City of Joplin



Comprehensive Annual Financial Report

For the Year Ended
October 31, 2008

THE CITY OF JOPLIN, MISSOURI

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended October 31, 2008

Prepared by the Finance Department

Leslie Jones, CPA, CMA

Director of Finance


CITY OF JOPLIN
STATE OF MISSOURI

THE CITY OF JOPLIN, MISSOURI

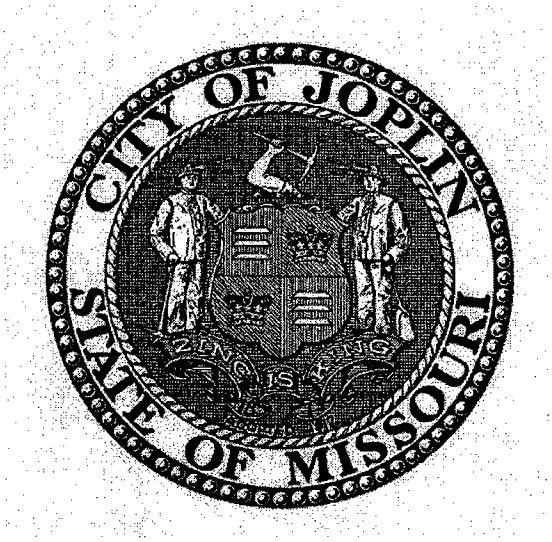
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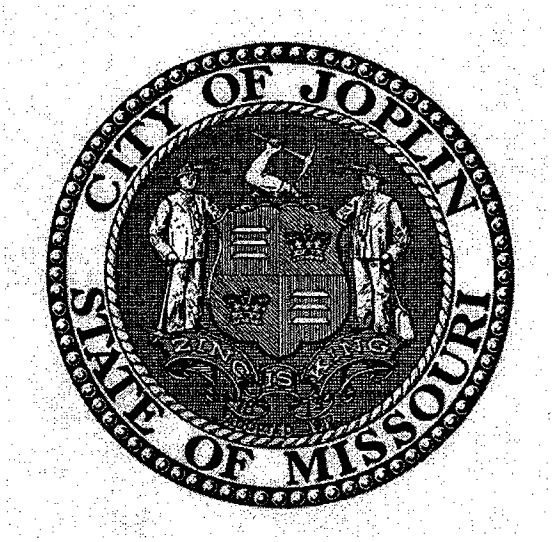
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CITY OF JOPLIN
STATE OF MISSOURI

INTRODUCTORY SECTION


CITY OF JOPLIN
STATE OF MISSOURI

THE CITY OF JOPLIN, MISSOURI

List of Principal Officials

October 31, 2008

MUNICIPAL OFFICIALS

Mayor

Gary Shaw

City Council

Gary Shaw	Zone I
Melodee Colbert-Kean	Zone II
Dr. Benjamin Rosenberg	Zone III
Michael Seibert	Zone IV
Jim West	General
Phil Stinnett	General
Bill Scearce	General
Morris Glaze	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
Doug Joyce	Parks Director
Lane Roberts	Chief of Police
Gary Trulson	Fire Chief
Daniel A. Pekarek	Community Health Director
Cynthia Faucett-Supiran	Municipal Court Administrator
Susan Wray	Joplin Public Library Director
Reba Snavely	Human Resources Director/Risk Manager
Leslie Jones	Director of Finance
Mark Morris	Information Services Director
Vincent Lindstrom	CVB Director
Lynn Onstot	Public Information Officer

THE CITY OF JOPLIN, MISSOURI

List of Principal Officials

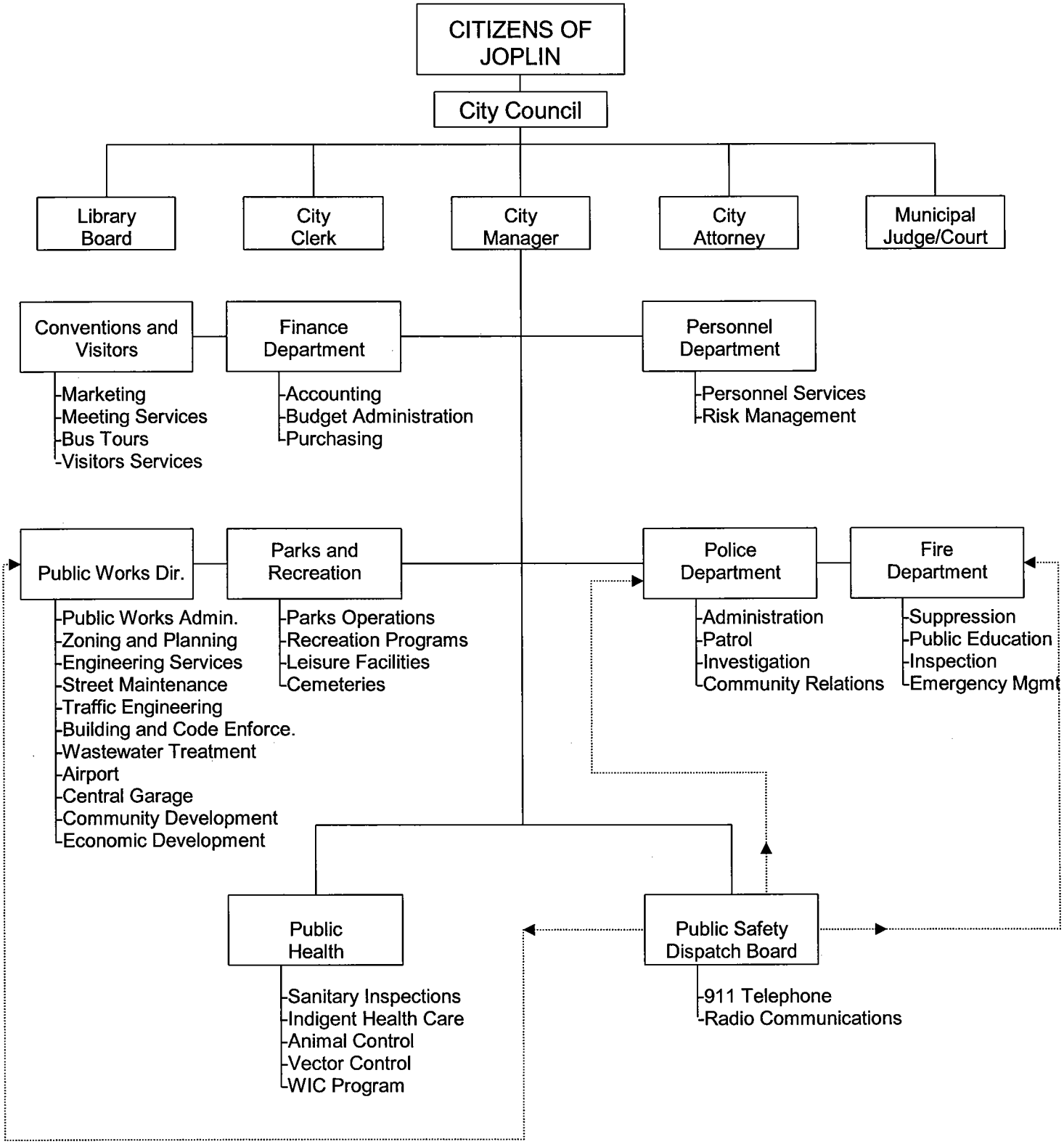
DEPARTMENT OF FINANCE

DEPARTMENT STAFF

Leslie Jones	Director of Finance
Joel Gibson	Accounting Manager
Sherri McCulloch	Financial Analyst
Roschelle Forsythe	Purchasing, Project and Property Clerk
Hailey Dininger	Accounts Payable Clerk
Linda Foulks	Licensing and Office Services Clerk
Linda Knight	Cashier
Kim Spiva	Payroll Clerk

THE CITY OF JOPLIN, MISSOURI

Organization Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Joplin
Missouri

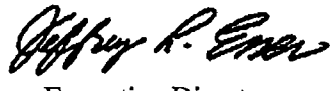
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
October 31, 2007

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

City of Joplin

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

March 9, 2009

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, 2008 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 Vick & Co., P.C. audited the financial statements contained in this report.

To the best of our knowledge and belief, the financial and other 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.

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 (MD&A). 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.

The financial reporting entity (the City) encompasses all the funds of the primary government (i.e., the City 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 infrastructure, 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 City 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 the Joplin Public Library and the Joplin TIF Commission, while the Joplin Sports Authority maintains its own accounting records. The Library, the Joplin Sports Authority and the Joplin TIF Commission are reported in a separate column in the government-wide 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. A new $24-million AT&T Mobility Call Center facility was built and opened in September of 2007. At full capacity, it is capable of employing 600 people with a projected annual payroll of $15 million. A new $6 million Joplin Athletic Complex providing an additional baseball facility, soccer facilities and tennis facilities was built by the City from the proceeds of a parks/stormwater sales tax and opened in August of 2008. The Joplin Regional Airport completed the construction of a new terminal building, a new control tower and a runway extension totaling an investment of nearly $15 million in September of 2008.

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 379 beds in its Joplin locations. St John's Regional Medical Center is a 365-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.

FINANCIAL INFORMATION

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.

Long-Term Financial Planning – The annual budget serves as the foundation for the City's financial planning and control. The budget process begins with detailed requests from each department for evaluation by the Finance Department and the City Manager. Additionally, departments submit future capital requests and pending capital projects for the following five years. An estimate of needs is prepared and presented at a public hearing summarizing the anticipated budget levels for the next fiscal year. The City Manager may revise the budget requests to prepare a proposal that balances available revenues with expenditures for the following fiscal year, while reserving appropriate fund balance levels to meet future capital requests and pending capital projects. Legislative adoption occurs after the Council has reviewed and revised the budget proposal in a series of workshops open to the public.

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 Vick & Co., P.C. to conduct the audit for the fiscal year ended October 31, 2008. 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 Government Accountability 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.

Awards – The Government Finance Officers Association (GFOA) has again awarded its Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended October 31, 2007. 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 nineteenth 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, 2008 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.

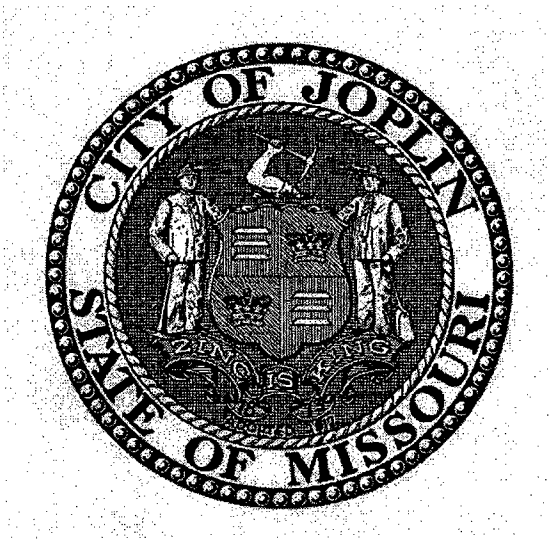
Sincerely,

R Mark Rohr
City Manager

Sincerely,

Leslie Jones, CPA, CMA
Director of Finance

FINANCIAL SECTION


CITY OF JOPLIN
STATE OF MISSOURI

CHV & Co

COCHRAN HEAD VICK & CO., P.C.

Certified Public Accountants

1251 NW Briarcliff Parkway
Suite 125
Kansas City, MO 64116
(816) 584-9955
Fax (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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Joplin, Missouri, as of and for the year ended October 31, 2008, 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of October 31, 2008, 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.

Other Offices

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Kansas City, KS 66102
(913) 287-4433
(913) 287-0010 FAX

6700 Antioch Rd, Suite 460
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(913) 378-1177 FAX

317 W. Young
Warrensburg, MO 64093
(660) 747-9125
(660)747-9490 FAX

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2009, 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 important for assessing the results of our audit.

The Management's Discussion and Analysis, budgetary comparison information and schedule of funding progress, 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 on it.

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 schedules, 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 and budgetary schedules 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.

February 27, 2009

Cochran Head Vick & Co. P.C.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2008. 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 $199,666,025 (net assets). Of this amount, $35,007,040 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's total net assets increased $23,553,198. Of this amount, over $15.8 million was from the City's "governmental activities", while the City's "business-type activities" increased over $7.6 million.

The City's total debt decreased approximately $1,674,398 (9.3 percent) during the current fiscal year. The City continues to make payments on existing debt.

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 basic financial statements. This report also contains required and 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 presented 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 net 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, highways and streets, environmental, health services, culture and recreation, and social services. The business-type activities for the City include the airport, the sanitary sewerage system, and recreation (which include all nonmajor enterprise funds). 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 segregated for specific activities or objectives. The City uses fund accounting to ensure compliance with 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 funds 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, 2008, assets exceeded liabilities by $199,666,025. The largest portion of the City's net assets, $149,442,413 (75 percent), reflects its investment in capital assets (e.g., land, construction in progress, buildings, improvements, machinery and equipment, and infrastructure) net of related debt. The City uses capital assets to provide services to citizens; therefore these assets are not available for future spending.

NET ASSETS

The following table reflects the condensed Statement of Net Assets as of October 31, 2008 and 2007:

City of Joplin Net Assets

	Governmental Activities		Business-type Activities		Total	
	2008	2007*	2008	2007*	2008	2007*
Current and other assets	$ 51,492,861	$ 43,874,900	$ 8,444,109	$ 7,719,307	$ 59,936,970	$ 51,594,207
Capital assets	100,535,200	92,061,217	66,670,120	61,263,057	167,205,320	153,324,274
Total assets	152,028,061	135,936,117	75,114,229	68,982,364	227,142,290	204,918,481
Other liabilities	4,679,814	4,383,809	2,085,779	2,508,511	6,765,593	6,892,320
Long-term debt	10,631,937	10,717,632	10,078,735	11,195,702	20,710,672	21,913,334
Total liabilities	15,311,751	15,101,441	12,164,514	13,704,213	27,476,265	28,805,654
Net assets:						
Investment in capital assets, net of related debt	92,757,030	83,764,649	56,685,383	50,151,066	149,442,413	133,915,715
Restricted	11,608,642	12,706,086	3,607,930	3,425,645	15,216,572	16,131,731
Unrestricted	32,350,638	24,363,941	2,656,402	1,701,440	35,007,040	26,065,381
Total net assets	$ 136,716,310	$ 120,834,676	$ 62,949,715	$ 55,278,151	$ 199,666,025	$ 176,112,827

*certain amounts from 2007 have been restated for accrued interest receivable as described Note 13.

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 over $199.6 million from over $176 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 nearly $32.4 million. Total unrestricted net assets were nearly $2.7 million for the business-type activities.

An additional portion of the City's net assets, over $15.2 million (7.6 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net assets, over $35.0 million (17.5 percent), represents unrestricted net assets that may be used to meet the City's ongoing obligations to citizens and creditors.

Change in Net Assets

The following table reflects the revenues and expenses from the City's activities for the year ended October 31, 2008 and 2007:

City of Joplin Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2008	2007*	2008	2007*	2008	2007*
Revenues:						
Program revenues:						
Charges for services	$ 5,220,028	$ 4,982,841	$ 8,635,626	$ 7,990,056	$ 13,855,654	$ 12,972,897
Operating grants and contributions	5,548,832	2,559,436	-	6,453	5,548,832	2,565,889
Capital grants and contributions	3,002,504	5,827,800	7,418,288	7,947,985	10,420,792	13,775,785
General revenues						
Property taxes	791,829	743,936	-	-	791,829	743,936
Sales and motor vehicle taxes	32,706,369	30,100,933	-	-	32,706,369	30,100,933
Franchise taxes	-	-	8,358,903	5,379,936	8,358,903	5,379,936
Other taxes	1,589,590	1,533,381	-	-	1,589,590	1,533,381
Unrestricted investment earnings	1,329,644	1,538,386	598,538	663,285	1,928,182	2,201,671
Other	369,469	256,633	-	7,151	369,469	263,784
Total revenues	50,558,265	47,543,346	25,011,355	21,994,866	75,569,620	69,538,212
Expenses:						
General government	6,070,374	4,758,224	-	-	6,070,374	4,758,224
Public safety	15,146,498	14,464,418	-	-	15,146,498	14,464,418
Public works	3,605,729	2,784,201	-	-	3,605,729	2,784,201
Highways and streets	8,645,160	9,438,198	-	-	8,645,160	9,438,198
Environmental	1,752,693	1,835,692	-	-	1,752,693	1,835,692
Health services	1,949,276	1,803,932	-	-	1,949,276	1,803,932
Culture and recreation	4,777,456	3,962,437	-	-	4,777,456	3,962,437
Social services	1,020,261	618,360	-	-	1,020,261	618,360
Interest on long-term debt	381,683	371,743	-	-	381,683	371,743
Airport	-	-	1,705,373	2,014,777	1,705,373	2,014,777
Sanitary sewer	-	-	6,059,330	6,454,681	6,059,330	6,454,681
Recreation	-	-	902,589	974,282	902,589	974,282
Total expenses	43,349,130	40,037,205	8,667,292	9,443,740	52,016,422	49,480,945
Increase (decrease) in net assets before transfers	7,209,135	7,506,141	16,344,063	12,551,126	23,553,198	20,057,267
Transfers	8,672,499	5,677,414	(8,672,499)	(5,677,414)	-	-
Changes in net assets	15,881,634	13,183,555	7,671,564	6,873,712	23,553,198	20,057,267
Net assets, beginning (as restated)	120,834,676	107,651,121	55,278,151	48,404,439	176,112,827	156,055,560
Net assets, ending	$ 136,716,310	$ 120,834,676	$ 62,949,715	$ 55,278,151	$ 199,666,025	$ 176,112,827

*certain amounts from 2007 have been restated for accrued interest as described in Note 13.

Governmental Activities

Governmental activities increased the City's net assets by over $15.8 million. Sales and motor vehicle taxes, the largest governmental category, totaled over $32.7 million or 64.7% of total governmental revenue. Revenues from governmental activities total over $50.5 million or 66.9% of the total City revenues.

The increase in governmental net assets is a result of an increase of over $2.6 million in sales and motor vehicle taxes combined with an increase in governmental expenses of over $3.3 million. Certain revenues are generated that are specific to governmental program activity. These totaled $13,771,364. The following table shows expenses and program revenues of the governmental activities for the year ended October 31, 2008 and 2007:

Net Cost of City of Joplin's Governmental Activities

	Total Costs of Services		Net Costs of Services	
	2008	2007	2008	2007
General government	$ 6,070,374	$ 4,758,224	$ 2,440,093	$ 3,040,919
Public safety	15,146,498	14,464,418	14,484,685	14,005,901
Public works	3,605,729	2,784,201	3,030,932	1,593,030
Highways and streets	8,645,160	9,438,198	3,724,375	2,738,191
Environmental	1,752,693	1,835,692	323,643	350,930
Health services	1,949,276	1,803,932	883,956	912,331
Culture and recreation	4,777,456	3,962,437	4,270,971	3,592,619
Social services	1,020,261	618,360	37,428	61,464
Interest on long-term debt	381,683	371,743	381,683	371,743
Total	$ 43,349,130	$ 40,037,205	$ 29,577,766	$ 26,667,128

As previously noted, expenses from governmental activities total over $43.3 million. However, net costs of providing these services were over $29.5 million. The difference represents direct revenues received from charges for services of over $5.2 million, operating grants and contributions of over $5.5 million, and capital grants and contributions of over $3 million. Taxes and other revenues of over $36.7 million were collected to cover these net costs.

Business-type Activities

For the fiscal year ended October 31, 2008 business-type revenues totaled over $25 million, or 33% of the total City revenues.

Business-type activities increased the City's net assets by over $7.6 million.

- The sanitary sewer system recorded an increase of nearly $1.2 million in net assets for the year, which is attributed to an increase in charges for services of $579,714, combined with a decrease in operating expenses of $297,878.
- The airport recorded an increase of over $6.4 million in net assets for the year, which is attributed to capital grants and contributions of over $7.1 million and a decrease in operating expenses of $298,872.

Financial Analysis of the City's Funds

Governmental Funds

As of the end of the current fiscal year, the City's governmental funds have a combined fund balance of over $42.2 million (an increase of over 20 percent). The fund balance of the General Fund increased over $7.3 million during the fiscal year. While this increase represents a 59.5% increase in fund balance from the previous year, the City passed a new half-cent general sales tax that caused an 18.2% growth in sales tax and continued to reduce spending throughout the year to increase the City's General Fund balance. Additionally, the City received cell phone franchise fee settlement that represents two years' of back tax collections or a 55.4% growth in franchise taxes. The City met its City Resolution 87-11 requiring a contingency reserve equal to 25% of total operating expenditures.

The fund balance in the Parks/Storm Water Sales Tax fund decreased $2,752,411 as this fund built and paid for a major athletic complex as set forth in the sales tax initiative.

The fund balance in the Transportation Sales Tax fund decreased $795,027 as more capital projects were undertaken in the current fiscal year.

The fund balance in the Capital Improvement Sales Tax fund increased over $3.2 million as this fund continues to collect sales tax monies for future capital projects.

The fund balance in the Infrastructure Improvements fund decreased $96,720 as more capital projects were undertaken in the current fiscal year.

