THE CITY OF JOPLIN, MISSOURI

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended October 31, 2005

Prepared by the Finance Department

Leslie Jones
Interim Director of Finance


CITY OF JOPLIN
STATE OF MISSOURI

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INTRODUCTORY SECTION

List of Principal Officials

October 31, 2005

MUNICIPAL OFFICIALS

Mayor

Phil Stinnett

City Council

Gary Shaw	Zone I
Vesta Grindstaff	Zone II
Richard Russell	Zone III
Jon Tupper	Zone IV
Don Landrith	General
Phil Stinnett	General
Robert Harrington	General
Guy Palmieri	General
Mike Woolston	General

City Officials

R. Mark Rohr	City Manager
Brian Head	City Attorney
Barbara Hogelin	City Clerk
Alexander Curchin	Municipal Judge
David Hertzberg	Public Works Director
Jerry Calvin	Parks Director
Kevin Lindsey	Chief of Police
Gary Trulson	Fire Chief
Daniel A. Pekarek	Community Health Director
Lawrence G. Myers	Municipal Court Administrator
Carolyn Trout	Joplin Public Library Director
Ted Sandlin	Human Resources Director/Risk Manager
Leslie Jones	Interim Finance Director
Mark Morris	Information Services Director
Mike McAfee	CVB Director
Lynn Onstot	Public Information Officer

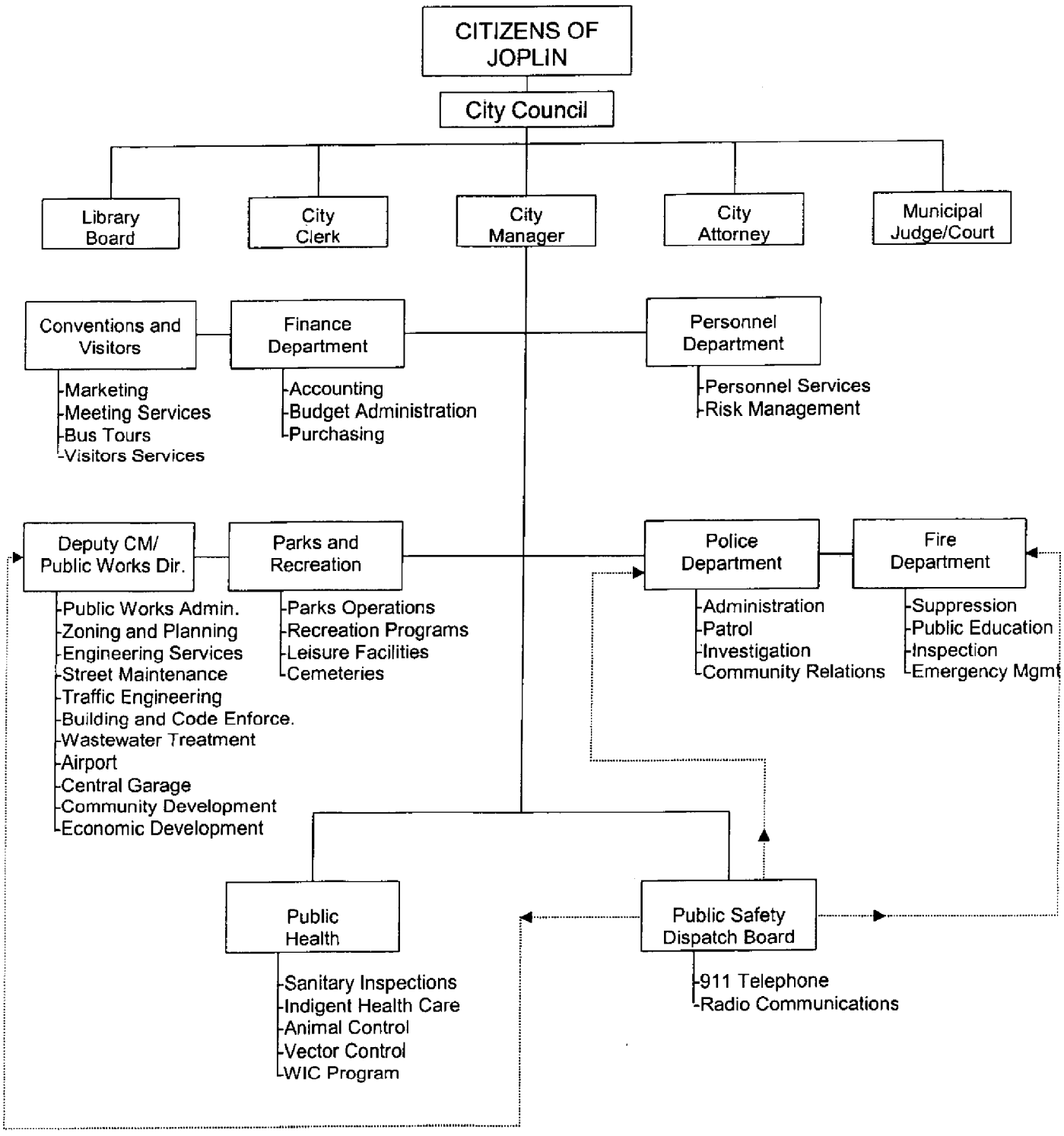
List of Principal Officials

DEPARTMENT OF FINANCE

DEPARTMENT STAFF

Leslie Jones	Interim Finance Director
Sherri McCulloch	Financial Analyst
Stephanie Mishler	Purchasing, Project and Property Clerk
Hailey Dininger	Accounts Payable Clerk
Linda Foulks	Licensing and Office Services Clerk
Vickie Deems	Billing and Accounts Receivable Clerk
Linda Stein	Cashiering
Jan Garner	Payroll Clerk

Organization Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Joplin, Missouri

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
October 30, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



602 S. Main Street • Joplin, MO 64801 • (417) 624-0820

March 1, 2006

To the Honorable Mayor, Members of the City Council
And the Citizens of the City of Joplin, Missouri:

The comprehensive annual financial report of the City of Joplin, Missouri (the City) for the fiscal year ended October 31, 2005 is hereby submitted for your review in compliance with Section 2.14 of the City's Home Rule Charter. The independent certified public accounting firm of Cochran, Head & Co., P.C. audited the financial statements contained in this report.

To the best of our knowledge and belief, the data, as presented herein, is accurate in all material respects; is reported in a manner that presents fairly the financial position and results of operations on a Government-wide basis and on a Fund basis; and that all disclosures necessary to enable the reader to gain an understanding of the City's financial affairs have been included. The Director of Finance prepares this comprehensive annual financial report with the assistance of Finance staff. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management.

The comprehensive annual financial report is presented in three sections: introductory, financial and statistical. The introductory section, which is unaudited, includes this letter of transmittal, an organizational chart, a list of the City's principal elected and appointed officials and a listing of the Finance Department personnel involved in the preparation of this report. The financial section begins with the independent auditor's report. The auditor's report discloses the opinion of the independent auditors with regard to the presentation of the financial statements. This section also includes Management's Discussion and Analysis (MD&A), the Basic Financial Statements and Notes that provide information on the City's financial position and operating results, the Combining Statement for Nonmajor Funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multiyear basis.

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

The City is required to undergo an annual audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and by the U.S. Office of Management and Budget's (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including a schedule of expenditures of federal awards, the independent auditor's reports on compliance and on internal controls over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards and in compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133, and a schedule of findings and questioned costs are included in a separately issued report.

of Joplin as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. The City provides a full range of services to its residents as well as to visitors to the community. These services include police and fire protection, sanitary sewer service, low-income health care services, construction and maintenance of all City infrastructures, convention and tourism promotional activities, park facilities, recreational activities, a regional airport and other administrative services.

In addition, this document includes information relating to the financial activities of the Joplin Public Library, the Joplin Sports Authority and the Joplin TIF Commission, which are considered discretely presented component units of the government for financial reporting purposes. The City Council sets the annual property tax levy for the Library and has appointive authority over its Board of Trustees. The Joplin Sports Authority operates in accordance with its articles of incorporation and currently receives significant operating subsidies from the City. The City Council has appointive authority over the Joplin TIF Commission's Board of Trustees and the City is financially accountable for the Commission. The City's Finance Department provides all accounting services for all component units. The Library, the Joplin Sports Authority and the Joplin TIF Commission are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial positions and results of operations from those of the primary government.

GOVERNMENT STRUCTURE AND LOCAL ECONOMIC CONDITIONS

The City, incorporated in 1873, is located in the southwest corner of Missouri and is the State's fourth largest metropolitan area. Population growth within the City limits, which covers more than thirty square miles, continues to grow modestly while rapid growth is being experienced in the surrounding regional area.

The City has operated under the council-manager form of government since 1954. Policymaking and legislative authority are vested in the governing council, consisting of nine members. This council is responsible for passing ordinances, adopting the budget, appointing committees and hiring the government's manager, attorney, clerk and municipal judge. The City Manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the City and for appointing the heads of the City's departments. The City Council is elected on a nonpartisan basis. Council members are elected to four-year staggered terms, with four members being elected from within their respective geographic zones and the remaining five members elected at large. The Mayor and Mayor Pro Tempore are chosen from within the membership of the council by the elected members of that body.

The City of Joplin is a major trade center for the area, benefiting more than 500,000 people. The City has experienced modest growth and expansion. Enhancing the retail trade growth has been an expansion of the service sector of our economy. Freeman Hospital continued a $6.2 million expansion of its medical facilities. Additionally, two major TIF districts continued their development and saw some major new retail businesses open during the 2005 fiscal year.

As a service center for the four-state region, Joplin is home to two major hospitals that provide special services and treatment capabilities rivaling those found in major metropolitan areas. Freeman Health Systems include 389 beds in its Joplin locations. St John's Regional Medical Center is a 392-bed hospital operated by the Catholic Health Initiative. More than 300 physicians serve the hospitals and four-state region. Along with the state-of-the-art hospital care are two fully equipped sports medicine clinics, psychological and psychiatric services, major heart and cancer care facilities and many top-quality nursing/retirement centers and extended care facilities.

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure all assets of the City are protected from loss, theft or misuse as well as to ensure that adequate accounting records are kept and compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls – The City maintains budgetary controls as outlined in its Home Rule Charter. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds are included in the annual budget appropriations. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained by each departmental unit within an individual fund. Any change in the level of appropriation, which increases expenditures for an individual fund, requires City Council action. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

Financial Operations – As demonstrated by the statements and schedules included in the financial section of this report, the City is committed to meeting its responsibility for sound financial management.

Cash Management Policies and Practices – The City's adopted investment policies provide for close supervision of investment practices by the Investment Committee and also provide specific guidelines to govern investment practices and decisions. Investments are required to be consistent with the constitution and laws of the State of Missouri. The investment policy permits direct treasury obligations of the U.S. government, collateralized certificates of deposit, and certain specified government sponsored agencies and entities. The Policemen's and Firemen's Pension Fund may, by investment policy, invest in equities (50%-75%), alternative investments (5%-25%) and fixed income investments (20%-40%). The City believes appropriate procedures are in place to ensure safe investment practices.

Risk Management – The risk management program of the City revolves around a protected self-insurance plan where the City purchases excess insurance policies for general liability, property damage and workers' compensation to protect itself against catastrophic losses. Smaller losses, up to $100,000, are paid directly by the City after an independent firm, which specializes in claims adjustment and control, has reviewed claims. Under this type of program, the City, with the assistance of its loss control consultant strives to control losses, minimize claims and establish programs to contain potential liability.

OTHER INFORMATION

Independent Audit – The Home Rule Charter of the City requires an independent certified public accounting firm to perform an annual audit. The Council contracted with the accounting firm of Cochran, Head & Co., P.C. to conduct the audit for the fiscal year ended October 31, 2005. In addition to meeting the requirements of the charter and State Statutes, the audit was designed to meet the requirements of the OMB Circular A-133, *Audits of States, Local Governments and Non Profit Organizations.* Auditing standards generally accepted in the United States of America and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report regarding the basic financial statements along with statements and schedules relating to the individual fund account groups are included in the financial section of this report. Reports by the auditors relating specifically to the single audit requirements may be found in a separately issued report.

Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended October 31, 2004. This certificate is the highest form of recognition awarded to state and local government entities for excellence in financial reporting. In order to receive the Certificate of Achievement, a governmental unit must publish a clearly readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Deserving reports must satisfy both generally accepted accounting principles and applicable legal requirements.

This certification, which is only valid for a period of one year, must be applied for annually. This marks the sixteenth consecutive year that the City has received this reporting distinction. We believe that our current comprehensive annual financial report for the year ended October 31, 2005 continues to meet the Certificate of Achievement program requirements and is being submitted to the GFOA to determine its eligibility for another certificate.

Acknowledgments -- The preparation of this comprehensive annual financial report is only possible through the dedicated efforts of the entire staff of the City's Finance Department and the cooperation of the numerous departments throughout the City organization. The contributions and assistance offered by each of these individuals is most sincerely appreciated. Due credit should also be given to the City Council for its continued interest and support in planning and conducting the operations of the City in a responsible and progressive manner.

Sincerely,

R Mark Rohr
City Manager

Sincerely,

Leslie Jones
Interim Director of Finance

FINANCIAL SECTION


CITY OF JOPLIN
STATE OF MISSOURI

& Co | *Certified Public Accountants*

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ansas City, MO 64153
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ax (816) 584-9958

Independent Auditor's Report

The Honorable Mayor and Members of the City Council
City of Joplin, Missouri

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining discretely presented component unit and fund information of the City of Joplin, Missouri, as of and for the year ended October 31, 2005, which collectively comprise the City's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining discretely presented component unit and fund information of the City as of October 31, 2005, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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to budgetary comparison information and the Policemen's and Firemen's Pension Plan, which appear as listed in the accompanying table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this information and express no opinion thereon.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2006, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the City. The introductory section, combining and individual non-major fund financial statements, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

January 27, 2006

Coulson, Hall & Co PC

As management of the City of Joplin, Missouri, we offer readers this narrative overview and analysis of the financial activities of the City of Joplin, Missouri, for the fiscal year ended October 31, 2005. We encourage readers to consider the information presented here in conjunction with the transmittal letter at the beginning of this report and the City's financial statements, which follow this section.

Financial Highlights

The assets of the City of Joplin, Missouri (the City) exceeded its liabilities at the close of the most recent fiscal year by $119,859,563 (net assets). Of this amount, $22,747,201 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's total net assets increased $11,325,193. Of this amount, over $9.8 million was from the City's "governmental activities", while the City's "business-type activities" increased $1.5 million.

The City's total debt decreased approximately $1.2 million (5.8 percent) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is provided as an introduction to the basic financial statements. The basic financial statements consist of three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are a broad overview of the City's finances in a manner similar to a private business. These statements provide both long-term and short-term information about the City's overall financial status.

The *statement of net assets* presents all of the City's assets and liabilities with the difference between the two reported as *net assets*. Net assets are an important measure of the City's overall financial health. The increases and decreases in net assets can be monitored to determine whether the City's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net assets changed during the most recent fiscal year. All changes in nets assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flow. Thus, revenues and expenses are reported in this statement for certain items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

The government-wide financial statements report governmental activities of the City, which are principally supported by taxes and intergovernmental revenues, and business-type activities of the City, which are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities for the City include general government, public safety, public works, parks and recreation, public health, and planning and development. The business-type activities for the City include the airport, the golf course, special events and the sanitary sewerage system. The City includes three other entities in its report-the Joplin Sports Authority, the Joplin Public Library, and the Joplin TIF Commission. Although legally separate, these "component units" are important because the City is financially accountable for them.

Fund financial statements. *Fund financial statements* focus on individual parts of the City's government. These statements report the City's operations in more detail than the government-wide financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been

finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. This information may be useful in evaluating the City's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements, thus it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. This may enable the reader to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Proprietary funds. The City has two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. *Internal service funds* are an accounting mechanism used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its garage service center, emergency communications center and self-insurance activities. Because these services predominately benefit governmental rather than business-type functions, they have been included within the *governmental activities* in the government-wide financial statements.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements, since the resources of those funds are not available to support the City's operations. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the basic financial statements. The notes provide additional information that is essential to obtain a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also contains certain *required supplementary information* that further explains and supports the information in the financial statements. The combining statements for the non-major funds and internal service funds are presented immediately following the required supplementary information on pensions.

Government-wide Financial Analysis

As indicated earlier, net assets may serve as a useful indicator of the City's financial position. As of October 31, 2005, assets exceeded liabilities by $119,859,563. The largest portion of the City's net assets, $82,954,786 (69 percent), reflects its investment in capital assets (e.g., land, construction in progress, buildings, improvements, machinery and equipment, and infrastructure). The City uses the capital assets to provide services to citizens; therefore these assets are not available for future spending.

The following table reflects the condensed Statement of Net Assets as of October 31, 2005 and 2004:

City of Joplin Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Current and other assets	$ 35,445,096	33,897,782	8,288,361	9,674,180	43,733,457	43,571,962
Capital assets	49,196,160	41,265,685	52,984,528	47,899,870	102,180,688	89,165,555
Total assets	84,641,256	75,163,467	61,272,889	57,574,050	145,914,145	132,737,517
Long-term liabilities outstanding	8,013,020	8,437,852	13,261,157	13,254,266	21,274,177	21,692,118
Other liabilities	3,209,206	3,123,624	1,571,199	1,821,782	4,780,405	4,945,406
Total liabilities	11,222,226	11,561,476	14,832,356	15,076,048	26,054,582	26,637,524
Net assets:						
Invested in capital assets, net of debt	43,087,796	34,937,806	39,866,990	33,828,606	82,954,786	68,766,412
Restricted	11,231,972	1,896,447	2,925,604	961,254	14,157,576	2,857,701
Unrestricted	19,099,262	26,767,738	3,647,939	7,708,142	22,747,201	34,475,880
Total net assets	$ 73,419,030	63,601,991	46,440,533	42,498,002	119,859,563	106,099,993

At the end of the current fiscal year, the City is reporting positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The City's combined net assets increased to almost $119.9 million from $106.1 million as a result of the increase in net assets reflected in the next table. The City's unrestricted net assets for governmental activities were almost $19.1 million. Total unrestricted net assets were over $3.6 million for the business-type activities.

An additional portion of the City's net assets, $14.2 million (11.8 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net assets, $22.7 million (19 percent), represents unrestricted net assets that may be used to meet the City's ongoing obligations to citizens and creditors. Retroactive reporting of infrastructure assets acquired and completed prior to fiscal year October 31, 2002 is not included at this time; however, they will be reported in future fiscal years.

