

# NOTICE OF MEETING



## *CITY OF BRANSON*

### **BUDGET AND FINANCE COMMITTEE**

*Committee Meeting – Tuesday, June 21, 2016 – 2:00 p.m.*  
Fishbowl Conference Room– Branson City Hall – 110 W. Maddux

#### **AGENDA**

1. Call to Order.
2. Roll Call.
3. Regular Reports:
  - a. Minutes of May 19<sup>th</sup>, 2016.
  - b. Monthly Sales & Tourism Tax Reports. [Rolling 12] [Unrestricted Tax]
  - c. Financials.
    - i. Monthly Unaudited Financials – May 2016.
    - ii. Cash Reconciliation & Balance Sheet.
4. Review of Disbursements & Approval of Disbursements \$50,000 and Over.  
(May 14, 2016 – June 15, 2016)
5. Presentation of the 2015 Audit Report by Allen, Gibbs & Houlik, L.C.
6. Finance Director's Report.
7. Adjourn.

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*Where Values are the Difference*

**JUNE: SAFETY**

**Maintaining an environment free from harm.**

For more information please visit [www.bransonmo.gov](http://www.bransonmo.gov) or contact:

Lisa Westfall, City Clerk, 417-337-8522

Posted: June 17, 2016

At: \_\_\_\_\_ By: \_\_\_\_\_

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**MINUTES**  
BUDGET & FINANCE COMMITTEE  
CITY OF BRANSON, MISSOURI  
May 19, 2016

**1) Call to Order.**

The meeting of the Budget & Finance Committee was held in the Municipal Courtroom of City Hall, Thursday, May 19, 2016 at 2:30 p.m. The meeting was called to order by Mayor Karen Best.

**2) Roll Call.**

Members present: Mayor Karen Best, Alderwoman Betsy Seay, Alderman Bob Simmons and City Administrator Bill Malinen. Members absent: Rod Romine and Pamela Yancey.

Also present: Finance Director Jamie Rouch, Stacy McAllister and Carl Garrett.

**3) Regular Reports.**

**a) Minutes of March 24, 2016.**

Bill Malinen moved to accept the minutes of March 24, 2016, seconded by Alderman Bob Simmons. Ayes: 4, Noes: 0. Motion carried.

**b) Monthly Sales & Tourism Tax Reports.**

Carl reported that the year-to-date receipts are up 2.1%. Tourism tax receipts were up 17.5% for the month of March.

The Rolling 12 report shows February was up 10%. Historic Downtown is up 29.4% and the Branson Landing is up 20%.

**Unaudited Financials – April 2016.**

Jamie reported that the permit fees are up from what was reported last year, interest income is up do to investments and taxes are also showing an increase. The city had another clean audit this year and the auditors will be here next month to present the audit that was completed. The 1% CID tax was discussed and Jamie advised that we should start seeing phase 1 of the CID tax the first day after the second quarter, they are sent in monthly similar to the TIF.

**i) Cash Reconciliation & Balance Sheet.**

This item was not discussed.

**4) Review of Disbursements & Approval of Disbursements \$50,000 & over.**

**(March 12, 2016 – May 13, 2016).**

Disbursements were acknowledged as presented. Alderwoman Betsy Seay moved to accept the disbursements, seconded by Alderman Bob Simmons. Ayes: 4, Noes: 0. Motion carried.

**MINUTES**  
BUDGET & FINANCE COMMITTEE  
CITY OF BRANSON, MISSOURI  
May 19, 2016

**5) Finance Director's Report.**

Jamie Rouch reported that there have been a few ideas regarding the Housing Authority. One idea is for the City of Branson to pay off the Housing Authority debt and the City would then own the property and lease it back to the Housing Authority at \$1. HUD stated they would be ok with this process with details in the lease agreement saying they have use of the property and want assurance that we would turn some of the property into parking spaces. Jamie stated she is speaking with an attorney to help write up an agreement that she can take to the Board of Alderman.

**6) Adjourn.**

The meeting adjourned at 3:02 p.m. on a motion by Alderman Bob Simmons, seconded by Alderwoman Betsy Seay. Motion carried.

**CITY OF BRANSON**  
**1% SALES TAX - 10 YEAR HISTORY**  
**CALENDAR YEARS 2007-2016**

	*** 2007 ***		*** 2008 ***		*** 2009 ***		*** 2010 ***		*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***	
	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr	MONTHLY AMOUNT	Inc/Decr over Prior Yr
Jan	1,071,035	15.7%	1,070,015	-0.1%	1,159,361	8.4%	1,216,180	4.9%	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%
Feb	663,553	45.6%	726,695	9.5%	640,825	-11.8%	627,753	-2.0%	872,137	38.9%	700,072	-19.7%	797,547	13.9%	842,297	5.6%	773,953	-8.1%	747,860	-3.4%
Mar	569,932	7.6%	619,901	8.8%	643,312	3.8%	578,890	-10.0%	466,443	-19.4%	560,427	20.1%	539,224	-3.8%	528,733	-1.9%	632,686	19.7%	761,002	20.3%
Apr	420,904	38.2%	400,429	-4.9%	466,521	16.5%	503,622	8.0%	500,144	-0.7%	527,521	5.5%	561,249	6.4%	476,481	-15.1%	516,394	8.4%	535,466	3.7%
May	392,971	48.7%	456,772	16.2%	499,407	9.3%	482,989	-3.3%	578,643	19.8%	530,730	-8.3%	586,601	10.5%	712,533	21.5%	659,564	-7.4%	633,340	-4.0%
Jun	965,738	5.5%	841,281	-12.9%	790,042	-6.1%	756,098	-4.3%	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%
Jul	842,587	5.4%	876,068	4.0%	854,888	-2.4%	902,687	5.6%	965,134	6.9%	892,875	-7.5%	849,112	-4.9%	1,077,256	26.9%	1,044,466	-3.0%		
Aug	645,728	14.3%	720,832	11.6%	723,178	0.3%	710,203	-1.8%	700,965	-1.3%	860,669	22.8%	793,781	-7.8%	905,937	14.1%	907,697	0.2%		
Sep	1,593,123	4.3%	1,651,386	3.7%	1,542,695	-6.6%	1,534,198	-0.6%	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%		
Oct	897,869	5.4%	1,035,447	15.3%	938,670	-9.3%	1,035,478	10.3%	958,250	-7.5%	872,521	-8.9%	987,083	13.1%	1,212,860	22.9%	1,117,661	-7.8%		
Nov	574,306	-0.3%	631,473	10.0%	634,887	0.5%	646,918	1.9%	653,968	1.1%	730,469	11.7%	766,174	4.9%	704,673	-8.0%	722,703	2.6%		
Dec	1,289,042	3.7%	1,147,653	-11.0%	1,001,946	-12.7%	936,160	-6.6%	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%		
<b>TOTAL</b>	<b>\$9,926,788</b>	<b>10.8%</b>	<b>\$10,177,952</b>	<b>2.5%</b>	<b>\$9,895,732</b>	<b>-2.8%</b>	<b>\$9,931,176</b>	<b>0.4%</b>	<b>\$10,199,658</b>	<b>2.7%</b>	<b>\$10,115,112</b>	<b>-0.8%</b>	<b>\$10,422,018</b>	<b>3.0%</b>	<b>\$10,735,178</b>	<b>3.0%</b>	<b>\$11,202,880</b>	<b>4.4%</b>		

	*** 2007 ***		*** 2008 ***		*** 2009 ***		*** 2010 ***		*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***	
	YTD AMOUNT	Inc/Decr over Prior Yr																		
Jan	1,071,035	15.7%	1,070,015	-0.1%	1,159,361	8.4%	1,216,180	4.9%	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%
Feb	1,734,588	25.6%	1,796,709	3.6%	1,800,186	0.2%	1,843,933	2.4%	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%
Mar	2,304,519	20.6%	2,416,610	4.9%	2,443,498	1.1%	2,422,823	-0.8%	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%
Apr	2,725,423	23.0%	2,817,039	3.4%	2,910,019	3.3%	2,926,445	0.6%	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%
May	3,118,394	25.7%	3,273,811	5.0%	3,409,426	4.1%	3,409,434	0.0%	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%
Jun	4,084,133	20.3%	4,115,092	0.8%	4,199,468	2.1%	4,165,532	-0.8%	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%
Jul	4,926,720	17.4%	4,991,160	1.3%	5,054,356	1.3%	5,068,219	0.3%	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%		
Aug	5,572,448	17.1%	5,711,992	2.5%	5,777,534	1.1%	5,778,422	0.0%	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%		
Sep	7,165,571	14.0%	7,363,378	2.8%	7,320,229	-0.6%	7,312,620	-0.1%	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%		
Oct	8,063,440	12.9%	8,398,825	4.2%	8,258,899	-1.7%	8,348,098	1.1%	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%		
Nov	8,637,746	12.0%	9,030,298	4.5%	8,893,786	-1.5%	8,995,016	1.1%	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%		
Dec	\$9,926,788	10.8%	\$10,177,952	2.5%	\$9,895,732	-2.8%	\$9,931,176	0.4%	\$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%		

**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 June reflects primarily business tax returns filed with the Dept. of Revenue in May for business sales occurring mostly in April. 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 2007-2016**

	*** 2007 ***		*** 2008 ***		*** 2009 ***		*** 2010 ***		*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***	
	MONTHLY AMOUNT	Inc/Decr over Prior Yr																		
Jan	533,474	15.8%	534,545	0.2%	575,021	7.6%	605,302	5.3%	511,369	-15.5%	548,295	7.2%	521,413	-4.9%	499,179	-4.3%	588,272	17.8%	583,342	-0.8%
Feb	331,451	45.6%	360,952	8.9%	320,329	-11.3%	313,732	-2.1%	435,181	38.7%	349,725	-19.6%	397,928	13.8%	417,967	5.0%	386,777	-7.5%	373,298	-3.5%
Mar	281,848	8.5%	303,168	7.6%	313,684	3.5%	281,732	-10.2%	229,070	-18.7%	270,621	18.1%	264,211	-2.4%	258,199	-2.3%	305,134	18.2%	370,640	21.5%
Apr	203,921	36.3%	196,184	-3.8%	228,621	16.5%	246,039	7.6%	239,352	-2.7%	258,820	8.1%	271,208	4.8%	231,135	-14.8%	252,279	9.1%	262,198	3.9%
May	196,044	48.6%	228,091	16.3%	249,566	9.4%	241,220	-3.3%	289,073	19.8%	264,994	-8.3%	292,039	10.2%	350,137	19.9%	329,178	-6.0%	316,622	-3.8%
Jun	477,473	5.4%	414,450	-13.2%	389,145	-6.1%	371,390	-4.6%	346,457	-6.7%	412,026	18.9%	433,184	5.1%	381,445	-11.9%	409,302	7.3%	501,944	22.6%
Jul	418,858	5.3%	435,671	4.0%	424,890	-2.5%	448,658	5.6%	479,614	6.9%	443,331	-7.6%	421,087	-5.0%	531,489	26.2%	515,862	-2.9%		
Aug	322,456	14.3%	360,227	11.7%	361,337	0.3%	354,809	-1.8%	350,293	-1.3%	429,911	22.7%	396,495	-7.8%	452,385	14.1%	452,942	0.1%		
Sep	791,114	4.3%	820,041	3.7%	764,989	-6.7%	760,428	-0.6%	768,456	1.1%	702,030	-8.6%	765,952	9.1%	710,151	-7.3%	798,240	12.4%		
Oct	445,278	5.4%	513,671	15.4%	465,622	-9.4%	512,749	10.1%	473,797	-7.6%	429,820	-9.3%	488,749	13.7%	596,042	22.0%	553,149	-7.2%		
Nov	286,619	-0.3%	315,466	10.1%	317,064	0.5%	322,967	1.9%	326,567	1.1%	364,942	11.8%	382,896	4.9%	352,228	-8.0%	361,040	2.5%		
Dec	638,518	3.5%	570,112	-10.7%	495,510	-13.1%	461,001	-7.0%	600,435	30.2%	536,603	-10.6%	522,584	-2.6%	528,409	1.1%	588,419	11.4%		
TOTAL	\$4,927,054	10.8%	\$5,052,578	2.5%	\$4,905,777	-2.9%	\$4,920,028	0.3%	\$5,049,665	2.6%	\$5,011,120	-0.8%	\$5,157,744	1.9%	\$5,308,766	2.9%	\$5,540,594	4.4%		

