Pinkley.

Also present were: Finance Director Jamie Rouch, Senior Accountant Marcia Chapman, Accountant II Traci Henderson, Assistant City Administrator John Manning, and Public Works and Engineering Director Keith Francis, Police Chief Jeff Matthews, Fire Chief Ted Martin, Utilities Director Mike Ray, IT Operations Manager Brandon Reed and Parks Recreation Director Cindy Shook.

3) Priority-Based Budgeting Peer Review of FY2021-2022 Capital Requests.

Peer review and grading of capital requests started where it was suspended on July 10, 2020 with Parks and Recreation with the FY2021-2022 capital requests. The grading was completed for the FY2021 capital requests with the FY2022 requests to be completed at a future date.

6) FINANCE DIRECTOR'S REPORT.

No report was provided.

7) ADJOURN.

The Budget & Finance Committee and Capital Improvement Committee meeting was adjourned at 11:35 a.m.

CITY OF BRANSON
1% SALES TAX - 10 YEAR HISTORY
CALENDAR YEARS 2011-2020

	*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***		*** 2017 ***		*** 2018 ***		*** 2019 ***		*** 2020 ***	
	MONTHLY AMOUNT	Inc/Decr over Prior Yr																		
Jan	1,027,193	-15.5%	1,102,372	7.3%	1,055,218	-4.3%	1,005,325	-4.7%	1,188,850	18.3%	1,171,427	-1.5%	1,277,877	9.1%	1,052,731	-17.6%	1,264,254	20.1%	1,201,005	-5.0%
Feb	872,137	38.9%	700,072	-19.7%	797,547	13.9%	842,297	5.6%	773,953	-8.1%	747,860	-3.4%	895,748	19.8%	1,071,224	19.6%	1,046,299	-2.3%	921,361	-11.9%
Mar	466,443	-19.4%	560,427	20.1%	539,224	-3.8%	528,733	-1.9%	632,686	19.7%	761,002	20.3%	626,382	-17.7%	740,489	18.2%	772,556	4.3%	915,901	18.6%
Apr	500,144	-0.7%	527,521	5.5%	561,249	6.4%	476,481	-15.1%	516,394	8.4%	535,466	3.7%	549,936	2.7%	555,125	0.9%	480,012	-13.5%	506,761	5.6%
May	578,643	19.8%	530,730	-8.3%	586,601	10.5%	712,533	21.5%	659,564	-7.4%	633,340	-4.0%	702,639	10.9%	811,056	15.4%	744,690	-8.2%	552,259	-25.8%
Jun	707,881	-6.4%	838,921	18.5%	884,551	5.4%	775,097	-12.4%	832,527	7.4%	1,023,756	23.0%	848,067	-17.2%	835,492	-1.5%	896,118	7.3%	488,815	-45.5%
Jul	965,134	6.9%	892,875	-7.5%	849,112	-4.9%	1,077,256	26.9%	1,044,466	-3.0%	962,055	-7.9%	1,053,686	9.5%	1,124,500	6.7%	959,265	-14.7%	520,177	-45.8%
Aug	700,965	-1.3%	860,669	22.8%	793,781	-7.8%	905,937	14.1%	907,697	0.2%	877,036	-3.4%	940,088	7.2%	997,753	6.1%	1,004,061	0.6%		
Sep	1,553,222	1.2%	1,417,529	-8.7%	1,547,304	9.2%	1,428,159	-7.7%	1,612,942	12.9%	1,701,940	5.5%	1,445,291	-15.1%	1,615,227	11.8%	1,628,850	0.8%		
Oct	958,250	-7.5%	872,521	-8.9%	987,083	13.1%	1,212,860	22.9%	1,117,661	-7.8%	1,087,568	-2.7%	988,420	-9.1%	946,822	-4.2%	1,057,784	11.7%		
Nov	653,968	1.1%	730,469	11.7%	766,174	4.9%	704,673	-8.0%	722,703	2.6%	711,752	-1.5%	754,292	6.0%	876,370	16.2%	785,635	-10.4%		
Dec	1,215,679	29.9%	1,081,007	-11.1%	1,054,173	-2.5%	1,065,829	1.1%	1,193,438	12.0%	1,211,867	1.5%	1,296,133	7.0%	976,243	-24.7%	1,098,764	12.6%		
TOTAL	\$10,199,658	2.7%	\$10,115,112	-0.8%	\$10,422,018	3.0%	\$10,735,178	3.0%	\$11,202,880	4.4%	\$11,425,069	2.0%	\$11,378,560	-0.4%	11,603,032	2.0%	11,738,286	1.2%		
	*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***		*** 2017 ***		*** 2018 ***		*** 2019 ***		*** 2020 ***	
	YTD AMOUNT	Inc/Decr over Prior Yr																		
Jan	1,027,193	-15.5%	1,102,372	7.3%	1,055,218	-4.3%	1,005,325	-4.7%	1,188,850	18.3%	1,171,427	-1.5%	1,277,877	9.1%	1,052,731	-17.6%	1,264,254	20.1%	1,201,005	-5.0%
Feb	1,899,330	3.0%	1,802,444	-5.1%	1,852,765	2.8%	1,847,623	-0.3%	1,962,803	6.2%	1,919,287	-2.2%	2,173,625	13.3%	2,123,955	-2.3%	2,310,552	8.8%	2,122,366	-8.1%
Mar	2,365,773	-2.4%	2,362,871	-0.1%	2,391,988	1.2%	2,376,355	-0.7%	2,595,489	9.2%	2,680,289	3.3%	2,800,006	4.5%	2,864,444	2.3%	3,083,108	7.6%	3,038,267	-1.5%
Apr	2,865,917	-2.1%	2,890,392	0.9%	2,953,238	2.2%	2,852,836	-3.4%	3,111,884	9.1%	3,215,755	3.3%	3,349,943	4.2%	3,419,569	2.1%	3,563,120	4.2%	3,545,028	-0.5%
May	3,444,559	1.0%	3,421,122	-0.7%	3,539,839	3.5%	3,565,369	0.7%	3,771,448	5.8%	3,849,095	2.1%	4,052,581	5.3%	4,230,625	4.4%	4,307,810	1.8%	4,097,287	-4.9%
Jun	4,152,441	-0.3%	4,260,042	2.6%	4,424,390	3.9%	4,340,465	-1.9%	4,603,975	6.1%	4,872,850	5.8%	4,900,648	0.6%	5,066,117	3.4%	5,203,928	2.7%	4,586,102	-11.9%
Jul	5,117,575	1.0%	5,152,917	0.7%	5,273,502	2.3%	5,417,721	2.7%	5,648,441	4.3%	5,834,906	3.3%	5,954,334	2.0%	6,190,617	4.0%	6,163,193	-0.4%	5,106,279	-17.1%
Aug	5,818,540	0.7%	6,013,586	3.4%	6,067,284	0.9%	6,323,658	4.2%	6,556,137	3.7%	6,711,942	2.4%	6,894,423	2.7%	7,188,370	4.3%	7,167,254	-0.3%		
Sep	7,371,762	0.8%	7,431,115	0.8%	7,614,588	2.5%	7,751,817	1.8%	8,169,079	5.4%	8,413,882	3.0%	8,339,714	-0.9%	8,803,597	5.6%	8,796,103	-0.1%		
Oct	8,330,012	-0.2%	8,303,636	-0.3%	8,601,671	3.6%	8,964,676	4.2%	9,286,740	3.6%	9,501,450	2.3%	9,328,134	-1.8%	9,750,419	4.5%	9,853,887	1.1%		
Nov	8,983,979	-0.1%	9,034,105	0.6%	9,367,845	3.7%	9,669,349	3.2%	10,009,443	3.5%	10,213,202	2.0%	10,082,427	-1.3%	10,626,788	5.4%	10,639,522	0.1%		
Dec	\$10,199,658	2.7%	\$10,115,112	-0.8%	\$10,422,018	3.0%	\$10,735,178	3.0%	11,202,880	4.4%	11,425,069	2.0%	11,378,560	-0.4%	11,603,032	2.0%	11,738,286	1.2%		

CONTENTS: This report is prepared from the 1% sales tax payments received by the City's Finance Department from the Missouri Department of Revenue on a monthly basis. Tax amounts on this report are reflected in the month that tax payments are received. For example, taxes received by the city in the month of July reflects primarily business tax returns filed with the Dept. of Revenue in June for business sales occurring mostly in May. There are no accruals made to this report as it reflects receipts on a cash basis for the month. If a business is paying back taxes, the numbers are reflected in the month that the business actually paid their taxes. This report is prepared between the 5th and 7th working day of the month.

CITY OF BRANSON
1/2% TRANSPORTATION SALES TAX HISTORY
CALENDAR YEARS 2011-2020

	*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***		*** 2017 ***		*** 2018 ***		*** 2019 ***		*** 2020 ***	
	MONTHLY AMOUNT	Incl/Decr over Prior Yr																		
Jan	511,369	-15.5%	548,295	7.2%	521,413	-4.9%	499,179	-4.3%	588,272	17.8%	583,342	-0.8%	634,525	8.8%	521,673	-17.8%	626,580	20.1%	595,471	-5.0%
Feb	435,181	38.7%	349,725	-19.6%	397,928	13.8%	417,967	5.0%	386,777	-7.5%	373,298	-3.5%	444,133	19.0%	534,329	20.3%	518,450	-3.0%	455,695	-12.1%
Mar	229,070	-18.7%	270,621	18.1%	264,211	-2.4%	258,199	-2.3%	305,134	18.2%	370,640	21.5%	306,719	-17.2%	357,520	16.6%	378,330	5.8%	446,832	18.1%
Apr	239,352	-2.7%	258,820	8.1%	271,208	4.8%	231,135	-14.8%	252,279	9.1%	262,198	3.9%	268,036	2.2%	269,111	0.4%	234,433	-12.9%	251,858	7.4%
May	289,073	19.8%	264,994	-8.3%	292,039	10.2%	350,137	19.9%	329,178	-6.0%	316,622	-3.8%	345,585	9.1%	405,152	17.2%	366,572	-9.5%	268,485	-26.8%
Jun	346,457	-6.7%	412,026	18.9%	433,184	5.1%	381,445	-11.9%	409,302	7.3%	501,944	22.6%	418,916	-16.5%	412,216	-1.6%	437,410	6.1%	238,382	-45.5%
Jul	479,614	6.9%	443,331	-7.6%	421,087	-5.0%	531,489	26.2%	515,862	-2.9%	477,684	-7.4%	519,823	8.8%	552,629	6.3%	478,806	-13.4%	256,892	-46.3%
Aug	350,293	-1.3%	429,911	22.7%	396,495	-7.8%	452,385	14.1%	452,942	0.1%	438,172	-3.3%	466,243	6.4%	498,132	6.8%	499,700	0.3%		
Sep	768,456	1.1%	702,030	-8.6%	765,952	9.1%	710,151	-7.3%	798,240	12.4%	842,548	5.6%	721,883	-14.3%	801,958	11.1%	808,265	0.8%		
Oct	473,797	-7.6%	429,820	-9.3%	488,749	13.7%	596,042	22.0%	553,149	-7.2%	538,299	-2.7%	489,126	-9.1%	466,611	-4.6%	521,653	11.8%		
Nov	326,567	1.1%	364,942	11.8%	382,896	4.9%	352,228	-8.0%	361,040	2.5%	354,690	-1.8%	375,699	5.9%	431,466	14.8%	385,506	-10.7%		
Dec	600,435	30.2%	536,603	-10.6%	522,584	-2.6%	528,409	1.1%	588,419	11.4%	601,082	2.2%	634,356	5.5%	483,241	-23.8%	543,638	12.5%		
TOTAL	\$5,049,665	0.3%	\$5,011,120	-0.8%	\$5,157,744	2.9%	\$5,308,766	2.9%	\$5,540,594	9.0%	\$5,660,518	2.2%	\$5,625,044	-0.6%	\$5,734,037	1.9%	\$5,799,342	1.1%		

	*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***		*** 2017 ***		*** 2018 ***		*** 2019 ***		*** 2020 ***	
	605,302	Incl/Decr over Prior Yr	YTD AMOUNT	Incl/Decr over Prior Yr																
Jan	511,369	-15.5%	548,295	7.2%	521,413	-4.9%	499,179	-4.3%	588,272	17.8%	583,342	-0.8%	634,525	8.8%	521,673	-17.8%	626,580	20.1%	595,471	-5.0%
Feb	946,550	3.0%	898,020	-5.1%	919,341	2.4%	917,147	-0.2%	975,049	6.3%	956,639	-1.9%	1,078,658	12.8%	1,056,001	-2.1%	1,145,030	8.4%	1,051,166	-8.2%
Mar	1,175,620	-2.1%	1,168,641	-0.6%	1,183,552	1.3%	1,175,345	-0.7%	1,280,183	8.9%	1,327,279	3.7%	1,385,377	4.4%	1,413,521	2.0%	1,523,360	7.8%	1,497,998	-1.7%
Apr	1,414,972	-2.2%	1,427,462	0.9%	1,454,759	1.9%	1,406,480	-3.3%	1,532,462	9.0%	1,589,478	3.7%	1,653,413	4.0%	1,682,632	1.8%	1,757,793	4.5%	1,749,856	-0.5%
May	1,704,046	0.9%	1,692,456	-0.7%	1,746,798	3.2%	1,756,617	0.6%	1,861,641	6.0%	1,906,099	2.4%	1,998,998	4.9%	2,087,785	4.4%	2,124,365	1.8%	2,018,341	-5.0%
Jun	2,050,503	-0.4%	2,104,482	2.6%	2,179,983	3.6%	2,138,062	-1.9%	2,270,942	6.2%	2,408,044	6.0%	2,417,914	0.4%	2,500,001	3.4%	2,561,775	2.5%	2,256,722	-11.9%
Jul	2,530,117	0.9%	2,547,813	0.7%	2,601,069	2.1%	2,669,551	2.6%	2,786,804	4.4%	2,885,727	3.5%	2,937,737	1.8%	3,052,629	3.9%	3,040,580	-0.4%	2,513,614	-17.3%
Aug	2,880,410	0.6%	2,977,725	3.4%	2,997,564	0.7%	3,121,937	4.1%	3,239,746	3.8%	3,323,899	2.6%	3,403,980	2.4%	3,550,761	4.3%	3,540,280	-0.3%		
Sep	3,648,866	0.7%	3,679,755	0.8%	3,763,516	2.3%	3,832,087	1.8%	4,037,986	5.4%	4,166,447	3.2%	4,125,863	-1.0%	4,352,719	5.5%	4,348,545	-0.1%		
Oct	4,122,662	-0.3%	4,109,575	-0.3%	4,252,265	3.5%	4,428,129	4.1%	4,591,135	3.7%	4,704,747	2.5%	4,614,989	-1.9%	4,819,330	4.4%	4,870,198	1.1%		
Nov	4,449,230	-0.2%	4,474,517	0.6%	4,635,160	3.6%	4,780,357	3.1%	4,952,175	3.6%	5,059,436	2.2%	4,990,688	-1.4%	5,250,796	5.2%	5,255,705	0.1%		
Dec	5,049,665	2.6%	5,011,120	-0.8%	5,157,744	2.9%	5,308,766	2.9%	5,540,594	4.4%	5,660,518	2.2%	5,625,044	-0.6%	5,734,037	1.9%	5,799,342	1.1%		

CONTENTS: This report is prepared from the 1/2% sales tax payments received by the City's Finance Department from the Missouri Department of Revenue on a monthly basis. Tax amounts on this report are reflected in the month that tax payments are received. For example, taxes received by the city in the month of July reflect primarily business tax returns filed with the Dept. of Revenue in June for business sales occurring mostly in May. There are no accruals made to this report as it reflects receipts on a cash basis for the month. If a business is paying back taxes, the numbers are reflected in the month that the business actually paid their taxes. This report is prepared between the 5th and 7th working day of the month.

CITY OF BRANSON
1/2% PUBLIC SAFETY SALES TAX HISTORY
CALENDAR YEARS 2018-2020

	*** 2018 ***		*** 2019 ***		*** 2020 ***	
	MONTHLY AMOUNT	Inc/ Decr over Prior Yr	MONTHLY AMOUNT	Inc/ Decr over Prior Yr	MONTHLY AMOUNT	Inc/ Decr over Prior Yr
Jan	\$ -	n/a	\$ 626,266	n/a	\$ 593,866	-5.2%
Feb	-	n/a	521,253	n/a	454,746	-12.8%
Mar	-	n/a	370,405	n/a	445,784	20.4%
Apr	-	n/a	231,764	n/a	251,006	8.3%
May	9,020	n/a	366,294	n/a	267,614	-26.9%
Jun	257,175	n/a	434,865	69%	237,295	-45.4%
Jul	529,780	n/a	473,456	-11%	256,411	-45.8%
Aug	483,588	n/a	492,511	2%		
Sep	793,439	n/a	807,536	2%		
Oct	457,869	n/a	520,724	14%		
Nov	426,069	n/a	383,353	-10%		
Dec	478,505	n/a	542,498	13%		
TOTAL	\$3,435,445	n/a	\$ 5,770,925	n/a		

	*** 2018 ***		*** 2019 ***		*** 2020 ***	
	YTD AMOUNT	Inc/ Decr over Prior Yr	YTD AMOUNT	Inc/ Decr over Prior Yr	YTD AMOUNT	Inc/ Decr over Prior Yr
Jan	\$ -	n/a	\$ 626,266	n/a	\$ 593,866	-5.2%
Feb	-	n/a	1,147,519	n/a	1,048,612	-8.6%
Mar	-	n/a	1,517,924	n/a	1,494,396	-1.6%
Apr	-	n/a	1,749,688	n/a	1,745,402	-0.2%
May	9,020	n/a	2,115,983	n/a	2,013,016	-4.9%
Jun	266,195	n/a	2,550,847	n/a	2,250,311	-11.8%
Jul	795,975	n/a	3,024,304	n/a	2,506,722	-17.1%
Aug	1,279,562	n/a	3,516,815	n/a		
Sep	2,073,001	n/a	4,324,351	n/a		
Oct	2,530,870	n/a	4,845,075	n/a		
Nov	2,956,939	n/a	5,228,428	n/a		
Dec	\$ 3,435,445	n/a	\$ 5,770,925	n/a		

CONTENTS: This report is prepared from the 1/2% sales tax payments received by the City's Finance Department from the Missouri Department of Revenue on a monthly basis. Tax amounts on this report are reflected in the month that tax payments are received. For example, taxes received by the city in the month of July reflect primarily business tax returns filed with the Dept. of Revenue in June for business sales occurring mostly in May. There are no accruals made to this report as it reflects receipts on a cash basis for the month. If a business is paying back taxes, the numbers are reflected in the month that the business actually paid their taxes. This report is prepared between the 5th and 7th working day of the month.

CITY OF BRANSON
TOURISM TAX HISTORY
CALENDAR YEAR 2010-2019

	*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***		*** 2017 ***		*** 2018 ***		*** 2019 ***		*** 2020 ***	
	MONTHLY AMOUNT	% Change																		
Jan	\$665,210	65.3%	\$780,208	17.3%	\$771,490	-1.1%	\$682,443	-11.5%	\$814,630	19.4%	\$869,687	6.8%	\$959,717	10.4%	\$1,133,887	18.1%	\$1,031,748	-9.0%	\$1,177,601	14.1%
Feb	250,915	-48.5%	191,090	-23.8%	186,120	-2.6%	179,791	-3.4%	229,404	27.6%	235,315	2.6%	209,515	-11.0%	200,196	-4.4%	272,371	36.1%	293,076	7.6%
Mar	186,401	-38.4%	240,017	28.8%	232,217	-3.2%	261,358	12.5%	256,598	-1.8%	291,110	13.5%	278,834	-4.2%	275,839	-1.1%	250,194	-9.3%	243,103	-2.8%
Apr	654,383	37.7%	622,856	-4.8%	689,536	10.7%	783,034	13.6%	789,841	0.9%	927,865	17.5%	1,029,097	10.9%	1,080,019	4.9%	989,349	-8.4%	270,465	-72.7%
May	636,558	-25.7%	619,625	-2.7%	724,353	16.9%	663,858	-8.4%	736,997	11.0%	864,860	17.3%	798,613	-7.7%	852,226	6.7%	749,765	-12.0%	148,988	-80.1%
Jun	896,445	-4.4%	873,964	-2.5%	910,835	4.2%	1,001,085	9.9%	962,676	-3.8%	1,073,058	11.5%	1,010,141	-5.9%	1,103,933	9.3%	1,072,875	-2.8%	282,797	-73.6%
Jul	1,290,434	-0.3%	1,301,736	0.9%	1,338,397	2.8%	1,445,844	8.0%	1,504,418	4.1%	1,487,776	-1.1%	1,592,425	7.0%	1,721,745	8.1%	1,524,016	-11.5%		
Aug	1,729,647	-4.6%	1,578,247	-8.8%	1,685,966	6.8%	1,825,376	8.3%	1,891,692	3.6%	2,119,209	12.0%	1,985,621	-6.3%	2,088,969	5.2%	2,068,808	-1.0%		
Sep	1,191,556	-10.8%	1,095,304	-8.1%	1,257,531	14.8%	1,349,367	7.3%	1,293,380	-4.1%	1,284,153	-0.7%	1,258,678	-2.0%	1,301,166	3.4%	1,343,420	3.2%		
Oct	1,091,906	0.7%	1,023,075	-6.3%	980,761	-4.1%	935,094	-4.7%	1,131,607	21.0%	1,140,746	0.8%	1,147,325	0.6%	1,127,948	-1.7%	1,020,323	-9.5%		
Nov	1,261,632	-0.9%	1,159,007	-8.1%	1,105,857	-4.6%	1,200,091	8.5%	1,138,315	-5.1%	1,377,608	21.0%	1,198,775	-13.0%	1,232,146	2.8%	1,173,082	-4.8%		
Dec	1,370,475	-9.6%	1,399,140	2.1%	1,318,035	-5.8%	1,399,292	6.2%	1,340,369	-4.2%	1,523,514	13.7%	1,472,320	-3.4%	1,460,618	-0.8%	1,478,763	1.2%		
TOTAL	\$11,779,099	3.8%	\$11,225,562	-3.0%	\$10,884,269	-3.0%	\$11,726,634	4.7%	\$12,089,928	3.1%	\$13,194,901	9.1%	\$12,941,062	-1.9%	\$13,578,693	4.9%	\$12,974,715	-4.4%		
	YTD AMOUNT	% Change																		
Jan	\$665,210	65.3%	\$780,208	17.3%	\$771,490	-1.1%	\$682,443	-11.5%	\$814,630	19.4%	\$869,687	6.8%	\$959,717	10.4%	\$1,133,887	18.1%	\$1,031,748	-9.0%	\$1,177,601	14.1%
Feb	916,125	3.0%	971,298	6.0%	957,610	-1.4%	862,234	-10.0%	1,044,034	21.1%	1,105,002	5.8%	1,169,233	5.8%	1,334,083	14.1%	1,304,119	-2.2%	\$1,470,677	12.8%
Mar	1,102,526	-7.5%	1,211,315	9.9%	1,189,827	-1.8%	1,123,593	-5.6%	1,300,632	15.8%	1,396,112	7.3%	1,448,067	3.7%	1,609,922	11.2%	1,554,313	-3.5%	\$1,713,780	10.3%
Apr	1,756,909	5.4%	1,834,172	4.4%	1,879,363	2.5%	1,906,627	1.5%	2,090,473	9.6%	2,323,977	11.2%	2,477,164	6.6%	2,689,941	8.6%	2,543,662	-5.4%	\$1,984,245	-22.0%
May	2,393,467	-5.2%	2,453,797	2.5%	2,603,716	6.1%	2,570,485	-1.3%	2,827,471	10.0%	3,188,837	12.8%	3,275,778	2.7%	3,542,167	8.1%	3,293,428	-7.0%	\$2,133,234	-35.2%
Jun	3,289,912	-5.0%	3,327,761	1.2%	3,514,550	5.6%	3,571,569	1.6%	3,790,147	6.1%	4,261,895	12.4%	4,285,919	0.6%	4,646,100	8.4%	4,366,303	-6.0%	\$2,416,030	-44.7%
Jul	4,580,346	-3.7%	4,629,497	1.1%	4,852,948	4.8%	5,017,413	3.4%	5,294,565	5.5%	5,749,672	8.6%	5,878,344	2.2%	6,367,846	8.3%	5,890,319	-7.5%		
Aug	6,309,993	-4.0%	6,207,743	-1.6%	6,538,914	5.3%	6,842,789	4.6%	7,186,257	5.0%	7,868,880	9.5%	7,863,965	-0.1%	8,456,815	7.5%	7,959,127	-5.9%		
Sep	7,501,549	-5.1%	7,303,047	-2.6%	7,796,445	6.8%	8,192,156	5.1%	8,479,637	3.5%	9,153,033	7.9%	9,122,643	-0.3%	9,757,981	7.0%	9,302,547	-4.7%		
Oct	8,593,454	-4.4%	8,326,122	-3.1%	8,777,206	5.4%	9,127,251	4.0%	9,611,244	5.3%	10,293,779	7.1%	10,269,968	-0.2%	10,885,929	6.0%	10,322,870	-5.2%		
Nov	9,855,086	-4.0%	9,485,129	-3.8%	9,883,064	4.2%	10,327,341	4.5%	10,749,559	4.1%	11,671,387	8.6%	11,468,743	-1.7%	12,118,076	5.7%	11,495,952	-5.1%		
Dec	11,225,562	-4.7%	10,884,269	-3.0%	11,201,099	2.9%	11,726,634	4.7%	12,089,928	3.1%	13,194,901	9.1%	12,941,062	-1.9%	13,578,693	4.9%	12,974,715	-4.4%		

CONTENTS: This report is prepared from Branson business payments received by the City's Finance Department on monthly tourism tax forms. Tax totals on this report are reflected in the month that tax payments are received. For example, taxes received by the city in the month of June reflects primarily business sales made in May. There are no accruals made to this report as it reflects receipts on a cash basis for each month in the CALENDAR YEAR. If a business is paying back taxes, the numbers are reflected in the most recent reporting month. Interest and penalties are reflected in this report. This report is prepared on the 1st or 2nd working day of the month. Amounts include associated penalties and interest.

CITY OF BRANSON								
TOURISM TAX RECEIPTS - BREAKDOWN BY BUSINESS CLASSIFICATION								
2020	Amusements	Theaters	Hotels & Motels	Campground	Nightly Rentals	Restaurants & Concessions	2020 TOTALS	% Change as Compared to Same Month Last Year
January	194,725.31	368,246.89	403,639.56	5,165.59	101,483.53	104,339.97	1,177,600.85	14.1%
February	73,943.83	45,870.04	98,859.20	1,587.37	25,248.79	47,566.68	293,075.91	7.6%
March	47,459.80	20,921.72	111,593.24	1,871.92	22,895.90	38,360.50	243,103.08	-2.8%
April	66,148.76	36,761.77	95,673.34	1,641.96	30,240.02	39,999.58	270,465.43	-72.7%
May	24,473.89	42,293.55	44,145.25	3,915.68	5,827.53	28,332.55	148,988.45	-80.1%
June	56,768.54	19,120.01	123,353.29	8,937.36	19,189.99	55,427.52	282,796.71	-73.6%
July								
August								
September								
October								
November								
December								
TOTAL	\$463,520.13	\$533,213.98	\$877,263.88	\$23,119.88	\$204,885.76	\$314,026.80	\$2,416,030.43	-44.7%
YEAR-TO-DATE COMPARISON								
YTD 2019	\$781,965.05	\$1,011,917.18	\$1,742,122.70	\$38,509.22	\$343,534.08	\$448,254.76	\$4,366,302.99	
YTD 2020	\$463,520.13	\$533,213.98	\$877,263.88	\$23,119.88	\$204,885.76	\$314,026.80	\$2,416,030.43	
Net Incr(Decr)	-40.7%	-47.3%	-49.6%	-40.0%	-40.4%	-29.9%	-44.7%	
SAME MONTH COMPARISON								
Jun-19	193,592.69	235,423.99	445,062.20	16,929.84	85,360.99	96,505.60	1,072,875.31	
Jun-20	56,768.54	19,120.01	123,353.29	8,937.36	19,189.99	55,427.52	282,796.71	
Net Incr(Decr)	-70.7%	-91.9%	-72.3%	-47.2%	-77.5%	-42.6%	-73.6%	
2019	Amusements	Theaters	Hotels & Motels	Campground	Nightly Rentals	Restaurants & Concessions	2019 TOTALS	
January	\$169,396.60	307,026.30	370,824.61	3,206.90	88,800.98	92,492.44	\$1,031,747.83	
February	56,067.34	51,162.54	102,736.72	948.17	17,786.97	43,669.68	\$272,371.42	
March	44,200.01	27,936.10	111,261.53	1,063.70	22,239.41	43,493.20	\$250,193.95	
April	211,429.12	215,867.65	388,413.36	6,350.13	74,079.76	93,209.23	\$989,349.25	
May	107,279.29	174,500.60	323,824.28	10,010.48	55,265.97	78,884.61	\$749,765.23	
June	193,592.69	235,423.99	445,062.20	16,929.84	85,360.99	96,505.60	\$1,072,875.31	
July	330,490.40	275,479.11	622,056.21	17,019.21	146,419.15	132,551.76	\$1,524,015.84	
August	492,734.15	362,231.06	843,447.87	29,084.05	192,051.63	149,259.70	\$2,068,808.46	
September	305,085.78	237,166.92	550,617.56	16,785.16	118,457.50	115,312.55	\$1,343,425.47	
October	140,694.07	261,599.32	428,390.57	13,183.53	78,012.82	98,443.04	\$1,020,323.35	
November	143,046.73	268,976.09	538,315.16	25,200.07	91,170.21	106,802.90	\$1,173,511.16	
December	129,534.54	502,587.82	612,112.29	11,829.08	117,027.59	105,671.31	\$1,478,762.63	
TOTAL	\$2,323,550.72	\$2,919,957.50	\$5,337,062.36	\$151,610.32	\$1,086,672.98	\$1,156,296.02	\$12,975,149.90	
CONTENTS: This report is prepared from Branson business payments received by the City's Finance Department on monthly tourism tax forms. Tax receipts are reflected in various business classifications and reported in the month that payments are received. Amusements reflect non-theater type admissions (i.e. museums, go-carts, zip-lines, miniature golf, cover charges). Interest and penalties are included in the amounts.								

CITY OF BRANSON

1% CITY SALES TAX RECEIPTS REPORTED BY FILING PERIOD from MO. DEPT. of REVENUE

ROLLING 12 MONTHS - MAJOR DEVELOPMENT AREAS

(Data updated as of 7/8/2020)

FILING MONTH	MONTHLY TAX RECEIPTS BY AREA OF CITY										TOTAL BRANSON MONTHLY RETAIL SALES VALUE	% Chg. From Same Month Last Yr.
	BRANSON HILLS	BRANSON LANDING	HISTORIC DOWN TOWN	BRANSON MEADOWS	HWY 76	SHEPERD OF THE HILLS EXPY & HWY 248	SHOPS AT TANGER	HWY 165	REST OF BRANSON	TOTAL RECEIPTS @ 1%		
Jan-18	128,272.14	37,397.63	14,102.09	8,575.67	68,308.25	33,500.96	36,020.51	5,524.82	107,138.98	438,841.05	43,884,105	2.9%
Feb-18	128,238.46	46,617.42	17,113.35	10,210.37	86,028.15	35,040.51	46,402.67	6,081.34	107,706.21	483,438.48	48,343,848	-1.8%
Mar-18	164,356.09	105,590.04	36,458.92	22,580.91	262,497.35	95,450.22	127,077.96	28,982.49	160,862.39	1,003,856.37	100,385,637	5.6%
Apr-18	146,171.29	78,027.59	30,463.10	18,903.33	187,229.53	78,739.17	79,917.64	24,849.41	140,751.16	785,052.22	78,505,222	0.6%
May-18	163,594.71	97,604.40	35,774.46	22,050.10	246,120.74	99,924.76	107,344.64	27,914.25	162,875.50	963,203.56	96,320,356	8.7%
Jun-18	175,555.42	149,028.21	48,913.17	27,843.10	375,192.97	128,992.32	143,387.60	46,637.41	240,388.26	1,335,938.46	133,593,846	6.0%
Jul-18	179,554.37	148,106.92	48,121.00	25,716.44	436,724.80	136,721.39	160,492.54	50,065.61	254,344.97	1,439,848.04	143,984,804	2.5%
Aug-18	162,797.61	112,532.62	38,664.07	22,416.43	291,967.24	100,720.79	118,432.11	33,840.52	194,643.19	1,076,014.58	107,601,458	2.0%
Sep-18	155,791.05	107,207.48	43,764.97	24,022.20	244,994.02	108,093.69	110,587.60	34,555.50	172,478.89	1,001,495.40	100,149,540	-2.6%
Oct-18	161,010.27	101,805.84	42,567.65	26,249.86	247,809.35	115,593.96	115,640.96	33,089.06	163,697.35	1,007,464.30	100,746,430	3.0%
Nov-18	192,936.08	123,730.39	48,069.63	27,358.03	295,014.47	123,103.65	165,867.46	44,167.45	181,587.81	1,201,834.97	120,183,497	2.0%
Dec-18	219,963.15	133,059.13	50,674.14	24,581.27	254,154.92	89,243.45	145,381.61	24,901.06	175,630.73	1,117,589.46	111,758,946	-5.5%
Jan-19	133,672.02	37,114.38	17,207.76	8,490.45	75,527.61	38,259.64	34,254.13	5,548.28	83,475.43	433,549.70	43,354,970	-1.2%
Feb-19	130,028.85	47,457.69	18,458.00	9,360.15	80,744.91	37,178.09	43,016.19	5,086.07	97,216.76	468,546.71	46,854,671	-3.1%
Mar-19	165,054.22	108,570.17	37,500.86	21,202.83	246,930.40	85,547.43	114,869.61	26,093.18	161,385.85	967,154.55	96,715,455	-3.7%
Apr-19	156,771.60	82,350.53	32,753.67	17,949.18	172,866.86	69,831.78	82,215.07	20,078.94	123,846.47	758,664.10	75,866,410	-3.4%
May-19	163,805.16	98,334.77	39,109.83	25,217.46	242,487.88	93,404.45	100,183.24	26,689.17	147,286.88	936,518.84	93,651,884	-2.8%
Jun-19	176,648.57	139,623.13	51,043.35	25,563.64	353,342.99	111,035.46	134,823.63	43,238.90	222,987.63	1,258,307.30	125,830,730	-5.8%
Jul-19	181,176.04	144,745.69	49,808.72	27,762.07	433,264.64	132,204.93	160,438.83	51,580.35	236,542.40	1,417,523.67	141,752,367	-1.6%
Aug-19	165,118.76	117,709.23	42,859.09	19,836.32	304,490.63	101,631.53	122,872.72	34,998.29	197,992.11	1,107,508.68	110,750,868	2.9%
Sep-19	156,490.75	113,479.29	45,428.91	25,640.92	230,073.44	96,287.54	99,793.99	33,235.28	181,795.52	982,225.64	98,222,564	-1.9%
Oct-19	164,759.80	115,773.26	45,139.12	28,492.66	253,505.70	97,966.15	120,857.62	32,066.39	173,591.87	1,032,152.57	103,215,257	2.5%
Nov-19	191,653.74	122,375.71	50,675.17	29,295.82	291,886.94	124,228.54	169,026.33	39,446.17	156,704.11	1,175,292.53	117,529,253	-2.2%
Dec-19	220,667.04	154,398.78	57,150.23	30,593.19	266,637.66	106,900.11	162,043.69	25,796.13	187,495.27	1,211,682.10	121,168,210	8.4%
Jan-20	136,138.04	44,180.43	19,645.78	6,506.90	71,876.95	38,424.96	36,886.21	6,996.52	115,915.70	476,571.49	47,657,149	9.9%
Feb-20	139,074.35	47,329.85	22,055.24	8,585.69	82,306.21	39,322.17	46,250.84	7,292.36	103,143.70	495,360.41	49,536,041	5.7%
Mar-20	152,096.14	52,964.27	26,767.77	8,873.60	109,952.13	56,010.83	40,775.29	12,717.37	105,765.15	565,922.55	56,592,255	-41.5%
Apr-20	136,040.10	6,696.07	13,469.27	4,923.56	38,411.74	31,360.21	1,280.60	3,282.97	58,705.85	294,170.37	29,417,037	-61.2%
% Change from 2019	-13.2%	-91.9%	-58.9%	-72.6%	-77.8%	-55.1%	-98.4%	-83.6%	-52.6%	-61.2%		

* City receives 99% of sales tax shown above as Mo. Dept. of Revenue keeps 1% as a collection fee.