The following table reflects the revenues and expenses from the City's activities for the year ended October 31, 2005 and 2004:

City of Joplin Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues:						
Program revenues:						
Charges for services $	5,007,583	3,586,047	6,270,259	4,927,353	11,277,842	8,513,400
Operating grants/contributions	3,537,658	4,299,851			3,537,658	4,299,851
Capital grants/contributions	2,640,562	1,150,900	4,146,406	1,264,785	6,786,968	2,415,685
General revenues:						
Property taxes	650,143	570,758			650,143	570,758
Sales and motor vehicle taxes	24,942,691	21,013,050			24,942,691	21,013,050
Franchise taxes			4,765,847	4,589,818	4,765,847	4,589,818
Other revenue	2,310,474	1,762,579	679,159	740,319	2,989,633	2,502,898
Total revenues	39,089,111	32,383,185	15,861,671	11,522,275	54,950,782	43,905,460
Expenses:						
General government	4,796,196	4,343,375			4,796,196	4,343,375
Public safety	12,453,913	13,040,434			12,453,913	13,040,434
Public works	2,446,424	2,339,863			2,446,424	2,339,863
Highway and streets	5,506,914	5,721,449			5,506,914	5,721,449
Environmental	1,751,242	730,984			1,751,242	730,984
Health services	1,508,271	1,569,187			1,508,271	1,569,187
Culture and recreation	3,589,378	3,321,666			3,589,378	3,321,666
Social services	2,072,363	2,068,895			2,072,363	2,068,895
Interest on GLTD	257,164	375,425			257,164	375,425
Airport			1,589,409	1,930,197	1,589,409	1,930,197
Sanitary sewer			6,893,838	6,968,289	6,893,838	6,968,289
Nonmajor business type activities			760,477	1,212,478	760,477	1,212,478
Total expenses	34,381,865	33,511,278	9,243,724	10,110,964	43,625,589	43,622,242
Change in net assets	4,707,246	(1,128,093)	6,617,947	1,411,311	11,325,193	283,218
Transfers	5,109,793	3,635,659	(5,109,793)	(3,635,659)		
Change in net assets	9,817,039	2,507,566	1,508,154	(2,224,348)	11,325,193	283,218
Net assets, beginning	63,601,991	54,890,043	42,498,002	47,273,501	106,099,993	102,163,544
Restatement (see related note)		6,204,382	2,434,377	(2,551,151)	2,434,377	3,653,231
Net assets, beginning (as restated)		61,094,425	44,932,379	44,722,350	108,534,370	105,816,775
Net assets, ending $	73,419,030	63,601,991	46,440,533	42,498,002	119,859,563	106,099,993

Governmental Activities

Governmental activities increased the City's net assets by over $9.8 million. Sales and motor vehicle taxes, the largest governmental category, totaled $24.9 million or 63.8% of total governmental revenue. For the fiscal year ended October 31, 2005, revenues totaled nearly $55 million (governmental and business-type). Revenues from governmental activities total $39 million or 71.1% of the total City revenues.

$11,185,803. The following table shows expenses and program revenues of the governmental activities for the year ended October 31, 2005 and 2004:

Net Cost of City of Joplin's Governmental Activities

		Total Costs Of Services		Net Costs Of Services	
		2005	2004	2005	2004
General government	$	4,796,196	4,343,375	2,643,164	2,696,936
Public safety		12,453,913	13,040,434	11,760,486	12,288,246
Public works		2,446,424	2,339,863	1,780,561	1,554,411
Highway and streets		5,506,914	5,721,449	2,209,054	3,845,308
Environmental		1,751,242	730,984	336,899	83,312
Health services		1,508,271	1,569,187	787,758	827,415
Culture and recreation		3,589,378	3,321,666	3,091,144	2,929,578
Social services		2,072,363	2,068,895	329,832	(126,151)
Interest on GLTD		257,164	375,425	257,164	375,425
Total	$	34,381,865	33,511,278	23,196,062	24,474,480

As previously noted, expenses from governmental activities total almost $34.4 million. However, net costs of these services were almost $23.2 million. The difference represents direct revenues received from charges for services of $5 million, operating grants and contributions of over $3.5 million, and capital grants and contributions of over $2.6 million. Taxes and other revenues of $27.9 million were collected to cover these net costs.

Business-type Activities

Business-type activities increased the City's net assets by $1.5 million.

Financial Analysis of the City's Funds

As of the end of the current fiscal year, the City's governmental funds have a combined fund balance of nearly $28.5 million (an increase of approximately 2.2 percent). The fund balance of the General Fund increased just over $1 million during the fiscal year. While this increase represents a 17% increase in fund balance from the previous year, the City experienced a small growth in sales tax and adjusted spending throughout the year to increase the City's General Fund balance. The City met its City Resolution 87-11 requiring a contingency reserve equal to 25% of total operating expenditures.

General Fund Budgetary Highlights

Differences between the original and the final amended budget can be summarized as follows:

- The original revenue budget of $19,378,955 was decreased to $15,138,429, which represents a decrease of $4,240,526.
- The original expenditure budget of $20,119,696 increased to $20,891,201, which represents an increase of $771,505.

Actual revenues were $154,451 more than budgeted. Sales tax revenue was $194,058 more than budgeted, while revenue from interest earned on investments was $121,621 more than anticipated. Charges for services were $122,608 less than anticipated. The public works budget increased $235,936. The public safety budget increased $466,010.

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of October 31, 2005, amounts to $102,180,688 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, collections systems, machinery and equipment, and infrastructure. Reporting of the City's major infrastructure assets extends only to the assets that were completed after the October 31, 2002 fiscal year. The City will be including the remaining infrastructure assets acquired in prior fiscal years as outlined by GASB Statement No. 34. Capital assets increased over $13 million during the period.

Major capital events during the current fiscal year included the following:

- Continued progress on the projects set forth in the one-quarter-cent parks/storm water sales tax.
- Continued progress on the projects set forth in the three-eighths-cent capital improvements sales tax.
- Completed construction of the renovation of Cunningham Pool.
- Completed the renovation of the new City Hall.
- Continued progress on the widening of Schifferdecker Street.
- Continued progress on the widening of Zora Street.
- Continued progress on a comprehensive hiking/biking trails system that will provide recreation and transportation by bicycle and foot.
- Continued working with the Missouri Department of Conservation and the National Audubon Society concerning the proposed Nature Center in Wildcat Park.
- Continued progress on the renovation of the Justice Center and the Health Department Building.

City of Joplin Capital Assets
(amounts expressed in thousands, net of depreciation)

		Governmental Activities		Business-Type Activities		Total	
		2005	2004	2005	2004	2005	2004
Land	$	3,909	3,904	1,809	1,809	5,718	5,713
Historical Collection		2,173	2,173			2,173	2,173
Construction in Process		8,195	7,345	7,272	1,802	15,467	9,147
Buildings		8,996	4,829	16,861	19,046	25,857	23,875
Improvements		4,654	3,409	4,188	4,774	8,842	8,183
Machinery & Equipment		7,857	9,522	1,458	1,779	9,315	11,301
Infrastructure		13,412	10,084			13,412	10,084
Sewer System				21,397	18,690	21,397	18,690
Total	$	49,196	41,266	52,985	47,900	102,181	89,166

At the end of fiscal year 2005, the City had a total of $19.4 million of outstanding debt. This was a decrease of almost $1.2 million or 5.8% from the previous year. The City continued to repay its existing debt and did not issue any new debt during 2005.

City of Joplin Outstanding Debt
(amounts expressed in thousands)

		Governmental Activities		Business-Type Activities		Total	
		2005	2004	2005	2004	2005	2004
Certificates of Participation	$	6,240	6,465			6,240	6,465
Revenue Bonds				13,192	14,154	13,192	14,154
Total	$	6,240	6,465	13,192	14,154	19,432	20,619

Requests for Information

This financial report is designed to provide the reader with a general overview of the City's finances. Questions or requests for more information concerning any of the information provided in this report should be directed to Leslie Jones, Interim Director of Finance, Finance Department, City of Joplin, 602 South Main Street, Joplin, MO 64801.

City of Joplin, Missouri
Statement of Net Assets
October 31, 2005

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Assets				
Pooled cash and cash equivalents	$ 23,631,439	$ 4,156,514	$ 27,787,953	$ 681,597
Investments	-	-	-	509,892
Receivables:				
Taxes	3,929,752	-	3,929,752	29,784
Interest	277,608	61,164	338,772	10,999
Accounts	248,611	1,925,106	2,173,717	5,000
Intergovernmental	1,950,711	728,673	2,679,384	-
Special assessments	267,451	-	267,451	-
Loans	2,802,934	-	2,802,934	-
Other	575	76,302	76,877	-
Due from primary government	-	-	-	39,538
Due from component unit	25,000		25,000	
Internal balances	33,451	(33,451)	-	-
Inventories	554,845	132,348	687,193	9,361
Prepaids	199,668	3,815	203,483	585
Restricted cash and cash equivalents	1,391,415	1,162,804	2,554,219	-
Bond issuance cost	131,636	75,086	206,722	-
Capital Assets:				
Not being depreciated	14,277,743	9,080,347	23,358,090	227,500
Being depreciated, net of depreciation	34,918,417	43,904,181	78,822,598	1,820,877
Total assets	84,641,256	61,272,889	145,914,145	3,335,133
Liabilities				
Accounts payable	1,857,580	1,169,976	3,027,556	47,305
Accrued payroll and benefits	647,861	76,311	724,172	33,635
Accrued interest	102,996	128,806	231,802	-
Payable from restricted assets:				
Deposits	213,770	4,500	218,270	-
Accrued interest	-	115,304	115,304	-
Due to component unit	39,538	-	39,538	-
Due to primary government	-	-	-	25,000
Unearned revenue	-	76,302	76,302	-
Net pension obligation	347,461	-	347,461	-
Long term liabilities:				
Due in one year	1,569,365	1,070,554	2,639,919	-
Due in more than one year	6,443,655	12,190,603	18,634,258	9,168,778
Total liabilities	11,222,226	14,832,356	26,054,582	9,274,718
Net Assets (Deficit)				
Invested in capital assets, net of related debt	43,087,796	39,866,990	82,954,786	2,048,377
Restricted :				
Special revenue	9,678,801	-	9,678,801	-
Debt service	494,049	2,925,604	3,419,653	-
Postclosure care costs	370,201	-	370,201	-
Permanent funds	688,921	-	688,921	694,549
Unrestricted (deficit)	19,099,262	3,647,939	22,747,201	(8,682,511)
Total net assets (deficit)	$ 73,419,030	$ 46,440,533	$ 119,859,563	$ (5,939,585)

The accompanying notes are an integral part of the basic financial statements

For the Year Ended October 31, 2005

	Airport	Sanitary sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 357,117	$ 5,314,354	$ 573,854	$ 6,245,325	$ 3,984,297
Other	24,934	-	-	24,934	-
Total operating revenues	382,051	5,314,354	573,854	6,270,259	3,984,297
Operating expenses:					
Personnel services	291,140	1,341,241	358,037	1,990,418	926,164
Supplies	55,838	216,153	179,435	451,426	771,901
Bad debt	-	156,107	-	156,107	-
Contractual services	256,206	1,163,717	166,893	1,586,816	1,443,363
Depreciation and Amortization	1,002,947	3,353,650	106,748	4,463,345	175,952
Total operating expenses	1,606,131	6,230,868	811,113	8,648,112	3,317,380
Operating income (loss)	(1,224,080)	(916,514)	(237,259)	(2,377,853)	666,917
Nonoperating revenues (expenses):					
Franchise fees	-	4,765,847	-	4,765,847	-
Intergovemmental grants	2,946,359	912,681	-	3,859,040	-
Insurance reimbursements and settlements	-	-	-	-	353,928
Interest income	-	678,125	1,034	679,159	63,591
Interest expense and fiscal charges	-	(734,831)	-	(734,831)	-
(Loss) on sale of capital assets	-	-	-	-	(9,095)
Other income	-	7,753	35,036	42,789	726
Total nonoperating revenues (expenses)	2,946,359	5,629,575	36,070	8,612,004	409,150
Income (loss) before contributions and transfers	1,722,279	4,713,061	(201,189)	6,234,151	1,076,067
Capital contributions	-	287,366	-	287,366	-
Transfers in	450,000	300,000	-	750,000	-
Transfers out	(89,629)	(5,705,602)	(64,562)	(5,859,793)	(445,149)
Change in net assets	2,082,650	(405,175)	(265,751)	1,411,724	630,918
Net assets-beginning of year, as restated	7,594,309	36,379,443	513,508	44,487,260	2,657,156
Net assets-end of year	$ 9,676,959	$ 35,974,268	$ 247,757	$ 45,898,984	$ 3,288,074

Change in net assets, enterprise funds	$ 1,411,724
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	96,430
Change in net assets	$ 1,508,154

The accompanying notes are an integral part of the basic financial statements

City of Joplin, Missouri
Statement of Cash Flows
Proprietary Funds
Year Ended October 31, 2005

	Airport	Sanitary sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash Provided by (Used in) Operating Activities:					
Receipts from customers	$ 375,549	$ 5,100,060	$ 572,934	$ 6,048,543	$ 4,024,415
Payments to suppliers	(276,979)	(1,211,143)	(339,740)	(1,827,862)	(2,607,280)
Payments to employees	(292,231)	(1,337,666)	(358,576)	(1,988,473)	(933,063)
Net Cash Provided by (Used in) Operating Activities	(193,661)	2,551,251	(125,382)	2,232,208	484,072
Cash Provided by (Used in) Noncapital Financing Activities					
Transfers in	450,000	300,000	-	750,000	-
Transfers out	(89,629)	(5,705,602)	(64,562)	(5,859,793)	(445,149)
Advances from other funds	-	-	200,000	200,000	-
Franchise fees received	-	4,302,181	-	4,302,181	-
Insurance reimbursements and settlements	-	-	-	-	353,928
Intergovernmental grants	2,705,173	735,344	-	3,440,517	-
Other income	-	7,753	35,036	42,789	726
Net Cash Provided by (Used in) Noncapital Financing Activities	3,065,544	(360,324)	170,474	2,875,694	(90,495)
Cash Provided by Investing Activities:					
Interest received	-	681,848	1,034	681,848	22,230
Net Cash Provided by Investing Activities	-	681,848	1,034	681,848	22,230
Cash (Used In) Capital and Related Financing Activities:					
Interest paid	-	(715,932)	-	(715,932)	-
Principal payments	-	(990,000)	-	(990,000)	-
Purchases of capital assets	(3,139,886)	(3,277,443)	(36,619)	(6,453,948)	(106,622)
Sales of capital assets	-	-	-	-	1,275
Net Cash (Used in) Capital and Related Financing Activities	(3,139,886)	(4,983,375)	(36,619)	(8,159,880)	(105,347)
Net Increase (Decrease) in Cash and Cash Equivalents	(268,003)	(2,110,600)	9,507	(2,369,096)	310,460
Pooled cash and cash equivalents, beginning of year	627,779	6,998,455	62,180	7,688,414	2,794,647
Pooled cash and cash equivalents, end of year	$ 359,776	$ 4,887,855	$ 71,687	$ 5,319,318	$ 3,105,107
Pooled cash reported on the Statement of Net Assets:					
Pooled cash and cash equivalents	$ 359,776	$ 3,729,551	$ 67,187	$ 4,156,514	$ 2,903,361
Restricted cash and cash equivalents	-	1,158,304	4,500	1,162,804	201,746
Total pooled cash and cash equivalents	$ 359,776	$ 4,887,855	$ 71,687	$ 5,319,318	$ 3,105,107
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (1,224,080)	$ (916,514)	$ (237,259)	$ (2,377,853)	$ 666,917
Adjustments to reconcile operating income to net cash provided by (used in) operations:					
Depreciation and amortization	1,002,947	3,353,650	106,748	4,463,345	175,952
Change in assets and liabilities					
Accounts receivable	(6,502)	(155,490)	(920)	(162,912)	40,118
Lease receivable	17,220	-	-	17,220	-
Inventories	6,177	12,551	5,097	23,825	147,514
Prepaids	(431)	(199)	-	(630)	(170,791)
Accounts payable	29,319	312,482	1,491	343,292	(368,739)
Accrued payroll and benefits	(1,091)	3,575	(539)	1,945	(6,899)
Deferred revenue	(17,220)	(58,804)	-	(76,024)	-
Net Cash Provided by (Used in) Operating Activities	$ (193,661)	$ 2,551,251	$ (125,382)	$ 2,232,208	$ 484,072
Noncash capital and financing activities:					
Capital contributions	$ -	$ 287,366	$ -	$ 287,366	$ -

The accompanying notes are an integral part of the basic financial statements.

City of Joplin, Missouri
Statement of Fiduciary Net Assets
Fiduciary Funds
October 31, 2005

	Agency	Policemen's and Firemen's Pension
Assets		
Pooled cash and cash equivalents	$ 15,467	$ -
Cash	-	280,183
Investments	-	19,021,533
Interest receivable	-	967
Total assets	15,467	19,302,683
Liabilities		
Held for other parties	15,467	-
Total liabilities	15,467	-
Net assets		
Held in trust for pension benefits	$ -	$ 19,302,683

The accompanying notes are an integral part of the basic financial statements

City of Joplin, Missouri
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended October 31, 2005

	Policemen's and Firemen's Pension
Additions	
Contributions:	
Employer	$ 1,068,331
Plan members	1,040,860
Total contributions	2,109,191
Investment income	1,698,095
Investment expense	(98,181)
Total additions	3,709,105
Deductions	
Benefits paid	1,648,382
Refunds of contributions	566,062
Administrative expenses	53,736
Total deductions	2,268,180
Change in net assets	1,440,925
Net assets, beginning of year	17,861,758
Net assets, end of year	$ 19,302,683

The accompanying notes are an integral part of the basic financial statements

1. Summary of Significant Accounting Policies

Reporting Entity

The City of Joplin (the primary government) (the City) is a home-rule municipal corporation governed by an elected nine-member City Council. These financial statements present the City and its component units, the Joplin Public Library (the Library), the Joplin Sports Authority (the Authority) and the Joplin Tax Increment Financing (TIF) Commission (the Commission), entities for which the City is considered to be financially accountable. The Library, the Authority and the Commission are discretely presented component units and are reported in a separate column in the government-wide financial statements to emphasize that they are separate from the City.

The City Council appoints nine members for three-year terms to the Library Board of Trustees and sets the annual tax levy, which is the major financing source of the Library. Financial transactions are processed by the Finance Department of the City on the Library's behalf.

The City Council appoints six members of the Authority's Board of Trustees. The City provides significant operating subsidies to the Authority. Financial transactions are processed by the Finance Department of the City on the Authority's behalf.

The City Council appoints six members of the eleven total members of the Commission's Board of Trustees, which constitutes a voting majority of that body. The management of the City has determined that it is financially accountable for the Commission. Financial transactions are processed by the Finance Department of the City on the Commission's behalf.

For the year ended October 31, 2005, payments to components units totaled $194,246 for the Joplin Public Library and $200,000 for the Joplin Sports Authority.

The following presents a condensed statement of net assets and statement of activities for each of the discretely presented component units. Complete financial statements for the Authority can be obtained from the City at Finance Department, City of Joplin, 602 South Main Street, Joplin, Missouri, 64801. No separate financial statements for the Library or the TIF Commission are issued.

	Joplin Public Library	Joplin Sports Authority	Joplin TIF Commission	Totals
Total assets	$ 3,279,772	$ 15,823	$ 39,538	$ 3,335,133
Total liabilities	73,669	32,271	9,168,778	9,274,718
Net assets	$ 3,206,103	$ (16,448)	$ (9,129,240)	$ (5,939,585)
Expenses	$ (1,563,473)	$ (320,431)	$ (7,468,377)	$ (9,352,281)
Program revenues	328,570	329,895	-	658,465
Net program revenues	(1,234,903)	9,464	(7,468,377)	(8,693,816)
Tax revenues	880,842	-	39,358	920,200
Other general revenues	298,252	22	-	298,274
Change in net assets	(55,809)	9,486	(7,429,019)	(7,475,342)
Beginning net assets	3,261,912	(25,934)	(1,700,401)	1,535,577
Ending net assets	$ 3,206,103	$ (16,448)	$ (9,129,420)	$ (5,939,765)

Basis of Presentation

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds).