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Jan	533,474	15.8%	534,545	0.2%	575,021	7.6%	605,302	5.3%	511,369	-15.5%	548,295	7.2%	521,413	-4.9%	499,179	-4.3%	588,272	17.8%	583,342	-0.8%
Feb	864,925	25.7%	895,497	3.5%	895,350	0.0%	919,034	2.6%	946,550	3.0%	898,020	-5.1%	919,341	2.4%	917,147	-0.2%	975,049	6.3%	956,639	-1.9%
Mar	1,146,773	21.0%	1,198,665	4.5%	1,209,034	0.9%	1,200,766	-0.7%	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%
Apr	1,350,694	23.1%	1,394,849	3.3%	1,437,655	3.1%	1,446,804	0.6%	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%
May	1,546,738	25.8%	1,622,940	4.9%	1,687,221	4.0%	1,688,024	0.0%	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%
Jun	2,024,210	20.3%	2,037,390	0.7%	2,076,365	1.9%	2,059,414	-0.8%	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%
Jul	2,443,068	17.4%	2,473,061	1.2%	2,501,255	1.1%	2,508,072	0.3%	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%		
Aug	2,765,524	17.1%	2,833,288	2.5%	2,862,592	1.0%	2,862,882	0.0%	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%		
Sep	3,556,638	14.0%	3,653,329	2.7%	3,627,581	-0.7%	3,623,310	-0.1%	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%		
Oct	4,001,916	12.9%	4,167,000	4.1%	4,093,203	-1.8%	4,136,059	1.0%	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%		
Nov	4,288,536	11.9%	4,482,466	4.5%	4,410,267	-1.6%	4,459,027	1.1%	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%		
Dec	4,927,054	10.8%	5,052,578	2.5%	4,905,777	-2.9%	4,920,028	0.3%	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%		

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**CITY OF BRANSON  
TOURISM TAX HISTORY  
CALENDAR YEAR 2007-2016**

	*** 2007 ***		*** 2008 ***		*** 2009 ***		*** 2010 ***		*** 2011 ***		*** 2012 ***		*** 2013 ***		*** 2014 ***		*** 2015 ***		*** 2016 ***	
	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change	MONTHLY AMOUNT	% Change
Jan	\$600,214	8.1%	\$662,789	10.4%	\$460,018	-30.6%	\$402,427	-12.5%	\$665,210	65.3%	\$780,208	17.3%	\$771,490	-1.1%	\$682,443	-11.5%	\$814,630	19.4%	\$869,687	6.8%
Feb	349,825	23.7%	366,157	4.7%	449,518	22.8%	487,241	8.4%	250,915	-48.5%	191,090	-23.8%	186,120	-2.6%	179,791	-3.4%	229,404	27.6%	235,310	2.6%
Mar	215,100	-1.4%	244,487	13.7%	248,341	1.6%	302,698	21.9%	186,401	-38.4%	240,017	28.8%	232,217	-3.2%	261,358	12.5%	256,598	-1.8%	291,110	13.5%
Apr	448,019	-3.4%	479,476	7.0%	503,684	5.0%	475,319	-5.6%	654,383	37.7%	622,856	-4.8%	689,536	10.7%	783,034	13.6%	789,841	0.9%	927,818	17.5%
May	1,029,862	14.8%	909,013	-11.7%	836,890	-7.9%	856,892	2.4%	636,558	-25.7%	619,625	-2.7%	724,353	16.9%	663,858	-8.4%	736,997	11.0%	864,518	17.3%
Jun	1,079,722	9.9%	1,036,560	-4.0%	913,987	-11.8%	937,717	2.6%	896,445	-4.4%	873,964	-2.5%	910,835	4.2%	1,001,085	9.9%	962,676	-3.8%		
Jul	1,143,106	3.0%	1,066,576	-6.7%	1,103,919	3.5%	1,294,641	17.3%	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%		
Aug	1,949,923	11.5%	2,155,699	10.6%	1,855,687	-13.9%	1,813,450	-2.3%	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%		
Sep	1,220,286	3.1%	1,391,727	14.0%	1,183,555	-15.0%	1,335,643	12.9%	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%		
Oct	774,082	-13.5%	865,963	11.9%	703,268	-18.8%	1,084,011	54.1%	1,091,906	0.7%	1,023,075	-6.3%	980,761	-4.1%	935,094	-4.7%	1,131,607	21.0%		
Nov	1,809,997	19.9%	1,640,699	-9.4%	1,590,693	-3.0%	1,273,301	-20.0%	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%		
Dec	1,632,064	1.8%	1,548,971	-5.1%	1,494,833	-3.5%	1,515,762	1.4%	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%		
<b>TOTAL</b>	<b>\$12,252,199</b>	<b>7.0%</b>	<b>\$12,368,118</b>	<b>0.9%</b>	<b>\$11,344,394</b>	<b>-8.3%</b>	<b>\$11,779,099</b>	<b>3.8%</b>	<b>\$11,225,562</b>	<b>-4.7%</b>	<b>\$10,884,269</b>	<b>-3.0%</b>	<b>\$11,201,099</b>	<b>2.9%</b>	<b>\$11,726,634</b>	<b>4.7%</b>	<b>\$12,089,928</b>	<b>3.1%</b>		
	YTD AMOUNT	% Change	YTD AMOUNT	% Change	YTD AMOUNT	% Change	YTD AMOUNT	% Change	YTD AMOUNT	% Change	YTD AMOUNT	% Change	YTD AMOUNT	% Change	YTD AMOUNT	% Change	YTD AMOUNT	% Change	YTD AMOUNT	% Change
Jan	600,214	8.1%	662,789	10.4%	460,018	-30.6%	402,427	-12.5%	665,210	65.3%	780,208	17.3%	771,490	-1.1%	682,443	-11.5%	814,630	19.4%	\$869,687	6.8%
Feb	950,038	13.4%	1,028,946	8.3%	909,536	-11.6%	889,668	-2.2%	916,125	3.0%	971,298	6.0%	957,610	-1.4%	862,234	-10.0%	1,044,034	21.1%	\$1,104,997	5.8%
Mar	1,165,138	10.3%	1,273,433	9.3%	1,157,877	-9.1%	1,192,366	3.0%	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%	\$1,396,107	7.3%
Apr	1,613,157	6.2%	1,752,909	8.7%	1,661,561	-5.2%	1,667,684	0.4%	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%	\$2,323,925	11.2%
May	2,643,019	9.4%	2,661,922	0.7%	2,498,451	-6.1%	2,524,576	1.0%	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%	\$3,188,442	12.8%
Jun	3,722,741	9.5%	3,698,482	-0.7%	3,412,438	-7.7%	3,462,293	1.5%	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%		
Jul	4,865,847	7.9%	4,765,058	-2.1%	4,516,358	-5.2%	4,756,933	5.3%	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%		
Aug	6,815,771	8.9%	6,920,757	1.5%	6,372,045	-7.9%	6,570,383	3.1%	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%		
Sep	8,036,056	8.0%	8,312,484	3.4%	7,555,599	-9.1%	7,906,026	4.6%	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%		
Oct	8,810,138	5.7%	9,178,448	4.2%	8,258,868	-10.0%	8,990,037	8.9%	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%		
Nov	10,620,136	7.9%	10,819,147	1.9%	9,849,561	-9.0%	10,263,337	4.2%	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%		
Dec	\$12,252,199	7.0%	\$12,368,118	0.9%	\$11,344,394	-8.3%	\$11,779,099	3.8%	\$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%		

**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 May reflects primarily business sales made in April. 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								
2016	Amusements	Theaters	Hotels & Motels	Campground	Nightly Rentals	Restaurants & Concessions	2016 TOTALS	% Change as Compared to Same Month Last Year
January	\$98,555.53	301,046.85	321,253.49	3,477.32	64,210.63	81,143.00	\$869,686.82	6.8%
February	35,047.65	38,518.89	96,650.72	705.61	25,392.73	38,994.38	\$235,309.98	2.6%
March	35,631.90	30,801.82	150,968.98	1,030.28	24,225.38	48,451.79	\$291,110.15	13.5%
April	156,991.00	237,920.42	374,611.63	6,447.79	69,905.43	81,941.50	\$927,817.77	17.5%
May	85,548.89	251,787.19	374,845.82	9,242.13	60,680.02	82,413.65	\$864,517.70	17.3%
June								
July								
August								
September								
October								
November								
December								
<b>TOTAL</b>	<b>\$411,774.97</b>	<b>\$860,075.17</b>	<b>\$1,318,330.64</b>	<b>\$20,903.13</b>	<b>\$244,414.19</b>	<b>\$332,944.32</b>	<b>\$3,188,442.42</b>	<b>12.8%</b>
YEAR-TO-DATE COMPARISON								
YTD 2015	\$349,071.95	\$765,167.67	\$1,184,429.45	\$15,142.75	\$210,295.57	\$303,363.38	\$2,827,470.77	
YTD 2016	\$411,774.97	\$860,075.17	\$1,318,330.64	\$20,903.13	\$244,414.19	\$332,944.32	\$3,188,442.42	
Net Incr(Decr)	18.0%	12.4%	11.3%	38.0%	16.2%	9.8%	12.8%	
SAME MONTH COMPARISON								
May-15	\$82,475.72	\$213,406.17	\$318,044.91	\$6,460.26	\$46,951.24	\$69,659.09	\$736,997.39	
May-16	\$85,548.89	\$251,787.19	\$374,845.82	\$9,242.13	\$60,680.02	\$82,413.65	\$864,517.70	
Net Incr(Decr)	3.7%	18.0%	17.9%	43.1%	29.2%	18.3%	17.3%	
2015	Amusements	Theaters	Hotels & Motels	Campground	Nightly Rentals	Restaurants & Concessions	2015 TOTALS	
January	\$65,273.27	297,625.61	313,590.94	1,880.27	59,553.37	76,706.98	\$814,630.44	
February	42,125.10	41,425.41	87,251.28	910.95	20,867.12	36,824.10	\$229,403.96	
March	28,791.07	34,581.48	128,560.27	754.28	23,147.06	40,763.45	\$256,597.61	
April	130,406.79	178,129.00	336,982.05	5,136.99	59,776.78	79,409.76	\$789,841.37	
May	82,475.72	213,406.17	318,044.91	6,460.26	46,951.24	69,659.09	\$736,997.39	
June	125,575.59	262,030.87	397,231.93	13,167.33	76,078.82	88,591.57	\$962,676.11	
July	256,263.37	349,302.73	629,029.04	15,807.57	135,661.50	118,353.79	\$1,504,418.00	
August	367,085.58	409,118.44	783,235.55	19,022.92	171,022.68	142,206.78	\$1,891,691.95	
September	280,468.43	275,178.64	525,756.66	10,827.10	95,500.44	105,648.57	\$1,293,379.84	
October	118,148.66	325,723.46	499,218.47	17,847.13	76,397.40	94,272.33	\$1,131,607.45	
November	88,491.01	354,858.32	503,496.02	15,918.44	80,148.69	95,402.16	\$1,138,314.64	
December	84,949.15	520,940.87	541,804.35	10,253.31	91,178.25	91,242.90	\$1,340,368.83	
<b>TOTAL</b>	<b>\$1,670,053.74</b>	<b>\$3,262,321.00</b>	<b>\$5,064,201.47</b>	<b>\$117,986.55</b>	<b>\$936,283.35</b>	<b>\$1,039,081.48</b>	<b>\$12,089,927.59</b>	
<p>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.</p>								



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

----- PREVIOUS YEARS -----												THIS YEAR - 2016				
Primary Filing Month of Business	Month City Received Payment	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 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	2016 CITY SALES TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS	2016 Increase or (Decrease) in Unrestricted City Sales Tax Receipts
		Nov	Jan	925,435	954,725	924,351	990,062	1,007,666	840,368	910,919	865,799	832,140	984,191	1,171,427	111,400	87,165
Dec	Feb	455,738	534,293	615,869	481,749	466,455	667,696	522,282	599,118	646,317	604,571	747,860	81,698	87,987	578,175	-26,396
Jan	Mar	529,845	512,169	539,928	518,714	477,200	349,908	446,311	415,967	403,507	477,431	761,002	100,445	68,673	591,884	114,453
Feb	Apr	304,599	365,702	327,628	366,517	388,849	377,932	397,420	441,457	376,429	399,714	535,466	62,377	65,296	407,794	8,080
Mar	May	264,349	320,324	383,286	394,010	358,309	453,914	397,125	445,097	563,864	503,179	633,340	62,241	70,462	500,637	-2,542
Apr	Jun	875,849	853,268	713,510	642,677	628,836	573,160	684,258	702,626	618,912	685,974	1,023,756	118,159	72,541	833,056	147,082
May	Jul	762,215	737,971	769,975	703,811	717,664	780,556	739,203	688,193	867,682	851,052					
Jun	Aug	497,771	554,614	589,376	568,296	572,001	574,012	691,530	652,392	724,480	731,717					
Jul	Sep	1,401,698	1,403,300	1,410,339	1,285,336	1,264,085	1,284,198	1,193,645	1,254,332	1,182,423	1,348,779					
Aug	Oct	764,831	790,194	876,492	758,323	841,766	779,832	703,339	799,811	993,787	911,032					
Sep	Nov	503,380	478,497	507,115	515,541	526,931	523,161	595,978	613,949	560,083	592,859					
Oct	Dec	1,137,050	1,155,513	970,071	841,652	770,463	1,025,674	885,891	868,480	875,233	946,303					
<b>TOTAL</b>		<b>\$8,422,761</b>	<b>\$8,660,569</b>	<b>\$8,627,940</b>	<b>\$8,066,686</b>	<b>\$8,020,224</b>	<b>\$8,230,412</b>	<b>\$8,167,902</b>	<b>\$8,347,220</b>	<b>\$8,644,857</b>	<b>\$9,036,802</b>					
<b>YEAR TO DATE</b>	Jan	925,435	954,725	924,351	990,062	1,007,666	840,368	910,919	865,799	832,140	984,191	1,171,427	111,400	87,165	972,862	\$ (11,330)
	Feb	1,381,173	1,489,018	1,540,220	1,471,810	1,474,121	1,508,064	1,433,201	1,464,917	1,478,457	1,588,762	1,919,287	193,098	175,152	1,551,037	\$ (37,725)
	Mar	1,911,018	2,001,187	2,080,148	1,990,524	1,951,321	1,857,972	1,879,513	1,880,884	1,881,964	2,066,193	2,680,289	293,543	243,825	2,142,921	\$ 76,728
	Apr	2,215,617	2,366,888	2,407,776	2,357,041	2,340,170	2,235,904	2,276,933	2,322,341	2,258,393	2,465,907	3,215,755	355,920	309,121	2,550,714	\$ 84,808
	May	2,479,966	2,687,212	2,791,062	2,751,051	2,698,479	2,689,818	2,674,058	2,767,438	2,822,257	2,969,086	3,849,095	418,161	379,582	3,051,351	\$ 82,266
	Jun	3,355,815	3,540,480	3,504,572	3,393,728	3,327,315	3,262,978	3,358,316	3,470,064	3,441,169	3,655,060	4,872,851	536,320	452,123	3,884,408	\$ 229,348
	Jul	4,118,030	4,278,451	4,274,547	4,097,539	4,044,979	4,043,534	4,097,518	4,158,257	4,308,851	4,506,112					
	Aug	4,615,802	4,833,065	4,863,923	4,665,835	4,616,980	4,617,547	4,789,048	4,810,649	5,033,331	5,237,828					
	Sep	6,017,500	6,236,366	6,274,262	5,951,170	5,881,065	5,901,745	5,982,693	6,064,980	6,215,754	6,586,607					
	Oct	6,782,330	7,026,559	7,150,754	6,709,493	6,722,830	6,681,577	6,686,033	6,864,791	7,209,540	7,497,640					
	Nov	7,285,711	7,505,056	7,657,868	7,225,034	7,249,761	7,204,738	7,282,011	7,478,740	7,769,623	8,090,499					
	Dec	8,422,761	8,660,569	8,627,940	8,066,686	8,020,224	8,230,412	8,167,902	8,347,220	8,644,857	9,036,802					
<b>Yr. Change</b>		<b>\$308,559</b>	<b>\$237,808</b>	<b>(\$32,629)</b>	<b>(\$561,253)</b>	<b>(\$46,462)</b>	<b>\$210,188</b>	<b>(\$62,510)</b>	<b>\$179,318</b>	<b>\$297,637</b>	<b>\$391,946</b>					

