THE CITY OF JOPLIN, MISSOURI

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended October 31, 2009

Prepared by the Finance Department

Leslie Jones, CPA, CMA

Director of Finance


CITY OF JOPLIN
STATE OF MISSOURI

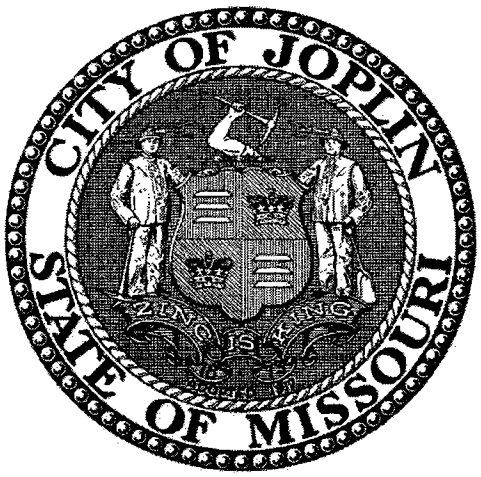
Table of Contents

	Exhibit	Page
INTRODUCTORY SECTION		
List of Principal Officials		1
Organization Chart		3
Certificate of Achievement for Excellence in Financial Reporting		4
Letter of Transmittal		5
FINANCIAL SECTION		
Independent Auditor's Report		9
Management's Discussion and Analysis		11
Basic Financial Statements		
Government-Wide		
Statement of Net Assets	1	19
Statement of Activities	2	20
Fund Financial Statements		
Governmental Funds:		
Balance Sheet – Governmental Funds	3	21
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	3.1	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	4	23
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	4.1	24
Proprietary Funds:		
Statement of Net Assets	5	25
Statement of Revenues, Expenses, and Changes in Fund Net Assets	6	26
Statement of Cash Flows	7	27
Fiduciary Funds:		
Statement of Fiduciary Net Assets	8	28
Statement of Changes in Fiduciary Net Assets	9	29
Component Units:		
Combining Statement of Net Assets	10	30
Combining Statement of Activities	11	31
Notes to the Basic Financial Statements		32

Required Supplementary Information	Exhibit	Page
Budgetary Comparison Schedules:		
General Fund	12	58
Parks/Storm Water Sales Tax	13	59
Transportation Sales Tax	14	60
Capital Improvement Sales Tax	15	61
Schedule of Funding Progress – Retirement Plans	16	62
Notes to required supplementary information		63
Supplementary Information		
Combining Balance Sheet – Nonmajor Governmental Funds	17	64
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	18	65
Combining Balance Sheet – Nonmajor Special Revenue Funds	19	66
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	20	67
Budgetary Comparison Schedules:		
Tourism and Convention Promotion	21	68
Health and Welfare	22	69
Parks and Recreation	23	70
Solid Waste Management	24	71
Annexation Development	25	72
Community Development Entitlement Grant	26	73
Economic Development Revolving	27	74
TIF Projects	28	75
Street Construction	29	76
Revolving Public Improvement	30	77
Debt Service	31	78
Combining Statement of Net Assets – Nonmajor Enterprise Funds	32	79
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Nonmajor Enterprise Funds	33	80
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	34	81
Combining Statement of Net Assets – Internal Service Funds	35	82
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Internal Service Funds	36	83
Combining Statement of Cash Flows – Internal Service Funds	37	84
Combining Balance Sheet—Discretely Presented Governmental Component Units	38	85
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Discretely Presented Governmental Component Units	39	86
Statement of Changes in Assets and Liabilities—Agency Fund	40	87

STATISTICAL SECTION (UNAUDITED)	Table	Page
Financial Trends:		
Net Assets by Component	1	88
Changes in Net Assets	2	89
Fund Balances of Governmental Funds	3	91
Changes in Fund Balances of Governmental Funds	4	92
Revenue Capacity:		
Tax Revenues by Source, Governmental Funds	5	93
Total City Taxable Sales by Category	6	94
Sales Tax Revenue Payers by Industry	7	95
Sales Tax Rates – Direct and Overlapping Rates	8	96
Assessed Value and Estimated Actual Value of Taxable Property	9	97
Property Tax Rates – Direct and Overlapping Governments	10	98
Principal Property Taxpayers	11	99
Property Tax Levies and Collections	12	100