Government-wide Financial Statements

The statement of net assets and the statement of activities display information about the City, the primary government, as a whole, with the exclusion of the fiduciary funds which contain assets not available for use by the City. Eliminations have been made to minimize the doubling effects of internal activities. These statements distinguish between the governmental and business-type activities of the City and its discretely presented component units. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or functions and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by that function and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

The City's net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The City first utilizes restricted resources to finance restricted activities.

The government-wide financial statements are more focused on the sustainability of the City as an entity and the change in the City's net assets resulting from the current year's activities.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary and fiduciary funds—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for service, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The major governmental funds of the City are described below:

General Fund

This fund is the main operating fund of the City. It accounts for all financial resources of the general government, except those required to be accounted for in a different fund.

Parks/Storm Water Sales Tax Fund

This fund accounts for the maintenance of storm water control and local parks improvements.

Transportation Sales Tax Fund

This fund accounts for the maintenance of streets, street markings and traffic signal systems, energy costs for streetlights, and transfers to street capital project funds.

Capital Improvement Sales Tax Fund

This fund accounts for certain voter-approved capital improvement projects.

Street Construction Fund

This fund accounts for the right-of-way acquisition, demolition, and constructions of major street improvement projects undertaken by the City.

City Hall Acquisition Fund

This fund accounts for the costs to acquire, construct, renovate, furnish and equip a new city hall, convert the existing city hall to a public safety and justice center, convert the public works building for use by the health department, demolish an existing health department building to make a lot for sale and to convert another health department building for retention of city records.

The major business-type funds of the City are described below:

Airport Fund

This fund accounts for the operation of Joplin Regional Airport.

Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the sewer collection and treatment system.

The City also reports the following additional fund types:

Debt Service Fund—This fund is used to account for the accumulation of resources for the payments of principal and interest on long-term debt.

Permanent Funds—These funds account for principal trust amounts received and related interest income. The interest portion of these trusts can be used to support the main operating activities of the government, to fund various activities related to health and welfare, and to maintain the community cemetery.

Special Revenue Funds—These funds account for specific revenue sources (other than major capital projects) that are restricted by enabling legislation to expenditures for specified purposes.

Internal Service Funds—These funds account for operations that provide services to other departments or agencies of the City on a cost-reimbursement basis. The City maintains two internal service funds that provide self insurance coverage for the City and two internal service funds that provide central garage and emergency communications services, respectively.

Pension Trust Fund—This fund accounts for activities of the Policeman's and Firemen's Pension, which accumulates resources for pension payments.

Agency Funds—These funds account for the resources held by the City in a trustee capacity for the reimbursement of employee health, dental and dependent care costs.

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue from exchange and exchange-like transactions is recognized when earned. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, can include certain grants and donations. Revenue from non-exchange transactions is recognized when all eligibility requirements or other measurement criteria have been satisfied. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental activities, business-type activities and all enterprise funds of the City follow Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements. Proprietary funds distinguish operating revenues and expenses from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Non-operating revenues, such as franchise taxes or investment earnings, result from ancillary activities and do not result from a proprietary fund's principal ongoing operations.

Governmental Fund Financial Statements

All governmental funds are reported using modified accrual basis of accounting and the current financial resources measurement focus. Under this basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable.

Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, certain revenue sources are deemed both measurable and available. The City considers all revenues for investment earnings, special assessments and state-levied, locally shared taxes (including motor vehicle fees) to be available if the revenues are collected within sixty days after year-end. Reimbursements due for federally funded projects are accrued as revenue at the time the expenditures are made, or when received in advance, deferred until expenditures are made. Proceeds and payments of long-term debt are reported as other financing sources and uses.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, landfill closure costs, and compensated absences, which are recognized as expenditures to the extent that they have matured. General capital asset acquisitions are reported as expenditures in the governmental funds. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

This approach differs from the manner in which the government-wide financial statements are prepared. Therefore, the governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund financial statements.

Reserved Fund Balances

The fund balances of the governmental fund types include reserved fund balances, which indicates that portions of the fund balance are not appropriable for expenditure or are legally segregated for a specific future use.

Pooled Cash, Cash Equivalents and Investments

The City's cash and cash equivalents include demand deposits, short-term investments, and certificates of deposit with original maturities of less than 90 days from the date of acquisition (including restricted assets).

The City maintains a cash pool that is available for use by most funds. Each fund type's portion of this pool is displayed in the financial statements as pooled cash or in restricted assets. Investment income earned is allocated to the funds on the basis of the month-end fund cash balances.

Investments for the City, as well as for its component units, are reported at fair value. The value of marketable securities is based on quotations which are generally obtained from the National Securities Exchanges. Where marketable securities are not listed on an exchange, quotations are obtained from brokerage firms.

Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles.

The City's property tax receivables is levied each November 1 on the assessed value of real estate listed as of the prior January 1, the lien date, and is due on or before December 31. Unpaid taxes are delinquent on January 1. Assessed values are established and assessed by Jasper and Newton counties. The assessed value at January 1, 2004 was $461,654,991.

Inventories and Prepaid Items

Inventories in all funds are priced at cost of latest purchase, which approximates average cost, and are based on year-end physical counts. Inventories in the Governmental Funds, as well as the Public Library, consist of expendable supplies held for consumption. The cost of inventories is recorded as an expenditure when consumed. Inventories in the Enterprise and Internal Service Funds consist of expendable supplies and merchandise held for consumption or resale. The costs of these inventories are recorded as an expense when consumed or sold.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets include property, plant and equipment and infrastructure assets (i.e., roads, bridges, drainage systems, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary fund financial statements. An asset is capitalized if it has useful life of more than one year and has an acquisition cost exceeding $1,500.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated. Capital assets are not included in the governmental fund financial statements, but are allocated to governmental activities in the government-wide statements. Major outlays for capital assets and improvements are capitalized as constructed and recorded as construction-in-progress until the project is placed in service.

Depreciable assets (which do not include land or construction-in-progress assets) are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	20 years
Buildings	20-40 years
Machinery and equipment	3-10 years
Sewer system	50 years
Infrastructure	20 years

Historically, governmental infrastructure assets have not been capitalized and reported in the City's financial statements. In conformity with GASB Statement No. 34, major infrastructure assets completed or under construction have been capitalized and recorded in the City's financial statements since the City implemented the provisions of GASB Statement No. 34 on November 1, 2002. The City intends to retroactively report governmental major infrastructure assets placed into service after June 30, 1980 and prior to November 1, 2002 in accordance with the transition provisions of GASB Statement No. 34 that require the City to report such assets by the year ending October 31, 2007.

Restricted Cash and Investments

Certain proceeds of the Sanitary Sewer's leasehold revenue bonds, as well as certain other City resources set aside for their repayment, are classified as restricted assets. A trustee holds these

resources and their use is limited by applicable bond covenants and/or investment agreements. In compliance with Missouri Workers' Compensation laws, an escrow account is held by a trustee to cover claims processed under the City's self-insured workers' compensation program.

Bond Issue Costs

Bond issue costs arising from the issuance of debt in the government-wide and proprietary fund financial statements are capitalized and are amortized over the period the related debt is outstanding using the effective interest rate method. In the governmental fund financial statements, bond premiums, discounts and issuance costs are recognized in the current period when incurred. The amount of debt issued is recorded as other financing sources. Premiums received on debt issuances are recorded as other financing sources, while discounts are recorded as other financing uses. Issuance costs are recorded as debt service expenditures when incurred.

Deferred Revenue

Deferred revenues arise when a potential revenue does not meet the "measurable and available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before those resources have met the criteria established for revenue recognition. In subsequent periods, when the revenue recognition criteria have been met, the liability for deferred revenue is removed from the governmental fund balance sheet and revenue is recognized in that period.

Transfers

Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as other financing sources (uses) in the Governmental funds and as a separate component of the change in net assets in the Proprietary funds. Transfers of capital assets to/from Governmental funds to/from Proprietary funds are recorded as other financing sources (uses) in the Proprietary Funds, with the corresponding other financing source (use) being recorded as a reconciling item between the governmental fund statements and the government-wide financial statements. All transfers of capital assets are recorded at the item's book value as of the date of the transfer.

Compensated Absences

City policies permit full-time employees, other than policemen and firemen, who have one full year of service to accumulate two weeks per year of vacation leave up to a maximum of four weeks, and those with ten years of service to accumulate three weeks per year vacation leave up to a maximum of six weeks. These employees may also accrue up to six weeks of compensated leave time from the commencement of employment. Policemen and firemen may accrue up to 336 hours of vacation and 480 hours compensated leave time.

Vacation benefits and compensated leave are recorded when earned in the government-wide and proprietary fund financial statements.

Full-time employees may accumulate sick leave at a rate of one day per month with no limit to the maximum amount that may be accrued and used. Sick leave that is unused does not vest and is forfeited upon termination. Such leave is not included in the basic financial statements.

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of

the basic financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Future Accounting Pronouncement

In July 2004, GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes accounting and financial reporting standards for employers that participate in a defined benefit "other postemployment benefits" (OPEB) plan. Specifically, the City will be required to measure and disclose an amount for annual OPEB cost on the accrual basis for heath and insurance benefits that will be provided to retired City employees in future years. The City also is required to record a net OPEB obligation which is defined as the cumulative difference between annual OPEB cost and the employer's contributions to a plan, including the OPEB liability or asset at transition, if any. The City is currently evaluating the impact of adopting this Statement, but cannot readily determine the impact this standard will have on the financial statements when adopted. The City will implement this Statement beginning with the year ended October 31, 2009.

2. Deposits and Investments

On November 1, 2004, the City implemented the provisions of GASB Statement No.40, *Deposit and Investment Risk Disclosures*. This statement establishes and modifies disclosure requirements related to investment and deposit risks; accordingly, the note disclosure on deposits and investments has been revised to conform to the provisions of GASB Statement No. 40.

The carrying value of deposits and investments are summarized as follows:

	Governmental and Business-type Activities	Fiduciary funds	Component units	Total
Deposits	$ 30,338,935	$ 295,650	$ 681,407	$ 31,315,992
Petty cash	3,237	-	190	3,427
Total cash	30,342,172	295,650	681,597	31,319,419
Investments				
U.S. government agency securities	-	-	428,395	428,395
Mutual funds	-	19,021,533	81,497	19,103,030
Total investments	-	19,021,533	509,892	19,531,425
Total cash and investments	$ 30,342,172	$ 19,317,183	$ 1,191,489	$ 50,850,844

A summary of the City's significant accounting policies regarding cash, cash equivalents and investments may be found in Note 1 of the Basic Financial Statements. The City's deposits and investments are generally segregated into two parts: City-wide deposits and investments and Policemen's and Firemen's Pension deposits and investments. Below is a description of the policies associated with these categories of deposits and investments.

City-wide Deposits and Investments

Missouri State Statutes authorize the City, with certain restrictions, to deposit or invest in open accounts, U.S. Treasury notes and bonds, U.S. agency obligations, and certificates of deposit. Statutes also require that collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by State Statutes. The City's policy is more restrictive and limits deposits and investments to open accounts, U.S. Treasury obligations and collateralized certificates of deposit.

Interest Rate Risk

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At October 31, 2005, the City was not exposed to interest rate risk as it held no investments.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The City's policy is to collateralize the demand deposits and repurchase agreements with securities held by the financial institution's agent and in the City's name. At October 31, 2005, the City's deposits were insured by Federal depository insurance and uninsured deposits were fully collateralized in accordance with the City's policy.

Concentration of Credit Risk

The City places no limit on the amount it may invest in any one issuer. At October 31, 2005, the city held no investments and, accordingly, was not exposed to such credit risks.

Policeman's and Fireman's Pension Deposits and Investments

The investments of the Policemen's and Firemen's Pension Fund (the Plan) are held separately from those of other City funds and are generally not restricted as to type.

US Bank of Joplin, Missouri, (the Custodian) and Investment Manager(s) chosen by the Trustees have discretionary authority concerning purchases of investments in the pension plan subject to the overall investment policy guidelines as approved by the Board of Trustees and adopted by the City Council. The investment policy follows sections 86.590 and 105.588 of the Missouri Revised Statutes regarding constraints on the deposit and investment of Plan assets.

The value of investments and changes therein have been reported to the Plan by the Custodian as having been determined through the use of fair value for all investments of the Plan.

The Plan's investment policy permits investments in domestic fixed income securities, domestic equity securities, and international equities. Under the policy, the investment manager may select fixed income securities in domestic markets, including corporate debt securities and obligations of the U.S. government or its agencies. The investment manager may select domestic equity securities traded on major U.S. exchanges.

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

Interest Rate Risk

Interest rate risk is the risk associated with a portfolio's sensitivity to changes in interest rates. The Plan has no specific policy regarding interest rate risk. The Plan has elected to use the segmented time distribution method of disclosure for its bond mutual funds. The following table summarizes these investments:

	Fair	Investment Maturities (in Years)		
	Value	Less than 1	1 - 5	6 - 10
Bond Mutual Funds	$ 5,944,916	$ 280,183	$ 3,383,542	$ 2,281,191

Credit Risk

Credit risk is associated with the credit quality or rating of debt instrument investments. The Plan has no specific policy regarding credit risk. The Plan uses the credit ratings issued by Standard and Poor's for disclosure of credit risk. The following table summarizes the Plan investments subject to credit risk:

Fund Name	Credit Rating
First American Prime Obligations Fund	AAA
PIMCO Total Return Institutional Fund	Not Rated
Vanguard Intermediate Term Treasury Fund	Not Applicable

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Plan will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Plan had no deposits at October 31, 2005. Custodial credit risk also applies to investment securities. At October 31, 2005 the Plan's investments consisted entirely of open-ended mutual funds or money markets and, accordingly, the Plan had no investment securities subject to custodial credit risk.

Concentration of Credit Risk

The Plan places no limit on the amount the Plan may invest in any one issuer. At October 31, 2005, the Plan's investments were entirely in open-ended mutual funds or money markets and, accordingly, disclosures related to the concentration of credit risks were not applicable.

3. Taxes

Tax revenues for the year ended October 31, 2005 are as follows:

	City sales tax	Gas/Motor vehicle tax	Franchise tax	Hotel/ motel tax	Property tax	Other taxes	Cigarette tax	Total
Major governmental funds:								
General	$ 11,251,198	$ -	$ -	$ -	$ -	$ -	$ 266,860	$ 11,518,058
Parks & storm water sales tax	2,809,446	-	-	-	-	-	-	2,809,446
Transportation sales tax	5,625,521	1,890,685	-	-	-	-	-	7,516,206
Capital improvement sales tax	3,365,841	-	-	-	-	-	-	3,365,841
Major enterprise funds:								
Sanitary sewer	-	-	4,765,847	-	-	-	-	4,765,847
Non major funds & other	-	-	-	825,741	690,370	194,352	-	1,710,463
Component units	-	-	-	-	735,348	196,643	-	931,991
Grand total	$ 23,052,006	$ 1,890,685	$ 4,765,847	$ 825,741	$ 1,425,718	$ 390,995	$ 266,860	$ 32,617,852

Property taxes are recorded as receivables, net of estimated uncollectibles. However, revenue recognition of property taxes estimated to be collected more than two months after year-end or levied for use in a subsequent period is deferred, if material. The current tax levy per $100 of assessed valuation is as follows:

Special revenue funds:	
Health and welfare	$ 0.0509
Parks and recreation	0.0509
Solid waste management	0.0509
Total	$ 0.1527
Component unit - library	$ 0.1545

4. Intergovernmental Revenue and Receivables

Intergovernmental revenue during the year consists of the following:

	General	Parks/Storm Wtr Sales Tax	Transportation Sales Tax	Infrastructure Improvements	Municipal Airport	Sanitary Sewer	All Nonmajor Funds	Total	Component Units
Federal:									
Department of Agriculture	$ -	$ -	$ -	$ -	$ -	$ -	$ 360,175	$ 360,175	$ -
Department of Health and Human Services	-	-	-	-	-	-	303,961	303,961	-
Department of Transportation	548,859	-	376,720	-	2,946,359	-	116,646	3,988,584	-
Department of Justice	17,918	-	-	-	-	-	-	17,918	-
Department of Housing and Urban Development	-	-	-	-	-	-	1,143,015	1,143,015	-
Department of Defense	70,405	-	-	-	-	-	-	70,405	-
U. S. National Parks Service	-	150,000	-	-	-	-	75,656	225,656	-
Environmental Protection Agency	-	-	-	167,856	-	912,681	-	1,080,537	-
	637,182	150,000	376,720	167,856	2,946,359	912,681	1,999,453	7,190,251	-
State:									
Department of Transportation	-	-	73,106	-	-	-	-	73,106	-
Department of Tourism	-	-	-	-	-	-	7,685	7,685	-
Department of Corrections	-	-	-	-	-	-	2,849	2,849	-
Department of Health	-	-	-	-	-	-	390	390	-
Department of Natural Resources	4,500	-	-	110,306	-	-	-	114,806	-
Division of Highway Safety	22,412	-	-	-	-	-	-	22,412	-
Missouri State Library	-	-	-	-	-	-	-	-	51,489
	26,912	-	73,106	110,306	-	-	10,924	221,248	51,489
Local:									
Region M Solid Waste District	-	-	-	-	-	-	8,960	8,960	-
Jasper County	26,256	-	-	-	-	-	1,719	27,975	-
Joplin Housing Authority	-	-	-	-	-	-	401,604	401,604	-
Joplin R-VIII School District	50,480	-	-	-	-	-	-	50,480	-
	76,736	-	-	-	-	-	412,283	489,019	-
Total	$ 740,830	$ 150,000	$ 449,826	$ 278,162	$ 2,946,359	$ 912,681	$ 2,422,660	$ 7,900,518	$ 51,489

Amounts due from other governments at October 31, 2005 include the following:

	General	Parks/Storm Wtr Sales Tax	Transportation Sales Tax	Infrastructure Improvements	Sanitary Sewer	Municipal Airport	All Nonmajor Funds	Total
Federal:								
Department of Health and Human Services	$ -	$ -	$ -	$ -	$ -	$ -	$ 47,323	$ 47,323
Department of Agriculture	-	-	-	-	-	-	99,129	99,129
Department of Housing and Urban Development	-	-	-	-	-	-	41,062	41,062
Department of Defense	19,442	-	-	-	-	-	-	19,442
Department of Transportation	265,025	-	127,390	-	-	551,336	73,110	1,016,861
Environmental Protection Agency	-	-	-	844,965	177,337	-	-	1,022,302
U.S. National Parks Service	-	150,000	-	-	-	-	185,000	335,000
	284,467	150,000	127,390	844,965	177,337	551,336	445,624	2,581,119
State:								
Department of Tourism	-	-	-	-	-	-	5,935	5,935
Department of Transportation	-	-	6,092	-	-	-	-	6,092
Department of Corrections	-	-	-	-	-	-	25	25
Department of Natural Resources	-	-	-	70,073	-	-	-	70,073
Division of Highway Safety	14,421	-	-	-	-	-	-	14,421
	14,421	-	6,092	70,073	-	-	5,960	96,546
Local:								
Jasper County	-	-	-	-	-	-	1,719	1,719
	-	-	-	-	-	-	1,719	1,719
Total	$ 298,888	$ 150,000	$ 133,482	$ 915,038	$ 177,337	$ 551,336	$ 453,303	$ 2,679,384

5. Loans Receivable

Loans receivable of $2,802,934 at October 31, 2005, consist of two economic development loans funded through the U.S. Department of Housing and Urban Development's Community Development Block Grant, Rental Rehabilitation and Urban Development Action Grant Programs, and the City's relending program. Loan repayments of $81,250 were received during the fiscal year ended October 31, 2005. These loans are not expected to be repaid during the fiscal year ending October 31, 2006.