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 - 2016				
Primary Filing Month of Business	Month City Received Payment	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 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	2016 INCREASE (DECREASE) IN UNRESTRICTED CITY TOURISM TAX RECEIPTS
		Dec	Jan	555,070	591,517	624,064	415,484	390,768	618,458	726,835	719,327	628,182	753,339	\$869,687	\$66,102	\$2,719
Jan	Feb	282,692	342,970	344,521	418,797	434,860	224,534	170,546	165,202	173,100	200,070	235,310	26,414	1,866	207,031	6,961
Feb	Mar	218,133	207,642	223,002	218,160	271,130	160,358	208,226	198,767	207,913	221,050	291,110	43,715	2,327	245,069	24,019
Mar	Apr	463,664	440,288	470,555	454,298	423,959	596,903	598,252	631,714	721,061	721,302	927,818	71,817	2,346	853,654	132,352
Apr	May	896,702	995,996	825,438	785,377	795,208	590,476	593,041	671,800	612,729	676,925	864,518	72,641	2,571	789,306	112,380
May	Jun	981,960	1,051,131	984,731	854,061	888,830	841,611	835,362	856,032	921,252	896,377					
Jun	Jul	1,103,561	1,099,294	1,044,923	1,016,468	1,195,703	1,198,933	1,245,447	1,249,592	1,332,840	1,390,936					
Jul	Aug	1,741,514	1,891,059	1,995,194	1,748,617	1,695,036	1,621,236	1,516,758	1,580,327	1,697,311	1,757,827					
Aug	Sep	1,176,006	1,173,975	1,308,159	1,112,868	1,244,154	1,106,878	1,044,871	1,173,037	1,246,380	1,179,580					
Sep	Oct	886,476	761,132	797,139	686,632	1,010,170	1,016,827	967,903	904,475	861,689	1,039,110					
Oct	Nov	1,500,839	1,715,021	1,567,971	1,468,644	1,190,773	1,172,832	1,081,835	1,029,144	1,111,966	1,049,755					
Nov	Dec	1,594,421	1,569,347	1,492,212	1,431,889	1,449,877	1,299,893	1,330,751	1,246,325	1,324,953	1,263,229					
<b>TOTAL</b>		<b>11,401,038</b>	<b>11,839,374</b>	<b>11,677,908</b>	<b>10,611,294</b>	<b>10,990,468</b>	<b>10,448,939</b>	<b>10,319,828</b>	<b>10,425,741</b>	<b>10,839,375</b>	<b>11,149,498</b>					
<b>YEAR TO DATE</b>	Jan	\$555,070	\$591,517	\$624,064	\$415,484	\$390,768	\$618,458	\$726,835	\$719,327	628,182	753,339	869,687	66,102	2,719	800,866	\$ 47,527
	Feb	837,762	934,488	968,584	834,280	825,628	842,991	897,382	884,529	801,282	953,409	1,104,997	92,516	4,584	1,007,896	54,488
	Mar	1,055,895	1,142,130	1,191,586	1,052,440	1,096,758	1,003,350	1,105,608	1,083,295	1,009,195	1,174,458	1,396,107	136,231	6,911	1,252,965	78,507
	Apr	1,519,559	1,582,418	1,662,142	1,506,738	1,520,717	1,600,252	1,703,860	1,715,009	1,730,256	1,895,760	2,323,925	208,048	9,257	2,106,619	210,859
	May	2,416,261	2,578,414	2,487,580	2,292,116	2,315,924	2,190,728	2,296,901	2,386,809	2,342,985	2,572,685	3,188,442	280,689	11,829	2,895,925	323,239
	Jun	3,398,221	3,629,546	3,472,311	3,146,177	3,204,754	3,032,339	3,132,263	3,242,841	3,264,237	3,469,062					
	Jul	4,501,781	4,728,840	4,517,234	4,162,644	4,400,457	4,231,272	4,377,710	4,492,433	4,597,077	4,859,998					
	Aug	6,243,295	6,619,899	6,512,428	5,911,261	6,095,493	5,852,508	5,894,469	6,072,760	6,294,387	6,617,824					
	Sep	7,419,301	7,793,874	7,820,587	7,024,130	7,339,648	6,959,387	6,939,340	7,245,797	7,540,767	7,797,404					
	Oct	8,305,777	8,555,006	8,617,726	7,710,762	8,349,818	7,976,213	7,907,243	8,150,272	8,402,456	8,836,514					
	Nov	9,806,616	10,270,027	10,185,696	9,179,406	9,540,591	9,149,046	8,989,077	9,179,416	9,514,422	9,886,269					
	Dec	\$11,401,038	\$11,839,374	\$11,677,908	\$10,611,294	\$10,990,468	\$10,448,939	\$10,319,828	\$10,425,741	\$10,839,375	\$11,149,498					
<b>Yr. Change</b>		<b>\$992,985</b>	<b>\$438,337</b>	<b>(\$161,466)</b>	<b>(\$1,066,614)</b>	<b>\$379,174</b>	<b>(\$541,529)</b>	<b>(\$129,110)</b>	<b>\$105,913</b>	<b>\$413,634</b>	<b>\$310,123</b>					

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**  
**MONTHLY FINANCIAL REPORT**  
**May 31, 2016**

**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 May 31, 2016**

Expect 41.7%

	<b>2016</b>	<b>YTD</b>	<b>Percent</b>	<b>Over</b>	<b>2015 YTD</b>	<b>2014 YTD</b>
	<b>Budget</b>	<b>Actual</b>	<b>Used</b>	<b>(under) budget</b>	<b>Actual</b>	<b>Actuals</b>
<b>REVENUES</b>						
Taxes & Franchise Fees	15,065,553	6,826,992	45.3%	-8,238,561	6,662,863	6,537,754
Licenses and Permits	685,804	405,215	59.1%	-280,589	383,038	448,279
Court Receipts	450,000	107,414	23.9%	-342,586	186,904	190,889
Lease and Rents	1,207,868	270,878	22.4%	-936,990	239,755	211,592
Charges for Services	1,394,888	567,171	40.7%	-827,717	446,238	419,845
Intergovernmental	230,000	98,383	42.8%	-131,617	13,074	0
Interest Income	80,000	92,205	115.3%	12,205	84,519	3,066
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	79,128	79,809	100.9%	681	79,384	36,367
Total Revenues	<b>19,193,241</b>	<b>8,448,068</b>	<b>44.0%</b>	<b>-10,745,173</b>	<b>8,095,776</b>	<b>7,847,793</b>
<b>EXPENDITURES</b>						
Mayor & Board	107,232	41,510	38.7%	-65,722	22,510	24,909
City Administration	485,223	163,059	33.6%	-322,164	195,803	200,745
City Clerk	365,307	132,389	36.2%	-232,918	126,307	129,452
Municipal Court	363,927	131,532	36.1%	-232,395	132,994	131,735
Information Technology	725,087	223,129	30.8%	-501,958	185,543	222,827
Legal	488,175	114,999	23.6%	-373,176	118,434	540,690
Finance	924,043	345,512	37.4%	-578,531	299,372	343,103
Human Resources	610,266	186,810	30.6%	-423,456	146,692	116,887
Police	4,502,477	1,468,225	32.6%	-3,034,252	1,497,298	1,596,515
Fire	3,402,304	1,335,301	39.2%	-2,067,003	1,120,521	1,202,762
Public Works	735,237	256,594	34.9%	-478,643	243,947	258,915
Planning & Development	967,870	300,464	31.0%	-667,406	296,892	305,411
Engineering	600,176	236,381	39.4%	-363,795	235,201	217,124
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	37,765	197,918	524.1%	160,153	65,227	38,549
Debt Service--Interest & Fiscal Charges	25,073	23,539	93.9%	-1,534	25,281	26,034
Non-Departmental	2,129,956	638,022	30.0%	-1,491,934	655,672	729,664
Total Expenditures	<b>16,470,118</b>	<b>5,795,384</b>	<b>35.2%</b>	<b>-10,674,734</b>	<b>5,367,694</b>	<b>6,085,322</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,723,123</b>	<b>2,652,685</b>	<b>97.4%</b>	<b>-70,438</b>	<b>2,728,082</b>	<b>1,762,471</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in from Tourism	129,951	54,688	42.1%	-75,264	54,146	786,917
Operating transfer in from Landscape Fund	75,000	0	0.0%	-75,000	0	0
Operating transfer to Convention Center	-260,000	-150,000	57.7%	110,000	-260,000	-295,883
Operating transfer to Capital Projects Fund	-261,000	-9,204	3.5%	251,796	-122,500	0
Operating transfer out to Red Roof Mall Fund	0	0	0.0%	0	0	-35,416
Operating transfer out to Debt--Brns Mdws-Lease	-350,000	-145,833	41.7%	204,167	-219,619	-233,333
Operating transfer out to Park Fund	-671,000	-279,583	41.7%	391,417	-267,083	-233,333
Operating transfer out to Debt--Brns Mdws Sales Tx--TIF	-222,645	-71,946	32.3%	150,699	-65,416	-48,265
Operating transfer out to Debt--Brns Landing--TIF	-1,229,681	-418,161	34.0%	811,520	-426,134	-389,771
Operating transfer out to Debt--Brns Landing--Subsidy Reserve	0	0	0.0%	0	0	0
Operating transfer out to IDA--Brns Hills--TIF	-898,752	-391,509	43.6%	507,243	-376,228	-353,341
Total Other Financing Sources (Uses)	<b>-3,688,127</b>	<b>-1,411,550</b>	<b>38.3%</b>	<b>2,276,577</b>	<b>-1,682,834</b>	<b>-802,426</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>-965,004</b>	<b>1,241,135</b>	<b>-128.6%</b>	<b>2,206,139</b>	<b>1,045,249</b>	<b>960,045</b>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<b>5,110,236</b> *	<b>5,110,236</b>				
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 4,145,232</b>	<b>\$ 6,351,371</b>				

\*Beginning Fund Balances are Unaudited Amounts

**CITY OF BRANSON, MISSOURI**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Convention Center Fund - 120**  
**For Month Ending May 31, 2016**