Proprietary Funds

The City's proprietary fund statements provide the same type of information found in the government-wide statements but in more detail.

Unrestricted net assets (deficit) of the airport and sanitary sewer funds at the end of the year amounted to ($660,615) and $2,964,003, respectively. Other factors concerning the finances of these funds have been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

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

- The original revenue budget (including transfers in) of $30,581,487 was increased to $34,047,392, which represents an increase of $3,465,905.
- The original expenditure budget of $22,271,035 increased to $24,376,768, which represents an increase of $2,105,733.

The revenue budget amendments were primarily due to a federal disaster that increased grant revenues and expenditures of the City. The expenditure budget amendments were also primarily due to the federal disaster.

Actual revenues were $389,523 less than budgeted. Tax revenue was $853,520 less than budgeted, while revenue from licenses and permits were $224,586 more than anticipated. Fines and forfeitures were $188,501 more than anticipated. The general government budget increased $1,645,000 as a result of the federal disaster.

Ending fund balance increased to over $19.7 million (over $5.1 million higher than originally budgeted).

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of October 31, 2008, amounts to $167,205,320 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, collections systems, machinery and equipment, and infrastructure. Capital assets increased over $13.8 million during the period.

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

- Completed the Athletic Complex project as set forth in the one-quarter-cent parks/storm water sales tax.
- Continued progress on the Connecticut Widening project and the 32nd and Main Widening project as set forth in the three-eighths-cent capital improvements sales tax.
- 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.
- Completed the construction of the new Control Tower at the Airport.
- Completed the construction of the new Airport Terminal Building.
- Completed two major sewer extension projects.

City of Joplin Capital Assets
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	$ 6,153,147	$ 6,091,761	$ 1,808,500	$ 1,808,500	$ 7,961,647	$ 7,900,261
Historical Collection	2,173,000	2,173,000	-	-	2,173,000	2,173,000
Construction in Process	13,092,984	10,275,450	10,685,020	13,578,320	23,778,004	23,853,770
Buildings	18,799,269	13,195,303	18,877,696	16,690,834	37,676,965	29,886,137
Improvements	4,250,758	4,289,434	2,747,528	3,355,630	6,998,286	7,645,064
Machinery & Equipment	9,728,223	9,539,608	1,075,042	1,253,034	10,803,265	10,792,642
Infrastructure	46,337,819	46,496,661	-	-	46,337,819	46,496,661
Sewer System	-	-	31,476,334	24,576,739	31,476,334	24,576,739
Total	$ 100,535,200	$ 92,061,217	$ 66,670,120	$ 61,263,057	$ 167,205,320	$ 153,324,274

For additional information on capital assets, see the Notes to the Basic Financial Statements in Note 6.

Debt Administration

At the end of fiscal year 2008, the City had a total of over $17.9 million of outstanding debt. This was a decrease of over $1.6 million or 9.3% from the previous year. The City continued to repay its existing debt during 2008.

City of Joplin Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Certificates of Participation	$ 5,515,000	$ 5,765,000	$ -	$ -	$ 5,515,000	$ 5,765,000
Equipment Lease	2,263,170	2,531,568	-	-	2,263,170	2,531,568
Revenue Bonds	-	-	10,162,000	11,318,000	10,162,000	11,318,000
Total	$ 7,778,170	$ 8,296,568	$ 10,162,000	$ 11,318,000	$ 17,940,170	$ 19,614,568

For additional information on debt administration, see the Notes to the Basic Financial Statements, Note 8.

Economic Factors and Next Year's Budget and Rates

- The City will continue several major capital projects as outlined in the two capital sales tax initiatives.
- The City will add 11 police officers, along with public safety capital equipment items with the new half-cent general sales tax.
- The City will continue the downtown revitalization effort.
- The City will continue the comprehensive hiking/biking trails system.
- The City will continue the neighborhood revitalization effort.

All of these factors were considered in preparing the City's budget for the 2009 fiscal year.

The City has completed a sewer rate study to address upcoming infrastructure needs, which may include future rate increases.

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, Finance Director, Finance Department, City of Joplin, 602 South Main Street, Joplin, MO 64801.

Exhibit 1

City of Joplin, Missouri
Statement of Net Assets
October 31, 2008

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Assets				
Pooled cash and cash equivalents	$ 35,686,525	$ 1,348,934	$ 37,035,459	$ 866,915
Investments	-	-	-	551,652
Receivables:				
Taxes	4,758,382	-	4,758,382	51,075
Interest	1,805,370	105,397	1,910,767	55,954
Accounts	467,251	2,242,829	2,710,080	39,875
Intergovernmental	2,467,848	913,197	3,381,045	78,411
Special assessments	943,216	-	943,216	-
Loans	2,937,144	-	2,937,144	-
Other	-	15,580	15,580	-
Due from primary government	-	-	-	154,123
Internal balances	(29,703)	29,703	-	-
Inventories and prepaids	780,228	123,662	903,890	30,453
Restricted cash and cash equivalents	1,566,903	3,613,430	5,180,333	-
Bond issuance cost	109,697	51,377	161,074	-
Capital Assets:				
Not being depreciated	21,419,131	12,493,520	33,912,651	227,500
Being depreciated, net of depreciation	79,116,069	54,176,600	133,292,669	1,723,896
Total assets	152,028,061	75,114,229	227,142,290	3,779,854
Liabilities				
Accounts payable	2,436,149	1,731,436	4,167,585	67,906
Accrued payroll and benefits	709,202	44,176	753,378	27,729
Accrued interest	167,922	-	167,922	-
Payable from restricted assets:				
Deposits	279,056	5,500	284,556	-
Accrued interest	-	187,585	187,585	-
Due to component unit	154,123	-	154,123	-
Unearned revenue	400,000	117,082	517,082	-
Self Insurance claims	533,362	-	533,362	-
Long term liabilities:				
Due in one year	1,360,303	1,247,937	2,608,240	400,000
Due in more than one year	9,271,634	8,830,798	18,102,432	17,401,166
Total liabilities	15,311,751	12,164,514	27,476,265	17,896,801
Net Assets (Deficit)				
Invested in capital assets, net of related debt	92,757,030	56,685,383	149,442,413	1,938,350
Restricted :				
Special revenue	9,997,670	-	9,997,670	-
Debt service	542,761	3,607,930	4,150,691	-
Postclosure care costs	370,201	-	370,201	-
Permanent funds				
Expendable	90,179	-	90,179	-
Nonexpendable	607,831	-	607,831	-
Unrestricted (deficit)	32,350,638	2,656,402	35,007,040	(16,055,297)
Total net assets (deficit)	$ 136,716,310	$ 62,949,715	$ 199,666,025	$ (14,116,947)

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Activities
For the Year Ended October 31, 2008

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary government:								
Government activities								
General government	$ 6,070,374	$ 2,135,690	$ 1,494,591	$ -	$ (2,440,093)	$ -	$ (2,440,093)	$ -
Public safety	15,146,498	169,219	419,697	72,897	(14,484,685)	-	(14,484,685)	-
Public works	3,605,729	572,104	-	2,693	(3,030,932)	-	(3,030,932)	-
Highways and streets	8,645,160	518,335	1,550,142	2,852,308	(3,724,375)	-	(3,724,375)	-
Environmental	1,752,693	1,416,360	12,690	-	(323,643)	-	(323,643)	-
Health services	1,949,276	79,181	986,139	-	(883,956)	-	(883,956)	-
Culture and recreation	4,777,456	304,010	127,869	74,606	(4,270,971)	-	(4,270,971)	-
Social services	1,020,261	25,129	957,704	-	(37,428)	-	(37,428)	-
Interest on general long term debt	381,683	-	-	-	(381,683)	-	(381,683)	-
Total governmental activities	43,349,130	5,220,028	5,548,832	3,002,504	(29,577,766)	-	(29,577,766)	-
Business-type activities:								
Airport	1,705,373	437,500	-	7,149,710	-	5,881,837	5,881,837	-
Sanitary sewer	6,059,330	7,294,438	-	268,578	-	1,503,686	1,503,686	-
Recreation	902,589	903,688	-	-	-	1,099	1,099	-
Total business-type activities	8,667,292	8,635,626	-	7,418,288	-	7,386,622	7,386,622	-
Total primary government	$ 52,016,422	$ 13,855,654	$ 5,548,832	$ 10,420,792	(29,577,766)	7,386,622	(22,191,144)	-
Component Units								
Joplin Public Library	$ 1,875,891	$ 130,528	$ 262,937	$ -	-	-	-	(1,482,426)
Joplin Sports Authority	387,260	68,653	401,364	-	-	-	-	82,757
TIF Commission	2,686,285	-	-	-	-	-	-	(2,686,285)
Total	$ 4,949,436	$ 199,181	$ 664,301	$ -	-	-	-	(4,085,954)
General revenues:								
Taxes:								
Sales taxes					30,935,234	-	30,935,234	1,366,395
Motor vehicle taxes					1,771,135	-	1,771,135	-
Property taxes					791,829	-	791,829	1,363,163
Franchise taxes					-	8,358,903	8,358,903	12,071
Hotel motel taxes					1,106,779	-	1,106,779	-
Cigarette taxes					318,768	-	318,768	-
Other taxes					164,043	-	164,043	239,285
Gain on sale of capital assets					50,571	-	50,571	-
Unrestricted investment earnings					1,329,644	598,538	1,928,182	65,643
Miscellaneous					318,898	-	318,898	70,206
Transfers					8,672,499	(8,672,499)	-	-
Total general revenue and transfers					45,459,400	284,942	45,744,342	3,116,763
Change in net assets					15,881,634	7,671,564	23,553,198	(969,191)
Net assets (deficit) -beginning of year, as restated					120,834,676	55,278,151	176,112,827	(13,147,756)
Net assets (deficit)-end of year					$ 136,716,310	$ 62,949,715	$ 199,666,025	$ (14,116,947)

See the notes to the basic financial statements

Exhibit 3

City of Joplin, Missouri
Balance Sheet - Governmental Funds
October 31, 2008

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Infrastructure Improvements	Nonmajor Governmental Funds	Total Governmental Funds
Assets							
Pooled cash and cash equivalents	$ 16,047,244	$ 2,965,841	$ 609,794	$ 6,295,793	$ 2,364,378	$ 4,436,892	$ 32,719,942
Receivables:							
Taxes	2,561,153	426,443	1,000,887	639,479	-	130,420	4,758,382
Interest	460,725	232,762	196,706	399,877	141,107	252,848	1,684,025
Accounts	79,715	-	81,046	-	-	28,696	189,457
Intergovernmental	267,543	20,958	323,842	1,003,097	420,021	432,387	2,467,848
Special assessments	-	-	-	-	-	943,216	943,216
Loans	-	-	-	-	-	2,937,144	2,937,144
Due from other funds	963,611	-	-	-	-	-	963,611
Inventories	66,453	5,315	234,601	-	-	60,860	367,229
Prepaids	58,274	-	2,452	-	-	16,072	76,798
Restricted cash and cash equivalents	279,056	-	-	-	-	981,370	1,260,426
Total Assets	$ 20,783,774	$ 3,651,319	$ 2,449,328	$ 8,338,246	$ 2,925,506	$ 10,219,905	$ 48,368,078
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	$ 79,737	$ 974,580	$ 416,720	$ 471,463	$ 269,048	$ 159,491	$ 2,371,039
Accrued payroll and benefits	592,434	2,866	32,810	881	-	59,380	688,371
Payable from restricted assets:							
Deposits payable	279,056	-	-	-	-	-	279,056
Due to other funds	-	-	-	-	-	203,611	203,611
Due to component unit	90,450	14,808	28,134	20,731	-	-	154,123
Deferred revenue	-	400,000	-	995,189	-	1,018,525	2,413,714
Total Liabilities	1,041,677	1,392,254	477,664	1,488,264	269,048	1,441,007	6,109,914
Fund balances:							
Reserved for:							
Encumbrances	60,034	1,126,559	749,376	1,278,798	795,469	823,351	4,833,587
Inventories	66,453	5,315	234,601	-	-	60,860	367,229
Prepaids	58,274	-	2,452	-	-	16,072	76,798
Postclosure care costs	-	-	-	-	-	370,201	370,201
Loans receivable	-	-	-	-	-	2,937,144	2,937,144
Interfund balances	650,000	-	-	-	-	-	650,000
Cemetery trust	-	-	-	-	-	498,010	498,010
Other trusts	-	-	-	-	-	200,000	200,000
Unreserved:							
Designated for:							
Contingencies	5,014,346	-	-	-	-	-	5,014,346
Undesignated, reported in:							
General fund	13,892,990	-	-	-	-	-	13,892,990
Special revenue funds	-	1,127,191	985,235	5,571,184	-	2,314,060	9,997,670
Capital projects funds	-	-	-	-	1,860,989	1,016,439	2,877,428
Debt service	-	-	-	-	-	542,761	542,761
Total fund balances	19,742,097	2,259,065	1,971,664	6,849,982	2,656,458	8,778,898	42,258,164
Total liabilities and fund balances	$ 20,783,774	$ 3,651,319	$ 2,449,328	$ 8,338,246	$ 2,925,506	$ 10,219,905	$ 48,368,078

See the notes to the basic financial statements

Exhibit 3.1

City of Joplin, Missouri
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
October 31, 2008

Fund balances of governmental funds	$	42,258,164
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund statements.		97,196,683
Long-term liabilities for items such as bonds and certificates of participation are not current obligations and, therefore, not recorded in the governmental fund statements (excluding $568,923 in self insurance claims and $31,556 in accrued compensated absences, which are included in total charges for internal service funds).		(8,336,878)
Certain revenues are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		2,013,714
Unamortized bond issuance costs are capitalized in the government-wide financial statements but do not represent assets available for current obligations and therefore are not reported in the governmental fund statements.		109,697
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.		3,592,159
Liabilities for interest on long-term debt are recognized only when due in the governmental fund statements but are accrued in the government-wide statements.		(117,229)
Net assets of governmental activities	$	136,716,310

See the notes to the basic financial statements

Exhibit 4

City of Joplin, Missouri
Statement of Revenues, Expenditures and
Changes in Fund Balances - Governmental Funds
Year Ended October 31, 2008

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Infrastructure Improvements	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	$ 17,990,230	$ 2,940,779	$ 7,676,395	$ 4,417,733	$ -	$ 2,023,894	$ 35,049,031
Intergovernmental	1,987,185	74,606	1,550,142	1,922,361	701,720	2,087,095	8,323,109
Licenses and permits	974,586	-	-	-	-	15,169	989,755
Charges for services	479,357	-	518,335	-	120,364	2,263,397	3,381,453
Fines and forfeitures	1,513,351	-	-	-	-	-	1,513,351
Interest	561,107	144,649	88,795	152,716	104,868	214,533	1,266,668
Other	241,385	-	35,381	-	540	25,268	302,574
Total Revenues	23,747,201	3,160,034	9,869,048	6,492,810	927,492	6,629,356	50,825,941
Expenditures:							
Current:							
General administration	6,087,357	-	-	-	-	121,884	6,209,241
Public safety	15,236,257	-	-	-	-	-	15,236,257
Public works	2,525,718	-	-	5,238,212	-	121,899	7,885,829
Highway and streets	-	637,305	6,990,043	-	-	-	7,627,348
Environmental	-	-	-	-	-	1,760,465	1,760,465
Health services	-	-	-	-	-	2,026,738	2,026,738
Culture and recreation	570,683	5,235,367	-	-	-	3,517,767	9,323,817
Social services	-	-	-	-	-	1,032,909	1,032,909
Capital outlay	-	-	-	-	1,094,912	-	1,094,912
Debt service:							
Principal	-	-	-	-	-	250,000	250,000
Interest	-	-	-	-	-	237,150	237,150
Total expenditures	24,420,015	5,872,672	6,990,043	5,238,212	1,094,912	9,068,812	52,684,666
Excess of revenues over (under) expenditures	(672,814)	(2,712,638)	2,879,005	1,254,598	(167,420)	(2,439,456)	(1,858,725)
Other financing sources (uses):							
Transfers in	10,741,190	-	-	2,000,000	-	2,751,500	15,492,690
Transfers out	(2,755,500)	(39,773)	(3,717,282)	(6,280)	-	(172,605)	(6,691,440)
Sale of capital assets	48,924	-	43,250	-	70,700	-	162,874
Total other financing sources (uses)	8,034,614	(39,773)	(3,674,032)	1,993,720	70,700	2,578,895	8,964,124
Net change in fund balances	7,361,800	(2,752,411)	(795,027)	3,248,318	(96,720)	139,439	7,105,399
Fund balances - beginning of year, as restated	12,380,297	5,011,476	2,766,691	3,601,664	2,753,178	8,639,459	35,152,765
Fund Balances - end of year	$ 19,742,097	$ 2,259,065	$ 1,971,664	$ 6,849,982	$ 2,656,458	$ 8,778,898	$ 42,258,164

See the notes to the basic financial statements

Exhibit 4.1

City of Joplin, Missouri
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
For the Year Ended October 31, 2008

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	$ 7,105,399
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay costs in excess of capitalization threshold and disposals	14,107,957
Depreciation	(5,856,715)
Donated capital assets	460,500
Disposals of capital assets	(89,296)
Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	(257,362)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Payments on long term debt	250,000
Amortization of bond issuance costs	(7,313)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in net pension liability	(388,679)
Change in accrued compensated absences	(63,690)
Change in postclosure care liability	20,000
Change in accrued interest	(20,912)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and garage charges, to individual funds. The net income of the internal service funds is reported with the governmental activities.	621,745
Change in net assets of governmental activities	$ 15,881,634

See the notes to the basic financial statements

Exhibit 5

City of Joplin, Missouri
Statement of Net Assets
Proprietary Funds
October 31, 2008

	Enterprise Funds				
	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Pooled cash and cash equivalents	$ 279,999	$ 786,253	$ 282,682	$ 1,348,934	$ 2,966,583
Receivables, net:					
Interest	-	104,576	821	105,397	121,345
Accounts	46,504	2,195,575	750	2,242,829	277,794
Intergovernmental	599,254	313,943	-	913,197	-
Lease	15,580	-	-	15,580	-
Inventory	9,655	92,891	17,329	119,875	174,603
Prepaids	2,859	754	174	3,787	161,598
Restricted cash and cash equivalents:					
Deposits	-	-	5,500	5,500	306,477
Bond debt service	-	3,607,930	-	3,607,930	-
Total current assets	953,851	7,101,922	307,256	8,363,029	4,008,400
Noncurrent assets:					
Capital assets:					
Not being depreciated	12,185,020	308,500	-	12,493,520	-
Being depreciated, net of depreciation	10,102,974	43,543,828	529,798	54,176,600	3,338,517
Unamortized bond issue costs	-	51,377	-	51,377	-
Total noncurrent assets	22,287,994	43,903,705	529,798	66,721,497	3,338,517
Total assets	23,241,845	51,005,627	837,054	75,084,526	7,346,917
Liabilities					
Current liabilities:					
Accounts payable	1,524,914	197,230	9,292	1,731,436	65,110
Accrued payroll and benefits	7,592	30,716	5,868	44,176	20,831
Accrued interest	-	-	-	-	50,693
Due to other funds	-	-	-	-	110,000
Self insurance claims	-	-	-	-	35,489
Current liabilities (payable from restricted assets):					
Deposits	-	-	5,500	5,500	-
Accrued interest	-	187,585	-	187,585	-
Current portion of long-term debt, net	13,990	1,219,285	14,662	1,247,937	31,888
Total current liabilities:	1,546,496	1,634,816	35,322	3,216,634	314,011
Noncurrent liabilities:					
Unearned revenue	67,970	49,112	-	117,082	-
Self insurance claims	-	-	-	-	497,873
Due to other funds	-	-	650,000	650,000	-
Long-term debt, net	-	8,830,798	-	8,830,798	2,263,171
Total noncurrent liabilities	67,970	8,879,910	650,000	9,597,880	2,761,044
Total liabilities	1,614,466	10,514,726	685,322	12,814,514	3,075,055
Net assets (deficit)					
Invested in capital assets, net of related debt	22,287,994	33,867,591	529,798	56,685,383	1,075,346
Restricted for debt service	-	3,607,930	-	3,607,930	-
Unrestricted (deficit)	(660,615)	3,015,380	(378,066)	1,976,699	3,196,516
Total net assets (deficit)	$ 21,627,379	$ 40,490,901	$ 151,732	62,270,012	$ 4,271,862
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				679,703	
Total net assets				$ 62,949,715	

See the notes to the basic financial statements

Exhibit 6

City of Joplin, Missouri
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended October 31, 2008