CITY OF BRANSON

1% CITY SALES TAX RECEIPTS REPORTED BY FILING PERIOD from MO. DEPT. of REVENUE

ROLLING 12 MONTHS - MAJOR DEVELOPMENT AREAS

(Data updated as of 7/8/2020)

FILING MONTH	LAST 12 MONTH RETAIL SALES BY AREA OF CITY										GROWTH	
	BRANSON HILLS	BRANSON LANDING	HISTORIC DOWN TOWN	BRANSON MEADOWS	HWY 76	SHEPERD OF THE HILLS EXPY & HWY 248	SHOPS AT TANGER	HWY 165	REST OF BRANSON	TOTAL RETAIL SALES VALUE	BRANSON'S ANNUAL GROWTH IN RETAIL SALES	ANNUAL GROWTH RATE IN ECONOMY
Jan-18	191,268,806	123,523,873	44,534,286	26,749,111	307,917,774	109,315,983	134,496,094	35,690,588	190,178,433	1,163,674,948	(9,811,021)	-0.8%
Feb-18	191,618,224	122,750,930	44,608,764	26,619,228	307,872,022	108,230,757	133,951,501	35,611,027	191,517,077	1,162,779,530	(9,957,969)	-0.8%
Mar-18	192,695,316	122,774,043	44,800,738	26,665,597	309,013,827	108,399,320	135,025,947	36,006,276	192,685,246	1,168,066,310	(6,407,844)	-0.5%
Apr-18	192,611,714	122,247,557	44,845,229	26,734,266	308,767,196	108,456,744	134,844,394	36,148,523	193,858,157	1,168,513,780	(2,800,371)	-0.2%
May-18	193,720,231	123,235,615	44,992,714	26,828,603	309,321,238	109,263,087	136,070,388	36,417,455	196,348,757	1,176,198,088	6,238,541	0.5%
Jun-18	194,312,210	123,480,641	45,453,718	26,930,252	310,119,330	110,136,021	136,535,924	36,983,675	199,757,449	1,183,709,220	13,313,320	1.1%
Jul-18	195,028,099	123,778,943	45,510,678	26,788,578	308,448,564	111,149,429	136,338,876	37,719,383	202,488,276	1,187,250,826	19,748,365	1.7%
Aug-18	195,243,670	124,008,112	45,658,326	26,808,450	307,864,655	111,760,574	136,079,141	37,467,900	204,464,839	1,189,355,667	22,916,734	2.0%
Sep-18	195,732,866	124,097,568	45,546,927	26,737,256	305,780,206	112,721,335	136,581,072	36,876,516	202,560,727	1,186,634,473	21,062,149	1.8%
Oct-18	196,802,311	124,146,726	45,633,087	26,756,073	303,815,428	114,851,976	137,079,186	36,440,670	204,049,905	1,189,575,362	31,834,632	2.7%
Nov-18	198,014,018	124,351,363	45,620,632	26,414,361	301,789,067	115,748,587	137,288,134	36,467,085	206,212,141	1,191,905,388	35,079,870	3.0%
Dec-18	197,824,064	124,070,767	45,468,655	26,050,771	299,604,179	114,512,487	135,655,330	36,060,892	206,210,544	1,185,457,689	23,028,151	2.0%
Jan-19	198,364,052	124,042,442	45,779,222	26,042,249	300,326,115	114,988,355	135,478,692	36,063,238	203,844,189	1,184,928,554	21,253,606	1.8%
Feb-19	198,543,091	124,126,469	45,913,687	25,957,227	299,797,791	115,202,113	135,140,044	35,963,711	202,795,244	1,183,439,377	20,659,847	1.8%
Mar-19	198,612,904	124,424,482	46,017,881	25,819,419	298,241,096	114,211,834	133,919,209	35,674,780	202,847,590	1,179,769,195	11,702,885	1.0%
Apr-19	199,672,935	124,856,776	46,246,938	25,724,004	296,804,829	113,321,095	134,148,952	35,197,733	201,157,121	1,177,130,383	8,616,603	0.7%
May-19	199,693,980	124,929,813	46,580,475	26,040,740	296,441,543	112,669,064	133,432,812	35,075,225	199,598,259	1,174,461,911	(1,736,177)	-0.1%
Jun-19	199,803,295	123,989,305	46,793,493	25,812,794	294,256,545	110,873,378	132,576,415	34,735,374	197,858,196	1,166,698,795	(17,010,425)	-1.4%
Jul-19	199,965,462	123,653,182	46,962,265	26,017,357	293,910,529	110,421,732	132,571,044	34,886,848	196,077,939	1,164,466,358	(22,784,468)	-1.9%
Aug-19	200,197,577	124,170,843	47,381,767	25,759,346	295,162,868	110,512,806	133,015,105	35,002,625	196,412,831	1,167,615,768	(21,739,899)	-1.8%
Sep-19	200,267,547	124,798,024	47,548,161	25,921,218	293,670,810	109,332,191	131,935,744	34,870,603	197,344,494	1,165,688,792	(20,945,681)	-1.8%
Oct-19	200,642,500	126,194,766	47,805,308	26,145,498	294,240,445	107,569,410	132,457,410	34,768,336	198,333,946	1,168,157,619	(21,417,743)	-1.8%
Nov-19	200,514,266	126,059,298	48,065,862	26,339,277	293,927,692	107,681,899	132,773,297	34,296,208	195,845,576	1,165,503,375	(26,402,013)	-2.2%
Dec-19	200,584,655	128,193,263	48,713,471	26,940,469	295,175,966	109,447,565	134,439,505	34,385,715	197,032,030	1,174,912,639	(10,545,050)	-0.9%
Jan-20	200,831,257	128,899,868	48,957,273	26,742,114	294,810,900	109,464,097	134,702,713	34,530,539	200,276,057	1,179,214,818	(5,713,736)	-0.5%
Feb-20	201,735,807	128,887,084	49,316,997	26,664,668	294,967,030	109,678,505	135,026,178	34,751,168	200,868,751	1,181,896,188	(1,543,189)	-0.1%
Mar-20	200,439,999	123,326,494	48,243,688	25,431,745	281,269,203	106,724,845	127,616,746	33,413,587	195,306,681	1,141,772,988	(37,996,207)	-3.2%
Apr-20	198,366,849	115,761,048	46,315,248	24,129,183	267,823,691	102,877,688	119,523,299	31,733,990	188,792,619	1,095,323,615	(81,806,768)	-6.9%
% Change from 2019	-0.7%	-7.3%	0.1%	-6.2%	-9.8%	-9.2%	-10.9%	-9.8%	-6.1%	-6.9%		

CITY OF BRANSON
CITY SALES TAX (1%) MONIES RECEIVED - NOT RESTRICTED TO TIF PAYMENTS

----- PREVIOUS YEARS -----												THIS YEAR - 2020				
Primary Filing Month of Business	Month City Received Payment	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 CITY SALES TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS	TOTAL CITY SALES TAX (1%) RECEIPTS	LESS 100% BRANSON LANDING SALES TAX RECEIPTS	LESS 50% OF BRANSON HILLS SALES TAX RECEIPTS	2020 CITY SALES TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS	2019 Increase or (Decrease) in Unrestricted City Sales Tax Receipts
		Nov	Jan	1,007,666	840,368	910,919	865,799	832,140	984,191	972,862	1,056,010	798,331	1,027,281.30	\$ 1,201,005	\$ 115,639	\$ 97,110
Dec	Feb	466,455	667,696	522,282	599,118	646,317	604,571	578,175	687,401	871,109	813,890.44	921,361	150,968	93,790	676,603	(137,287)
Jan	Mar	477,200	349,908	446,311	415,967	403,507	477,431	591,884	498,038	614,487	615,679.76	915,901	70,493	87,141	758,267	142,588
Feb	Apr	388,849	377,932	397,420	441,457	376,429	399,714	407,794	423,678	431,022	375,134.44	506,761	58,377	60,307	388,077	12,942
Mar	May	358,309	453,914	397,125	445,097	563,864	503,179	500,637	564,079	640,772	574,893.21	552,259	37,489	73,465	441,305	(133,589)
Apr	Jun	628,836	573,160	684,258	702,626	618,912	685,974	833,056	683,872	693,373	718,288.95	488,815	34,533	83,356	370,927	(347,362)
May	Jul	717,664	780,556	739,203	688,193	867,682	851,052	768,229	858,695	908,864	777,535.13	520,177	49,575	80,920	389,681	(387,854)
Jun	Aug	572,001	574,012	691,530	652,392	724,480	731,717	698,711	747,251	806,913	795,634.34					
Jul	Sep	1,264,085	1,284,198	1,193,645	1,254,332	1,182,423	1,348,779	1,441,473	1,196,482	1,370,640	1,361,937.95					
Aug	Oct	841,766	779,832	703,339	799,811	993,787	911,032	902,227	822,142	771,616	857,262.59					
Sep	Nov	526,931	523,161	595,978	613,949	560,083	592,859	585,495	602,613	713,510	628,940.30					
Oct	Dec	770,463	1,025,674	885,891	868,480	875,233	946,303	999,312	1,100,114	823,507	878,808.96					
TOTAL		\$8,020,224	\$8,230,412	\$8,167,902	\$8,347,220	\$8,644,857	\$9,036,802	\$9,279,854	\$9,240,374	\$9,444,144	\$9,425,287					
YEAR TO DATE	Jan	1,007,666	840,368	910,919	865,799	832,140	984,191	972,862	1,056,010	798,331	1,027,281	\$ 1,201,005	\$ 115,639	\$ 97,110	\$ 988,256	\$ (39,025)
	Feb	1,474,121	1,508,064	1,433,201	1,464,917	1,478,457	1,588,762	1,551,037	1,743,411	1,669,440	1,841,172	2,122,366	266,607	190,900	1,664,859	(176,312)
	Mar	1,951,321	1,857,972	1,879,513	1,880,884	1,881,964	2,066,193	2,142,921	2,241,449	2,283,927	2,456,851	3,038,267	337,100	278,040	2,423,127	(33,725)
	Apr	2,340,170	2,235,904	2,276,933	2,322,341	2,258,393	2,465,907	2,550,714	2,665,127	2,714,950	2,831,986	3,545,028	395,477	338,348	2,811,203	(20,783)
	May	2,698,479	2,689,818	2,674,058	2,767,438	2,822,257	2,969,086	3,051,351	3,229,206	3,355,721	3,406,879	4,097,287	432,966	411,813	3,252,508	(154,371)
	Jun	3,327,315	3,262,978	3,358,316	3,470,064	3,441,169	3,655,060	3,884,408	3,913,078	4,049,094	4,125,168	4,586,102	467,498	495,169	3,623,435	(501,733)
	Jul	4,044,979	4,043,534	4,097,518	4,158,257	4,308,851	4,506,112	4,652,636	4,771,773	4,957,958	4,902,703	5,106,279	517,074	576,089	4,013,116	(889,587)
	Aug	4,616,980	4,617,547	4,789,048	4,810,649	5,033,331	5,237,828	5,351,347	5,519,024	5,764,871	5,698,338					
	Sep	5,881,065	5,901,745	5,982,693	6,064,980	6,215,754	6,586,607	6,792,821	6,715,505	7,135,511	7,060,276					
	Oct	6,722,830	6,681,577	6,686,033	6,864,791	7,209,540	7,497,640	7,695,048	7,537,648	7,907,127	7,917,538					
	Nov	7,249,761	7,204,738	7,282,011	7,478,740	7,769,623	8,090,499	8,280,543	8,140,260	8,620,637	8,546,478					
	Dec	8,020,224	8,230,412	8,167,902	8,347,220	8,644,857	9,036,802	9,279,854	9,240,374	9,444,144	9,425,287					
Yr. Change		(\$561,253)	\$210,188	(\$62,510)	\$179,318	\$297,637	\$391,946	\$243,052	(\$39,480)	\$203,770	(\$18,856)					

CONTENTS: This report shows the amount of the 1% Sales Tax received by the city that is NOT restricted to TIF bond payments. 100% of the Sales Tax received from businesses located in Branson Landing and 50% of the Sales Tax received from Branson Hills businesses are viewed as restricted receipts as they must be used to make TIF related bond payments. The last column shows the increase or decrease in the city's overall 1% Sales Tax receipts (as compared to the same month the previous year) that are NOT restricted to TIF bond payments.

**CITY OF BRANSON
CITY TOURISM TAX MONIES RECEIVED - NOT RESTRICTED TO TIF PAYMENTS**

----- PREVIOUS YEARS -----												THIS YEAR - 2020				
Primary Filing Month of Business	Month City Received Payment	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 TOURISM TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS	TOTAL CITY TOURISM TAX RECEIPTS	LESS 100% BRANSON LANDING TOURISM TAX PAYMENTS	LESS 50% OF BRANSON HILLS TOURISM TAX PAYMENTS	TOURISM TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS	2020 INCREASE (DECREASE) IN UNRESTRICTED CITY TOURISM TAX RECEIPTS
Dec	Jan	390,768	618,458	726,835	719,327	628,182	753,339	800,866	881,371	1,045,100	\$944,032	\$1,177,601	\$99,091	\$2,914	\$1,075,596	\$131,564
Jan	Feb	434,860	224,534	170,546	165,202	173,100	200,070	207,034	181,634	169,010	239,512	293,076	34,586	2,434	256,057	16,544
Feb	Mar	271,130	160,358	208,226	198,767	207,913	221,050	245,069	232,264	228,831	203,106	243,103	32,449	1,965	208,689	5,582
Mar	Apr	423,959	596,903	598,252	631,714	721,061	721,302	853,701	942,255	982,751	885,454	270,465	8,335	2,313	259,817	(625,637)
Apr	May	795,208	590,476	593,041	671,800	612,729	676,925	789,648	725,480	780,708	668,551	148,988	8,423	1,698	138,868	(529,683)
May	Jun	888,830	841,611	835,362	856,032	921,252	896,377	1,002,984	934,908	1,024,283	987,864	282,797	57,257	2,356	\$223,184	(\$764,680)
Jun	Jul	1,195,703	1,198,933	1,245,447	1,249,592	1,332,840	1,390,936	1,379,797	1,466,437	1,581,160	1,386,535					
Jul	Aug	1,695,036	1,621,236	1,516,758	1,580,327	1,697,311	1,757,827	1,985,703	1,852,860	1,940,206	1,912,194					
Aug	Sep	1,244,154	1,106,878	1,044,871	1,173,037	1,246,380	1,179,580	1,190,400	1,166,955	1,195,536	1,217,972					
Sep	Oct	1,010,170	1,016,827	967,903	904,475	861,689	1,039,110	1,044,581	1,057,185	1,026,651	917,260					
Oct	Nov	1,190,773	1,172,832	1,081,835	1,029,144	1,111,966	1,049,755	1,276,788	1,105,727	1,125,033	1,055,169					
Nov	Dec	1,449,877	1,299,893	1,330,751	1,246,325	1,324,953	1,263,229	1,435,938	1,361,012	1,362,517	1,379,925					
TOTAL		10,990,468	10,448,939	10,319,828	10,425,741	10,839,375	11,149,498	12,212,509	11,908,086	12,461,787	11,797,574					
YEAR TO DATE	Jan	390,768	618,458	726,835	719,327	628,182	753,339	800,866	881,371	1,045,100	944,032	\$1,177,601	\$99,091	\$2,914	\$1,075,596	\$131,564
	Feb	825,628	842,991	897,382	884,529	801,282	953,409	1,007,900	1,063,005	1,214,110	1,183,545	1,470,677	133,677	5,347	1,331,653	148,108
	Mar	1,096,758	1,003,350	1,105,608	1,083,295	1,009,195	1,174,458	1,252,969	1,295,269	1,442,941	1,386,651	1,713,780	166,126	7,312	1,540,341	153,690
	Apr	1,520,717	1,600,252	1,703,860	1,715,009	1,730,256	1,895,760	2,106,670	2,237,524	2,425,692	2,272,105	1,984,245	174,462	9,625	1,800,158	(471,946)
	May	2,315,924	2,190,728	2,296,901	2,386,809	2,342,985	2,572,685	2,896,318	2,963,003	3,206,400	2,940,656	2,133,234	182,884	11,323	1,939,026	(1,001,630)
	Jun	3,204,754	3,032,339	3,132,263	3,242,841	3,264,237	3,469,062	3,899,302	3,897,912	4,230,683	3,928,520	2,416,030	240,141	13,679	2,162,210	(1,766,309)
	Jul	4,400,457	4,231,272	4,377,710	4,492,433	4,597,077	4,859,998	5,279,099	5,364,348	5,811,843	5,315,055					
	Aug	6,095,493	5,852,508	5,894,469	6,072,760	6,294,387	6,617,824	7,264,802	7,217,208	7,752,049	7,227,249					
	Sep	7,339,648	6,959,387	6,939,340	7,245,797	7,540,767	7,797,404	8,455,202	8,384,163	8,947,585	8,445,221					
	Oct	8,349,818	7,976,213	7,907,243	8,150,272	8,402,456	8,836,514	9,499,783	9,441,348	9,974,236	9,362,480					
	Nov	9,540,591	9,149,046	8,989,077	9,179,416	9,514,422	9,886,269	10,776,571	10,547,075	11,099,269	10,417,649					
	Dec	10,990,468	10,448,939	10,319,828	10,425,741	10,839,375	11,149,498	12,212,509	11,908,086	12,461,787	11,797,574					
Yr. Change		\$379,174	(\$541,529)	(\$129,110)	\$105,913	\$413,634	\$310,123	\$1,063,011	(\$304,422)	\$553,700	(\$664,213)					

CONTENTS: This report shows the amount of Tourism Tax received by the city for a particular month that is NOT restricted to TIF bond payments. 100% of the Tourism Tax received from businesses located in Branson Landing and 50% of the Tourism Tax received from Branson Hills businesses are shown as restricted receipts as they can only be used to make bond payments associated with the TIFs. The last column shows the increase or decrease in Tourism Tax receipts (as compared to the same month last year) that are NOT restricted to bond payments.

CITY OF BRANSON
1% SALES TAX RECEIPTS - MONTHLY BUDGET

	*** 2015 ***		*** 2016 ***		*** 2017 ***		*** 2018 ***		*** 2019 ***		5 Year Avg. % of Annual Receipts	***2020***						
	ACTUAL RECEIPTS	% of Annual Total		2020 BUDGET	YTD 2020 BUDGET	YTD % of ANNUAL BUDGET	ACTUAL MONTHLY AMOUNT RECEIVED	(+/-) MONTHLY BUDGETED AMOUNT	YTD 2020 ACTUAL	(+/-) YTD BUDGETED AMOUNT								
Jan	\$1,188,850	10.6%	\$ 1,171,427	10.3%	\$ 1,277,877	11.2%	\$ 1,052,731	9.1%	\$ 1,264,657	10.8%	10.4%	\$ 1,234,124	\$ 1,234,124	10.4%	\$ 1,201,005	-2.7%	\$ 1,201,005	-2.7%
Feb	773,953	6.9%	747,860	6.5%	895,748	7.9%	1,071,224	9.2%	1,046,299	8.9%	7.9%	937,843	2,171,967	18.3%	921,361	-1.8%	2,122,366	-2.3%
Mar	632,686	5.6%	761,002	6.7%	626,382	5.5%	740,489	6.4%	772,556	6.6%	6.2%	731,237	2,903,203	24.4%	915,901	25.3%	3,038,267	4.7%
Apr	516,394	4.6%	535,466	4.7%	549,936	4.8%	555,125	4.8%	480,012	4.1%	4.6%	546,538	3,449,741	29.0%	506,761	-7.3%	3,545,028	2.8%
May	659,564	5.9%	633,340	5.5%	702,639	6.2%	811,056	7.0%	744,690	6.3%	6.2%	735,122	4,184,863	35.2%	552,259	-24.9%	4,097,287	-2.1%
Jun	832,527	7.4%	1,023,756	9.0%	848,067	7.5%	835,492	7.2%	896,118	7.6%	7.7%	919,016	5,103,879	43.0%	488,815	-46.8%	4,586,102	-10.1%
Jul	1,044,466	9.3%	962,055	8.4%	1,053,686	9.3%	1,124,500	9.7%	959,265	8.2%	9.0%	1,066,031	6,169,910	51.9%	520,177	-51.2%	5,106,279	-17.2%
Aug	907,697	8.1%	877,036	7.7%	940,088	8.3%	997,753	8.6%	1,004,061	8.6%	8.2%	978,736	7,148,646	60.2%				
Sep	1,612,942	14.4%	1,701,940	14.9%	1,445,291	12.7%	1,615,227	13.9%	1,628,850	13.9%	14.0%	1,658,249	8,806,895	74.1%				
Oct	1,117,661	10.0%	1,087,568	9.5%	988,420	8.7%	946,822	8.2%	1,057,784	9.0%	9.1%	1,077,585	9,884,480	83.2%				
Nov	722,703	6.5%	711,752	6.2%	754,292	6.6%	876,370	7.6%	785,635	6.7%	6.7%	797,267	10,681,747	89.9%				
Dec	1,193,438	10.7%	1,211,867	10.6%	1,296,134	11.4%	976,243	8.4%	1,098,764	9.4%	10.1%	1,198,079	11,879,826	100.0%				
TOTAL	\$11,202,880	100.0%	\$11,425,069	100.0%	\$11,378,562	100.0%	11,603,032	100.0%	\$ 11,738,689	100.0%	100.0%	\$11,879,826						

**CITY OF BRANSON
TOURISM TAX RECEIPTS - MONTHLY BUDGET**

	*** 2015 ***		*** 2016 ***		*** 2017 ***		***2018***		***2019***		5 Year Avg. % of Annual Receipts	***2020***						
	ACTUAL RECEIPTS	% of Annual Total		2020 BUDGET	YTD 2020 BUDGET	YTD % of ANNUAL BUDGET	ACTUAL MONTHLY AMOUNT RECEIVED	(+/-) MONTHLY BUDGETED AMOUNT	YTD 2020 ACTUAL	(+/-) YTD BUDGETED AMOUNT								
Jan	\$ 814,630	6.7%	\$ 869,687	6.6%	\$ 959,717	7.4%	\$ 1,133,887	8.4%	\$ 1,031,748	8.0%	7.4%	\$ 975,083	\$ 975,083	7.4%	\$ 1,177,601	20.8%	\$ 1,177,601	20.8%
Feb	229,404	1.9%	235,315	1.8%	209,515	1.6%	200,196	1.5%	272,371	2.1%	1.8%	233,545	1,208,628	9.2%	293,076	25.5%	1,470,677	21.7%
Mar	256,598	2.1%	291,110	2.2%	278,834	2.2%	275,839	2.0%	250,194	1.9%	2.1%	274,857	1,483,484	11.3%	243,103	-11.6%	1,713,780	15.5%
Apr	789,841	6.5%	927,865	7.0%	1,029,097	8.0%	1,080,019	8.0%	989,349	7.6%	7.4%	976,359	2,459,844	18.7%	270,465	-72.3%	1,984,245	-19.3%
May	736,997	6.1%	864,860	6.6%	798,613	6.2%	852,226	6.3%	749,765	5.8%	6.2%	812,658	3,272,502	24.9%	148,988	-81.7%	2,133,234	-34.8%
Jun	962,676	8.0%	1,073,058	8.1%	1,010,141	7.8%	1,103,933	8.1%	1,072,875	8.3%	8.1%	1,060,670	4,333,172	32.9%	282,797	-73.3%	2,416,030	-44.2%
Jul	1,504,418	12.4%	1,487,776	11.3%	1,592,425	12.3%	1,721,745	12.7%	1,524,016	11.7%	12.1%	1,591,022	5,924,193	45.0%				
Aug	1,891,692	15.6%	2,119,209	16.1%	1,985,621	15.3%	2,088,969	15.4%	2,068,808	15.9%	15.7%	2,062,941	7,987,134	60.7%				
Sep	1,293,380	10.7%	1,284,153	9.7%	1,258,678	9.7%	1,301,166	9.6%	1,343,425	10.4%	10.0%	1,318,429	9,305,563	70.7%				
Oct	1,131,607	9.4%	1,140,746	8.6%	1,147,325	8.9%	1,127,948	8.3%	1,020,323	7.9%	8.6%	1,132,843	10,438,406	79.3%				
Nov	1,138,315	9.4%	1,377,608	10.4%	1,198,775	9.3%	1,231,589	9.1%	1,173,511	9.0%	9.4%	1,243,176	11,681,582	88.8%				
Dec	1,340,369	11.1%	1,523,514	11.5%	1,472,320	11.4%	1,460,608	10.8%	1,478,763	11.4%	11.2%	1,478,212	13,159,794	100.0%				
TOTAL	\$ 12,089,928	100.0%	\$ 13,194,901	100.0%	\$ 12,941,062	100.0%	\$ 13,578,127	100.0%	\$ 12,975,150	100.0%	100.0%	\$ 13,159,794	\$ 13,159,794					

Note: Amounts include late payment Penalties & Interest

CITY OF BRANSON
MONTHLY FINANCIAL REPORT
June 30, 2020

Prepared by the Finance Department
Jamie Rouch, Director of Finance

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - 101
For Month Ending June 30, 2020

	<u>Expect 50%</u>					
	2020	YTD	Percent	Over	2019 YTD	2018 YTD
	Budget	Actual	Used	(under) budget	Actual	Actuals
REVENUES						
Taxes & Franchise Fees	15,983,431	7,941,186	49.7%	-8,042,245	8,545,545	8,308,635
Licenses and Permits	988,340	463,536	46.9%	-524,804	780,686	473,619
Court Receipts	185,000	58,995	31.9%	-126,005	92,303	86,699
Lease and Rents	1,504,658	373,425	24.8%	-1,131,233	437,678	425,737
Charges for Services	1,367,485	675,512	49.4%	-691,973	717,553	769,006
Intergovernmental	0	16,620	0.0%	16,620	0	2,500
Interest Income	231,252	189,236	81.8%	-42,016	221,472	96,649
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	43,034	22,123	51.4%	-20,912	70,320	60,162
Total Revenues	<u>20,303,200</u>	<u>9,740,633</u>	<u>48.0%</u>	<u>-10,562,567</u>	<u>10,865,556</u>	<u>10,223,007</u>
EXPENDITURES						
Mayor & Board	143,164	41,444	28.9%	-101,720	51,789	57,318
City Administration	696,978	325,223	46.7%	-371,755	248,561	253,950
City Clerk	452,989	198,220	43.8%	-254,769	191,002	192,347
Municipal Court	394,001	153,317	38.9%	-240,684	170,579	167,897
Information Technology	732,933	277,348	37.8%	-455,585	341,115	331,733
Legal	364,366	144,996	39.8%	-219,370	116,724	150,660
Finance	1,116,626	508,124	45.5%	-608,502	499,404	483,765
Human Resources	659,220	264,775	40.2%	-394,445	306,009	248,804
Police -- MOVED TO PUBLIC SAFETY FUND	0	0	0.0%	0	0	0
Fire -- MOVED TO PUBLIC SAFETY FUND	0	0	0.0%	0	0	0
Public Works	738,948	248,576	33.6%	-490,372	328,549	340,611
Planning & Development	892,498	387,008	43.4%	-505,490	514,269	415,956
Engineering	784,039	358,344	45.7%	-425,695	362,576	405,344
Debt Service--Principal	76,215	37,665	49.4%	-38,550	33,251	206,553
Debt Service--Interest & Fiscal Charges	35,542	18,213	51.2%	-17,329	19,834	28,311
Non-Departmental	2,007,610	1,296,120	64.6%	-711,490	598,438	610,527
Total Expenditures	<u>9,095,128</u>	<u>4,259,372</u>	<u>46.8%</u>	<u>-4,835,755</u>	<u>3,782,099</u>	<u>3,893,775</u>
NET CHANGE IN FUND BALANCE	<u>11,208,072</u>	<u>5,481,260</u>	<u>48.9%</u>	<u>-5,726,812</u>	<u>7,083,457</u>	<u>6,329,231</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer in from Safety/Other	0	0	0.0%	0	1,767	-
Operating transfer in from Tourism	137,905	70,318	51.0%	-67,587	68,270	75,963
Operating transfer in from Old School Fund/Red Roof Mall/Oth	0	0	0.0%	0	0	79,181
Operating transfer in from Landscape Fund	0	0	0.0%	0	0	0
Operating transfer to Convention Center	-397,000	-260,000	65.5%	137,000	-260,000	-260,000
Operating transfer to Capital Projects Fund	-349,500	0	0.0%	349,500	-110,238	0
Operating transfer out to Red Roof Mall Fund	0	0	0.0%	0	0	0
Operating transfer out to Debt--Brns Mdws-Lease	0	0	0.0%	0	0	0
Operating transfer out to Park Fund	-1,000,000	-416,667	41.7%	583,333	-445,221	-405,000
Operating transfer out to Debt--Brns Mdws Sales Tx--TIF	-220,382	-80,139	36.4%	140,243	-81,259	-84,841
Operating transfer out to Debt--Brns Landing--TIF	-1,294,962	-467,498	36.1%	827,464	-572,870	-552,804
Operating transfer out to Debt--Brns Landing--Subsidy Reserve	0	-157,790	0.0%	-157,790	0	0
Operating transfer out to IDA--Brns Hills--TIF	-954,424	-495,169	51.9%	459,255	-506,293	-464,219
Operating transfer out to Public Safety Fund	-7,647,777	-3,186,574	41.7%	4,461,203	-3,823,889	0
Operating transfer out to Public Safety Fund - Code Enforcement	-163,717	-81,858	100.0%	0	0	0
Operating transfer out to Internal Service Funds	-300,000	0	0.0%	300,000	0	0
Total Other Financing Sources (Uses)	<u>-12,189,857</u>	<u>-5,075,377</u>	<u>41.6%</u>	<u>7,114,480</u>	<u>-5,729,732</u>	<u>-1,611,720</u>
REVENUES AND OTHER SOURCES						
OVER (UNDER) EXPENDITURES AND						
OTHER (USES)	<u>-981,785</u>	<u>405,883</u>	<u>-41.3%</u>	<u>1,387,668</u>	<u>1,353,726</u>	<u>4,717,511</u>
FUND BALANCE, JANUARY 1, 2020	<u>6,111,423</u> *	<u>6,111,423</u>				
UNRESERVED FUND BALANCE	<u>\$ 5,129,639</u>	<u>\$ 6,517,306</u>				

*Beginning Fund Balances are Unaudited Amounts

NOTE:
2020 Beginning FB for 101 Fund = \$6,058,547 plus minor funds of \$52,876 to include 102, 104, 721 -total \$6,111,423

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Public Safety Fund - 260
For Month Ending June 30, 2020