Expect 41.7%

	<b>2016 Budget</b>	<b>YTD Actual</b>	<b>Percent Used</b>	<b>Over (under) budget</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>
<b>REVENUES</b>						
Food and Beverage	4,157,149	1,345,370	32.4%	-2,811,779	1,209,004	951,527
Parking Revenue	131,324	55,098	42.0%	-76,226	49,031	20,625
Other Operating	31,608	2,878	9.1%	-28,731	10,904	155,715
Other Income	0	0	0.0%	0	0	0
Total Revenues	<b>4,320,081</b>	<b>1,403,346</b>	<b>32.5%</b>	<b>-2,916,735</b>	<b>1,268,939</b>	<b>1,127,867</b>
<b>EXPENDITURES</b>						
Food and Beverage	1,785,114	630,269	35.3%	-1,154,845	559,419	667,405
Rooms	0	0	0.0%	0	0	34,757
Telephone	0	0	0.0%	0	0	24,157
Other Operating (Parking)	0	0	0.0%	0	587	-524
Other Income Exp.	0	0	0.0%	0	0	134,108
General and Administrative	704,810	337,034	47.8%	-367,776	282,958	266,744
Marketing	548,074	185,252	33.8%	-362,822	217,272	158,263
Property Operations	879,950	407,901	46.4%	-472,049	391,723	212,156
Energy	562,440	222,145	39.5%	-340,295	203,375	234,354
Property Taxes and Insurance	124,200	49,335	39.7%	-74,865	46,650	165,387
Management Fee	137,025	56,250	41.1%	-80,775	56,700	72,753
Total Expenditures	<b>4,741,613</b>	<b>1,888,185</b>	<b>39.8%</b>	<b>-2,853,428</b>	<b>1,758,684</b>	<b>1,969,561</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-421,532</b>	<b>-484,839</b>	<b>115.0%</b>	<b>-63,307</b>	<b>-489,745</b>	<b>-841,694</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in (GF)	260,000	150,000	57.7%	-110,000	260,000	235,883
Operating transfer in (Tourism)	500,000	66,988	13.4%	-433,012	67,816	211,318
Total Other Financing Sources (Uses)	<b>760,000</b>	<b>216,988</b>	<b>28.6%</b>	<b>-543,012</b>	<b>327,816</b>	<b>447,201</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>338,468</b>	<b>-267,851</b>	<b>-79.1%</b>	<b>-606,319</b>	<b>-161,929</b>	<b>-394,493</b>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<b>610,917</b> *	<b>610,917</b>				
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 949,385</b>	<b>\$ 343,066</b>				

\*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 May 31, 2016**

Expect 41.7%

	<b>2016 Budget</b>	<b>YTD Actual</b>	<b>Percent Used</b>	<b>Over (under) budget</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>
<b>REVENUES</b>						
Taxes & Franchise Fees	12,235,340	3,188,478	26.1%	-9,046,862	2,828,983	2,568,964
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	390,000	40,885	10.5%	-349,115	73,435	89,880
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	0	0	0.0%	0	0	0
Total Revenues	<b>12,625,340</b>	<b>3,229,364</b>	<b>25.6%</b>	<b>-9,395,976</b>	<b>2,902,418</b>	<b>2,658,844</b>
<b>EXPENDITURES</b>						
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	2,513,400	663,892	26.4%	-1,849,508	657,234	456,889
Capital Outlay	0	0	0.0%	0	0	0
Debt Service--Principal	3,650,124	720,000	19.7%	-2,930,124	705,000	1,154,656
Debt Service--Interest & Fiscal Charges	816,337	433,221	53.1%	-383,116	446,841	701,673
Non-Departmental	0	0	0.0%	0	101,220	0
Total Expenditures	<b>6,979,861</b>	<b>1,817,113</b>	<b>26.0%</b>	<b>-5,162,748</b>	<b>1,910,296</b>	<b>2,313,217</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,645,479</b>	<b>1,412,250</b>	<b>25.0%</b>	<b>-4,233,229</b>	<b>992,123</b>	<b>345,626</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer out to General Fund	-131,250	-54,688	41.7%	76,563	-54,146	-786,917
Operating transfer to Convention Center/City Market	-500,000	-66,988	13.4%	433,012	-67,816	-151,318
Operating transfer out to Streets	-700,000	-291,667	41.7%	408,333	-298,540	0
Operating transfer out to Capital	-14,200,000	-1,379,945	9.7%	12,820,055	-3,138,960	-1,906,040
Operating transfer out to Debt--Brns Hills--TIF	-29,885	-11,829	39.6%	18,056	-11,087	-10,933
Operating transfer out to Debt--Brns Mdw Subsidy	-534,128	-222,553	41.7%	311,575	-220,350	-217,094
Operating transfer out to Debt--Brns Landing--TIF	-893,791	-280,689	31.4%	613,102	-243,699	-216,567
Operating transfer out to Water & Sewer Capital	-849,000	-266,290	31.4%	582,710	-845,835	-546,665
Total Other Financing Sources (Uses)	<b>-17,838,054</b>	<b>-2,574,648</b>	<b>14.4%</b>	<b>15,263,406</b>	<b>-4,880,432</b>	<b>-3,835,533</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>-12,192,575</b>	<b>-1,162,398</b>	<b>9.5%</b>	<b>11,030,177</b>	<b>-3,888,309</b>	<b>-3,489,907</b>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<b>13,780,026</b> *	<b>13,780,026</b>				
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 1,587,451</b>	<b>\$ 12,617,628</b>				

\*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 May 31, 2016**

Expect 41.7%

REVENUES	2016 Budget	YTD Actual	Percent Used	Over (under) budget	2015 YTD Actual	2014 YTD Actual
Taxes & Franchise Fees	5,947,447	2,073,568	34.9%	-3,873,879	2,029,181	1,915,348
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	13,748	0.0%	13,748	0	2,319
Total Revenues	<u>5,947,447</u>	<u>2,087,316</u>	<u>35.1%</u>	<u>-3,860,131</u>	<u>2,029,181</u>	<u>1,917,666</u>
<b>EXPENDITURES</b>						
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	827,969	260,550	31.5%	-567,419	246,324	320,265
Public Works - Streets	3,907,459	795,314	20.4%	-3,112,145	662,635	948,694
Public Works - MS4	14,100	9,672	68.6%	-4,428	0	54
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>4,749,528</u>	<u>1,065,536</u>	<u>22.4%</u>	<u>-3,683,992</u>	<u>908,959</u>	<u>1,269,013</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u><b>1,197,919</b></u>	<u><b>1,021,780</b></u>	<u><b>85.3%</b></u>	<u><b>-176,139</b></u>	<u><b>1,120,222</b></u>	<u><b>648,653</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in from Water/Sewer	50,000	20,833	41.7%	0	20,835	0
Transfer in from Tourism	700,000	291,667	41.7%	0	298,540	0
Operating transfer out to Capital	0	0	0.0%	0	0	0
Operating transfer out to TIF Debt- BH	-432,686	-195,755	45.2%	-432,686	-188,114	-176,914
Operating transfer out to TIF Debt-BL	-638,733	-209,080	32.7%	-638,733	-213,067	-194,870
Operating transfer out to Debt (2003a) -BM	-1,221,000	-508,750	41.7%	-1,221,000	-508,750	-508,750
Total Other Financing Sources (Uses)	<u>-1,542,419</u>	<u>-601,085</u>	<u>39.0%</u>	<u>-2,292,419</u>	<u>-590,556</u>	<u>-880,535</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u><b>-344,500</b></u>	<u><b>420,695</b></u>	<u><b>-122.1%</b></u>	<u><b>-2,468,558</b></u>	<u><b>529,666</b></u>	<u><b>-231,882</b></u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u><b>1,595,903</b></u> *	<u><b>1,595,903</b></u>				
<b>UNRESERVED FUND BALANCE</b>	<u><b>\$ 1,251,403</b></u>	<u><b>\$ 2,016,598</b></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 May 31, 2016**

Expect 41.7%

(Funds: 161,165,170,171)

	2016 Budget	YTD Actual	Percent Used	Over (under) budget	2015 YTD Actual	2014 YTD Actual
<b>REVENUES</b>						
Taxes & Franchise Fees	3,660,850	2,907,541	79.4%	3,660,850	2,837,372	2,772,231
Licenses and Permits	0	0	0.0%	0	0	0
Court Receipts	0	0	0.0%	0	0	0
Lease and Rents	450,000	455,000	101.1%	450,000	450,000	450,000
Charges for Services	0	0	0.0%	0	0	0
Intergovernmental	6,784,559	2,546,747	37.5%	6,784,559	2,502,183	2,180,508
Interest Income	541,561	8,990	1.7%	541,561	3,279	91,196
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	0	0	0.0%	0	0	150
<b>Total Revenues</b>	<b>11,436,970</b>	<b>5,918,278</b>	<b>51.7%</b>	<b>11,436,970</b>	<b>5,792,835</b>	<b>5,494,085</b>
<b>EXPENDITURES</b>						
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	111,430	52,698	47.3%	-58,732	55,998	50,328
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	4,875,000	380,000	7.8%	-4,495,000	270,000	1,325,000
Debt Service--Interest & Fiscal Charges	8,430,433	1,460,946	17.3%	-6,969,487	1,519,143	4,513,176
Non-Departmental	0	0	0.0%	0	0	0
<b>Total Expenditures</b>	<b>13,416,863</b>	<b>1,893,644</b>	<b>14.1%</b>	<b>-11,523,219</b>	<b>1,845,141</b>	<b>5,888,504</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-1,979,893</b>	<b>4,024,634</b>	<b>-203.3%</b>	<b>22,960,189</b>	<b>3,947,694</b>	<b>(394,419)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in from GF--Brns Hills	898,752	391,509	43.6%	-507,243	376,228	353,341
Operating transfer in from GF--Brns Land	1,229,682	418,161	34.0%	-811,521	426,134	389,771
Operating transfer in to Debt--Brns Landing--Subsidy R	0	0	0.0%	0	0	0
Operating transfer in from Tourism Tax- BL	893,792	280,689	31.4%	-613,103	243,699	216,567
Operating transfer in from Tourism-BH	29,885	11,829	39.6%	-18,056	11,087	10,933
Operating transfer in from Transportation Tax-BH	432,686	195,755	45.2%	-236,931	188,114	176,914
Operating transfer in from Transportation Tax-BL	638,734	209,080	32.7%	-429,654	213,067	194,870
Operating transfer out to Brns Mead	0	-1,140,337	0.0%	-1,140,337	-739,236	-759,066
<b>Total Other Financing Sources (Uses)</b>	<b>4,123,531</b>	<b>366,686</b>	<b>8.9%</b>	<b>-2,616,508</b>	<b>719,092</b>	<b>583,331</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>2,143,638</b>	<b>4,391,320</b>	<b>204.9%</b>	<b>20,343,681</b>	<b>4,666,786</b>	<b>188,911</b>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<b>25,150,092</b> *	<b>25,150,092</b>				
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 27,293,730</b>	<b>\$ 29,541,412</b>				

\*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 May 31, 2016**

Expect 41.7%

(Fund: 160-2003a)

	2016 Budget	YTD Actual	Percent Used	Over (under) budget	2015 YTD Actual	2014 YTD Actual
<b>REVENUES</b>						
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	222,646	71,946	32.3%	-150,700	65,416	59,369
Interest Income	0	0	0.0%	0	1	0
Bond Proceeds	0	0	0.0%	0	0	0
Misc. Revenue	0	0	0.0%	0	0	0
Total Revenues	<u>222,646</u>	<u>71,946</u>	<u>32.3%</u>	<u>-150,700</u>	<u>65,418</u>	<u>59,369</u>
<b>EXPENDITURES</b>						
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	1,490,000	0	0.0%	-1,490,000	0	0
Debt Service--Interest & Fiscal Charges	1,441,281	1,250	0.1%	-1,440,031	1,250	764,066
Non-Departmental	0	0	0.0%	0	0	0
Total Expenditures	<u>2,931,281</u>	<u>1,250</u>	<u>0.0%</u>	<u>-2,930,031</u>	<u>1,250</u>	<u>764,066</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u><b>-2,708,635</b></u>	<u><b>70,696</b></u>	<u><b>-2.6%</b></u>	<u><b>2,779,331</b></u>	<u><b>64,168</b></u>	<u><b>-704,697</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in from GF--Building Lease(Brsn Mdw)	350,000	145,833	41.7%	-204,167	219,619	233,333
Operating transfer in from Tourism--Brsn Mdws Subsidy	534,128	222,553	41.7%	-311,575	220,350	217,094
Operating transfer in from GF--Brsn Mdws Sales Tx/Match	222,645	71,946	32.3%	-150,699	65,416	48,265
Operating transfer in from DS--Brsn Lnd	0	1,140,337	0.0%	1,140,337	739,236	759,066
Operating transfer out to DS--Brsn Mead-TIF	0	0	0.0%	0	0	0
Operating transfer in from Transportation Tax	1,221,000	508,750	41.7%	-712,250	508,750	508,750
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>2,327,773</u>	<u>2,089,420</u>	<u>89.8%</u>	<u>-238,353</u>	<u>1,753,371</u>	<u>1,766,508</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u><b>-380,862</b></u>	<u><b>2,160,116</b></u>	<u><b>-567.2%</b></u>	<u><b>2,540,978</b></u>	<u><b>1,817,538</b></u>	<u><b>1,061,811</b></u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u>1,535,275</u> *	<u>1,535,275</u>				
<b>UNRESERVED FUND BALANCE</b>	<u><b>\$ 1,154,413</b></u>	<u><b>\$ 3,695,391</b></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 May 31, 2016**