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 414,088	$ 7,294,438	$ 903,688	$ 8,612,214	$ 5,137,160
Other	23,412	-	-	23,412	-
Total operating revenues	437,500	7,294,438	903,688	8,635,626	5,137,160
Operating expenses:					
Personnel services	347,907	1,468,167	333,251	2,149,325	1,038,798
Supplies	42,370	215,595	346,718	604,683	1,400,388
Contractual services	466,699	1,582,892	192,681	2,242,272	1,422,472
Depreciation and amortization	863,862	2,245,619	82,114	3,191,595	499,315
Total operating expenses	1,720,838	5,512,273	954,764	8,187,875	4,360,973
Operating income (loss)	(1,283,338)	1,782,165	(51,076)	447,751	776,187
Nonoperating revenues (expenses):					
Franchise fees	-	8,358,903	-	8,358,903	-
Intergovernmental grants	7,149,710	155,658	-	7,305,368	-
Insurance reimbursements and settlements	-	-	-	-	98,830
Interest income	2,204	590,307	6,027	598,538	93,141
Interest expense and fiscal charges	-	(609,882)	-	(609,882)	(116,308)
Gain (Loss) on sale of capital assets	-	-	-	-	(23,007)
Other income	-	11,610	39,334	50,944	1,174
Total nonoperating revenues (expenses)	7,151,914	8,506,596	45,361	15,703,871	53,830
Income (loss) before contributions and transfers	5,868,576	10,288,761	(5,715)	16,151,622	830,017
Capital contributions	-	112,920	-	112,920	-
Transfers in	650,000	-	54,000	704,000	-
Transfers out	(91,038)	(9,274,937)	(10,524)	(9,376,499)	(128,751)
Change in net assets	6,427,538	1,126,744	37,761	7,592,043	701,266
Net assets-beginning of year, as restated	15,199,841	39,364,157	113,971	54,677,969	3,570,596
Net assets-end of year	$ 21,627,379	$ 40,490,901	$ 151,732	62,270,012	$ 4,271,862

Change in net assets, enterprise funds	7,592,043
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	79,521
Change in net assets	$ 7,671,564

See the notes to the basic financial statements

Exhibit 7

City of Joplin, Missouri
Statement of Cash Flows
Proprietary Funds
For the Year Ended October 31, 2008

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash Provided by (Used in) Operating Activities:					
Receipts from customers	$ 425,594	$ 6,822,351	$ 940,497	$ 8,188,442	$ 5,045,875
Payments to suppliers	(1,362,320)	(1,858,843)	(546,740)	(3,767,903)	(2,811,144)
Payments to employees	(354,385)	(1,538,297)	(341,301)	(2,233,983)	(1,062,060)
Net Cash Provided by (Used in) Operating Activities	(1,291,111)	3,425,211	52,456	2,186,556	1,172,671
Cash Provided by (Used in) Noncapital Financing Activities					
Transfers in	650,000	-	54,000	704,000	-
Transfers out	(91,038)	(9,274,937)	(10,524)	(9,376,499)	(43,751)
Advances from other funds	(710,000)	-	-	(710,000)	-
Franchise fees received	-	8,338,296	-	8,338,296	-
Insurance reimbursements and settlements	-	-	-	-	98,830
Intergovernmental grants	8,491,484	26,673	738	8,518,895	-
Net Cash Provided by (Used in) Noncapital Financing Activities	8,340,446	(909,968)	44,214	7,474,692	55,079
Cash Provided by (Used in) Investing Activities:					
Interest received	2,204	701,312	5,342	703,516	63,073
Net Cash Provided by (Used in) Investing Activities	2,204	701,312	5,342	703,516	63,073
Cash Provided by (Used In) Capital and Related Financing Activities:					
Interest paid	-	(622,679)	-	(622,679)	(121,140)
Principal payments	-	(1,095,000)	-	(1,095,000)	(261,658)
Purchases of capital assets	(6,776,423)	(775,942)	(48,109)	(7,600,474)	(385,968)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(6,776,423)	(2,493,621)	(48,109)	(9,318,153)	(768,766)
Net Increase (Decrease) in Cash and Cash Equivalents	275,116	722,934	53,903	1,051,953	522,057
Pooled cash and cash equivalents, beginning of year	4,883	3,671,249	234,279	3,910,411	2,751,003
Pooled cash and cash equivalents, end of year	$ 279,999	$ 4,394,183	$ 288,182	$ 4,962,364	$ 3,273,060
Pooled cash reported on the Statement of Net Assets:					
Pooled cash and cash equivalents	$ 279,999	$ 786,253	$ 282,682	$ 1,348,934	$ 2,966,583
Restricted cash and cash equivalents	-	3,607,930	5,500	3,613,430	306,477
Total pooled cash and cash equivalents	$ 279,999	$ 4,394,183	$ 288,182	$ 4,962,364	$ 3,273,060
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (1,283,338)	$ 1,782,165	$ (51,076)	$ 447,751	$ 776,187
Adjustments to reconcile operating income to net cash provided by (used in) operations:					
Depreciation and amortization	863,862	2,245,619	82,114	3,191,595	499,315
Non-operating income	-	11,610	39,334	50,944	1,174
Change in assets and liabilities					
Accounts receivable	(33,780)	(141,406)	(525)	(175,711)	(92,459)
Lease receivable	21,874	-	-	21,874	-
Inventories	(5,214)	(4,162)	2,683	(6,693)	(8,928)
Prepaids	(2,653)	(714)	(58)	(3,425)	8,835
Accounts payable	(845,384)	(55,480)	(11,966)	(912,830)	47,370
Accrued payroll and benefits	(6,478)	(70,130)	(8,050)	(84,658)	(23,262)
Insurance claims	-	-	-	-	(35,561)
Unearned revenue	-	(342,291)	-	(342,291)	-
Net Cash Provided by (Used in) Operating Activities	$ (1,291,111)	$ 3,425,211	$ 52,456	$ 2,186,556	$ 1,172,671
Noncash capital and financing activities:					
Capital contributions	$ -	$ 112,920	$ -	$ 112,920	$ -

See the notes to the basic financial statements

Exhibit 8

City of Joplin, Missouri
Statement of Fiduciary Net Assets
Fiduciary Funds
October 31, 2008

Assets	Agency	Policemen's and Firemen's Pension
Pooled cash and cash equivalents	$ 11,247	$ -
Cash	-	885
Investments:		
Mutual funds		
Equity	-	8,953,650
Fixed Income	-	8,393,307
Interest receivable	-	542
Total assets	11,247	17,348,384
Liabilities		
Held for other parties	11,247	-
Total liabilities	$ 11,247	-
Net assets		
Held in trust for pension benefits		$ 17,348,384

See the notes to the basic financial statements

Exhibit 9

City of Joplin, Missouri
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended October 31, 2008

	Policemen's and Firemen's Pension
Additions	
Contributions:	
Employer	$ 1,201,804
Plan members	1,260,091
Total contributions	2,461,895
Investment income (expenses):	
Net depreciation in fair vale of investments	(7,763,806)
Interest and dividends	819,598
Other income	1,202
Investment expenses	(86,084)
Total investment income (loss)	(7,029,090)
Total additions	(4,567,195)
Deductions	
Benefits paid	2,024,244
Refunds of contributions	1,339,003
Administrative expenses	113,745
Total deductions	3,476,992
Change in net assets	(8,044,187)
Net assets, beginning of year	25,392,571
Net assets, end of year	$ 17,348,384

See the notes to the basic financial statements

Exhibit 10

City of Joplin, Missouri
Combining Statement of Net Assets - Discretely Presented Component Units
October 31, 2008

	Governmental Activities			Business-Type Activities	
	Joplin Public Library	Joplin TIF Commission	Total Governmental Component Units	Joplin Sports Authority	**Total Component Units**
Assets					
Pooled cash and cash equivalents	$ 816,121	$ 11,212	$ 827,333	$ 39,582	$ 866,915
Investments	551,652	-	551,652	-	551,652
Receivables:					
Taxes	51,075	-	51,075	-	51,075
Interest	55,954	-	55,954	-	55,954
Accounts	-	-	-	39,875	39,875
Intergovernmental	-	78,411	78,411	-	78,411
Due from primary government	-	154,123	154,123	-	154,123
Inventories and prepaids	1,403	-	1,403	29,050	30,453
Capital assets:					
Not being depreciated	227,500	-	227,500	-	227,500
Being depreciated, net of depreciation	1,710,850	-	1,710,850	13,046	1,723,896
Total Assets	3,414,555	243,746	3,658,301	121,553	3,779,854
Liabilities					
Accounts payable	36,296	9,599	45,895	22,011	67,906
Accrued payroll and benefits	21,479	-	21,479	6,250	27,729
Long term liabilities:					
Due in one year	-	400,000	400,000	-	400,000
Due in more than one year	-	17,394,862	17,394,862	6,304	17,401,166
Total liabilities	57,775	17,804,461	17,862,236	34,565	17,896,801
Net Assets (deficit)					
Invested in capital assets	1,938,350	-	1,938,350	-	1,938,350
Unrestricted (deficit)	1,418,430	(17,560,715)	(16,142,285)	86,988	(16,055,297)
Total Net Assets (deficit)	$ 3,356,780	$ (17,560,715)	$ (14,203,935)	$ 86,988	$ (14,116,947)

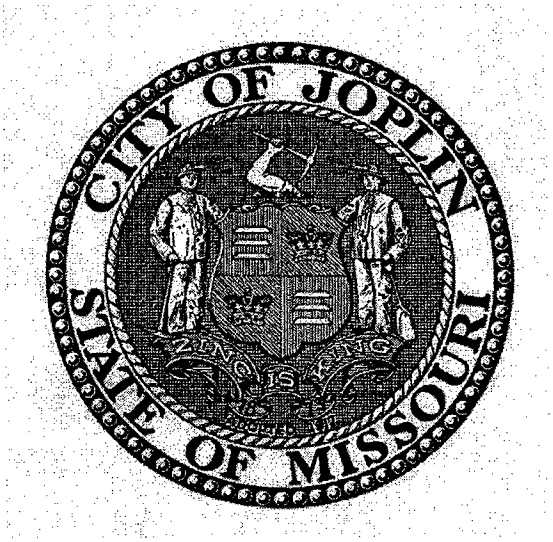
See the notes to the basic financial statements

Exhibit 11

City of Joplin, Missouri
Combining Statement of Activities - Discretely Presented Component Units
For the Year Ended October 31, 2008

	Governmental Activities			Business-Type Activities	
	Joplin Public Library	Joplin TIF Commission	Total Governmental Component Units	Joplin Sports Authority	**Total Component Units**
Expenses:					
Library services	$ 1,875,891	$ -	$ 1,875,891	$ -	$ 1,875,891
Culture and recreation	-	-	-	387,260	387,260
Economic development	-	1,108,029	1,108,029	-	1,108,029
Interest on long-term debt	-	1,578,256	1,578,256	-	1,578,256
Total expenses	1,875,891	2,686,285	4,562,176	387,260	4,949,436
Program Revenues:					
Charges for services	130,528	-	130,528	68,653	199,181
Operating grants and contributions	262,937	-	262,937	401,364	664,301
Total program revenues	393,465	-	393,465	470,017	863,482
Net (expense) revenue	(1,482,426)	(2,686,285)	(4,168,711)	82,757	(4,085,954)
General revenues:					
Sales tax	-	1,366,395	1,366,395	-	1,366,395
Property taxes	1,129,262	233,901	1,363,163	-	1,363,163
Franchise taxes	-	12,071	12,071	-	12,071
Other taxes	239,285	-	239,285	-	239,285
Unrestricted investment earnings	64,794	849	65,643	-	65,643
Miscellaneous	70,206	-	70,206	-	70,206
Total general revenues	1,503,547	1,613,216	3,116,763	-	3,116,763
Change in net assets	21,121	(1,073,069)	(1,051,948)	82,757	(969,191)
Net assets (deficit)-beginning of year, as restated	3,335,659	(16,487,646)	(13,151,987)	4,231	(13,147,756)
Net assets (deficit)-end of year	$ 3,356,780	$ (17,560,715)	$ (14,203,935)	$ 86,988	$ (14,116,947)

See the notes to the basic financial statements


CITY OF JOPLIN
STATE OF MISSOURI

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.

The City Council appoints ten members of the Authority's Board of Trustees. The City provides significant operating subsidies to the Authority.

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, 2008, payments to components units totaled $218,682 for the Joplin Public Library and $297,443 for the Joplin Sports Authority. Complete financial statements for the Authority can be obtained from the City 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.

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.

At October 31, 2008, the Golf Course Fund, a nonmajor enterprise fund, had a deficit net asset balance of $125,481. The deficit will be eliminated by future revenues or transfers.

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.

Infrastructure Improvements Fund

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

The major enterprise 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:

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.

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—These funds are used to account for capital project related resources and project costs.

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.

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 Fund—This fund accounts 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 reconciliations 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, certificates of deposit, and short-term investments 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, 2007 was $527,437,489.

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	20-30 years

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 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.

Permanent Funds

The City from time to time receives endowments from outside donors. The nature of these endowments is that the principal of the gift is to remain intact and the interest is to be spent on certain activities of the City. These donations are accounted for in Permanent Funds. The State of Missouri requires that recipients of endowment gifts maintain the original principal intact at the original donation date. Currently, the City maintains two permanent funds, the Connor and Barbee Trusts and the Cemetery Trust.

Connor and Barbee Trusts

During the year ended October 31, 2008, the Connor and Barbee Trusts had net appreciation on investments available for expenditure of $10,379. It is the City's policy to expend investment income as earned, in accordance with the provisions of the endowments. Accordingly, as of October 31, 2008, there were no amounts available for spending.

Cemetery Trust

During the year ended October 31, 2008, the Cemetery Trust Fund had net appreciation on investments available for expenditure of $20,155. It is the City's policy to expend income earned as necessary to fund Cemetery operations to the extent they are available. Net assets available for spending (expendable net assets) were $90,179 as of October 31, 2008, a decrease of $26,440 from 2007.

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

At October 31, 2008, the Governmental Accounting Standards Board (GASB) had issued several statements not yet implemented by the City. The statements that might impact the City are as follows:

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

At October 31, 2008, the carrying values of deposits and investments are summarized as follows:
The carrying value of deposits and investments are summarized as follows:

	Governmental and Business-type Activities	Fiduciary funds	Component units	Total
Deposits	$ 41,033,483	$ 12,132	$ 866,725	$ 41,912,340
Petty cash	4,162	-	190	4,352
Short term investments held in trust	2,085,598	-	-	2,085,598
Total cash and cash equivalents	43,123,243	12,132	866,915	44,002,290
Investments				
U.S. government agency securities	-	-	404,860	404,860
Mutual funds	-	17,346,957	146,792	17,493,749
Total investments	-	17,346,957	551,652	17,898,609
Total cash and investments	$ 43,123,243	$ 17,359,089	$ 1,418,567	$ 61,900,899

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, including the City's component units, and the 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

Investment Policy

Missouri state statutes authorize the City, with certain restrictions, to deposit or invest in open accounts, time deposits, U.S. Treasury notes, 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 and approved by the State of Missouri.

The City maintains a cash and investment pool, which is available for use by most funds. Substantially all excess cash is invested in U.S. Treasury securities and money market funds. Each fund's portion of this pool is displayed as pooled cash and investments or in restricted assets. Interest earned is allocated to the funds on the basis of average monthly cash and investment balances. Cash and investments are held separately by some of the City's funds. Additionally, certain restricted assets, related to bond ordinances and indentures and capital lease certificates, are held in escrow by financial institutions' trust departments.

Credit Risk

The credit risk for deposits and investments is the possibility that the issuer/counterparty to an investment will be unable to fulfill its obligations. It is the City's policy to limit its investments to Certificates of Deposit and Bonds or other obligations of the United States. At October 31, 2008, all of the City's investments related to the Joplin Public Library Component Unit. Presented below is the actual rating by Moody's Investor Service as of year end for each investment type:

Investment Type	Fair Value	Rating As of Oct. 31, 2008
Federal Home Loan Bank	$ 253,610	AAA
Federal Farm Credit Bank	100,219	AAA
Federal National Mortgage Association	51,031	AAA
Total	$ 404,860	

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 custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's policy is to collateralize all demand deposits with securities held by the financial institution's agent and in the City's name.

At October 31, 2008, the City's deposits were insured by Federal depository insurance and uninsured deposits were fully collateralized by securities held in the City's name by their financial institution's agent. The City's securities were registered and held by the City's financial institution in the City's name. Accordingly, management has determined that none of the City's deposits or investments was exposed to custodial credit risk as of October 31, 2008.

Interest Rate Risk

The City's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk. The following table summarizes these investments:

	Fair Value	Investment Maturities (in Years)	
		Less than 1	1 - 4
U.S. Agency Securities	$ 404,860	$ 101,813	$ 303,047

Concentration of Credit Risk

The City's investment policy does not specify maximum or minimum investment concentrations by investment type. As of October 31, 2008, the following table lists the issuers of securities, and the respective fair value of those securities, that represent 5% or more of total City's investments:

Issuer	Investment Type	Total Fair Value	Percentage
Fed. Home Loan Bank	U.S. agency securities	$ 253,610	63%
Fed. Farm Credit Bank	U.S. agency securities	100,219	25%
Fed. Natl. Mtg.	U.S. agency securities	51,031	13%

Policeman's and Fireman's Pension Deposits and Investments

Investments of the Plan at October 31, 2008 consisted of the following:

Mutual Funds -	
Equity	$ 8,953,650
Fixed Income	8,393,307
	$ 17,346,957

Investment Policy

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. U.S. 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.

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	Fair Value	Credit Rating
PIMCO Total Return Institutional Fund	$ 3,250,765	AA
PIMCO All Asset Institutional Fund	1,855,939	AA
Templeton Global Bond Advisor Fund	2,116,186	AA
Vanguard Intermediate Term Treasury Fund	1,170,417	AAA
	$ 8,393,307	

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, 2008. Custodial credit risk also applies to investment securities. At October 31, 2008, 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.

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 Value	Investment Maturities (in Years)		
		Less than 1	1 - 5	6 - 10
Bond Mutual Funds	$ 8,393,307	$ -	$ -	$ 8,393,307

Concentration of Credit Risk

The Plan places no limit on the amount the Plan may invest in any one issuer. At October 31, 2008, 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, 2008 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	$ 17,671,462	$ -	$ -	$ -	$ -	$ -	$ 318,768	$ 17,990,230
Parks & storm water sales tax	2,940,779	-	-	-	-	-	-	2,940,779
Transportation sales tax	5,905,260	1,771,135	-	-	-	-	-	7,676,395
Capital improvement sales tax	4,417,733	-	-	-	-	-	-	4,417,733
Major enterprise funds:								
Sanitary sewer	-	-	8,358,903	-	-	-	-	8,358,903
Nonmajor funds	-	-	-	1,106,779	753,074	164,041	-	2,023,894
Component units	1,026,576	-	12,071	-	1,355,240	579,104	-	2,972,991
Grand total	$ 31,961,810	$ 1,771,135	$ 8,370,974	$ 1,106,779	$ 2,108,314	$ 743,145	$ 318,768	$ 46,380,925

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	$ 0.0471
Parks and recreation	0.0471
Solid waste management	0.0471
Total	$ 0.1413
Component unit - library	$ 0.2347

4. Intergovernmental Revenue and Receivables

Intergovernmental revenue during the year consists of the following:

	General	Parks and Stormwater Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Infrastructure Improvements	Municipal Airport	Sanitary Sewer	Nonmajor Governmental Funds	Total
Federal:									
Department of:									
Agriculture	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 476,446	$ 476,446
Health and Human Services	-	-	-	-	-	-	-	449,732	449,732
Transportation	-	74,606	1,330,162	7,908	420,021	7,142,774	-	104,808	9,080,279
Justice	254,227	-	-	-	-	900	-	-	255,127
Housing and Urban Development	-	-	-	-	247,500	-	-	855,590	1,103,090
Defense	51,857	-	-	-	-	-	-	-	51,857
Homeland Security	1,494,591	-	146,874	-	-	6,036	30,228	46,459	1,724,188
Environmental Protection Agency	-	-	-	-	-	-	125,430	-	125,430
	1,800,675	74,606	1,477,036	7,908	667,521	7,149,710	155,658	1,933,035	13,266,149
State:									
Department of Transportation	63,202	-	73,106	1,914,453	-	-	-	-	2,050,761
Department of Tourism	-	-	-	-	-	-	-	81,411	81,411
Department of Corrections	-	-	-	-	-	-	-	364	364
Department of Natural Resources	-	-	-	-	34,199	-	-	12,690	46,889
Missouri Foundation for Health	-	-	-	-	-	-	-	37,512	37,512
	63,202	-	73,106	1,914,453	34,199	-	-	131,977	2,216,937
Local:									
Jasper County	34,701	-	-	-	-	-	-	22,083	56,784
Joplin R-VIII School District	88,607	-	-	-	-	-	-	-	88,607
	123,308	-	-	-	-	-	-	22,083	145,391
Total	$ 1,987,185	$ 74,606	$ 1,550,142	$ 1,922,361	$ 701,720	$ 7,149,710	$ 155,658	$ 2,087,095	$ 15,628,477

Amounts due from other governments at October 31, 2008 include the following:

	General	Parks and Stormwater Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Infrastructure Improvements	Municipal Airport	Sanitary Sewer	Nonmajor Governmental Funds	Total
Federal:									
Department of:									
Agriculture	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 166,696	$ 166,696
Health and Human Services	-	-	-	-	-	-	-	33,480	33,480
Transportation	-	20,958	306,563	7,908	420,021	598,254	-	8,716	1,362,420
Justice	65,286	-	-	-	-	290	-	-	65,576
Housing and Urban Development		-	-	-	-	-	-	201,813	201,813
Defense	13,777	-	-	-	-	-	-	-	13,777
Homeland Security	175,834	-	17,279	-	-	710	3,556	5,465	202,844
Environmental Protection Agency	-	-	-	-	-	-	310,387	-	310,387
	254,897	20,958	323,842	7,908	420,021	599,254	313,943	416,170	2,356,993
State:									
Department of Transportation	12,646	-	-	995,189	-	-	-	-	1,007,835
Department of Tourism	-		-	-	-	-	-	5,867	5,867
Department of Natural Resources	-	-	-	-	-	-	-	8,322	8,322
	12,646	-	-	995,189	-	-	-	14,189	1,022,024
Local:									
Jasper County	-	-	-	-	-	-	-	2,028	2,028
	-	-	-	-	-	-	-	2,028	2,028
Total	$ 267,543	$ 20,958	$ 323,842	$ 1,003,097	$ 420,021	$ 599,254	$ 313,943	$ 432,387	$ 3,381,045

5. Loans Receivable

Loans receivable of $2,937,144 at October 31, 2008, consist of three 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. New loans of $100,000 were issued during the fiscal year ended October 31, 2008. These loans are not expected to be repaid during the fiscal year ending October 31, 2009.