Expect 50%

REVENUES	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actuals
Taxes & Franchise Fees	5,729,275	2,254,312	39.3%	-3,474,963	2,550,698	0
Licenses and Permits	26,845	8,263	30.8%	-18,582	11,191	14,892
Court Receipts	0	0	0.0%	0	0	0
Lease and Rents	0	0	0.0%	0	0	0
Charges for Services	0	0	0.0%	0	0	0
Intergovernmental	0	23,572	0.0%	23,572	62,518	33,935
Interest Income	9,000	36,827	409.2%	27,827	22,987	0
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	8,372	39,823	475.7%	31,451	5,201	359
Total Revenues	<u>5,773,492</u>	<u>2,362,797</u>	<u>40.9%</u>	<u>-3,410,695</u>	<u>2,652,594</u>	<u>49,186</u>
EXPENDITURES						
Mayor & Board	0	0	0.0%	0	0	0
City Administration	0	0	0.0%	0	0	0
City Clerk	0	0	0.0%	0	0	0
Municipal Court	0	0	0.0%	0	0	0
Information Technology	0	0	0.0%	0	0	0
Legal	0	0	0.0%	0	0	0
Finance	0	0	0.0%	0	0	0
Human Resources	0	0	0.0%	0	0	0
Police	7,915,938	3,152,577	39.8%	-4,763,361	2,477,811	2,059,473
Fire	5,362,645	2,223,260	41.5%	-3,139,385	3,031,151	1,749,788
Public Works	0	0	0.0%	0	0	0
Planning & Development	0	0	0.0%	0	0	0
Engineering	0	0	0.0%	0	0	0
Debt Service--Principal	693,748	123,748	17.8%	-570,000	121,636	119,560
Debt Service--Interest & Fiscal Charges	779,292	2,148	0.3%	-777,144	4,260	6,336
Non-Departmental	0	0	0.0%	0	404	0
Total Expenditures	<u>14,751,623</u>	<u>5,501,733</u>	<u>37.3%</u>	<u>-9,249,890</u>	<u>5,635,263</u>	<u>3,935,157</u>
NET CHANGE IN FUND BALANCE	<u>-8,978,131</u>	<u>-3,138,936</u>	<u>35.0%</u>	<u>5,839,195</u>	<u>-2,982,668</u>	<u>-3,885,971</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer out to Capital Projects Fund	-500,000	0	0.0%	500,000	0	0
Operating out to Internal Service Fund	-250,000	0	0.0%	250,000	0	0
Operating transfer in from General Fund- Code Enforcement	163,717	81,858	50.0%	-81,859	0	0
Operating transfer in from General Fund	7,647,777	3,186,574	41.7%	-4,461,203	3,823,889	0
Total Other Financing Sources (Uses)	<u>7,061,494</u>	<u>3,268,432</u>	<u>46.3%</u>	<u>-3,793,062</u>	<u>3,823,889</u>	<u>0</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>-1,916,637</u>	<u>129,496</u>	<u>-6.8%</u>	<u>2,046,133</u>	<u>841,220</u>	<u>-3,885,971</u>
FUND BALANCE, JANUARY 1, 2020	<u>5,512,180</u> *	<u>5,512,180</u>				
UNRESERVED FUND BALANCE	<u>\$ 3,595,543</u>	<u>\$ 5,641,676</u>				

*Beginning Fund Balances are Unaudited Amounts

NOTE:
2020 Beginning FB for 260 Fund = \$5,363,964, an additional \$148,216 is for
minor funds to include 534, 535, 536, 538, 539-total \$5,512,180

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Convention Center Fund - 120
For Month Ending June 30, 2020

Expect 50%

REVENUES	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
Food and Beverage	4,685,347	898,247	19.2%	-3,787,100	2,418,417	2,083,145
Parking Revenue	238,600	62,137	26.0%	-176,463	145,609	56,698
Other Operating	10,000	3,575	35.8%	-6,425	5,270	4,114
Other Income	0	100,000	0.0%	100,000	0	0
Total Revenues	4,933,947	1,063,960	21.6%	-3,869,987	2,569,297	2,143,957
EXPENDITURES						
Food and Beverage	1,854,407	471,802	25.4%	-1,382,605	952,185	826,428
Rooms	0	0	0.0%	0	0	0
Telephone	0	0	0.0%	0	0	0
Other Operating (Parking)	0	0	0.0%	0	0	0
Other Income Exp.	0	0	0.0%	0	0	0
General and Administrative	922,973	389,330	42.2%	-533,643	397,412	405,911
Marketing	329,229	120,627	36.6%	-208,602	237,257	241,781
Property Operations	1,202,150	412,937	34.3%	-789,213	653,360	659,297
Energy	606,769	169,432	27.9%	-437,337	270,894	291,422
Property Taxes and Insurance	134,300	62,697	46.7%	-71,603	59,120	46,415
Management Fee	144,000	72,000	50.0%	-72,000	70,431	69,568
Total Expenditures	5,193,828	1,698,824	32.7%	-3,495,004	2,640,658	2,540,823
NET CHANGE IN FUND BALANCE	-259,881	-634,864	244.3%	-374,983	-71,361	-396,866
OTHER FINANCING SOURCES (USES)						
Operating transfer in (GF)	260,000	260,000	100.0%	0	260,000	260,000
Operating transfer in (Tourism)	500,000	70,486	14.1%	-429,514	50,965	73,932
Total Other Financing Sources (Uses)	760,000	330,486	43.5%	-429,514	310,965	333,932
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	500,119	-304,378	-60.9%	-804,497	239,604	-62,933
FUND BALANCE, JANUARY 1, 2020	669,346 *	669,346				
UNRESERVED FUND BALANCE	\$ 1,169,465	\$ 364,968				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Tourism Sales Tax Fund - 240
For Month Ending June 30, 2020

Expect 50%

	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
REVENUES						
Taxes & Franchise Fees	13,215,095	2,416,664	18.3%	-10,798,431	4,364,409	4,646,132
Licenses and Permits	0	0	0.0%	0	0	0
Court Receipts	0	0	0.0%	0	0	0
Lease and Rents	0	0	0.0%	0	0	0
Charges for Services	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Interest Income	100,000	56,645	56.6%	-43,355	83,467	34,109
Bond/Loan Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	6,119	0	0.0%	-6,119	0	0
Total Revenues	<u>13,321,214</u>	<u>2,473,309</u>	<u>18.6%</u>	<u>-10,847,905</u>	<u>4,447,876</u>	<u>4,680,241</u>
EXPENDITURES						
Mayor & Board	0	0	0.0%	0	0	0
City Administration	0	0	0.0%	0	0	0
Administrative Services	263,434	131,717	50.0%	-131,717	129,771	127,853
Legal	0	0	0.0%	0	0	0
Finance	0	0	0.0%	0	0	0
Human Resources	0	0	0.0%	0	0	0
Police	0	0	0.0%	0	0	0
Fire	0	0	0.0%	0	0	0
Public Works	0	0	0.0%	0	0	0
Planning & Development	0	0	0.0%	0	0	0
Engineering	0	0	0.0%	0	0	0
Health	0	0	0.0%	0	0	0
Culture & Recreation	0	0	0.0%	0	0	0
Tourism	2,832,440	196,684	6.9%	-2,635,756	1,503,827	692,055
Capital Outlay	0	0	0.0%	0	0	0
Debt Service--Principal	2,977,000	2,977,000	100.0%	0	4,365,000	3,421,043
Debt Service--Interest & Fiscal Charges	539,419	464,714	86.2%	-74,705	572,796	250,748
Non-Departmental	80,620	80,620	100.0%	0	0	27,950
Total Expenditures	<u>6,692,913</u>	<u>3,850,736</u>	<u>57.5%</u>	<u>-2,842,177</u>	<u>6,571,394</u>	<u>4,519,649</u>
NET CHANGE IN FUND BALANCE	<u>6,628,301</u>	<u>-1,377,427</u>	<u>-20.8%</u>	<u>-8,005,728</u>	<u>-2,123,518</u>	<u>160,593</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer out to General Fund	-140,636	-70,318	50.0%	70,318	-68,270	-75,963
Operating transfer to Convention Center/City Market	-500,000	-70,486	14.1%	429,514	-50,965	-73,932
Operating transfer out to Streets	-280,000	0	0.0%	280,000	0	0
Operating transfer out to Capital	-2,100,000	0	0.0%	2,100,000	-13,321	-300,050
Operating transfer out to Debt--Brnsn Hills--TIF	-31,979	-13,679	42.8%	18,300	-15,020	-15,432
Operating transfer out to Debt--Brnsn Mdw Subsidy	-558,567	-279,284	50.0%	279,284	-276,519	-272,432
Operating transfer out to Debt--Brnsn Landing--TIF	-1,121,832	-240,141	21.4%	881,691	-422,763	-399,985
Operating transfer out to Water & Sewer Capital	-2,660,000	0	0.0%	2,660,000	-10,992	-8,933
Operating transfer in from Hwy 76 CID	180,000	90,000	50.0%	-90,000	90,000	0
Total Other Financing Sources (Uses)	<u>-7,213,014</u>	<u>-583,908</u>	<u>8.1%</u>	<u>6,629,106</u>	<u>-767,850</u>	<u>-1,146,728</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>-584,713</u>	<u>-1,961,335</u>	<u>335.4%</u>	<u>-1,376,621</u>	<u>-2,891,368</u>	<u>-986,135</u>
FUND BALANCE, JANUARY 1, 2020	<u>14,468,528</u> *	<u>14,468,528</u>				
UNRESERVED FUND BALANCE	<u>\$ 13,883,815</u>	<u>\$ 12,507,193</u>				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Transportation Sales Tax Fund - 105
For Month Ending June 30, 2020

Expect 50%

	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
REVENUES						
Taxes & Franchise Fees	6,295,264	2,451,613	38.9%	-3,843,651	2,765,999	2,707,897
Licenses and Permits	0	0	0.0%	0	0	0
Court Receipts	0	0	0.0%	0	0	0
Lease and Rents	0	0	0.0%	0	0	0
Charges for Services	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Interest Income	0	3,769	0.0%	3,769	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	492,429	3,021	0.6%	-489,408	772	10,780
Total Revenues	<u>6,787,693</u>	<u>2,458,404</u>	<u>36.2%</u>	<u>-4,329,289</u>	<u>2,766,771</u>	<u>2,718,677</u>
EXPENDITURES						
Mayor & Board	0	0	0.0%	0	0	0
City Administration	0	0	0.0%	0	0	0
Administrative Services	0	0	0.0%	0	0	0
Legal	0	0	0.0%	0	0	0
Finance	0	0	0.0%	0	0	0
Human Resources	0	0	0.0%	0	0	0
Police	0	0	0.0%	0	0	0
Fire	0	0	0.0%	0	0	0
Public Works - Garage	743,738	281,443	37.8%	-462,295	301,669	359,770
Public Works - Streets	3,988,265	886,776	22.2%	-3,101,489	1,075,950	1,464,293
Public Works - MS4	129,510	53,574	41.4%	-75,936	55,232	48,741
Planning & Development	0	0	0.0%	0	0	0
Engineering	0	0	0.0%	0	0	0
Health	0	0	0.0%	0	0	0
Culture & Recreation	0	0	0.0%	0	0	0
Tourism	0	0	0.0%	0	0	0
Capital Outlay	0	0	0.0%	0	0	0
Debt Service--Principal	0	0	0.0%	0	0	0
Debt Service--Interest & Fiscal Charges	0	0	0.0%	0	0	0
Total Expenditures	<u>4,861,513</u>	<u>1,221,792</u>	<u>25.1%</u>	<u>-3,639,721</u>	<u>1,432,851</u>	<u>1,872,804</u>
NET CHANGE IN FUND BALANCE	<u>1,926,180</u>	<u>1,236,612</u>	<u>64.2%</u>	<u>-689,568</u>	<u>1,333,920</u>	<u>845,873</u>
OTHER FINANCING SOURCES (USES)						
Transfer in from Water/Sewer	50,000	25,000	50.0%	0	25,000	25,000
Transfer in from Tourism	280,000	0	0.0%	0	0	0
Operating transfer out to Capital	-341,850	0	0.0%	0	-132,292	0
Operating transfer out to TIF Debt- BH	-488,276	-247,584	50.7%	-488,276	-252,939	-232,109
Operating transfer out to TIF Debt-BL	-644,803	-233,749	36.3%	-644,803	-286,435	-276,388
Operating transfer out to Debt (2003a) -BM	-1,221,000	-610,500	50.0%	-1,221,000	-610,500	-610,500
Operating transfer out to Internal Service Fund-Trans.	-150,000	0	0.0%	-150,000	0	0
Total Other Financing Sources (Uses)	<u>-2,515,929</u>	<u>-1,066,834</u>	<u>42.4%</u>	<u>-2,504,079</u>	<u>-1,257,165</u>	<u>-1,093,997</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>-589,749</u>	<u>169,779</u>	<u>-28.8%</u>	<u>-3,193,647</u>	<u>76,755</u>	<u>-248,124</u>
FUND BALANCE, JANUARY 1, 2020	<u>2,334,357</u> *	<u>2,334,357</u>				
UNRESERVED FUND BALANCE	<u>\$ 1,744,608</u>	<u>\$ 2,504,136</u>				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
TIF Debt Service Fund - 165, 170, 171
For Month Ending June 30, 2020

Expect 50%

(Funds: 161,165,170,171)

	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
REVENUES						
Taxes & Franchise Fees	3,655,264	2,856,936	78.2%	3,655,264	2,961,852	2,848,840
Licenses and Permits	0	0	0.0%	0	0	0
Court Receipts	0	0	0.0%	0	0	0
Lease and Rents	455,000	257,000	56.5%	455,000	455,000	455,000
Charges for Services	0	0	0.0%	0	0	0
Intergovernmental	7,101,554	3,215,740	45.3%	7,101,554	3,495,439	3,253,469
Interest Income	510,000	226,525	44.4%	510,000	328,421	254,886
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	0	0	0.0%	0	0	0
Total Revenues	11,721,818	6,556,201	55.9%	11,721,818	7,240,712	6,812,195
EXPENDITURES						
Mayor & Board	0	-	0.0%	0	-	-
City Administration	0	-	0.0%	0	-	-
Administrative Services	0	-	0.0%	0	-	-
Legal	0	-	0.0%	0	-	-
Finance	116,179	64,851	55.8%	-51,328	58,000	59,847
Human Resources	0	-	0.0%	0	-	-
Police	0	-	0.0%	0	-	-
Fire	0	-	0.0%	0	-	-
Public Works	0	-	0.0%	0	-	-
Planning & Development	0	-	0.0%	0	-	-
Engineering	0	-	0.0%	0	-	-
Health	0	-	0.0%	0	-	-
Culture & Recreation	0	-	0.0%	0	-	-
Tourism	0	-	0.0%	0	-	-
Capital Outlay	0	-	0.0%	0	-	-
Debt Service--Principal	14,450,000	11,348,450	78.5%	-3,101,550	3,350,000	3,073,613
Debt Service--Interest & Fiscal Charges	6,072,693	2,831,845	46.6%	-3,240,848	3,345,122	3,123,093
Non-Departmental	0	-	0.0%	0	-	-
Total Expenditures	20,638,872	14,245,146	69.0%	-6,393,726	6,753,123	6,256,553
NET CHANGE IN FUND BALANCE	-8,917,054	(7,688,945)	86.2%	18,115,544	487,589	555,642
OTHER FINANCING SOURCES (USES)						
Operating transfer in from GF--Brns Hills	954,424	495,169	51.9%	-459,255	506,293	464,219
Operating transfer in from GF--Brns Land	1,294,962	467,498	36.1%	-827,464	572,870	552,804
Operating transfer in to Debt--Brns Landing--Subsidy R	0	157,790	0.0%	157,790	0	0
Operating transfer in from Tourism Tax- BL	1,121,832	240,141	21.4%	-881,691	422,763	399,985
Operating transfer in from Tourism-BH	31,979	13,679	42.8%	-18,300	15,020	15,432
Operating transfer in from Transportation Tax-BH	488,276	247,584	50.7%	-240,692	252,939	232,109
Operating transfer in from Transportation Tax-BL	644,804	233,749	36.3%	-411,055	286,435	276,388
Operating transfer out to Brns Mead	0	-609,186	0.0%	-609,186	-646,392	-679,453
Total Other Financing Sources (Uses)	4,536,277	1,246,424	27.5%	-2,680,666	1,409,928	1,261,484
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	-4,380,777	(6,442,520)	147.1%	15,434,878	1,897,517	1,817,126
FUND BALANCE, JANUARY 1, 2020	23,306,775 *	23,306,775				
UNRESERVED FUND BALANCE	\$ 18,925,998	\$ 16,864,254				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Debt Service Fund - 160
For Month Ending June 30, 2020

Expect 50%

(Fund: 160-2003a)

	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
REVENUES						
Taxes & Franchise Fees	0	0	0.0%	0	0	0
Licenses and Permits	0	0	0.0%	0	0	0
Court Receipts	0	0	0.0%	0	0	0
Lease and Rents	0	0	0.0%	0	0	0
Charges for Services	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	84,841
Interest Income	1,000	66	6.6%	-934	1,166	598
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	0	0	0.0%	0	0	0
Total Revenues	<u>1,000</u>	<u>66</u>	6.6%	<u>-934</u>	<u>1,166</u>	<u>85,439</u>
EXPENDITURES						
Mayor & Board	0	0	0.0%	0	0	0
City Administration	0	0	0.0%	0	0	0
Administrative Services	0	0	0.0%	0	0	0
Legal	0	0	0.0%	0	0	0
Finance	0	0	0.0%	0	0	0
Human Resources	0	0	0.0%	0	0	0
Police	0	0	0.0%	0	0	0
Fire	0	0	0.0%	0	0	0
Public Works	0	0	0.0%	0	0	0
Planning & Development	0	0	0.0%	0	0	0
Engineering	0	0	0.0%	0	0	0
Health	0	0	0.0%	0	0	0
Community Development	0	0	0.0%	0	0	0
Culture & Recreation	0	0	0.0%	0	0	0
Tourism	0	0	0.0%	0	0	0
Capital Outlay	0	0	0.0%	0	0	0
Debt Service--Principal	1,710,000	0	0.0%	-1,710,000	0	0
Debt Service--Interest & Fiscal Charges	1,221,631	610,816	50.0%	-610,815	651,566	675,266
Non-Departmental	0	0	0.0%	0	0	0
Total Expenditures	<u>2,931,631</u>	<u>610,816</u>	20.8%	<u>-2,320,815</u>	<u>651,566</u>	<u>675,266</u>
NET CHANGE IN FUND BALANCE	<u>-2,930,631</u>	<u>-610,750</u>	20.8%	<u>2,319,881</u>	<u>-650,400</u>	<u>-589,827</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer in from GF--Building Lease(Brsn Mdw)	0	0	0.0%	0	0	0
Operating transfer in from Tourism--Brsn Mdws Subsidy	558,567	279,284	50.0%	-279,284	276,519	272,432
Operating transfer in from GF--Brsn Mdws Sales Tx/Match	185,113	80,139	43.3%	-104,974	81,259	84,841
Operating transfer in from DS--Brsn Lnd	0	609,186	0.0%	609,186	646,392	679,453
Operating transfer out to DS--Brsn Mead-TIF	0	0	0.0%	0	0	0
Operating transfer in from Transportation Tax	1,221,000	610,500	50.0%	-610,500	610,500	610,500
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>1,964,680</u>	<u>1,579,109</u>	80.4%	<u>-385,571</u>	<u>1,614,669</u>	<u>1,647,226</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>-965,951</u>	<u>968,360</u>	-100.2%	<u>1,934,311</u>	<u>964,269</u>	<u>1,057,399</u>
FUND BALANCE, JANUARY 1, 2020	<u>2,290,285</u> *	<u>2,290,285</u>				
UNRESERVED FUND BALANCE	<u>\$ 1,324,334</u>	<u>\$ 3,258,645</u>				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Fund - 140
For Month Ending June 30, 2020

Expect 50%

REVENUES	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
Taxes & Franchise Fees	0	0	0.0%	0	0	0
Licenses and Permits	0	0	0.0%	0	0	0
Court Receipts	0	0	0.0%	0	0	0
Lease and Rents	0	0	0.0%	0	0	0
Charges for Services	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Interest Income	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	0	0	0.0%	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES						
Mayor & Board	0	0	0.0%	0	0	0
City Administration	0	0	0.0%	0	0	0
Administrative Services	0	0	0.0%	0	0	0
Legal	0	0	0.0%	0	0	0
Finance	0	0	0.0%	0	0	0
Human Resources	0	0	0.0%	0	0	0
Police	0	0	0.0%	0	0	0
Fire	0	0	0.0%	0	0	0
Public Works	0	0	0.0%	0	0	0
Planning & Development	0	0	0.0%	0	0	0
Engineering	0	0	0.0%	0	0	0
Health	0	0	0.0%	0	0	0
Culture & Recreation	0	0	0.0%	0	0	0
Tourism	0	0	0.0%	0	0	0
Capital Outlay	3,844,707	256,798	6.7%	-3,587,909	298,598	40,224
Debt Service--Principal	0	0	0.0%	0	0	0
Debt Service--Interest & Fiscal Charges	0	0	0.0%	0	0	0
Non-Depart. (includes Convention Center)	0	0	0.0%	0	0	0
Total Expenditures	<u>3,844,707</u>	<u>256,798</u>	<u>6.7%</u>	<u>-3,587,909</u>	<u>298,598</u>	<u>40,224</u>
NET CHANGE IN FUND BALANCE	<u>-3,844,707</u>	<u>-256,798</u>	<u>6.7%</u>	<u>3,587,909</u>	<u>-298,598</u>	<u>-40,224</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer in Transportation	341,850	0	0.0%	-341,850	132,292	0
Operating transfer in Tourism	2,100,000	0	0.0%	-2,100,000	13,321	300,050
Operating transfer in Capital Projects and Planning	0	0	0.0%	0	0	0
Operating transfer in Old Branson High School	0	0	0.0%	0	0	0
Operating transfer in GF	349,502	0	0.0%	-349,502	110,238	0
Operating transfer in Public Safety Fund	500,000	0	0.0%	-500,000	0	0
Total Other Financing Sources (Uses)	<u>3,291,352</u>	<u>0</u>	<u>0.0%</u>	<u>-3,291,352</u>	<u>255,851</u>	<u>300,050</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>-553,355</u>	<u>-256,798</u>	<u>46.4%</u>	<u>296,557</u>	<u>-42,747</u>	<u>259,826</u>
FUND BALANCE, JANUARY 1, 2020	<u>1,105,288</u> *	<u>1,105,288</u>				
UNRESERVED FUND BALANCE	<u>\$ 551,933</u>	<u>\$ 848,491</u>				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Perpetual Fund - 537
For Month Ending June 30, 2020

Expect 50%

	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
REVENUES						
Taxes & Franchise Fees	0	0	0.0%	0	0	0
Licenses and Permits	0	0	0.0%	0	0	0
Court Receipts	0	0	0.0%	0	0	0
Lease and Rents	0	0	0.0%	0	0	0
Charges for Services	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Interest Income	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	0	0	0.0%	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES						
Mayor & Board	0	0	0.0%	0	0	0
City Administration	0	0	0.0%	0	0	0
Administrative Services	0	0	0.0%	0	0	0
Legal	0	0	0.0%	0	0	0
Finance	0	0	0.0%	0	0	0
Human Resources	0	0	0.0%	0	0	0
Police	0	0	0.0%	0	0	0
Fire	0	0	0.0%	0	0	0
Public Works	0	0	0.0%	0	0	0
Planning & Development	0	0	0.0%	0	0	0
Engineering	0	0	0.0%	0	0	0
Health	0	0	0.0%	0	0	0
Culture & Recreation	0	0	0.0%	0	0	0
Tourism	0	0	0.0%	0	0	0
Capital Outlay	0	0	0.0%	0	0	0
Debt Service--Principal	0	0	0.0%	0	0	0
Debt Service--Interest & Fiscal Charges	0	0	0.0%	0	0	0
Non-Depart. (includes Convention Center)	0	0	0.0%	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer in	0	0	0.0%	0	0	0
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, JANUARY 1, 2020	<u>5,210</u> *	<u>5,210</u>				
UNRESERVED FUND BALANCE	<u>\$ 5,210</u>	<u>\$ 5,210</u>				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Parks & Recreation Fund - 230
For Month Ending June 30, 2020

Expect 50%

REVENUES	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
Cigarette Tax	70,000	33,018	47.2%	-36,982	32,288	33,113
Intergovernmental--Grants/Misc. Revenue	0	5,000	0.0%	5,000	9,849	56,118
Campground	830,875	223,492	26.9%	-607,383	349,475	329,305
Rents & Leases	138,145	65,503	47.4%	-72,642	70,476	68,652
Contributions	65,000	37,630	57.9%	-27,370	46,148	55,888
Pool Admissions	123,900	30,955	25.0%	-92,945	53,144	66,646
Swim Team	19,700	2,905	14.7%	-16,795	8,081	11,484
Ball Programs	135,580	30,695	22.6%	-104,885	59,585	65,643
Golf	0	0	0.0%	0	0	11,453
Tennis Revenue	1,500	5,540	369.3%	4,040	785	975
Recreation Center/Tournaments	128,160	34,754	27.1%	-93,406	85,013	54,401
Concessions	198,250	40,784	20.6%	-157,466	88,340	99,953
Day Camp	74,400	4,580	6.2%	-69,820	47,210	38,053
Dog Park	5,500	3,155	57.4%	-2,345	3,910	3,354
Community Center	26,000	8,001	30.8%	-17,999	16,777	14,098
Special Events/Programs	11,500	11,663	101.4%	163	10,170	8,576
Cheerleading	0	0	0.0%	0	0	0
Total Revenues	1,828,510	537,675	29.4%	-1,290,835	881,249	917,710
EXPENDITURES						
Parks & Recreation Administration	418,954	225,291	53.8%	-193,663	187,569	179,226
Recreation Center/Tournaments/Concessions	825,213	255,774	31.0%	-569,439	336,143	357,389
Day Camp	84,037	9,413	11.2%	-74,624	30,744	30,696
Ball Program	163,150	62,855	38.5%	-100,295	85,120	91,444
Campground	366,306	106,898	29.2%	-259,408	139,415	130,343
Park Program/Parks	773,504	227,302	29.4%	-546,202	248,935	278,469
Liberty Plaza	9,100	812	8.9%	-8,288	5,774	0
Community Center	90,027	34,746	38.6%	-55,281	39,443	32,579
Swimming Pool	153,617	34,234	22.3%	-119,383	59,258	60,214
Golf Course	0	0	0.0%	0	444	22,003
Swim Team	28,401	3,133	11.0%	-25,268	7,458	10,699
Dog Park	5,312	2,577	48.5%	-2,735	1,435	2,934
Special Events/Programs	17,006	6,529	38.4%	-10,477	5,636	7,311
Cheerleading	0	0	0.0%	0	0	0
Total Expenditures	2,934,627	969,564	33.0%	-1,965,063	1,147,374	1,203,307
NET CHANGE IN FUND BALANCE	-1,106,117	-431,888	39.0%	674,229	-266,124	-285,596
OTHER FINANCING SOURCES (USES)						
Operating transfer in from GF	1,000,000	416,667	41.7%	-583,333	445,221	405,000
Operating transfer in from Landscape Fund	50,000	0	0.0%	-50,000	0	0
Operating transfer out to Internal Service Fund-Parks	-100,000	0	0.0%	100,000	0	0
Total Other Financing Sources (Uses)	950,000	416,667	43.9%	-533,333	445,221	405,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	-156,117	-15,222	9.8%	140,895	179,096	119,404
FUND BALANCE, JANUARY 1, 2020	718,520 *	718,520				
UNRESERVED FUND BALANCE	\$ 562,403	\$ 703,298				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types and Similar Expendable Trust Fund
For Month Ending June 30, 2020

	<u>Expect 50%</u>				
	2020	YTD	Percent	2019 YTD	2018 YTD
REVENUES	Budget	Actual	Used	Actual	Actual
Taxes & Franchise Fees	44,948,329	17,953,728	39.9%	21,220,791	18,544,616
Licenses and Permits	1,015,185	471,799	46.5%	791,877	488,511
Court Receipts	185,000	58,995	31.9%	92,303	86,699
Lease and Rents	2,097,803	695,928	33.2%	963,153	949,389
Charges for Services	1,367,485	675,512	49.4%	717,553	769,006
Intergovernmental	7,101,554	3,260,932	45.9%	3,567,806	3,430,863
Interest Income	851,252	513,068	60.3%	657,511	386,242
Bond Proceeds	0	0	0.0%	0	0
Convention Center	4,933,947	1,063,960	0.0%	2,569,297	2,143,957
Misc. Revenue	549,954	64,967	11.8%	76,293	71,301
Park Revenue	1,620,365	434,154	26.8%	768,638	759,828
Total Revenues	64,670,874	25,193,045	39.0%	31,425,221	27,630,413
EXPENDITURES					
Mayor & Board	143,164	41,444	28.9%	51,789	57,318
City Administration	696,978	325,223	46.7%	248,561	253,950
City Clerk	452,989	198,220	43.8%	191,002	192,347
Municipal Court	394,001	153,317	38.9%	170,579	167,897
Information Technology	732,933	277,348	37.8%	341,115	331,733
Legal	364,366	144,996	39.8%	116,724	150,660
Finance	1,232,805	572,975	46.5%	557,405	543,613
Human Resources	659,220	264,775	40.2%	306,009	248,804
Police	7,915,938	3,152,577	39.8%	2,477,811	2,059,473
Fire	5,362,645	2,223,260	41.5%	3,031,151	1,749,788
Public Works	5,600,461	1,470,368	26.3%	1,761,400	2,213,414
Planning & Development	892,498	387,008	43.4%	514,269	415,956
Engineering	784,039	358,344	45.7%	362,576	405,344
Culture & Recreation	2,934,627	969,564	33.0%	1,147,374	1,203,307
Convention Center	5,193,828	1,698,824	32.7%	2,640,658	2,540,823
Tourism	6,692,913	3,850,736	57.5%	6,571,394	4,519,649
Capital Outlay	3,844,707	256,798	6.7%	298,598	40,224
Debt Service--Principal	16,929,963	11,509,863	68.0%	3,504,887	3,399,726
Debt Service--Interest & Fiscal Charges	8,109,158	3,463,022	42.7%	4,020,782	3,833,006
Non-Depart.	2,007,610	1,296,120	64.6%	598,842	610,527
Total Expenditures	70,944,842	32,614,780	46.0%	28,912,925	24,937,557
NET CHANGE IN FUND BALANCE	-6,273,968	-7,421,735	118.3%	2,512,296	2,692,856
OTHER FINANCING SOURCES (USES)					
Operating transfer in	20,061,708	7,635,623	0.0%	8,691,951	4,807,290
Operating transfer out	-23,416,705	-7,520,623	0.0%	-8,586,176	-4,712,042
Total Other Financing Sources (Uses)	-3,354,997	115,000	-3.4%	105,775	95,248
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	-9,628,965	-7,306,735	75.9%	2,618,071	2,788,104
FUND BALANCE, JANUARY 1, 2020	56,521,912 *	56,521,912			
ENDING FUND BALANCE	\$46,892,948	\$49,215,178			

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Water & Sewer Fund - 620
For Month Ending June 30, 2020

	<u>Expect 50%</u>					
	2020	YTD	Percent	Over	2019 YTD	2018 YTD
	Budget	Actual	Used	(under) budget	Actual	Actual
REVENUES						
Operation Revenues:						
Charges for Services:						
Water	3,971,021	1,632,530	41.1%	-2,338,491	1,764,702	1,765,252
Sewer	4,972,170	2,052,212	41.3%	-2,919,958	2,216,314	2,221,705
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	41,000	10,668	26.0%	-30,332	26,010	120,155
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Interest Income	25,000	38,607	154.4%	13,607	42,340	2,686
Intergovernmental	28,000	245,029	0.0%	217,029	15,686	16,618
Contributed Capital	0	0	0.0%	0	0	0
Gain on Disposal of Capital Assets	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	<u>9,037,191</u>	<u>3,979,046</u>	<u>44.0%</u>	<u>-5,058,145</u>	<u>4,065,052</u>	<u>4,126,416</u>
EXPENDITURES						
Operation Expenditures:						
Water Expenditures-						
Personal Services	1,349,104	657,074	48.7%	-692,030	611,485	615,430
Contractual Services	1,358,241	354,999	26.1%	-1,003,242	426,467	433,311
Commodities	270,087	84,122	31.1%	-185,965	115,286	114,215
Depreciation	1,640,028	820,971	50.1%	-819,057	767,671	755,062
Sewer Expenditures-						
Personal Services	1,663,970	793,327	47.7%	-870,643	786,591	729,202
Contractual Services	1,942,965	613,507	31.6%	-1,329,458	834,073	852,988
Commodities	379,547	178,440	47.0%	-201,107	166,161	167,713
Depreciation	3,556,097	1,601,325	45.0%	-1,954,772	1,646,833	1,645,647
Administrative Expenditures -						
Personal Services	749,647	404,242	53.9%	-345,405	363,560	364,619
Contractual Services	192,445	116,063	60.3%	-76,382	57,544	56,748
Commodities	23,500	6,395	27.2%	-17,105	19,206	8,090
Depreciation	319,834	153,928	48.1%	-165,906	144,957	147,745
Capital	326,000	30,381	9.3%	-295,619	13,854	155,239
Contra Expense	0	-19,455	0.0%	-19,455	-41,020	0
Debt Service	0	0	0.0%	0	0	17
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	<u>13,771,465</u>	<u>5,795,317</u>	<u>42.1%</u>	<u>-7,976,148</u>	<u>5,912,668</u>	<u>6,046,028</u>
NET CHANGE IN FUND BALANCE	<u>-4,734,274</u>	<u>-1,816,271</u>	<u>38.4%</u>	<u>2,918,003</u>	<u>-1,847,615</u>	<u>-1,919,611</u>
Operating transfer in						
Operating transfer in	0	0	0.0%	0	0	0
Operating transfer out - W/S Capital						
Operating transfer out - W/S Capital	-3,364,834	0	0.0%	3,364,834	-11,134	-60,675
Transfer out to Transportation Fund						
Transfer out to Transportation Fund	-50,000	-25,000	50.0%	25,000	-25,000	-25,000
Transfer out to Internal Service Fund						
Transfer out to Internal Service Fund	-300,000	0	0.0%	300,000	-350,000	0
Total Other Financing Sources (Uses)	<u>-3,714,834</u>	<u>-25,000</u>	<u>0.7%</u>	<u>3,689,834</u>	<u>-386,134</u>	<u>-85,675</u>
REVENUES AND OTHER SOURCES						
OVER (UNDER) EXPENDITURES AND						
OTHER (USES)	<u>-8,449,108</u>	<u>-1,841,271</u>	<u>21.8%</u>	<u>6,607,837</u>	<u>-2,233,749</u>	<u>-2,005,286</u>
FUND BALANCE, JANUARY 1, 2020	<u>64,915,974</u> *	<u>64,915,974</u>				
UNRESERVED FUND BALANCE	<u>\$ 56,466,866</u>	<u>\$ 63,074,703</u>				

*Beginning Fund Balances are Unaudited Amounts

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Water & Sewer Capital Fund - 145
For Month Ending June 30, 2020

(Fund 145-Water Sewer Projects)