Expect 41.7%

	<b>2016 Budget</b>	<b>YTD Actual</b>	<b>Percent Used</b>	<b>Over (under) budget</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>
<b>REVENUES</b>						
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>
<b>EXPENDITURES</b>						
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	16,918,972	2,281,347	13.5%	-14,637,625	1,278,705	540,333
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>16,918,972</u>	<u>2,281,347</u>	<u>13.5%</u>	<u>-14,637,625</u>	<u>1,278,705</u>	<u>540,333</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u><b>-16,918,972</b></u>	<u><b>-2,281,347</b></u>	<u><b>13.5%</b></u>	<u><b>14,637,625</b></u>	<u><b>-1,278,705</b></u>	<u><b>-540,333</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in Transportation	0	0	0.0%	0	0	0
Operating transfer in Tourism	16,657,972	1,379,945	8.3%	-15,278,027	3,138,960	1,906,040
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	261,000	9,204	3.5%	-251,796	122,500	0
Total Other Financing Sources (Uses)	<u>16,918,972</u>	<u>1,389,149</u>	<u>8.2%</u>	<u>-15,529,823</u>	<u>3,261,460</u>	<u>1,906,040</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u><b>0</b></u>	<u><b>-892,198</b></u>	<u><b>0.0%</b></u>	<u><b>-892,198</b></u>	<u><b>1,982,755</b></u>	<u><b>1,365,707</b></u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u><b>1,609,220</b></u> *	<u><b>1,609,220</b></u>				
<b>UNRESERVED FUND BALANCE</b>	<u><b>\$ 1,609,220</b></u>	<u><b>\$ 717,022</b></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 May 31, 2016**

Expect 41.7%

<b>REVENUES</b>	<b>2016 Budget</b>	<b>YTD Actual</b>	<b>Percent Used</b>	<b>Over (under) budget</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>
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	200	0
Total Revenues	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>EXPENDITURES</b>						
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	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
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)	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<b>5,110 *</b>	<b>5,110</b>				
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 5,110</b>	<b>\$ 5,110</b>				

\*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 May 31, 2016**

Expect 41.7%

	2016 Budget	YTD Actual	Percent Used	Over (under) budget	2015 YTD Actual	2014 YTD Actual
<b>REVENUES</b>						
Cigarette Tax	90,000	37,379	41.5%	-52,621	32,602	27,821
Intergovernmental--Grants/Misc. Revenue	0	159,493	0.0%	159,493	0	0
Campground	602,800	185,346	30.7%	-417,454	169,665	162,305
Rents & Leases	129,352	57,287	44.3%	-72,065	55,219	56,579
Contributions	77,500	66,414	85.7%	-11,086	31,933	35,933
Pool Admissions	114,300	17,141	15.0%	-97,160	17,167	20,393
Swim Team	19,750	5,410	27.4%	-14,340	7,346	5,225
Ball Programs	133,200	60,310	45.3%	-72,890	56,900	53,605
Golf	45,000	21,214	47.1%	-23,786	19,124	17,374
Tennis Revenue	4,000	1,005	25.1%	-2,995	1,365	1,875
Recreation Center/Tournaments	119,150	46,910	39.4%	-72,240	42,146	40,588
Concessions	170,000	46,808	27.5%	-123,192	44,167	36,213
Day Camp	63,000	15,690	24.9%	-47,310	16,245	11,815
Dog Park	5,000	2,833	56.7%	-2,167	2,604	3,024
Community Center	26,000	17,497	67.3%	-8,503	11,917	9,904
Special Events/Programs	10,000	0	0.0%	-10,000	0	0
Cheerleading	1,700	0	0.0%	-1,700	0	0
Total Revenues	<b>1,610,752</b>	<b>740,736</b>	<b>46.0%</b>	<b>-870,016</b>	<b>508,399</b>	<b>482,653</b>
<b>EXPENDITURES</b>						
Parks & Recreation Administration	370,009	139,431	37.7%	-230,578	127,024	133,139
Recreation Center/Tournaments/Concessions	716,627	248,087	34.6%	-468,540	225,578	247,504
Day Camp	72,978	5,964	8.2%	-67,014	1,946	2,636
Ball Program	200,516	83,352	41.6%	-117,164	78,806	75,192
Campground	334,363	113,073	33.8%	-221,290	86,742	79,868
Park Program/Parks	453,994	214,343	47.2%	-239,651	126,412	118,528
Community Center	58,793	24,816	42.2%	-33,977	17,814	24,416
Swimming Pool	141,213	22,741	16.1%	-118,472	18,496	30,536
Golf Course	80,036	28,815	36.0%	-51,221	33,764	32,474
Swim Team	29,908	4,905	16.4%	-25,003	3,499	5,705
Dog Park	3,550	1,220	34.4%	-2,330	1,136	21,344
Special Events/Programs	8,003	3,391	42.4%	-4,612	2,219	0
Cheerleading	1,370	289	21.1%	-1,081	260	0
Total Expenditures	<b>2,471,360</b>	<b>890,427</b>	<b>36.0%</b>	<b>-1,580,933</b>	<b>723,697</b>	<b>771,341</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-860,608</b>	<b>-149,691</b>	<b>17.4%</b>	<b>710,917</b>	<b>-215,297</b>	<b>-288,688</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in from GF	671,000	279,583	41.7%	-391,417	267,083	233,333
Operating transfer in from Landscape Fund	0	0	0.0%	0	0	0
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<b>671,000</b>	<b>279,583</b>	<b>41.7%</b>	<b>-391,417</b>	<b>267,083</b>	<b>233,333</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>						
	<b>-189,608</b>	<b>129,892</b>	<b>-68.5%</b>	<b>319,500</b>	<b>51,786</b>	<b>-55,354</b>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<b>461,091 *</b>	<b>461,091</b>				
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 271,483</b>	<b>\$ 590,983</b>				

\*Beginning Fund Balances are Unaudited Amounts

**CITY OF BRANSON, MISSOURI**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Branson Old School Fund - 141**  
**For Month Ending May 31, 2016**

Expect 41.7%

	<b>2016 Budget</b>	<b>YTD Actual</b>	<b>Percent Used</b>	<b>Over (under) budget</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>
<b>REVENUES</b>						
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>
<b>EXPENDITURES</b>						
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	88	0.0%	88	85	171
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>88</u>	<u>0.0%</u>	<u>88</u>	<u>85</u>	<u>171</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>0</u>	<u>-88</u>	<u>0.0%</u>	<u>-88</u>	<u>-85</u>	<u>-171</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer out Capital Fund	0	0	0.0%	0	0	0
Operating transfer in Tourism	0	0	0.0%	0	0	0
Operating transfer in GF	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>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>0</u>	<u>-88</u>	<u>0.0%</u>	<u>-88</u>	<u>-85</u>	<u>-171</u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u>76,428</u>	<u>76,428</u>				
<b>UNRESERVED FUND BALANCE</b>	<u>\$ 76,428</u>	<u>\$ 76,340</u>				

\*Beginning Fund Balances are Unaudited Amounts

**CITY OF BRANSON, MISSOURI**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Red Roof Mall Fund - 142**  
**For Month Ending May 31, 2016**

Expect 41.7%

	<b>2016 Budget</b>	<b>YTD Actual</b>	<b>Percent Used</b>	<b>Over (under) budget</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>
<b>REVENUES</b>						
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	2,500
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>2,500</u>
<b>EXPENDITURES</b>						
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	64,922
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>64,922</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>-62,422</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in Transportation	0	0	0.0%	0	0	0
Operating transfer in Tourism	0	0	0.0%	0	0	0
Operating transfer in GF	0	0	0.0%	0	0	35,416
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>35,416</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>-27,006</u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u>3,271</u>	<u>* 3,271</u>				
<b>UNRESERVED FUND BALANCE</b>	<u>\$ 3,271</u>	<u>\$ 3,271</u>				

\*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 May 31, 2016**

	<u>Expect 41.7%</u>				
	<b>2016</b>	<b>YTD</b>	<b>Percent</b>	<b>2015 YTD</b>	<b>2014 YTD</b>
	<b>Budget</b>	<b>Actual</b>	<b>Used</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>					
Taxes & Franchise Fees	36,999,190	15,033,958	40.6%	14,391,001	13,822,117
Licenses and Permits	685,804	405,215	59.1%	383,038	448,279
Court Receipts	450,000	107,414	23.9%	186,904	190,889
Lease and Rents	1,787,220	783,165	43.8%	744,975	720,671
Charges for Services	1,394,888	567,171	40.7%	446,238	419,845
Intergovernmental	7,237,205	2,876,569	39.7%	2,580,674	2,239,877
Interest Income	1,011,561	142,081	14.0%	161,235	184,142
Bond Proceeds	0	0	0.0%	0	0
Convention Center	4,320,081	1,403,346	0.0%	1,268,939	1,127,867
Misc. Revenue	79,128	93,557	118.2%	79,584	38,836
Park Revenue	1,391,400	486,578	35.0%	420,579	398,254
Total Revenues	<b><u>55,356,477</u></b>	<b><u>21,899,054</u></b>	<b><u>39.6%</u></b>	<b><u>20,663,166</u></b>	<b><u>19,590,777</u></b>
<b>EXPENDITURES</b>					
Mayor & Board	107,232	41,510	38.7%	22,510	24,909
City Administration	485,223	163,059	33.6%	195,803	200,745
City Clerk	365,307	132,389	36.2%	126,307	129,452
Municipal Court	363,927	131,532	36.1%	132,994	131,735
Information Technology	725,087	223,129	30.8%	185,543	222,827
Legal	488,175	114,999	23.6%	118,434	540,690
Finance	1,035,473	398,211	38.5%	355,370	393,431
Human Resources	610,266	186,810	30.6%	146,692	116,887
Police	4,502,477	1,468,225	32.6%	1,497,298	1,596,515
Fire	3,402,304	1,335,301	39.2%	1,120,521	1,202,762
Public Works	5,484,765	1,322,218	24.1%	1,152,991	1,593,021
Planning & Development	967,870	300,464	31.0%	296,892	305,411
Engineering	600,176	236,381	39.4%	235,201	217,124
Culture & Recreation	2,471,360	890,427	36.0%	723,697	771,341
Convention Center	4,741,613	1,888,185	39.8%	1,758,684	1,969,561
Tourism	6,979,861	1,817,113	26.0%	1,910,296	2,313,217
Capital Outlay	16,918,972	2,281,347	13.5%	1,278,705	540,333
Debt Service--Principal	6,402,765	577,918	9.0%	335,227	1,363,549
Debt Service--Interest & Fiscal Charges	9,896,787	1,485,736	15.0%	1,545,674	5,303,275
Non-Depart.	2,129,956	638,022	30.0%	655,672	729,664
Total Expenditures	<b><u>68,679,596</u></b>	<b><u>15,632,974</u></b>	<b><u>22.8%</u></b>	<b><u>13,794,511</u></b>	<b><u>19,666,449</u></b>
<b>NET CHANGE IN FUND BALANCE</b>	<b><u>-13,323,119</u></b>	<b><u>6,266,079</u></b>	<b><u>-47.0%</u></b>	<b><u>6,868,656</u></b>	<b><u>-75,672</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfer in	25,756,227	5,849,351	22.7%	7,143,039	6,517,811
Operating transfer out	-24,023,551	-6,094,807	25.4%	-7,648,664	-7,064,476
Total Other Financing Sources (Uses)	<b><u>1,732,676</u></b>	<b><u>-245,456</u></b>	<b><u>-14.2%</u></b>	<b><u>-505,625</u></b>	<b><u>-546,665</u></b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>					
	<b><u>-11,590,443</u></b>	<b><u>6,020,623</u></b>	<b><u>-51.9%</u></b>	<b><u>6,363,031</u></b>	<b><u>-622,337</u></b>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<b><u>49,937,569</u></b> *	<b><u>49,937,569</u></b>			
<b>ENDING FUND BALANCE</b>	<b><u>\$38,347,126</u></b>	<b><u>\$55,958,192</u></b>			