6. Capital Assets

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

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 6,091,761	$ 61,386	$ -	$ 6,153,147
Art Collection	2,173,000	-	-	2,173,000
Construction in process	10,275,450	4,243,387	(1,425,853)	13,092,984
Total capital assets not being depreciated	18,540,211	4,304,773	(1,425,853)	21,419,131
Capital assets being depreciated:				
Buildings	17,187,162	6,126,102	-	23,313,264
Improvements other than infrastructure	6,351,170	189,664	-	6,540,834
Machinery and equipment	19,372,002	2,183,937	(794,951)	20,760,988
Infrastructure	87,113,164	3,189,834	-	90,302,998
Total capital assets being depreciated	130,023,498	11,689,537	(794,951)	140,918,084
Less accumulated depreciation for:				
Buildings	(4,142,066)	(513,542)	-	(4,655,608)
Improvements other than infrastructure	(2,061,736)	(288,165)	-	(2,349,901)
Machinery and equipment	(13,169,167)	(1,706,332)	705,655	(14,169,844)
Infrastructure	(40,616,503)	(3,348,676)	-	(43,965,179)
Total accumulated depreciation	(59,989,472)	(5,856,715)	705,655	(65,140,532)
Total capital assets being depreciated, net	70,034,026	5,832,822	(89,296)	75,777,552
Internal Service-Governmental Activities:				
Capital assets being depreciated:				
Buildings	292,439	-	-	292,439
Improvements other than infrastructure	-	61,888	-	61,888
Machinery and equipment	4,929,124	311,971	(55,000)	5,186,095
Total capital assets being depreciated	5,221,563	373,859	(55,000)	5,540,422
Less accumulated depreciation for:				
Buildings	(142,232)	(8,594)	-	(150,826)
Improvements other than infrastructure	-	(2,063)	-	(2,063)
Machinery and equipment	(1,592,351)	(488,658)	31,993	(2,049,016)
Total accumulated depreciation	(1,734,583)	(499,315)	31,993	(2,201,905)
Total capital assets being depreciated, net	3,486,980	(125,456)	(23,007)	3,338,517
Governmental activities capital assets, net	$ 92,061,217	$ 10,012,139	$ (1,538,156)	$ 100,535,200

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

Depreciation expense was charged to functions as follows:

General government	$	320,728
Public safety		908,167
Highways and streets		3,717,434
Sanitation		20,967
Health services		34,483
Culture and recreation		554,678
Social services		15,035
Public works		285,223
	$	5,856,715
Internal service	$	499,315

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

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Airport fund:				
Non depreciable capital assets:				
Land	$ 1,500,000	$ -	$ -	$ 1,500,000
Construction in process	6,617,924	7,640,816	(3,573,720)	10,685,020
Total non depreciable capital assets	8,117,924	7,640,816	(3,573,720)	12,185,020
Depreciable capital assets:				
Buildings	6,603,335	3,575,813	-	10,179,148
Improvements other than infrastructure	14,214,902	-	-	14,214,902
Machinery and equipment	702,400	18,778	(16,714)	704,464
Total depreciable capital assets	21,520,637	3,594,591	(16,714)	25,098,514
Less accumulated depreciation:				
Buildings	(2,181,182)	(366,383)	-	(2,547,565)
Improvements other than infrastructure	(11,360,034)	(474,339)	-	(11,834,373)
Machinery and equipment	(607,176)	(23,140)	16,714	(613,602)
Total accumulated depreciation	(14,148,392)	(863,862)	16,714	(14,995,540)
Total depreciable capital assets, net	7,372,245	2,730,729	-	10,102,974
Total airport capital assets, net	15,490,169	10,371,545	(3,573,720)	22,287,994
Sanitary Sewer fund:				
Non depreciable capital assets:				
Land	308,500	-	-	308,500
Construction in process	6,960,396	449,198	(7,409,594)	-
Total non depreciable capital assets	7,268,896	449,198	(7,409,594)	308,500
Depreciable capital assets:				
Buildings	42,593,903	-	-	42,593,903
Improvements other than infrastructure	943,858	-	-	943,858
Machinery and equipment	5,671,342	2,434	-	5,673,776
Sewer System	40,213,828	7,846,824		48,060,652
Total depreciable capital assets	89,422,931	7,849,258	-	97,272,189
Less accumulated depreciation:				
Buildings	(30,405,488)	(1,017,985)	-	(31,423,473)
Improvements other than infrastructure	(727,566)	(104,686)	-	(832,252)
Machinery and equipment	(4,712,599)	(175,719)	-	(4,888,318)
Sewer System	(15,637,089)	(947,229)	-	(16,584,318)
Total accumulated depreciation	(51,482,742)	(2,245,619)	-	(53,728,361)
Total depreciable capital assets, net	37,940,189	5,603,639	-	43,543,828
Total sanitary sewer capital assets, net	45,209,085	6,052,837	(7,409,594)	43,852,328
Nonmajor proprietary funds:				
Depreciable capital assets:				
Buildings	209,157	-	-	209,157
Improvements other than infrastructure	678,833	-	-	678,833
Machinery and equipment	611,909	48,109	-	660,018
Total depreciable capital assets	1,499,899	48,109	-	1,548,008
Less accumulated depreciation:				
Buildings	(128,891)	(4,583)	-	(133,474)
Improvements other than infrastructure	(394,363)	(29,077)	-	(423,440)
Machinery and equipment	(412,842)	(48,454)	-	(461,296)
Total accumulated depreciation	(936,096)	(82,114)	-	(1,018,210)
Total depreciable capital assets, net	563,803	(34,005)	-	529,798
Total nonmajor proprietary funds capital assets, net	563,803	(34,005)	-	529,798
Total business-type activities capital assets, net	$ 61,263,057	$ 16,390,377	$ (10,983,314)	$ 66,670,120

A summary of changes in the capital assets of the City's discretely presented component units is contained in the following table:

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
Equipment	395,497	22,916	9,150	409,263
Library Collection	2,532,436	293,444	128,693	2,697,187
	4,727,933	316,360	137,843	4,906,450
Less accumulated depreciation for:				
Building	1,215,000	45,000	-	1,260,000
Equipment	273,476	43,542	9,150	307,868
Library Collection	1,473,660	269,719	128,693	1,614,686
	2,962,136	358,261	137,843	3,182,554
Capital assets, depreciable net	1,765,797	(41,901)	-	1,723,896
Discretely presented component unit capital assets, net	$ 1,993,297	$ (41,901)	$ -	$ 1,951,396

7. Interfund Fund Activity

Interfund operating transfers for the year were as follows:

	Transfer to:					
	Major funds					
	General fund	Capital Improvement Sales Tax	Airport	Nonmajor Governmental	Nonmajor Enterprise	Total
Transfer from:						
Major funds:						
General fund	$ -	$ -	$ -	$ 2,701,500	$ 54,000	$ 2,755,500
Parks/Storm Water sales tax	39,773	-	-	-	-	39,773
Transportation sales tax	1,017,282	2,000,000	650,000	50,000	-	3,717,282
Capital Improvement sales tax	6,280	-	-	-	-	6,280
Airport	91,038	-	-	-	-	91,038
Sanitary sewer	9,274,937	-	-	-	-	9,274,937
Nonmajor funds:						
Governmental	172,605	-	-	-	-	172,605
Enterprise	10,524	-	-	-	-	10,524
Internal service funds	128,751	-	-	-	-	128,751
	$ 10,741,190	$ 2,000,000	$ 650,000	$ 2,751,500	$ 54,000	$ 16,196,690

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Any transfers within the governmental funds or within the proprietary funds have been eliminated in the government-wide statement of activities.

Interfund receivable and payable balances as of October 31, 2008 were as follows:

Due to General Fund from:	
Nonmajor governmental	$ 203,611
Nonmajor enterprise	650,000
Central Garage - Internal Service Fund	110,000
	$ 963,611

The $203,611 interfund balance represents advances to the Community Development Entitlement Grant and TIF Projects Funds for short-term cash flow needs.

The $650,000 interfund balance represents an advance to the Golf Course Fund. Management does not expect this balance to be collected within the next fiscal year.

The $110,000 interfund balance represents an advance to the Central Garage Internal Service Fund for short-term cash flow needs.

8. Long-Term Obligations

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	$ 5,765,000	$ -	$ 250,000	$ 5,515,000	$ 250,000
Capital leases	2,531,568	-	268,398	2,263,170	278,928
Compensated absences*	1,146,517	875,399	811,375	1,210,541	811,375
Landfill postclosure costs	60,000	-	20,000	40,000	20,000
Net pension obligation	1,214,547	1,590,483	1,201,804	1,603,226	-
Total governmental activities long-term liabilities	$ 10,717,632	$ 2,465,882	$ 2,551,577	$ 10,631,937	$ 1,360,303
Business-type activities:					
Revenue bonds	$ 11,318,000	$ -	$ 1,156,000	$ 10,162,000	$ 1,213,000
Less deferred refunding amounts	206,009	-	28,746	177,263	28,746
Revenue bonds, net	11,111,991	-	1,127,254	9,984,737	1,184,254
Compensated absences	83,711	73,970	63,683	93,998	63,683
Total business-type activities long-term liabilities	$ 11,195,702	$ 73,970	$ 1,190,937	$ 10,078,735	$ 1,247,937
Component Units:					
Capital lease	$ -	$ 6,304	$ -	$ 6,304	$ -
Developer agreements	16,686,833	1,108,029	-	17,794,862	-
Total component unit long-term liabilities	$ 16,686,833	$ 1,114,333	$ -	$ 17,801,166	$ -

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

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

	Governmental Activities		Business-type Activities		Total	
	Certificates of Participation		Revenue Bonds Payable			
	Principal	Interest	Principal	Interest	Principal	Interest
2009	$ 250,000	$ 222,723	$ 1,213,000	$ 530,118	$ 1,463,000	$ 752,841
2010	270,000	214,285	1,284,000	461,666	1,554,000	675,951
2011	275,000	205,780	1,360,000	387,813	1,635,000	593,593
2012	285,000	196,499	1,441,000	309,595	1,726,000	506,094
2013	295,000	186,381	1,527,000	226,980	1,822,000	413,361
2014-2018	1,640,000	756,337	3,337,000	187,068	4,977,000	943,405
2019-2023	2,500,000	386,560	-	-	2,500,000	386,560
	$ 5,515,000	$ 2,168,565	$ 10,162,000	$ 2,103,240	$ 15,677,000	$ 4,271,805

Governmental activities

Certificates of Participation

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%.

Capital Leases

The City has entered into two equipment leasing agreements for certain emergency communication equipment. The agreements require total annual payments of $389,533 through March 2015, including interest ranging from 4.82% to 6.17%. The net carrying value of assets acquired under the capital leases described above amounted to $2,389,808 as of October 31, 2008.

The future minimum lease obligations and the net present value of these minimum lease payments as of October 31, 2008 were as follows:

Year ending June 30:	
2009	$ 389,533
2010	389,533
2011	389,533
2012	389,533
2013	389,533
2014-2015	779,066
	2,726,731
Less imputed interest	(463,561)
Present value of minimum lease payments	$ 2,263,170

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 $60,000. These costs are an estimate, which is subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations. The estimated cost will be amortized over 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 activities

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). In connection with the loan program, DNR deposited funds 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%.

In May 2001, the City participated 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. In connection with the refunding, the City determined that there were deferred refunding amounts totaling $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 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 $8,358,903 for the year ended October 31, 2008.

Discretely Presented Component Unit-Developer Agreements

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.

At October 31, 2008, total obligations under these agreements were $17,794,862. The obligations are payable to the extent incremental taxes are available for a period not to exceed 23 years.

For the current year, principal and interest payments related to developer obligations totaled $1,578,256. Incremental revenues from the City were $966,557 in sales and property taxes. The remaining funds necessary to meet the current year debt service requirements were derived from incremental tax revenues from other taxing districts and governmental entities.

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, 2008, there was one series of taxable industrial revenue bonds outstanding, with a principal amount payable of $25.7 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, 2008, certain projects were pending City Council authorization. As of October 31, 2008, the City had approximately $6,200,000 in outstanding construction commitments for ongoing City capital projects.

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 Policy

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 6.6% (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 2008, the political subdivision's annual pension cost of $581,966 was equal to the required and actual contributions. The required contribution was determined as part of the February 28, 2006 and/or February 28, 2007 annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions as of February 29, 2008 included (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 6.0% per year, depending on age and division, attributable to seniority/merit, (d) preretirement mortality based on the RP-2000 Combined Healthy Table, set back 0 years for men and women, and (e) postretirement 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, 2008 was 15 years.

Three-year Trend Information
(Unaudited)

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
10/31/2006	$ 543,044	100%	$ -
10/31/2007	591,862	100%	-
10/31/2008	581,966	100%	-

Funded Status and Funding Progress

The funded status as of February 29, 2008, the most recent actuarial valuation date, is as follows:

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
2/29/2008	$ 17,433,261	$ 15,511,449	$ (1,921,812)	112%	$ 8,438,373	-23%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities or benefits.

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. For fiscal year 2008, the employee contribution rate was 18.08% and the City's rate was 17% of current year covered payroll.

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, 2008, were as follows:

Annual required contribution	$ 1,761,639
Interest on net pension obligation	73,487
Adjustment to annual required contribution	(79,912)
Annual pension cost	1,755,214
Contributions made	1,201,804
Changes in actuarial assumptions	(164,731)
Change in net pension obligation	388,679
Net pension obligation, October 31, 2007	1,214,547
Net pension obligation, October 31, 2008	$ 1,603,226

Three-year Trend Information
(Unaudited)

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
10/31/2006	$ 1,368,845	102%	$ 320,966
10/31/2007	1,984,961	55%	1,214,547
10/31/2008	1,755,214	68%	1,603,226

Funded Status and Funding Progress

The funded status as of November 1, 2007, the most recent actuarial valuation date, is as follows:
(dollar amounts expressed in thousands)

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
11/1/2007	$ 22,897	$ 39,280	$ 16,383	58%	$ 6,568	249%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities or benefits.

Actuarial Methods and Assumptions

The annual required contribution for the current year was determined as part of the November 1, 2007, 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 3.0. 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 a closed basis. The remaining amortization as of the November 1, 2007 valuation was twenty-nine years.

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 exceeded 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 $300,000. At October 31, 2008, the escrow account balance is $306,477, which 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 at October 31, 2008, in the Worker's Compensation and Liability and Property funds were $1,295,906 and $1,339,617, respectively. The claims liabilities in these funds at October 31, 2008, 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 2008 and 2007 are as follows:

	Beginning of Year	Claims Incurred	Payments/ Adjustments	End of Year
2007	$ 818,653	$ 547,642	$ 797,372	$ 568,923
2008	568,923	461,126	496,687	533,362

12. Leases

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 original cost of the hanger was $148,000, which currently has a carrying value of $90,591. The value of payments due in future periods is $15,580, which is recorded as receivable and unearned revenue in the Airport Fund. As of October 31, 2008, the amounts receivable under this agreement are as follows:

Year Ended October 31:	Future Lease Payments
2009	$ 15,580

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 was $1,022,000. The entire amount has been fully depreciated as of October 31, 2008. 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 receives 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 at specific dates at varying amounts.

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 that is subject to this lease is considered an integral part of the airport's total land, which has a 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:

October 31:	Lease Payments
2009	$ 27,961
2010	27,961
2011	27,961
2012	27,961
2013	27,961
2014-2018	163,355
2019-2023	189,845
2024	43,855
Total	$ 536,860

13. Restatement of Prior Year Balances

During 2008, management of the City that amounts reported in the previous year for accrued interest receivable required adjustment. Accordingly, beginning fund balances and net assets for the respective funds for which accrued interest is allocated have been restated as follows:

Government-Wide Financial Statements

	Governmental Activities	Business-Type Activities	Component Units
Net assets beginning of year, as originally reported	$ 120,427,359	$ 55,205,481	$ (13,157,212)
Adjustment for accrued interest receivable	407,317	72,670	9,456
Net assets beginning of year, as restated	$ 120,834,676	$ 55,278,151	$ (13,147,756)

Governmental Fund Financial Statements

	General	Parks/ Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Infrastructure Improvements	Nonmajor Governmental
Fund balances beginning of year, as originally reported	$ 12,315,030	$ 4,960,919	$ 2,727,732	$ 3,504,649	$ 2,707,038	$ 8,561,371
Adjustment for accrued interest receivable	65,267	50,557	38,959	97,015	46,140	78,088
Fund balances beginning of year, as restated	$ 12,380,297	$ 5,011,476	$ 2,766,691	$ 3,601,664	$ 2,753,178	$ 8,639,459

Proprietary Fund Financial Statements

	Sanitary Sewer	Internal Service Funds
Net assets beginning of year, as originally reported	$ 39,291,487	$ 3,570,596
Adjustment for accrued interest receivable	72,670	31,291
Net assets beginning of year, as restated	$ 39,364,157	$ 3,601,887

Required Supplementary Information

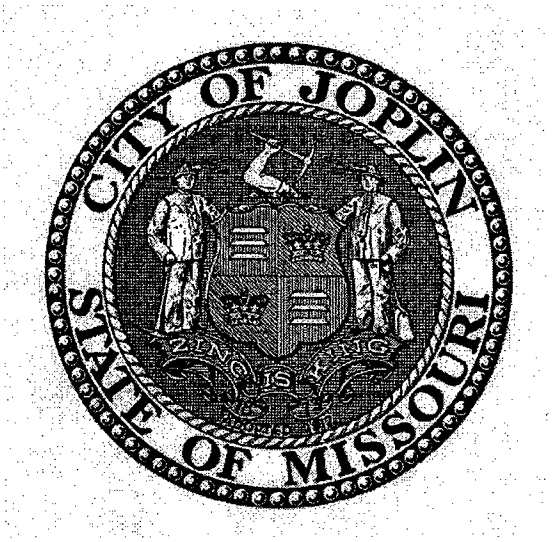

CITY OF JOPLIN
STATE OF MISSOURI

Exhibit 12

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--General Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 18,843,750	$ 18,843,750	$ 17,990,230	$ (853,520)
Intergovernmental	881,019	2,096,924	1,987,185	(109,739)
Licenses and permits	750,000	750,000	974,586	224,586
Charges for services	415,800	415,800	479,357	63,557
Fines and forfeitures	1,324,850	1,324,850	1,513,351	188,501
Interest and Miscellaneous	705,400	705,400	802,492	97,092
Total Revenues	22,920,819	24,136,724	23,747,201	(389,523)
Expenditures:				
General government:				
City council	464,067	2,104,067	2,094,565	9,502
City manager	763,276	763,276	680,507	82,769
City clerk	203,279	203,279	188,564	14,715
Legal services	451,809	451,809	417,733	34,076
Human resources	509,213	509,213	506,676	2,537
Finance	682,701	687,701	686,491	1,210
Information systems	1,047,972	1,047,972	1,026,683	21,289
Municipal court	534,670	534,670	486,138	48,532
Total general government	4,656,987	6,301,987	6,087,357	214,630
Public works:				
Public works	2,711,070	2,830,807	2,280,188	550,619
Code enforcement	255,656	267,656	245,530	22,126
Total public works	2,966,726	3,098,463	2,525,718	572,745
Public safety:				
Police	8,849,803	9,171,586	9,890,812	(719,226)
Fire	5,279,448	5,249,161	5,168,335	80,826
Emergency management	151,960	178,460	177,110	1,350
Total public safety	14,281,211	14,599,207	15,236,257	(637,050)
Culture and recreation--parks and recreation	366,111	377,111	570,683	(193,572)
Total Expenditures	22,271,035	24,376,768	24,420,015	(43,247)
Excess of Revenues Over (Under) Expenditures	649,784	(240,044)	(672,814)	(432,770)
Other Financing Sources (Uses):				
Transfers in	7,660,668	9,910,668	10,741,190	830,522
Transfers out	(4,636,427)	(5,411,427)	(2,755,500)	2,655,927
Sale of capital assets	-	-	48,924	48,924
Total Other Financing Sources	3,024,241	4,499,241	8,034,614	3,535,373
Excess of Revenues and Other Sources Over Expenditures and Other Uses	$ 3,674,025	$ 4,259,197	7,361,800	$ 3,102,603
Fund Balances, Beginning of Year, as restated			12,380,297	
Fund Balances, End of Year			$ 19,742,097	