Expect 50%

	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
REVENUES						
Operation Revenues:						
Charges for Services:						
Water	0	0	0.0%	0	0	0
Sewer	0	0	0.0%	0	0	0
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Sewer System Connection Charges	328,081	139,618	42.6%	-188,463	152,896	124,970
Intergovernmental	500,000	0	0.0%	-500,000	0	0
Interest Income	0	0	0.0%	0	0	0
Water System Connection Charges	87,464	-400	-0.5%	-87,864	58,976	26,100
Gain on Disposal of Capital Assets	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	915,545	139,218	15.2%	-776,327	211,872	151,070
EXPENDITURES						
Operation Expenditures:						
Personal Services	0	0	0.0%	0	0	0
Contractual Services	0	0	0.0%	0	0	0
Commodities	0	0	0.0%	0	0	0
Capital	2,682,971	25,649	1.0%	-2,657,322	516,960	12,127
Contra Expense	0	0	0.0%	0	0	0
Debt Service	0	0	0.0%	0	0	0
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	2,682,971	25,649	1.0%	-2,657,322	516,960	12,127
NET CHANGE IN FUND BALANCE	-1,767,426	113,569	-6.4%	1,880,995	-305,088	138,943
OTHER FINANCING SOURCES (USES)						
Operating transfer in from Tourism	0	0	0.0%	0	10,992	8,933
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	0	0	0.0%	0	10,992	8,933
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	-1,767,426	113,569	-6.4%	1,880,995	-294,096	147,876
FUND BALANCE, JANUARY 1, 2020	7,572,138	* 7,572,138				
UNRESERVED FUND BALANCE	\$ 5,804,712	\$ 7,685,708				

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Water & Sewer Capital Fund - 146
For Month Ending June 30, 2020

Expect 50%

(Fund 146-Water Sewer Projects - operational capital)

(Water & Sewer Capital from Operations)

	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
REVENUES						
Operation Revenues:						
Charges for Services:						
Water	0	0	0.0%	0	0	0
Sewer	0	0	0.0%	0	0	0
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Interest Income	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Gain on Disposal of Capital Assets	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES						
Operation Expenditures:						
Personal Services	0	0	0.0%	0	0	0
Contractual Services	0	0	0.0%	0	0	0
Commodities	0	0	0.0%	0	0	0
Capital	3,536,501	202,654	5.7%	-3,333,847	250,798	334,193
Contra Expense	0	0	0.0%	0	0	0
Debt Service	0	0	0.0%	0	0	0
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	<u>3,536,501</u>	<u>202,654</u>	<u>5.7%</u>	<u>-3,333,847</u>	<u>250,798</u>	<u>334,193</u>
NET CHANGE IN FUND BALANCE	<u>-3,536,501</u>	<u>-202,654</u>	<u>5.7%</u>	<u>3,333,847</u>	<u>-250,798</u>	<u>-334,193</u>
Operating transfer in	3,364,834	0	0.0%	-3,364,834	11,134	60,675
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>3,364,834</u>	<u>0</u>	<u>0.0%</u>	<u>-3,364,834</u>	<u>11,134</u>	<u>60,675</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>-171,667</u>	<u>-202,654</u>	<u>118.1%</u>	<u>-30,987</u>	<u>-239,664</u>	<u>-273,518</u>
FUND BALANCE, JANUARY 1, 2020	<u>1,048,684</u>	<u>* 1,048,684</u>				
UNRESERVED FUND BALANCE	<u>\$ 877,017</u>	<u>\$ 846,031</u>				

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Internal Service Fund 601 - Water/Sewer
For Month Ending June 30, 2020

	<u>Expect 50%</u>					
	<u>2020</u>	<u>YTD</u>	<u>Percent</u>	<u>Over</u>	<u>2019 YTD</u>	<u>2018 YTD</u>
	<u>Budget</u>	<u>Actual</u>	<u>Used</u>	<u>(under) budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES						
Operation Revenues:						
Charges for Services:						
Water	0	0	0.0%	0	0	0
Sewer	0	0	0.0%	0	0	0
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Interest Income	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Gain on Disposal of Capital Assets/Claims	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES						
Operation Expenditures:						
Capital	0	0	0.0%	0	0	0
Contractual Services	180,409	51,115	28.3%	-129,294	20,416	0
Commodities	0	0	0.0%	0	0	0
Depreciation	29,912	7,667	25.6%	-22,245	14,956	30,917
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	<u>210,321</u>	<u>58,782</u>	<u>27.9%</u>	<u>-151,539</u>	<u>35,372</u>	<u>30,917</u>
NET CHANGE IN FUND BALANCE	<u>-210,321</u>	<u>-58,782</u>	<u>27.9%</u>	<u>151,539</u>	<u>-35,372</u>	<u>-30,917</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer in	626,000	0	0.0%	-626,000	350,000	0
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>626,000</u>	<u>0</u>	<u>0.0%</u>	<u>-626,000</u>	<u>350,000</u>	<u>0</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>415,679</u>	<u>-58,782</u>	<u>-14.1%</u>	<u>-474,461</u>	<u>314,628</u>	<u>-30,917</u>
FUND BALANCE, JANUARY 1, 2020	<u>1,139,572</u> *	<u>1,139,572</u>				
UNRESERVED FUND BALANCE	<u>\$ 1,555,251</u>	<u>\$ 1,080,790</u>				

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Internal Service Fund 602 - Public Safety
For Month Ending June 30, 2020

	<u>Expect 50%</u>					
	<u>2020</u>	<u>YTD</u>	<u>Percent</u>	<u>Over</u>	<u>2019 YTD</u>	<u>2018 YTD</u>
	<u>Budget</u>	<u>Actual</u>	<u>Used</u>	<u>(under) budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES						
Operation Revenues:						
Charges for Services:						
Water	0	0	0.0%	0	0	0
Sewer	0	0	0.0%	0	0	0
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Interest Income	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Gain on Disposal of Capital Assets/Claims	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES						
Operation Expenditures:						
Contractual - Police	187,395	51,570	27.5%	-135,825	37,898	0
Contractual - Fire	10,940	5,470	50.0%	-5,470	4,972	0
Commodities	0	0	0.0%	0	0	0
Depreciation	0	0	0.0%	0	0	0
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	<u>198,335</u>	<u>57,040</u>	<u>28.8%</u>	<u>-141,295</u>	<u>42,870</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>-198,335</u>	<u>-57,040</u>	<u>28.8%</u>	<u>141,295</u>	<u>-42,870</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer in	286,000	0	0.0%	-286,000	0	0
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>286,000</u>	<u>0</u>	<u>0.0%</u>	<u>-286,000</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>87,665</u>	<u>-57,040</u>	<u>-65.1%</u>	<u>-144,705</u>	<u>-42,870</u>	<u>0</u>
FUND BALANCE, JANUARY 1, 2020	<u>277,317</u> *	<u>277,317</u>				
UNRESERVED FUND BALANCE	<u>\$ 364,982</u>	<u>\$ 220,277</u>				

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Internal Service Fund 603 - Parks
For Month Ending June 30, 2020

	<u>Expect 50%</u>					
	<u>2020</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>	<u>Percent</u> <u>Used</u>	<u>Over</u> <u>(under) budget</u>	<u>2019 YTD</u> <u>Actual</u>	<u>2018 YTD</u> <u>Actual</u>
REVENUES						
Operation Revenues:						
Charges for Services:						
Water	0	0	0.0%	0	0	0
Sewer	0	0	0.0%	0	0	0
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Interest Income	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Gain on Disposal of Capital Assets/Claims	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES						
Operation Expenditures:						
Capital	0	0	0.0%	0	0	0
Contractual Services	40,510	9,255	22.8%	-31,255	9,255	0
Commodities	0	0	0.0%	0	0	0
Depreciation	0	0	0.0%	0	0	0
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	<u>40,510</u>	<u>9,255</u>	<u>22.8%</u>	<u>-31,255</u>	<u>9,255</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>-40,510</u>	<u>-9,255</u>	<u>22.8%</u>	<u>31,255</u>	<u>-9,255</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer in GF	0	0	0.0%	0	0	0
Operating transfer in Parks	155,000	0	0.0%	-155,000	0	0
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>155,000</u>	<u>0</u>	<u>0.0%</u>	<u>-155,000</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>114,490</u>	<u>-9,255</u>	<u>-8.1%</u>	<u>-123,745</u>	<u>-9,255</u>	<u>0</u>
FUND BALANCE, JANUARY 1, 2020	<u>163,641</u> *	<u>163,641</u>				
UNRESERVED FUND BALANCE	<u>\$ 278,131</u>	<u>\$ 154,386</u>				

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Internal Service Fund 604 - Transportation
For Month Ending June 30, 2020

	<u>Expect 50%</u>					
	<u>2020</u>	<u>YTD</u>	<u>Percent</u>	<u>Over</u>	<u>2019 YTD</u>	<u>2018 YTD</u>
	<u>Budget</u>	<u>Actual</u>	<u>Used</u>	<u>(under) budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES						
Operation Revenues:						
Charges for Services:						
Water	0	0	0.0%	0	0	0
Sewer	0	0	0.0%	0	0	0
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Interest Income	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Gain on Disposal of Capital Assets/Claims	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES						
Operation Expenditures:						
Capital	0	0	0.0%	0	0	0
Contractual Services	50,988	25,351	49.7%	-25,637	14,177	0
Commodities	0	0	0.0%	0	0	0
Depreciation	0	0	0.0%	0	0	0
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	<u>50,988</u>	<u>25,351</u>	<u>49.7%</u>	<u>-25,637</u>	<u>14,177</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>-50,988</u>	<u>-25,351</u>	<u>49.7%</u>	<u>25,637</u>	<u>-14,177</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)						
Operating transfer in	150,000	0	0.0%	-150,000	0	0
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>0</u>	<u>0.0%</u>	<u>-150,000</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>99,012</u>	<u>-25,351</u>	<u>-25.6%</u>	<u>-124,363</u>	<u>-14,177</u>	<u>0</u>
FUND BALANCE, JANUARY 1, 2020	<u>207,294</u> *	<u>207,294</u>				
UNRESERVED FUND BALANCE	<u>\$ 306,306</u>	<u>\$ 181,943</u>				

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Internal Service Fund 605 - General Fund
For Month Ending June 30, 2020

	<u>Expect 50%</u>					
	2020	YTD	Percent	Over	2019 YTD	2018 YTD
	Budget	Actual	Used	(under) budget	Actual	Actual
REVENUES						
Operation Revenues:						
Charges for Services:						
Water	0	0	0.0%	0	0	0
Sewer	0	0	0.0%	0	0	0
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	0	0	0.0%	0	0	0
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Interest Income	0	0	0.0%	0	0	0
Intergovernmental	0	0	0.0%	0	0	0
Gain on Disposal of Capital Assets/Claims	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	0	0	0.0%	0	0	0
EXPENDITURES						
Operation Expenditures:						
Capital	0	0	0.0%	0	0	0
Contractual Services	27,450	6,383	23.3%	-21,067	2,342	0
Commodities	0	0	0.0%	0	0	0
Depreciation	0	0	0.0%	0	0	0
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	27,450	6,383	23.3%	-21,067	2,342	0
NET CHANGE IN FUND BALANCE	-27,450	-6,383	23.3%	21,067	-2,342	0
OTHER FINANCING SOURCES (USES)						
Operating transfer in	350,000	0	0.0%	-350,000	0	0
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	350,000	0	0.0%	-350,000	0	0
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	322,550	-6,383	-2.0%	-328,933	-2,342	0
FUND BALANCE, JANUARY 1, 2020	109,791 *	109,791				
UNRESERVED FUND BALANCE	\$ 432,341	\$ 103,408				

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Proprietary Fund Types and Similar Expendable Trust Fund
For Month Ending June 30, 2020

Expect 50%

REVENUES	2020 Budget	YTD Actual	Percent Used	Over (under) budget	2019 YTD Actual	2018 YTD Actual
Operation Revenues:						
Charges for Services:						
Water	3,971,021	1,632,530	41.1%	-2,338,491	1,764,702	1,765,252
Sewer	4,972,170	2,052,212	41.3%	-2,919,958	2,216,314	2,221,705
Rental Income	0	10,668	0.0%	10,668	0	0
Miscellaneous	41,000	0	0.0%	-41,000	26,010	120,155
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Sewer System Connection Charges	328,081	139,618	42.6%	328,081	152,896	124,970
Intergovernmental	500,000	245,029	49.0%	500,000	0	0
Contributed Capital	0	0	0.0%	0	0	0
Interest Income	25,000	38,607	154.4%	25,000	42,340	2,686
Water System Connection Charges	115,464	-400	-0.3%	115,464	74,662	42,718
Gain on Disposal of Capital Assets	0	0	0.0%	0	0	0
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	9,952,736	4,118,264	41.4%	-4,320,236	4,276,924	4,277,486
EXPENDITURES						
Operation Expenditures:						
Personal Services	3,762,721	1,854,643	49.3%	-1,908,078	1,761,635	1,709,252
Contractual Services	3,991,343	1,233,713	30.9%	-2,757,630	1,407,145	1,343,047
Capital	6,545,472	258,684	4.0%	-6,286,788	781,612	501,559
Debt Service	0	0	0.0%	0	0	17
Commodities	673,134	268,956	40.0%	-404,178	300,653	290,018
Contra Expense	0	-19,455	0.0%	-19,455	-41,020	0
Depreciation	5,545,871	2,583,891	46.6%	-2,961,980	2,574,417	2,579,371
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	20,518,541	6,180,431	30.1%	-14,338,110	6,784,442	6,423,265
NET CHANGE IN FUND BALANCE	-10,565,805	-2,062,167	19.5%	10,017,874	-2,507,517	-2,145,779
OTHER FINANCING SOURCES (USES)						
Operating transfer in	4,931,834	0	0.0%	-4,931,834	372,126	69,608
Operating transfer out	-3,664,834	0	0.0%	3,664,834	-361,134	-60,675
Transfer out to Transportation Fund	-50,000	-25,000	50.0%	25,000	-25,000	-25,000
Total Other Financing Sources (Uses)	1,217,000	-25,000	-2.1%	-1,242,000	-14,008	-16,067
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	-9,348,805	-2,087,167	22.3%	8,775,874	-2,521,525	-2,161,845
FUND BALANCE, JANUARY 1, 2020	75,434,413 *	75,434,413				
ENDING FUND BALANCE	\$ 66,085,608	\$ 73,347,246				

*Beginning Fund Balances are Unaudited Amounts

**Operating Fund Balance
June 30, 2020**

Fund	Fund	Balance Current Mo
101	GENERAL FUND	\$5,456,720.82
103	INSURANCE CLAIM	\$0.00
104	SAFETY PROGRAM	\$42,264.12
105	TRANSPORTATION ST FUND	\$1,727,986.82
120	CONVENTION CENTER*	\$129,261.83
140	CAPITAL PROJECTS FUND	\$848,502.11
141	OLD SCHOOL FUND	\$0.00
142	RED ROOF MALL	\$0.00
145	PROP CAPITAL PROJECTS	\$3,508,796.85
146	WATER/SEWER SMALL CAPITAL	\$570,028.24
160	BRANSON MEADOWS	\$3,231,026.68
165	BRANSON LANDING	\$515,213.95
170	BRANSON HILLS	\$616,523.53
171	BRANSON LANDING IDA	\$0.00
230	RECREATION FUND	\$813,849.40
501	PAYROLL CLEARING ACCT	(\$168,560.16)
533	LANDSCAPE TRUST FUND	\$628,778.31
534	INMATE SECURITY FUND	\$70,430.80
535	POLICE TRAINING FUND	\$57,801.00
536	SHOP WITH A COP TRUST	\$4,669.53
537	PERPETUAL CARE FUND	\$5,210.00
539	K-9	\$11,188.15
601	W/S EQUIPMENT & VEHICLE REPL	\$1,191,306.85
603	PARKS ISF	\$154,385.92
604	TRANSPORTATION/ PW ISF	\$181,943.30
605	GENERAL FUND ISF	\$103,408.21
620	WATER & SEWER FUND	\$5,151,536.96
	OPERATING FUND TOTAL	\$24,852,273.22
	<i>RECONCILED CB OPERATING ACCT</i>	\$1,456,869.42
	<i>TRANSFERS PENDING FROM TOURISM</i>	\$67,664.87
	<i>TRANSFER FROM PUBLIC SAFETY</i>	\$196,109.87
	<i>POOLED CASH OPER. ACCT. BAL.</i>	\$1,720,644.16
	<i>CB CHECKING ACCOUNT</i>	\$26.19
	<i>CB PAYROLL ACCOUNT</i>	\$412,556.88
	<i>CB POLICE EVIDENCE</i>	\$20,560.98
	<i>BANK CODE ENTRY PENDING</i>	\$1,718.24
	<i>BOK INVESTMENT ACCOUNT</i>	\$22,696,763.78
	<i>COMMERCE 2011 A & B</i>	\$2.99
	OPERATING ACCOUNT TOTAL	\$24,852,273.22
	Difference	\$0.00

*120 Fund is showing the Capital Reserve Funds held by the city only

Tourism Fund Balance
June 30, 2020

Fund	Fund	Balance Current Mo
240	<i>TOURISM TAX TRUST FUND</i>	\$11,292,960.23
	<i>TOURISM FUND ACCOUNT</i>	<i>\$11,292,960.23</i>
	<i>RECONCILED CB TOURISM ACCT</i>	\$671,818.69
	<i>TRANSFERS PENDING</i>	(\$67,664.87)
	<i>POOLED CASH TOURISM ACCT BAL</i>	<i>\$604,153.82</i>
	<i>PENDING TRANSACTION FOR CHECKING</i>	\$0.00
	<i>2017 COP BOK ACCOUNT</i>	\$253,388.97
	<i>BOK INVESTMENT ACCOUNT</i>	\$7,381,259.25
	<i>BNY TOURISM TRUST</i>	\$3,054,158.19
	<i>TOURISM ACCOUNT TOTAL</i>	<i>\$11,292,960.23</i>
	<i>Difference</i>	<i>\$0.00</i>

Public Safety Fund Balance
June 30, 2020

Fund	Fund	Balance Current Mo
260	PUBLIC SAFETY FUND	\$9,915,809.21
262	PUBLIC SAFETY FUND - POLICE	(\$2,973,184.61)
263	PUBLIC SAFETY FUND - FIRE	(\$2,163,859.12)
602	PUBLIC SAFETY ISF	\$220,276.86
	<i>PUBLIC SAFETY FUND ACCOUNT</i>	<i>\$4,999,042.34</i>
	<i>RECONCILED CB PUBLIC SAFETY ACCT</i>	\$1,116,512.31
	<i>TRANSFERS PENDING</i>	(\$196,109.87)
	<i>POOLED CASH PUBLIC SAFETY ACCT BAL</i>	<i>\$920,402.44</i>
	<i>TRANSFER ENTRY</i>	(\$367.11)
	<i>BOK INVESTMENT ACCOUNT</i>	\$4,079,007.01
	<i>PUBLIC SAFETY ACCOUNT TOTAL</i>	<i>\$4,999,042.34</i>
	<i>Difference</i>	<i>\$0.00</i>

CITY OF BRANSON, MISSOURI
Balance Sheet - 101 General Fund
June 30, 2020

		<u>General</u>
Assets		
	Cash and investments in Bank Account -GF	\$ 5,456,721
	Petty Cash-GF	12,780
	Receivables, net:	
	Taxes	2,225,493
	Leases	137,467
	Intergovernmental	-
	Other Receivables	101,224
	Other(allowance for Bad Debt)	
	Employee Reimbursement	6,353
	Due from other funds	120,459
	Restricted cash and investments	-
	Prepays and inventories	144,422
	Total assets	<u><u>\$ 8,204,919.22</u></u>
Liabilities		
	Accounts payable	\$ 190,048
	Accrued expenditures	265,194
	Deferred revenue	153,591
	Deposits	35,085
	Due to other funds	1,096,571
	Total Liabilities	<u><u>1,740,488.65</u></u>
	Fund Balances	\$ 6,464,431
Reserved for:		
	Nonspendable:	
	Prepays and Inventory	465,700
	Assets held for redevelopment	-
	Assigned for:	
	Contractual and other	1,198,175
	Unassigned:	4,800,556
	Total Fund Balances	<u><u>6,464,431</u></u>
	Total liabilities and fund balances	<u><u>\$ 8,204,919</u></u>

NOTE: The **Fund Balance** will vary from the Combined Statement of Revenues, Expenditures and Changes in Fund Balance because the amount includes the minor funds such as the court fund, the K-9 fund and the cop fund.

CITY OF BRANSON, MISSOURI
Balance Sheet - 260 Public Safety Fund
June 30, 2020

	General
Assets	
Cash and investments in Bank Account	\$ 4,778,765
Receivables, net:	-
Taxes	1,052,500
Other Receivables	5,909
Total assets	\$ 5,837,174
 Liabilities	
Accounts payable	\$ 108,493
Accrued expenditures	234,121
Deferred revenue	1,100
Retainage	-
Due to other funds	-
Total Liabilities	343,715
Fund Balances	\$ 5,493,460
 Reserved for:	
Encumbrances	2,478,578
Fund Balance Reserve	3,014,882
Total Fund Balances	5,493,460
Total liabilities and fund balances	\$ 5,837,174

CITY OF BRANSON, MISSOURI
Balance Sheet - 120 Convention Center Fund
June 30, 2020

	General
Assets	
Cash-Reserved Funds -City Held	\$ 129,262
Cash and investments in Bank Account	\$ 639,328
Petty Cash	13,400
Accounts Receivable	94,744
Inventory	89,692
Prepaid	33,310
Total assets	\$ 999,737
 Liabilities	
Accounts payable	\$ 634,768
Accrued expenditures	-
Deferred revenue	-
Retainage	-
Total Liabilities	634,768
 Fund Balances	 \$ 364,969
 Reserved for:	
Encumbrances	-
Unreserved Fund Balance	364,969
Total Fund Balances	364,969
 Total liabilities and fund balances	 \$ 999,737

CITY OF BRANSON, MISSOURI
Balance Sheet - 240 Tourism Fund
June 30, 2020

	General
Assets	
Operating Account	\$604,153.82
Investment Account	\$7,381,259.25
Bond Accounts	\$3,307,547.16
Receivables, net:	1,177,424
Taxes	611,898
Total assets	\$ 13,082,283
 Liabilities	
Accounts Payable	\$ 2,150
Tourism Tax Bond Deposits	328,032
Accrued expenditures	77,500
Due to other funds	167,407
Total Liabilities	575,089
Fund Balances	\$ 12,507,194
 Reserved for:	
Unreserved Fund Balance	4,559,539
Encumbrances	2,551,888
Debt Service Reserve	5,395,767
Total Fund Balances	12,507,194
Total liabilities and fund balances	\$ 13,082,283

CITY OF BRANSON, MISSOURI
Balance Sheet - 105 Transportation Fund
June 30, 2020

	General
Assets	
Cash and investments in Bank Account	\$ 1,727,987
Receivables, net:	-
Taxes	1,051,166
Total assets	\$ 2,779,153
 Liabilities	
Accounts payable	\$ 19,346
Accrued expenditures	26,918
Deferred revenue	
Retainage	-
Due to other funds	228,753
Total Liabilities	275,017
Fund Balances	\$ 2,504,136
 Reserved for:	
Encumbrances	903,075
Fund Balance Reserve	1,601,061
Total Fund Balances	2,504,136
Total liabilities and fund balances	\$ 2,779,153

CITY OF BRANSON, MISSOURI
Balance Sheet - TIF Debt Funds 165, 170 & 171
June 30, 2020

	General
Assets	
Cash	\$ 1,131,737
Cash-Reserve Funds	\$ 12,963,036
Receivables, net:	\$ 1,988,591
Due from Other Funds	1,177,408
Total assets	\$ 17,260,773
 Liabilities	
Accounts Payable	\$ -
Accrued expenditures	-
Due to other funds	392,135
Deferred Revenues	4,383
Total Liabilities	396,519
Fund Balances	\$ 16,864,254
 Reserved for:	
Unreserved Fund Balance	6,617,194
Reserve/Debt Service	10,247,060
Encumbrance Reserve	-
Total Fund Balances	16,864,254
Total liabilities and fund balances	\$ 17,260,773

CITY OF BRANSON, MISSOURI
Balance Sheet - Debt 160
June 30, 2020

	General
Assets	
Cash and investments in Bank Account	\$ 3,231,027
Receivables, net:	\$ 452
Due from Other Funds	27,166
Total assets	\$ 3,258,645
 Liabilities	
Accounts Payable	\$ -
Accrued expenditures	-
Due to other funds	-
Retainage Payable	-
Total Liabilities	-
Fund Balances	\$ 3,258,645
 Reserved for:	
Unreserved Fund Balance	3,258,645
Reserve	-
Total Fund Balances	3,258,645
Total liabilities and fund balances	\$ 3,258,645

CITY OF BRANSON, MISSOURI
Balance Sheet - Capital Fund 140
June 30, 2020

	General
Assets	
Cash and investments in Bank Account	\$ 848,502
Receivables, net:	
Total assets	\$ 848,502
Liabilities	
Accounts Payable	\$ 10
Accrued expenditures	\$ -
Due to other funds	\$ -
Retainage Payable	\$ -
Total Liabilities	\$ 10
Fund Balances	\$ 848,492
Reserved for:	
Unreserved Fund Balance	\$ (1,228,270)
Encumbrance Reserve	\$ 2,076,762
Total Fund Balances	\$ 848,492
Total liabilities and fund balances	\$ 848,502

CITY OF BRANSON, MISSOURI
Balance Sheet - 537 Perpetual Fund
June 30, 2020

	General
Assets	
Cash and investments in Bank Account	\$ 5,210
Accounts Receivable	-
Total assets	\$ 5,210
Liabilities	
Accounts payable	\$ -
Accrued expenditures	-
Deferred revenue	-
Retainage	-
Total Liabilities	-
Fund Balances	\$ 5,210
Reserved for:	
Encumbrances	-
Reserve	2,260
Unreserved Fund Balance	2,950
Total Fund Balances	5,210
Total liabilities and fund balances	\$ 5,210

CITY OF BRANSON, MISSOURI
Balance Sheet - 230 Parks & Recreation Fund
June 30, 2020

	<u>General</u>
Assets	
Cash and investments in Bank Account	\$ 813,849
Petty Cash	3,240
Accounts Receivable	400
Total assets	<u>\$ 817,489</u>
Liabilities	
Accounts payable	\$ 41,422
Accrued expenditures	38,610
Deferred revenue	34,159
Retainage	-
Total Liabilities	<u>114,192</u>
Fund Balances	\$ 703,298
Reserved for:	
Encumbrances	119,911
Unreserved Fund Balance	<u>583,387</u>
Total Fund Balances	<u>703,298</u>
Total liabilities and fund balances	<u>\$ 817,489</u>

CITY OF BRANSON, MISSOURI
Balance Sheet - 620 Water & Sewer Fund
June 30, 2020

	General
Assets	
Cash and investments in Bank Account	\$ 5,151,537
Receivables, net:	
Water/Sewer	4,155,263
Allowance for Doubtful Accounts	(2,245,000)
Deferred Revenue	449,424
Capital Assets	150,304,568
Accumulated Depreciation	(92,266,785)
WIP	-
Total assets	\$ 65,549,007
 Liabilities	
Accounts payable	\$ 49,997
Accrued expenditures	793,324
Deferred revenue	468,321
Retainage	-
Utility Deposits	1,144,066
Debt Service Liabilities	-
Primacy Fees	18,582
Due to Other Funds	13
Total Liabilities	2,474,304
 Fund Balances	 \$ 63,074,703
 Reserved for:	
Contributed Capital	18,171,565
Sinking Fund	-
Water/Wastewater Improvements	2,540,529
Encumbrances	556,158
Unreserved Fund Balance	41,806,451
Total Fund Balances	63,074,703
 Total liabilities and fund balances	 \$ 65,549,007

CITY OF BRANSON, MISSOURI
Balance Sheet - W&S Capital Fund 145
June 30, 2020

		<u>General</u>
Assets		
	Cash and investments in Bank Account	\$ 3,508,797
	Receivables, net:	13,400
	Work in Progress	4,163,511
	Total assets	<u>\$ 7,685,707.90</u>
 Liabilities		
	Accounts Payable	\$ -
	Accrued expenditures	-
	Retainage	-
	Due to other funds	-
	Total Liabilities	<u>-</u>
	 Fund Balances	 \$ 7,685,708
 Reserved for:		
	Unreserved Fund Balance	7,065,801
	Encumbrances	531,187
	PY Encumbrance Reserve	88,719
Total Fund Balances		<u>7,685,708</u>
	 Total liabilities and fund balances	 <u>\$ 7,685,708</u>

CITY OF BRANSON, MISSOURI
Balance Sheet - W&S Capital Fund 146
June 30, 2020

		<u>General</u>
Assets		
	Cash and investments in Bank Account	\$ 570,028
	Accounts Receivable	-
	Work in Progress	277,513
	Total assets	<u>\$ 847,542</u>
Liabilities		
	Accounts Payable	\$ -
	Accrued expenditures	
	Retainage	1,511
	Due to other funds	-
	Total Liabilities	<u>1,511</u>
	Fund Balances	\$ 846,030
Reserved for:		
	Unreserved Fund Balance	226,838
	Encumbrances	563,942
	PY Encumbrance Reserve	55,250
Total Fund Balances		<u>846,030</u>
	Total liabilities and fund balances	<u>\$ 847,542</u>

Businesses License Classification	License Status		
	NEW	RENEWED	Grand Total
AMUSEMENT	7	41	48
ANIMAL CARE FACILITY		2	2
APARTMENT		12	12
ARCHITECTS/LAND PLANNING		3	3
ART GALLERY		1	1
AUTO RENTALS & SALES		3	3
AUTOMOBILE AGENCY		1	1
AUTOMOBILE AUCTIONS		1	1
AUTOMOBILE DETAILING	1	2	3
AUTOMOBILE SERVICES	1	12	13
BANKS		15	15
BEAUTY/BARBER SHOPS-NAIL TECH & TANN	4	37	41
BEAUTY/BARBER SUPPLIES	1	1	2
BEAUTY/BODY WRAPS	1		1
BOOKEEPING/ACCOUNTING		4	4
BROKERS/INVESTMENT		2	2
BUSINESS SERVICES		2	2
CAMPGROUND		6	6
CAR WASH	1	2	3
CATERING/EVENT PLANNER		1	1
CELLULAR PHONE SALES & SERVICES		4	4
CIGARETTE LICENSE	4	14	18
CIGARETTE TAX	3	53	56
CLEANING SERVICES		6	6
COMPUTER SALES & SERVICE		3	3
CONCESSION STANDS	3	4	7
CONSULTING ENGINEERING FIRM		2	2
CONTRACTOR ALARM SYSTEMS	2	11	13
CONTRACTOR ASPHALT PRODUCTS		2	2
CONTRACTOR ASPHALT SEALING & COATING	2	10	12
CONTRACTOR CABLE CONSTRUCTION		2	2
CONTRACTOR CARPENTRY		2	2
CONTRACTOR CARPET CLEANING		3	3
CONTRACTOR CLEANING	9	9	18
CONTRACTOR CONCRETE PLACING & FINISH	3	9	12
CONTRACTOR CONSTRUCTION MANAGEMENT		1	1
CONTRACTOR DRYWALL		2	2
CONTRACTOR ELECTRICAL	6	51	57
CONTRACTOR ELEVATOR/ESCALATOR & LIFT		7	7
CONTRACTOR ENVIROMENTAL SERVICES		1	1
CONTRACTOR EXCAVATION & DYNAMITE WOR		9	9
CONTRACTOR EXTERMINATOR	1	4	5
CONTRACTOR FENCES	1	6	7

Businesses License Classification	License Status			
	NEW	RENEWED	Grand Total	
CONTRACTOR FIRE EQUIPMENT		3	17	20
CONTRACTOR FLOOR COVERING			6	6
CONTRACTOR FRAMING - SIDING - DECKS	1	3		4
CONTRACTOR GENERAL	39	145		184
CONTRACTOR GUTTER/SIDING		2		2
CONTRACTOR H.V.A.C.	9	44		53
CONTRACTOR HANDYMAN		6		6
CONTRACTOR HAZARDOUS WASTE MANAGEMEN		1		1
CONTRACTOR HEATING & AIR		3		3
CONTRACTOR HEAVY CONSTRUCTION		1		1
CONTRACTOR HOME INSPECTION	1	1		2
CONTRACTOR INSULATED GLASS WINDOWS/D		5		5
CONTRACTOR INSULATION		1		1
CONTRACTOR JANITORIAL SERVICES	1	2		3
CONTRACTOR LANDSCAPING	2	15		17
CONTRACTOR MASONRY		2		2
CONTRACTOR MECHANICAL		6		6
CONTRACTOR MISCELLANEOUS	7	48		55
CONTRACTOR PAINTING	4	5		9
CONTRACTOR PLUMBING	9	31		40
CONTRACTOR POWER/PRESSURE WASHING	1	3		4
CONTRACTOR REFRIGERATION		6		6
CONTRACTOR ROOFING	10	25		35
CONTRACTOR ROTO-ROOTER SERVICE		1		1
CONTRACTOR SECURITY SYSTEMS		7		7
CONTRACTOR SEWER & DRAIN SERVICE		1		1
CONTRACTOR SIGN	2	17		19
CONTRACTOR STEEL FABRICATION		3		3
CONTRACTOR SUBCONTRACTOR		2		2
CONTRACTOR TREE SERVICE	4	5		9
CONTRACTOR UTILITY	1	14		15
CONTRACTOR WATER, WELLS & PUMPS		2		2
CONTRACTOR WELDING	1	2		3
CONTRACTOR/MERCHANT SIGN		2		2
CONTRACTORAL SERVICES	2	4		6
CONTRACTOR-POOL/SPA	2	6		8
CONVENIENCE STORE		12		12
CONVENIENCE/DELI STORE	2			2
CONVENTION CENTER/HALL	1	1		2
CRAFT MALL		5		5
CRAFT MALL VENDOR		5		5
CREDIT UNIONS		1		1
DANCE SCHOOL		2		2
DAY CARE CENTER		1		1
DELI		8		8