Debt Capacity:
Ratios of Outstanding Debt by Type 13 101
Ratios of General Bonded Debt Outstanding 14 102
Direct and Overlapping Governmental Activities Debt 15 103
Legal Debt Margin Information 16 104
Pledged-Revenue Coverage 17 105
Demographic and Economic Information:
Demographic and Economic Statistics 18 106
Principal Employers 19 107
Operating Information:
Full-time Equivalent City Government Employees by Function/Program 20 108
Operating Indicators by Function/Program 21 109
Capital Asset Statistics by Function/Program 22 110


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, 2009

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
Rebecca Diederich	Municipal Court Administrator
Jacque Gage	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

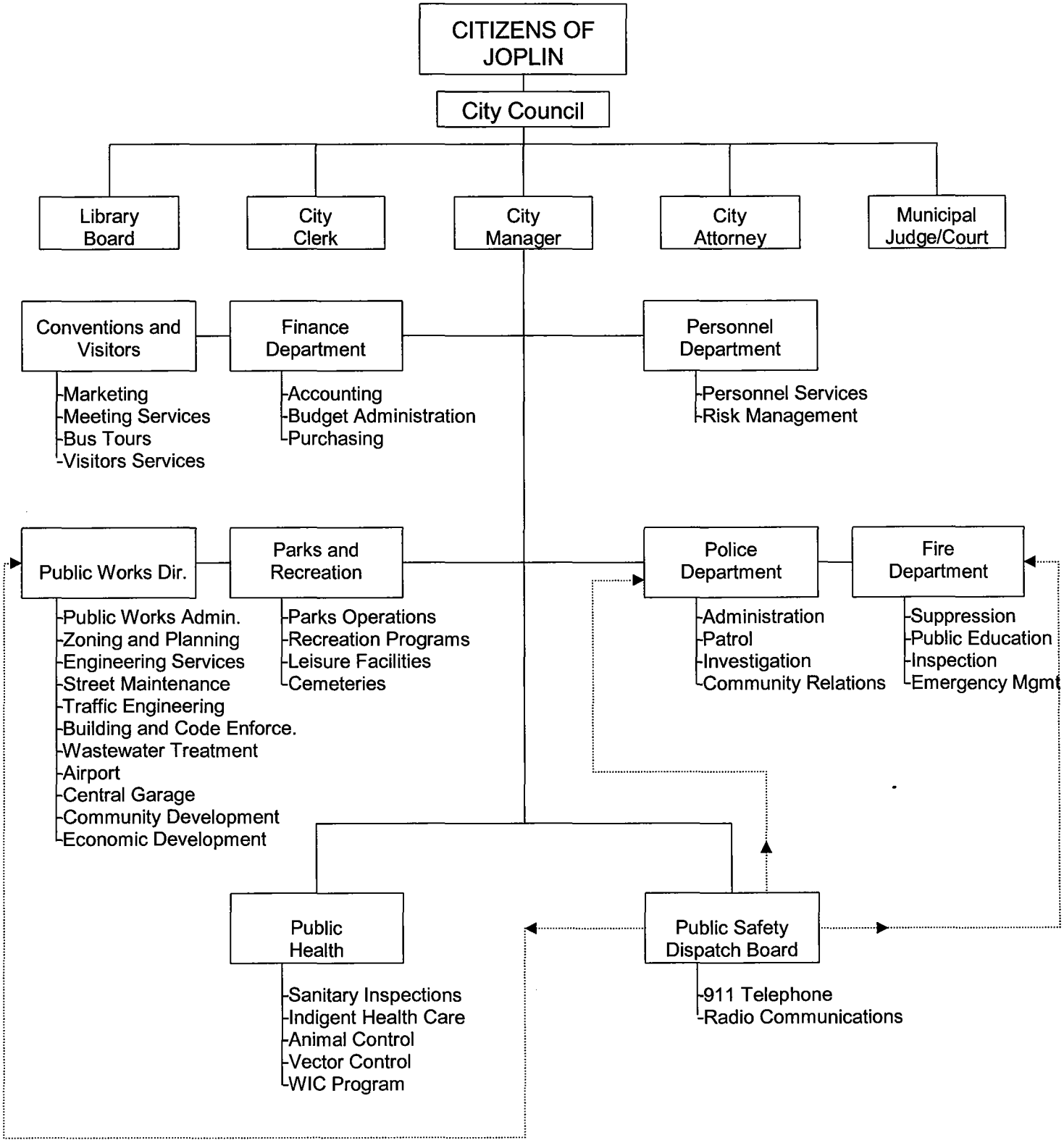
DEPARTMENT OF FINANCE

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
Jessica Monson	Accounts Receivable 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, 2008

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 5, 2010

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, 2009 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 infrastructures, convention and tourism promotional activities, park facilities, recreational activities, a regional airport and other administrative services.