6. Capital Assets

A summary of changes in capital assets for the City's governmental activities is as follows:

Governmental Activities:	Balance, Beginning of Year	Additions	Deletions	Balance, End of Year
Governmental Funds:				
Capital assets, not being depreciated				
Land	$ 3,903,705	$ 5,598	$ -	$ 3,909,303
Historical collection	2,173,000	-	-	2,173,000
Construction in progress	7,345,473	4,450,284	3,600,317	8,195,440
Total capital assets, not being depreciated	13,422,178	4,455,882	3,600,317	14,277,743
Capital assets, being depreciated				
Buildings	7,729,517	4,356,557	-	12,086,074
Improvements other than buildings	4,758,485	1,440,681	-	6,199,166
Machinery and equipment	16,434,381	977,553	363,104	17,048,830
Infrastructure	10,884,069	3,872,748	-	14,756,817
Total capital assets being depreciated	39,806,452	10,647,539	363,104	50,090,887
Less accumulated depreciation for:				
Buildings	3,010,099	239,374	-	3,249,473
Improvements other than buildings	1,350,411	195,135	-	1,545,546
Machinery and equipment	7,593,035	2,480,599	330,976	9,742,658
Infrastructure	799,584	545,693		1,345,277
Total accumulated depreciation	12,753,129	3,460,801	330,976	15,882,954
Total capital assets being depreciated, net	27,053,323	7,186,738	32,128	34,207,933
Internal Service-Governmental Activities:				
Capital assets being depreciated:				
Buildings	228,000	57,271	-	285,271
Machinery and equipment	1,403,197	64,106	88,401	1,378,902
Total capital assets being depreciated	1,631,197	121,377	88,401	1,664,173
Less accumulated depreciation for:				
Buildings	118,959	6,445	-	125,404
Machinery and equipment	722,054	169,507	63,276	828,285
Total accumulated depreciation	841,013	175,952	63,276	953,689
Total capital assets being depreciated, net	790,184	(54,575)	25,125	710,484
Governmental activities capital assets, net	$ 41,265,685	$ 11,588,045	$ 3,657,570	$ 49,196,160

Depreciation expense was charged to the functions/programs of the primary government in the government-wide statements as follows:

Depreciation Expense Allocation	
Governmental activities:	
General government	$ 666,318
Public safety	973,814
Public works	166,405
Highway and streets	1,134,928
Environmental	23,116
Health services	60,879
Culture and recreation	422,796
Social Services	12,545
Total depreciation expense for governmental activities	$ 3,460,801
Internal service	$ 175,952

A summary of changes in capital assets for the City's business-type activities is as follows:

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance
Business-type activities:				
Airport fund:				
Non depreciable capital assets:				
Land	$ 1,500,000	$ -	$ -	$ 1,500,000
Construction in process	264,406	3,629,123	485,716	3,407,813
Total non depreciable capital assets	1,764,406	3,629,123	485,716	4,907,813
Depreciable capital assets:				
Buildings	2,707,100	-	-	2,707,100
Improvements other than infrastructure	12,775,764	463,884	-	13,239,648
Machinery and equipment	675,810	1,799	6,854	670,755
Total depreciable capital assets	16,158,674	465,683	6,854	16,617,503
Less accumulated depreciation:				
Buildings	1,652,810	58,991	-	1,711,801
Improvements other than infrastructure	8,918,950	909,833	-	9,828,783
Machinery and equipment	522,960	33,185	2,311	553,834
Total accumulated depreciation	11,094,720	1,002,009	2,311	12,094,418
Total depreciable capital assets, net	5,063,954	(536,326)	4,543	4,523,085
Total airport capital assets, net	6,828,360	3,092,797	490,259	9,430,898
Sanitary Sewer fund:				
Non depreciable capital assets:				
Land	308,500	-	-	308,500
Construction in process	1,537,828	2,453,183	126,977	3,864,034
Total non depreciable capital assets	1,846,328	2,453,183	126,977	4,172,534
Depreciable capital assets:				
Buildings	42,552,002	-	-	42,552,002
Improvements other than infrastructure	943,858	-	-	943,858
Machinery and equipment	5,276,378	89,993	206,344	5,160,027
Sewer System	34,346,851	1,107,075	-	35,453,926
Total depreciable capital assets	83,119,089	1,197,068	206,344	84,109,813
Less accumulated depreciation:				
Buildings	24,653,856	2,121,699	-	26,775,555
Improvements other than infrastructure	407,329	107,776	-	515,105
Machinery and equipment	4,011,009	339,750	205,401	4,145,358
Sewer System	13,315,420	741,947	-	14,057,367
Total accumulated depreciation	42,387,614	3,311,172	205,401	45,493,385
Total depreciable capital assets, net	40,731,475	(2,114,104)	943	38,616,428
Total sanitary sewer capital assets, net	42,577,803	339,079	127,920	42,788,962
Nonmajor proprietary funds:				
Depreciable capital assets:				
Buildings	208,472	685	-	209,157
Improvements other than infrastructure	676,833	-	-	676,833
Machinery and equipment	604,689	47,739	3,849	648,579
Total depreciable capital assets	1,491,994	48,424	3,849	1,536,569
Less accumulated depreciation:				
Buildings	115,150	4,575	-	119,725
Improvements other than infrastructure	298,516	31,949	-	330,465
Machinery and equipment	243,531	70,224	(7,956)	321,711
Total accumulated depreciation	657,197	106,748	(7,956)	771,901
Total depreciable capital assets, net	834,797	(58,324)	11,805	764,668
Total nonmajor proprietary funds capital assets, net	834,797	(58,324)	11,805	764,668
Total business-type activities capital assets, net	$ 50,240,960	$ 3,373,552	$ 629,984	$ 52,984,528

A summary of changes in the capital assets of the City's discretely presented component units is contained in the following table—all capital assets and associated depreciation costs relate to the Joplin Public Library.

Discretely Presented Component Units:	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, non-depreciable:				
Land	$ 227,500	$ -	$ -	$ 227,500
Capital assets, depreciable				
Building	1,800,000	-	-	1,800,000
Library Collection	2,648,131	196,042	201,349	2,642,824
	4,448,131	196,042	201,349	4,442,824
Less accumulated depreciation for:				
Building	1,080,000	45,000	-	1,125,000
Library Collection	1,440,649	257,647	201,349	1,496,947
	2,520,649	302,647	201,349	2,621,947
Capital assets, depreciable net	1,927,482	(106,605)	-	1,820,877
Discretely presented component unit capital assets, net	$ 2,154,982	$ (106,605)	$ -	$ 2,048,377

7. Interfund Fund Activity

Interfund operating transfers for the year were as follows:

	Transfer from:							
	Major funds				Nonmajor funds			
	General fund	Transportation sales tax	Airport	Sanitary sewer	Governmental	Enterprise	Internal service	Total
Transfer to:								
Major funds:								
General fund	$ -	$ 990,819	$ 89,629	$ 5,705,602	$ 164,220	$ 48,482	$ 422,049	$ 7,420,801
Transportation sales tax	-	-	-	-	-	-	23,100	23,100
Parks/Storm water sales tax	250,000	-	-	-	-	-	-	250,000
Infrastructure Improvements	-	1,900,000	-	-	-	-	-	1,900,000
Sewer	-	-	-	-	300,000	-	-	300,000
Airport	-	450,000	-	-	-	-	-	450,000
Nonmajor funds:								
Governmental	2,050,000	-	-	-	-	16,080	-	2,066,080
				-				
	$ 2,300,000	$ 3,340,819	$ 89,629	$ 5,705,602	$ 464,220	$ 64,562	$ 445,149	$ 12,409,981

Interfund due to/due from for the year were as follows:

Due to general fund from:	
Nonmajor governmental	$ 155,000
Nonmajor enterprise	575,000
	$ 730,000

8. Long-Term Debt

The following is a summary of the changes in long-term obligations for the year:

	Beginning of year	Additions	Deletions	End of Year	Amount Due in One Year
Governmental activities:					
Certificates of participation	$ 6,465,000	$ -	$ 225,000	$ 6,240,000	$ 235,000
Claims payable	1,099,174	540,850	764,015	876,009	876,009
Compensated absences*	753,681	475,414	432,082	797,013	438,357
Landfill postclosure costs	119,997	-	19,999	99,998	19,999
Total governmental activities long-term liabilities	$ 8,437,852	$ 1,016,264	$ 1,441,096	$ 8,013,020	$ 1,569,365
Business-type activities:					
Revenue bonds	$ 14,446,000	$ -	$ 990,000	$ 13,456,000	$ 1,043,000
Less deferred refunding amounts	292,247	-	28,746	263,501	28,746
Revenue bonds, net	14,153,753	-	961,254	13,192,499	1,014,254
Compensated absences	65,934	58,765	56,041	68,658	56,300
Total business-type activities long-term liabilities	$ 14,219,687	$ 58,765	$ 1,017,295	$ 13,261,157	$ 1,070,554
Component Units:					
Developer agreements	$ 1,700,401	$ 7,468,377	$ -	$ 9,168,778	$ -

*This liability has been typically liquidated in the General Fund in prior years

The annual payments required to retire these certificates of participation and revenue bonds are as follows:

	Governmental Activities		
	Certificates of Participation Payable		
	Principal	Interest	Total
2006	$ 235,000	$ 247,191	$ 482,191
2007	240,000	239,260	479,260
2008	250,000	231,160	481,160
2009	250,000	222,723	472,723
2010	270,000	214,285	484,285
2011-2015	1,475,000	928,450	2,403,450
2016-2020	1,775,000	622,432	2,397,432
2021-2023	1,745,000	180,675	1,925,675
	$ 6,240,000	$ 2,886,176	$ 9,126,176

	Business-type activities		
	Revenue Bonds Payable		
	Principal	Interest	Total
2006	$ 1,043,000	$ 704,501	$ 1,747,501
2007	1,095,000	650,661	1,745,661
2008	1,156,000	593,933	1,749,933
2009	1,213,000	530,118	1,743,118
2010	1,284,000	461,666	1,745,666
2011-2015	7,665,000	1,111,456	8,776,456
	$ 13,456,000	$ 4,052,335	$ 17,508,335

Governmental activity

During fiscal 2003, the City issued $6,700,000 Certificates of Participation for the purposes of financing the costs to acquire, construct, renovate, furnish and equip a new city hall, convert the existing city hall to a public safety and justice center, convert the existing public works building for use by the health department, demolish and existing health department building to make a lot for sale and to convert another existing health department building for retention of city records. These certificates mature June 1, 2023 with interest rates ranging from 3.15% to 4.30%.

Landfill Postclosure Costs

The City landfill was closed in July 1990. Final cover of the landfill was completed in 1992. The City must perform certain maintenance and monitoring activities to comply with the regulations and requirements of the United States Environmental Protection Agency and the Missouri Department of Natural Resources. The total original estimated cost of landfill postclosure care was $2,602,555.

The City has determined that the estimated liability for remaining postclosure costs, which are comprised of the on-going required maintenance and monitoring activities, is $99,998. These costs will be amortized on the remaining estimated life of the liability which is expected to end in 2010, twenty-years after the landfill ceased operations. However, at the time of closure the City entered into an agreement with the Missouri Department of Natural Resources related to potential non-compliance with monitoring provisions that resulted in a potential obligation of $370,201. The City has reserved a portion of fund balance in the appropriate fund equal to this potential obligation.

Business-type activity

During 1995, the City issued $20 million of State Environmental Improvement and Energy Resources Authority (EIERA) Water Pollution Control Revenue Bonds for the purpose of constructing, extending, expanding, improving, and renovating the City's sewerage system. In connection with the City's issuance of these revenue bonds, the City began participating in a revolving loan program established by the Missouri Department of Natural Resources (DNR). The State of Missouri manages and invests the bond proceeds on behalf of the City. As the City incurs approved capital expenditures, DNR reimburses the City for the expenditure from the bond proceeds account and deposits an additional 70% of the expenditure amount (83.33% of which is federal) in a bond reserve fund to serve as collateral for the City's bonds. Interest earned from this reserve fund is used by the City to fund interest payments on the revenue bonds. The reserve fund is transferred back to the State as the bond issue is retired. These revenue bonds mature January 1, 2015 with interest rates ranging from 4.4% to 5.5%. Certain revenue bonds maturing on or after January 1, 2006 may be called at 100.5% of par in 2006 and at par thereafter.

In May 2001, the City was able to participate in the State program to refund a portion of the outstanding 1995 revenue bonds. The City refunded $10,224,000 of $17,034,000 EIERA Water Pollution Control Revenue Bonds by assuming $10,445,000 of obligation which was comprised of the original $10,224,000 refunded debt and a call premium of $221,000. The City completed this refunding to reduce its future debt service payments by $303,476 and obtain an economic gain of $185,098. In accordance with GASB Statement No. 23, the City determined that there were deferred refunding amounts equal to $388,066. These amounts were comprised of the call premium and the portion of unamortized bond issuance costs associated with refunded debt and will be amortized over the life of the refunding bonds. The deferred refunding amounts are shown as a reduction of the revenue bond balances in the financial statements and the annual amortization expense is included with interest expense.

The revenue bond covenants require that certain monies be held in the Sanitary Sewer Fund in separate special reserves and accounts as follows:

- *Interest and Principal Accounts*—These two accounts, which make up the Float fund, receive

monthly payments of interest and principal made on the bond by the City pursuant to its ordinance.

- *Reserve Account*—Upon the approval of a payment request, DNR asks the State of Missouri to disburse monies from the Wastewater Loan Fund. The State then sends a wire transfer to a bank for deposit to the Reserve Account. When fully funded by the process the Reserve Account balance will equal 70% of the unpaid principal on the City's bond. The Reserve Account is invested in a collateralized Investment Agreement with MBIA Investment Management Corp. Interest earned on the Reserve account is posted to the Reserve Account and then transferred to the Debt Service Account for application to debt service. The principal in this account will be returned to the State once the bond issue is retired.

- *Rebate Account*—Rebate is the possible return to the U.S. Government of arbitrage profits earned on the investments of the gross proceeds of a tax-exempt bond issue. The Rebate Account holds funds pending possible disbursement to the U.S. Government as required by the bond ordinance. It receives a portion of the interest earnings on the Construction Account on each interest payment date as an installment toward the rebate payment.

- *City Reserve Account*—This account is used to account for an amount equal to the average annual debt service on the bonds.

The required reserves are reported in the government-wide and proprietary fund statements of net assets as restricted assets and liabilities payable from restricted assets.

The revenue bond covenants also state that utility franchise taxes are pledged as collateral to pay and debt service (principal and interest) of the 1995 revenue bonds. The total revenues recognized from utility franchise taxes that are pledged as collateral against the 1995 revenue bonds were $4,765,847 for the year ended October 31, 2005.

Discretely Presented Component Unit

These agreements represent developer project costs that have been certified by the City as eligible for reimbursement from tax increment financing revenues attributable to each respective project. Under tax increment financing plans, the developer may be reimbursed up to the certified cost amount from incremental taxes during a period not to exceed 23 years. Accordingly, certified project costs in excess of amounts reimbursed to date are reflected as a long-term obligation of the Commission. These developer agreements are limited to the amount of incremental taxes received attributable to each respective project; any deficiencies are solely the responsibility of the developer and do not constitute an obligation of the Commission or of the City.

Conduit Debt

The City has issued taxable industrial revenue bonds to provide financial assistance to private business for economic development. Under related agreements, the City will lease the projects to the businesses and the corresponding rental receipts shall be applied to pay the debt service on the bonds. The bonds and the interest thereon are special obligations of the City payable solely from the rental payments and shall not constitute obligations of the City. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements. As of October 31, 2005, there were two series of taxable industrial revenue bonds outstanding, with a principal amount payable of $34.2 million.

9. Commitments

Capital project expenditures often extend over more than one fiscal year. Project estimates of each project are prepared by the City Engineer and approved by the City Council. At October 31, 2005, certain

projects were pending City Council authorization. As of October 31, 2005, the City had $1,040,960 in outstanding construction commitments equal to the total amount of outstanding encumbrances in the City's three capital projects funds.

10. Pension Plans

LAGERS

Plan Description

The City of Joplin, Missouri participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer, public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries.

LAGERS was created and is governed by statute, section RSMo. 70.600 – 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax-exempt. The LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334.

Funding Status

The City's full-time employees do not contribute to the pension plan. The political subdivision is required by State Statute to contribute at an actuarially determined rate; the current rate is 6.1% (general) of annual covered payroll. The governing body of the political subdivision determines the contribution requirements of plan members. The contribution provisions of the political subdivision are established by state statute.

Annual Pension Cost

For 2005, the political subdivision's annual pension cost of $468,532 was equal to the required and actual contributions. The required contribution was determined as part of the February 28, 2003 and/or February 29, 2004 annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included the following: (a) a rate of return on the investment of present and future assets of 7.5% per year, compounded annually; (b) projected salary increases of 4.0% per year, compounded annually, attributable to inflation; (c) additional projected salary increases ranging from 0.0% to 4.2% per year, depending on age, attributable to seniority/merit; and (d) pre-retirement mortality based on the 1983 Group Annuity Mortality table and (e) post-retirement mortality based on the 1971 Group Annuity Mortality table projected to 2000 set back 1 year for men and 7 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at February 29, 2005 was fifteen years.

Three-year Trend Information
(Unaudited)

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2003	$ 368,515	100%	$ -
6/30/2004	358,251	100%	-
6/30/2005	468,532	100%	-

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ration	(c) Annual of Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
2/28/2003	$ 15,106,770	$ 13,650,346	$ (1,456,424)	111%	$ 7,279,210	20%
2/29/2004	15,745,006	14,312,663	(1,432,343)	110%	7,355,482	19%
2/28/2005	15,891,092	14,903,002	(988,090)	107%	7,551,903	13%

The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2001 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

Policemen's and Firemen's Pension Plan

Plan Description

The City of Joplin Policemen's and Firemen's Pension Plan (the Plan) is a single employer defined benefit plan and covers all full-time police officers and firefighters beginning on the date of their employment. The Plan provides retirement, disability and death benefits to Plan members and beneficiaries. The Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained from Joplin City Hall, Joplin, Missouri.

Funding Policy

The contribution requirements of Plan members and the City are established and may be amended by ordinance. The employee contribution rate was 18.08% and the City's rate was 17% of current year covered payroll. For fiscal year 2005, the rates remained the same.