Businesses License Classification	License Status		Grand Total
	NEW	RENEWED	
DELIVERY TRUCK		2	2
DEVELOPMENT COMPANY		2	2
DISTRIBUTING BUSINESS		4	4
DRUG STORE		6	6
DRY CLEANERS		2	2
ENTERTAINER	3	8	11
FAST FOOD RESTAURANT		19	19
FLEA MARKETS		3	3
FLORISTS		1	1
FOOD TRUCK	6	5	11
FROZEN FOOD SALES		1	1
FUNERAL HOME	1	2	3
FURNITURE STORE		2	2
GOLF COURSE		4	4
GRAPHIC DESIGN		1	1
GYMNASTICS/MARTIAL ARTS SCHOOL		3	3
HARDWARE STORE		2	2
HOME BASED BUSINESS	2	10	12
HOTEL/MOTEL	11	3	14
ICE CREAM PARLORS	1	9	10
INSURANCE AGENCY		9	9
INTERIOR DECORATORS		1	1
JEWELRY STORE		6	6
LAUNDROMAT	1	2	3
LEASING	2	4	6
LIQUOR LIC.6 DAY 5% BEER LT WINE DR	1	5	6
LIQUOR LICENSE - TEMPORARY	5	1	6
LIQUOR LICENSE/ 5% BEER BY DRINK INC		2	2
LIQUOR LICENSE/ ANNUAL CATERER'S	1	1	2
LIQUOR LICENSE/ BY DRINK RESTAURANT-		15	15
LIQUOR LICENSE/ BY THE DRINK -RESORT		12	12
LIQUOR LICENSE/ ORIGINAL PKG. -OVER		4	4
LIQUOR LICENSE/ ORIGINAL PKG. -UNDER		10	10
LIQUOR LICENSE/ SUNDAY 5% WINE BY DR		4	4
LIQUOR LICENSE/ SUNDAY ORIGINAL PACK		16	16
LIQUOR LICENSE/LIQ BY THE DRINK SUND		25	25
LIQUOR LICENSE/ORIG. PKG TASTING		4	4
LIQUOR LICENSE/ORIGINAL PKG-CONVENIE		2	2
LIQUOR LICENSE-ADDITIONAL APPLICATIO	9		9
LIQUOR LICENSE-BASIC APPLICATION	12		12
LIQUOR LICENSE-RAILROAD		1	1
LIQUOR STORE		2	2
MAILING SERVICES		2	2
MALLS		4	4
MARINAS		2	2

Businesses License Classification	License Status		Grand Total
	NEW	RENEWED	
MARKETING SERVICES		5	5
MASSAGE	2	13	15
MEDICAL CARE	4	49	53
MERCHANTS		13	13
MINI-GOLF		6	6
MISCELLANEOUS OCCUPATION	3	22	25
MOBILE GROOMING		1	1
MORTGAGE BROKER		3	3
MOVIE THEATERS		2	2
MUSEUM		7	7
NEWSPAPERS	1	1	2
NIGHTLY RENTALS	79	237	316
NON PROFIT ORGANIZATION		1	1
O.P.C. BOOTH	11	15	26
OFFICE BUILDING		7	7
OPTICAL SHOP		4	4
PAINT STORE		1	1
PAWN SHOP		1	1
PEST CONTROL		1	1
PHOTOGRAPHY SERVICES		7	7
PHYSICAL FITNESS	2	4	6
PHYSICAL THERAPY	1	3	4
PRINTING COMPANY	1	3	4
PROPANE COMPANY		2	2
PSYCHIC SERVICES		2	2
PUBLISHING		1	1
RADIO STATION		1	1
REAL ESTATE	3	17	20
REAL ESTATE PROPERTY MANAGEMENT	1	6	7
RECORDING STUDIOS		1	1
RESORTS	1		1
RESTAURANT	6	48	54
RESTAURANT- BAR	3	48	51
RETAIL BOOK STORES	1	3	4
RETAIL CHILDRENS CLOTHING		5	5
RETAIL CLOTHING	5	45	50
RETAIL FLOOR COVERING		1	1
RETAIL GROCERY STORES	1	3	4
RETAIL MERCHANDISE	18	162	180
RETAIL PRE-PACKAGED FOOD		9	9
RETAIL SALES OF VITAMINS	1	3	4
RETAIL SHOE STORES		11	11
RETAIL WOMEN'S APPAREL		15	15
SECURITY	2	6	8
SERVICE		12	12

Businesses License Classification	License Status		Grand Total
	NEW	RENEWED	
SHUTTLE/CHARTER		4	4
SKATING RINK		1	1
SPECIAL EVENT COORDINATOR	1		1
SPECIALTY SHOP	1	16	17
STORAGE - HOUSEHOLD & COMMERCIAL		4	4
SURVEY COMPANY		1	1
TANNING SALON	1	1	2
TATTOO AND PIERCING	1	6	7
TAX PREPARTION	1	3	4
TELE-MARKETING CENTER		1	1
TELEVISION STATION		2	2
TEMPORARY BUSINESS LICENSE	103		103
THEATER	6	27	33
THRIFT STORE	2	4	6
TIMESHARE OPERATIONS	3	25	28
TITLE COMPANIES		6	6
TOUR AND TICKET SALES		22	22
TOUR ARRANGER	1	4	5
TOWING/WRECKERS		7	7
TRASH HAULING		4	4
TRAVEL AGENCY	1		1
UTILITY COMPANY		5	5
VACATION CLUB		3	3
VENDING BUSINESS	5	18	23
VETERINARY SERVICES		3	3
VITAMIN/NUTRITION STORES		3	3
WHOLESALE COMPANIES	4	8	12
WINERY		1	1
ZOO		1	1
Grand Total	483	2052	2535

2020 Bid Packets by Date Released

Bid No.	Date	Bid Opening Date	Description	Department
2543-30	1/9/2020	1/30/2020	Bush Hogging	Police
2544-21	1/10/2020	2/21/2020	Clearwell Painting	Utilities
2545-20	1/13/2020	2/20/2020	Cab & Chassis w/ Tank Assembly	Utilities
2546-04	1/16/2020	2/4/2020	Gear Reducer for Cooper Creek WWTP	Utilities
2547-06	1/17/2020	2/6/2020	Lift Station Pump Rebuild / Replacement	Utilities
2548-13	1/17/2020	2/13/2020	Utility Vehicle (UTV)	Utilities
2549-21	1/17/2020	2/21/2020	Patrol Rifle (Gun Program)	Police
2550-28	1/23/2020	2/28/2020	Old School Proposal	Administration
2551-26	1/31/2020	2/26/2020	Fire Extinguisher Maintenance	HR
2552-25	1/31/2020		Construction Bid Lift Station #46	Utilities
2553-13	1/29/2020	3/13/2020	Operations & Maintenance Facility Expansion	Utilities
2554-18	2/3/2020	3/18/2020	Consultant for Training and Strategic Planning	Administration
2555-31	2/13/2020		Information & Event Sign	Administration
2556-26	2/25/2020		Police Uniform & Equipment Contract	Police
2557-27	3/2/2020		Cantwell Wall	Parks & Rec
2558-17	3/9/2020	4/17/2020	Crack Seal BallParks of America Parking Lot	Eng. & Public Works
2559-18	4/15/2020	5/18/2020	Deicing Salt	Eng. & Public Works
2560-21	6/22/2020	7/21/2020	Fire Sprinkler Inspection (Re-Bid)	Human Resources

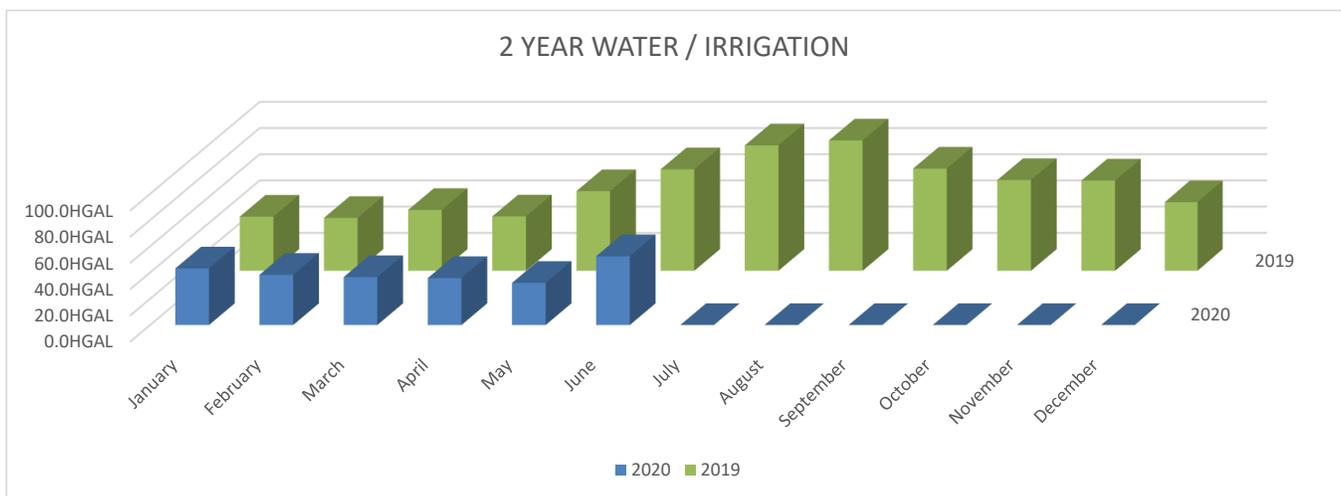
Strikethrough = Cancelled Bid due to COVID-19

Annual Consumption Report

Current Year 2020

3 YEAR WATER CONSUMPTION								
MONTH	2020	Running Total	2019	Running Total	2018	Running Total	% Var	
							2020-2019	2019-2018
January	41,727,400	41,727,400	40,343,900	40,343,900	49,513,600	49,513,600	3.43%	-18.52%
February	37,070,500	78,797,900	39,210,200	79,554,100	34,095,900	83,609,500	-5.46%	15.00%
March	35,922,300	114,720,200	45,423,700	124,977,800	52,494,800	136,104,300	-20.92%	-13.47%
April	33,776,900	148,497,100	39,007,399	163,985,199	45,417,800	181,522,100	-13.41%	-14.11%
May	30,454,300	178,951,400	55,570,000	219,555,199	51,601,700	233,123,800	-45.20%	7.69%
June	45,910,900	224,862,300	65,050,600	284,605,799	85,262,900	318,386,700	-29.42%	-23.71%
July	0	224,862,300	80,497,000	365,102,799	74,299,100	392,685,800	0.00%	8.34%
August	0	224,862,300	80,093,200	445,195,999	86,821,400	479,507,200	0.00%	-7.75%
September	0	224,862,300	59,904,600	505,100,599	63,254,700	542,761,900	0.00%	-5.30%
October	0	224,862,300	55,646,200	560,746,799	60,724,000	603,485,900	0.00%	-8.36%
November	0	224,862,300	63,154,700	623,901,499	72,210,000	675,695,900	0.00%	-12.54%
December	0	224,862,300	50,469,200	674,370,699	39,778,900	715,474,800	0.00%	26.87%
Total	224,862,300		674,370,699		715,474,800			

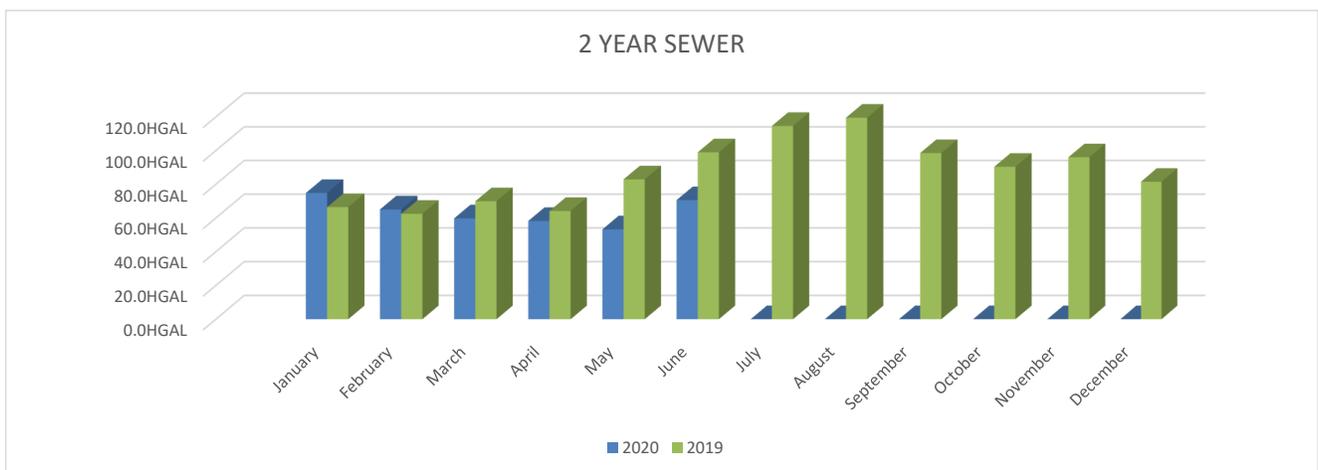
3 YEAR WATER AND IRRIGATION CONSUMPTION								
MONTH	2020	Running Total	2019	Running Total	2018	Running Total	% Var	
							2020-2019	2019-2018
January	43,152,300	43,152,300	41,313,400	41,313,400	51,192,100	51,192,100	4.45%	-19.30%
February	38,273,900	81,426,200	40,321,600	81,635,000	36,288,200	87,480,300	-5.08%	11.11%
March	36,528,600	117,954,800	46,391,000	128,026,000	54,662,600	142,142,900	-21.26%	-15.13%
April	35,785,900	153,740,700	41,448,599	169,474,599	48,356,200	190,499,100	-13.66%	-14.28%
May	32,097,999	185,838,699	60,776,800	230,251,399	57,703,000	248,202,100	-47.19%	5.33%
June	52,407,200	238,245,899	77,410,300	307,661,699	105,222,900	353,425,000	-32.30%	-26.43%
July	0	238,245,899	95,683,100	403,344,799	96,843,300	450,268,300	0.00%	-1.20%
August	0	238,245,899	99,494,900	502,839,699	113,573,300	563,841,600	0.00%	-12.40%
September	0	238,245,899	77,993,700	580,833,399	79,579,200	643,420,800	0.00%	-1.99%
October	0	238,245,899	69,222,400	650,055,799	74,924,900	718,345,700	0.00%	-7.61%
November	0	238,245,899	68,855,400	718,911,199	81,716,900	800,062,600	0.00%	-15.74%
December	0	238,245,899	52,308,700	771,219,899	40,871,800	840,934,400	0.00%	27.98%
Total	238,245,899		771,219,899		840,934,400			



Annual Consumption Report

3 YEAR IRRIGATION CONSUMPTION								
MONTH	2020	Running Total	2019	Running Total	2018	Running Total	% Var	
							2020-2019	2019-2018
January	1,424,900	1,424,900	969,500	969,500	1,678,500	1,678,500	46.97%	-42.24%
February	1,203,400	2,628,300	1,111,400	2,080,900	2,192,300	3,870,800	8.28%	-49.30%
March	606,300	3,234,600	967,300	3,048,200	2,167,800	6,038,600	-37.32%	-55.38%
April	2,009,000	5,243,600	2,441,200	5,489,400	2,938,400	8,977,000	-17.70%	-16.92%
May	1,643,699	6,887,299	5,206,800	10,696,200	6,101,300	15,078,300	-68.43%	-14.66%
June	6,496,300	13,383,599	12,359,700	23,055,900	19,960,000	35,038,300	-47.44%	-38.08%
July	0	13,383,599	15,186,100	38,242,000	22,544,200	57,582,500	0.00%	-32.64%
August	0	13,383,599	19,401,700	57,643,700	26,751,900	84,334,400	0.00%	-27.48%
September	0	13,383,599	18,089,100	75,732,800	16,324,500	100,658,900	0.00%	10.81%
October	0	13,383,599	13,576,200	89,309,000	14,200,900	114,859,800	0.00%	-4.40%
November	0	13,383,599	5,700,700	95,009,700	9,506,900	124,366,700	0.00%	-40.04%
December	0	13,383,599	1,839,500	96,849,200	1,092,900	125,459,600	0.00%	68.31%
Total	13,383,599		96,849,200		125,459,600			

3 YEAR SEWER CONSUMPTION								
MONTH	2020	Running Total	2019	Running Total	2018	Running Total	% Var	
							2020-2019	2019-2018
January	74,828,600	74,828,600	66,405,400	66,405,400	77,173,013	77,173,013	12.68%	-13.95%
February	65,053,300	139,881,900	62,454,300	128,859,700	58,151,913	135,324,926	4.16%	7.40%
March	59,751,000	199,632,900	69,915,500	198,775,200	75,496,912	210,821,838	-14.54%	-7.39%
April	58,206,300	257,839,200	64,114,199	262,889,399	71,971,100	282,792,938	-9.21%	-10.92%
May	53,230,300	311,069,500	82,904,300	345,793,699	78,301,100	361,094,038	-35.79%	5.88%
June	70,572,200	381,641,700	98,973,800	444,767,499	119,516,400	480,610,438	-28.70%	-17.19%
July	0	381,641,700	114,602,600	559,370,099	112,153,400	592,763,838	0.00%	2.18%
August	0	381,641,700	119,510,200	678,880,299	128,104,900	720,868,738	0.00%	-6.71%
September	0	381,641,700	98,517,700	777,397,999	101,172,300	822,041,038	0.00%	-2.62%
October	0	381,641,700	90,366,700	867,764,699	93,774,400	915,815,438	0.00%	-3.63%
November	0	381,641,700	96,026,900	963,791,599	103,711,700	1,019,527,138	0.00%	-7.41%
December	0	381,641,700	81,481,400	1,045,272,999	71,698,300	1,091,225,438	0.00%	13.64%
Total	381,641,700		1,045,272,999		1,091,225,438			



CITY OF BRANSON - A/P CHECKS

MINIMUM AMOUNT: \$ 15,000.00

Jun-20

CHECK DATE	CHECK NUMBER	VENDOR NAME	DESCRIPTION	CHECK AMOUNT
06/11/20	140763	BRANSON MO REGIONAL AIRPORT	2019 SEMI-ANNUAL PERFORMANCE AGREEMENT	\$ 80,620.16
06/18/20	140842	CONNELL INSURORS INC	JULY 2020 - JULY 2021 INSURANCE PREMIUMS	\$ 829,790.00
06/18/20	140844	ENTERPRISE FM TRUST	JUNE 2020 CITY VEHICLE LEASE CHARGES	\$ 27,194.92
06/26/20	140869	ANTHEM BCBS MO GROUP	JUNE 2020 HEALTH INSURANCE PREMIUMS	\$ 317,225.07
06/26/20	140883	EMPIRE DISTRICT ELECTRIC	JUNE 2020 MAIN ELECTRIC BILLING	\$ 134,388.13
06/26/20	140891	LARRY SNYDER & CO	FOOTING & FOUNDATION BOND REFUND	\$ 55,000.00
06/26/20	140902	MOTOROLA INC	PD RADIO EQUIPMENT SUBSCRIPTION FEE	\$ 69,524.00
06/26/20	140918	TRI-LAKES BIOSOLIDS COALITION	MAY 2020 BIOSOLIDS PRODUCT - COMPTON DR & COOPER CREEK	\$ 17,515.64
07/02/20	140969	ED ROEHR RADIO CO INC	PD TACTICAL GEAR	\$ 33,522.28
07/02/20	140970	FEDERAL SIGNAL	FI1902 - OUTDOOR WARNING SIRENS	\$ 20,748.00
07/02/20	140971	HCW PRIVATE DEVELOPMENT LLC	APRIL - JULY 2020 FOUNTAIN & MAINTENANCE CONTRIBUTION	\$ 159,681.32
07/02/20	140987	TANEY CO HEALTH DEPARTMENT	JUNE 2020 ENVIRONMENTAL SERVICE AGREEMENT	\$ 15,000.00
07/09/20	8888888	SECURITY BANKCARD	JULY 2020 PCARD PAYMENT FOR JUNE 2020 EXPENDITURES	\$ 134,992.83
TOTAL				\$ 1,895,202.35

CITY OF BRANSON - SECURITY BANKCARD - A/P CHECKS

MINIMUM AMOUNT: \$ 15,000.00

Jun-20

CHECK DATE:	CHECK #	VENDOR:	DESCRIPTION	INDIVIDUAL PAYMENTS
				> \$15,000
				TOTAL: \$ <u><u> -</u></u>

Vendor Payment Tracking for Capital Projects - Cashflow

Vendor	Project #	Invoice Amount	Service Dates or Invoice Date	Date Received In Finance	Scheduled Payment Date	Payment Date
Black & Veatch	WS1701 - Cooper Creek WWTP Interim Improvements	15,084.18	03/01/19 - 07/19/19	07/26/19	08/26/19	Waiting on 'ok to pay'
Kirk's Excavation Inc	WS2001 - Harmony Ln Sanitary Sewer Extension	<u>32,558.90</u>	04/15/20 - 06/05/20	06/19/20	07/19/20	
		<u>47,643.08</u>				
	Total Outstanding Capital Invoices	<u><u>47,643.08</u></u>				

APPLICATION FOR TOURISM TAX CONTINGENCY FUNDS

Overview:

The Branson Board of Aldermen established a set-aside of the City's tourism tax marketing revenues ("Contingency Fund") to fund special attractions, events, projects and activities designed to attract additional visitors to Branson and provide increased exposure and added marketing and promotional value for the City. These funds are available in recognition that possible visitor attraction, marketing and promotional opportunities may present themselves to the City but require financial assistance to be successful as projects or one-time event and attraction or to become successfully established as a self-supporting and reoccurring event or attraction.

Guidelines:

1. Applications for funding shall only be accepted from organizations that have a not-for-profit designation. **The Branson Chamber & CVB has a not-for-profit designation of 501(c)(6).**
2. Individuals may apply for funding only if there is clearly no personal financial gain or benefit to the individual from the event, attraction, or project for which funding is requested. **There is no personal financial gain or benefit that will come from this funding.**
3. The Board of Aldermen does not provide monies from the Contingency Fund to finance ongoing operational expenses for applicant organizations or individuals. **This application is not for ongoing operational expenses.**
4. The Board of Aldermen look favorably on Contingency Fund requests where a portion of the funds needed for the project have already been raised. **Due to COVID-19, our community faces challenges that we have never had before. The Branson business community is looking for and reaching out to the Branson Chamber & CVB to provide new insight and options for the future to rebuild our tourism industry.**
5. Funding will only be considered if the event, attraction, or project cannot happen without the assistance of Contingency Fund monies. **Due to decrease in all tourism-related budgets, we do not have the funds to do this project unless we can utilize contingency funds.**
6. Contingency Funds allocated to the applicant cannot be diverted from their original purpose by the applicant unless approved by the Board of Aldermen. **The funds would only be used for the original purpose; to execute a scalable approach marketing program for the Branson community.**

7. Excess funds generated from the event, attraction or project must be returned to the City up to the amount provided by the City. However, it may be requested by the applicant that the City allow excess revenues generated by the event, attraction or project to be used by the applicant for the specific start-up cost for the same reoccurring event, attraction or project if it can be demonstrated that no other funding opportunities are available and that the event, attraction or project met or exceeded the projected visitor attraction, promotional or marketing estimates.
Understand but not necessarily applicable for this project.

8. The applicant must be able to show a funding plan that clearly demonstrate that applicant is exhausting all efforts to obtain funding from all other possible revenue sources such as grants, sponsors, etc. **We have exhausted all possible resources and researched similar options for years and feel this is the best opportunity that we have ever been presented.**

9. If monies are provided, applicant will be required to enter into a binding contract defining terms of expenditure and disbursement monies, documentation, accountability, reporting, etc. **Understand and will comply with these requirements.**

Applicant Information:

Name of Organization: Branson Chamber of Commerce and Convention & Visitors Bureau
Street Address: 4100 Gretna Road
City/State/Zip: Branson, MO 65616
Phone Number: 417-337-4682
Email Address: rwood@bransoncvb.com
Primary Contact Person: Rachel Wood
Corporate Status: Active-In Good Standing
State of Incorporation: Missouri
Tax Identification Number: 44-0586242
Amount requested from the Contingency Fund: \$75,000.00

Proposal:

Please provide a written narrative with the following information:

A clear business plan and outline of the event, attraction, or project to be funded.

Obviously, we cannot go back and relaunch our previously planned marketing efforts for 2020-2021. Everything looks different today than it did before. Therefore, we have been researching for quite some time now "What's Next" and what can we do that is new and cutting edge in the marketing space to really up our game over the next 18 months? That brings us to where we are now. We are requesting assistance in launching a new tool for the community with One Direction, One Future, One Purpose, One Objective, One Solution, One Voice, One Goal...All In One Initiative...2020NE!!! SEE EXHIBIT A (outlined plan for project)

A brief history of your organization including development, accomplishments, and mission.

Explore Branson Tourism serves as the official destination management organization (DMO) for the Branson/Lakes Area as appointed by the Missouri Division of Tourism. The goals of the Branson CVB will continue to focus on enhancing the economic health of the entire area and becoming one of America's recognized leaders in tourism and quality of life, for both residents and visitors by telling our story. The staff and advisory committee members are personally committed to the economic well-being of our only client: the Branson/Lakes Area business community. We look forward to building on our momentum and continuing to be an integral part of Branson's long-term success.

Our goals, using research-based marketing data, continue to grow annual visitation to the District; increase visitor spending; and maximize the impact of marketing dollars invested. Signs show an improving tourism climate in Branson, and staff at the Branson CVB have never been more optimistic. We are excited to share these marketing organization highlights:

- The BLACVB maintained its accreditation from Destination Marketing Association International (DMAI) as a “DMAP Certified” destination; less than 10% of DMO’s have obtained accreditation.
- Marketing efforts continued to perform well in 2019, as Branson welcomed a record 9.1 million visitors, the most since 1993 when this measurement began. Annual visitation has increased for 6 of the past 7 years, paving the way to our 2019 record. Repeat visitation represented 51% of visits, up 4.5 points over 2018 and up 9 points over the prior two years. Our average visitor returned 2.5 times over the past 12 months.
- The 2019 marketing campaign generated nearly 434,000 incremental visits and produced \$559 million (\$432 million in 2017) in incremental travel dollars. Given the \$5.4 million advertising investment, the campaign’s overall return on investment reached \$104 in 2019. The ROI norm for destinations is \$80. This number rose from \$95 in 2018 to \$104 in 2019. New records for Branson.
- In 2019, visitor spending per party equated to \$1,290 up from \$1,030 in 2018 highest ever.
- The average adult age of our visitors decreased to 55 in 2019, the lowest in the past 20 years. This change is driven by an influx of young families with children, who visited in larger numbers, making 2019 the largest ratio of families Branson has ever hosted. We consider this a long-term benefit, as these younger families are the foundation of our future repeat visitors. Branson visitors continue to exhibit strong intentions to return, with 70% indicating they will definitely return next year, only 2% less than last year’s 8-year high.
- Based upon reported zip codes, visitation from beyond 300 miles represented 56.6% of all 2019 annual visitation, an increase of 4.2% over 2018. Primary markets (101-300 miles) generated growth of 2.0%, but our core markets (0-100 miles) declined by 2.1% for the same period.
- Regardless of distance, the most popular mode of transportation remained personal vehicles at 83%. However, 4.5% of our travelers did arrive by air – a 0.2% increase over 2018. Our area continues to be a destination that visitors are eager to recommend to their friends and families, as witnessed by our market’s continuation of last year’s record 61% Net Promoter Score. This score evidences our consistent delivery of desirable and quality visitor experiences.
- Combined spending of \$306 per person and \$982 per party produced the highest overall trip spending level since the Great Recession. Average visitor household income hit an all-time high of \$87,900 in 2019. Leisure travel continues to be visitors’

primary visitation motivation, while live shows continue to be their primary visitation driver, even though the percentage of visitors attending live shows has declined over the past four years as demographics transition. Silver Dollar City and shopping round out the top three “functional” drivers of visitation.

- The U.S. Travel Association forecasts leisure travel growth of 1.5% in 2020, slightly lower than the 1.9% increase predicted for 2019. Business travel is expected to grow by 1.0%, on par with 2019. District travel growth is expected to mirror national trends for the foreseeable future.
- In the coming year, we will focus strong advertising support in the priority markets where our research shows a strong likelihood of reaching high-value consumers. National cable will continue to be used to target first-time visitors. New and return visitation growth will continue to be encouraged using layered multi-media marketing and public relations campaigns in select primary and outer markets to augment our national market exposure. Additional efforts will continue to include both group and individual familiarization tours, participation in regional and national trade shows and events, and continued development of an increasing presence in the continually growing youth sports and student youth travel markets.

The Branson CVB is extremely proud of these accomplishments made by our team of marketing professionals in making Branson a nationally recognized, best-in-class tourism destination. Following are just a few of the accolades in the last three years:

- In 2019 TripAdvisor named Branson #19 of Top 25 US destinations: eight years in a row in top 20
- Realtor.com lists Branson as #1 Top 10 Affordable Lake Towns of 2019
- Southern Living magazine has Branson #5 2018 Best Small Towns for Christmas in the South
- U.S. News & World Report Travel has The National Crafts & Cowboy Festival as one of the nation’s top 8 Fall Harvest Festivals in 2018
- Travel & Leisure’s 2018 pick for Branson, Missouri for Best Fall Festival in Every State
- 2018 America’s 20 Most Kid-Friendly Places for A Family Vacation has Branson at #7
- North American Travel Journalists Association (NATJA) revealed Branson CVB as Grand Prize Winner in 2017 for Destination Marketing for creative and informative marketing: Trifecta! Gold for Vacation Guide; Silver for What’s New video: Bronze for Meeting, Convention & Sports Planner
- Trivago.com the Best Value Destinations of 2017 has Branson #1 for the second year in a row.
- In 2017, for the first time in Travel South showcase history, journalist delegates gave the experience in Branson a perfect 5.0 overall ranking

What personnel, resources, and experience does your organization have available to ensure that the project will be carried out according to plan?

See Exhibit B

A description of the people or community that you or your organization serves or benefits.

The Branson/Lakes Area Chamber & CVB is the destination marketing organization (DMO) for the entire Branson community and Taney County, Missouri. The Branson CVB is accredited by the Destination Marketing Accreditation Program (DMAP) of the Destination Marketing Association International, 2025 M Street, N.W., Suite 500, Washington, D.C., 20036, USA, Ph. 202-296-7888.

A list of the expected results if the event, attraction, or project takes place (e.g. number of visitors being brought to Branson, anticipated expenditure amounts, amount of promotional or marketing benefit, etc. that the City will receive).

Based on the personas built during this project, we should see our first-time visitors number grow exponentially due to the ability to duplicate the return visitor's consumer behavior patterns and build audiences that look similar but have never been to Branson before. There is no way to provide an exact number due to the implications of COVID-19. That being said, we are extremely optimistic about this data and how specific we can market once the community receives it. Every Branson business will have access to this information. It will be scalable and available for the entire community to use to better reach their target markets.

Planned changes to the major board, staff, or organizational structure in the next 18months, if any.

Our President & CEO has given his resignation but is still with the organization at this time. Jonas Arjes will be the Interim President & CEO while a National search is conducted.

Short and Long-term strategies for funding this event, attraction, or project if more than a one-time occurrence.

If expedited quickly, we can get these personas developed to use for our Fall and Christmas campaigns this year. Obviously, our main focus will be to fine tune these personas to "knock it out of the park" for 2020.

What is the anticipated return on investment ("ROI") for this event, attraction or project and quantify how you will measure the return?

We can provide in specific detail the data and research showing our Key Performance Indicators, along with our yearly Marketing & Media Effectiveness Study and Quarterly Reports.

Please provide the following:

- The most recent audited financial statements (if available, if not available please explain). See Exhibit C
- The current operating budget for the organization. See Exhibit D
- Event, attraction, or project budget. \$75,000.00

- IRS determination letter of not-for-profit. **See Exhibit E**
- A copy of the organizations certificate of good standing. **See Exhibit F**
- A copy of the organizations most recent annual report. **Not applicable**

Reporting Process:

An applicant that receives Contingency Funds must use those funds as approved by the Board of Aldermen. A contract will be drawn between the City of Branson and the Applicant that outlines the requirements for the use of these funds, use of excess funds if any, dissemination of funds, accountability, reporting requirements, etc. If Contingency Funds are received, applicant will submit a report to the Board of Aldermen following the completion on the event, attraction or project as agreed upon in the contract so that the Board of Aldermen can evaluate the success of the event, attraction or project.

Acknowledgement Agreement

The applicant certifies that all information provided in this application is true and complete.



Applicant's signature

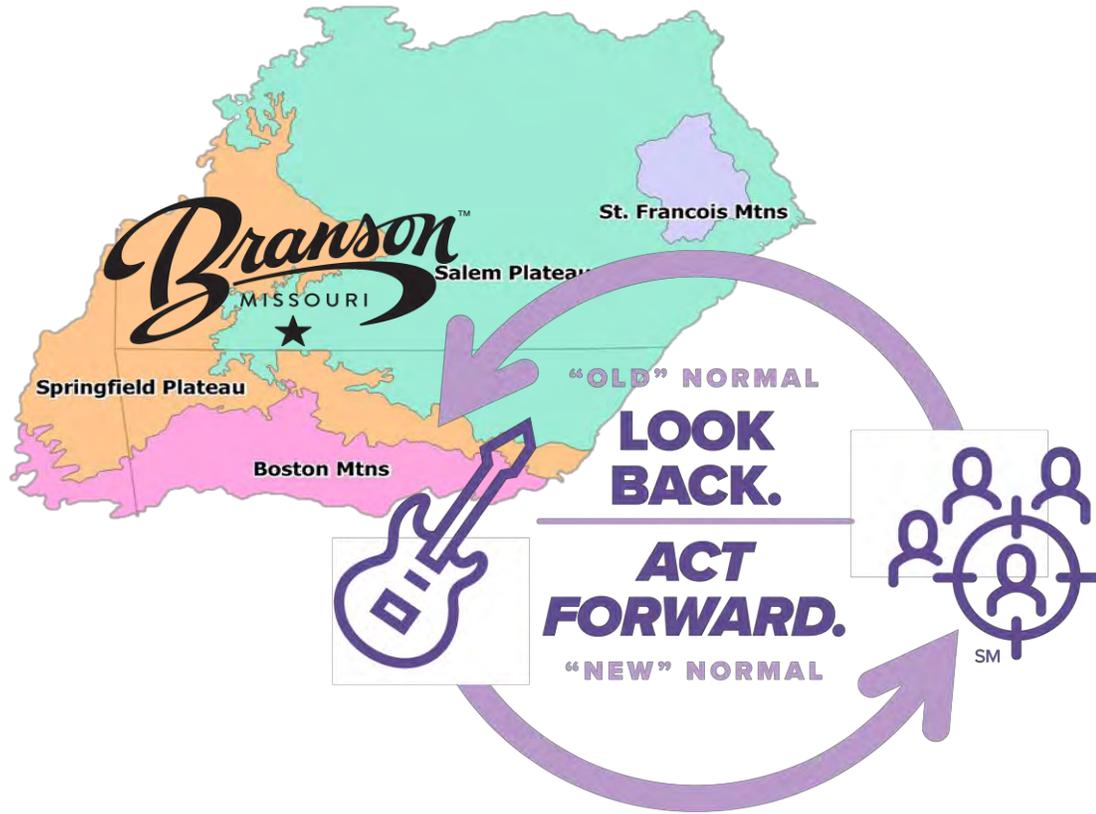
Please mail information to:

City of Branson
110 West Maddux Street Suite 200
Branson, Missouri 65616

Tourism Contingency Fund Application- Business Plan



2021: **INE**

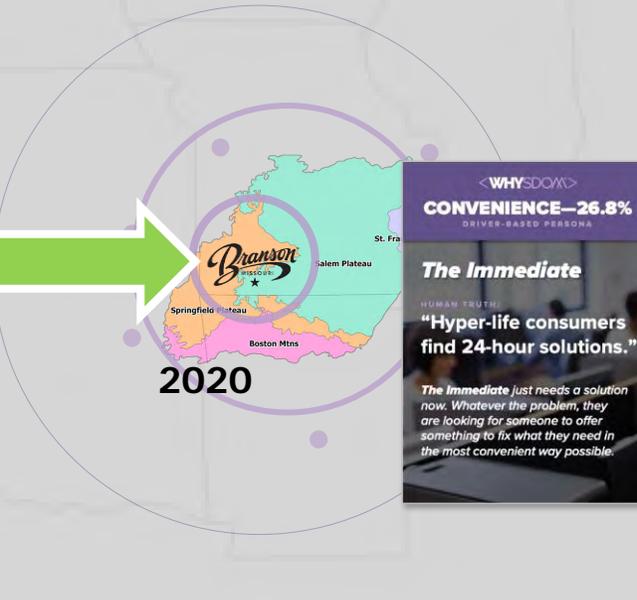


Activation Plan for balance of 2020

Goal 2021 : Best Year Ever!