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

GOVERNMENT STRUCTURE AND LOCAL ECONOMIC CONDITIONS

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

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

The City of Joplin is a major trade center for the area, benefiting more than 500,000 people. The City has experienced modest growth and expansion. Enhancing the retail trade growth has been an expansion of the service sector of our economy. 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.

Due in part to Joplin's geographical location, Joplin's business foundation is comprised of a skilled labor force, easy transportation access, and reasonable operating costs. With a daytime population of more than 240,000, Joplin is a regional economy. About 62% of the available labor pool in the area has at least some college experience and almost 93% of potential employees have a high school diploma. Many have technical skill training beyond high school. A recent Joplin Area Chamber of Commerce study identifies four major business sectors for growth. These sectors are distribution centers, administrative office operations, commercial machinery repair and custom computer programming. These sectors compliment the existing successful firms in food processing, fabricated metals, transportation equipment, plastics and packaging technologies, customer service centers and retail.

While Joplin was not immune to the economic crisis faced by our nation during 2009, the unemployment rate has typically remained relatively low. The ten-year average unemployment rate for Joplin is 4.84%. Most of the top employers within the City of Joplin have been in business in Joplin for many years. The top fifteen employers continued to employee nearly the same number of people during 2009 as the previous three years.

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. 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.

Financial Policies – 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. City policy also requires that the general fund maintain a contingency reserve equal to 25% of total operating expenditures.

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.

Currently, the City is building up fund balance in the general fund in anticipation of building and equipping two additional fire stations, as well as building a new $5 million public safety training center. Funding for these items is provided by a voter approved, ½ cent sales tax passed in November of 2006 for the purpose of expanding our public safety services.

Major Initiatives – During 2009, the City began several major initiatives. The City continued to work on the projects outlined in the ten-year parks/stormwater sales tax initiative, along with projects outlined in the ten-year capital improvement sales tax initiative. The City completed major roadway improvements, as well as stormwater improvements. The City also built five additional walking trails considered as transportation modes, rather then recreational trails. The City invested over $1 million in improvements at the Schifferdecker Golf Course. The deviated transportation program was expanded to cover more of the City to help provide better public transportation within the City. The City began the neighborhood revitalization program, which compliments the recent downtown revitalization effort to create synergy throughout the community. Additionally, the City adopted legislation that provides for a long-term funding solution for the policemen's and firemen's pension fund.

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, 2009. 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, 2008. 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 twentieth 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, 2009 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.

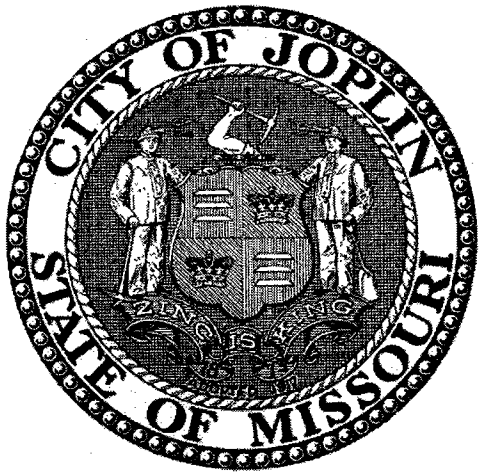
Sincerely,

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 Pkwy
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, 2009, 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.

Other Offices

1333 Meadowlark Lane
Kansas City, KS 66102
(913) 287-4433
(913) 287-0010 FAX

6700 Antioch Rd, Suite 460
Merriam, Kansas 66204
(913) 378-1100
(913) 378-1177 FAX

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

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, 2009, 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.

As discussed in Note 11 to the financial statements, the City adopted the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions*, in 2009.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2010, 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.