Annual Pension Cost and Net Pension Obligation

The City's annual pension cost and net pension obligation to the Plan for the fiscal year ended October 31, 2005 were as follows:

Annual required contribution	$ 1,334,841
Interest on net pension obligation	5,758
Adjustment to annual required contribution	(7,064)
Annual pension cost	1,333,535
Contributions made	1,068,332
Change in net pension obligation (asset)	265,203
Net pension obligation beginning of year	82,258
Net pension obligation end of year	$ 347,461

The annual required contribution for the current year was determined as part of the November 1, 2005 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7% investment rate of return, and (b) projected salary increases of 4.2% per year. Both (a) and (b) included an inflation component of 3.0%. The assumptions did not include post-retirement benefit increases, which are funded by the City when granted. The actuarial value of assets was determined by projecting the prior year's actuarial value of assets to the current valuation date using the valuation interest assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The equivalent single period remaining for amortization was fifteen years.

Three-year Trend Information
(Unaudited)

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)
10/31/2003	1,189,928	85%	(128,135)
10/31/2004	1,234,197	83%	82,258
10/31/2005	1,333,535	80%	347,461

11. Risk Financing

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. As a result, there are a number of claims and/or lawsuits to which the City is a party as a result of certain law enforcement activities, injuries and various other matters and complaints arising from the ordinary course of City activities. The City is entitled to the defense of sovereign and official immunity against tort action that provides immunity except in two areas: motor vehicles and the condition of property of governmental entities. The City's management and legal counsel anticipate that the potential claims against the City not covered by the insurance, if any, resulting from such matters would not materially affect the financial position of the City.

The City has established internal service funds to account for and finance its uninsured risks of loss. The Worker's Compensation Insurance fund provides coverage for up to a maximum of $300,000 for each worker's compensation claim ($400,000 for police and firefighters). The Liability and Property Insurance fund provides coverage for a maximum of $100,000 for each general liability claim and no aggregate

amount. The City purchases commercial insurance for claims in excess of coverage provided by these funds and for all other risks of loss. Settled claims have not exceed this commercial coverage in any of the past three fiscal years.

In order to maintain this self-insured status for worker's compensation, the State of Missouri requires the City to maintain an escrow amount with a market value of at least $150,000. This amount, $201,746, is reflected as restricted cash in the statement of net assets.

All funds of the City participate in the self-insurance programs and make payments to the insurance fund based on estimates of the amounts needed to pay prior- and current-year claims and to establish net assets sufficient for catastrophic losses. Net assets (deficit) at October 31, 2005 in the Worker's Compensation and Liability and Property funds were $(20,396) and $1,839,444, respectively. The claims liabilities in these funds at October 31, 2005 are based on the requirement that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. Changes in claims liability in fiscal 2005 and 2004 are as follows:

	Beginning of Year	Claims Incurred	Payments	End of Year
2004	$ 1,651,792	$ 2,587,944	$ 3,140,562	$ 1,099,174
2005	1,099,174	540,850	764,015	876,009

12. Lease Receivable

The City has entered into several leases as a lessor. The details of these leases are described below:

Hangar Lease

In 1994, the City entered into a 15 year non-cancellable operating lease agreement for the use of two airport leases hangar facilities with Contract Freighters Incorporated (CFI). The lease required the City to construct a new hanger for use by CFI. The value of payments due in future periods is $76,302, which is recorded as receivable and deferred revenue in the Airport Fund. As of October 31, 2005, the amounts receivable under this agreement are as follows:

Year Ended October 31:	Future Lease Payments
2006	$ 18,650
2007	20,198
2008	21,874
2009	15,580
Total	$ 76,302

Control Tower Lease

In 2003, the Joplin Regional Airport, agreed to a 5 year lease with the Federal Aviation Administration (FAA) for the use of the airport's control tower. The airport's control tower is considered an integral part of the airport's grounds, which are accounted for as a single asset in the fund and government-wide financial statements. The original cost of the airport grounds is $1,022,000, which currently has a carrying value of $125,621. Rental payments are due quarterly in installments of $5,280 and are payable to the City. The terms of this agreement provide that the Federal Government may, at its discretion, terminate the lease at any time, given that the lessor receive a written notice within 60 days of the

request. Accordingly, the City has not made provision for any future payments to be received under this agreement in the basic financial statements.

Airport Grounds Lease

In 2000, the City signed lease agreements with three local businesses to lease parcels of vacant land located adjacent to the Joplin Regional Airport. Rental payments are due annually and are calculated based upon the number of square feet occupied by each lessee. In addition, each lease contract calls for set rate increases, which are scheduled to occur as follows:

Year	Rate per Square Foot
Current	0.070
2007	0.095
2014	0.111
2019	0.129
2024	0.149

Each lease is set for a term of 25 years and may be renewed, at the option of lessee, for an unlimited number of five-year terms following the initial lease term. The portion of the airport's that is subject to the above-mentioned lease agreements is considered an integral part of the Airport's total land and is accounted for as a single item, with a total cost of $1,500,000. The expected future minimum lease payments due under these agreements for each of the five following years and every five-year increment thereafter are shown in the schedule shown below:

Year Ended October 31:	Future Minimum Lease Payments
2006	$ 20,603
2007	27,961
2008	27,961
2009	27,961
2010	27,961
2011-2015	149,225
2016-2020	173,949
2021-2024	157,761
Total	$ 613,382

13. Restatement of Prior Year Balances

During the current year, management made certain adjustments to the City's opening fund balances and net assets. These adjustments are related to the recognition of revenue in accordance with GASB Statement No. 33 and the reporting of sewer infrastructure donated from developers.

The table below contains a summary of these adjustments:

	Sanitary Sewer		Business-type Activities
Net assets as originally reported, October 31, 2004	$ 33,945,066	Net assets, as originally reported, October 31, 2004	$ 42,498,002
Capital assets adjustments	2,341,090	Capital assets adjustments	2,341,090
Revenue recognition adjustments	93,287	Revenue recognition adjustments	93,287
Net assets as restated, October 31, 2004	$ 36,379,443	Net assets as restated, October 31, 2004	$ 44,932,379

Required Supplementary Information


CITY OF JOPLIN
STATE OF MISSOURI

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--General Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 15,860,500	$ 11,324,000	$ 11,518,058	$ 194,058
Intergovernmental	666,405	779,974	740,830	(39,144)
Licenses and permits	682,700	793,290	829,298	36,008
Charges for services	583,720	540,855	418,247	(122,608)
Fines and forfeitures	1,272,700	1,178,065	1,142,581	(35,484)
Interest and Miscellaneous	312,930	522,245	643,866	121,621
Total Revenues	19,378,955	15,138,429	15,292,880	154,451
Expenditures:				
General government:				
City council	474,856	499,856	374,894	124,962
City manager	694,401	692,306	632,377	59,929
City clerk	145,176	157,978	137,530	20,448
Legal services	391,543	391,205	347,722	43,483
Human resources	413,600	415,197	395,629	19,568
Finance	678,093	680,446	610,430	70,016
Information systems	1,014,583	1,039,972	1,002,796	37,176
Municipal court	525,210	529,095	492,064	37,031
Total general government	4,337,462	4,406,055	3,993,442	412,613
Public works:				
Public works	2,291,863	2,518,013	2,235,931	282,082
Code enforcement	139,663	149,449	142,296	7,153
Total public works	2,431,526	2,667,462	2,378,227	289,235
Public safety:				
Police	7,492,513	7,633,161	7,184,104	449,057
Fire	5,082,797	5,362,875	5,132,927	229,948
Emergency management	156,618	201,902	162,575	39,327
Total public safety	12,731,928	13,197,938	12,479,606	718,332
Culture and recreation--parks and recreation	618,780	619,746	551,198	68,548
Total Expenditures	20,119,696	20,891,201	19,402,473	1,488,728
Excess of Revenues Over (Under) Expenditures	(740,741)	(5,752,772)	(4,109,593)	1,643,179
Other Financing Sources (Uses):				
Transfers in	2,555,212	7,316,667	7,420,801	104,134
Transfers out	(2,300,000)	(2,300,000)	(2,300,000)	-
Sale of capital assets	-	-	45,999	45,999
Total Other Financing Sources (Uses)	255,212	5,016,667	5,166,800	150,133
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (485,529)	$ (736,105)	1,057,207	$ 1,793,312
Fund Balances, Beginning of Year			6,244,886	
Fund Balances, End of Year			$ 7,302,093	

See accompanying notes to the required supplementary information

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--Parks / Storm Water Sales Tax Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 2,725,000	$ 2,769,000	$ 2,809,446	$ 40,446
Intergovernmental	-	-	150,000	150,000
Interest and Miscellaneous	-	21,000	27,542	6,542
Total Revenues	2,725,000	2,769,000	2,986,988	40,446
Expenditures:				
Highways and Streets	1,600,000	1,364,858	685,196	679,662
Culture and recreation	-	1,127,500	1,050,636	76,864
Total Expenditures	1,600,000	2,492,358	1,735,832	756,526
Excess of Revenues Over Expenditures	1,125,000	276,642	1,251,156	796,972
Other Financing Sources:				
Transfers in	250,000	250,000	250,000	-
Total Other Financing Sources	250,000	250,000	250,000	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	$ 1,375,000	$ 526,642	1,501,156	$ 796,972
Fund Balances, Beginning of Year			967,034	
Fund Balances, End of Year			$ 2,468,190	

See accompanying notes to the required supplementary information

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--Transportation Sales Tax Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 7,320,000	$ 7,554,600	$ 7,516,206	$ (38,394)
Intergovernmental	500,000	455,080	449,826	(5,254)
Charges for services	362,250	362,250	433,128	70,878
Interest and miscellaneous	40,500	40,500	59,447	18,947
Total Revenues	8,222,750	8,412,430	8,458,607	46,177
Expenditures:				
Highways and streets:				
Street maintenance	3,256,341	3,274,374	3,072,464	201,910
Street cleaning	220,799	220,523	217,887	2,636
Traffic control	303,908	303,875	231,392	72,483
Traffic signal maintenance	194,370	195,420	180,908	14,512
Paratransit system	849,715	851,921	714,038	137,883
Cab assistance program	125,000	125,000	141,493	(16,493)
Total Expenditures	4,950,133	4,971,113	4,558,182	412,931
Excess of Revenues Over Expenditures	3,272,617	3,441,317	3,900,425	459,108
Other Financing Sources:				
Transfers in	-	23,100	23,100	-
Transfers out	(3,340,819)	(3,340,819)	(3,340,819)	-
Sales of capital assets	-	-	11,298	11,298
Total Other Financing Sources	(3,340,819)	(3,317,719)	(3,306,421)	11,298
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (68,202)	$ 123,598	594,004	$ 470,406
Fund Balances, Beginning of Year			2,551,040	
Fund Balances, End of Year			$ 3,145,044	

See accompanying notes to the required supplementary information

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--Capital Improvement Sales Tax
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 3,400,000	$ 2,800,000	$ 3,365,841	$ 565,841
Interest and miscellaneous	-	-	16,823	16,823
Total Revenues	3,400,000	2,800,000	3,382,664	582,664
Expenditures:				
Capital Improvement Projects	2,700,000	1,667,000	801,013	865,987
Total Expenditures	2,700,000	1,667,000	801,013	865,987
Excess of Revenues Over Expenditures	$ 700,000	$ 1,133,000	2,581,651	$ 1,448,651
Fund Balances, Beginning of Year			-	
Fund Balances, End of Year			$ 2,581,651	

See accompanying notes to the required supplementary information

City of Joplin, Missouri
Required Supplementary Information
Schedule of Funding Progress and Employer Contributions
Retirement Plan

LAGERS

Schedule of Funding Progress:

Actuarial valuation	(a) Actuarial value of assets	(b) Entry age actuarial accrued liability	(b) - (a) Unfunded (assets in excess of) accrued liability (UAL)	(a)/(b) Funded ratio	(c) annual covered payroll	(b)-(a)/(c) UAL as a percentage of covered payroll
Febrary 28, 2003	$ 15,106,770	$ 13,650,346	$ (1,456,424)	111%	$ 7,279,210	-20%
Febrary 28, 2004	15,745,006	14,312,663	(1,432,343)	110%	7,355,482	-19%
Febrary 28, 2005	15,891,092	14,903,002	(988,090)	107%	7,551,903	-13%

The above assets and actuarial liability do not include assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2001 annual valuations.
For a complete description of the actuarial assumptions used in the annual valuations, please contact LAGERS office in Jefferson City.

POLICEMEN'S AND FIREMEN'S PENSION PLAN

Schedule of Funding Progress:

Actuarial valuation date	(a) Actuarial value of assets	(b) Entry age actuarial accrued liability	(b) - (a) Unfunded (assets in excess of) accrued liability (UAL)	(a)/(b) Funded ratio	(c) annual covered payroll	(b)-(a)/(c) UAL as a percentage of covered payroll
November 1, 1996	$ 10,613,000	$ 17,232,000	$ 6,619,000	61.6%	$ 4,352,000	152.1%
November 1, 1997	11,615,000	17,705,000	6,090,000	65.6%	4,518,000	134.8%
November 1, 1998	12,729,000	18,383,000	5,654,000	69.2%	4,526,000	124.9%
November 1, 1999	13,909,000	18,970,000	5,061,000	73.3%	4,823,000	104.9%
November 1, 2000	15,306,000	25,591,000	10,285,000	59.8%	5,114,000	201.1%
November 1, 2001	16,013,559	27,009,397	10,995,838	59.3%	5,502,868	199.8%
November 1, 2002	16,775,548	28,525,157	11,749,609	58.8%	5,872,673	200.1%
November 1, 2003	17,796,728	30,086,731	12,290,003	59.2%	5,943,864	206.8%
November 1, 2004	18,759,224	32,073,023	13,313,799	58.5%	6,092,384	218.5%
November 1, 2005	19,722,351	33,384,405	13,662,054	59.1%	6,185,242	220.9%

Legal Compliance—Budgetary Control

Although the City is required to prepare an annual operating budget for all funds, there is no requirement to report on the budget for proprietary and similar trust funds. Therefore, the financial statements include a comparison of budget to actual only for the governmental funds. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During the first week of May, a budget meeting is held with the City Manager and all department heads to discuss budget procedures.

2. By mid-June, preliminary budget requests are turned in to the City Manager by the department heads.

3. Approximately two weeks before the tax levy is set for the coming year, usually by mid-August, the City Manager prepares and submits to the City Council an estimate of needs for the next budget year.

4. A proposed budget is presented to the City Council by September 1. A public hearing is held regarding the budget approximately ten days after the proposed budget is presented to the City Council.

5. The City Council holds various meetings to obtain public input and reviews and makes any changes it deems necessary to the budget.

6. The budget is adopted by the City Council prior to November 1.

Amendments to the budget may be made only by the City Council by ordinance. Departments may not legally exceed their total appropriations without City Council approval. All appropriations expire at the end of the year.

The City Council approved changes to the budget during the fiscal year, these changes are reflected as the difference between the original and final columns in the budgetary comparison statements.

Combining and Individual Fund Financial Statements and Schedules


CITY OF JOPLIN
STATE OF MISSOURI

Non-Major Governmental Funds

The City's Non-Major Governmental Funds, along with a brief description of each, are as follows:

Special Revenue Funds

Tourism and Convention Promotion—to account for the operation of the Convention and Visitors Bureau. Financing is provided almost entirely by a 2% gross receipts tax on room charges at motels within the City.

Health and Welfare—to account for operations of health care services to low-income citizens, regulatory control of food suppliers and restaurants, and animal control functions. Financing is provided primarily by state and federal grants, a separate property tax levy of $0.05 per $100 assessed valuation, and operating transfers from the General Fund.

Parks and Recreation—to account for the operation of all parks and recreation facilities and programs provided by the City. Financing is provided by transfers from the General Fund, users fees and a separate property tax levy of $0.05 per $100 assessed valuation

Solid Waste Management—to account for postclosure and related maintenance costs of the sanitary landfill, which closed to the public, and for costs associated with the City's waste management and recycling programs. Financing is provided by a separate property tax of $0.03 per $100 assessed valuation and reserves developed for the purpose of monitoring the landfill.

Annexation Development—to account for financing provided by a separate use tax levied on goods purchase for use within the state from vendors located outside the state.

Community Development Entitlement Grant—to account for federal grants under the Department of Housing and Urban Development Community Development Block Grant Program.

Economic Development Revolving—to account for a revolving low interest economic development loan program to private companies using federally approved guidelines. The original funding source was from Urban Development Action Grants and the Community Development Block Grant Program.

TIF Projects—to account for City activities related to projects financed by the Joplin TIF Commission

Debt Service Fund–This fund is used to account for the accumulation of resources for the payments of principal and interest on long-term debt.

Capital Projects Funds

Revolving Public Improvements—to account for construction of relatively small street and sewer improvements that are initiated at the request of property owners. These improvements are typically street paving, construction of curb and gutter, and sewer extensions. Financing is provided from assessments based on a proportionate share of front footage.

Permanent Funds

Connor and Barbee Trusts—Used to account for City endowments.

Cemetery Trust—to account for monies invested to provide earnings in support of cemetery maintenance.