One-Branson Path

The CofC and CVB provide all Branson and Lakes Area businesses the insights and tools to reinvent themselves with the people that know them the best – *past guests and visitors.*



<WHYSDOM>
CONVENIENCE – 26.8%
 DRIVER-BASED PERSONA

The Immediate
 HUMAN TRUTH:
“Hyper-life consumers find 24-hour solutions.”

The Immediate just needs a solution now. Whatever the problem, they are looking for someone to offer something to fix what they need in the most convenient way possible.

CONVENIENCE
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“Hyper-life consumers find 24-hour solutions.”
The Immediate just needs a solution now. Whatever the problem, they are looking for someone to offer something to fix what they need in the most convenient way possible.

App Observations

Intent:
 Instant Communication

On-Demand Service:
 Uber, Lyft, etc.

Interest:
 Access, Control

Availability:
 Video, Finance

Satisfaction:
 Google Maps, etc.

Engagement:
 Independent

Resource:
 Google Maps, etc.

Affiliated Needs:
 - Immediacy
 - Downtime
 - Connection

Related Behaviors:
 - Access
 - Control

Top App Types:
 - Utility
 - Video
 - Finance

Content Focus:
 - Technology
 - Entertainment

Core Behavior:
 - Finding something they can act upon
 - Look for intersection points for daily life

Influence Type:
 - Actionable influence drives them to seek out opportunities
 - Outside influence drives their need for convenience

What This Target Expects:
 - A quick fix for the moment that works
 - Someone to find the answers for them
 - To have the basics covered

Insights Activation & Application

How to Engage this Target:

- Be prepared to react to requests as they come in
- Be proactive in anticipating some of their pitfalls and laying out an advance plan
- Offer hassle-free assistance in the form of frequently asked questions and open forum messaging

How to Deliver Against Expectations:

- Recognize that this group has a single focus, and is not interested in long-term
- While they need help, they may not know how to ask for what they need, so be prepared to do the thinking for them to tie it all together
- They will take advice, but want to stay in control at the same time

Approach:
 It's hard to get this group are focused on meeting Driven by convenience to be right in front of the They are most likely to can be made between help and your ability to place.

Key Words:
 Now
 Today
 Need

<WHYSDOM>
CONVENIENCE
 DRIVER-BASED PERSONA

The Immediate
1st Party Demographics

Example Key Device Data

Persona Composition by Age/Gender:
 56% Male, 44% Female

Device Make:
 iPhone, Samsung, etc.

Device Make:
 iPhone, Samsung, etc.

Top App Categories:
 Uber, Lyft, etc.

Point of Interest Categories:
 Fast Casual Restaurants, etc.

Operating System:
 iOS, Android, etc.

Primary Device Language:
 English, Spanish, etc.

Select the personas that best represents your customer profiles, and craft appropriate messaging based on their needs, interests, and hobbies.

Online media placement made easy with persona aligned digital publishers*

Deliverables to all Branson and Lakes Area Businesses

Post-shutdown real-person visitor profiles, in the form of personas, created expressly to be used as a content creative brief and digital media planning and buying guide.

- Visitor Insights:**
- Relevant
 - Measurable
 - Actionable

<WHYSDOM>

Client Audiences

- PERSONA A
- PERSONA B
- PERSONA C

<WHYSDOM>

Partner Configuration

Needs Credentials

theTradeDesk

facebook

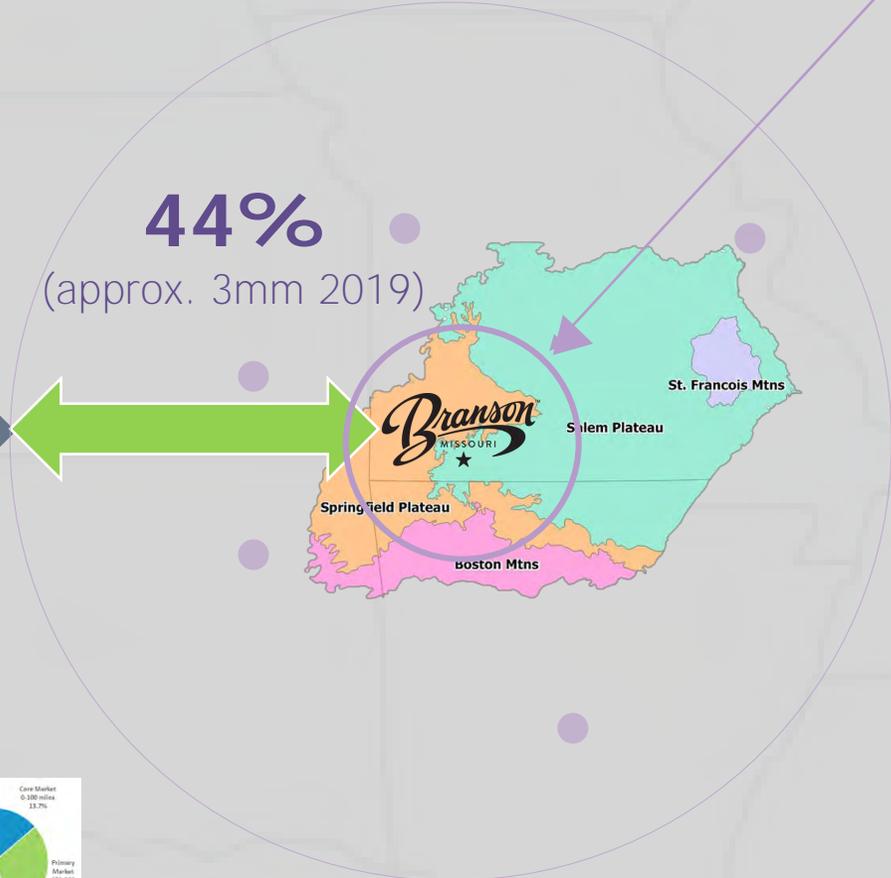
Twitter, smadex, inMobi, etc.

Persona audiences available at a CPM rate and commissionable to advertising agencies, or available through WHYSDOM managed services.

“Old” Normal 2019 Behavior Into “New” Normal Benchmark

56%
(approx. 6mm 2019)

44%
(approx. 3mm 2019)



Primary
Outer



* 2019 Branson Year-end Marketing Report

Geofence Branson/Lakes Area

Gather pre-pandemic Branson visitor device IDs within entire 2019 season

Filter and determine only visitor device IDs

within 300 mile radius of Branson (44% of 2019 visitor population – approx. 3mm)

Segment visitor IDs into Persona post-shutdown behavior segments (who they are now)

Convert segments into Persona audiences

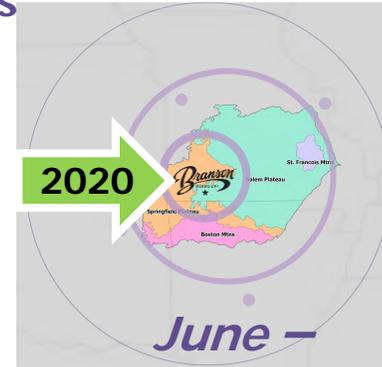
aligned with digital publishers for each persona audience

“New” Normal Branson Personas used for message development, innovation, and media planning.

PHASE 1 REGIONAL CAMPAIGN – 300 Mile Radius One-Branson Path-to-Recovery

Critical timeline for a successful

- 2020 Activation Plan
- 2021 Launch Best Year Ever foundation



Persona Introduction to Community Partners



September – Branson Persona Presentation to Community

Guide to how to apply Personas for a Quicker Recovery (Optional)

Partner Online Advertising



Pre-Lockdown Look Back – Gather Visitor Device IDs by Season

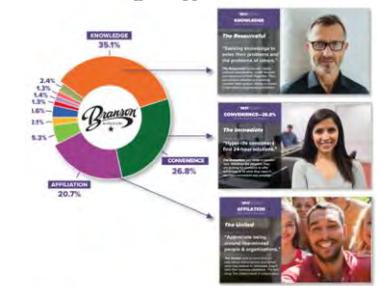


March – May Lockdown

June – July Pre-Pandemic Visitor Device IDs Converted into Post-Lockdown Affinity Target Segments



August - Target Segments Into Persona

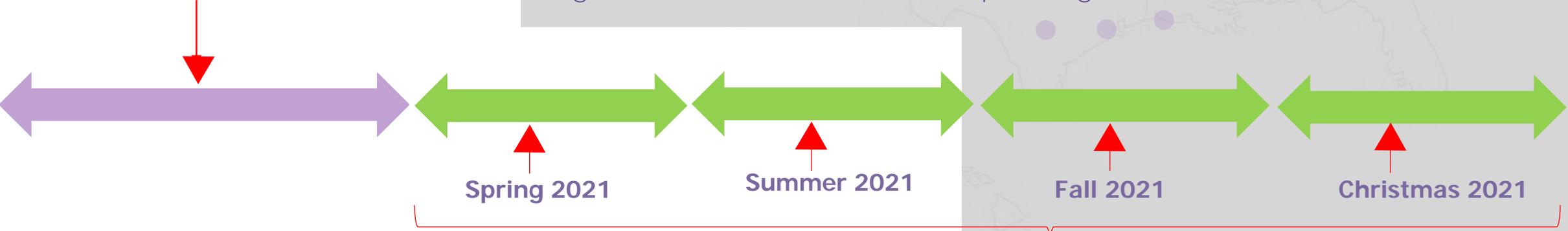


CofC & CVB Partner Activation

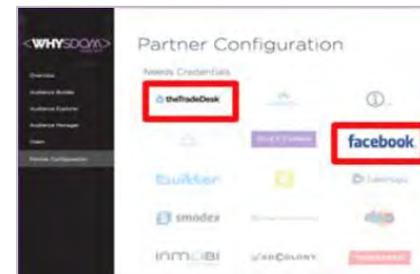
PHASE 2 NATIONAL CAMPAIGN

New National Target 2021

- 9,000,000 2019 Branson Visitors
- Plus all 2020 Branson Visitors
- Constant Geofence Monitoring and Audience Behavior Updating

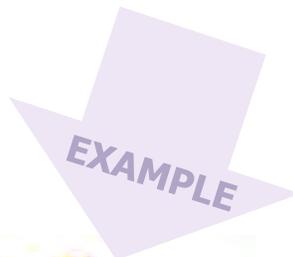
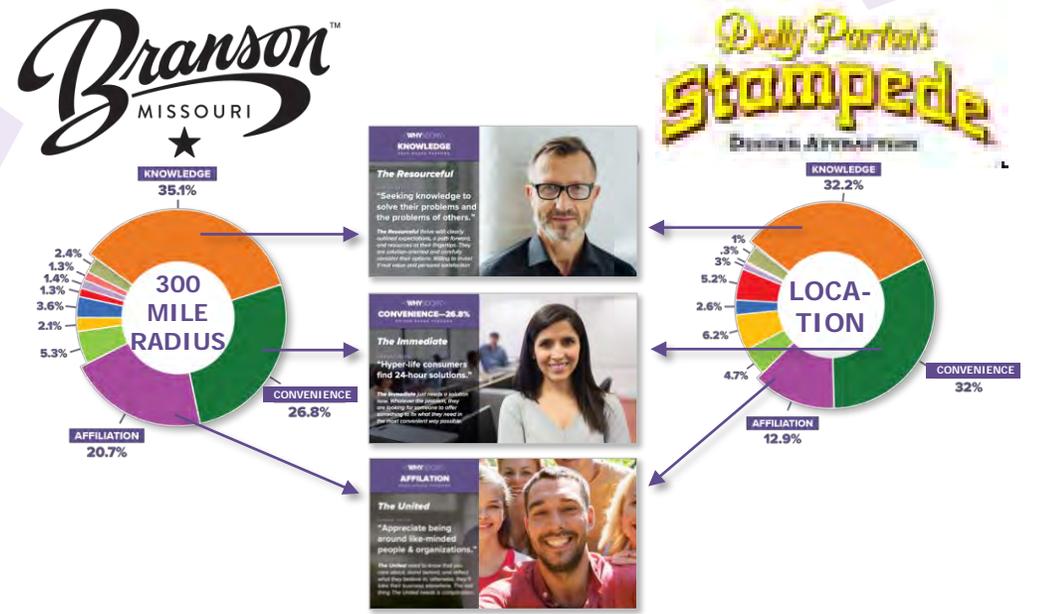
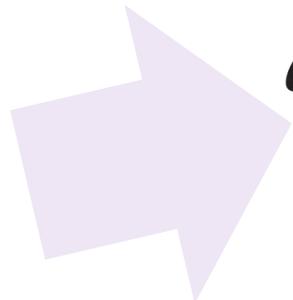


**National Persona
Continuous Improvement
Audience Behavior Updates**



Branson/Lakes Area Attraction Personas

- Lat/long Look Back for Stampede
- Device ID's, app filtered
- Sub-dividing general Branson data pull
- Personas specific to business location



BRAND/Attraction Alignment with Branson Personas as a whole

Custom Audience Identification

"Dolly Parton Stampede Past Guests Personas"

Persona Analytics & Training provided to:
Agency Partners **Research**
Brand Marketing **Media**

Deliverables:

Foundation Insights **8 – 12 personas**
Persona Audiences **Publisher dashboard**
Training

Candidates:

Golf Courses **Marinas**
Theme Parks **Attractions**
Camp Grounds **Hotels**
Sport Complexes

WHYSDOM Data Privacy & Security

To make sure we are protecting the privacy of consumers, we use data that is transparent (aggregated), anonymous and adheres to all PII (Personal Identifiable Information) laws and standards. This (observed) device data allows us to categorize large groups into segments with similar behavioral needs and drivers, leading to the development of distinct audience personas.

Our enterprise app-development platform is Heroku. It is fully-managed, regularly performs audits, and maintains PCI, HIPAA, ISO, and SOC compliance.



Standards, Regulations & Certifications



The WHYSDOM Platform utilizes a myriad of data from industry leading partners, where privacy is core to their business, to create a unique data set. Our process combines AI (artificial intelligence) with HI (human intelligence) analysis, at scale, allowing us to uncover the "Whys" that drive relevant engagement.

Data Security

In the course of this work, WHYSDOM develops, implements and maintains all necessary and appropriate policies, procedures, programs, and other security and integrity measures effective in preventing unauthorized use or disclosure of Customer Data. In addition, we require that all subcontractors and third parties (if any) performing or providing products do the same.

Privacy Regulation Statement

To the extent applicable to each Party's performance and obligations under this Agreement, Company and Customer shall adhere to any applicable privacy laws,

regulations, codes, and self-regulatory guidelines. During the Term and in the course of the obligations under this Agreement, neither Party shall use, collect, transmit, provide, or otherwise make available "sensitive information," which is defined as the following: Personally Identifiable Information about a natural person: his or her financial account numbers, insurance plan numbers, precise information about health or medical conditions, and government-issued identifiers (such as a Social Security number), as well as those elements described as sensitive information under the NAI code.

Data Center Security

Our data partner processes and stores data on servers located in the United States. Google Cloud services provides all public-facing data ingestion points and public web services. All data processing and storage occurs within high security data centers that are, at a minimum, certified SSAE16 Type II SOC 2.



RACHEL WOOD

Chief Marketing Officer

A Branson native, Rachel graduated from Missouri State University with a Bachelor of Science in Accounting with an emphasis in Internal Audit and a Minor in Operations Management. She became the Chief Marketing Officer for the Branson/Lakes Area Convention & Visitors Bureau a little over a year ago. Rachel is charged with providing strategic marketing leadership for the organization. She is also responsible for the oversight of the CVB's paid media, advertising creative, public relations, brand development and management, publications and interactive direction and functions.

Prior to her move to the Branson CVB, Rachel managed a successful hotel/restaurant property in Branson before she went on to serve as Deputy Director of Air Service Development and Marketing at the Branson Airport, the first private commercial airport in the country. She was instrumental in attracting Southwest Airlines and Frontier Airlines to the Branson market. She was recognized by her colleagues as one of "40 Under 40" in the aviation industry.

Her volunteer service includes board service (among others) with the Boys and Girls Club, the Tri-Lakes Women's Initiative, the Branson Lakes/Area Lodging Association, the Branson Chamber, the District Marketing Council and the Branson/Lakes Area Tourism Community Enhancement District (TCED).

Job Responsibilities

- Confers with President and CFO to coordinate and prioritize planning for future direction and operation of the organization
- Oversees the operations of the CVB and carries out supervisory responsibilities in accordance with the organization's policies and applicable laws, including interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints
- Analyzes workload and personnel needs of the CVB when appropriate
- Develops, activates and manages vendor contracts and oversees contract compliance
- Works with staff, consultants and community marketing committees to grow and develop tourism product and enhance existing product
- Works with staff, consultants and community marketing committees; develops and oversees implementation of the organization's strategic plan; creates and oversees the BLACVB's annual marketing plan, including television, radio, print and web advertising, public relations, brand development and management; advertising creative, creation and distribution of publications; direct mail programs, website development, and communications and media relations
- Works with consultants to create, monitor and analyze multiple research projects used to drive marketing goals and objectives
- Prepares and delivers the annual CVB marketing presentation
- Monitors department revenues/expenses and compares budgeted figures to actual administrative operations/costs; prepares explanations for the budget variance report provided to the Financial Oversight Committee monthly
- Assists the Chief Financial Officer in the preparation of the annual budget
- Prepares matching grant proposals, quarterly billings and project summary to the MDT
- Presents monthly and quarterly reports to the City of Branson, the Tourism Community Enhancement Tax Board, and various Branson Tourism industry councils and committees
- Represents BLACVB regionally and nationally within the tourism and travel industry by attending conferences, educational training and participating in ongoing networking



SAMANTHA GUTTING

Senior Vice President/Chief Sales Officer

Samantha Gutting grew up in the Branson area, and after college, she left southwest Missouri for an exciting career in the hotel sales and event industry. From the Ritz-Carlton Hotels to owning her own event design company, her work has taken her from St. Louis to Boston, New York and Dallas. Yet none of those amazing places took her heart away from Branson and Table Rock Lake. Returning to Branson to raise her son 14 years ago, Samantha started her own business and two years ago she joined the Branson/Lakes Area Chamber of Commerce and CVB. She is doing what she loves best – engaging people from around the world and showcasing her beautiful hometown. She is a self-proclaimed “lake junkie” who loves the outdoors, eating amazing food and traveling with her son, Paul.

Job Responsibilities

- Confers with CEO in shaping and executing future strategy of Branson Lakes Area Chamber of Commerce and Convention & Visitors Bureau with primary focus in Finance, Staff and Sales initiatives
- Oversees Finance Department including budget preparation and internal audit functions, analyze projection of sales and profit against actual figures and budgeted expenses against final totals
- Produces and presents monthly and annual financial reports to the Chamber of Commerce and Tourism Community Enhancement District Finance Oversight Committees and Boards of Directors
- Oversees Human Resources department including payroll, insurance (health and property), retirement and overall staffing issues
- Oversees all functions of the Meeting and Convention Sales Department and Sports Marketing and Development



LYNN BERRY

Director of Communications

A native of Ft. Worth, Lynn Berry earned a B.A. in English at the University of Texas-Arlington and began her communications career with Texas Instruments in Houston. In 1982, she moved into tourism with the City of Eureka Springs, Arkansas. An offer from Auburn University moved her to Alabama in 1992, where she ultimately became Vice President of Marketing for Auburn Sports. In 2000, a call from the mayor of Eureka Springs asked that she return as the Marketing Director for the City and was subsequently named Executive Director for Tourism in 2004. Lynn joined the Branson/Lakes Area Chamber of Commerce and Convention & Visitors

Bureau as the Director of Public Relations in 2007 and was named Director of Communications in 2014. Working with staff, consultants and community committees, Lynn oversees the public relations, publicity and media relations team.

Job Responsibilities

- Develops and maintains good working relations with the media, including local and national newspapers, magazines, bloggers, radio and television to generate coverage of the Branson/Lakes Area
- Oversees all communications with the national, regional and local media
- Under the guidance of the PR Committee, explores all opportunities to expand Branson's media exposure
- Develops and hosts themed familiarization tours for VIPs, travel, entertainment and features editors/journalists seven times annually; also arranges familiarization tour itineraries for visiting journalists including accommodations, entertainment and other activities
- Develops and supervises production of press kits, press releases, publicity brochures, handouts, direct mail leaflets, promotional videos, photographs, films or other multimedia programs
- Updates local, regional and national travel trade media lists on a monthly basis
- Assists with Chamber-sponsored and seasonal tourism events with special press releases and on-site media visits
- Manages production of annual Vacation Guide publication, including advertising renewals, sales tracking, ad placement layout, distribution, and working with CVB staff and Vacation Guide Committee on design and copy content
- Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws, including interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.



LENNI NEIMEYER

Director of Leisure Group Sales

Since 2004, Lenni serves as Director of Leisure Group Sales and, works in cooperation with member committees and staff to oversee the daily operations of the leisure group sales department, which consists of a leisure group sales manager and leisure group sales coordinator. Under her supervision, the Branson CVB has developed an aggressive sales and marketing program geared toward the leisure group travel market, as she is driven and motivated to grow group business through Tour Operators, Travel Agents, Student/Youth Groups, Affinity Groups and Reunion Groups. Lenni's 28 years of experience working in the Branson group sales hospitality industry includes 20 years at Silver Dollar City, five of those years at the Grand Palace Theater, two years at Great Southern Travel and four years as the owner of her own Group Sales/Marketing company. She is an American Bus Association Certified Travel Industry Specialist, a Student Youth Travel Association Certified Student Travel Professional and has her Travel Agent Proficiency certification.

Job Responsibilities

- Works with the DSMC committee chairs and attendees to develop and execute the actions plans and budgets for the various DSMC markets
- Implements the annual DSMC action plans for all leisure markets: manages trade media/paid advertisements for trade publications; participates in sponsorships at sales conferences; develops profile sheets, direct mail campaigns and sales collateral; produces posters, brochure shells and new sales tools
- Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws, including interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems
- Promotes Branson as a group sales destination by participating in local, regional, national and international travel trade shows, sales conferences, marketplaces and conventions
- Manages all major motorcoach trade show sponsorships, serving as the primary contact to sell co-sponsorships, set up trade show booth and provide promotional materials
- Develops sales tracking methods for all Leisure Group Sales Markets, analyzing the results and making recommendations to the DSMC committees and CVB management
- Maintains Group Sales database for tour operators, travel agents and group leaders
- Maintains business database for sales leads, RFPs, meeting notes, and monthly RFP reports
- Schedules, implements and provides meeting notes for the leisure group markets
- Produces the Weekly Sales Leads program that includes daily inbound/outbound sales calls
- Develops, produces, and sells paid advertisements for the leisure sales publications
- Develops and implements FAM tours for specific markets and promotes sponsorship opportunities to area businesses
- Produces monthly RFI & RFP summary reports



TERRA ALPHONSO

Director of Sports Marketing & Development

A native of Missouri, Terra Alphonso is a graduate of Missouri State University, where she completed her MBA in 1.5 years while working as a Marketing/ Event Coordinator for Fox & Hound. During this time, she was also a Graduate Assistant in the Alumni Relations Department at MSU and promoted the MSU Women's Soccer team. She began her career with the Branson CVB in 2010, working in the hospitality industry for over 15 years. She has her Certification as a Meeting Professional (CMP) and is a Certified Sports Event Executive (CSEE) a designation of the Sports Events & Tourism Association. Terra completed the Branson Leadership Academy and

was recognized among Today's Industry Leaders by Sports Destination Management Magazine in 2013 and 2014. She has also served on the Advisory Committee for the U.S. Sports Congress Forum.

Job Responsibilities

- Oversees strategic plan to build additional sport's facilities
- Coordinates city-wide events with Branson Convention Center and other facilities
- Pursues sales leads and conducts sales calls; maintains mailing lists and manages contacts and information in the IDSS database
- Promotes Branson to the sports markets by participating in local, regional, national and international travel trade shows, sales conferences, marketplaces and conventions
- Develops and maintains relationships with local, regional and national corporate, media and political partners; works with the Sports Advisory Task Force and other area stakeholders to promote Branson
- Works with the CVB advertising agency in the marketing planning process to ensure that sports' advertising is aligned with marketing plan objectives
- Cooperates with community partners to coordinate sports-related city-wide events
- Oversees publications, presentations, articles and other communications (including web-based and other social media) to disseminate and promote the sports division of the CVB
- Develops and maintain annual operating budget for the sports division of the organization
- Represents at sports-related trade shows and develops relationships with potential clients
- Identifies new opportunities in sports to leverage resources in an effort to maximize the impact of marketing and promotions for Branson/Lakes Area
- Discovers and recruits sporting events that fit CVB goals and generate incremental travel to Branson/Lakes Area, driving direct visitor spending and increasing economic impact
- Prepares and presents bids to organizations that host/manage sports events
- Coordinates site visits for the sports division of the CVB
- Defines and implements projects to simplify the sports organizers selection process
- Works with sports committee to define funding criteria for sports events, reviewing and changing as necessary; provides oversight and guidance on development of programs
- Evaluates and reports on ROI of events including economic impact
- Provides vision and strategic insight to sports committee for fulfilling the CVB mission
- Works with the Sports Committee Chair to structure and guide quarterly meetings allowing opportunity for discussion and input on strategic objectives



CASSANDRA VASQUEZ

Manager of Digital Marketing

With a Bachelor of Arts degree in Public Relations and Communication from College of the Ozarks, Cassandra delivers insight into current digital trends and best practices for the CVB. She is a communication enthusiast and nightly news reader; she sets the strategy and direction for the DMO's digital marketing efforts. She's been actively involved in the Branson community for the last five years contributing by facilitating college orientation programs, mentoring high school students and serving on the Tri-Lakes Women's Initiative board. When not driving tourism to Branson through digital marketing, Cassandra is often spotted sitting down for a cup of coffee at a local shop, diving into industry courses, and gallivanting through town – and she's "just getting started."

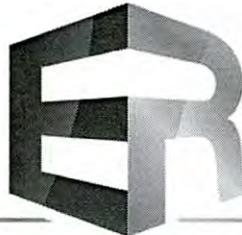
Job Responsibilities

- Maintains all information on the CVB's website
- Ensures that website content is consistent with CVB's destination marketing campaign
- Refreshes website content to ensure accuracy and timeliness of information and images
- Generates and analyzes traffic reports and recommends program changes
- Works closely with the network administrator to provide recommendations on how to merge latest technology with marketing goals, objectives, plans and strategies
- Researches, evaluates and implements appropriate promotional programs to attract users to the website, including hyperlinks and cooperative partnerships
- Remains up-to-date on the latest technologies and trends, including scripting, security issues, e-commerce, authoring tools and graphic design tools
- Create original, exciting, relevant and timely content for use on the ExploreBranson.com website and blog, as well as on Branson's social media channels, and update existing content as needed
- Capture footage and photography from events, attractions, activities, partners, etc. and create multimedia videos or slideshows that highlight the destination
- Maintain an editorial calendar for online publications, such as the monthly e-Connection email newsletter; Write, compile and edit the content for these publications
- Contact and work with third-party Internet sites (blogs, travel guides, booking sites, tourism sites, etc.) to correct errors, provide additional information, improve placement and otherwise maintain an accurate and positive image of Branson
- Update and maintain the ExploreBranson.com media page with press releases, "In the News" articles, links, etc.
- Maintain the calendar of events entries on ExploreBranson.com.
- Provide monthly reports about social media channels, blogging and other activities for use in board and committee reports

**BRANSON/LAKES AREA CHAMBER OF COMMERCE
AND AFFILIATE**

COMBINED FINANCIAL STATEMENTS

DECEMBER 31, 2018



**ELLIOTT, ROBINSON
& COMPANY, LLP**

CERTIFIED PUBLIC ACCOUNTANTS

TRUSTED BUSINESS ADVISORS

CERTIFIED PUBLIC ACCOUNTANTS AND TRUSTED BUSINESS ADVISORS
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**ELLIOTT, ROBINSON
& COMPANY, LLP**

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Branson/Lakes Area Chamber of Commerce
and Affiliate
Branson, MO

Report on the Financial Statements

We have audited the accompanying financial statements of Branson/Lakes Area Chamber of Commerce and Affiliate (a nonprofit organization), Case No. 30-007-440586242, which comprise the combined statement of financial position as of December 31, 2018, and the related combined statements of activities and change in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Branson/Lakes Area Chamber of Commerce and Affiliate as of December 31, 2018, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

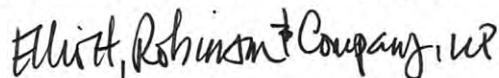
Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedules and combining financial statements are presented for purposes of additional analysis and is not a required part of the combined financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying additional information is fairly stated in all material respects in relation to the combined financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 21, 2019, on our consideration Branson/Lakes Area Chamber of Commerce and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Branson/Lakes Area Chamber of Commerce and Affiliate's internal control over financial reporting and compliance.



Springfield, Missouri

August 21, 2019

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
COMBINED STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2018**

<u>ASSETS</u>	<u>2018</u>
Current Assets	
Cash and cash equivalents	\$ 544,256
Accounts receivable - net of allowance for doubtful accounts	1,256,597
Prepaid expense	19,910
Total Current Assets	<u>1,820,763</u>
Property and Equipment	
Land	996,605
Building and improvements	3,533,497
Furniture and equipment	178,701
Total Property and Equipment	<u>4,708,803</u>
Accumulated depreciation	(1,026,627)
Net Property and Equipment	<u>3,682,176</u>
Other Assets	
Other	455
Total Other Assets	<u>455</u>
Total Assets	<u>\$ 5,503,394</u>
 <u>LIABILITIES AND NET ASSETS</u> 	
Current Liabilities	
Accounts payable	\$ 854,769
Accrued payroll	71,007
Current portion of long term debt	136,209
Deferred revenue	462,961
Total Current Liabilities	<u>1,524,946</u>
Non-Current Liabilities	
Note payable, net of current portion	797,427
Total Non-Current Liabilities	<u>797,427</u>
Net Assets	
Without donor restrictions	
Undesignated	3,056,021
Designated by the board for airport risk mitigation	125,000
Total Net Assets	<u>3,181,021</u>
Total Liabilities and Net Assets	<u>\$ 5,503,394</u>

See accompanying accountants' report and notes to financial statements.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
COMBINED STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
YEAR ENDED DECEMBER 31, 2018**

	2018
SUPPORT AND REVENUE	
Chamber dues and fees	\$ 960,485
Tax funded CVB	11,024,747
Taney County Partnership	372,137
Interest income	161
Loss on sale of asset	(559)
TOTAL SUPPORT AND REVENUE	12,356,971
 EXPENSES	
Program services & supporting activities:	
Chamber	964,777
Tax funded CVB	10,786,961
Chamber funded CVB	2,862
Taney County Partnership	451,361
TOTAL EXPENSES	12,205,961
 CHANGE IN NET ASSETS	\$ 151,010
 NET ASSETS AT BEGINNING OF YEAR - ORIGINALLY STATED	\$ 2,993,775
PRIOR PERIOD ADJUSTMENT - NOTE 12	36,236
NET ASSETS AT BEGINNING OF YEAR - RESTATED	3,030,011
CHANGE IN NET ASSETS	151,010
NET ASSETS AT END OF YEAR	\$ 3,181,021

See accompanying accountants' report and notes to financial statements.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2018**

	2018		
	<u>Program Service</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 937,393	906,802	1,844,195
Building operations	7,566	68,090	75,656
Welcome Center	2,862	-	2,862
Office operations	65,846	80,156	146,002
Professional expenses	56,580	52,783	109,363
Association dues (non-marketing)	12,469	3,117	15,586
Advertising and marketing	8,277,856	-	8,277,856
Website	167,280	-	167,280
Consumer response operations	142,258	-	142,258
Publications	407,695	-	407,695
Legislative	30,014	3,335	33,349
Member programs	157,728	56,502	214,230
Business community relations	109,194	2,237	111,431
Education/training	1,719	6,249	7,968
Mtg/conferences/travel	70,651	5,510	76,161
Miscellaneous	40,793	128,591	169,384
Depreciation	5,471	49,235	54,706
Bad debt	156,046	-	156,046
Opportunity fund and event support	97,529	-	97,529
Programs/events	96,352	52	96,404
Total Expenses	\$ 10,843,302	1,362,659	12,205,961

See accompanying accountants' report and notes to financial statements.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
COMBINED STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2018**

	2018
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 151,010
Non-cash items included in net increase:	
Depreciation	54,706
Loss on asset retirement	559
(Increase) decrease in operating assets	
Accounts receivable	(336,879)
Prepaid expenses	(3,083)
Other assets	3,533
Increase in operating liabilities	
Accounts payable	284,456
Accrued payroll	839
Deferred revenue	5,830
Net Cash Provided by Operating Activities	160,971
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(2,251,008)
Net Cash (Used) by Investing Activities	(2,251,008)
 CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from construction loan	933,636
Net Cash provided by Financing Activities	933,636
NET DECREASE IN CASH	(1,156,401)
CASH AT BEGINNING OF YEAR	1,700,657
CASH AT END OF YEAR	\$ 544,256

See accompanying accountants' report and notes to financial statements.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

NOTE 1: ORGANIZATION

Branson/Lakes Area Chamber of Commerce (the Chamber), a not-for-profit organization, was formed under the laws of the State of Missouri, for the purpose of promoting the general welfare and prosperity of Branson and the Lakes area, and to market the Lakes area for the Branson/Lakes Area Tourism Community Enhancement District (the District) and the City of Branson. Programs provided by the Chamber include publishing of periodicals and distribution of information about local businesses as well as operating a visitor center to provide information to tourists. The Convention and Visitor's Bureau, a division of the Chamber, is under contract with the District to provide a destination marketing program for the District in exchange for the 1% tax generated by the District, less a District administrative fee and additional reserve as determined by the District. The Chamber is also under contract with the City of Branson to provide tourism marketing and promotional services in exchange for 25% of the City's monthly tourism tax collections, less cost of collections and 2% contingency.