March 5, 2010 Cochran Head Vick & Co. PC

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Joplin, Missouri (the City), we offer readers this narrative overview and analysis of the financial activities of the City, for the fiscal year ended October 31, 2009. 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 $211,135,647 (net assets). Of this amount, $30,065,473 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's total net assets increased $11,469,622. Of this amount, over $9.5 million was from the City's "governmental activities", while the City's "business-type activities" increased over $1.9 million.

The City's total debt decreased $1,741,928 (9.7 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 fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

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

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

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

Other information. In addition to the basic financial statements and accompanying notes, this report also contains certain *required supplementary information* that further explains and supports the information in the financial statements. This report also contains *other supplementary information* that provides certain combining and individual fund statements and schedules.

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, 2009, assets exceeded liabilities by $211,135,647. The largest portion of the City's net assets, $155,992,535 (73.9 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, 2009 and 2008:

City of Joplin Net Assets

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	$ 54,177,865	$ 51,492,861	$ 8,481,822	$ 8,444,109	$ 62,659,687	$ 59,936,970
Capital assets	106,211,478	100,025,626	65,830,780	66,670,120	172,042,258	166,695,746
Total assets	160,389,343	151,518,487	74,312,602	75,114,229	234,701,945	226,632,716
Other liabilities	4,186,587	4,170,240	540,618	2,085,779	4,727,205	6,256,019
Long-term debt	9,942,489	10,631,937	8,896,604	10,078,735	18,839,093	20,710,672
Total liabilities	14,129,076	14,802,177	9,437,222	12,164,514	23,566,298	26,966,691
Net assets:						
Investment in capital assets, net of related debt	98,962,236	92,247,506	57,030,299	56,685,383	155,992,535	148,932,889
Restricted	21,289,116	18,843,170	3,788,523	3,607,930	25,077,639	22,451,100
Unrestricted	26,008,915	25,625,634	4,056,558	2,656,402	30,065,473	28,282,036
Total net assets	$ 146,260,267	$ 136,716,310	$ 64,875,380	$ 62,949,715	$ 211,135,647	$ 199,666,025

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 $211.1 million from over $199.6 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 over $26 million. Total unrestricted net assets were over $4 million for the business-type activities.

An additional portion of the City's net assets, over $25 million (11.9 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net assets, over $30 million (14.2 percent), represents unrestricted net assets that may be used to meet the City's ongoing obligations to citizens and creditors.

Certain amounts previously presented for 2008 have been restated or reclassified.

Change in Net Assets

The following table reflects the revenues and expenses from the City's activities for the year ended October 31, 2009 and 2008:

City of Joplin Changes in Net Assets

	Activities		Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	$ 5,911,527	$ 5,220,028	$ 8,391,613	$ 8,635,626	$ 14,303,140	$ 13,855,654
Operating grants and contributions	3,881,563	5,548,832	-	-	3,881,563	5,548,832
Capital grants and contributions	647,925	3,002,504	595,987	7,418,288	1,243,912	10,420,792
General revenues						
Property taxes	763,671	791,829	-	-	763,671	791,829
Sales and motor vehicle taxes	31,181,742	32,706,369	-	-	31,181,742	32,706,369
Franchise taxes	-	-	7,536,144	8,358,903	7,536,144	8,358,903
Other taxes	1,452,297	1,589,590	-	-	1,452,297	1,589,590
Unrestricted investment earnings	997,898	1,329,644	556,305	598,538	1,554,203	1,928,182
Other	599,875	369,469	-	-	599,875	369,469
Total revenues	45,436,498	50,558,265	17,080,049	25,011,355	62,516,547	75,569,620
Expenses:						
General government	4,669,018	6,070,374	-	-	4,669,018	6,070,374
Public safety	16,158,680	15,146,498	-	-	16,158,680	15,146,498
Public works	4,190,864	3,605,729	-	-	4,190,864	3,605,729
Highways and streets	7,069,492	8,645,160	-	-	7,069,492	8,645,160
Environmental	1,847,026	1,752,693	-	-	1,847,026	1,752,693
Health services	1,990,620	1,949,276	-	-	1,990,620	1,949,276
Culture and recreation	4,480,875	4,777,456	-	-	4,480,875	4,777,456
Social services	1,169,314	1,020,261	-	-	1,169,314	1,020,261
Interest on long-term debt	310,309	381,683	-	-	310,309	381,683
Airport	-	-	1,956,196	1,705,373	1,956,196	1,705,373
Sanitary sewer	-	-	6,224,903	6,059,330	6,224,903	6,059,330
Recreation	-	-	979,628	902,589	979,628	902,589
Total expenses	41,886,198	43,349,130	9,160,727	8,667,292	51,046,925	52,016,422
Increase (decrease) in net assets before transfers	3,550,300	7,209,135	7,919,322	16,344,063	11,469,622	23,553,198
Transfers	5,993,657	8,672,499	(5,993,657)	(8,672,499)	-	-
Changes in net assets	9,543,957	15,881,634	1,925,665	7,671,564	11,469,622	23,553,198
Net assets, beginning	136,716,310	120,834,676	62,949,715	55,278,151	199,666,025	176,112,827
Net assets, ending	$ 146,260,267	$ 136,716,310	$ 64,875,380	$ 62,949,715	$ 211,135,647	$ 199,666,025