\*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 May 31, 2016**

Expect 41.7%

<b>REVENUES</b>	<b>2016 Budget</b>	<b>YTD Actual</b>	<b>Percent Used</b>	<b>Over (under) budget</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>
Operation Revenues:						
Charges for Services:						
Water	3,176,866	1,100,213	34.6%	-2,076,653	999,697	843,771
Sewer	4,090,667	1,540,990	37.7%	-2,549,677	1,405,266	1,230,330
Rental Income	0	0	0.0%	0	0	0
Miscellaneous	14,000	32,480	232.0%	18,480	23,080	8,355
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	0
Interest Income	15,249	9,908	65.0%	-5,341	7,966	605
Intergovernmental	0	0	0.0%	0	0	0
Contributed Capital	0	0	0.0%	0	0	0
Gain on Disposal of Capital Assets	0	0	0.0%	0	0	-5,568
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	<u>7,296,782</u>	<u>2,683,591</u>	<u>36.8%</u>	<u>-4,613,191</u>	<u>2,436,010</u>	<u>2,077,494</u>
<b>EXPENDITURES</b>						
Operation Expenditures:						
Water Expenditures-						
Personal Services	1,018,867	420,865	41.3%	-598,002	400,098	405,566
Contractual Services	1,193,174	374,781	31.4%	-818,393	308,154	459,454
Commodities	267,800	88,434	33.0%	-179,366	73,106	113,969
Depreciation	1,413,491	572,556	40.5%	-840,935	558,998	547,091
Sewer Expenditures-						
Personal Services	1,509,293	567,705	37.6%	-941,588	520,463	546,239
Contractual Services	1,905,107	685,403	36.0%	-1,219,704	508,555	519,640
Commodities	453,700	138,414	30.5%	-315,286	128,611	197,106
Depreciation	3,149,949	1,320,486	41.9%	-1,829,463	1,277,556	1,217,090
Administrative Expenditures -						
Personal Services	716,095	227,240	31.7%	-488,855	230,778	264,485
Contractual Services	187,646	39,463	21.0%	-148,183	37,217	32,644
Commodities	31,120	9,091	29.2%	-22,029	7,339	9,823
Depreciation	159,371	66,955	42.0%	-92,416	64,497	55,870
Capital	463,000	28,285	6.1%	-434,715	8,625	85,447
Contra Expense	0	-41,714	0.0%	-41,714	0	-151,920
Debt Service	0	0	0.0%	0	0	0
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	<u>12,468,613</u>	<u>4,497,965</u>	<u>36.1%</u>	<u>-7,970,648</u>	<u>4,123,998</u>	<u>4,302,502</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u><b>-5,171,831</b></u>	<u><b>-1,814,374</b></u>	<u><b>35.1%</b></u>	<u><b>3,357,457</b></u>	<u><b>-1,687,989</b></u>	<u><b>-2,225,008</b></u>
Operating transfer in	0	0	0.0%	0	0	207,991
Operating transfer out - W/S Capital	-659,000	-7,023	1.1%	651,977	-1,139,580	-416,665
Transfer out to Transportation Fund	-50,000	-20,833	41.7%	29,167	-20,835	0
Total Other Financing Sources (Uses)	<u>-709,000</u>	<u>-27,856</u>	<u>3.9%</u>	<u>681,144</u>	<u>-1,160,415</u>	<u>-208,674</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u><b>-5,880,831</b></u>	<u><b>-1,842,230</b></u>	<u><b>31.3%</b></u>	<u><b>4,038,601</b></u>	<u><b>-2,848,404</b></u>	<u><b>-2,433,682</b></u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u><b>73,160,239</b></u> *	<u><b>73,160,239</b></u>				
<b>UNRESERVED FUND BALANCE</b>	<u><b>\$ 67,279,408</b></u>	<u><b>\$ 71,318,009</b></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 May 31, 2016**

(Fund 145-Water Sewer Projects)

Expect 41.7%

	2016 Budget	YTD Actual	Percent Used	Over (under) budget	2015 YTD Actual	2014 YTD Actual
<b>REVENUES</b>						
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	6,260
Sewer System Connection Charges	80,000	109,132	136.4%	29,132	23,634	32,631
Intergovernmental	0	243,648	0.0%	243,648	0	41,304
Interest Income	0	0	0.0%	0	0	0
Water System Connection Charges	8,327	54,310	652.2%	45,983	2,556	5,972
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>88,327</u>	<u>407,090</u>	<u>460.9%</u>	<u>318,763</u>	<u>26,190</u>	<u>86,167</u>
<b>EXPENDITURES</b>						
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	2,010,000	628,689	31.3%	-1,381,311	37,621	233,057
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>2,010,000</u>	<u>628,689</u>	<u>31.3%</u>	<u>-1,381,311</u>	<u>37,621</u>	<u>233,057</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in from Tourism	846,000	266,290	31.5%	-579,710	845,835	546,665
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>846,000</u>	<u>266,290</u>	<u>31.5%</u>	<u>-579,710</u>	<u>845,835</u>	<u>546,665</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>						
	<u>-1,075,673</u>	<u>44,691</u>	<u>-4.2%</u>	<u>1,120,364</u>	<u>834,404</u>	<u>399,776</u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u>6,378,744</u>	<u>6,378,744</u>				
<b>UNRESERVED FUND BALANCE</b>	<u>\$ 5,303,071</u>	<u>\$ 6,423,435</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 - 146**  
**For Month Ending May 31, 2016**

Expect 41.7%

(Fund 146-Water Sewer Projects - operational capital)

(Water & Sewer Capital from Operations)

	2016 Budget	YTD Actual	Percent Used	Over (under) budget	2015 YTD Actual	2014 YTD Actual
<b>REVENUES</b>						
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	797	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>797</u>	<u>0</u>
<b>EXPENDITURES</b>						
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	659,000	722,775	109.7%	63,775	306,677	452,974
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>659,000</u>	<u>722,775</u>	<u>109.7%</u>	<u>63,775</u>	<u>306,677</u>	<u>452,974</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-659,000</u>	<u>-722,775</u>	<u>109.7%</u>	<u>-63,775</u>	<u>-305,880</u>	<u>-452,974</u>
Operating transfer in	659,000	7,023	1.1%	-651,977	1,139,580	416,665
Operating transfer out	0	0	0.0%	0	0	0
Total Other Financing Sources (Uses)	<u>659,000</u>	<u>7,023</u>	<u>1.1%</u>	<u>-651,977</u>	<u>1,139,580</u>	<u>416,665</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>0</u>	<u>-715,752</u>	<u>0.0%</u>	<u>-715,752</u>	<u>833,700</u>	<u>-36,309</u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u>1,848,219</u>	<u>1,848,219</u>				
<b>UNRESERVED FUND BALANCE</b>	<u>\$ 1,848,219</u>	<u>\$ 1,132,467</u>				

\*Beginning Fund Balances are Unaudited Amounts

**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 May 31, 2016**

Expect 41.7%

<b>REVENUES</b>	<b>2016 Budget</b>	<b>YTD Actual</b>	<b>Percent Used</b>	<b>Over (under) budget</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>
Operation Revenues:						
Charges for Services:						
Water	3,176,866	1,100,213	34.6%	-2,076,653	999,697	843,771
Sewer	4,090,667	1,540,990	37.7%	-2,549,677	1,405,266	1,230,330
Rental Income	0	32,480	0.0%	32,480	0	0
Miscellaneous	14,000	0	0.0%	-14,000	23,080	8,355
Bond Proceeds	0	0	0.0%	0	0	0
Nonoperating Revenues (Expenditures)						
Sewer Capacity Fees	0	0	0.0%	0	0	6,260
Sewer System Connection Charges	80,000	109,132	136.4%	80,000	23,634	32,631
Intergovernmental	0	243,648	0.0%	0	0	41,304
Contributed Capital	0	0	0.0%	0	0	0
Interest Income	15,249	9,908	65.0%	15,249	7,966	605
Water System Connection Charges	8,327	54,310	652.2%	8,327	2,556	5,972
Gain on Disposal of Capital Assets	0	0	0.0%	0	0	-5,568
Interest Expense	0	0	0.0%	0	0	0
Income (loss) before transfers	0	0	0.0%	0	0	0
Total Revenues	<u>7,385,109</u>	<u>3,090,681</u>	<u>41.9%</u>	<u>-4,504,274</u>	<u>2,462,200</u>	<u>2,163,662</u>
<b>EXPENDITURES</b>						
Operation Expenditures:						
Personal Services	3,244,255	1,215,810	37.5%	-2,028,445	1,151,340	1,216,289
Contractual Services	3,285,927	1,099,648	33.5%	-2,186,279	853,926	1,011,737
Capital	3,132,000	1,379,749	44.1%	-1,752,251	352,922	771,477
Debt Service	0	0	0.0%	0	0	0
Commodities	752,620	235,939	31.3%	-516,681	209,056	320,898
Contra Expense	0	-41,714	0.0%	-41,714	0	-151,920
Depreciation	4,722,811	1,959,996	41.5%	-2,762,815	1,901,051	1,820,051
Operating Income (loss)	0	0	0.0%	0	0	0
Total Expenditures	<u>15,137,613</u>	<u>5,849,429</u>	<u>38.6%</u>	<u>-9,288,184</u>	<u>4,468,296</u>	<u>4,988,532</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-7,752,504</u>	<u>-2,758,748</u>	<u>35.6%</u>	<u>4,783,910</u>	<u>-2,006,096</u>	<u>-2,824,871</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfer in	1,505,000	273,312	18.2%	-1,231,688	1,985,415	1,171,321
Operating transfer out	-659,000	-7,023	1.1%	651,977	-1,139,580	-416,665
Transfer out to Transportation Fund	-50,000	-20,833	41.7%	29,167	-20,835	0
Total Other Financing Sources (Uses)	<u>796,000</u>	<u>245,456</u>	<u>30.8%</u>	<u>-550,544</u>	<u>825,000</u>	<u>754,656</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>-6,956,504</u>	<u>-2,513,291</u>	<u>36.1%</u>	<u>4,233,366</u>	<u>-1,181,096</u>	<u>-2,070,215</u>
<b>FUND BALANCE, JANUARY 1, 2016</b>	<u>81,387,202</u> *	<u>81,387,202</u>				
<b>ENDING FUND BALANCE</b>	<u>\$ 74,430,698</u>	<u>\$ 78,873,911</u>				

\*Beginning Fund Balances are Unaudited Amounts

## Operating Fund Balance

May 31, 2016

Fund	Fund	Balance Current Mo
101	GENERAL FUND	\$4,630,132.10
104	SAFETY PROGRAM	\$7,191.51
105	TRANSPORTATION ST FUND	\$1,320,970.66
120*	CONVENTION CENTER	\$204,261.83
140	CAPITAL PROJECTS FUND	\$1,205,363.51
141	OLD SCHOOL FUND	\$76,339.95
142	RED ROOF MALL	\$3,269.93
145	PROP CAPITAL PROJECTS	\$4,956,970.81
146	WATER/SEWER SMALL CAPITAL	\$600,305.70
160/161	BRANSON MEADOWS	\$3,621,316.22
165	BRANSON LANDING	\$647,240.73
170	BRANSON HILLS	\$420,455.63
171	BRANSON LANDING IDA	(\$5,050.00)
230	RECREATION FUND	\$664,072.08
501	PAYROLL CLEARING ACCT	(\$161,920.99)
533	LANDSCAPE TRUST FUND	\$937,312.44
534	INMATE SECURITY FUND	\$57,650.80
535	POLICE TRAINING FUND	\$70,628.89
536	SHOP WITH A COP TRUST	\$12,502.77
537	PERPETUAL CARE FUND	\$5,110.00
539	K-9	(\$5,781.90)
601	EQUIPMENT & VEHICLE REPL	\$3.00
620	WATER & SEWER FUND	\$4,291,415.14
721	DARE PROGRAM	\$8,463.08
	<b>OPERATING FUND TOTAL</b>	<b>\$23,568,223.89</b>
	<i>OMB OPERATING SAVINGS ACCOUNT</i>	\$3,453,636.01
	<i>OMB CHECKING ACCOUNT</i>	(\$984.77)
	<i>OMB PAYROLL ACCOUNT</i>	\$6,101.51
	<i>OMB POLICE EVIDENCE</i>	\$0.00
	<i>BANK CODE ERROR</i>	\$997.46
	<i>DUE TO BIOSOLIDS</i>	\$48.88
	<i>BOK INVESTMENT ACCOUNT</i>	\$18,796,768.28
	<i>620 CD INVESTMENT</i>	\$125,000.00
	<i>OMB PAYROLL TRUST ACCOUNT</i>	\$4,550.52
	<i>UMB 620</i>	\$41,757.56
	<i>COMMERCE 2011 A &amp; B</i>	\$1,140,348.44
	<b>OPERATING ACCOUNT TOTAL</b>	<b>\$23,568,223.89</b>
	<i>Difference</i>	<i>\$0.00</i>

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

**Tourism Fund Balance**  
**May 31, 2016**

Fund	Fund	Balance Current Mo
240	<i>TOURISM TAX TRUST FUND</i>	\$12,125,700.51
143	<i>CONSTRUCTION FUND(2010B)</i>	\$0.00
	<b><i>TOURISM FUND ACCOUNT</i></b>	<b><i>\$12,125,700.51</i></b>
	<i>OMB TOURISM BANK ACCOUNT</i>	\$1,720,302.25
	<i>DUE FROM OPERATING FUND ACCT</i>	\$0.00
	<i>TOURISM ESCROW-OMB 2007</i>	\$12,576.19
	<i>INVESTMENTS 240</i>	\$0.00
	<i>BOK INVESTMENT ACCOUNT</i>	\$3,543,747.65
	<i>BNY TOURISM TRUST</i>	\$4,538,942.52
	<i>UMB TOURISM TRUST</i>	\$2,310,131.90
	<b><i>TOURISM ACCOUNT TOTAL</i></b>	<b><i>\$12,125,700.51</i></b>
	<b><i>Difference</i></b>	<b><i>\$0.00</i></b>

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 101 General Fund**  
**May 31, 2016**

		<b>General</b>
<b>Assets</b>		
Cash and investments in Bank Account -GF	\$	4,630,132
Petty Cash-GF		11,680
Cash-Court Fund		
Receivables, net:		
Taxes		2,042,654
Leases		119,303
Intergovernmental		-
Other Receivables		1,139,937
Other(allowance for Bad Debt)		-
Employee Reimbursement		-
Due from other funds		120,459
Restricted cash and investments		-
Prepays and inventories		95,805
<b>Total assets</b>	<b>\$</b>	<b>8,159,970</b>
 <b>Liabilities</b>		
Accounts payable	\$	134,712
Accrued expenditures		137,925
Deferred revenue		197,348
Deposits		8,873
Due to other funds		415,561
<b>Total Liabilities</b>		<b>894,419</b>
 <b>Fund Balances</b>	 <b>\$</b>	 <b>7,265,552</b>
 <b>Reserved for:</b>		
Nonspendable:		
Prepays and Inventory		95,805
Assets held for redevelopment		1,120,816
Assigned for:		
Contractual and other		727,959
Unassigned:		
		5,320,972
<b>Total Fund Balances</b>		<b>7,265,552</b>
 Total liabilities and fund balances	 <b>\$</b>	 <b>8,159,970</b>

**NOTE:** The **Fund Balance** will vary from the Combined Statement of Revenues, Expenditures and Changes in Fund Balance because that Fund Balance also includes the asset held for redevelopment (Red Roof Mall) in the amount of \$1,120,816, as well as the minor funds such as the court fund, the dare fund and the cop fund.