See accompanying notes to the required supplementary information

Exhibit 13

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--Parks / Storm Water Sales Tax Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 3,087,000	$ 3,087,000	$ 2,940,779	$ (146,221)
Intergovernmental	1,373,000	1,373,000	74,606	(1,298,394)
Interest and Miscellaneous	40,000	40,000	144,649	104,649
Total Revenues	4,500,000	4,500,000	3,160,034	(1,339,966)
Expenditures:				
Highways and Streets	3,670,000	3,773,175	637,305	3,135,870
Culture and recreation	3,155,000	5,462,432	5,235,367	227,065
Total Expenditures	6,825,000	9,235,607	5,872,672	3,362,935
Excess of Revenues Over (Under) Expenditures	(2,325,000)	(4,735,607)	(2,712,638)	2,022,969
Other Financing Sources (Uses):				
Transfer Out	(101,086)	(190,986)	(39,773)	151,213
Total Other Financing Sources	(101,086)	(190,986)	(39,773)	151,213
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (2,426,086)	$ (4,926,593)	(2,752,411)	$ 2,174,182
Fund Balances, Beginning of Year, as restated			5,011,476	
Fund Balances, End of Year			$ 2,259,065	

See accompanying notes to the required supplementary information

Exhibit 14

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule–Transportation Sales Tax Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget– positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 8,126,250	$ 8,126,250	$ 7,676,395	$ (449,855)
Intergovernmental	660,000	1,300,000	1,550,142	250,142
Charges for services	407,250	507,250	518,335	11,085
Interest and miscellaneous	111,000	111,000	124,176	13,176
Total Revenues	9,304,500	10,044,500	9,869,048	(175,452)
Expenditures:				
Highways and streets:				
Street maintenance	4,245,112	4,496,812	3,816,190	680,622
Street cleaning	447,163	501,163	506,265	(5,102)
Traffic control	307,106	316,585	368,765	(52,180)
Traffic signal maintenance	191,350	270,690	124,272	146,418
Paratransit system	1,097,188	2,112,144	1,986,405	125,739
Cab assistance program	160,000	210,000	188,146	21,854
Total Expenditures	6,447,919	7,907,394	6,990,043	917,351
Excess of Revenues Over (Under) Expenditures	2,856,581	2,137,106	2,879,005	741,899
Other Financing Sources (Uses):				
Transfers out	(3,812,794)	(4,004,544)	(3,717,282)	287,262
Sales of capital assets	-	-	43,250	43,250
Total Other Financing Sources	(3,812,794)	(4,004,544)	(3,674,032)	330,512
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (956,213)	$ (1,867,438)	(795,027)	$ 1,072,411
Fund Balances, Beginning of Year, as restated			2,766,691	
Fund Balances, End of Year			$ 1,971,664	

See accompanying notes to the required supplementary information

Exhibit 15

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--Capital Improvement Sales Tax
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 4,626,500	$ 4,626,500	$ 4,417,733	$ (208,767)
Intergovernmental	-	-	1,922,361	1,922,361
Interest and miscellaneous	45,000	45,000	152,716	107,716
Total Revenues	4,671,500	4,671,500	6,492,810	1,821,310
Expenditures:				
Capital Improvement Projects	9,461,857	10,934,004	5,238,212	5,695,792
Total Expenditures	9,461,857	10,934,004	5,238,212	5,695,792
Excess of Revenues Over (Under) Expenditures	(4,790,357)	(6,262,504)	1,254,598	7,517,102
Other Financing Sources (Uses):				
Transfers in	2,000,000	2,000,000	2,000,000	-
Transfers out	(90,280)	(194,680)	(6,280)	188,400
Total Other Financing Sources	1,909,720	1,805,320	1,993,720	188,400
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (2,880,637)	$ (4,457,184)	3,248,318	$ 7,705,502
Fund Balances, Beginning of Year, as restated			3,601,664	
Fund Balances, End of Year			$ 6,849,982	

See accompanying notes to the required supplementary information

Exhibit 16

City of Joplin, Missouri
Required Supplementary Information
Schedule of Funding Progress
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
February 28, 2006	$ 15,794,515	$ 14,286,318	$ (1,508,197)	111%	$ 7,841,300	-19%
February 28, 2007	16,428,154	14,816,803	(1,611,351)	111%	7,834,648	-21%
February 29, 2008	17,433,261	15,511,449	(1,921,812)	112%	8,438,373	-23%

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, 2006 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 accrued liability (UAL)	(a)/(b) Funded ratio	(c) annual covered payroll	(b)-(a)/(c) UAL as a percentage of covered payroll
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%
November 1, 2006	21,123,764	37,043,414	15,919,650	57.0%	6,091,388	261.3%
November 1, 2007	22,896,993	39,279,954	16,382,961	58.3%	6,568,377	249.4%

The actuarial assumptions were changed in conjunction with the November 1, 2006 annual valuation. The amortization period for the unfunded accrued liability was changed from a 15-year open period to a 30-year closed period.

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.

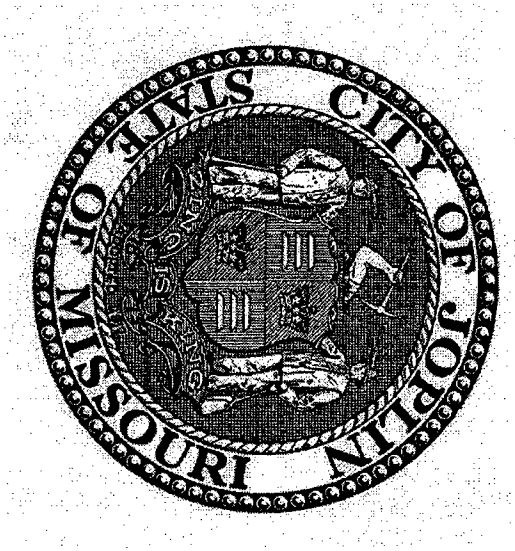
5. The City Council holds various meetings to obtain public input and reviews and makes any changes it deems necessary to the budget.

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 4% 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 $0.05 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 purchased 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.

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Governmental Funds
October 31, 2008

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	$ 3,202,591	$ 46,372	$ 1,008,233	$ 179,696	$ -	$ 4,436,892
Receivables:						
Taxes	130,420	-	-	-	-	130,420
Interest	197,841	-	31,872	20,304	2,831	252,848
Accounts	18,498	-	-	-	10,198	28,696
Intergovernmental	432,387	-	-	-	-	432,387
Special assessments	-	-	943,216	-	-	943,216
Loans	2,937,144	-	-	-	-	2,937,144
Due from component unit						
Inventory	60,860	-	-	-	-	60,860
Prepaids	16,072	-	-	-	-	16,072
Restricted cash and cash equivalents	-	496,389	-	-	484,981	981,370
Total assets	$ 6,995,813	$ 542,761	$ 1,983,321	$ 200,000	$ 498,010	$ 10,219,905
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	135,825	$ -	$ 23,666	$ -	$ -	$ 159,491
Accrued payroll and benefits	59,380	-	-	-	-	59,380
Deferred revenue	75,309	-	943,216	-	-	1,018,525
Due to other funds	203,611	-	-	-	-	203,611
Total liabilities	474,125	-	966,882	-	-	1,441,007
Fund balances:						
Reserved for:						
Encumbrances	823,351	-	-	-	-	823,351
Inventories	60,860	-	-	-	-	60,860
Prepaids	16,072	-	-	-	-	16,072
Postclosure care costs	370,201	-	-	-	-	370,201
Loans receivable	2,937,144	-	-	-	-	2,937,144
Cemetery trust	-	-	-	-	498,010	498,010
Other trusts	-	-	-	200,000	-	200,000
Unreserved						
Special revenue	2,314,060	-	-	-	-	2,314,060
Capital projects	-	-	1,016,439	-	-	1,016,439
Debt service	-	542,761	-	-	-	542,761
Total fund balances	6,521,688	542,761	1,016,439	200,000	498,010	8,778,898
Total liabilities and fund balances	$ 6,995,813	$ 542,761	$ 1,983,321	$ 200,000	$ 498,010	$ 10,219,905

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Combining Balance Sheet - Nonmajor Governmental Funds
Year Ended October 31, 2008

	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	$ 2,023,894	$ -	$ -	$ -	$ -	$ 2,023,894
Intergovernmental	2,087,095	-	-	-	-	2,087,095
Licenses and permits	15,169	-	-	-	-	15,169
Charges for services	1,698,533	481,160	63,846	-	19,858	2,263,397
Interest	135,700	16,044	32,255	10,379	20,155	214,533
Other	25,268	-	-	-	-	25,268
	5,985,659	497,204	96,101	10,379	40,013	6,629,356
Expenditures:						
Current:						
General government	121,884	-	-	-	-	121,884
Public works	-	-	121,899	-	-	121,899
Environmental	1,760,465	-	-	-	-	1,760,465
Health services	2,016,359	-	-	10,379	-	2,026,738
Culture and recreation	3,471,172	-	-	-	46,595	3,517,767
Social services	1,032,909	-	-	-	-	1,032,909
Debt service:						
Principal	-	250,000	-	-	-	250,000
Interest	-	237,150	-	-	-	237,150
Total Expenditures	8,402,789	487,150	121,899	10,379	46,595	9,068,812
Excess of Revenues Over (Under) Expenditures:	(2,417,130)	10,054	(25,798)	-	(6,582)	(2,439,456)
Other Financing Sources (Uses):						
Transfers in	2,751,500	-	-	-	-	2,751,500
Transfers out	(172,605)	-	-	-	-	(172,605)
Total Other Financing Sources (Uses):	2,578,895	-	-	-	-	2,578,895
Net changes in fund balances	161,765	10,054	(25,798)	-	(6,582)	139,439
Fund balances, beginning of year, as restated	6,359,923	532,707	1,042,237	200,000	504,592	8,639,459
Fund balances, end of year	$ 6,521,688	$ 542,761	$ 1,016,439	$ 200,000	$ 498,010	$ 8,778,898

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Special Revenue Funds
October 31, 2008

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	Total Nonmajor Special Revenue Funds
Pooled cash and cash equivalents	$ 701,353	$ 206,771	$ 83,418	$ 33,004	$ 1,018,901	$ 31,850	$ 1,127,294	$ -	$ 3,202,591
Receivables									
Taxes	88,415	14,664	14,664	12,677	-	-	-	-	130,420
Interest	13,815	821	-	-	126,445	-	56,760	-	197,841
Accounts	14,297	-	590	-	-	-	-	3,611	18,498
Intergovernmental	5,869	202,202	5,465	8,322	2,693	207,836	-	-	432,387
Loans	-	-	-	-	-	-	2,937,144	-	2,937,144
Inventory	43,966	8,162	6,576	2,156	-	-	-	-	60,860
Prepaids	13,207	2,158	410	269	-	28	-	-	16,072
Total assets	$ 880,922	$ 434,778	$ 111,123	$ 56,428	$ 1,148,039	$ 239,714	$ 4,121,198	$ 3,611	$ 6,995,813
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	$ 28,973	$ 28,055	$ 42,974	$ 16,791	$ 4,733	$ 14,299	$ -	$ -	$ 135,825
Accrued payroll and benefits	4,728	25,315	22,455	1,646	-	5,236	-	-	59,380
Deferred revenue	-	47,968	14,664	12,677	-	-	-	-	75,309
Due to other funds	-	-	-	-	-	200,000	-	3,611	203,611
Total liabilities	33,701	101,338	80,093	31,114	4,733	219,535	-	3,611	474,125
Fund balances:									
Reserved for:									
Encumbrances	-	106,593	4,155	-	712,603	-	-	-	823,351
Inventories	43,966	8,162	6,576	2,156	-	-	-	-	60,860
Prepaids	13,207	2,158	410	269	-	28	-	-	16,072
Postclosure care costs	-	-	-	370,201	-	-	-	-	370,201
Loans receivable	-	-	-	-	-	-	2,937,144	-	2,937,144
Unreserved	790,048	216,527	19,889	(347,312)	430,703	20,151	1,184,054	-	2,314,060
Total fund balances	847,221	333,440	31,030	25,314	1,143,306	20,179	4,121,198	-	6,521,688
Total liabilities and fund balances	$ 880,922	$ 434,778	$ 111,123	$ 56,428	$ 1,148,039	$ 239,714	$ 4,121,198	$ 3,611	$ 6,995,813

Exhibit 20

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended October 31, 2008

	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Annexation development	Community development entitlement grant	Economic development revolving	TIF projects	Total Nonmajor Special Revenue Funds
Revenues:									
Taxes	$ 1,106,779	$ 305,704	$ 305,708	$ 305,703	$ -	$ -	$ -	$ -	$ 2,023,894
Intergovernmental	81,411	986,139	46,458	12,690	2,693	957,704	-	-	2,087,095
Licenses and permits	-	-	-	-	-	15,169	-	-	15,169
Charges for services	90	34,766	222,207	1,416,360	-	9,960	-	15,150	1,698,533
Interest	15,994	16,084	-	-	50,968	-	52,654	-	135,700
Miscellaneous	-	11,889	13,279	-	-	-	100	-	25,268
	1,204,274	1,354,582	587,652	1,734,753	53,661	982,833	52,754	15,150	5,985,659
Expenditures:									
Current:									
General government	-	-	-	-	80,484	-	26,250	15,150	121,884
Environmental	-	-	-	1,760,465	-	-	-	-	1,760,465
Health services	-	2,016,359	-	-	-	-	-	-	2,016,359
Culture and recreation	979,595	-	2,491,577	-	-	-	-	-	3,471,172
Social services	-	-	-	-	-	1,032,909	-	-	1,032,909
Total Expenditures	979,595	2,016,359	2,491,577	1,760,465	80,484	1,032,909	26,250	15,150	8,402,789
Excess of Revenues Over (Under) Expenditures:	224,679	(661,777)	(1,903,925)	(25,712)	(26,823)	(50,076)	26,504	-	(2,417,130)
Other Financing Sources (Uses):									
Transfers in	-	705,500	1,971,000	50,000	-	25,000	-	-	2,751,500
Transfers out	(36,859)	(45,108)	(75,638)	(15,000)	-	-	-	-	(172,605)
Total Other Financing Sources (Uses):	(36,859)	660,392	1,895,362	35,000	-	25,000	-	-	2,578,895
Net changes in fund balances	187,820	(1,385)	(8,563)	9,288	(26,823)	(25,076)	26,504	-	161,765
Fund Balances, beginning of year	659,401	334,825	39,593	16,026	1,170,129	45,255	4,094,694	-	6,359,923
Fund Balances, end of year	$ 847,221	$ 333,440	$ 31,030	$ 25,314	$ 1,143,306	$ 20,179	$ 4,121,198	$ -	$ 6,521,688

Exhibit 21

City of Joplin, Missouri
Budgetary Comparison Schedule--Tourism and Convention Promotion Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 1,003,000	$ 1,003,000	$ 1,106,779	$ 103,779
Intergovernmental	110,000	110,000	81,411	(28,589)
Charges for services	100	100	90	(10)
Interest		-	15,994	15,994
Total Revenues	1,113,100	1,113,100	1,204,274	91,174
Expenditures:				
Culture and recreation:				
Administration	378,868	378,868	320,297	58,571
Special projects	295,813	506,313	496,477	9,836
Grants--state	220,000	220,000	162,821	57,179
Total Expenditures	894,681	1,105,181	979,595	125,586
Excess of Revenues Over (Under) Expenditures	218,419	7,919	224,679	216,760
Other Financing Sources (Uses):				
Transfers out	(273,859)	(76,359)	(36,859)	39,500
Total Other Financing Sources (Uses)	(273,859)	(76,359)	(36,859)	39,500
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (55,440)	$ (68,440)	187,820	$ 256,260
Fund Balance, Beginning of Year			659,401	
Fund Balance, End of Year			$ 847,221	

Exhibit 22

City of Joplin, Missouri
Budgetary Comparison Schedule--Health and Welfare Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 349,000	$ 349,000	$ 305,704	$ (43,296)
Intergovernmental	836,128	906,944	986,139	79,195
Charges for services	75,000	75,000	34,766	(40,234)
Interest and miscellaneous	13,301	13,301	27,973	14,672
Total Revenues	1,273,429	1,344,245	1,354,582	10,337
Expenditures:				
Health services:				
Public health administration	354,944	449,075	308,015	141,060
WIC services	419,369	442,315	444,137	(1,822)
Environmental health	310,966	322,031	349,157	(27,126)
Medical services	418,358	423,086	443,329	(20,243)
Animal control	315,853	321,799	331,913	(10,114)
Public health preparedness	166,615	170,602	139,808	30,794
Total Expenditures	1,986,105	2,128,908	2,016,359	112,549
Excess of Revenues Over (Under) Expenditures	(712,676)	(784,663)	(661,777)	122,886
Other Financing Sources (Uses):				
Transfers in	705,500	705,500	705,500	-
Transfers out	(56,586)	(56,586)	(45,108)	11,478
Total Other Financing Sources (Uses)	648,914	648,914	660,392	11,478
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (63,762)	$ (135,749)	(1,385)	$ 134,364
Fund Balance, Beginning of Year			334,825	
Fund Balance, End of Year			$ 333,440	

Exhibit 23

City of Joplin, Missouri
Budgetary Comparison Schedule--Parks and Recreation Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 349,000	$ 349,000	$ 305,708	$ (43,292)
Intergovernmental	-	-	46,458	46,458
Charges for services	196,000	251,500	222,207	(29,293)
Interest and miscellaneous	11,300	11,300	13,279	1,979
Total Revenues	556,300	611,800	587,652	(24,148)
Expenditures:				
Culture and recreation:				
Parks administration	165,700	176,700	139,092	37,608
Pools	232,692	267,692	259,089	8,603
Recreation programs	246,222	261,522	262,184	(662)
Senior adult services	30,347	38,347	34,630	3,717
Memorial hall operations	222,797	234,797	231,446	3,351
Museum operations	184,982	188,982	179,800	9,182
Athletic complex	-	152,400	158,807	(6,407)
Stadium maintenance	80,975	196,475	182,658	13,817
Parks and public grounds	955,964	1,097,964	1,043,871	54,093
Total Expenditures	2,119,679	2,614,879	2,491,577	123,302
Excess of Revenues Over (Under) Expenditures	(1,563,379)	(2,003,079)	(1,903,925)	99,154
Other Financing Sources (Uses):				
Transfers in	1,646,000	1,796,000	1,971,000	175,000
Transfers out	(82,203)	(82,203)	(75,638)	6,565
Total Other Financing Sources (Uses)	1,563,797	1,713,797	1,895,362	181,565
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 418	$ (289,282)	(8,563)	$ 280,719
Fund Balance, Beginning of Year			39,593	
Fund Balance, End of Year			$ 31,030	

Exhibit 24

City of Joplin, Missouri
Budgetary Comparison Schedule--Solid Waste Management Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 349,000	$ 349,000	$ 305,703	$ (43,297)
Intergovernmental	3,000	10,000	12,690	2,690
Charges for services	1,508,000	1,608,000	1,416,360	(191,640)
Interest and miscellaneous	-	-	-	-
Total Revenues	1,860,000	1,967,000	1,734,753	(232,247)
Expenditures:				
Environmental:				
Planning and management administration	120,386	149,386	138,791	10,595
Special programs	242,000	257,000	219,489	37,511
Trash services	1,500,000	1,600,000	1,390,425	209,575
Grants--state	3,000	10,000	11,760	(1,760)
Total Expenditures	1,865,386	2,016,386	1,760,465	255,921
Excess of Revenues Over (Under) Expenditures	$ (5,386)	$ (49,386)	(25,712)	$ 23,674
Other Financing Sources (Uses):				
Transfers In	-	-	50,000	50,000
Transfers Out	(15,000)	(15,000)	(15,000)	-
Total Other Financing Sources (Uses)	(15,000)	(15,000)	35,000	50,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (20,386)	$ (64,386)	9,288	$ 73,674
Fund Balance, Beginning of Year			16,026	
Fund Balance, End of Year			$ 25,314	

Exhibit 25

City of Joplin, Missouri
Budgetary Comparison Schedule--Annexation Development Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 160,000	$ 160,000	$ 2,693	$ (157,307)
Interest	25,000	25,000	50,968	25,968
Total Revenues	185,000	185,000	53,661	(131,339)
Expenditures:				
General government	900,000	966,947	80,484	886,463
Total Expenditures	900,000	966,947	80,484	886,463
Excess of Revenues Over (Under) Expenditures	$ (715,000)	$ (781,947)	(26,823)	$ 755,124
Fund Balance, Beginning of Year, as restated			1,170,129	
Fund Balance, End of Year			$ 1,143,306	