Governmental Activities

Governmental activities increased the City's net assets by over $9.5 million. Sales and motor vehicle taxes, the largest governmental category, totaled over $31.1 million or 68.6% of total governmental revenue. Revenues from governmental activities total over $45.4 million or 72.7% of the total City revenues.

The increase in governmental net assets is a result of a decrease of over $1.4 million in total governmental expenses. Operating expenditures in general government activities decreased due to the FEMA federal disaster in 2008, which did not happen again in 2009. Also, while charges for services increased in the governmental activities due to an increase in user fees adopted by the City Council, sales taxes decreased by $1.5 million due to the economic conditions of the nation in 2009. Additionally, certain revenues are generated that are specific to governmental program activity. These totaled $10,441,015.

The following table shows expenses and program revenues of the governmental activities for the year ended October 31, 2009 and 2008:

Net Cost of City of Joplin's Governmental Activities

	Total Costs of Services		Net Costs of Services	
	2009	2008	2009	2008
General government	$ 4,669,018	$ 6,070,374	$ 2,122,181	$ 2,440,093
Public safety	16,158,680	15,146,498	15,193,801	14,484,685
Public works	4,190,864	3,605,729	3,543,058	3,030,932
Highways and streets	7,069,492	8,645,160	5,156,262	3,724,375
Environmental	1,847,026	1,752,693	288,275	323,643
Health services	1,990,620	1,949,276	821,348	883,956
Culture and recreation	4,480,875	4,777,456	4,016,535	4,270,971
Social services	1,169,314	1,020,261	(6,586)	37,428
Interest on long-term debt	310,309	381,683	310,309	381,683
Total	$ 41,886,198	$ 43,349,130	$ 31,445,183	$ 29,577,766

As previously noted, expenses from governmental activities total nearly $41.9 million. However, net costs of these services were over $31.4 million. The difference represents direct revenues received from charges for services of over $5.9 million, operating grants and contributions of over $3.8 million, and capital grants and contributions of $647,925. Taxes and other revenues of nearly $35 million were collected to cover these net costs.

Business-type Activities

For the fiscal year ended October 31, 2009 business-type revenues totaled over $17 million, or 27.3% of the total City revenues.

Business-type activities increased the City's net assets by over $1.9 million.

- The sanitary sewer system recorded an increase of over $1.4 million in net assets for the year, which is attributed to operating income of nearly $1.3 million, along with other income.
- The airport recorded a decrease of $601,147 in net assets for the year, which is attributed to a decrease in intergovernmental grants of over $6.6 million related to Airport improvement grants for projects completed in 2008.
- The nonmajor enterprise funds recorded an increase of over $1 million in net assets for the year, which is attributed to an increase in transfers in for nearly the same amount.

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 $46.4 million (an increase of over 8.6 percent). The fund balance of the General Fund increased over $2.2 million during the fiscal year. This increase represents over an 11.3% increase in fund balance from the previous year due to an increase in licenses and permits and fines and forfeitures, along with a small growth in expenditures. 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 increased $653,269 as this fund continues to build reserves to fund future stormwater projects as set forth in the sales tax initiative.

The fund balance in the Transportation Sales Tax fund decreased $373,792 as more capital projects were undertaken in the current fiscal year.