Explore Branson Tourism – The Affiliate

On November 1, 2016, Explore Branson Tourism (the Affiliate) entered into a management and operational service agreement with the Chamber to administer the Branson/Lakes Area Tourism Community Enhancement District contract. The Affiliate provides facilitation and management of the expenditures of tax funds and the corresponding receipt of those funds from the District.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

A summary of the organization's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows:

Basis of Accounting

The organization utilized the accrual basis of accounting, whereby income is recognized as earned and expenses are recognized as obligations are incurred.

Financial Statement Presentation

The Organization presents its financial statements in accordance with accounting principles generally accepted in the United States. Accordingly, the Organization reports information regarding its financial position and activities according to two classes of net assets: (1) without donor restriction; (2) with donor restriction.

Net assets without donor restriction

Net assets without donor restriction include unrestricted resources which represent the portion of funds that are available for the operating objectives of the Organization. The governing Board has designated from net assets without donor restrictions, net assets for airport risk mitigation, with the specific use of attracting and supporting airlines to serve Branson Airport. The Chamber has reserved \$125,000 for this purpose, including \$25,000 allocated from the Taney County Partnership (TCP).

Net assets with donor restriction

Net assets subject to stipulations by donors and grantors. Some donor restrictions may be temporary in nature; those restrictions would be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net assets with donor restriction (continued)

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of financial statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and the availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Branson/Lakes Area Chamber of Commerce and Affiliate has adjusted the presentation of these statements accordingly.

Principles of Combination

The Branson/Lakes Area Chamber of Commerce, in accordance with the provisions of American Institute of Certified Public Accountants Statement of Position 94-3, includes the Affiliate in the combined financial statements in which they have an economic interest arising from a contractual relationship. All material inter-organization transactions have been eliminated.

Revenue recognition

Advertising revenue and special event revenues, including the tax funded CVB revenue, are recognized as revenue when earned. Membership dues are recognized as revenue over the time period to which the dues relate.

Revenue received in the current year but restricted for future years is recorded as deferred revenue. After the time restriction has expired, this revenue is recognized.

Functional Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among program services and supporting services (general and administrative). Such allocations are determined by management on a reasonable basis that is consistently applied. Branson/Lakes Area Chamber of Commerce and Affiliate has applied two methodologies for allocation. Marketing expenses are directly allocated to program service. All other expenses are allocated based on time and effort.

Cash and Cash Equivalents

Cash and cash equivalents consist of short-term investments with original maturity of three months or less, cash on deposit, money market funds and certificates of deposit.

Accounts Receivable

Accounts receivable consists primarily of membership dues and tax revenue receivables. The Organization accounts for the potential losses in accounts receivable utilizing the allowance method. Management has provided an allowance for uncollectible accounts at December 31, 2018 of \$55,000. In reviewing aged receivables, management considers their knowledge of customers, historical activity and current economic conditions in establishing the allowance for doubtful accounts. A trade account receivable is charged to the allowance account when management determines the receivable is uncollectible.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and equipment

Property and equipment are stated at cost. Depreciation is provided principally on the straight-line method for financial reporting purposes at rates based on the following estimated useful lives:

Vehicles	5 years
Furniture and fixtures	5-7 years
Computers and office equipment	3-7 years
Buildings and leasehold improvements	5-39 years

The costs of assets sold or otherwise disposed of and the accumulated depreciation thereon are eliminated from the accounts and the resulting gain or loss is reflected in income, except for gains on assets traded where no cash was received. Expenditures for maintenance and repairs are charged to income as incurred; replacements and betterments that extend the useful lives are capitalized.

Long-lived assets held and used by the Organization are reviewed for impairment whenever events or changes in circumstances indicate that the cost of any long-lived assets may be impaired, and evaluation of recoverability would be performed following generally accepted accounting principles.

The Organization is currently constructing a new building. Construction in progress is \$2,447,422 at December 31, 2018.

Depreciation expense during the year ended December 31, 2018 totaled \$54,706.

Advertising costs

Advertising costs are expensed as incurred. Advertising and marketing expense totaled \$8,277,856 for 2018.

Contributed services

During the year ended December 31, 2018, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded in accordance with FASB ASC 958-605, "Revenue Recognition".

Income Taxes

No provision or benefit for income taxes has been included in these financial statements since this is a not-for-profit organization organized under Code Section 501(c)(6) of the Internal Revenue Code, and therefore not subject to income tax. The organization is, however, required to file an annual information tax return with the Internal Revenue Service. For the year ended December 31, 2018, the Organization had no taxable income as a result of its unrelated business activities and has approximately \$1,024,571 of net operating losses to offset future taxable income, a portion of which expires in 2019.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Uncertain Tax Positions

The organization has evaluated its tax positions for all open tax years. Currently, the tax years open and subject to the Internal Revenue Service are the 2015, 2016, 2017 and 2018 tax years. However, the organization is not currently under audit nor has the organization been contacted by any jurisdiction. Based on the evaluation of the organization's tax positions, management believes all tax positions taken would be upheld under examination. Therefore, no provision for the effects of uncertain tax positions have been recorded for the year ended December 31, 2018.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Date of Management Review

In preparing these financial statements, the organization has evaluated events and transactions for potential recognition or disclosure through August 21, 2019, the date the financial statements were available to be issued.

NOTE 3: LIQUIDITY AND AVAILABILITY

The following represents the Chamber's financial assets at December 31, 2018:

Financial assets at year end:		2018	
Cash and cash equivalents		\$	544,256
Other accounts receivable			153,310
Enhancement tax receivable			474,683
Tourism tax receivable			628,604
	Total financial assets		1,800,853
Less amounts not available to be used within one year:			
Board-designated airport risk mitigation			125,000
Financial assets available to meet general expenditures over the next twelve months			
			\$ 1,675,853

The general operating bank accounts are not subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

As part of the Chamber's liquidity plan, excess cash is invested in short-term investments with the bank. The Convention and Visitor's Bureau, a division of the Chamber, is under contract with the District to provide a destination marketing program for the District in exchange for the 1% tax generated by the District, less a District administrative fee and additional reserve as determined by the District. This contract is effective through December 31, 2019. The Chamber is also under contract with the City of Branson to provide tourism marketing and promotional services in exchange for 25% of the City's monthly tourism tax collections, less cost of collections and 2% contingency. This contract is effective through December 31, 2019.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

NOTE 4: ACCOUNTS RECEIVABLE

A summary of accounts receivable as of December 31, 2018 is as follows:

Accounts receivable	\$ 159,157
Membership dues receivable	47,749
City of Branson tourism tax receivable	628,604
Tourism Community Enhancement District receivable	474,683
Other receivables	<u>1,404</u>
Total accounts receivable	1,311,597
Less: allowance for uncollectible accounts	<u>55,000</u>
Accounts receivable, net	<u>\$ 1,256,597</u>

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment as of December 31, 2018 consists of the following:

	<u>2018</u>
Land and improvements	\$ 996,605
Buildings and improvements	1,086,076
Office equipment	122,752
Vehicles	55,949
Construction in progress	<u>2,447,421</u>
	4,708,803
Less: accumulated depreciation	<u>1,026,627</u>
Net Fixed Assets	<u>\$ 3,682,176</u>

NOTE 6: NOTE PAYABLE

On January 23, 2018 a construction loan was signed, payable to the United States Department of Agriculture (USDA) with payments in annual installments totaling \$143,750. The loan has an interest rate of 3.375%. The first payment on this note is due January 23, 2019 and the maturity date is January 23, 2048.

Under the loan agreements with USDA, the organization is required to make monthly deposits into a debt reserve account. The monthly contribution to this reserve is \$1,198. The fully funded amount, at which time the entity will not be required to make monthly contributions, is \$143,750. Monthly deposits into the account will begin on January 23, 2019.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

NOTE 6: NOTE PAYABLE (CONTINUED)

Under the loan agreements with USDA, the organization is required to make monthly deposits into a replacement and extension account. This account shall be expended and used upon determination by the Board to pay the cost of any unusual or extraordinary maintenance, repairs, or replacements or for the cost of extensions or improvements to the facility. The monthly contribution to this reserve is \$1,198. The fully funded amount, at which time the entity will not be required to make monthly contributions, is \$143,750. Monthly deposits into the account will begin on January 23, 2019.

Maturities of the mortgage note in each of the next five years are approximated as follows:

	<u>Principal</u>
2019	\$ 143,750
2020	143,750
2021	143,750
2022	143,750
Balance	358,636
	\$ 933,636

NOTE 7: TOURISM TAX RECEIPTS

The Chamber is under contract with the City of Branson to provide tourism marketing and promotional services. Under the contract, the City reimburses the Chamber for qualified expenditures equal to 25% of the City's tourism tax collections (less cost of collections and a 2% contingency) up to the amount included in the City's fiscal year budget. Tourism tax revenue is included in the Chamber's combined financial statements as follows:

	<u>2018</u>
Marketing support and fees received	\$ 3,064,957
Accounts receivable	\$ 628,604

NOTE 8: COMMUNITY ENHANCEMENT DISTRICT RECEIPTS

The Convention and Visitor's Bureau, a division of the Chamber, is under contract with the Branson/Lakes Area Tourism Community Enhancement District to provide a destination marketing program. Under the contract, the District reimburses the Chamber for qualified expenditures not to exceed the tax collected by the District, less a 2% administrative fee and reasonable reserve determined by the District. Community Enhancement District revenue is included in the Chamber's combined financial statements as follows:

	<u>2018</u>
Marketing support and fees received	\$ 7,949,374
Accounts receivable	\$ 474,683

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

NOTE 9: LEASES

The Company leases computers from an unrelated third party under two lease agreements. The minimum monthly lease payments are \$540 and \$469. The first lease agreement expired March 31, 2018 and the second lease agreement expires March 31, 2019. The leases were not extended.

The Company leases a printer from an unrelated third party. The minimum monthly lease payment is \$426. The lease agreement expires November 30, 2019.

The Company leases office space from an unrelated third party. The minimum monthly lease payment is \$5,000. The lease agreement expires January 31, 2019. The lease was not extended.

Future minimum lease payments for non-cancellable operating leases with initial or remaining periods of one year or more at December 31, 2018, are as follows:

Year Ended	<u>Amount</u>
<u>December 31</u>	
2019	\$ 6,092

Total rent expense under leases for the year ended December 31, 2018 was \$17,357.

NOTE 10: CONCENTRATIONS OF CREDIT RISK

The Organization maintains cash balances at various financial institutions. FDIC insurance coverage per depositor account is \$250,000 and all non-interest bearing or low interest bearing accounts (less than .5%) are entirely covered by FDIC insurance. At times, cash balances may have been in excess of insured limits.

The Organization receives a substantial portion of its revenues from tourism-related tax funding, and a substantial portion of the Organization receivables are from tourism-related tax funding.

The Chamber invests in a repurchase agreement with Central Bank of Branson that is collateralized by government securities.

NOTE 11: 401(K) EMPLOYEE SAVINGS PLAN

The Chamber participates in the American Chamber of Commerce Executives defined contribution 401(k) savings plan. All employees over the age of 18 and with more than three months of service with the Company are eligible to participate in the Company's 401(k) savings plan. Employees may, at their own discretion, defer up to 15 percent of their gross earnings. The Company matches 5 percent of employee contributions. Total contributions to the plan for the year ended December 31, 2018 amounted to \$68,420.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

NOTE 12: PRIOR PERIOD ADJUSTMENT

The financial statements have been restated as of December 31, 2017 to conform with management's decision to report accrued vacation correctly according to company policy. Accrued vacation of \$36,236 was recorded as an increase in accrued payroll and increase in salary expense in year ended September 30, 2013. Therefore, a prior period adjustment of a decrease in accrued payroll and increase in net assets without donor restriction is recorded to properly report the transaction.

The following reflects the changes in originally reported net assets and selected balance sheet data as a result of the prior period adjustment:

Change in Originally Reported Net Assets as of December 31, 2018

As Originally Reported Net Assets	
Net assets without donor restriction	\$ 2,868,475
Board designated airport risk mitigation	<u>125,000</u>
Decrease in accrued payroll	<u>(36,236)</u>
	<u>\$ 2,957,239</u>

Selected Balance Sheet Data as of December 31, 2018

	Previously <u>Reported</u>	<u>Restated</u>
Accrued payroll	\$ 106,722	70,486
Net assets without donor restriction	2,868,475	2,832,239
Board designated airport risk mitigation	125,000	125,000

SUPPLEMENTARY INFORMATION

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
COMBINED SCHEDULE OF EXPENSES
YEAR ENDED DECEMBER 31, 2018**

	2018					<u>Total</u>
	Enhancement		City of		Chamber	
	<u>Chamber</u>	<u>District</u>	<u>Branson</u>	<u>funded CVB</u>		
	<u>Tax CVB</u>	<u>Tax CVB</u>	<u>Tax CVB</u>	<u>TCP</u>		
Salaries	\$ 324,863	1,302,148	-	-	217,184	1,844,195
Building operations	10,346	65,310	-	-	-	75,656
Welcome Center	-	-	-	2,862	-	2,862
Office operations	32,094	107,231	-	-	6,676	146,001
Professional expenses	14,724	44,682	-	-	49,957	109,363
Association dues (non-marketing)	3,593	328	-	-	11,665	15,586
Marketing	-	5,204,450	3,067,957	-	5,449	8,277,856
Website	-	164,767	-	-	2,513	167,280
Consumer response operations	-	142,258	-	-	-	142,258
Publications	-	407,695	-	-	-	407,695
Legislative	33,349	-	-	-	-	33,349
Member programs	177,420	-	-	-	36,811	214,231
Business community relations	15,524	3,484	-	-	92,423	111,431
Education/training	1,182	4,392	-	-	2,394	7,968
Mtg/conferences/travel	25,851	31,925	-	-	18,386	76,162
Miscellaneous	26,280	142,803	-	-	301	169,384
Depreciation	54,705	-	-	-	-	54,705
Bad debt	156,046	-	-	-	-	156,046
Opportunity fund and event support	-	97,529	-	-	-	97,529
Programs/events	88,802	-	-	-	7,602	96,404
Total Expenses	\$ 964,779	7,719,002	3,067,957	2,862	451,361	12,205,961

See accompanying accountants' report and notes to financial statements.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
 COMBINED SCHEDULE OF TAX FUNDED
 ADMINISTRATIVE AND MARKETING EXPENSES
 YEAR ENDED DECEMBER 31, 2018**

	2018	
	Enhancement District <u>Tax CVB</u>	City of Branson <u>Tax CVB</u>
Administrative		
Salaries and benefits	\$ 1,302,148	\$ -
Building operations	65,310	-
Office operations	107,231	-
Professional expenses	44,682	-
Association dues (non-marketing)	328	-
Business community relations	3,484	-
Education/training	4,392	-
Mtg/conferences/travel	31,925	-
Miscellaneous	142,803	-
Total Administrative	1,702,303	-
Marketing		
Subtotal marketing	5,204,450	3,067,957
Website	164,767	-
Opportunity fund and event support	97,529	-
Consumer response operations	142,258	-
Publications	407,695	-
Total Marketing	6,016,699	3,067,957
Total Expenses	7,719,002	3,067,957

See accompanying accountants' report and notes to financial statements.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
 COMBINED SCHEDULE OF TAX FUNDED MARKETING EXPENSES
 YEAR ENDED DECEMBER 31, 2018**

	2018	
	Enhancement District	City of Branson
	<u>Tax CVB</u>	<u>Tax CVB</u>
Media	\$ 3,606,920	\$ -
Website	164,767	-
Public relations	510,634	-
Travel trade show	210,271	-
Trade media advertising	169,370	-
Association dues/sponsorships	569,043	-
Pub/collateral	31,510	-
Fulfillment	34,307	-
Consumer response operations	142,258	-
Research	72,396	-
Opportunity fund and event support	97,529	-
Publications	407,695	-
	6,016,700	-
Enhancement District Tax Marketing		
	-	3,067,957
City of Branson tourism tax		
Total Marketing	6,016,700	3,067,957

See accompanying accountants' report and notes to financial statements.

COMBINING FINANCIAL STATEMENTS

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
COMBINED STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2018**

<u>ASSETS</u>	Branson/Lakes Area Chamber of Commerce	Explore Branson Tourism	Eliminations and Adjustments	Combined
Current Assets				
Cash and cash equivalents	\$ 425,315	\$ 118,941		\$ 544,256
Accounts receivable - net of allowance for doubtful accounts	711,420	545,177		1,256,597
Prepaid expense	19,910	-		19,910
Total Current Assets	<u>1,156,645</u>	<u>664,118</u>	<u>-</u>	<u>1,820,763</u>
Property and Equipment				
Land	996,605	-		996,605
Building and improvements	3,533,497	-		3,533,497
Furniture and equipment	178,701	-		178,701
Total Property and Equipment	<u>4,708,803</u>	<u>-</u>	<u>-</u>	<u>4,708,803</u>
Accumulated depreciation	<u>(1,026,627)</u>	<u>-</u>		<u>(1,026,627)</u>
Net Property and Equipment	<u>3,682,176</u>	<u>-</u>	<u>-</u>	<u>3,682,176</u>
Other Assets				
Other	111,222	-	(110,767)	455
Total Other Assets	<u>111,222</u>	<u>-</u>	<u>(110,767)</u>	<u>455</u>
Total Assets	<u>\$ 4,950,043</u>	<u>\$ 664,118</u>	<u>\$ (110,767)</u>	<u>\$ 5,503,394</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts payable	\$ 438,249	\$ 416,520		\$ 854,769
Accrued payroll	71,007	-		71,007
Current portion of long term debt	136,209	-		136,209
Deferred revenue	336,952	126,009		462,961
Total Current Liabilities	<u>982,417</u>	<u>542,529</u>	<u>-</u>	<u>1,524,946</u>
Non-Current Liabilities				
Due to affiliate	\$ -	\$ 110,767	\$ (110,767)	\$ -
Note payable, net of current portion	797,427	-		797,427
Total Non-Current Liabilities	<u>797,427</u>	<u>110,767</u>	<u>(110,767)</u>	<u>797,427</u>
Net Assets				
Without donor restrictions				
Undesignated	3,045,199	10,822	-	3,056,021
Designated by the board for airport risk mitigation	125,000	-		125,000
Total Net Assets	<u>3,170,199</u>	<u>10,822</u>	<u>-</u>	<u>3,181,021</u>
Total Liabilities and Net Assets	<u>\$ 4,950,043</u>	<u>\$ 664,118</u>	<u>\$ (110,767)</u>	<u>\$ 5,503,394</u>

See accompanying accountants' report and notes to financial statements.

**BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2018**

	Branson/Lakes Area Chamber of Commerce	Explore Branson Tourism	Eliminations and Adjustments	Combined
SUPPORT AND REVENUE				
Chamber dues and fees	\$ 960,485	\$ -	\$ -	\$ 960,485
Tax funded CVB	5,007,479	7,949,374	(1,932,106)	11,024,747
Taney County Partnership	372,137	-	-	372,137
Interest income	161	-	-	161
Loss on sale of asset	(559)	-	-	(559)
TOTAL SUPPORT AND REVENUE	<u>6,339,703</u>	<u>7,949,374</u>	<u>(1,932,106)</u>	<u>12,356,971</u>
EXPENSES				
Program services and supporting activities:				
Chamber	964,777	-	-	964,777
Tax funded CVB	4,770,262	7,948,805	(1,932,106)	10,786,961
Chamber funded CVB	2,862	-	-	2,862
Taney County Partnership	451,361	-	-	451,361
	<u>6,189,262</u>	<u>7,948,805</u>	<u>(1,932,106)</u>	<u>12,205,961</u>
CHANGE IN NET ASSETS	<u>\$ 150,441</u>	<u>\$ 569</u>	<u>\$ -</u>	<u>\$ 151,010</u>
NET ASSETS AT BEGINNING OF YEAR - ORIGINALLY STATED	\$ 2,983,522	\$ 10,253	\$ -	\$ 2,993,775
PRIOR PERIOD ADJUSTMENT - NOTE 12	<u>36,236</u>	<u>-</u>	<u>-</u>	<u>36,236</u>
NET ASSETS AT BEGINNING OF YEAR - RESTATED	3,019,758	10,253	-	3,030,011
CHANGE IN NET ASSETS	<u>150,441</u>	<u>569</u>	<u>-</u>	<u>151,010</u>
NET ASSETS AT END OF YEAR	<u>\$ 3,170,199</u>	<u>\$ 10,822</u>	<u>\$ -</u>	<u>\$ 3,181,021</u>

See accompanying accountants' report and notes to financial statements.



**ELLIOTT, ROBINSON
& COMPANY, LLP**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Branson/Lakes Area Chamber of Commerce
and Affiliate
Branson, MO

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Branson/Lakes Area Chamber of Commerce and Affiliate (a nonprofit organization), which comprise the combined statement of financial position as of December 31, 2018, and the related combined statements of activities and change in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated August 21, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Branson/Lakes Area Chamber of Commerce and Affiliate's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Branson/Lakes Area Chamber of Commerce and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of Branson/Lakes Area Chamber of Commerce and Affiliate's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Branson/Lakes Area Chamber of Commerce and Affiliate's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain

deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency listed as 2018-01, 2018-02, 2018-03, and 2018-04.

Compliance and Other Matters

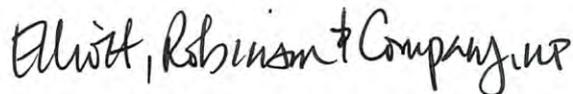
As part of obtaining reasonable assurance about whether Branson/Lakes Area Chamber of Commerce and Affiliate's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Branson/Lakes Area Chamber of Commerce and Affiliate's Response to Findings

Branson/Lakes Area Chamber of Commerce and Affiliate's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Branson/Lakes Area Chamber of Commerce and Affiliate's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness Branson/Lakes Area Chamber of Commerce and Affiliate's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Branson/Lakes Area Chamber of Commerce and Affiliate's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Springfield, Missouri
August 21, 2019



**ELLIOTT, ROBINSON
& COMPANY, LLP**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

To the Board of Directors
Branson/Lakes Area Chamber of Commerce
and Affiliate
Branson, MO

Report on Compliance for Each Major Federal Program

We have audited Branson/Lakes Area Chamber of Commerce and Affiliate (a not-for-profit organization)'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Branson/Lakes Area Chamber of Commerce and Affiliate's major federal programs for the year ended December 31, 2018. Branson/Lakes Area Chamber of Commerce and Affiliate's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Branson/Lakes Area Chamber of Commerce and Affiliate's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Branson/Lakes Area Chamber of Commerce and Affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Branson/Lakes Area Chamber of Commerce and Affiliate's compliance.

Opinion on Each Major Federal Program

In our opinion, Branson/Lakes Area Chamber of Commerce and Affiliate complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance that are required to be reported in accordance with the Uniform Guidance. Our opinion on each major federal program is not modified.

Report on Internal Control over Compliance

Management of Branson/Lakes Area Chamber of Commerce and Affiliate is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Branson/Lakes Area Chamber of Commerce and Affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Branson/Lakes Area Chamber of Commerce and Affiliate's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the

accompanying schedule of findings and questioned costs as items 2018-05, 2018-06, 2018-07 and 2018-08 which we consider to be a significant deficiency.

Branson/Lakes Area Chamber of Commerce and Affiliate's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Branson/Lakes Area Chamber of Commerce and Affiliate's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Ellis, Robinson & Company, LLP

Springfield, Missouri
August 21, 2019

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2018

Program Title	Federal CFDA Number	Passed through to Sub- recipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Community Facilities Loans and Grants	10.766	<u>0</u>	<u>933,636</u>
Total Department of Agriculture		<u>0</u>	<u>933,636</u>
Total Expenditures of Federal Awards		<u>\$ 0</u>	<u>933,636</u>

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2018

NOTE A: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Branson/Lakes Area Chamber of Commerce and Affiliate under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Branson/Lakes Area Chamber of Commerce and Affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Branson/Lakes Area Chamber of Commerce and Affiliate.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C: LOAN BALANCES

Community Facilities Loans and Grants on the schedule had the following balances as of December 31, 2018:

	<u>December 31, 2018</u>
USDA Rural Development Loan	933,636

NOTE D: INDIRECT COST RATE

The entity has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Branson/Area Chamber of Commerce and Affiliate.
2. The deficiency disclosed during the audit is reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The deficiency is not considered to be a material weakness.
3. No instances of noncompliance material to the financial statements of Branson/Area Chamber of Commerce and Affiliate, which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
4. The deficiency disclosed during the audit relating to the major federal award program is reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls over Compliance in Accordance with Uniform Guidance. The deficiency is not considered to be a material weakness.
5. The auditors' report on compliance for the major federal award programs for Branson/Area Chamber of Commerce and Affiliate expresses an unmodified opinion.
6. The Audit Findings that are required to be reported in accordance with The Uniform Guidance is reported in this Schedule.
7. The program tested as major programs included:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.766	Community Facilities Loans and Grants

8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Branson/Area Chamber of Commerce and Affiliate was determined to be a high-risk auditee.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

CFDA 10.766
U.S. Department of Agriculture
Community Facilities Loans and Grants

Findings – Financial Statement Audit

2018-01

Criteria:	The size of the Organization's staff should be sufficient to provide optimum segregation of duties for preventative and detective internal controls.
Condition:	There is a lack of segregation of duties for some preventative internal controls among the Organization's staff.
Context:	Deficiency was discovered while analyzing internal controls.
Effect:	There is a risk that the Organization's internal controls would detect; but, not prevent misstatement.
Cause:	There is a limited number of staff for certain accounting functions.
Recommendation:	It is recommended that management and the Board of Directors continues oversight to minimize risks.
Response:	We acknowledge that the size of the accounting staff is not large enough to provide optimum segregation of duties in regard to some preventative controls. We also believe that it is not feasible to achieve this level of control without unreasonable costs being incurred. To mitigate this risk, management, the Financial Oversight Committee, and the Board of Directors are actively involved in the financial affairs of the Organization and meet regularly to review financial information.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

2018-02

Criteria: No formal review for bank reconciliations.

Condition: A formal review process for bank reconciliations had not been established.

Context: Deficiency was discovered while analyzing internal controls.

Effect: There is a risk that the Organization's internal controls would not detect a misstatement.

Cause: A process had not been established.

Recommendation: Management review the bank reconciliations on a monthly basis to assess for any errors and to provide for additional oversight.

Response: Beginning in 2019, management has begun reviewing the bank reconciliations on a monthly basis.

2018-03

Criteria: There was no supporting documentation for fixed asset tracking

Condition: A formal process for maintaining the fixed asset listing had not been established.

Context: Deficiency was discovered while analyzing internal controls.

Effect: There is a risk that fixed assets are disposed, but not recorded in the accounting records.

Cause: A process had not been established.

Recommendation: We recommend that a physical count or observation take place to ensure the Organization's fixed asset list is updated and remains current throughout the year.

Response: Beginning in 2019, management will perform a physical observation to ensure the fixed asset listing is updated and current.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

2018-04

Criteria: There is no process for reconciling Chamber Master reports to the amounts booked monthly.

Condition: A formal process/reconciliation has not been established between the Chamber Master reports and the accounting system.

Context: Deficiency was discovered while analyzing internal controls.

Effect: There is a risk that information recorded in one system will not be recorded in the other system.

Cause: A process had not been established.

Recommendation: We recommend that these reports are reconciled monthly to ensure proper and accurate reporting.

Response: Beginning in 2019, management will reconcile the reports monthly to ensure accurate reporting.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

CFDA 10.766
U.S. Department of Agriculture
Community Facilities Loans and Grants

Findings – Major Federal Award Program Audit

2018-05

Criteria:	The size of the Organization's staff should be sufficient to provide optimum segregation of duties for preventative and detective internal controls.
Condition:	There is a lack of segregation of duties for some preventative internal controls among the Organization's staff.
Context:	Deficiency was discovered while analyzing internal controls.
Effect:	There is a risk that the Organization's internal controls would detect; but, not prevent misstatement.
Cause:	There is a limited number of staff for certain accounting functions.
Recommendation:	It is recommended that management and the Board of Directors continues oversight to minimize risks.
Response:	We acknowledge that the size of the accounting staff is not large enough to provide optimum segregation of duties in regard to some preventative controls. We also believe that it is not feasible to achieve this level of control without unreasonable costs being incurred. To mitigate this risk, management, the Financial Oversight Committee, and the Board of Directors are actively involved in the financial affairs of the Organization and meet regularly to review financial information.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

2018-06

Criteria: No formal review for bank reconciliations.

Condition: A formal review process for bank reconciliations had not been established.

Context: Deficiency was discovered while analyzing internal controls.

Effect: There is a risk that the Organization's internal controls would not detect a misstatement.

Cause: A process had not been established.

Recommendation: Management review the bank reconciliations on a monthly basis to assess for any errors and to provide for additional oversight.

Response: Beginning in 2019, management has begun reviewing the bank reconciliations on a monthly basis.

2018-07

Criteria: There was no supporting documentation for fixed asset tracking

Condition: A formal process for maintaining the fixed asset listing had not been established.

Context: Deficiency was discovered while analyzing internal controls.

Effect: There is a risk that fixed assets are disposed, but not recorded in the accounting records.

Cause: A process had not been established.

Recommendation: We recommend that a physical count or observation take place to ensure the Organization's fixed asset list is updated and remains current throughout the year.

Response: Beginning in 2019, management will perform a physical observation to ensure the fixed asset listing is updated and current.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

2018-08

Criteria: There is no process for reconciling Chamber Master reports to the amounts booked monthly.

Condition: A formal process/reconciliation has not been established between the Chamber Master reports and the accounting system.

Context: Deficiency was discovered while analyzing internal controls.

Effect: There is a risk that information recorded in one system will not be recorded in the other system.

Cause: A process had not been established.

Recommendation: We recommend that these reports are reconciled monthly to ensure proper and accurate reporting.

Response: Beginning in 2019, management will reconcile the reports monthly to ensure accurate reporting.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILITE
CASE NO: 30-007-440586242
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECMEBER 31, 2018

Findings – Compliance and Other Matters

2018 – None noted.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2018

U.S. DEPARTMENT OF AGRICULTURE

Branson/Lakes Area Chamber of Commerce and Affiliate
4100 Gretna Road
Branson, MO 65616

Branson/Lakes Area Chamber of Commerce and Affiliate respectfully submits the following corrective action plan for the year ended December 31, 2018.

Name and address of public accounting firm:

Elliott, Robinson & Company, LLP
2305 S. Blackman Road, Suite D
Springfield, Missouri 65809

Audit Period:

For the year ended December 31, 2018

The findings from the December 31, 2018 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

CORRECTIVE ACTION COMPLETED

Findings – Financial Statement Audit

2018-01

Recommendation: It is recommended that management and the Board of Directors continues oversight to minimize risks.

Corrective Action Planned: We acknowledge that the size of the accounting staff is not large enough to provide optimum segregation of duties in regard to some preventative controls. We also believe that it is not feasible to achieve this level of control without unreasonable costs being incurred and without going against government guidance on operating this type of facility. To mitigate this risk, management, the Financial Oversight Committee, and the Board of Directors are actively involved in the financial affairs of the Organization and meet regularly to review financial information.

Anticipated Implementation Date: This action plan is ongoing with continued oversight by management, the Financial Oversight Committee, and the Board of Directors.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2018

2018-02

Recommendation: Management review the bank reconciliations on a monthly basis to assess for any errors and to provide for additional oversight.

Corrective Action Planned: Beginning in 2019, management has begun reviewing the bank reconciliations on a monthly basis..

Anticipated Implementation Date: Implementation started in 2019.

2018-03

Recommendation: We recommend that a physical inventory take place to ensure the Organization's fixed asset list is updated and remains current throughout the year.

Corrective Action Planned: Beginning in 2019, management will perform a physical inventory to ensure the fixed asset listing is updated and current.

Anticipated Implementation Date: Implementation started in 2019.

2018-04

Recommendation: We recommend that these reports are reconciled monthly to ensure proper and accurate reporting

Corrective Action Planned: Beginning in 2019, management will reconcile the reports monthly to ensure accurate reporting.

Anticipated Implementation Date: Implementation started in 2019.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2018

Findings – Major Federal Award Program Audit

2018-05

Recommendation: It is recommended that management and the Board of Directors continues oversight to minimize risks.

Corrective Action
Planned:

We acknowledge that the size of the accounting staff is not large enough to provide optimum segregation of duties in regard to some preventative controls. We also believe that it is not feasible to achieve this level of control without unreasonable costs being incurred and without going against government guidance on operating this type of facility. To mitigate this risk, management, the Financial Oversight Committee, and the Board of Directors are actively involved in the financial affairs of the Organization and meet regularly to review financial information.

Anticipated
Implementation
Date:

This action plan is ongoing with continued oversight by management, the Financial Oversight Committee, and the Board of Directors.

2018-06

Recommendation: Management review the bank reconciliations on a monthly basis to assess for any errors and to provide for additional oversight.

Corrective Action
Planned:

Beginning in 2019, management has begun reviewing the bank reconciliations on a monthly basis..

Anticipated
Implementation
Date:

Implementation started in 2019.