Exhibit 26

City of Joplin, Missouri
Budgetary Comparison Schedule-Community Development Entitlement Grant Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 1,953,754	$ 1,962,254	$ 957,704	$ (1,004,550)
Licenses and permits	18,000	18,000	15,169	(2,831)
Charges for services	41,700	41,700	9,960	(31,740)
Total Revenues	2,013,454	2,021,954	982,833	(1,039,121)
Expenditures:				
Social services:				
Community development administration	153,401	153,401	125,992	27,409
CDBG projects	949,379	949,379	668,655	280,724
UDAG projects	-	8,500	8,500	-
Public housing	68,242	68,242	21,978	46,264
Planning and zoning	58,391	58,391	53,694	4,697
Home Consortium	642,273	642,273	27,785	614,488
Grants--state	175,574	231,379	126,305	105,074
Total Expenditures	2,047,260	2,111,565	1,032,909	1,078,656
Excess of Revenues Over (Under) Expenditures	$ (33,806)	$ (89,611)	(50,076)	$ 39,535
Other Financing Sources (Uses):				
Transfers in	-	-	25,000	(25,000)
Total Other Financing Sources (Uses)	-	-	25,000	(25,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (33,806)	$ (89,611)	(25,076)	$ 14,535
Fund Balance, Beginning of Year			45,255	
Fund Balance, End of Year			$ 20,179	

Exhibit 27

City of Joplin, Missouri
Budgetary Comparison Schedule-Economic Development Revolving Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Interest and miscellaneous	$ 35,000	$ 35,000	$ 52,754	$ 17,754
Total Revenues	35,000	35,000	52,754	17,754
Expenditures:				
General government:				
Economic development	26,350	26,350	26,250	100
Excess of Revenues Over (Under) Expenditures	$ 8,650	$ 8,650	26,504	$ 17,754
Fund Balance, Beginning of Year, as restated			4,094,694	
Fund Balance, End of Year			$ 4,121,198	

Exhibit 28

City of Joplin, Missouri
Budgetary Comparison Schedule--TIF Projects Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 5,000	$ 13,000	$ 15,150	$ 2,150
Miscellaneous	5,000	5,000	-	(5,000)
Total Revenues	10,000	18,000	15,150	(2,850)
Expenditures:				
General government:				
Economic Development	10,000	18,000	15,150	2,850
Total Expenditures	10,000	18,000	15,150	2,850
Excess of Revenues Over (Under) Expenditures	$ -	$ -	-	$ -
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			$ -	

Exhibit 29

City of Joplin, Missouri
Budgetary Comparison Schedule-Infrastructure Improvements Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 1,277,877	$ 1,277,877	$ 701,720	$ (576,157)
Charges for services	126,094	126,094	120,364	(5,730)
Interest and miscellaneous	95,415	95,415	105,408	9,993
Total Revenues	1,499,386	1,499,386	927,492	(571,894)
Expenditures:				
Highways and streets:				
Infrastructure projects	2,532,073	2,624,449	1,094,912	1,529,537
Total Expenditures	2,532,073	2,624,449	1,094,912	1,529,537
Excess of Revenues Over (Under) Expenditures	$ (1,032,687)	$ (1,125,063)	(167,420)	$ 957,643
Other Financing Sources (Uses):				
Sale of capital assets	-	-	70,700	(70,700)
Total Other Financing Sources (Uses)	-	-	70,700	(70,700)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (1,032,687)	$ (1,125,063)	(96,720)	$ 886,943
Fund Balance, Beginning of Year, as restated			2,753,178	
Fund Balance, End of Year			$ 2,656,458	

Exhibit 30

City of Joplin, Missouri
Budgetary Comparison Schedule-Revolving Public Improvement Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Charges for services	$ 58,500	$ 58,500	$ 63,846	$ 5,346
Interest and miscellaneous	25,000	25,000	32,255	7,255
Total Revenues	83,500	83,500	96,101	12,601
Expenditures:				
Public works:				
Infrastructure projects	216,000	216,000	121,899	94,101
Total Expenditures	216,000	216,000	121,899	94,101
Excess of Revenues Over (Under) Expenditures	$ (132,500)	$ (132,500)	(25,798)	$ 106,702
Fund Balance, Beginning of Year, as restated			1,042,237	
Fund Balance, End of Year			$ 1,016,439	

Exhibit 31

City of Joplin, Missouri
Budgetary Comparison Schedule-Debt Service Fund
Year Ended October 31, 2008

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 481,160	$ 481,160	$ 481,160	$ -
Interest and miscellaneous	20,000	20,000	16,044	(3,956)
Total Revenues	501,160	501,160	497,204	(3,956)
Expenditures:				
Debt service:				
Principal	250,000	250,000	250,000	-
Interest	235,160	237,160	237,150	10
Total Expenditures	485,160	487,160	487,150	10
Excess of Revenues Over (Under) Expenditures	$ 16,000	$ 14,000	10,054	$ (3,946)
Fund Balance, Beginning of Year			532,707	
Fund Balance, End of Year			$ 542,761	

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.

Exhibit 32

City of Joplin, Missouri
Combining Statement of Net Assets
Nonmajor Enterprise Funds
October 31, 2008

	Golf course	Memorial Hall special events	Public Parking	Total
Assets				
Current assets:				
Pooled cash and cash equivalents	$ 5,718	$ 77,167	$ 199,797	$ 282,682
Receivables, net:				
Interest	-	-	821	821
Accounts receivable	-	-	750	750
Inventory	17,329	-	-	17,329
Prepaids	174	-	-	174
Restricted cash and cash equivalents - deposits	-	5,500	-	5,500
Total current assets	23,221	82,667	201,368	307,256
Noncurrent assets:				
Capital assets:				
Being depreciated, net of depreciation	525,494	-	4,304	529,798
Total noncurrent assets	525,494	-	4,304	529,798
Total assets	548,715	82,667	205,672	837,054
Liabilities				
Current liabilities:				
Accounts payable	4,892	4,400	-	9,292
Accrued payroll and benefits	5,067	179	622	5,868
Current liabilities (payable from restricted assets):				
Deposits	-	5,500	-	5,500
Current portion of long-term debt, net	14,238	-	424	14,662
Total current liabilities:	24,197	10,079	1,046	35,322
Noncurrent liabilities:				
Due to other funds	650,000	-	-	650,000
Total noncurrent liabilities	650,000	-	-	650,000
Total liabilities	674,197	10,079	1,046	685,322
Net assets (deficit)				
Invested in capital assets, net of related debt	525,494	-	4,304	529,798
Unrestricted (deficit)	(650,976)	72,588	200,322	(378,066)
Total net assets (deficit)	$ (125,482)	$ 72,588	$ 204,626	$ 151,732

Exhibit 33

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended October 31, 2008

	Golf course	Memorial Hall special events	Public Parking	Total
Operating revenues:				
Charges for services	$ 464,620	$ 373,007	$ 66,061	$ 903,688
Operating expenses:				
Personnel services	292,404	10,098	30,749	333,251
Supplies	73,210	273,508	-	346,718
Contractual services	115,043	68,741	8,897	192,681
Depreciation	80,885	-	1,229	82,114
Total operating expenses	561,542	352,347	40,875	954,764
Operating income (loss)	(96,922)	20,660	25,186	(51,076)
Nonoperating revenues (expenses):				
Interest income	-	327	5,700	6,027
Other income (expense)	-	39,334	-	39,334
Total nonoperating revenues (expenses)	-	39,661	5,700	45,361
Income (loss) before transfers	(96,922)	60,321	30,886	(5,715)
Transfers in	54,000	-	-	54,000
Transfers out	-	-	(10,524)	(10,524)
Change in net assets	(42,922)	60,321	20,362	37,761
Net assets-beginning of year	(82,560)	12,267	184,264	113,971
Net assets-end of year	$ (125,482)	$ 72,588	$ 204,626	$ 151,732

Exhibit 34

City of Joplin, Missouri
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended October 31, 2008

	Golf Course	Memorial Hall Special Events	Public Parking	Total
Cash Provided by (Used in) Operating Activities:				
Receipts from customers	$ 464,620	$ 410,341	$ 65,536	$ 940,497
Payments to suppliers	(188,103)	(350,231)	(8,406)	(546,740)
Payments to employees	(298,979)	(9,919)	(32,403)	(341,301)
Net Cash Provided by (Used in) Operating Activities	(22,462)	50,191	24,727	52,456
Cash Provided by (Used in) Noncapital Financing Activities				
Transfers in	54,000	-	-	54,000
Transfers out	-	-	(10,524)	(10,524)
Intergovernmental grants	738	-	-	738
Net Cash Provided by (Used in) Noncapital Financing Activities	54,738	-	(10,524)	44,214
Cash Provided by (Used in) Investing Activities:				
Interest received	-	327	5,015	5,342
Net Cash Provided by (Used in) Investing Activities	-	327	5,015	5,342
Cash Provided by (Used In) Capital and Related Financing Activities:				
Purchases of capital assets	(48,109)	-	-	(48,109)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(48,109)	-	-	(48,109)
Net Increase (Decrease) in Cash and Cash Equivalents	(15,833)	50,518	19,218	34,685
Pooled cash and cash equivalents, beginning of year	21,551	32,149	180,579	234,279
Pooled cash and cash equivalents, end of year	$ 5,718	$ 82,667	$ 199,797	$ 288,182
Pooled cash and cash equivalents reported on the Statement of Net Assets:				
Pooled cash and cash equivalents	$ 5,718	$ 77,167	$ 199,797	$ 282,682
Restricted cash and cash equivalents	-	5,500	-	5,500
Total pooled cash and cash equivalents	$ 5,718	$ 82,667	$ 199,797	$ 288,182
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating Income (Loss)	$ (96,922)	$ 20,660	$ 25,186	$ (51,076)
Adjustments to reconcile operating income to net cash provided by operations:				
Depreciation	80,885	-	1,229	82,114
Non-operating income (expense)	-	39,334	-	39,334
Change in assets and liabilities:				
Accounts receivable	-	-	(525)	(525)
Inventories	2,192	-	491	2,683
Prepaids	(58)	-	-	(58)
Accounts payable	(1,984)	(9,982)	-	(11,966)
Accrued payroll and benefits	(6,575)	179	(1,654)	(8,050)
Net Cash Provided by (Used in) Operating Activities	$ (22,462)	$ 50,191	$ 24,727	$ 52,456

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.

Exhibit 35

City of Joplin, Missouri
Combining Statement of Net Assets
Internal Service Funds
October 31, 2008

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Assets					
Current assets:					
Pooled cash and cash equivalents	$ 56,332	$ 1,107,834	$ 1,491,372	$ 311,045	$ 2,966,583
Receivables, net:					
Interest	-	-	98,719	22,626	121,345
Accounts	169	14,538	-	263,087	277,794
Inventory	174,603	-	-	-	174,603
Prepaids	162	11,290	145,702	4,444	161,598
Restricted cash and cash equivalents	-	306,477	-	-	306,477
Total current assets	231,266	1,440,139	1,735,793	601,202	4,008,400
Noncurrent assets:					
Capital assets:					
Being depreciated, net of depreciation	232,542	-	-	3,105,975	3,338,517
Total noncurrent assets	232,542	-	-	3,105,975	3,338,517
Total assets	463,808	1,440,139	1,735,793	3,707,177	7,346,917
Liabilities					
Current liabilities:					
Accounts payable	51,711	871	5,480	7,048	65,110
Accrued payroll and benefits	4,640	-	696	15,495	20,831
Accrued interest	-	-	-	50,693	50,693
Due to other funds	110,000	-	-	-	110,000
Self-insurance claims	-	35,489	-	-	35,489
Current portion of long-term debt, net	7,029	-	-	24,859	31,888
Total current liabilities:	173,380	36,360	6,176	98,095	314,011
Noncurrent liabilities:					
Self-insurance claims	-	107,873	390,000	-	497,873
Long-term debt, net	-	-	-	2,263,171	2,263,171
Total noncurrent liabilities:	-	107,873	390,000	2,263,171	2,761,044
Total liabilities:	173,380	144,233	396,176	2,361,266	3,075,055
Net assets					
Invested in capital assets, net of related debt	232,542	-	-	842,804	1,075,346
Unrestricted	57,886	1,295,906	1,339,617	503,107	3,196,516
Total net assets	$ 290,428	$ 1,295,906	$ 1,339,617	$ 1,345,911	$ 4,271,862

Exhibit 36

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended October 31, 2008

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Operating revenues:					
Charges for services	$ 1,813,920	$ 737,829	$ 965,537	$ 1,619,874	$ 5,137,160
Operating expenses:					
Personnel services	246,243	-	29,639	762,916	1,038,798
Supplies	1,360,780	-	-	39,608	1,400,388
Contractual services	207,829	569,944	499,231	145,468	1,422,472
Depreciation	19,107	-	-	480,208	499,315
Total operating expenses	1,833,959	569,944	528,870	1,428,200	4,360,973
Operating income (loss)	(20,039)	167,885	436,667	191,674	776,187
Nonoperating revenues (expenses):					
Insurance reimbursements and settlements	-	74,574	24,256	-	98,830
Interest income	-	33,677	45,734	13,730	93,141
Interest expense and fiscal charges	-	-	-	(116,308)	(116,308)
Gain (loss) on sale of capital assets	-	-	-	(23,007)	(23,007)
Other income	1,174	-	-	-	1,174
Total nonoperating revenues (expenses)	1,174	108,251	69,990	(125,585)	53,830
Income (loss) before transfers	(18,865)	276,136	506,657	66,089	830,017
Transfers out	(5,812)	(21,171)	(66,575)	(35,193)	(128,751)
Change in net assets	(24,677)	254,965	440,082	30,896	701,266
Net assets-beginning of year, as restated	315,105	1,040,941	899,535	1,315,015	3,570,596
Net assets-end of year	$ 290,428	$ 1,295,906	$ 1,339,617	$ 1,345,911	$ 4,271,862

Exhibit 37

City of Joplin, Missouri
Combining Statement of Cash Flows
Internal Service Funds
Year Ended October 31, 2008

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Cash Provided by (Used in) Operating Activities:					
Receipts from customers	$ 1,835,529	$ 723,291	$ 965,537	$ 1,521,518	$ 5,045,875
Payments to suppliers	(1,540,572)	(549,554)	(537,213)	(183,805)	(2,811,144)
Payments to employees	(254,613)	-	(30,326)	(777,121)	(1,062,060)
Net Cash Provided by (Used in) Operating Activities	40,344	173,737	397,998	560,592	1,172,671
Cash Provided by (Used in) Noncapital Financing Activities					
Transfers out	79,188	(21,171)	(66,575)	(35,193)	(43,751)
Insurance reimbursements and settlements	-	74,574	24,256	-	98,830
Net Cash Provided by (Used in) Noncapital Financing Activities	79,188	53,403	(42,319)	(35,193)	55,079
Cash Provided by (Used in) Investing Activities:					
Interest received	-	33,677	26,819	2,577	63,073
Net Cash Provided by (Used in) Investing Activities	-	33,677	26,819	2,577	63,073
Cash Provided by (Used In) Capital and Related Financing Activities:					
Interest paid	-	-	-	(121,140)	(121,140)
Principal paid	-	-	-	(261,658)	(261,658)
Purchases of capital assets	(66,745)	-	-	(319,223)	(385,968)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(66,745)	-	-	(702,021)	(768,766)
Net Increase (Decrease) in Cash and Cash Equivalents	52,787	260,817	382,498	(174,045)	522,057
Cash and equivalents, beginning of year	3,545	1,153,494	1,108,874	485,090	2,751,003
Cash and equivalents, end of year	$ 56,332	$ 1,414,311	$ 1,491,372	$ 311,045	$ 3,273,060
Cash and Equivalents reported on the Statement of Net Assets:					
Pooled cash and investments	$ 56,332	$ 1,107,834	$ 1,491,372	$ 311,045	$ 2,966,583
Restricted assets	-	306,477	-	-	306,477
Total Cash and Investments	$ 56,332	$ 1,414,311	$ 1,491,372	$ 311,045	$ 3,273,060
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (20,039)	$ 167,885	$ 436,667	$ 191,674	$ 776,187
Adjustments to reconcile operating income to net cash provided by operations:					
Depreciation	19,107	-	-	480,208	499,315
Non-operating income (expense)	1,174	-	-	-	1,174
Change in assets and liabilities:					
Accounts receivable	20,435	(14,538)	-	(98,356)	(92,459)
Inventories	(12,143)	-	-	3,215	(8,928)
Prepaids	(122)	80	13,321	(4,444)	8,835
Accounts payable	40,302	871	3,697	2,500	47,370
Accrued liabilities	(8,370)	-	(687)	(14,205)	(23,262)
Insurance claims	-	19,439	(55,000)	-	(35,561)
Net Cash Provided by (Used in) Operating Activities	$ 40,344	$ 173,737	$ 397,998	$ 560,592	$ 1,172,671

Discretely Presented Governmental Component Units

Exhibit 38

City of Joplin, Missouri
Combining Balance Sheet - Discretely Presented Governmental Component Units
October 31, 2008

	Joplin Public Library	Joplin TIF Commission	Total
Assets			
Pooled cash and cash equivalents	$ 816,121	$ 11,212	$ 827,333
Investments	551,652	-	551,652
Receivables:			
Taxes	51,075	-	51,075
Interest	55,954	-	55,954
Intergovernmental	-	78,411	78,411
Due from primary government	-	154,123	154,123
Inventories and prepaids	1,403	-	1,403
Total Assets	$ 1,476,205	$ 243,746	$ 1,719,951
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 36,296	$ 9,599	$ 45,895
Accrued payroll and benefits	21,479	-	21,479
Deferred revenue	51,075	-	51,075
Total Liabilities	108,850	9,599	118,449
Fund balances:			
Reserved for:			
Inventories and prepaids	1,403	-	1,403
Unreserved	1,365,952	234,147	1,600,099
Total fund balances	1,367,355	234,147	1,601,502
Total liabilities and fund balances	$ 1,476,205	$ 243,746	$ 1,719,951

Amounts reported in the government-wide statements are different because:

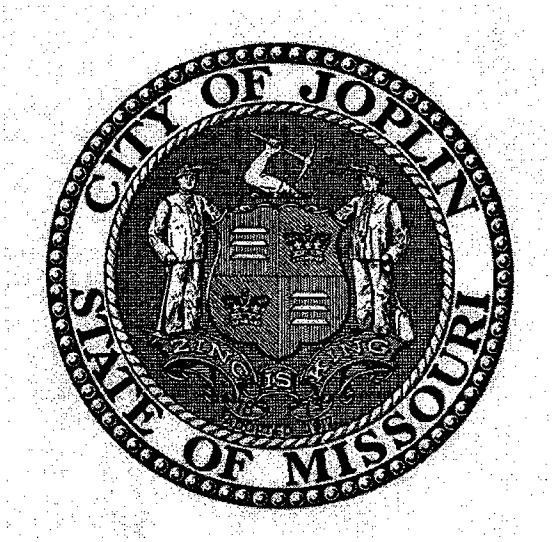
Fund balances	$ 1,601,502
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements	1,938,350
Certain revenues are not available to pay for current period expenditures and are therefore deferred in the fund statements	51,075
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds	
Developer agreements	(17,794,862)
Net assets (deficit) of component units	$ (14,203,935)

Exhibit 39

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
Discretely Presented Governmental Component Units
For the Year Ended October 31, 2008

	Joplin Public Library	Joplin TIF Commission	Total
Revenues:			
Taxes	$ 1,360,624	$ 1,612,367	$ 2,972,991
Intergovernmental	262,937	-	262,937
Charges for services	63,437	-	63,437
Fines and forfeitures	67,091	-	67,091
Interest	64,794	849	65,643
Miscellaneous	70,206	-	70,206
Total Revenues	1,889,089	1,613,216	3,502,305
Expenditures:			
Current:			
Culture and recreation	1,820,944	-	1,820,944
Debt service:			
Principal	-	-	-
Interest	-	1,578,256	1,578,256
Total expenditures	1,820,944	1,578,256	3,399,200
Net change in fund balances	68,145	34,960	103,105
Fund balances - beginning of year, as restated	1,299,210	199,187	1,498,397
Fund balances - end of year	$ 1,367,355	$ 234,147	$ 1,601,502

Amounts reported in the government-wide statements are different because:	
Change in fund balances	$ 103,105
Governmental fund report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital outlay costs in excess of capitalization threshold and disposals	300,984
Depreciation expense	(355,931)
Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	7,923
Unreimbursed certified costs are reported as liabilities and expenses at the government-wide level	(1,108,029)
Change in net assets of discretely presented component units	$ (1,051,948)


CITY OF JOPLIN
STATE OF MISSOURI

Agency Fund

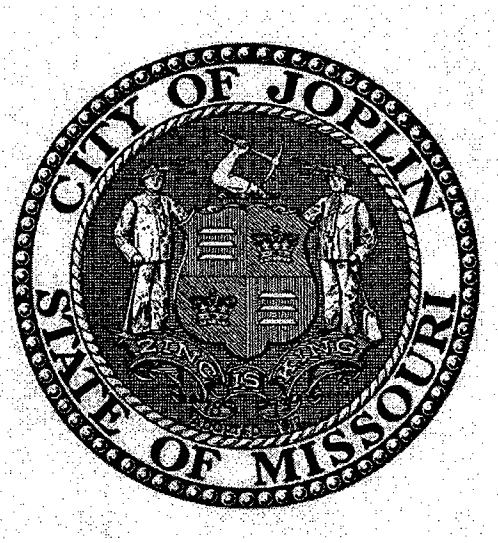
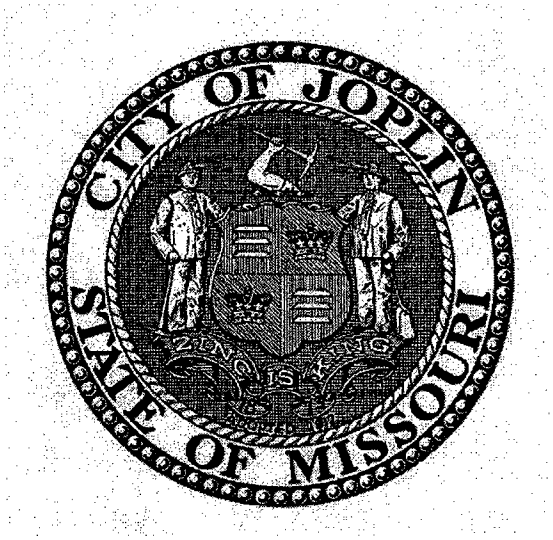

CITY OF JOPLIN
STATE OF MISSOURI

Exhibit 40

City of Joplin, Missouri
Statement of Changes in Assets and Liabilities -
Agency Fund
For the Year Ended October 31, 2008

	Balance October 31, 2007	Additions	Deductions	Balance October 31, 2008
Flexible Benefit Fund				
Assets:				
Cash	$ 13,977	$ 105,090	$ 107,820	$ 11,247
Liabilities:				
Due to others	$ 13,977	$ 105,090	$ 107,820	$ 11,247


CITY OF JOPLIN
STATE OF MISSOURI

STATISTICAL SECTION

This part of the City of Joplin's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information indicates about the City's overall financial health.