The fund balance in the Capital Improvement Sales Tax fund increased over $2.2 million as this fund continues to collect sales tax monies for future capital projects as set forth in the sales tax initiative.

The fund balance in the Infrastructure Improvements fund decreased $490,706 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 ($851,139) and $3,824,952, 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 of $23,205,867 was increased to $23,227,239, which represents an increase of $21,372.
- The original expenditure budget of $27,548,155 increased to $27,945,519, which represents an increase of $397,364.

The revenue budget amendments were due to additional grants received during the year that were unknown at the time of the budget compilation. The expenditure budget amendments were primarily due to encumbrances that were rolled over from 2008, as well as additional grants received during the year that were unknown at the time of the budget compilation.

Actual revenues were $935,675 less than budgeted. Tax revenue was $1,368,593 less than budgeted, while revenue from fines and forfeitures were $176,721 more than anticipated. Interest and miscellaneous were $351,564 more than anticipated.

Actual public safety expenditures were $2,207,539 less than budgeted, due to budgeting for a new fire station that did not progress as quickly as anticipated.

Ending fund balance increased to over $21.9 million (over $3.3 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, 2009, amounts to $172,042,258 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, collections systems, machinery and equipment, and infrastructure.

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

- Completed the 32nd and Main Widening project as set forth in the three-eighths-cent capital improvements sales tax.
- Continued progress on the Connecticut Widening project.
- Continued progress on the widening of Zora Street.
- Continued progress on a comprehensive hiking/biking trails system that will provide recreation and transportation by bicycle and foot.
- Continued the new sidewalk improvement and upgrade program.
- Completed major improvements at the Schifferdecker Golf Course.

City of Joplin Capital Assets
(net of depreciation)

	Activities		Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	$ 6,464,349	$ 6,153,147	$ 1,808,500	$ 1,808,500	$ 8,272,849	$ 7,961,647
Historical Collection	2,173,000	2,173,000	-	-	2,173,000	2,173,000
Construction in Process	16,639,881	13,092,984	660,806	10,685,020	17,300,687	23,778,004
Buildings	17,939,482	18,289,695	28,515,836	18,877,696	46,455,318	37,167,391
Improvements	4,110,189	4,250,758	2,387,460	2,747,528	6,497,649	6,998,286
Machinery & Equipment	10,517,957	9,728,223	1,416,739	1,075,042	11,934,696	10,803,265
Infrastructure	48,366,620	46,337,819	-	-	48,366,620	46,337,819
Sewer System	-	-	31,041,439	31,476,334	31,041,439	31,476,334
Total	$ 106,211,478	$ 100,025,626	$ 65,830,780	$ 66,670,120	$ 172,042,258	$ 166,695,746

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

Debt Administration

At the end of fiscal year 2009, the City had a total of over $16.1 million of outstanding debt. This was a decrease of over $1.7 million or 9.7% from the previous year.

City of Joplin Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Certificates of Participation	$ 5,265,000	$ 5,515,000	$ -	$ -	$ 5,265,000	$ 5,515,000
Equipment Lease	1,984,242	2,263,170	-	-	1,984,242	2,263,170
Revenue Bonds	-	-	8,949,000	10,162,000	8,949,000	10,162,000
Total	$ 7,249,242	$ 7,778,170	$ 8,949,000	$ 10,162,000	$ 16,198,242	$ 17,940,170

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

Economic Factors and Next Year's Budget and Rates

- The voters approved a $35 million sewer bond issue. Additionally, the City has obtained $3 million in ARRA funding to augment the sewer treatment upgrade project. The first phase of this construction from these funding mechanisms will begin in 2010.
- The City will continue several major capital projects as outlined in the two capital sales tax initiatives.
- The City will begin construction of a new fire station, as well as purchase a new ladder fire truck from the new half-cent general sales tax.
- The City will continue the new sidewalk upgrade and improvement program.
- 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 2010 fiscal year.