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 120 Convention Center Fund**  
**May 31, 2016**

	<u>General</u>
<b>Assets</b>	
Cash-Reserved Funds -City Held	\$ 204,262
Cash and investments in Bank Account	\$ 308,691
Petty Cash	10,500
Accounts Receivable	216,052
Inventory	78,458
Prepaid	143,350
Total assets	<u>\$ 961,313</u>
<b>Liabilities</b>	
Accounts payable	\$ 618,247
Accrued expenditures	-
Deferred revenue	-
Retainage	-
Total Liabilities	<u>618,247</u>
<b>Fund Balances</b>	<b>\$ 343,066</b>
Reserved for:	
Encumbrances	-
Reserve/ WHARF	
Unreserved Fund Balance	343,066
Reserve/Wharf-Rainy day	
Total Fund Balances	<u>343,066</u>
Total liabilities and fund balances	<u>\$ 961,313</u>

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 240 Tourism Fund**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 12,125,701
Receivables, net:	-
Taxes	869,687
Total assets	\$ 12,995,387
 <b>Liabilities</b>	
Accounts Payable	\$ -
Tourism Tax Bond Deposits	143,643
Accrued expenditures	110,000
Due to other funds	124,117
Total Liabilities	377,761
<b>Fund Balances</b>	<b>\$ 12,617,627</b>
 Reserved for:	
Unreserved Fund Balance	8,328,792
Encumbrances	1,697,713
Debt Service Reserve	2,591,121
Total Fund Balances	12,617,627
Total liabilities and fund balances	\$ 12,995,387

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 105 Transportation Fund**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 1,320,971
Receivables, net:	
Taxes	956,639
Total assets	\$ 2,277,610
 <b>Liabilities</b>	
Accounts payable	\$ 44,680
Accrued expenditures	14,694
Deferred revenue	-
Retainage	14,618
Due to other funds	187,021
Total Liabilities	261,013
<b>Fund Balances</b>	<b>\$ 2,016,598</b>
 Reserved for:	
Encumbrances	811,446
Fund Balance Reserve	1,205,151
Total Fund Balances	2,016,598
Total liabilities and fund balances	\$ 2,277,610

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - TIF Debt Funds 165, 170 & 171**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash	\$ 1,062,646
Cash-Reserve Funds	\$ 27,836,364
Receivables, net:	\$ 35,103
Due from Other Funds	976,366
Total assets	\$ 29,910,479
 <b>Liabilities</b>	
Accounts Payable	\$ -
Accrued expenditures	9,166
Due to other funds	356,631
Deferred Revenues	3,270
Total Liabilities	369,067
<b>Fund Balances</b>	<b>\$ 29,541,412</b>
 Reserved for:	
Unreserved Fund Balance	11,992,352
Reserve/Debt Service	17,549,060
Encumbrance Reserve	-
Total Fund Balances	29,541,412
Total liabilities and fund balances	<b>\$ 29,910,479</b>

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - Debt 160**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 3,621,316
Receivables, net:	\$ 38,971
Due from Other Funds	35,104
Total assets	\$ 3,695,391
 <b>Liabilities</b>	
Accounts Payable	\$ -
Accrued expenditures	-
Due to other funds	-
Retainage Payable	-
Total Liabilities	-
<b>Fund Balances</b>	<b>\$ 3,695,391</b>
 Reserved for:	
Unreserved Fund Balance	345,512
Reserve	3,349,879
Total Fund Balances	3,695,391
Total liabilities and fund balances	\$ 3,695,391

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - Capital Fund 140**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 1,205,364
Receivables, net:	-
Total assets	\$ 1,205,364
 <b>Liabilities</b>	
Accounts Payable	\$ 254,722
Accrued expenditures	-
Due to other funds	-
Retainage Payable	233,619
Total Liabilities	488,342
<b>Fund Balances</b>	<b>\$ 717,022</b>
 Reserved for:	
Unreserved Fund Balance	(2,430,701)
Encumbrance Reserve	3,147,723
Total Fund Balances	717,022
Total liabilities and fund balances	<b>\$ 1,205,364</b>

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 537 Perpetual Fund**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 5,110
Accounts Receivable	-
<b>Total assets</b>	<b>\$ 5,110</b>
 <b>Liabilities</b>	
Accounts payable	\$ -
Accrued expenditures	-
Deferred revenue	-
Retainage	-
<b>Total Liabilities</b>	<b>-</b>
<b>Fund Balances</b>	<b>\$ 5,110</b>
 Reserved for:	
Encumbrances	-
Reserve	2,260
Unreserved Fund Balance	2,850
<b>Total Fund Balances</b>	<b>5,110</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,110</b>

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 230 Parks & Recreation Fund**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 664,072
Petty Cash	3,240
Accounts Receivable	350
Total assets	\$ 667,662
 <b>Liabilities</b>	
Accounts payable	\$ 51,758
Accrued expenditures	17,111
Deferred revenue	7,813
Retainage	-
Total Liabilities	76,681
<b>Fund Balances</b>	<b>\$ 590,981</b>
 Reserved for:	
Encumbrances	118,116
Unreserved Fund Balance	472,865
Total Fund Balances	590,981
Total liabilities and fund balances	\$ 667,662

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 141 Old School Fund**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 76,340
Accounts Receivable	
Total assets	\$ 76,340
 <b>Liabilities</b>	
Accounts payable	\$ -
Accrued expenditures	
Deferred revenue	
Retainage	-
Total Liabilities	-
<b>Fund Balances</b>	<b>\$ 76,340</b>
 Reserved for:	
Encumbrances	
Reserve/ WHARF	
Unreserved Fund Balance	76,340
Reserve/Wharf-Rainy day	
Total Fund Balances	76,340
Total liabilities and fund balances	\$ 76,340

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 142 Red Roof Fund**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 3,270
Accounts Receivable	-
<b>Total assets</b>	<b>\$ 3,270</b>
 <b>Liabilities</b>	
Accounts payable	\$ -
Accrued expenditures	-
Deferred revenue	-
Retainage	-
<b>Total Liabilities</b>	<b>-</b>
<b>Fund Balances</b>	<b>\$ 3,270</b>
 Reserved for:	
Encumbrances	-
Reserve/ WHARF	
Unreserved Fund Balance	3,270
Reserve/Wharf-Rainy day	
<b>Total Fund Balances</b>	<b>3,270</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,270</b>

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - 620 Water & Sewer Fund**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 4,291,415
Receivables, net:	
Water/Sewer	1,922,336
Allowance for Doubtful Accounts	(787,414)
Capital Assets	137,823,430
Accumulated Depreciation	(70,214,595)
WIP	-
<b>Total assets</b>	<b>\$ 73,035,171</b>
 <b>Liabilities</b>	
Accounts payable	\$ 103,939
Accrued expenditures	482,669
Deferred revenue	47,536
Retainage	-
Utility Deposits	1,068,584
Debt Service Liabilities	-
Primacy Fees	14,421
Due to Other Funds	13
<b>Total Liabilities</b>	<b>1,717,162</b>
 <b>Fund Balances</b>	 <b>\$ 71,318,009</b>
 Reserved for:	
Contributed Capital	18,171,565
Sinking Fund	125,000
Water/Wastewater Improvements	2,540,529
Encumbrances	421,104
Unreserved Fund Balance	50,059,811
<b>Total Fund Balances</b>	<b>71,318,009</b>
 Total liabilities and fund balances	 <b>\$ 73,035,171</b>

CITY OF BRANSON, MISSOURI  
 Balance Sheet - W&S Capital Fund 145  
 May 31, 2016

		<u>General</u>
<b>Assets</b>		
	Cash and investments in Bank Account	\$ 4,956,971
	Receivables, net:	
	Work in Progress	1,688,996
	Total assets	<u>\$ 6,645,967</u>
 <b>Liabilities</b>		
	Accounts Payable	\$ 128,475
	Accrued expenditures	-
	Retainage	94,056
	Due to other funds	-
	Total Liabilities	<u>222,532</u>
	 Fund Balances	 <b>\$ 6,423,436</b>
 Reserved for:		
	Unreserved Fund Balance	4,494,413
	Encumbrances	1,926,772
	PY Encumbrance Reserve	2,251
Total Fund Balances		<u>6,423,436</u>
	 Total liabilities and fund balances	 <u>\$ 6,645,967</u>

**CITY OF BRANSON, MISSOURI**  
**Balance Sheet - W&S Capital Fund 146**  
**May 31, 2016**

	<b>General</b>
<b>Assets</b>	
Cash and investments in Bank Account	\$ 600,306
Accounts Receivable	-
Work in Progress	736,661
Total assets	\$ 1,336,967
 <b>Liabilities</b>	
Accounts Payable	\$ 169,725
Accrued expenditures	-
Retainage	34,775
Due to other funds	-
Total Liabilities	204,500
Fund Balances	\$ 1,132,467
 Reserved for:	
Unreserved Fund Balance	790,094
Encumbrances	342,373
PY Encumbrance Reserve	-
Total Fund Balances	1,132,467
Total liabilities and fund balances	\$ 1,336,967

**CITY OF BRANSON - A/P CHECKS**  
**MINIMUM AMOUNT: \$ 50,000.00**  
**05/14/2016 TO 06/15/2016**

<b>CHECK DATE</b>	<b>CHECK NUMBER</b>	<b>VENDOR NAME</b>	<b>DESCRIPTION</b>	<b>CHECK AMOUNT</b>
5/20/2016	126956	ANTHEM BCBS MO GROUP	JUNE 2016 HEALTH, LIFE AND VISION INSURANCE PREMIUMS	\$272,232.97
6/2/2016	127068	FLAT CREEK EXCAVATING, LLC	SW1206 - 8" WATER LINE WATER MASTER	\$128,345.40
6/9/2016	127127	COOK, FLATT & STROBEL ENGINEERS	EN1301 - HWY 76 STREETS PROJECT	\$249,902.59
6/9/2016	127140	EMPIRE ELECTRIC	ELECTRIC BILLING MAY 2016 FOR MAIN CITY BILLING/RR MALL LOCATION/FIRE DEPT.	\$103,323.27
6/13/2016	127238	CENTRAL BANK OF BRANSON	03029928061 HWY 248/65 LOAN PAYMENT	\$580,124.00
6/15/2016	127254	HUFFMAN CONSTRUCTION, INC	FL15WS-DECEMBER 2015 FLOOD WATER/SEWER-RIVER ROCK HAULED	\$90,698.40
6/8/2016	8888888	SECURITY BANKCARD	MAY 2016 PCARD PAYMENT	\$217,302.09
<b>TOTAL</b>				<b><u>\$1,641,928.72</u></b>

**CITY OF BRANSON - SECURITY BANKCARD - A/P CHECKS**

**MINIMUM AMOUNT: \$ 15,000.00**

**05/14/2016 TO 06/15/2016**

<b>CHECK DATE:</b>	<b>CHECK #</b>	<b>VENDOR:</b>	<b>DESCRIPTION</b>	<b>INDIVIDUAL PAYMENTS</b>
				<b>&gt; \$15,000</b>
5/4/2016	8888888	DIGITAL ALLY INC	POLICE BODY AND CAR CAMERAS/ACCESSORIES	\$19,160.59
<b>TOTAL:</b>				<b>\$19,160.59</b>



June 8, 2016

Honorable Mayor  
Members of the Board of Aldermen  
Citizens of the City of Branson, Missouri

We are pleased to present the Comprehensive Annual Financial Report (CAFR) for the City of Branson, Missouri, (the City) for the fiscal year ended December 31, 2015. This report is submitted to you in compliance with Section 2-423 of the Branson City Code, which requires an annual report presentation to the Board of Aldermen on the financial condition of the City.

Responsibility to report complete and accurate financial data rests with the City. It is our belief that the information reported in this document fairly presents the financial position of the City in all material aspects on a government-wide and fund basis. To enhance the reader's understanding of these financial statements, note disclosures have been included as an integral part of this document.

To ensure reliability of the accounting data on which the City's financial statements are based, an internal control framework designed to protect the City's assets from loss, theft or misuse is utilized. The objective is to provide reasonable, rather than absolute, assurance that the transactions are accounted for properly and the city's assets are safeguarded. Additionally, the Finance Department staff prepared this report in conformity with generally accepted accounting principles (GAAP) in the United States of America, which are standard guidelines for financial reporting, further ensuring that the financial position of the City is presented fairly in all material aspects.

The independent auditing firm of Allen, Gibbs, & Houlik, L.C. audited the City of Branson's financial statements. The purpose of the audit was to provide reasonable assurance that the City's financial statements for the fiscal year ended December 31, 2015 are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the government-wide and fund financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion & Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Branson's MD&A can be found in the Financial Section immediately following the report of the independent auditors.