Assets	Special Revenue Funds	Debt Service	Capital Projects Revolving Public Improvements	Permanent Funds Connor and Barbee Trusts	Permanent Funds Cemetery Trust	Total Nonmajor Governmental Funds
Pooled cash and cash equivalents	$ 3,521,733	$ 3,140	$ 1,206,674	$ 196,517	$ -	$ 4,928,064
Receivables:						
Taxes	113,222	-	-	-	-	113,222
Interest	44,863	-	14,218	3,483	4,833	67,397
Accounts	1,091	-	-	-	11,747	12,838
Intergovernmental	453,303	-	-	-	-	453,303
Special assessments	-	-	267,451	-	-	267,451
Loans	2,802,934	-	-	-	-	2,802,934
Other	575	-	-	-	-	575
Due from component unit	25,000					
Inventory	29,031	-	-	-	-	29,031
Prepaids	5,298	-	-	-	-	5,298
Restricted cash and cash equivalents	-	490,909	-	-	472,341	963,250
Total assets	$ 6,997,050	$ 494,049	$ 1,488,343	$ 200,000	$ 488,921	$ 9,643,363
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	107,009	$ -	$ -	$ -	$ -	$ 107,009
Accrued payroll and benefits	103,755	-	-	-	-	103,755
Deferred revenue	29,439	-	267,451	-	-	296,890
Due to other funds	155,000	-	-	-	-	155,000
Total liabilities	395,203	-	267,451	-	-	662,654
Fund balances:						
Reserved for:						
Encumbrances	77,371	-	-	-	-	77,371
Inventories	29,031	-	-	-	-	29,031
Prepaids	5,298	-	-	-	-	5,298
Loans receivable	2,802,934	-	-	-	-	2,802,934
Postclosure care costs	370,201	-	-	-	-	370,201
Cemetery trust	-	-	-	-	488,921	488,921
Other trusts	-	-	-	200,000	-	200,000
Unreserved						
Special revenue	3,317,012	-	-	-	-	3,317,012
Capital projects	-	-	1,220,892	-	-	1,220,892
Debt service	-	494,049	-	-	-	494,049
Total fund balances	6,601,847	494,049	1,220,892	200,000	488,921	9,005,709
Total liabilities and fund balances	$ 6,997,050	$ 494,049	$ 1,488,343	$ 200,000	$ 488,921	$ 9,668,363
						(25,000)

	Special Revenue Funds	Debt Service	Capital Projects Revolving Public Improvements	Permanent Funds Connor and Barbee Trusts	Permanent Funds Cemetery Trust	Total Nonmajor Governmental Funds
Revenues:						
Taxes	$ 1,710,463	$ -	$ -	$ -	$ -	$ 1,710,463
Intergovernmental	2,422,660	-	-	-	-	2,422,660
Licenses and permits	25,746	-	-	-	-	25,746
Charges for services	1,663,514	495,067	67,310	-	21,085	2,246,976
Interest	54,043	10,598	22,926	1,111	19,846	108,524
Miscellaneous	46,359	-	-	-	-	46,359
	5,922,785	505,665	90,236	1,111	40,931	6,560,728
Expenditures:						
Current:						
General government	138,241	2,090	-	-	-	140,331
Public works	-	-	47,962	-	-	47,962
Environmental	1,753,822	-	-	-	-	1,753,822
Health services	1,478,554	-	-	1,111	-	1,479,665
Culture and recreation	3,261,705	-	-	-	119,000	3,380,705
Social services	2,061,292	-	-	-	-	2,061,292
Debt service:						
Principal	-	225,000	-	-	-	225,000
Interest	-	254,785	-	-	-	254,785
Total Expenditures	8,693,614	481,875	47,962	1,111	119,000	9,343,562
Excess of Revenues Over (Under) Expenditures:	(2,770,829)	23,790	42,274	-	(78,069)	(2,782,834)
Other Financing Sources (Uses):						
Transfers in	2,066,080	-	-	-	-	2,066,080
Transfers out	(464,220)	-	-	-	-	(464,220)
Sale of capital assets	414	-	-	-	-	414
Total Other Financing Sources (Uses):	1,602,274	-	-	-	-	1,602,274
Net changes in fund balances	(1,168,555)	23,790	42,274	-	(78,069)	(1,180,560)
Fund Balances, Beginning of Year	7,770,402	470,259	1,178,618	200,000	566,990	10,186,269
Fund Balances, End of Year	$ 6,601,847	$ 494,049	$ 1,220,892	$ 200,000	$ 488,921	$ 9,005,709

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Special Revenue Funds
October 31, 2005

Assets	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Annexation development	Community development entitlement grant	Economic development revolving	TIF projects	Tot Spe
cash and investments	$ 270,702	$ 313,122	$ 36,924	$ 166,167	$ 1,499,836	$ 2,107	$ 1,232,875	$ -	$
ibles									
	83,783	9,813	9,813	9,813	-	-	-	-	
st	-	1,002	-	-	26,565	-	17,296	-	
unts	(1,352)	-	-	-	-	-	-	2,443	
overnmental	5,935	148,195	185,000	-	-	114,173	-	-	
s	-	-	-	-	-	-	2,802,934	-	
	-	-	575	-	-	-	-	-	
m component unit	25,000	-	-	-	-	-	-	-	
ry	7,993	9,554	9,981	1,503	-	-	-	-	
s	4,311	60	194	300	-	433	-	-	
sets	$ 396,372	$ 481,746	$ 242,487	$ 177,783	$ 1,526,401	$ 116,713	$ 4,053,105	$ 2,443	$
Liabilities and Fund Balances									
ies:									
ts payable	$ 6,664	$ 22,985	$ 47,933	$ 17,225	$ -	$ 9,759	$ -	$ 2,443	$
d payroll and benefits	6,934	42,408	41,084	2,771	-	10,558	-	-	
d revenue	-	9,813	9,813	9,813	-	-	-	-	
other funds	-	-	-	-	-	155,000	-	-	
abilities	13,598	75,206	98,830	29,809	-	175,317	-	2,443	
lances:									
ved for:									
umbrances	-	41,602	13,716	1,040	4,563	16,450	-	-	
entories	7,993	9,554	9,981	1,503	-	-	-	-	
paids	4,311	60	194	300	-	433	-	-	
tclosure care costs	-	-	-	370,201	-	-	-	-	
ns receivable	-	-	-	-	-	-	2,802,934	-	
served	370,470	355,324	119,766	(225,070)	1,521,838	(75,487)	1,250,171	-	
nd balances (deficits)	382,774	406,540	143,657	147,974	1,526,401	(58,604)	4,053,105	-	
abilities and fund balances	$ 396,372	$ 481,746	$ 242,487	$ 177,783	$ 1,526,401	$ 116,713	$ 4,053,105	$ 2,443	$

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended October 31, 2005

	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Annexation development	Community development entitlement grant	Economic development revolving	TIF projects	Tot Spe
ıes:									
s	$ 825,741	$ 294,997	$ 294,994	$ 294,731	$ -	$ -	$ -	$ -	$
ıovernmental	7,685	669,094	75,656	8,960	-	1,661,265	-	-	
ıses and permits	-	-	-	-	-	25,746	-	-	
ges for services	4,344	9,112	189,154	1,405,383	-	55,521	-	-	
est	1,402	6,916	3,703	2,054	22,656	-	17,312	-	
ellaneous	-	11,019	12,936	-	-	113	-	22,291	
	839,172	991,138	576,443	1,711,128	22,656	1,742,645	17,312	22,291	
ditures:									
ent:									
ıeral government	-	-	-	-	56,991	-	81,250	-	
ıvironmental	-	-	-	1,753,822	-	-	-	-	
alth services	-	1,478,554	-	-	-	-	-	-	
ılture and recreation	816,599	-	2,445,106	-	-	-	-	-	
ıcial services	-	-	-	-	-	2,033,272	-	28,020	
Expenditures	816,599	1,478,554	2,445,106	1,753,822	56,991	2,033,272	81,250	28,020	
s of Revenues Over (Under) Expenditures:	22,573	(487,416)	(1,868,663)	(42,694)	(34,335)	(290,627)	(63,938)	(5,729)	
Financing Sources (Uses):									
ısfers in	-	550,000	1,516,080	-	-	-	-	-	
ısfers out	(39,005)	(46,304)	(78,911)	-	(300,000)	-	-	-	
of capital assets	-	-	-	414	-	-	-	-	
Other Financing Sources (Uses):	(39,005)	503,696	1,437,169	414	(300,000)	-	-	-	
ıanges in fund balances	(16,432)	16,280	(431,494)	(42,280)	(334,335)	(290,627)	(63,938)	(5,729)	
alances (deficits), Beginning of Year	399,206	390,260	575,151	190,254	1,860,736	232,023	4,117,043	5,729	
alances (deficits), End of Year	$ 382,774	$ 406,540	$ 143,657	$ 147,974	$ 1,526,401	$ (58,604)	$ 4,053,105	$ -	$

City of Joplin, Missouri
Budgetary Comparison Schedule--Tourism and Convention Promotion Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 773,000	$ 880,000	$ 825,741	$ (54,259)
Intergovernmental	-	-	7,685	7,685
Charges for services	750	4,107	4,344	237
Interest	3,500	3,500	1,402	(2,098)
Total Revenues	777,250	887,607	839,172	(48,435)
Expenditures:				
Culture and recreation:				
Administration	404,786	402,460	385,747	16,713
Special projects	385,765	455,897	429,960	25,937
Grants--state	-	-	892	(892)
Total Expenditures	790,551	858,357	816,599	41,758
Excess of Revenues Over (Under) Expenditures	(13,301)	29,250	22,573	(6,677)
Other Financing Sources (Uses):				
Transfers out	(39,005)	(39,005)	(39,005)	-
Total Other Financing Sources (Uses)	(39,005)	(39,005)	(39,005)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (52,306)	$ (9,755)	(16,432)	$ (6,677)
Fund Balance, Beginning of Year			399,206	
Fund Balance, End of Year			$ 382,774	

City of Joplin, Missouri
Budgetary Comparison Schedule--Health and Welfare Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 292,533	$ 292,533	$ 294,997	$ 2,464
Intergovernmental	689,056	704,061	669,094	(34,967)
Charges for services	12,450	12,450	9,112	(3,338)
Interest and miscellaneous	9,200	9,200	17,935	8,735
Total Revenues	1,003,239	1,018,244	991,138	(27,106)
Expenditures:				
Health services:				
Public health administration	256,483	256,629	245,585	11,044
WIC services	383,648	388,312	339,154	49,158
Environmental health	271,164	270,657	262,040	8,617
Medical services	260,655	262,459	229,904	32,555
Animal control	290,624	290,346	293,101	(2,755)
Public health preparedness	151,744	188,505	108,770	79,735
Total Expenditures	1,614,318	1,656,908	1,478,554	178,354
Excess of Revenues Over (Under) Expenditures	(611,079)	(638,664)	(487,416)	151,248
Other Financing Sources (Uses):				
Transfers in	550,000	550,000	550,000	-
Transfers out	(46,304)	(46,304)	(46,304)	-
Total Other Financing Sources (Uses)	503,696	503,696	503,696	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (107,383)	$ (134,968)	16,280	$ 151,248
Fund Balance, Beginning of Year			390,260	
Fund Balance, End of Year			$ 406,540	

City of Joplin, Missouri
Budgetary Comparison Schedule--Parks and Recreation Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 292,533	$ 292,533	$ 294,994	$ 2,461
Intergovernmental	335,000	335,000	75,656	(259,344)
Charges for services	170,000	176,075	189,154	13,079
Interest and miscellaneous	20,500	27,800	16,639	(11,161)
Total Revenues	818,033	831,408	576,443	(254,965)
Expenditures:				
Culture and recreation:				
Parks administration	162,376	159,365	154,083	5,282
Pools	243,733	297,188	295,020	2,168
Recreation programs	260,316	253,934	234,074	19,860
Senior adult services	27,513	27,513	23,225	4,288
Memorial hall operations	208,053	207,813	215,149	(7,336)
Museum operations	171,683	171,683	166,826	4,857
Stadium maintenance	36,871	41,915	42,056	(141)
Parks and public grounds	1,324,946	1,436,696	1,314,673	122,023
Total Expenditures	2,435,491	2,596,107	2,445,106	151,001
Excess of Revenues Over (Under) Expenditures	(1,617,458)	(1,764,699)	(1,868,663)	(103,964)
Other Financing Sources (Uses):				
Transfers in	1,516,080	1,516,080	1,516,080	-
Transfers out	(78,911)	(78,911)	(78,911)	-
Total Other Financing Sources (Uses)	1,437,169	1,437,169	1,437,169	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (180,289)	$ (327,530)	(431,494)	$ (103,964)
Fund Balance, Beginning of Year			575,151	
Fund Balance, End of Year			$ 143,657	

City of Joplin, Missouri
Budgetary Comparison Schedule--Solid Waste Management Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 292,533	$ 292,533	$ 294,731	$ 2,198
Intergovernmental	10,000	10,000	8,960	(1,040)
Charges for services	1,206,600	1,511,600	1,405,383	(106,217)
Interest and miscellaneous	3,350	3,350	2,054	(1,296)
Total Revenues	1,512,483	1,817,483	1,711,128	(106,355)
Expenditures:				
Environmental:				
Planning and management administration	113,004	113,127	110,479	2,648
Special programs	140,465	231,465	239,892	(8,427)
Trash services	1,200,000	1,500,000	1,394,491	105,509
Grants--state	10,000	10,000	8,960	1,040
Total Expenditures	1,463,469	1,854,592	1,753,822	100,770
Excess of Revenues Over (Under) Expenditures	49,014	(37,109)	(42,694)	(5,585)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	414	414
Total Other Financing Sources (Uses)	-	-	414	414
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 49,014	$ (37,109)	(42,280)	$ (5,171)
Fund Balance, Beginning of Year			190,254	
Fund Balance, End of Year			$ 147,974	

City of Joplin, Missouri
Budgetary Comparison Schedule--Annexation Development Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	$ 35,000	$ 35,000	$ 22,656	$ (12,344)
Total Revenues	35,000	35,000	22,656	(12,344)
Expenditures:				
General government	590,000	590,000	56,991	533,009
Total Expenditures	590,000	590,000	56,991	533,009
Excess of Revenues Over (Under) Expenditures	(555,000)	(555,000)	(34,335)	520,665
Other Financing Sources:				
Transfers in	(300,000)	(300,000)	(300,000)	-
Total Other Financing Sources	(300,000)	(300,000)	(300,000)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (855,000)	$ (855,000)	(334,335)	$ 520,665
Fund Balance, Beginning of Year			1,860,736	
Fund Balance, End of Year			$ 1,526,401	

City of Joplin, Missouri
Budgetary Comparison Schedule-Community Development Entitlement Grant Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 1,765,943	$ 2,075,184	$ 1,661,265	$ (413,919)
Licenses and permits	29,600	29,600	25,746	(3,854)
Charges for services	33,000	73,000	55,521	(17,479)
Interest and miscellaneous	-	-	113	
Total Revenues	1,828,543	2,177,784	1,742,645	(435,252)
Expenditures:				
Social services:				
Community development administration	110,936	130,038	112,653	17,385
CDBG projects	667,572	1,235,979	872,122	363,857
Public housing	200,405	196,983	157,926	39,057
Planning and zoning	445,683	740,461	738,212	2,249
Grants--state	134,789	194,826	152,359	42,467
Total Expenditures	1,559,385	2,498,287	2,033,272	465,015
Excess of Revenues Over (Under) Expenditures	$ 269,158	$ (320,503)	(290,627)	$ 29,763
Fund Balance, Beginning of Year			232,023	
Fund Balance (deficit), End of Year			$ (58,604)	

City of Joplin, Missouri
Budgetary Comparison Schedule-Economic Development Revolving Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	$ 21,000	$ 21,000	$ 17,312	$ (3,688)
Total Revenues	21,000	21,000	17,312	(3,688)
Expenditures	81,250	81,250	81,250	-
Excess of Revenues Over (Under) Expenditures	$ (60,250)	$ (60,250)	(63,938)	$ (3,688)
Fund Balance, Beginning of Year			4,117,043	
Fund Balance, End of Year			$ 4,053,105	

City of Joplin, Missouri
Budgetary Comparison Schedule--TIF Projects Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 1,000	$ 1,000	$ -	$ (1,000)
Miscellaneous	24,000	24,000	22,291	(1,709)
Total Revenues	25,000	25,000	22,291	(2,709)
Expenditures:				
Social services	25,000	25,000	28,020	(3,020)
Total Expenditures	25,000	25,000	28,020	(3,020)
Excess of Revenues Over (Under) Expenditures	$ -	$ -	(5,729)	$ (5,729)
Fund Balance, Beginning of Year			5,729	
Fund Balance, End of Year			$ -	

City of Joplin, Missouri

Budgetary Comparison Schedule-Infrastructure Improvements Fund

Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 1,470,306	$ 320,000	$ 278,162	$ (41,838)
Interest and miscellaneous	86,500	101,150	74,396	(26,754)
Total Revenues	1,556,806	421,150	352,558	(68,592)
Expenditures:				
Highways and streets:				
Infrastructure projects	4,130,000	5,270,158	4,244,201	1,025,957
Total Expenditures	4,130,000	5,270,158	4,244,201	1,025,957
Excess of Revenues Over (Under) Expenditures	(2,573,194)	(4,849,008)	(3,891,643)	957,365
Other Financing Sources (Uses):				
Transfers in	1,900,000	1,900,000	1,900,000	-
Total Other Financing Sources (Uses)	1,900,000	1,900,000	1,900,000	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (673,194)	$ (2,949,008)	(1,991,643)	$ 957,365
Fund Balance, Beginning of Year			4,578,240	
Fund Balance, End of Year			$ 2,586,597	

City of Joplin, Missouri
Budgetary Comparison Schedule-City Hall Acquisition Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Interest and miscellaneous	$ -	$ -	$ 37,860	$ 37,860
Total Revenues	-	-	37,860	37,860
Expenditures:				
General government:				
Infrastructure projects	2,560,000	3,692,379	1,995,284	1,697,095
Total Expenditures	2,560,000	3,692,379	1,995,284	1,697,095
Excess of Revenues Over (Under) Expenditures	$ (2,560,000)	$ (3,692,379)	(1,957,424)	$ 1,734,955
Fund Balance, Beginning of Year			3,341,563	
Fund Balance, End of Year			$ 1,384,139	

City of Joplin, Missouri
Budgetary Comparison Schedule-Revolving Public Improvement Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 27,000	$ 72,000	$ 67,310	$ (4,690)
Interest and miscellaneous	10,500	17,000	22,926	5,926
Total Revenues	37,500	89,000	90,236	1,236
Expenditures:				
Public works:				
Infrastructure projects	1,016,000	116,000	47,962	68,038
Total Expenditures	1,016,000	116,000	47,962	68,038
Excess of Revenues Over (Under) Expenditures	$ (978,500)	$ (27,000)	42,274	$ 69,274
Fund Balance, Beginning of Year			1,178,618	
Fund Balance, End of Year			$ 1,220,892	

City of Joplin, Missouri
Budgetary Comparison Schedule-Debt Service Fund
Year Ended October 31, 2005

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 495,071	$ 495,071	$ 495,067	$ (4)
Interest and miscellaneous	22,590	22,590	10,598	(11,992)
Total Revenues	517,661	517,661	505,665	(11,996)
Expenditures:				
General government	1,750	1,750	2,090	(340)
Debt service:				
Principal	225,000	225,000	225,000	-
Interest	254,785	254,785	254,785	-
Total Expenditures	481,535	481,535	481,875	(340)
Excess of Revenues Over (Under) Expenditures	$ 36,126	$ 36,126	23,790	$ (12,336)
Fund Balance, Beginning of Year			470,259	
Fund Balance, End of Year			$ 470,259	

Nonmajor Enterprise Funds

Golf Course—to account for the operation and maintenance of the municipal golf course at Schifferdecker Park. Financing is from user fees, including green fees, cart and locker rentals, and pro shop sales.

Memorial Hall Special Events—to account for the operations of special events of the Memorial Hall. Financing is provided by user fees.

Public Parking—to account for the operation of the city-owned parking facilities. Financing is provided by fines and permit fees.