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, 2009

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Assets				
Pooled cash and cash equivalents	$ 41,155,996	$ 1,623,894	$ 42,779,890	$ 1,048,665
Investments	-	-	-	561,659
Receivables:				
Taxes	4,463,628	-	4,463,628	60,449
Interest	536,291	35,667	571,958	5,370
Accounts	495,354	2,945,616	3,440,970	23,795
Intergovernmental	1,273,131	131,924	1,405,055	85,871
Special assessments	706,537	-	706,537	-
Loans	2,966,144	-	2,966,144	-
Due from primary government	-	-	-	157,361
Internal balances	208,624	(208,624)	-	-
Inventories and prepaids	696,262	115,848	812,110	28,567
Restricted cash and cash equivalents	1,573,514	3,794,023	5,367,537	-
Bond issuance cost	102,384	43,474	145,858	-
Capital Assets:				
Not being depreciated	25,277,230	2,469,306	27,746,536	227,500
Being depreciated, net of depreciation	80,934,248	63,361,474	144,295,722	1,648,854
Total assets	160,389,343	74,312,602	234,701,945	3,848,091
Liabilities				
Accounts payable	1,913,348	256,335	2,169,683	41,308
Accrued payroll and benefits	803,323	43,882	847,205	30,778
Accrued interest	133,734	-	133,734	-
Payable from restricted assets:				
Deposits	296,107	5,500	301,607	-
Accrued interest	-	165,827	165,827	-
Due to component unit	157,361	-	157,361	-
Unearned revenue	400,000	69,074	469,074	-
Self Insurance claims	482,714	-	482,714	-
Long term liabilities:				
Due in one year	1,463,326	1,342,860	2,806,186	301,764
Due in more than one year	8,479,163	7,553,744	16,032,907	17,494,862
Total liabilities	14,129,076	9,437,222	23,566,298	17,868,712
Net Assets (Deficit)				
Invested in capital assets, net of related debt	98,962,236	57,030,299	155,992,535	1,865,307
Restricted :				
Capital projects	14,592,477	-	14,592,477	-
Culture and recreation	936,245	-	936,245	-
Health services	333,973	-	333,973	-
Economic development	4,127,994	-	4,127,994	-
Debt service	543,209	1,432,056	1,975,265	-
Capital replacement	-	2,356,467	2,356,467	-
Other	54,781	-	54,781	-
Permanent funds:				
Expendable	58,936	-	58,936	-
Nonexpendable	641,501	-	641,501	-
Unrestricted (deficit)	26,008,915	4,056,558	30,065,473	(15,885,928)
Total net assets (deficit)	$ 146,260,267	$ 64,875,380	$ 211,135,647	$ (14,020,621)

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Activities
For the Year Ended October 31, 2009

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	$ 4,669,018	$ 2,546,837	$ -	$ -	$ (2,122,181)	$ -	$ (2,122,181)	$ -
Public safety	16,158,680	206,200	693,745	64,934	(15,193,801)	-	(15,193,801)	-
Public works	4,190,864	539,167	-	108,639	(3,543,058)	-	(3,543,058)	-
Highways and streets	7,069,492	526,712	912,166	474,352	(5,156,262)	-	(5,156,262)	-
Environmental	1,847,026	1,542,957	15,794	-	(288,275)	-	(288,275)	-
Health services	1,990,620	115,935	1,053,337	-	(821,348)	-	(821,348)	-
Culture and recreation	4,480,875	363,204	101,136	-	(4,016,535)	-	(4,016,535)	-
Social services	1,169,314	70,515	1,105,385	-	6,586	-	6,586	-
Interest on general long term debt	310,309	-	-	-	(310,309)	-	(310,309)	-
Total governmental activities	41,886,198	5,911,527	3,881,563	647,925	(31,445,183)	-	(31,445,183)	-
Business-type activities:								
Airport	1,956,196	424,415	-	544,687	-	(987,094)	(987,094)	-
Sanitary sewer	6,224,903	7,053,012	-	51,300	-	879,409	879,409	-
Recreation and other	979,628	914,186	-	-	-	(65,442)	(65,442)	-
Total business-type activities	9,160,727	8,391,613	-	595,987	-	(173,127)	(173,127)	-
Total primary government	$ 51,046,925	$ 14,303,140	$ 3,881,563	$ 1,243,912	(31,445,183)	(173,127)	(31,618,310)	-
Component Units								
Joplin Public Library	$ 1,875,241	$ 133,919	$ 263,998	$ -	-	-	-	(1,477,324)
Joplin Sports Authority	369,876	76,501	284,480	-	-	-	-	(8,895)
TIF Commission	1,634,171	-	-	-	-	-	-	(1,634,171)
Total	$ 3,879,288	$ 210,420	$ 548,478	$ -	-	-	-	(3,120,390)
General revenues:								
Taxes:								
Sales taxes					29,499,443	-	29,499,443	968,413
Motor vehicle taxes					1,682,299	-	1,682,299	-
Property taxes					763,671	-	763,671	1,438,966
Franchise taxes					-	7,536,144	7,536,144	12,071
Intergovernmental activity taxes					-	-	-	655,672
Hotel motel taxes					981,002	-	981,002	-
Cigarette taxes					301,671	-	301,671	-
Other taxes					169,624	-	169,624	-
Gain on sale of capital assets					54,271	-	54,271	-
Unrestricted investment earnings					997,898	556,305	1,554,203	62,790
Miscellaneous					545,604	-	545,604	78,804
Transfers					5,993,657	(5,993,657)	-	-
Total general revenue and transfers					40,989,140	2,098,792	43,087,932	3,216,716
Change in net assets					9,543,957	1,925,665	11,469,622	96,326
Net assets (deficit) -beginning of year					136,716,310	62,949,715	199,666,025	(14,116,947)
Net assets (deficit)-end of year					$ 146,260,267	$ 64,875,380	$ 211,135,647	$ (14,020,621)