## *Profile of the City*

The City of Branson (2010 population 10,520) is located in southwest Missouri, 35 miles south of Springfield within the heart of the Ozark Mountains. Branson is surrounded by three prize winning fishing and recreational lakes which include Table Rock Lake, Lake Taneycomo and Bull Shoals Lake. The city is 21 square miles (13,550 acres) and plays host to millions of visitors a year. Branson thrives as a tourism destination due to the scenic beauty as well as major family-oriented attractions including dozens of theatres offering live entertainment of all varieties, theme parks and shopping.

The City is governed by a Board of Aldermen-City Administrator form of government. The Board consists of the Mayor and six Board members who are elected on a nonpartisan basis. The Mayor serves a two-year term and is elected at large. Board members also serve a two year term with two members serving from each of three wards within the City, on a staggered two-year election rotation. The City Administrator is the chief executive officer of the City and is responsible for managing the city, enforcement of the laws and ordinances, direction of all officers, employees and departments and for carrying out the policies of the Board of Aldermen.

As the legislative body, the Board of Aldermen is responsible for enacting all ordinances, resolutions and regulations governing the City, as well as for appointing or electing the members of various statutory and ordinance boards, the City Administrator, the City Attorney and the City Clerk.

The City of Branson provides the full range of services normally associated with a municipality, including police and fire protection, emergency communication center, public works street services, facilities maintenance, recycling center, parks and other recreational facilities, development services and general administrative services. The City also operates the sanitary sewerage and the water treatment and distribution system, all of which are accounted for in the financial statements as business-type activities.

The annual budget serves as the foundation for the City of Branson's financial planning and control. During the budget preparation process, each office, department, etc., of the City provides detailed requests for expenditures for evaluation by the City Administrator. These requests are based on the goals and strategies set forth in the Community Plan 2030, and the annual Strategic Plan. Each office, department, etc., also prepares a detailed 5-year Capital Budget Request Projection, which is submitted to the City Administrator. The City Administrator also reviews estimates for all pending capital projects and those recommended for approval in the next budget year. Prior to the beginning of each budget year, the City Administrator presents a proposed budget to the Finance and Budget Committee. The City Administrator, on behalf of the Finance and Budget Committee, then submits to the entire Board of Aldermen a proposed budget. The budget is prepared by fund, department and function. Transfers of appropriations within departments or between departments within a fund may be made with the approval of the City Administrator. However, transfers between funds must be approved by the Board of Aldermen.

## *Factors Affecting Financial Condition*

**Local Economy**—in 2015, the City of Branson continued to benefit from prior year and recent economic development activities. These activities show in the sales tax revenue growth, as measured by state sales tax filings, considering that filings increased by 4.4% from calendar year 2014. Branson's economy is still focused primarily on the seasonal tourism industry.

**Tourism**—Branson and the Tri-Lakes area attracted millions of visitors in 2015 who contributed well over a billion dollars into the local economy. Branson was named in the top ten great U.S. destinations to discover by the Travelers’ Choice Family Award. Trivago named Branson as the second best value city in the U.S. Situated in the heart of America and within an 8-hour drive of nearly 33% of the U.S. population, Branson has been a “rubber tire” destination with the vast majority of tourists arriving by vehicles, RV’s and tour buses. An increasing number of visitors are now flying into the area each year. Opening in 2009, the Branson Airport, located a few miles southeast of Branson, now offers visitors a local commercial airport, along with the Springfield-Branson Regional Airport in Springfield, Missouri, the Taney County Airport at Pt. Lookout, Missouri, and the Harrison Regional Airport in Harrison, Arkansas.

A geographical profile of Branson visitors shows the following:

Come from a radius of 100 miles or less	15%
Radius of 100 to 300 miles	28%
Radius of 300 to 650 miles	26%
Radius of 650 or more miles	31%

The growth in tourism and the related construction activity over the last decade has increased the tax revenues of the city, particularly sales and tourism tax revenues. Tourism growth has also placed a strain on the city’s infrastructure. This pressure has resulted in significant infrastructure improvements over recent years, financed primarily by the increased revenues from sales, tourism, and tax increment financing activity taxes.

**Area Theaters**—the music industry’s rapid expansion in the early 90’s launched the Branson community into world-class tourism so fast it was called a phenomenon. Now called *America’s Live Entertainment Capital*, Branson is now home to 34 music theaters with 38,506 seats that conduct live performances, with a variety of music including country, pop, gospel, bluegrass, western, rock n’ roll, classical jazz and Broadway. There’s also comedy, magic, and dancing. Each theater hosts from one to three different shows daily. Collectively, they host more than 100 shows and offer live entertainment from early morning until late evening. Together, they create a diversity and balance to suit every musical and entertainment taste. Several of the nationally known performers who came to the area are now permanent residents and actively involved in the community. In turn, these performers have helped to draw recognition to the immense pool of talent in all of Branson’s theaters.

**Outdoor Activities-** Boating, swimming, skiing, sailing, sunning, scuba diving, parasailing and sightseeing are just some of the activities that can be enjoyed on the area’s three big lakes. Table Rock, Taneycomo and Bull Shoals offer some of the finest fishing in the nation, as well as any freshwater activity you can imagine.

Providing a wonderful venue for visitors of all ages, Silver Dollar City draw millions of visitors each year. Throughout the year various festivals are held highlighting themes such as bluegrass & BBQ, southern gospel music, a fall harvest festival, and of course, Christmas. They feature unique crafters and artists, rides and amusements, live comedy and drama, dining, dozens of musicians and music shows, water attractions, and roller coasters.

Hikers can enjoy the outdoors on established nature trails that wind through forests and skirt the lakes’ shorelines. Spelunking, or cave exploration, is also available in the area’s many caves.

**Golf-** Golfing is one of the fastest-growing interests of vacationers to Branson. They can enjoy their favorite sport on a choice of courses within just a few miles of each other as more than a dozen golf courses are currently open in the Branson/Tri-Lakes Area. Country clubs, pro shops, lessons, restaurants and all amenities are available. Many of Branson's entertainers enjoy golf and are often seen on local courses. Included in the courses available in the Branson area is Buffalo Ridge Golf Course which was voted by Golf Digest as one of the top 100 public golf courses in America. Other golf courses in the area include Payne Stewart, Pointe Royale, Thousand Hills, Ledgestone, Top of the Rock, Holiday Hills, and Murder Rock.

**Fishing & Hunting-** The scene of many national fishing tournaments, Table Rock Lake is a freshwater fisherman's paradise. Fertile waters teeming with an assortment of America's top sport fish like bass and crappie make it the ideal spot for the novice and serious fisherman alike.

With an average water temperature of 58 degrees, Lake Taneycomo is equally famous as a cold-water trout waterway, It is often called one of the best, if not the very best, tailwater trout fisheries in the United States. Rainbow and brown trout abound. Missouri Department of Conservation maintains a fish hatchery near Table Rock Dam, and a tour of this facility is always a tourist favorite.

Beginning where Taneycomo ends, Bull Shoals Lake, only a few miles away, offers much of the same recreational opportunities as Table Rock Lake. With less development than the Table Rock and Taneycomo areas, Bull Shoals offers comfortable resorts and campgrounds along its shorelines, as well as quaint fishing lodges that offer a chance to explore Ozark Mountain scenery.

The area has an abundance of deer, turkey, and other game, drawing hunters by the thousands each season. Sightseeing is always an option for people who prefer to see the outdoors from the comfort of their vehicles; all numbered highways offer scenic views of the Ozarks.

**Shopping—** From Historic Downtown Branson, with its unique family-owned and operated one-of-a-kind retail experience at Dick's 5 & 10 to Branson Landing, a \$420 million, 95-acre development of world-class shopping, dining, lodging, and a spectacular water, light, sound, and fire attraction, to two factory outlet malls, visitors consistently rank shopping among the most popular activities of the area. Tourists and locals alike enjoy a unique shopping experience at Branson Landing as well as shopping the factory outlet stores located in Tanger Outlet Mall, and The Shoppes at Branson Meadows. With easy access and located on the north edge of Branson, the Branson Hills / Branson Shoppes development offering national brand retailers presenting a diversified mix of retail and food establishments, has become a favorite shopping location. Shoppers can find contemporary goods and handcrafted items all year round.

**Lodging and Restaurants—**Visitors are afforded the opportunity to choose lodging from over 15,000 rooms in local motels, hotels, resorts, and bed and breakfast inns. The choices are endless, with room rates ranging from budget accommodations to luxurious suites overlooking Table Rock Lake. The current number of lodging facilities, excluding condominiums, time shares, and campgrounds (in city limits) is 130.

You cannot be hungry in Branson, as visitors have an endless variety of restaurants and food establishments from which to choose, as there are 132 restaurants, coffee shops, and ice cream establishments with over 26,000 seats within the city. Cuisines range from American home-cooking, Southern Bar-B-Q, and a 50's style diner to International fares such as Thai, Greek/Mediterranean, Chinese, Mexican, and Italian.

**Conference Facilities**— Branson, with an abundance of amenities and nationally centralized location, is a popular place for holding meetings of all sizes. The Branson area has several conference center hotels in various locations offering a variety of options. Some of the larger conference facilities include the following. Located on the shores of beautiful Table Rock Lake, Chateau on the Lake, a conference center with a 302-room hotel, has the ability to accommodate up to 3,000 delegates. Located in the heart of the entertainment district, one block from the world famous Highway 76, Radisson Inn has meeting and conference capacity of 1,200. Adjacent to the Branson Landing, a waterfront development on Lake Taneycomo in downtown Branson, the City owns the 220,000 square foot Branson Convention Center and exhibition complex, including two exhibit halls totaling 50,000 square feet, which connects to a 23,000 square foot ballroom. There are 12 additional meeting rooms on the second floor. All combined, the Center has the ability to accommodate approx. 4,500 persons and is connected to one of the two Hilton Hotels which has a combined room total of 537 hotel rooms.

### ***Long-term financial planning and debt administration***

The City of Branson utilizes a five-year capital improvement program to prioritize public projects. The City has also developed a 20-year capital improvement plan that is based on the 2030 Community Plan. The 2030 Community Plan was created in 2010 and is a guide to realize our vision for the future. Projects are scheduled over a number of years, and are financed on a pay-as-you-go basis whenever possible. The exception to this rule was the redevelopment of the Taneycomo Lakefront and construction of a Convention Center in the downtown district. This project, including all infrastructure, convention center and other public improvements, have been financed through a series of bond issues secured by the city's annual appropriation pledge and tax increment financing. These projects will be supported by City, State, County and other taxing district's economic activity taxes generated within the district. The City always looks for creative funding solutions such as cost sharing with other governmental agencies, public-private cooperative efforts, and any other source of funding for projects that become available.

At year-end, the City has thirteen debt issues outstanding. These issues include \$16,580,000 in revenue bonds for the Tourism Fund; \$32,605,000 in special limited obligation bonds for refunding certain bonds previously issued for the Branson Landing redevelopment project, certain city facilities, and infrastructure project costs; and a total of \$170,080,190 debt issuances that is for the Tax Increment Financing districts. The TIF Commission is considered a blended component unit included in with the governmental funds presentation. The City is financially accountable for the Commission because the City approves the Commission's annual budget.

The City uses funding from the Tourism Tax and the Transportation Tax, to finance needed infrastructure extensions and improvements. Some of the projects during FY2015 included: Highway 76 Complete Streets Projects and Downtown Branson Streetscapes as well as repairing aging water and sewer infrastructure.

### ***Strategic, Community and Financial Plan***

The Board of Aldermen has established a Strategic Plan and the priorities needed to meet the goals of our city as described to us in our 2030 Community Plan. The City is in the process of implementing Priority Based Budgeting to help determine what services the City offers that are working towards meeting these goals as well as what services are offered that possibly aren't helping to reach these goals. The City departments created an inventory of all the services offered on behalf of the city and then rated those services according to how well each service meets the needs and expectations of our

community. The departments used the following key elements of the Community Plan to set up their goals and as a basis for evaluating their performance:

1. Land Use
2. Tourism
3. Economic Development
4. Community Character
5. Parks, Open Space & Recreation
6. Community Needs: Safety, Health & Socio-Economic
7. Community Needs: Arts, Culture & Education
8. Transportation
9. Infrastructure & Environment
10. Good Governance.

By aligning the City's Community Plan 2030, Strategic Plan and Priority Based Budgeting process, the City is better prepared to make sound financial decisions that will move towards a bright and sustainable future.

### ***Achievements and Acknowledgements***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Branson for its comprehensive annual financial report for the fiscal year ended December 31. This was the tenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada (GFOA) has also awarded a Distinguished Budget Presentation Award to the City of Branson. This award represents a significant achievement and reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

Our appreciation is extended to the Mayor, the Board of Aldermen, department directors and all city employees for contributing to the sound financial condition of the City. Furthermore, the preparation of this report would not have been possible without the efficient and dedicated services of the various departments of the City, especially assistance from the staff of the Finance Department. We would also like to thank our auditors, Allen, Gibbs & Houlik, L.C. for their help in formulating this report.

Respectfully submitted,

William J. Malinen  
City Administrator

Jamie Rouch  
Finance Director