City of Joplin, Missouri
Combining Statement of Net Assets
Nonmajor Enterprise Funds
October 31, 2005

	Golf course	Memorial Hall special events	Public Parking	Total
Assets				
Current assets:				
Pooled cash and cash equivalents	$ 3,057	$ 4,770	$ 59,360	$ 67,187
Accounts Receivable	-	-	920	920
Inventory	20,266	-	-	20,266
Total current assets	23,323	4,770	60,280	88,373
Noncurrent assets:				
Restricted cash and cash equivalents - deposits	-	4,500	-	4,500
Capital assets:				
Being depreciated, net of depreciation	756,676	-	7,992	764,668
Total noncurrent assets	756,676	4,500	7,992	769,168
Total assets	779,999	9,270	68,272	857,541
Liabilities				
Current liabilities:				
Accounts payable	4,138	481	-	4,619
Accrued payroll and benefits	10,348	-	1,245	11,593
Current liabilities (payable from restricted assets):				
Deposits	-	4,500	-	4,500
Current portion of long-term debt	11,438	-	101	11,539
Total current liabilities:	25,924	4,981	1,346	32,251
Noncurrent liabilities:				
Due to other funds	575,000	-	-	575,000
Long-term debt, net	2,509	-	24	2,533
Total noncurrent liabilities	577,509	-	24	577,533
Total liabilities	603,433	4,981	1,370	609,784
Net assets				
Invested in capital assets, net of related debt	756,676	-	7,867	764,543
Unrestricted (deficit)	(580,110)	4,289	59,035	(516,786)
Total net assets	$ 176,566	$ 4,289	$ 66,902	$ 247,757

For the Year Ended October 31, 2005

	Golf course	Memorial Hall special events	Public Parking	Total
Operating revenues:				
Charges for services	$ 354,963	$ 117,829	$ 101,062	$ 573,854
Operating expenses:				
Personnel services	328,865	5,721	23,451	358,037
Supplies	61,377	116,083	1,975	179,435
Contractual services	84,923	73,851	8,119	166,893
Depreciation	106,133	-	615	106,748
Total operating expenses	581,298	195,655	34,160	811,113
Operating income (loss)	(226,335)	(77,826)	66,902	(237,259)
Nonoperating revenues (expenses):				
Interest income	-	1,034	-	1,034
Other income (expense)	(107)	35,143	-	35,036
Total nonoperating revenues (expenses)	(107)	36,177	-	36,070
Income (loss) before transfers	(226,442)	(41,649)	66,902	(201,189)
Transfers out	(64,562)	-	-	(64,562)
Change in net assets	(291,004)	(41,649)	66,902	(265,751)
Net assets-beginning of year	467,570	45,938	-	513,508
Net assets-end of year	$ 176,566	$ 4,289	$ 66,902	$ 247,757

City of Joplin, Missouri
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended October 31, 2005

	Golf Course	Memorial Hall Special Events	Public Parking	Total
Cash Provided by (Used in) Operating Activities:				
Receipts from customers	$ 354,963	$ 117,829	$ 100,142	$ 572,934
Payments to suppliers	(138,625)	(191,021)	(10,094)	(339,740)
Payments to employees	(330,774)	(5,721)	(22,081)	(358,576)
Net Cash Provided by (Used in) Operating Activities	(114,436)	(78,913)	67,967	(125,382)
Cash Provided by Noncapital Financing Activities				
Transfers out	(64,562)	-	-	(64,562)
Advances from other funds	200,000	-	-	200,000
Other income (expense)	(107)	35,143	-	35,036
Net Cash Provided by Noncapital Financing Activities	135,331	35,143	-	170,474
Cash Provided by Investing Activities:				
Interest received	-	1,034	-	1,034
Net Cash Provided by Investing Activities	-	1,034	-	1,034
Cash (Used In) Capital and Related Financing Activities:				
Purchases of capital assets	(28,012)	-	(8,607)	(36,619)
Net Cash (Used in) Capital and Related Financing Activities	(28,012)	-	(8,607)	(36,619)
Net Increase (Decrease) in Cash and Cash Equivalents	(7,117)	(42,736)	59,360	(49,853)
Pooled cash and cash equivalents, beginning of year	10,174	52,006	-	62,180
Pooled cash and cash equivalents, end of year	$ 3,057	$ 9,270	$ 59,360	$ 71,687
Pooled cash and cash equivalents reported on the Statement of Net Assets:				
Pooled cash and cash equivalents	$ 3,057	$ 4,770	$ 59,360	$ 67,187
Restricted cash and cash equivalents	-	4,500	-	4,500
Total pooled cash and cash equivalents	$ 3,057	$ 9,270	$ 59,360	$ 71,687
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating Income (Loss)	$ (226,335)	$ (77,826)	$ 66,902	$ (237,259)
Adjustments to reconcile operating income to net cash provided by operations:				
Depreciation	106,133	-	615	106,748
Change in assets and liablities				
Accounts receivable	-	-	(920)	(920)
Inventories	5,097	-	-	5,097
Accounts payable	2,578	(1,087)	-	1,491
Accrued payroll and benefits	(1,909)	-	1,370	(539)
Net Cash Provided by (Used in) Operating Activities	$ (114,436)	$ (78,913)	$ 67,967	$ (125,382)

Internal Service Funds

Central Garage—to account for the operation of the central garage, which performs maintenance on all City vehicles and equipment. Financing is provided from transfers to cover labor charges and charges to the respective departments for fuel and parts.

Workers' Compensation—to account for the payment of premiums on workers' compensation insurance policies and self-insured retention on losses. Financing is provided from assessed charges to the departments based on levels of risk and history of claims paid.

Liability and Property Insurance—to account for the payment of premiums on liability and property insurance policies and self-insured retention on losses. Financing is provided from assessed charges to the departments based on levels of risk and history of claims paid.

Emergency Communications—to account for the operation of the emergency communication center, which performs emergency dispatching services for the City. Financing is provided from charges to the Police and Fire Departments for use of the dispatching services.

City of Joplin, Missouri
Combining Statement of Net Assets
Internal Service Funds
October 31, 2005

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Assets					
Current assets:					
Pooled cash and cash equivalents	$ 65,322	$ 345,867	$ 1,939,000	$ 553,172	$ 2,903,361
Receivables, net:					
Interest	-	-	41,095	24,180	65,275
Accounts	15,216	-	-	49,756	64,972
Inventory	128,526	-	-	5,195	133,721
Prepaids	-	-	170,071	720	170,791
Restricted cash and cash equivalents	-	201,746	-	-	201,746
Total current assets	209,064	547,613	2,150,166	633,023	3,539,866
Noncurrent assets:					
Capital assets:					
Being depreciated, net of depreciation	203,523	-	-	506,961	710,484
Total noncurrent assets	203,523	-	-	506,961	710,484
Total assets	412,587	547,613	2,150,166	1,139,984	4,250,350
Liabilities					
Current liabilities:					
Accounts payable	19,018	-	1,770	3,466	24,254
Accrued payroll and benefits	9,033	-	952	25,611	35,596
Compensated absences	4,528	-	-	10,001	14,529
Current liabilities (payable from restricted assets):					
Self-insurance claims	-	568,009	308,000	-	876,009
Total current liabilities:	32,579	568,009	310,722	39,078	950,388
Noncurrent liabilities:					
Compensated absences	3,705	-	-	8,183	11,888
Total noncurrent liabilities:	3,705	-	-	8,183	11,888
Total liabilities:	36,284	568,009	310,722	47,261	962,276
Net assets (deficit)					
Invested in capital assets, net of related debt	203,523	-	-	506,961	710,484
Unrestricted (deficit)	172,780	(20,396)	1,839,444	585,762	2,577,590
Total net assets (deficit)	$ 376,303	$ (20,396)	$ 1,839,444	$ 1,092,723	$ 3,288,074

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Operating revenues:					
Charges for services	$ 1,098,391	$ 701,326	$ 1,001,264	$ 1,183,316	$ 3,984,297
Operating expenses:					
Personnel services	233,317	-	24,645	668,202	926,164
Supplies	748,885	-	-	23,016	771,901
Contractual services	123,804	634,861	555,368	129,330	1,443,363
Depreciation	22,976	-	-	152,976	175,952
Total operating expenses	1,128,982	634,861	580,013	973,524	3,317,380
Operating income (loss)	(30,591)	66,465	421,251	209,792	666,917
Nonoperating revenues (expenses):					
Insurance reimbursements and settlements	-	303,862	50,066	-	353,928
Interest income	-	14,292	31,099	18,200	63,591
Gain (loss) on sale of capital assets	(10,370)	-	-	1,275	(9,095)
Other income	110	571	-	45	726
Total nonoperating revenues (expenses)	(10,260)	318,725	81,165	19,520	409,150
Income (loss) before transfers	(40,851)	385,190	502,416	229,312	1,076,067
Transfers out	(31,283)	(16,185)	(331,004)	(66,677)	(445,149)
Change in net assets	(72,134)	369,005	171,412	162,635	630,918
Net assets (deficit)-beginning of year	448,437	(389,401)	1,668,032	930,088	2,657,156
Net assets (deficit)-end of year	$ 376,303	$ (20,396)	$ 1,839,444	$ 1,092,723	$ 3,288,074

City of Joplin, Missouri
Combining Statement of Cash Flows
Internal Service Funds
Year Ended October 31, 2005

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Cash Provided by (Used in) Operating Activities:					
Receipts from customers	$ 1,092,595	$ 701,326	$ 1,001,264	$ 1,229,230	$ 4,024,415
Payments to suppliers	(900,885)	(715,397)	(679,859)	(311,139)	(2,607,280)
Payments to employees	(236,756)	-	(24,615)	(671,692)	(933,063)
Net Cash Provided by (Used in) Operating Activities	(45,046)	(14,071)	296,790	246,399	484,072
Cash Provided by (Used in) Noncapital Financing Activities					
Transfers out	(31,283)	(16,185)	(331,004)	(66,677)	(445,149)
Advances from other funds	-	-	-	-	-
Insurance reimbursements and settlements	-	303,862	50,066	-	353,928
Other income	110	571	-	45	726
Net Cash Provided by (Used in) Noncapital Financing Activities	(31,173)	288,248	(280,938)	(66,632)	(90,495)
Cash Provided by Investing Activities:					
Interest received	-	14,292	3,968	3,970	22,230
Net Cash Provided by Investing Activities	-	14,292	3,968	3,970	22,230
Cash (Used In) Capital and Related Financing Activities:					
Purchases of capital assets	(57,359)	-	-	(49,263)	(106,622)
Sales of capital assets	-	-	-	1,275	1,275
Net Cash (Used in) Capital and Related Financing Activities	(57,359)	-	-	(47,988)	(105,347)
Net Increase (Decrease) in Cash and Cash Equivalents	(133,578)	288,469	19,820	135,749	310,460
Cash and equivalents, beginning of year	198,900	259,144	1,919,180	417,423	2,794,647
Cash and equivalents, end of year	$ 65,322	$ 547,613	$ 1,939,000	$ 553,172	$ 3,105,107
Cash and Equivalents reported on the Statement of Net Assets:					
Pooled cash and investments	$ 65,322	$ 345,867	$ 1,939,000	$ 553,172	$ 2,903,361
Restricted assets	-	201,746	-	-	201,746
Total Cash and Investments	$ 65,322	$ 547,613	$ 1,939,000	$ 553,172	$ 3,105,107
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (30,591)	$ 66,465	$ 421,251	$ 209,792	$ 35,874
Adjustments to reconcile operating income to net cash provided by operations:		-			
Depreciation	22,976	-	-	152,976	175,952
Change in assets and liabilities					
Accounts receivable	(5,796)	-	-	45,914	40,118
Inventories	(35,406)	-	187,310	(4,390)	147,514
Prepaids	-	-	(170,071)	(720)	(170,791)
Accounts payable	7,210	(80,536)	(141,730)	(153,683)	(368,739)
Accrued liabilities	(3,439)	-	30	(3,490)	(6,899)
Net Cash Provided by (Used in) Operating Activities	$ (45,046)	$ (14,071)	$ 296,790	$ 246,399	$ 484,072

Discretely Presented Component Units

Combining Statement of Net Assets - Discretely Presented Component Units
October 31, 2005

	Governmental Activities			
	Joplin Public Library	Joplin Sports Authority	Joplin TIF Commission	Total
Assets				
Pooled cash and cash equivalents	$ 679,664	$ 1,933	$ -	$ 681,597
Investments	509,892	-	-	509,892
Receivables:				
Taxes	29,784	-	-	29,784
Interest	10,999	-	-	10,999
Accounts	-	5,000	-	5,000
Due from primary governement	-	-	39,538	39,538
Inventories	621	8,740	-	9,361
Prepaids	435	150	-	585
Capital assets:				
Not being depreciated	227,500	-	-	227,500
Being depreciated, net of depreciation	1,820,877	-	-	1,820,877
Total Assets	3,279,772	15,823	39,538	3,335,133
Liabilities				
Current liabilities:				
Accounts payable	43,272	4,033	-	47,305
Accrued payroll and benefits	30,397	3,238	-	33,635
Due to primary government	-	25,000	-	25,000
Total current liabilities:	73,669	32,271	-	105,940
Noncurrent liabilities:				
Long term debt, net	-	-	9,168,778	9,168,778
Total noncurrent liabilities:	-	-	9,168,778	9,168,778
Total liabilities	73,669	32,271	9,168,778	9,274,718
Net Assets (deficit)				
Invested in capital assets, net of related debt	2,048,377	-	-	2,048,377
Restricted - permanent funds	694,549	-	-	694,549
Unrestricted (deficit)	486,759	(16,448)	(9,129,240)	(8,658,929)
Total Net Assets (Deficit)	$ 3,229,685	$ (16,448)	$ (9,129,240)	$ (5,916,003)

City of Joplin, Missouri
Combining Statement of Activities - Discretely Presented Component Units
For the Year Ended October 31, 2005

	Joplin Public Library	Joplin Sports Authority	Joplin TIF Commission	Total
Expenses:				
Library services	$ 1,563,473	$ -	$ -	$ 1,563,473
Culture and recreation	-	320,431	-	320,431
Economic development	-	-	7,468,377	7,468,377
Total expenses	1,563,473	320,431	7,468,377	9,352,281
Program Revenues:				
Charges for services	120,800	79,415	-	200,215
Operating grants and contributions	207,770	250,480	-	458,250
Capital grants and contributions	-	-	-	-
Total program revenues	328,570	329,895	-	658,465
Net (expense) revenue	(1,234,903)	9,464	(7,468,377)	(8,693,816)
General revenues:				
Property taxes	707,781	-	39,538	747,319
Other taxes	196,643	-	-	196,643
Unrestricted investment earnings	45,016	22	-	45,038
Miscellaneous	76,842	-	-	76,842
Additions to endowments	176,394	-	-	176,394
Total general revenues	1,202,676	22	39,538	1,242,236
Change in net assets	(32,227)	9,486	(7,428,839)	(7,451,580)
Net assets (deficit)-beginning of year	3,261,912	(25,934)	(1,700,401)	1,535,577
Net assets (deficit)-end of year	$ 3,229,685	$ (16,448)	$ (9,129,240)	$ (5,916,003)


CITY OF JOPLIN
STATE OF MISSOURI

City of Joplin, Missouri
Statement of Changes in Assets and Liabilities -
Agency Fund
For the Year Ended October 31, 2005

	Balance October 31, 2004	Additions	Deductions	Balance October 31, 2005
Flexible Benefit Fund				
Assets:				
Cash	$ 4,274	$ 104,312	$ 93,119	$ 15,467
Liabilities:				
Due to others	$ 4,274	$ 104,312	$ 93,119	$ 15,467


CITY OF JOPLIN
STATE OF MISSOURI

Statistical Section
(Unaudited)


CITY OF JOPLIN
STATE OF MISSOURI

THE CITY OF JOPLIN, MISSOURI

Table 1

Sales Tax Receipts (1)

Last Ten Fiscal Years

Fiscal Year	1.0% General Sales Tax (2) Total Receipts	1.0% General Sales Tax (2) Percentage Increase From Base Year	0.5% Transportation Sales Tax (3) Total Receipts	0.5% Transportation Sales Tax (3) Percentage Increase From Base Year	0.25% Storm Water/Parks Sales Tax (4) Total Receipts	0.25% Storm Water/Parks Sales Tax (4) Percentage Increase From Base Year	0.375% Capital Improvemer Sales Tax (5) Total Receipts	0.375% Capital Improvemer Sales Tax (5) Percentag Increas From Base Ye
1996	$ 9,100,450	Base Year	$ 4,548,512	Base Year	$ -		$ -	
1997	9,358,086	2.83%	4,678,952	2.87%	-		-	
1998	9,722,869	6.84%	4,861,427	6.88%	-		-	
1999	9,926,752	9.08%	4,986,685	9.63%	-		-	
2000	10,296,843	13.15%	5,133,964	12.87%	-		-	
2001	10,227,458	12.38%	5,118,698	12.54%	-		-	
2002	10,403,199	14.32%	5,201,188	14.35%	1,476,257	Partial Year	-	
2003	10,358,073	13.82%	5,195,742	14.23%	2,587,879	Base Year	-	
2004	10,923,319	20.03%	5,461,580	20.07%	2,732,698	5.60%	-	
2005	11,251,198	23.63%	5,625,521	23.68%	2,809,446	8.56%	3,365,841	Partial Ye

NOTES:

(1) Sales taxes are collected by local merchants and then remitted to the State Department of Revenue; the local portion of the tax is then returned to the City of Joplin by the State.

(2) One percent general sales tax was instituted in 1971 and may be used for any municipal service.

(3) One-half percent transportation sales tax is restricted to use exclusively for transportation-related services and was instituted in July 1983.

(4) One-quarter percent storm water and parks improvement sales tax is restricted to use exclusively for storm water improvements and parks improvements and was instituted in April of 2002.

(5) Three-eighths percent capital improvement sales tax is restricted to use exclusively for capital improvement projects and was instituted in January of 2005.

THE CITY OF JOPLIN, MISSOURI

General Government Expenditures by Function (1)

Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Highways and Streets	Sanitation/ Environmental	Health Services	Culture and Recreation	Social Services	Debt Service	Capital Outlay	T
1996	$ 2,781,480	7,927,969	1,380,680	2,498,639	359,292 (2)	959,283	1,439,791	931,885	-	3,422,293	21,7
1997	2,396,945	8,545,779	1,751,738	3,205,883	181,398	1,082,256	1,679,730	1,247,075	-	2,300,867	22,3
1998	3,717,453	8,897,626	1,621,815	4,588,515	227,321	1,097,703	1,914,288	1,506,676	-	778,939	24,3
1999	2,777,595	9,259,523	1,782,732	3,114,319	141,478	1,254,799	1,825,059	1,759,938	-	5,855,683 (3)	27,7
2000	3,398,915	10,825,265	1,773,596	4,354,861	224,699	1,072,963	2,350,086 (4)	1,852,739	-	5,374,601	31,2
2001	3,623,755	11,526,708	1,765,231	4,105,947	258,764	1,246,793 (5)	2,513,919 (6)	1,314,577	-	6,019,333	32,3
2002	3,055,323	10,304,723	2,058,850	4,495,267	291,555	1,341,210 (7)	5,128,062 (8)	1,204,236	-	1,964,476 (9)	29,8
2003	4,193,172	11,702,232	2,382,132	6,813,967 (10)	305,797	1,349,438	5,176,730	1,578,556	167,717	5,897,019 (11)	39,5
2004	3,947,062	13,819,214	2,271,743	6,353,050	959,467 (12)	1,603,335	3,762,395	2,314,208	475,823	5,298,974	40,8
2005	4,133,773	12,479,606	3,227,202	5,243,378	1,753,822 (12)	1,479,665	4,982,539 (13)	2,061,292	479,785	6,239,485	42,0

OTES(1) Includes General, Special Revenue, Capital Projects and Debt Service Funds.

(2) Includes costs to construct sanitary sewer from nonoperating sanitary landfill to wastewater treatment facility.

(3) The installation of the wide area network and computer software conversion began in 1999.

(4) Major renovations to Memorial Hall and improvements to McClelland Park began in 2000.

(5) Health Services adopted a new food code, which required the addition of new personnel.

(6) Major renovations to Memorial Hall continued and the replacement of playground equipment at 5 local parks began in 2001.

(7) Health Services added a new division as required by the Homeland Defense Security Act of 2002, which required the addition of new personnel.

(8) The replacement of playground equipment at 5 local parks continued as required by the new quarter cent sales tax and the renovation of Ewert Pool began.

(9) With the completion of the Schifferdecker widening project in 2001, fewer capital projects were undertaken in 2002.

(10 Construction on the storm water projects began in 2003 as required by the new quarter cent sales tax.

(11 The widening of Zora Street began in 2003.

(12 During 2005, the City negotiated a trash service contract to obtain lower fees for residents.

(13 The renovation of Cunningham Pool was completed during 2005 as required by the quarter cent sales tax.