Contents	Table
Financial Trends	
These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	1-4
Revenue Capacity	
These tables contain information to help the reader assess the City's two most significant local revenue sources: sales tax and property tax.	5-12
Debt Capacity	
These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	13-17
Demographic and Economic Information	
These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	18-19
Operating Information	
These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	20-22

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.


CITY OF JOPLIN
STATE OF MISSOURI

Table 1

CITY OF JOPLIN, MISSOURI
NET ASSETS BY COMPONENT
LAST SIX FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year					
Governmental activities	2003	2004	2005	2006	2007	2008
Invested in capital assets, net of related debt	$ 31,083,841	34,937,806	43,087,796	72,072,030	83,764,649	92,757,030
Restricted	13,427,802	13,653,146	11,231,972	14,914,176	12,706,086	11,608,642
Unrestricted	16,582,782	15,011,039	19,034,374	20,664,915	24,363,941	32,350,638
Total governmental activities net assets	$ 61,094,425	63,601,991	73,354,142	107,651,121	120,834,676	136,716,310
Business-type activities						
Invested in capital assets, net of related debt	$ 35,324,788	33,828,606	39,866,990	41,337,378	50,151,066	56,685,383
Restricted	941,000	961,254	2,925,604	3,241,559	3,425,645	3,607,930
Unrestricted	8,456,562	7,708,142	3,647,939	3,825,502	1,701,440	2,656,402
Total business-type activities net assets	$ 44,722,350	42,498,002	46,440,533	48,404,439	55,278,151	62,949,715
Primary government						
Invested in capital assets, net of related debt	$ 66,408,629	68,766,412	82,954,786	113,409,408	133,915,715	149,442,413
Restricted	14,368,802	14,614,400	14,157,576	18,155,735	16,131,731	15,216,572
Unrestricted	25,039,344	22,719,181	22,682,313	24,490,417	26,065,381	35,007,040
Total primary government net assets	$ 105,816,775	106,099,993	119,794,675	156,055,560	176,112,827	199,666,025

Note:
(a) GASB 34 was implemented in the 2003 fiscal year, therefore only six fiscal years are shown.

Table 2

CITY OF JOPLIN, MISSOURI
CHANGES IN NET ASSETS
LAST SIX FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year					
Expenses	2003	2004	2005	2006	2007	2008
Governmental activities:						
General government	$ 7,908,899	4,697,651	4,796,196	4,616,699	4,758,224	6,070,374
Public safety	11,335,403	13,040,434	12,453,913	12,669,920	14,464,418	15,146,498
Public works	2,196,337	2,339,863	2,446,424	1,907,456	2,784,201	3,605,729
Highways and streets	5,145,222	5,721,449	5,506,914	7,682,217	9,438,198	8,645,160
Environmental	305,522	730,984	1,751,242	1,729,569	1,835,692	1,752,693
Health services	1,337,892	1,569,187	1,508,271	1,681,756	1,803,932	1,949,276
Culture and recreation	3,064,273	3,321,666	3,589,378	3,797,849	3,962,437	4,777,456
Social services	1,570,649	2,068,895	2,072,363	844,871	618,360	1,020,261
Interest on long-term debt	167,717	375,425	257,164	315,213	371,743	381,683
Total governmental activities expenses	33,031,914	33,865,554	34,381,865	35,245,550	40,037,205	43,349,130
Business-type activities:						
Airport	1,445,481	1,930,197	1,589,409	1,841,850	2,014,777	1,705,373
Sanitary sewer	5,338,985	6,968,289	6,893,838	6,961,547	6,454,681	6,059,330
Recreation	1,018,702	1,212,478	760,477	844,593	974,282	902,589
Total business-type activities expenses	7,803,168	10,110,964	9,243,724	9,647,990	9,443,740	8,667,292
Total primary government expenses	$ 40,835,082	43,976,518	43,625,589	44,893,540	49,480,945	52,016,422
Program Revenues						
Governmental activities:						
Charges for services						
General government	$ 2,258,131	1,646,439	1,980,634	1,655,911	1,699,930	2,135,690
Public safety	73,885	68,325	124,996	143,042	181,755	169,219
Public works	852,977	785,452	665,863	599,867	655,537	572,104
Highways and streets	137,529	133,729	433,128	422,445	600,574	518,335
Environmental	6,283	632,532	1,405,383	1,370,525	1,470,045	1,416,360
Health services	46,248	50,024	51,419	52,874	61,565	79,181
Culture and recreation	245,140	239,180	264,893	282,860	278,487	304,010
Social Services	47,524	30,366	81,267	177,092	34,948	25,129
Operating grants and contributions	3,397,500	4,299,851	3,537,658	2,833,191	2,559,436	5,548,832
Capital grants and contributions	30,815	1,150,900	2,640,562	1,570,013	5,827,800	3,002,504
Total governmental activities program revenues	7,096,032	9,036,798	11,185,803	9,107,820	13,370,077	13,771,364
Business-type activities:						
Charges for services						
Airport	362,873	358,490	382,051	385,300	437,331	437,500
Sanitary sewer	2,761,309	3,587,337	5,314,354	6,129,312	6,714,724	7,294,438
Recreation	711,890	981,526	573,854	857,306	838,001	903,688
Operating grants and contributions	-	-	-	-	6,453	-
Capital grants and contributions	1,503,219	1,264,785	4,146,406	3,970,294	7,947,985	7,418,288
Total business-type activities program revenues	5,339,291	6,192,138	10,416,665	11,342,212	15,944,494	16,053,914
Total primary government program revenues	$ 12,435,323	15,228,936	21,602,468	20,450,032	29,314,571	29,825,278
Net (expense)/revenue						
Governmental activities	$ (25,935,882)	(24,828,756)	(23,196,062)	(26,137,730)	(26,667,128)	(29,577,766)
Business-type activities	(2,463,877)	(3,918,826)	1,172,941	1,694,222	6,500,754	7,386,622
Total primary government net expense	$ (28,399,759)	(28,747,582)	(22,023,121)	(24,443,508)	(20,166,374)	(22,191,144)

Table 2

General Revenue/Other Changes in Net Assets	Fiscal Year 2003	2004	2005	2006	2007	2008
Governmental activities:						
Property taxes	$ 456,488	570,758	650,143	724,768	743,936	791,829
Sales and motor vehicle taxes	19,951,979	21,013,050	24,942,691	26,657,768	30,100,933	32,706,369
Other taxes	987,232	1,586,583	1,286,953	1,426,228	1,533,381	1,589,590
Unrestricted investment earnings	501,110	307,332	586,137	1,358,791	1,538,386	1,329,644
Other	539,921	222,940	437,384	574,382	256,633	369,469
Transfers	5,272,189	3,635,659	5,109,793	5,472,530	5,677,414	8,672,499
Total governmental activities	27,708,919	27,336,322	33,013,101	36,214,467	39,850,683	45,459,400
Business-type activities:						
Franchise taxes	4,336,444	4,589,818	4,765,847	5,014,888	5,379,936	8,358,903
Unrestricted investment earnings	703,292	719,359	679,159	714,064	663,285	598,538
Other	421,237	20,960	-	13,262	7,151	-
Transfers	(5,272,189)	(3,635,659)	(5,109,793)	(5,472,530)	(5,677,414)	(8,672,499)
Total business-type activities	188,784	1,694,478	335,213	269,684	372,958	284,942
Total primary government	$ 27,897,703	29,030,800	33,348,314	36,484,151	40,223,641	45,744,342
Change in Net Assets						
Governmental activities	$ 1,773,037	2,507,566	9,817,039	10,076,737	13,183,555	15,881,634
Business-Type activities	(2,275,093)	(2,224,348)	1,508,154	1,963,906	6,873,712	7,671,564
Total primary government	$ (502,056)	283,218	11,325,193	12,040,643	20,057,267	23,553,198

Note:
(a) GASB 34 was implemented in the 2003 fiscal year, therefore only six fiscal years are shown.

Table 3

CITY OF JOPLIN, MISSOURI
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
General Fund	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Reserved	$ 201,160	347,584	419,593	694,551	658,175	659,469	351,102	892,975	878,406	834,762
Unreserved	9,455,675	10,987,468	11,972,066	9,257,520	8,424,287	5,585,417	6,950,991	7,881,708	11,501,891	18,907,335
Total General Fund	$ 9,656,835	11,335,052	12,391,659	9,952,071	9,082,462	6,244,886	7,302,093	8,774,683	12,380,297	19,742,097
All other governmental funds										
Reserved	$ 9,404,211	6,803,174	5,781,875	6,272,018	7,668,006	7,971,000	6,847,812	8,345,733	7,470,230	9,098,208
Unreserved, reported in:										
Special revenue funds	7,360,755	8,242,936	6,703,342	7,840,127	5,008,506	6,628,716	9,678,801	13,322,799	11,376,041	9,997,670
Debt service funds	-	-	-	-	484,423	470,259	494,049	510,752	532,707	542,761
Capital projects funds	9,529,285	7,381,602	6,619,843	6,649,324	7,934,873	6,554,171	4,150,668	3,709,335	3,393,490	2,877,428
Total all other governmental funds	$ 26,294,251	22,427,712	19,105,060	20,761,469	21,095,808	21,624,146	21,171,330	25,888,619	22,772,468	22,516,067

CITY OF JOPLIN, MISSOURI
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
Revenues	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Taxes (see table 5)	$ 16,045,269	16,603,668	16,610,814	18,483,550	21,368,795	22,865,280	26,920,014	28,770,789	32,375,703	35,049,031
Intergovernmental	4,540,698	4,797,082	4,327,371	5,135,850	3,397,500	4,299,851	4,041,478	4,307,188	4,957,326	8,323,109
Licenses and permits	580,537	604,857	630,022	687,010	640,740	703,775	855,044	798,360	857,644	989,755
Charges for services	649,118	560,465	687,177	710,934	1,318,190	1,717,619	3,098,351	3,344,240	3,492,311	3,381,453
Fines and forfeitures	1,168,138	1,178,782	1,238,798	1,340,912	1,176,898	1,164,653	1,142,581	1,278,577	1,282,072	1,513,351
Interest	1,822,027	2,102,151	1,787,557	765,786	514,341	307,332	586,137	1,240,982	1,454,016	1,266,668
Other	246,855	439,514	314,513	164,488	(90,274)	195,632	428,680	130,800	241,171	302,574
Total revenues	25,052,642	26,286,519	25,596,252	27,288,530	28,326,190	31,254,142	37,072,285	39,870,936	44,660,243	50,825,941
Expenditures										
General government	2,777,595	3,398,915	3,623,755	3,107,741	4,193,172	3,947,062	4,133,773	3,981,675	4,571,818	6,209,241
Public safety	9,259,523	10,825,265	11,526,708	10,304,723	11,702,232	13,819,214	12,479,606	13,185,023	13,903,870	15,236,257
Public works	1,782,732	1,773,596	1,765,231	2,058,850	2,382,132	2,271,743	3,227,202	4,534,449	11,067,054	7,885,829
Highways and streets	3,114,319	4,354,861	4,105,947	4,495,267	6,813,967	6,353,050	5,243,378	6,188,962	6,980,440	7,627,348
Environmental	141,478	224,699	258,764	291,555	305,797	959,467	1,753,822	1,732,700	1,831,622	1,760,465
Health services	1,254,799	1,072,963	1,246,793	1,341,210	1,349,438	1,603,335	1,479,665	1,776,917	1,836,174	2,026,738
Culture and recreation	1,825,059	2,350,086	2,513,919	5,396,937	5,176,730	3,762,395	4,982,539	3,644,340	5,084,869	9,323,817
Social services	1,759,938	1,852,739	1,314,577	1,204,236	1,578,556	2,314,208	2,061,292	843,637	608,637	1,032,909
Capital Outlay	5,855,683	5,374,601	6,019,333	1,964,476	5,897,019	5,298,974	6,239,485	3,967,816	4,067,289	1,094,912
Debt service:										
Principal	-	-	-	-	-	235,000	225,000	235,000	240,000	250,000
Interest	-	-	-	-	167,717	240,823	254,785	247,191	242,860	237,150
Total expenditures	27,771,126	31,227,725	32,375,027	30,164,995	39,566,760	40,805,271	42,080,547	40,337,710	50,434,633	52,684,666
Excess of revenues over/(under) expenditures	(2,718,484)	(4,941,206)	(6,778,775)	(2,876,465)	(11,240,570)	(9,551,129)	(5,008,262)	(466,774)	(5,774,390)	(1,858,725)
Other Financing Sources (Uses)										
Transfers in	13,287,428	11,258,160	11,024,745	10,129,523	9,938,308	13,931,915	11,659,981	13,328,494	12,398,154	15,492,690
Transfers out	(9,451,058)	(7,932,632)	(7,821,842)	(8,297,839)	(6,639,948)	(7,306,906)	(6,105,039)	(7,162,063)	(6,304,511)	(6,691,440)
Issuance of debt	-	-	-	-	6,731,867	-	-	-	-	-
Sale of capital assets	53,115	-	1,309,827	261,602	169,334	195,189	57,711	555,110	170,210	162,874
Legal settlement	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	3,889,485	3,325,528	4,512,730	2,093,286	10,199,561	6,820,198	5,612,653	6,721,541	6,263,853	8,964,124
Net change in fund balances	$ 1,171,001	(1,615,678)	(2,266,045)	(783,179)	(1,041,009)	(2,730,931)	604,391	6,254,767	489,463	7,105,399
Debt service as a percentage of non-capital expenditures	0.00%	0.00%	0.00%	0.00%	0.50%	1.34%	1.34%	1.33%	1.40%	1.26%

Table 5

CITY OF JOPLIN, MISSOURI
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Sales Tax	Motor Vehicle Tax	Property Tax	Cigarette Tax	Hotel/ Motel Tax	Total
1999	$ 14,913,437	-	548,549	232,548	350,735	16,045,269
2000	15,430,807	-	649,674	206,518	316,669	16,603,668
2001	15,346,156	-	416,794	203,143	644,721 (d)	16,610,814
2002	17,080,643 (a)	-	431,425	203,453	768,029	18,483,550
2003	18,141,694	1,622,662 (b)	617,207 (c)	218,364	768,868	21,368,795
2004	19,117,597	1,895,452	773,521	238,525	840,185	22,865,280
2005	23,052,006 (a)	1,890,685	884,722	266,860	825,741	26,920,014
2006	24,767,632	1,890,136	892,566	293,235	927,220	28,770,789
2007	28,161,976 (a)	1,938,957	917,516	298,863	1,058,391	32,375,703
2008	30,935,234	1,771,135	917,115	318,768	1,106,779	35,049,031
% Change from base year	107.43%	9.15%	67.19%	37.08%	215.56%	118.44%

Notes:
(a) A new 1/4% sales tax began in fiscal year 2002, a new 3/8% sales tax began in fiscal year 2005, and a new 1/2% general sales tax begain in fiscal year 2007.
(b) Motor Vehicle Tax was classified as intergovernmental revenue prior to 2003.
(c) Property Tax increase is due to the classification of commercial surtax.
(d) Hotel/Motel Tax increased from 2% to 4% in fiscal year 2001.

CITY OF JOPLIN, MISSOURI
TOTAL CITY TAXABLE SALES BY CATEGORY
LAST SEVEN CALENDAR YEARS
(IN THOUSANDS OF DOLLARS)

	Calendar Year						
Sales by Retail Category:	2001	2002	2003	2004	2005	2006	2007
General merchandise	$ 126,066	259,115	280,843	312,282	319,757	338,690	336,488
Eating and drinking places	97,983	99,838	103,172	109,921	117,846	127,228	134,983
Home furnishings and appliances	71,690	79,601	71,881	104,451	107,406	105,805	100,470
Food stores	64,743	61,332	59,400	59,049	62,414	66,004	73,365
Wholesale - durable goods	37,324	36,951	38,277	44,795	42,964	44,815	37,581
Apparel and accessory stores	32,677	31,910	32,490	35,223	37,729	39,082	41,895
Hardware stores	32,493	31,876	33,985	36,117	37,668	36,836	33,147
Utilities	22,256	21,473	23,648	31,469	29,752	32,945	37,856
Auto dealers and supplies	20,397	21,905	21,882	23,694	24,986	23,766	26,805
Miscellaneous services	19,244	15,705	15,426	18,770	20,203	18,513	20,477
Hotels and motels	15,368	16,249	17,797	17,415	17,759	19,026	19,481
Automotive repair and rentals	13,869	13,623	13,330	12,751	14,019	14,958	16,412
Business services	7,341	8,162	8,451	9,429	10,647	11,229	11,886
Other retail	332,069	207,884	198,627	141,695	121,845	139,672	137,536
All other outlets	128,220	123,149	123,547	140,359	175,369	168,686	188,269
Total	$ 1,021,740	1,028,773	1,042,756	1,097,421	1,140,362	1,187,254	1,216,651

Notes:
(a) Amounts for 2008 are not provided due to the availability of only partial year figures.
(b) Amounts for years prior to 2001 are not available.

Source: Missouri Department of Revenue Standard Industry Code Report

CITY OF JOPLIN, MISSOURI
SALES TAX REVENUE PAYERS BY INDUSTRY
CURRENT YEAR AND SIX YEARS AGO
(IN THOUSANDS OF DOLLARS)

	2007				2001			
	Number of Filers	Percentage of Total Filers	Taxable Sales	Percentage of Taxable Sales	Number of Filers	Percentage of Total Filers	Taxable Sales	Percentage of Taxable Sales
General merchandise	46	2.66%	$ 336,488	27.66%	89	5.33%	$ 126,066	12.34%
Eating and drinking places	150	8.68%	134,983	11.09%	138	8.26%	97,983	9.59%
Home furnishings and appliances	89	5.15%	100,470	8.26%	82	4.91%	71,690	7.02%
Food stores	60	3.47%	73,365	6.03%	54	3.23%	64,743	6.34%
Wholesale - durable goods	65	3.76%	37,581	3.09%	60	3.59%	37,324	3.65%
Apparel and accessory stores	58	3.36%	41,895	3.44%	67	4.01%	32,677	3.20%
Hardware stores	36	2.08%	33,147	2.72%	41	2.46%	32,493	3.18%
Utilities	117	6.77%	37,856	3.11%	83	4.97%	22,256	2.18%
Auto dealers and supplies	66	3.82%	26,805	2.20%	58	3.47%	20,397	2.00%
Miscellaneous services	90	5.21%	20,477	1.68%	81	4.85%	19,244	1.88%
Hotels and motels	24	1.39%	19,481	1.60%	19	1.14%	15,368	1.50%
Automotive repair and rentals	72	4.17%	16,412	1.35%	76	4.55%	13,869	1.36%
Business services	74	4.28%	11,886	0.98%	64	3.83%	7,341	0.72%
Other retail	364	21.06%	137,536	11.30%	444	26.59%	332,069	32.50%
All other outlets	417	24.13%	188,268	15.47%	314	18.80%	128,220	12.55%
Total	1,728	100.00%	$ 1,216,650	100.00%	1,670	100.00%	$ 1,021,740	100.00%

Note:
(a) Amounts for 2008 are not provided due to the availiability of only partial year figures.
(b) Amounts for years prior to 2001 are not available.