BRANSON/LAKES AREA CHAMBER OF COMMERCE AND AFFILIATE
CASE NO: 30-007-440586242
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2018

2018-07

Recommendation: We recommend that a physical inventory take place to ensure the Organization's fixed asset list is updated and remains current throughout the year.

Corrective Action Planned: Beginning in 2019, management will perform a physical inventory to ensure the fixed asset listing is updated and current.

Anticipated Implementation Date: Implementation started in 2019.

2018-08

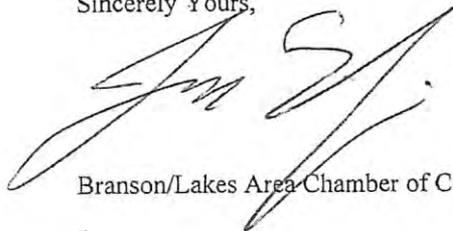
Recommendation: We recommend that these reports are reconciled monthly to ensure proper and accurate reporting

Corrective Action Planned: Beginning in 2019, management will reconcile the reports monthly to ensure accurate reporting.

Anticipated Implementation Date: Implementation started in 2019.

If the oversight agency for audit has questions regarding this plan, please call Samantha Gutting at (417) 334-4084.

Sincerely Yours,



Branson/Lakes Area Chamber of Commerce and Affiliate



ELLIOTT, ROBINSON
& COMPANY, LLP

August 21, 2019

To the Board of Directors and Management of
Branson/Lakes Area Chamber of Commerce and Affiliate

We have audited the combined financial statements of Branson/Lakes Area Chamber of Commerce and Affiliate for the year ended December 31, 2018, and have issued our report thereon dated August 21, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 7, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Branson/Lakes Area Chamber of Commerce and Affiliate are described in Note 2 to the financial statements. The Organization changed accounting policies related to presentation and disclosure of financial information by adopting FASB Accounting Standards Update (ASU) No. ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*, in 2018. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for doubtful accounts is based on historical collection rates and an analysis of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciation is based on how long the fixed assets purchased will be used. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of liquidity and availability in Note 3 to the financial statements describes the composition of financial liquidity and management's assessment of the Organization's ability to meet general expenditures over the next twelve months.

The disclosure of revenue concentration in Note 10 to the financial statements describes the concentration of tax revenue the organization receives.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 21, 2019.

Management consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

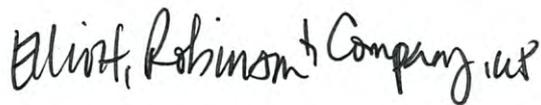
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the board of directors and management of Branson/Lakes Area Chamber of Commerce and Affiliate and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Elliott, Robinson & Company, LLP". The signature is written in a cursive, flowing style.

Elliott, Robinson & Company, LLP



ELLIOTT, ROBINSON
& COMPANY, LLP

To the Board of Directors
and of Branson/Lakes Area Chamber of Commerce and Affiliate

In planning and performing our audit of the combined financial statements of Branson/Lakes Area Chamber of Commerce and Affiliate as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Branson/Lakes Area Chamber of Commerce and Affiliate's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Branson/Lakes Area Chamber of Commerce and Affiliate's internal control to be significant deficiencies:

1. The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. Two types of controls are suggested within the Organization – preventative and detective. The Organization seems to have oversight and review functions to counteract the lack of segregation from a detective perspective. However, the Organization is unable to provide the

optimum segregation of duties from a preventative perspective. To help mitigate some of the risk associated with limited segregation of duties, it is recommended that the Board of Directors continue to have active participation. This involvement by the Board of Directors will help protect the Organization along with mitigating some of the risk associated with limited segregation of duties.

2. While reviewing bank reconciliations, we noted that there is no formal review process for bank reconciliations. We recommend that someone review the bank reconciliations on a monthly basis to assess for any errors and to provide for additional oversight.
3. There was no supporting documentation for fixed asset tracking. We recommend that a physical inventory take place to ensure the Organization's fixed asset list is updated and remains current throughout the year.
4. While reviewing accounts receivable ledgers, we discovered that there is no process for reconciling Chamber Master reports to the amounts booked monthly. We recommend that these reports are reconciled monthly to ensure proper and accurate reporting.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Elliott, Robinson & Company, LLP

Elliott, Robinson & Company, LLP
Springfield, Missouri
August 21, 2019

CHAMBER OF COMMERCE
2020 BUDGET

CHAMBER OF COMMERCE	2019 Budget	2019 Year End Projection	2020 Budget	% CHANGE (PROJECTED)
CHAMBER REVENUE				
RENEWALS	485,000	520,000	465,000	-4.1%
INTEREST INCOME	175	4,785	8,700	4871.4%
NEW MEMBERSHIP	45,000	39,000	55,000	22.2%
MT BRANSON RENT	13,200	13,200	13,200	0.0%
OTHER INCOME	5,000	6,800	21,166	323.3%
CVB BUILDING USAGE FEE	142,800	142,800	142,800	0.0%
B/L AREA LEG PARTNERSHIP	8,500	8,500	8,500	0.0%
CDF DONATIONS	11,166	11,000	0	-100.0%
CHAMBER WEBSITE REVENUE	1,400	1,625	2,500	78.6%
RELOCATION REVENUE	225	0	0	-100.0%
NEW MEMBER PROCESSING FEE	3,150	3,500	5,000	58.7%
IMAGINE BRANSON	15,000	0	20,000	33.3%
CHAMBER CONNECTION BANNER ADS	1,000	950	1,000	0.0%
SMALL BUSINESS VIDEO SERIES	3,000	3,000	3,000	0.0%
MSA REVENUES	25,000	29,500	30,000	20.0%
COMMUNITY LDRSHP VISIT PROGRAMS	16,000	10,750	12,500	-21.9%
	143,465	155,500	173,434	20.9%
TOTAL REVENUE	944,081	950,910	961,800	1.9%

CHAMBER EXPENSES				
SALARIES	276,519	267,000	287,005	3.8%
RETIREMENT	13,000	6,000	13,493	3.8%
PAYROLL TAXES	28,640	21,500	22,000	-23.2%
FEDERAL UNEMPLOYMT	400	250	400	0.0%
STATE UNEMPLOYMT	500	300	500	0.0%
BENEFITS	26,285	24,600	27,474	4.5%
MAINTENANCE	2,402	3,700	2,582	7.5%
INSURANCE	4,250	2,800	4,250	0.0%
UTILITIES	3,560	4,200	2,250	-36.8%
OFFICE OPERATIONS	2,000	2,300	1,721	-14.0%
SYSTEMS OPERATIONS	14,219	13,500	14,623	2.8%
PRINTING	8,000	7,500	7,000	-12.5%
SUPPLIES	2,000	1,300	2,000	0.0%
POSTAGE & SHIPPING	4,000	3,800	3,500	-12.5%
TELEPHONE	3,705	6,800	4,100	10.7%
LEGAL & PROF. FEES	4,783	4,500	16,700	249.2%
VEHICLE EXPENSE	12,500	11,000	10,000	-20.0%
DUES & MEMBERSHIP	8,000	5,000	4,000	-50.0%
BAD DEBT- CHAMBER -NON DUES	100	100	100	0.0%
CANCELLATION EXPENSE			55,000	#DIV/0!
B/L AREA LEG PARTNER	10,000	9,258	7,000	-30.0%
LOBBYIST	9,000	9,000	12,000	33.3%
LEGISLATIVE	12,000	12,000	9,000	-25.0%
TANEY CTY BUS/DEV PARTNERSHIP	75,000	75,000	75,000	0.0%
CHAMBER WEBSITE EXPENSES	7,500	3,000	2,500	-66.7%
MEMBERSHIP ENGAGEMENT	9,000	9,000	8,000	-11.1%
MEMBER SERVICES	9,000	8,500	9,000	0.0%
AMBASSADOR EXPENSES	1,800	300	0	-100.0%
CHAMBER HOTSPOT	1,080	900	1,080	0.0%
RELOCATION PACKETS	900	200	0	-100.0%
ADVERTISING CHAMBER	7,500	7,800	6,500	-13.3%
BUSINESS/COMMUNITY RELATIONS	2,500	2,700	2,500	0.0%

CHAMBER OF COMMERCE
2020 BUDGET

CHAMBER OF COMMERCE	2019 Budget	2019 Year End Projection	2020 Budget	% CHANGE (PROJECTED)
COMMUNITY TRAVEL & MEALS	2,400	2,300	2,400	0.0%
HUMAN RESOURCES	245	245	245	0.0%
HR SUNSHINE COMMITTEE	555	540	555	0.0%
EDUCATION & TRAINING	3,100	2,000	3,100	0.0%
MEETING & CONF.	13,000	13,000	12,000	-7.7%
TRAVEL & MEALS	18,500	15,000	18,500	0.0%
MISCELLANEOUS	400	281	400	0.0%
IMAGINE BRANSON	30,000	0	6,750	-77.5%
COMMUNITY LDRSHP VISIT	16,000	18,618	10,000	-37.5%
DEBT SERVICE	143,750	143,750	143,760	0.0%
PROGRAMS/EVENTS	105,488	165,000	127,565	20.9%
TOTAL EXPENSES	896,081	884,542	936,553	4.5%
PROFIT CONTRIBUTION	48,000	66,368	25,247	-47.4%
DEPRECIATION	46,000	110,559	180,000	291.3%

CONVENTION AND VISITORS BUREAU
 TAX FUNDED
 2020 BUDGET SUMMARY

CITY TOURISM TAX (TT) REVENUE	2019 BUDGET	2019 Year End Projection	2020 BUDGET	% CHANGE (BUDGET)
TOURISM TAX	3,300,000	3,279,557	2,707,440	-18.0%
TOTAL TOURISM TAX REVENUE	3,300,000	3,279,557	2,707,440	-18.0%
CITY TOURISM TAX (TT) EXPENSE				
TT HISTORIC DOWNTOWN	75,000	75,000	75,000	0.0%
TT VETERANS MARKETING	50,000	49,843	50,000	0.0%
TT ADVERTISING	2,414,000	2,404,000	1,850,000	-23.4%
TT CREATIVE SERVICES	300,000	299,809	188,940	-37.0%
TT PRODUCTIONS/DUBS	20,000	18,524	7,000	-65.0%
TT PHOTOGRAPHY	110,000	109,062	75,000	-31.8%
TT ADVERTISING - WEBSITE	100,000	98,184	120,000	20.0%
TT SOCIAL MARKETING & OUTREACH	100,000	97,968	160,000	60.0%
TT CONTENT & DISTRIBUTION	100,000	96,370	150,000	50.0%
TT SPONSORSHIPS - STUDENT	1,000	1,000	1,500	50.0%
TT TRAVEL & TRADE SHOW	30,000	29,797	30,000	0.0%
TOTAL EXPENSES	3,300,000	3,279,557	2,707,440	-18.0%

TCED REVENUE	2019 BUDGET	2019 Year End Projection	2020 BUDGET	% CHANGE (BUDGET)
TCED TAX MARKETING REVENUE	7,080,514	6,830,514	6,688,709	-5.53%
COOP TOTALS	102,250	91,605	66,000	-35.5%
FULFILLMENT TOTALS	10,200	15,000	10,000	-2.0%
GRANT TOTALS	619,985	617,812	555,000	-10.5%
PUBLICATION TOTALS	400,000	387,174	363,000	-9.3%
WEBSITE TOTALS	250,000	158,537	150,000	-40.0%
TOTAL TCED REVENUE	8,462,949	8,100,643	7,832,709	-7.4%

TCED EXPENSE	2019 BUDGET	2019 Year End Projection	2020 BUDGET	% CHANGE (BUDGET)
MEDIA ADVERTISING	4,478,221	4,407,515	4,006,306	-10.5%
PUBLIC RELATIONS	529,500	551,728	536,000	1.2%
TRAVEL/TRADE SHOWS	280,624	266,859	267,719	-4.6%
TRADE MEDIA ADVERTISING	92,032	79,091	115,697	25.7%
DUES & SPONSORSHIPS/GROUP TRAVEL	566,233	532,888	602,240	6.4%
PUBLICATIONS	383,800	375,552	375,500	-2.2%
WEBSITE	203,000	207,299	225,000	10.8%
CONSUMER RESPONSE OPERATIONS	190,000	136,638	257,877	35.7%
PUBS-COLLATERAL	34,777	21,140	43,300	24.5%
RESEARCH	191,073	184,205	105,000	-45.0%
FULFILLMENT	39,000	29,820	31,400	-19.5%
SPECIAL EVENT SUPPORT FUND	2,705	2,485	2,500	-7.6%
*MARKETING OPPORTUNITY FUND	89,549	83,247	120,170	34.2%
TOTAL EXPENSES	7,080,514	6,878,467	6,688,709	-5.5%

CONVENTION AND VISITORS BUREAU
 TAX FUNDED
 2020 BUDGET SUMMARY

CITY TOURISM TAX (TT) REVENUE	2019 BUDGET	2019 Year End Projection	2020 BUDGET	% CHANGE (BUDGET)
TCED ADMIN FEE REVENUE	2019 BUDGET	2019 Year End Projection	2020 BUDGET	% CHANGE (BUDGET)
ET ENHANCEMENT TAX ADMIN FEE	1,946,800	1,946,800	1,946,800	0.0%
TOTAL ADMN FEE REVENUE	1,946,800	1,946,800	1,946,800	0.0%
TCED ADMIN FEE EXPENSE				
SALARIES	1,209,000	1,103,500	1,226,642	1.5%
RETIREMENT	57,800	70,475	64,000	10.7%
PAYROLL TAXES	86,100	81,500	88,800	3.1%
FEDERAL UNEMP TAX	890	900	1,000	12.4%
STATE UNEMPLOY TAX	960	1,300	1,300	35.4%
BENEFITS	122,137	109,500	126,484	3.6%
MAINTENANCE	21,000	27,000	18,738	-10.8%
INSURANCE	35,000	24,000	27,000	-22.9%
UTILITIES	32,040	28,000	22,500	-29.8%
OFFICE OPERATIONS	17,500	14,500	16,795	-4.0%
SYSTEMS OPERATIONS	60,370	58,000	62,421	3.4%
SUPPLIES	3,300	6,800	3,300	0.0%
POSTAGE & SHIPPING	11,000	1,000	10,000	-9.1%
TELEPHONE	27,670	43,000	30,000	8.4%
PROPERTY TAX	18,789			
LEGAL & PROF. FEES	41,357	42,500	41,500	0.3%
VEHICLE EXPENSE	6,500	4,900	6,000	-7.7%
DUES & MEMBERSHIP	826	825	825	-0.1%
BUSINESS/COMMUNITY RELATIONS	6,500	11,000	11,000	69.2%
COMMUNITY TRAVEL AND MEALS	2,000	1,200	2,000	0.0%
HUMAN RESOURCES	2,266	2,500	2,700	19.2%
HUMAN RESOURCES SUNSHINE COMM.	4,995	4,500	4,995	0.0%
EDUCATION & TRAINING	2,000	13,784	3,500	75.0%
MEETINGS & CONFERENCE	10,000	5,000	7,000	-30.0%
TRAVEL & ENTERTAINMENT	23,000	28,500	25,000	8.7%
MISCELLANEOUS	1,000	120	500	-50.0%
BUILDING USAGE FEE	142,800	142,800	142,800	0.0%
TOTAL EXPENSES	1,946,800	1,827,104	1,946,800	0.0%

CONVENTION AND VISITORS BUREAU
TAX FUNDED
2020 BUDGET

CVB REVENUE	2019 BUDGET	2019 Year End Projection	2020 BUDGET	% CHANGE (BUDGET)
TOURISM TAX	2,570,020	3,294,000	2,324,462	-9.6%
TOURISM TAX CARRY OVER	729,980		382,978	-47.5%
ET ENHANCEMENT TAX	6,618,317	6,830,514	6,488,709	-2.0%
ET ENHANCEMENT TAX CARRY OVER	107,776		200,000	85.6%
ET ENHANCEMENT TAX ADMIN FEE	1,946,800	1,946,800	1,946,800	0.0%
MATCHING GRANT	325,613	325,613	330,000	1.3%
TABLE ROCK GRANT	294,372	294,372	225,000	-23.6%
SYTA SPONSORSHIPS	8,000	8,700	8,000	0.0%
GROUP TRAVEL PLANNER	15,000	11,900		-100.0%
ABA SPONSORSHIPS	20,000	18,505	18,000	-10.0%
MTG CONVENTION SPONSORSHIPS	5,000	3,435	5,500	10.0%
WELCOME BAGS	10,000	15,000	10,000	0.0%
SPORTS SPONSORSHIPS	7,250	0	6,000	-17.2%
BRANSON LIVE MEMPHIS				#DIV/0!
BRANSON LIVE CHICAGO	10,000	9,085		-100.0%
MUSIC DIRECTOR FAM	8,000	7,950	7,000	-12.5%
TAP DANCE OPENING NIGHT PARTNERSHIP			3,000	#DIV/0!
TRAVEL SOUTH	2,000	400	1,500	-25.0%
ABA DINE AROUND	10,000	11,100	8,500	-15.0%
ITMI SYMPOSIUM PARTNERSHIP	4,000	4,800	0	-100.0%
TMEA PARTNERSHIP	5,000	1,900	1,500	-70.0%
MILITARY REUNION PLANNER CONFERENCE	8,000	10,230	7,000	-12.5%
NAMO BBRANSON PARTNERSHIP	3,600	3,600		
ET WEBSITE AD SALES	250,000	158,537	150,000	-40.0%
NECKWALLETS/ LAPEL PINS	200			-100.0%
PUBLICATIONS	440,000	387,174	363,000	-17.5%
TOTAL REVENUE	13,398,928	13,343,615	12,486,949	-6.8%

CVB EXPENSE				
SALARIES	1,209,000	1,103,500	1,226,642	1.5%
RETIREMENT	57,800	70,475	64,000	10.7%
PAYROLL TAXES	85,600	81,500	88,800	3.7%
FEDERAL UNEMP TAX	890	900	1,000	12.4%
STATE UNEMPLOY TAX	960	1,300	1,300	35.4%
BENEFITS	122,137	109,500	126,484	3.6%
MAINTENANCE	21,000	27,000	18,738	-10.8%
INSURANCE	35,000	24,000	27,000	-22.9%
UTILITIES	32,040	28,000	22,500	-29.8%
OFFICE OPERATIONS	17,500	14,500	16,795	-4.0%
SYSTEMS OPERATIONS	60,370	58,000	62,421	3.4%
SUPPLIES	3,300	6,800	3,300	0.0%
POSTAGE & SHIPPING	11,000	10,000	10,000	-9.1%
TELEPHONE	27,670	43,000	30,000	8.4%
LEGAL & PROF. FEES	41,357	42,500	41,500	0.3%
PROPERTY TAX	22,889			
VEHICLE EXPENSE	6,500	4,900	6,000	-7.7%
DUES & MEMBERSHIP	826	825	825	-0.1%

CONVENTION AND VISITORS BUREAU
TAX FUNDED
2020 BUDGET

CVB REVENUE	2019 BUDGET	2019 Year End Projection	2020 BUDGET	% CHANGE (BUDGET)
ET DUES & MEMBERSHIP	16,000	22,316	16,000	0.0%
ET DUES & MEMBERSHIP - GROUP	4,450	4,483	2,650	-40.4%
ET DUES & MEMBERSHIP - SPORTS	847	795	795	-6.1%
ET DUES & MEMBERSHIP - STUDENT	785	0	785	0.0%
ET DUES & MEMBERSHIP - REUNION	1,600	0	1,000	-37.5%
ET DUES & MEMBERSHIP - MTG CONV	3,200	1,460	1,460	-54.4%
ET DUES & MEMBERSHIP - PUBLIC RELAT	1,500	1,495	2,500	66.7%
ET SALES KITS	14,000	13,488	12,000	-14.3%
ET CREDIT CARD FEES	17,000	13,283	14,000	-17.6%
ET PUBLIC RELATIONS- PUBLIC RELATIO	349,500	334,426	345,500	-1.1%
TT HISTORIC DOWNTOWN	75,000	75,000	75,000	0.0%
ET DISPLAYS - SPORTS	1,570	387	1,500	-4.5%
ET DISPLAYS - MTG CONV	600	786	800	33.3%
ET CLIPPING & MONITORING - PUBLIC RE	40,000	38,764	25,000	-37.5%
ET FAM TOUR - GROUP	20,000	27,337	18,000	-10.0%
ET FAM TOUR - STUDENT	20,000	14,104	15,000	-25.0%
ET FAM TOUR - REUNION	15,000	11,438	15,000	0.0%
ET FAM TOUR - MTG CONV	0		25,000	#DIV/0!
ET MEDIA FAM TOUR- PUBLIC RELATION	30,000	56,305	45,000	50.0%
ET MEDIA PRESS TRIPS - PUBLIC RELATI	12,000	21,619	15,000	25.0%
TT VETERANS MARKETING	50,000	49,843	50,000	0.0%
ET COMMUNITY MARKETING PRESENTA	1,400	1,086	1,400	0.0%
ET PARTNER SUMMIT	0		10,000	#DIV/0!
TT ADVERTISING - TV	2,414,000	2,404,000	1,850,000	-23.4%
ET ADVERTISING - TV	1,835,635	1,827,007	2,050,009	11.7%
TT CREATIVE SERVICES	300,000	299,809	188,940	-37.0%
ET CREATIVE SERVICES	496,842	424,369	226,297	-54.5%
ET TABLE ROCK PROJECT	588,744	584,474	450,000	-23.6%
TT - TV PRODUCTIONS/DUBS	20,000	18,524	7,000	-65.0%
ET WEBSITE DEVELOPMENT	92,000	92,000	90,000	-2.2%
TT PHOTOGRAPHY	110,000	109,062	75,000	-31.8%
ET WEBSITE SEM/SEO	750,000	943,647	850,000	13.3%
TT ADVERTISING - WEBSITE	100,000	98,184	120,000	20.0%
ET ADVERTISING - WEBSITE	130,000	128,848	100,000	-23.1%
TT SOCIAL MARKETING & OUTREACH	100,000	97,968	160,000	60.0%
ET SOCIAL MARKETING & OUTREACH	20,000	87,454	20,000	0.0%
TT CONTENT & DISTRIBUTION	100,000	96,370	150,000	50.0%
ET CONTENT & DISTRIBUTION	190,000	265,000	150,000	-21.1%
ET ADVERTISING - PRINT	25,000	24,716	60,000	140.0%
ET RESEARCH	191,073	184,205	105,000	-45.0%
ET TRADE MEDIA ADV - GROUP	9,600	14,439	15,000	56.3%
ET TRADE MEDIA ADV - SPORT	23,050	11,635	41,500	80.0%
ET TRADE MEDIA ADV - STUDENT	7,500	10,483	10,007	33.4%
ET TRADE MEDIA ADV - REUNION	31,890	21,695	31,890	0.0%
ET TRADE MEDIA ADV - MTG CONV	20,532	20,739	17,300	-15.7%
ET SPONSORSHIPS	100,000	100,000		-100.0%
ET SPONSORSHIPS - GROUP	98,000	85,592	106,700	8.9%
ET SPONSORSHIPS - SPORTS	116,200	89,280	222,500	91.5%
TT SPONSORSHIPS - STUDENT	1,000	1,000	1,500	50.0%
ET SPONSORSHIPS - STUDENT	-24,000	73,257	73,000	-2.7%

CONVENTION AND VISITORS BUREAU
TAX FUNDED
2020 BUDGET

CVB REVENUE	2019	2019 Year	2020	% CHANGE
	BUDGET	End	BUDGET	(BUDGET)
		Projection		
ET SPONSORSHIPS - REUNION	750	377	750	0.0%
ET SPONSORSHIPS - MTG CONV	69,149	66,341	74,100	7.2%
ET SPONSORSHIPS - PUBLIC RELATIONS	20,000	19,000	20,000	0.0%
ET - OPPORTUNITY FUND	89,549	83,247	120,170	34.2%
ET - EVENT SUPPORT	3,700	2,485	2,500	-32.4%
ET ABA CONVENTION	68,600	67,492	80,000	16.6%
ET PUB/COLLATERAL - GROUP	20,607	19,321	8,000	-61.2%
ET PUB/COLLATERAL - SPORT	7,400	158	5,000	-32.4%
ET PUB/COLLATERAL - STUDENT	2,000	0	12,000	500.0%
ET PUB/COLLATERAL - REUNION	700	565	16,000	2185.7%
ET POSTAGE	6,600	1,963	4,000	-39.4%
TT TRAVEL & TRADE SHOW	30,000	29,797	30,000	0.0%
ET TRAVEL & TRADE SHOW	35,000	34,126	35,000	0.0%
ET TRAVEL & TRADE SHOW - GROUP	26,500	22,763	32,500	22.6%
ET TRAVEL & TRADE SHOW - SPORT	27,450	28,432	27,500	0.2%
ET TRAVEL & TRADE SHOW - STUDENT	16,500	13,348	12,000	-27.3%
ET TRAVEL & TRADE SHOW - REUNION	15,000	11,240	16,000	6.7%
ET TRAVEL & TRADE SHOW - MTG CONV	54,320	55,246	94,669	74.3%
ET DIRECT SALES - SPORT	3,000	17,077	3,000	0.0%
ET DIRECT SALES - MTG CONV	86,350	84,447	47,050	-45.5%
ET PROMOTIONS - SPORTS	8,000	3,871	5,500	-31.3%
ET PROMOTIONS - MTG CONVENTIONS	7,000	6,434	7,000	0.0%
ET SPECIALTY ADVERTISING - GROUP	28,000	27,430	20,000	-28.6%
CONSUMER RESPONSE - SALARIES	152,590	110,000	208,377	36.6%
CONSUMER RESPONSE - TAXES	11,500	9,300	11,500	0.0%
CONSUMER RESPONSE - RETIREMENT	6,500	4,400	7,900	21.5%
CONSUMER RESPONSE - BENEFITS	12,000	11,000	25,100	109.2%
CONSUMER RESPONSE - OPERATIONS	5,000	1,794	5,000	0.0%
CONSUMER RESPONSE - 800 PHONE	2,410	144	0	-100.0%
ET WEBSITE EXPENSES	85,000	84,917	100,000	17.6%
ET EMAIL EXPENSES	30,000	36,590	40,000	33.3%
ET MONITORING AND REPORTING	38,000	37,334	35,000	-7.9%
ET WEBSITE FEES	50,000	48,458	50,000	0.0%
BUSINESS/COMMUNITY RELATIONS	6,500	11,000	11,000	69.2%
COMMUNITY TRAVEL AND MEALS	2,000	1,200	2,000	0.0%
HUMAN RESOURCES	2,266	2,500	2,700	19.2%
HUMAN RESOURCES SUNSHINE COMM.	4,995	4,500	4,995	0.0%
EDUCATION & TRAINING	2,000	13,784	3,500	75.0%
MEETINGS & CONFERENCE	10,000	5,000	7,000	-30.0%
TRAVEL & ENTERTAINMENT	23,000	28,500	25,000	8.7%
MISCELLANEOUS	1,000	120	500	-50.0%
BUILDING USAGE FEE	142,800	142,800	142,800	0.0%
TCED REVENUE PAYMENT	1,422,435	1,272,301	1,144,000	-19.6%
PUBLICATIONS EXPENSES	383,800	375,552	375,500	-2.2%
TOTAL EXPENSES	13,398,928	13,226,149	12,486,949	-6.8%
PROFIT CONTRIBUTION	0	117,466	0	#DIV/0!

Internal Revenue Service
District Director

Department of the Treasury
INTERNAL REVENUE SERVICE
EO Group 7205
P. O. Box 1123 - Central Sta.
St. Louis, Missouri 63188
Employer Identification Number:
44-0586242
Internal Revenue Code
Section 501(c)(6)

Date: MAY 12 1980

STL:EO:80:817

FFN 430002625 EIN 44-0586242
CASE NO 43010706EO
BRANSON CHAMBER OF COMMERCE
212 SOUTH SECOND ST
BRANSON, MO 65616

IRS

Accounting Period Ending:
SEPTEMBER 30
Form 990 Required: Yes No

Person to Contact:
W. BOSCH
Contact Telephone Number:
314-425-5451

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

If your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If the Yes box is checked, you are only required to file Form 990 if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law provides for a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So, please make sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Internal Revenue

(over)

Letter 948(D0) (3-79)

Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Code section 513.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

R. C. Vorkuil

DISTRICT DIRECTOR

STATE OF MISSOURI



John R. Ashcroft
Secretary of State

CORPORATION DIVISION
CERTIFICATE OF GOOD STANDING

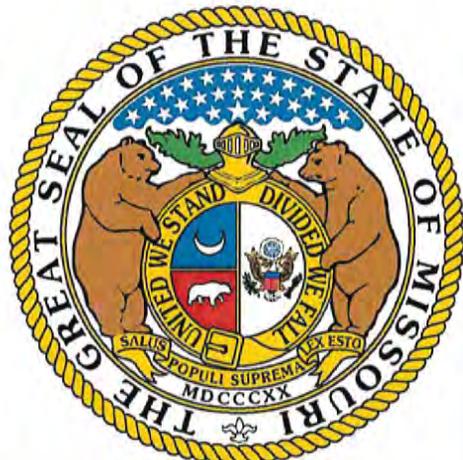
I, JOHN R. ASHCROFT, Secretary of State of the State of Missouri, do hereby certify that the records in my office and in my care and custody reveal that

BRANSON/LAKES AREA CHAMBER OF COMMERCE
B00010525

was created under the laws of this State on the 27th day of April, 1946, and is in good standing, having fully complied with all requirements of this office.

IN TESTIMONY WHEREOF, I hereunto set my hand and cause to be affixed the GREAT SEAL of the State of Missouri. Done at the City of Jefferson, this 3rd day of June, 2020.


Secretary of State



Certification Number: CERT-06032020-0033

**CONSTRUCTION IN PROGRESS
HWY 76 AND DOWNTOWN PROJECTS
as of 6/30/20**

PROJECT NAME	ORIGINAL BUDGET	MASTER PLAN BUDGET	ESTIMATED CONSTRUCTION ESTIMATES	AMOUNT THROUGH 2018	2019 ADDITIONS	2020 ADDITIONS	TOTAL PROJECT TO DATE	% COMPLETE OF PROJECT (Provided by Engineering Dept)	ESTIMATED PROJECT COST AT THIS RATE
TOURISM CAPITAL FUNDS									
EN1201--DOWNTOWN RECONSTRUCTION/LANDSCAPING									
Phase 1 Design & Construction	\$ 425,000.00	\$ 2,200,000.00	\$ 1,320,000.00	\$ 4,227,387.03	\$ 19,610.66	\$ -	\$ 4,246,997.69	100%	
Phase 2 Design	\$ 435,000.00	\$ 155,000.00	\$ -	\$ 768,820.21	\$ -	\$ -	\$ 768,820.21	100%	
Phase 2 Construction	\$ 880,000.00	\$ 1,945,000.00	\$ 4,446,000.00	\$ 4,636,370.42	\$ -	\$ -	\$ 4,636,370.42	100%	
Phase 3 Design	\$ 445,000.00	\$ 100,000.00	\$ -	\$ 337,889.20	\$ -	\$ -	\$ 337,889.20	100%	
Phase 3 Construction	\$ 880,000.00	\$ 1,400,000.00	\$ 2,763,000.00	\$ 2,876,576.68	\$ 14,290.56	\$ -	\$ 2,890,867.24	100%	
Phase 4	\$ 880,000.00	\$ 1,600,000.00	\$ 2,608,000.00	\$ -	\$ -	\$ -	\$ -	0%	
Phase 5	\$ 880,000.00	\$ 2,300,000.00	\$ 1,562,000.00	\$ -	\$ -	\$ 1,562,000.00	\$ -	0%	
Total Project Complete	\$ 4,825,000.00	\$ 9,700,000.00	\$ 12,699,000.00	\$ 12,847,043.54	\$ 33,901.22	\$ -	\$ 12,880,944.76	71%	18,142,175.72
		*CFS Estimated Budget 7/2016	Revised Budget 4/2017						
EN1301 - HWY 76 REVITALIZATION									
CFS Contract Totals	\$ 7,562,088.00			\$ 7,562,088.52	\$ -	\$ -	\$ 7,562,088.52	100%	
Construction Management All Phases		\$ 12,000,000.00		\$ 2,671,997.74	\$ -	\$ -	\$ 2,671,997.74	20%	
Segment 1		\$ 5,770,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 2		\$ 9,430,000.00		\$ -	\$ 142.79	\$ 886.90	\$ 1,029.69	0%	
Segment 3 (Phase 1A)		\$ 1,321,833.00		\$ 1,788,069.82	\$ 881.00	\$ -	\$ 1,788,950.82	100%	
Duct Bank		\$ 3,428,167.00		\$ 3,791,611.72	\$ -	\$ -	\$ 3,791,611.72	100%	
Pedestrian Improvements		\$ 5,800,000.00		\$ 4,972,705.44	\$ -	\$ -	\$ 4,972,705.44	100%	
Utility Undergrounding				\$ -	\$ 434.17	\$ -	\$ 434.17		
Segment 4		\$ 11,470,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 5		\$ 9,100,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 6		\$ 10,885,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 7		\$ 7,505,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 8		\$ 7,320,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Total Project Complete	\$ 169,000,000.00	\$ 84,030,000.00		\$ 20,786,473.24	\$ 1,457.96	\$ 886.90	\$ 20,788,818.10	35%	60,257,443.77
				33,633,516.78	35,359.18	886.90	33,669,762.86		
		*CFS Estimated Budget 7/2016	Revised Budget per Bids						
WATER/SEWER FUNDS									
EN1301 - HWY 76 REVITALIZATION -Water Mains									
Segment 1		\$ 2,000,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 2		\$ 2,000,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 3 (Phase 1A)		\$ 2,000,000.00		\$ 2,112,538.73	\$ -	\$ -	\$ 2,112,538.73	100%	
Segment 4		\$ 2,000,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 5		\$ 2,000,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 6		\$ 2,000,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 7		\$ 2,000,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Segment 8		\$ 2,000,000.00		\$ -	\$ -	\$ -	\$ -	0%	
Total Project Complete	\$ 5,000,000.00	\$ 16,000,000.00		\$ 2,112,538.73	\$ -	\$ -	\$ 2,112,538.73	12%	17,604,489.42
EN1301 HWY 76 TOTAL PROJECT COST TO DATE							\$ 22,901,356.83		

TOTAL TOURISM SPEND HWY 76 & DOWNTOWN