THE CITY OF JOPLIN, MISSOURI

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General Government Revenues by Source (1)

Last Ten Fiscal Years

Fiscal Year	Taxes	Intergovernmental	Licenses and Permits	Charges for Services	Fines and Forfeitures	Interest	Special Assessments	Miscellaneous	Tota
1996	$ 14,531,820	3,691,686	531,184	584,569	1,030,096	1,445,008	131,519	218,639	22,164,
1997	14,909,010	5,123,724 (2)	487,537	886,234	819,372 (3)	1,787,760	162,046	30,901	24,206,
1998	16,833,225	4,062,078	559,351	965,060	1,142,988	3,035,303	258,991	243,063	27,100,
1999	16,045,269	4,540,698	580,537	649,118	1,168,138	1,822,027	70,874	175,981	25,052,
2000	16,603,668	4,797,082	604,857	560,465	1,178,782	2,102,151	39,862	399,652 (4)	26,286,
2001	16,610,814	4,327,371	630,022	687,177	1,238,798	1,787,557	134,906	179,607	25,596,
2002	18,483,550	5,087,322 (5)	687,010	710,934	1,340,912	765,786	76,477	88,011	27,240,
2003	21,368,795	3,397,500	640,740	1,287,375	1,176,898	514,341	30,815	(90,274)	28,326,
2004	22,865,280	4,299,851 (6)	703,775	1,717,619	1,164,653	307,332	47,312	148,320	31,254,
2005	26,920,014	4,041,478	855,044	3,098,351	1,142,581	586,137	58,898	369,782	37,072,

NOTES:

(1) Includes Governmental Fund Types. Joplin Public Library was included until 1995 when it was presented as a discrete component unit.
(2) Includes increased funding levels for CDBG ($360,000) and COPS Fast ($132,500) plus new funding for 7th Street viaduct ($410,000) and culvert improvements ($322,000).
(3) At October 31, 1997, the City changed to the cash basis for recognition of revenue from Court fines and fees.
(4) Includes $200,000 one-time funding from Kansas City Railway.
(5) Includes increased funding levels for Fire and Health from Homeland Defense ($250,000) and for Parks from the Missouri Veterans Commission ($377,000) to renovate Memorial Hall.
(6) Includes increased funding levels for Fire Homeland Defense ($165,000), for Landreth Park improvements from LWCF National Park ($110,000), for 35th and Hawthorne drainage project from Department of Natural Resources ($116,000), and for downtown lighting from the State ($195,000).

THE CITY OF JOPLIN, MISSOURI

Table 4

Real Property Tax Levies and Collections (1)

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (2)	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Taxy Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1996	$ 774,681	763,562	98.6%	$ 15,685	779,247	100.6%	$ 57,456	7.4%
1997	809,612	821,353	101.5%	13,335	834,688	103.1%	55,134	6.8%
1998	847,757	829,063	97.8%	9,661	838,724	98.9%	24,233	2.9%
1999	901,354	888,892	98.6%	10,419	899,312	99.8%	22,611	2.5%
2000	954,355	927,126	97.1%	16,374	943,500	98.9%	30,275	3.2%
2001	995,164	970,595	97.5%	13,620	984,215	98.9%	34,285	3.4%
2002	1,014,273	978,179	96.4%	19,521	997,700	98.4%	19,286	1.9%
2003	1,063,315	1,018,043	95.7%	22,006	1,040,049	97.8%	66,632	6.3%
2004	1,156,003	1,134,508	98.1%	32,735	1,167,243	101.0%	76,081	6.6%
2005	1,319,646	1,232,087	93.4%	38,563	1,270,650	96.3%	61,691	4.7%

NOTES:

(1) Includes General, Special Revenue and Debt Service Funds.

(2) The Villages of Sunnyvale and Midway, which were annexed into the City, are outside of the Library District and, therefore, are not subject to the Library tax levy.

Assessed and Estimated Actual Value of Taxable Property (1) (2)

Last Ten Fiscal Years

Fiscal Year	Real Property Assessed Value (3)(4)(5)(6)	Real Property Actual Value	Ratio of Total Assessed to Total Estimated Actual Value
1996	$ 241,516,174	1,020,649,552	23.7%
1997	250,367,143	1,060,031,717	23.6%
1998	311,196,746	1,330,035,582	23.4%
1999	313,592,178	1,346,677,770	23.3%
2000	332,657,532	1,420,296,210	23.4%
2001	346,033,485	1,468,446,391	23.6%
2002	430,206,525	1,854,095,447	23.2%
2003	435,628,669	1,875,269,212	23.2%
2004	453,136,818	1,941,634,493	23.3%
2005	461,654,991	1,980,544,628	23.3%

NOTES:

(1) Assessed values are established by the County Assessor and may be appealed through the Board of Equalization.

(2) Personal property tax abolished by City ordinance in 1983.

(3) Reassessment was mandated by state legislative action in 1985. Assessment ratios were finalized at 19% of estimated actual value for residential, 32% for commercial and 12% for agricultural.

(4) Village of Sunnyvale was consolidated with City of Joplin on January 1, 1987.

(5) Village of Midway was consolidated with City of Joplin on May 1, 1988.

(6) Village of Iron Gates was consolidated with City of Joplin on December 1, 1995.

THE CITY OF JOPLIN, MISSOURI

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Property Tax Rates - Direct and Overlapping Governments
(Per $100 of Assessed Value)

Last Ten Fiscal Years

Fiscal Year	City of Joplin (1) General Fund	Special Revenue Fund	Debt Service Fund	Total	Joplin R-VIII School District	State of Missouri	County Governments and Special Districts Jasper County	Newton County	Joplin Special Road District	Missouri Southern State College	Jasper County Area Totals	New Cou Ar Tot
1996	0.00	0.35	0.00	0.35	2.86	0.03	0.28	0.11	0.23	0.00	3.75	
1997	0.00	0.35	0.00	0.35	2.85	0.03	0.28	0.11	0.23	0.00	3.74	
1998	0.00	0.30 (2)	0.00	0.30	2.73	0.03	0.27	0.31	0.21	0.00	3.54	
1999	0.00	0.31 (3)	0.00	0.31	2.93	0.03	0.28	0.14	0.21	0.00	3.76	
2000	0.00	0.31	0.00	0.31	2.94	0.03	0.28	0.13	0.22	0.00	3.78	
2001	0.00	0.31	0.00	0.31	2.92	0.03	0.28	0.11	0.22	0.00	3.76	
2002	0.00	0.25 (4)	0.00	0.25	2.96	0.03	0.25	0.17	0.19	0.00	3.68	
2003	0.00	0.26	0.00	0.26	2.96	0.03	0.25	0.17	0.21	0.00	3.71	
2004	0.00	0.28	0.00	0.28	2.96	0.03	0.24	0.15	0.20	0.00	3.71	
2005	0.00	0.31 (5)	0.00	0.31	2.96	0.03	0.24	0.15	0.20	0.00	3.74	

NOTES:

(1) Includes General, Special Revenue and Debt Service Funds. Tax is levied in August with actual collections beginning in November (the next fiscal year).
(2) The City decreased the tax levy by $.02 and decreased the Library tax levy by $.03.
(3) The City increased the Library tax levy by $.01.
(4) The City decreased the tax levy by $.02 and decreased the Library tax levy by $.03, due to property reassessment.
(5) The City increased the tax levy by $.03 for solid waste management and ceased the voluntary reduction.

Special Assessments Billings and Collections (1)

Last Ten Fiscal Years

Fiscal Year	Special Assessments Billings	Special Assessments Collections (2)
1996	224,919	131,519
1997	149,473	162,046
1998	152,171	258,991
1999	48,184	70,874
2000	36,391	39,862
2001	155,834	134,906
2002	43,887	76,477
2003	56,633	30,815
2004	136,550	47,312
2005	41,151	58,898

NOTES:

(1) Under the terms of the Home Rule Charter, special assessments may extend for no more than five years with an additional one year for collection purposes. It has been the practice of the City to pay 25% of all special assessments and an additional percentage for any qualifying low income property owners.

(2) Collections from special assessments are used on a revolving fund basis to provide capital for future special assessment projects. The City currently has no special assessment bonds outstanding.

Ratio of Net General Bonded Debt to Assessed Value
and Net General Bonded Debt Per Capita

Last Ten Fiscal Years

Fiscal Year	Population (1)	Assessed Value ($000's) (2)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt (3) Per Capita
1996	42,000	241,516	-	-	-	-	-
1997	43,698	250,367	-	-	-	-	-
1998	43,698	311,197	-	-	-	-	-
1999	43,698	313,592	-	-	-	-	-
2000	43,698	332,658	-	-	-	-	-
2001	45,887	346,033	-	-	-	-	-
2002	45,887	430,207	-	-	-	-	-
2003	45,887	435,629	-	-	-	-	-
2004	45,887	453,137	-	-	-	-	-
2005	45,887	461,655	-	-	-	-	-

NOTES:

(1) Population data provided by City of Joplin Planning Department.
(2) Assessed valuations for taxable real property obtained from County Clerks of Jasper and Newton Counties.
(3) Amounts rounded to nearest dollar.

Computation of Legal Debt Margin

October 31, 2005

Total assessed value	$ 461,654,991
Debt limit - 10% of total assessed value	$ 46,165,499
Amount of debt applicable to debt limit:	
Total bonded debt	6,240,000
Less Certificates of Participation	(6,240,000)
Total amount of debt applicable to debt limit	-
Legal Debt Margin	$ 46,165,499

The State Constitution permits a city, by vote of two-thirds of the voting electorate, to incur general obligation indebtedness for "city purposes" not to exceed 10% of the assessed value of taxable tangible property. The State Constitution also permits a city, by vote of two-thirds of the voting electorate under a special election or four-sevenths under a general election, to incur additional general obligation indebtedness not exceeding, in the aggregate, an additional 10% of the assessed value of taxable tangible property for the purpose of acquiring rights-of-way, constructing, extending and improving streets and avenues and/or sanitary or storm sewer systems, and purchasing or constructing waterworks, electric or other light and plants, provided that the total general obligation indebtedness of the city does not exceed 20% of the assessed valuation of taxable property.

Computation of Direct and Overlapping Bonded Debt -
General Obligation Bonds

October 31, 2005

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to City of Joplin	Amount Applicable to City of Joplin
Direct:			
City of Joplin	$ -	100.00%	$ -
Overlapping:			
Jasper County	-	29.80%	-
Newton County	-	13.96%	-
Joplin R-VIII School District	19,200,000	61.17%	11,744,640
Total	$ 19,200,000		$ 11,744,640

Ratio of Annual Debt Service Expenditures for General Bonded
Debt to Total General Governmental Expenditures

Last Ten Fiscal Years

Fiscal Year	Principal	Interest and Fees	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to Total General Governmental Expenditures
1996	$ -	-	-	21,701,312	0.00
1997	-	-	-	22,391,671	0.00
1998	-	-	-	24,350,336	0.00
1999	-	-	-	27,771,126	0.00
2000	-	-	-	31,227,725	0.00
2001	-	-	-	32,375,027	0.00
2002	-	-	-	29,843,702	0.00
2003	-	-	-	39,566,760	0.00
2004	-	-	-	40,805,271	0.00
2005	-	-	-	42,080,547	0.00

Revenue Bond Coverage

Last Ten Fiscal Years

Fiscal Year	Gross Revenue		Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements Principal	Interest		Total	Coverage
1996	8,010,204	(1)	3,437,245	-	-	1,206,640		1,206,640	0.00
1997	7,933,488		3,774,222	-	-	1,104,595		1,104,595	0.00
1998	8,371,331		4,360,107	-	692,000	1,089,370		1,781,370	0.00
1999	7,669,963		3,950,863	-	724,000	1,057,856		1,781,856	0.00
2000	7,778,981		4,735,995	3,042,986	757,000	1,024,156		1,781,156	1.71
2001	8,668,939		4,844,189	3,824,750	793,000	987,911	(2)	1,780,911	2.15
2002	8,144,209		5,393,213	2,750,996	973,000	748,890	(2)	1,721,890	1.60
2003	7,933,777		6,969,328	964,449	895,000	854,784	(2)	1,749,784	0.55
2004	9,383,228		6,044,543	3,338,685	941,000	808,393	(2)	1,749,393	1.91
2005	11,678,760		6,230,868	5,447,892	990,000	758,409	(2)	1,748,409	3.12

NOTES:

(1) The City issued $20 million in revenue bonds through the revolving loan program of the Missouri Department of Natural Resources to fund the expansion of the Turkey Creek Wastewater Treatment Plant. Amounts shown represent revenue and expenses for City's Sanitary Sewer Fund.

(2) In 2001, the City refunded a portion of the outstanding 1995 revenue bonds to reduce the future debt service payments. The interest shown is net of the deferred refunding amount.

THE CITY OF JOPLIN, MISSOURI

Table 13

Construction, Bank Deposits and Property Value

Last Ten Fiscal Years

Fiscal Year	Commercial Construction (1) Number of Permits	Commercial Construction (1) Value	Residential Construction (1) Number of Permits	Residential Construction (1) Value	Bank (2) Deposits ($000's)	Estimated Taxable Property Value Commercial	Residential	Agricultural	Total
1996	32	17,157,459 (3)	296	23,762,503	428,937	370,851,013	640,971,789	8,826,750	1,020,649,552
1997	33	5,116,601	218	18,638,305	- (4)	381,644,634	669,063,000	9,324,083	1,060,031,717
1998	175	58,803,966 (5)	628	22,348,105	-	455,185,394	865,077,105	9,773,083	1,330,035,582
1999	149	48,339,774 (6)	563	22,376,869	-	448,974,182	888,514,421	9,189,167	1,346,677,770
2000	142	38,181,700 (7)	506	22,363,530	-	487,833,631	923,646,579	8,816,000	1,420,296,210
2001	135	48,709,123 (8)	623	23,556,616	-	520,363,141	939,247,000	8,836,250	1,468,446,391
2002	249	62,694,717 (9)	235	23,901,538	-	605,470,140	1,237,443,474	11,181,833	1,854,095,447
2003	168	36,200,957 (10)	217	28,021,717	-	615,953,028	1,248,653,684	10,662,500	1,875,269,212
2004	198	51,591,272 (11)	215	23,837,848	-	653,422,010	1,277,946,816	10,265,667	1,941,634,493
2005	200	100,659,692 (12)	208	23,881,979	-	661,824,816	1,308,923,895	9,795,917	1,980,544,628

NOTES:

(1) Information provided by City of Joplin Building Regulation Department.

(2) Information provided by Mercantile Bank of Joplin, N.A.

(3) Includes large grocery store, a new credit union facility, two motel complexes, a major plant expansion and several new business establishments.

(4) Information is no longer available from local banking institutions or from the Chamber of Commerce. Because of the number of mergers and acquisitions, most banking operations within the City are classified as branch operations for which local deposit information is not maintained.

(5) Includes several new banks, several shell buildings, Hollywood Theaters, Joplin YMCA, Roper Honda, MSSC Expansion, a Wal-Mart Supercenter, and some new strip malls.

(6) Includes several new banks, several shell buildings, MSSC Expansion, a Wal-Mart Supercenter, some new strip malls, and medical office buildings.

(7) Includes several new banks, Owens Corning Expansion, MSSC Expansion, Home Depot, and Freeman Oncology.

(8) Includes Best Buy, Clean the Uniform, an IHOP restaurant, a new shell building, and an Old Navy.

(9) Includes the expansion of Joplin R-8 Schools, an expansion of Freeman Hospital, a new Market Place Grill restaurant, an addition to College Heights Church, a new Roper Kia facility, and the apartment complex at the Frisco Building.

(10) Includes two new strip malls, OCC Expansion, a church expansion, a new Toyko Steak House restaurant, a relocation of Joplin Ford and an expansion of Freeman Hospital.

(11) Includes a new Marriott hotel, an expansion of Freeman Hospital, an expansion of OCC, an expansion of Abbey Title Company, and an expansion of Great American Grill.

(11) Includes a new Hilton Garden hotel, a new Candlewood Suites hotel, an expansion of Freeman Hospital, several new restaurants, and a new Academy Sports.

Demographic Statistics

Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Public School Enrollment (3)	Unemployment Rate (4)	Median Age (4)
1996	42,000	12,425 (5)	7,010	4	34.6 (5)
1997	43,698	12,674 (5)	7,214	4	35.2 (6)
1998	43,698	12,927 (5)	7,398	4	37.4 (6)
1999	43,698	13,186 (5)	7,237	3 (6)	37.4 (6)
2000	43,698	21,462 (6)	7,368	3 (6)	37.4 (6)
2001	45,887	29,358 (6)	7,222	5 (6)	34.7 (6)
2002	45,887	29,300 (6)	7,123	5 (6)	34.7 (6)
2003	45,887	22,616 (6)	7,254	5 (6)	34.7 (6)
2004	45,887	22,641 (6)	7,169	4.2 (6)	35.3 (6)
2005	45,887	23,833 (6)	7,276	4 (6)	34.7 (6)

NOTES:

(1) Data provided by City of Joplin Planning Department.
(2) U.S. Department of Commerce, Census Bureau Data.
(3) Data from Joplin R-VIII School District for grades K-12.
(4) Data provided by Missouri Employment Security Division for Joplin SMSA.
(5) Estimated based upon previous data.
(6) Data was provided by Joplin Chamber of Commerce.

Principal Taxpayers

October 31, 2005

Taxpayer	Type of Business	2004-05 Assessed Valuation	Percentage of Total Assessed Valuation
Enterprise Development Assoc	Retail Shopping Center	8,392,930	1.82%
Missouri American Water	Public Utility - Potable Water Treatment and Distribution	6,977,160	1.51%
Freeman Health Systems	Medical Services	5,140,300	1.11%
Cedar Tree Management	Investment Property Management	3,912,500	0.85%
Wal-Mart, Inc	Discount Retail Stores	3,375,370	0.73%
Missouri Gas Energy	Public Utility - Natural Gas Supply and Distribution	$ 3,304,850	0.72%
Transportation Property Leasing	Trucking Industry	3,052,170	0.66%
Tamko Roofing Products	Roofing Products Manufacturing	3,047,400	0.66%
St John's Mercy Lifecare	Medical Services	2,831,750	0.61%
Continental Investors	Automobile Sales	2,635,460	0.57%
		$ 42,669,890	9.24%

Miscellaneous Statistics

October 31, 2005

Date of incorporation	March 23, 1873
Form of government	Home Rule Charter, Council/Manager
Date of present form of government	February 9, 1954
Area	34 square miles
Miles of streets	365 miles
Number of street lights	3,697
Fire protection:	
Number of stations	5
Number of firemen and officers	70
Fire insurance rating	3
Police protection:	
Number of stations	1
Number of sworn officers	78
Civilian support staff	23
Recreation and culture:	
Number of public parks	19, with 933 acres
Number of public swimming pools	3
Number of public tennis courts	20
Number of public golf courses	1, with 18 holes
Number of civic centers	1, with 3,017 seats
Number of public libraries	1, with 108,781 volumes
Employees:	
Classified service	465
Unclassified service	14
Utilities not part of the reporting entity:	
Electricity	Empire District Electric Company
Natural gas	Missouri Gas Energy
Water	Missouri American Water Company
Telephone	Southwestern Bell Telephone Company
Cable television	Cablecom of Joplin