Source: Missouri Department of Revenue Standard Industry Code Report

CITY OF JOPLIN, MISSOURI
SALES TAX RATES
DIRECT AND OVERLAPPING RATES
LAST TEN FISCAL YEARS
(IN PERCENT)

	Fiscal Year									
Direct Sales Tax Rate City of Joplin	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Fund	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.5000	1.5000
Transportation	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Parks & Stormwater-sunsets 4/1/12	0.0000	0.0000	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Capital Improvements-sunsets 1/1/15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3750	0.3750	0.3750	0.3750
Total direct sales tax rate City of Joplin	1.5000	1.5000	1.5000	1.7500	1.7500	1.7500	2.1250	2.1250	2.6250	2.6250
Overlapping Government Rates										
State of Missouri	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
State Conservation	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250
State Parks & Soils	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Jasper County	0.7250	0.7250	0.7250	0.7250	0.7250	0.7250	0.7250	0.9750	0.9750	0.9750
Newton County	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750
Total Jasper County Government Rates	4.9500	4.9500	4.9500	4.9500	4.9500	4.9500	4.9500	5.2000	5.2000	5.2000
Total Newton County Government Rates	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000
Total Jasper County Direct & Overlapping Rate	6.4500	6.4500	6.4500	6.7000	6.7000	6.7000	7.0750	7.3250	7.8250	7.8250
Total Newton County Direct & Overlapping Rate	6.6000	6.6000	6.6000	6.8500	6.8500	6.8500	7.2250	7.2250	7.7250	7.7250

Source: Missouri Department of Revenue

Table 9

CITY OF JOPLIN, MISSOURI
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property: Residential Property	Real Property: Agricultural Property	Real Property: Commercial Property	Real Property: Railroads & Utilities	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value
1999	$ 168,817,740	1,102,700	135,817,760	7,853,978	313,592,178	0.1300	1,346,677,770	23.29%
2000	175,492,850	1,057,920	148,118,800	7,987,962	332,657,532	0.1300	1,420,296,210	23.42%
2001	180,237,540	1,058,200	157,510,970	8,942,165	347,748,875	0.1300	1,468,446,391	23.68%
2002	239,664,020	1,455,030	193,144,160	9,162,751	443,425,961	0.1059	1,905,723,926	23.27%
2003	237,449,280	1,286,850	187,155,030	9,721,055	435,612,215	0.1107	1,875,269,212	23.23%
2004	242,809,895	1,231,880	199,319,020	9,776,023	453,136,818	0.1274	1,941,634,493	23.34%
2005	248,695,540	1,175,510	200,830,910	10,953,031	461,654,991	0.1527	1,980,544,628	23.31%
2006	255,991,460	839,780	205,358,340	10,798,590	472,988,170	0.1527	2,029,812,047	23.30%
2007	259,069,830	1,193,820	210,934,490	10,560,902	481,759,042	0.1527	2,065,584,520	23.32%
2008	292,093,340	1,680,300	223,203,860	10,459,989	527,437,489	0.1413	2,281,535,397	23.12%

Note:
(a) The assessed value is set at 19% for residential property, 32% for commercial and railroads/utilities, and 12% for agricultural of the estimated actual value.

Source: Jasper County and Newton County Assessor's Office

CITY OF JOPLIN, MISSOURI
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(RATE PER $100 ASSESSED VALUE)

						Overlapping Rates							
Fiscal Year	Health/ Welfare	Parks & Recreation	Solid Waste Mgmt	Component Unit-Library	Total City Direct Tax Rate	Joplin R-VIII School District	State of Missouri	Joplin Special Road District	Jasper County	Newton County	Total Jasper County Direct & Overlapping Tax Rate	Total Newton County Direct & Overlapping Tax Rate
1999	0.050	0.050	0.030	0.180	0.310	2.930	0.030	0.210	0.280	0.140	3.760	3.620
2000	0.050	0.050	0.030	0.180	0.310	2.940	0.030	0.220	0.280	0.130	3.780	3.630
2001	0.050	0.050	0.030	0.180	0.310	2.920	0.030	0.220	0.280	0.110	3.760	3.590
2002	0.041	0.041	0.025	0.147	0.253	2.960	0.030	0.190	0.250	0.170	3.683	3.603
2003	0.042	0.042	0.026	0.153	0.263	2.960	0.030	0.208	0.249	0.166	3.711	3.627
2004	0.051	0.051	0.026	0.154	0.281	2.960	0.030	0.203	0.241	0.148	3.714	3.621
2005	0.051	0.051	0.051	0.155	0.307	2.960	0.030	0.203	0.244	0.148	3.743	3.648
2006	0.051	0.051	0.051	0.155	0.307	2.960	0.030	0.203	0.244	0.148	3.744	3.648
2007	0.051	0.051	0.051	0.255	0.407	2.960	0.030	0.203	0.232	0.140	3.832	3.740
2008	0.047	0.047	0.047	0.235	0.376	3.310	0.030	0.194	0.232	0.140	4.142	4.050

Source: Jasper County and Newton County Assessor's Office

Note:
(a) Overlapping rates are those of local and county governments that apply to property owners of the City. Not all overlapping rates apply to all City property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

Table 11

CITY OF JOPLIN, MISSOURI
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND 9 YEARS AGO

	2008			1999		
Taxpayer	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Missouri American Water Company	$ 9,547,220	1	1.81%	5,565,360	2	1.77%
Northpark Mall	8,701,200	2	1.65%	4,733,430	3	1.51%
Joseph Family Properties	5,930,410	3	1.12%	-		0.00%
Freeman Health Systems	5,336,310	4	1.01%	2,351,730	6	0.75%
Wal-Mart	4,758,380	5	0.90%	3,561,740	4	1.14%
Transportation Property Leasing (CFI)	4,304,230	6	0.82%	2,335,890	7	0.74%
Majzoub Family Partnership	3,673,200	7	0.70%	-		0.00%
Missouri Gas Energy	3,646,660	8	0.69%	6,647,660	1	2.12%
St John's Mercy Lifecare	2,558,190	9	0.49%	2,873,380	5	0.92%
John Q Hammons Enterprises	2,499,280	10	0.47%	2,196,260	9	0.70%
Tamko Roofing Products	-			2,222,450	8	0.71%
Smitty's Supermarkets	-			2,187,730	10	0.70%
Total	$ 50,955,080		9.66%	34,675,630		11.06%

Source: Jasper County and Newton County Assessor's Office

Table 12

CITY OF JOPLIN, MISSOURI
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended Oct. 31,	Taxes Levied for Fiscal Year	Collected within Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	$ 901,354	888,892	98.62%	10,419	899,311	99.77%
2000	954,355	927,126	97.15%	16,374	943,500	98.86%
2001	995,164	970,595	97.53%	13,620	984,215	98.90%
2002	1,014,273	978,179	96.44%	19,521	997,700	98.37%
2003	1,063,315	1,018,043	95.74%	22,006	1,040,049	97.81%
2004	1,156,003	1,134,508	98.14%	32,735	1,167,243	100.97%
2005	1,319,646	1,232,087	93.36%	38,563	1,270,650	96.29%
2006	1,344,449	1,309,663	97.41%	18,254	1,327,917	98.77%
2007	1,802,050	1,773,329	98.41%	22,889	1,796,218	99.68%
2008	1,811,452	1,773,012	97.88%	27,009	1,800,021	99.37%

CITY OF JOPLIN, MISSOURI
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Business-Type Activities	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	Capital Leases	Certificates of Participation	Total	Revenue Bonds			
1999	$ -	-	-	18,584,000	18,584,000	3.23%	425
2000	-	-	-	17,827,000	17,827,000	1.90%	408
2001	-	-	-	17,255,000	17,255,000	1.75%	376
2002	-	-	-	16,282,000	16,282,000	1.65%	355
2003	-	6,700,000	6,700,000	15,387,000	22,087,000	2.13%	481
2004	-	6,465,000	6,465,000	14,446,000	20,911,000	2.01%	456
2005	-	6,240,000	6,240,000	13,456,000	19,696,000	1.80%	429
2006	2,645,755	6,005,000	8,650,755	12,413,000	21,063,755	2.14%	459
2007	2,531,568	5,765,000	8,296,568	11,318,000	19,614,568	1.97%	427
2008	2,263,170	5,515,000	7,778,170	10,162,000	17,940,170	1.96%	365

Note:
(a) The percentage of personal income and per capita ratios are calculated from Table 18, which is an estimate.

Table 14

CITY OF JOPLIN, MISSOURI
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding: General Obligation Bonds	Less Amounts Available in Debt Service	Total	Percentage of Est Actual Taxable Value of Property (a)	Per Capita (b)
1999	$ -	-	-	0.00%	-
2000	-	-	-	0.00%	-
2001	-	-	-	0.00%	-
2002	-	-	-	0.00%	-
2003	-	-	-	0.00%	-
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-

Notes:
(a) See Table 9 for property value data.
(b) See Table 18 for population data.
(c) The City has not had any General Bonded Debt during the last ten fiscal years. Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Table 15

CITY OF JOPLIN, MISSOURI
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF OCTOBER 31, 2008

Governmental Unit		Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes				
Jasper County	$	-	29.80%	-
Newton County		-	13.96%	-
Joplin R-VIII School District		86,850,000	61.17%	53,126,145
Subtotal, overlapping debt				53,126,145
City direct debt				7,778,170
Total direct and overlapping debt	$			60,904,315

Note:
(a) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This table estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Joplin. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: The debt outstanding data and applicable percentages is provided by each governmental entity.

CITY OF JOPLIN, MISSOURI
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt limit (a)	$ 31,359,218	33,265,753	34,774,888	44,342,596	43,561,222	45,313,682	46,165,499	47,298,817	48,175,904	52,743,749
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 31,359,218	33,265,753	34,774,888	44,342,596	43,561,222	45,313,682	46,165,499	47,298,817	48,175,904	52,743,749
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2008

Assessed Value	$ 527,437,489
Debt Limit (10% of assessed value)	52,743,749
Amount of debt applicable to debt limit:	
Total bonded debt	5,515,000
Less Certificates of Participation	(5,515,000)
Total amount of debt applicable to debt limit	-
Legal debt margin	$ 52,743,749

Note:
(a) 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.

Table 17

CITY OF JOPLIN, MISSOURI
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS

	Sewer Revenue Bonds					
	Sewer and Other	Less: Operating	Net Available	Debt Service		
Fiscal Year	Revenue	Expenses (a)	Revenue	Principal	Interest	Coverage
1999	$ 7,669,963	3,950,863	3,719,100	724,000	1,057,856	208.72%
2000	7,778,981	4,735,995	3,042,986	757,000	1,024,156	170.84%
2001	8,668,939	4,844,189	3,824,750	793,000	987,911	214.76%
2002	8,144,209	5,393,213	2,750,996	973,000	748,890	159.77%
2003	7,933,777	6,969,328	964,449	895,000	854,784	55.12%
2004	9,383,228	6,044,543	3,338,685	941,000	808,393	190.85%
2005	11,678,760	6,230,868	5,447,892	990,000	758,409	311.59%
2006	14,134,263	6,299,341	7,834,922	1,043,000	704,501	448.35%
2007	13,898,030	5,810,151	8,087,879	1,095,000	650,661	463.31%
2008	16,410,916	5,512,273	10,898,643	1,156,000	593,933	622.80%

Notes:
(a) Operating expenses excludes depreciation, amortization and all nonoperating expenses.
(b) Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Table 18

CITY OF JOPLIN, MISSOURI
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (a)	Personal Income (amounts expressed in thousands) (a)	Avg Household Income (b)	Per Capita Personal Income (b)	Median Age (b)	Public School Enrollment (c)	Unemployment Rate (b)
1999	43,698	$ 576,202	$ Not Available	$ 13,186	37.4	7,237	3.00%
2000	43,698	937,846	40,840	21,462	35.0	7,368	3.00%
2001	45,887	984,827	41,453	21,462	34.7	7,222	5.00%
2002	45,887	984,827	42,075	21,462	34.7	7,123	5.00%
2003	45,887	1,037,780	42,706	22,616	34.7	7,254	5.00%
2004	45,887	1,038,928	43,347	22,641	35.3	7,169	4.20%
2005	45,887	1,093,625	44,215	23,833	34.7	7,276	3.90%
2006	45,887	982,257	45,851	21,406	35.1	7,413	3.80%
2007	45,887	996,987	50,469	21,727	35.2	7,461	4.50%
2008	49,100	915,371	47,876	18,643	35.8	7,505	5.70%

Source:
(a) Data provided by City of Joplin Planning Department.
(b) Data provided by Joplin Chamber of Commerce.
(c) Data provided by Joplin R-VIII School District for grades K-12.

CITY OF JOPLIN, MISSOURI
PRINCIPAL EMPLOYERS
CURRENT YEAR AND TWO YEARS AGO

	2008			2006		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Freeman Hospital	3,590	1	4.29%	3,224	1	3.95%
CFI	3,119	2	3.73%	2,677	2	3.28%
St John's Hospital	2,200	3	2.63%	2,655	3	3.26%
Joplin R-VIII School District	1,210	4	1.45%	1,200	4	1.47%
Eagle-Picher	1,022	5	1.22%	1,000	5	1.23%
Wal-Mart	900	6	1.07%	970	6	1.19%
Systems & Services Technologies	750	7	0.90%			
AT&T Mobility	688	8	0.82%			
Tamko	645	9	0.77%	713	7	0.87%
Empire Electric	632	10	0.75%	663	8	0.81%
City of Joplin	563	11	0.67%	437	11	0.54%
Missouri Southern State University	550	12	0.66%	494	9	0.61%
Aegis Communications Group	540	13	0.64%			
General Mills	471	14	0.56%	471	10	0.58%
Sitton	448	15	0.54%	-		0.00%
Able Body	425	16	0.51%	364	13	0.45%
Jasper Products	400	17	0.48%			
FAG Bearing Industries	320	18	0.38%	393	12	0.48%
Total	18,473		22.06%	15,261		18.71%

Note:
(a) Information from prior years is not available. In the future, this chart will list the current year and nine prior years information.

Table 20

CITY OF JOPLIN, MISSOURI
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General operating fund departments										
City manager	4.00	4.00	4.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00
City clerk	1.50	1.75	1.75	1.75	1.75	1.75	1.75	2.42	2.50	2.50
Legal services	5.75	5.75	5.50	5.50	5.75	5.75	5.75	5.75	5.75	6.50
Human resources	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Finance	8.50	8.50	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Information Services	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Municipal Court	8.50	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Public works administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Public works maintenance	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	4.00
Building regulations	6.50	4.50	4.00	4.50	6.00	6.00	6.00	5.30	5.30	6.00
Engineering	14.50	14.50	15.00	14.50	14.50	14.50	14.50	14.50	14.50	14.50
Public works operations	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	0.50	0.50
Police	80.50	82.50	86.00	88.50	88.50	88.50	88.50	89.50	91.50	#####
Fire	66.00	66.00	66.00	70.00	70.00	70.00	70.00	70.00	71.00	77.00
Cemetery	7.50	7.50	7.50	7.75	7.75	7.75	7.75	7.75	7.75	7.75
Emergency management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Neighborhood Improvement	0.00	3.00	3.50	3.00	3.00	3.00	3.00	4.00	4.00	6.00
Special revenue funds/Capital funds										
Convention and visitor's bureau	3.75	3.75	3.75	3.75	4.75	4.75	4.75	4.00	4.00	5.00
Public health	24.00	24.00	26.00	25.00	27.00	27.50	27.50	28.00	28.00	30.40
Parks department	34.70	35.70	36.20	36.20	36.20	36.20	36.20	37.15	37.15	37.65
Solid waste management	1.00	1.30	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Parks/Stormwater sales tax	0.00	0.00	0.00	0.00	4.00	4.00	4.00	4.00	4.75	4.75
Streets/Traffic Engineering	35.25	35.00	33.00	39.70	39.70	39.70	39.70	40.70	40.90	41.30
Capital Improvements sales tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75
Community planning and development	1.75	5.50	5.50	5.00	5.00	6.00	6.00	6.00	5.00	6.00
Enterprise and internal service funds										
Airport	5.50	5.50	5.50	6.75	6.75	6.75	6.75	6.75	6.75	6.75
Golf course	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.50	10.50
Sanitary sewer	38.00	37.50	37.50	37.25	37.25	37.25	37.25	37.25	37.75	38.75
Public parking	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	1.00	1.00
Central garage	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.30	5.30
Communications	14.00	15.00	15.00	16.00	16.00	17.00	17.00	17.00	17.00	19.00
Total	392.20	400.25	405.30	417.75	428.50	431.00	433.20	436.87	439.25	#####

Source: City of Joplin annual budget

CITY OF JOPLIN, MISSOURI
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Police:										
Police Incident Calls	Not Available	49,897	62,738	60,121	60,042	64,129	64,015	66,077	67,959	73,111
Traffic Unit Citations Issued	22,385	22,364	27,171	26,609	23,202	20,202	21,165	20,964	21,526	23,850
Parking Citations Issued	N/A	N/A	N/A	N/A	N/A	N/A	5,022	2,563	1,139	1,028
Accident Reports	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	2,387	2,250	2,149	2,094
Fire:										
Total Fire Calls for Service	Not Available	Not Available	5,163	4,295	4,281	4,459	5,076	5,292	6,082	6,078
Smoke Detectors installed	970	1,000	990	1,100	1,135	1,095	1,055	875	762	600
Fire Safety information contacts	Not Available	Not Available	1,984	14,749	16,464	11,530	7,961	5,497	6,375	3,835
Public Works:										
Major Street Maintenance (miles)	17.54	15.21	9.98	6.28	3.85	8.93	11.44	8.83	4.60	9.00
Intermediate Street Maintenance (miles)	37.92	39.07	42.81	41.40	57.17	44.95	50.93	37.92	32.70	28.90
Street cleaning (curb miles)	23,997	24,496	21,578	14,366	14,387	12,386	11,723	10,286	10,114	10,440
Street cleaning (times per year)	16	16	15	12	12	12	12	12	12	12
Right-of-Way mowing (miles)	Not Available	Not Available	Not Available	Not Available	Not Available	3,985	4,201	3,595	3,688	3,490
Right-of-Way mowing (times per year)	Not Available	Not Available	Not Available	Not Available	Not Available	6.5	7.5	7.1	7.6	7.0
Building Regulations:										
Construction permits issued	712	648	758	484	385	413	408	409	383	292
Value of construction permits	70,716,643	60,545,230	72,265,739	86,596,255	64,222,674	75,429,120	124,541,671	97,780,112	128,114,825	87,081,522
Licensing:										
New permanent business licenses	108	132	156	144	150	168	138	126	377	1,843
Business license renewals	3,106	3,585	3,760	3,722	3,732	3,970	3,855	3,527	3,933	4,034
Culture and Recreation:										
Park shelter reservations	Not Available	Not Available	Not Available	826	1,035	1,016	632	649	555	581
Rounds of golf played at City course	36,476	37,738	33,143	33,512	30,441	28,935	19,432	19,931	20,615	23,969
Admissions to City pool facilities	43,780	37,784	35,539	34,819	36,337	27,251	34,056	31,413	26,073	37,788
Public Health:										
Animal Control service calls	7,113	5,575	6,002	5,953	5,557	6,261	6,080	6,122	6,051	5,728
Vaccinations provided	5,189	4,747	4,490	4,509	3,816	3,285	4,130	3,740	3,381	4,827
Vital Records provided	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,499
Sanitary Services:										
Average daily sewage treatment	14,909	12,250	12,662	12,233	11,894	15,308	11,564	9,905	9,549	16,400
Number of sewer customers	19,238	19,391	19,712	19,931	20,435	20,892	20,737	20,931	21,596	21,741

Source: Various City Departments

Table 22

CITY OF JOPLIN, MISSOURI
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	Fiscal Year									
Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Vehicles	56	60	62	64	64	64	64	69	71	77
Fire:										
Fire stations	5	5	5	5	5	5	5	5	5	5
Vehicles	18	18	18	19	20	20	19	19	20	19
Fire hydrants	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,839	1,830	1,824
Public Works:										
Total area (square miles)	32	32	34	34	34	34	34	34	34	35.8
Miles of streets	350	352	360	365	365	365	365	365	365	365
Dump trucks	15	18	17	17	17	17	17	17	17	17
Street sweepers	4	4	4	4	5	5	5	5	5	5
Backhoes	4	4	4	4	5	5	5	4	4	4
Tractors/mowers	13	13	13	12	12	11	11	12	12	12
Culture and Recreation:										
Park acreage	933	933	933	933	933	933	933	933	933	933
Park facilities	19	19	19	19	19	19	19	19	19	19
Community centers	1	1	1	1	1	1	1	1	1	1
Amphitheater								1	1	1
Swimming pools	3	3	3	3	3	3	3	3	3	3
Athletic Complex									1	1
Tennis courts	19	20	20	20	20	20	20	20	18	28
Cemeteries	4	4	4	4	4	4	4	4	4	4
Library volumes	89,520	97,191	100,000	105,488	107,114	107,000	108,781	109,142	114,566	121,406
Sanitary Services:										
Number of treatment plants	3	3	2	2	2	2	2	2	2	2
Sanitary sewers (miles)	280	290	300	310	320	330	340	350	380	387
Sanitary sewer manholes	5,069	5,259	5,449	5,639	5,829	6,019	6,209	6,399	6,936	7,096
Treatment capacity (MGD)	Not Available	Not Available	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5

Source: Various City Departments