See the notes to the basic financial statements

Exhibit 3

City of Joplin, Missouri
Balance Sheet - Governmental Funds
October 31, 2009

	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	$ 18,765,376	$ 3,755,263	$ 106,782	$ 9,346,580	$ 1,875,792	$ 4,079,583	$ 37,929,376
Receivables:							
Taxes	2,398,210	399,297	935,196	598,531	-	132,394	4,463,628
Interest	289,847	23,581	1,915	45,622	48,919	106,834	516,718
Accounts	94,293	-	142,025	-	-	13,227	249,545
Intergovernmental	226,826	-	378,582	-	254,348	413,375	1,273,131
Special assessments	-	-	-	-	-	706,537	706,537
Loans	-	-	-	-	-	2,966,144	2,966,144
Due from other funds	1,082,070	-	-	-	-	-	1,082,070
Inventories	63,322	891	261,577	-	-	48,025	373,815
Prepaids	45,210	-	2,601	-	-	5,511	53,322
Restricted cash and cash equivalents	296,107	-	-	-	-	972,943	1,269,050
Total Assets	$ 23,261,261	$ 4,179,032	$ 1,828,678	$ 9,990,733	$ 2,179,059	$ 9,444,573	$ 50,883,336
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	$ 211,542	$ 338,820	$ 163,720	$ 914,183	$ 13,307	$ 256,930	$ 1,898,502
Accrued payroll and benefits	683,016	3,140	38,275	956	-	57,978	783,365
Payable from restricted assets:							
Deposits payable	296,107	-	-	-	-	-	296,107
Due to other funds	-	-	-	-	-	132,070	132,070
Due to component unit	92,157	15,164	28,811	21,229	-	-	157,361
Deferred revenue	-	400,000	-	-	-	761,376	1,161,376
Total Liabilities	1,282,822	757,124	230,806	936,368	13,307	1,208,354	4,428,781
Fund balances:							
Reserved for:							
Encumbrances	74,404	3,422,343	394,716	7,502,784	715,951	133,702	12,243,900
Inventories	63,322	891	261,577	-	-	48,025	373,815
Prepaids	45,210	-	2,601	-	-	5,511	53,322
Postclosure care costs	-	-	-	-	-	370,201	370,201
Loans receivable	-	-	-	-	-	2,966,144	2,966,144
Interfund balances	950,000	-	-	-	-	-	950,000
Cemetery trust	-	-	-	-	-	500,437	500,437
Other trusts	-	-	-	-	-	200,000	200,000
Unreserved:							
Designated for:							
Contingencies	5,454,344	-	-	-	-	-	5,454,344
Undesignated, reported in:							
General fund	15,391,159	-	-	-	-	-	15,391,159
Special revenue funds	-	(1,326)	938,978	1,551,581	-	2,447,742	4,936,975
Capital projects funds	-	-	-	-	1,449,801	1,021,248	2,471,049
Debt service	-	-	-	-	-	543,209	543,209
Total fund balances	21,978,439	3,421,908	1,597,872	9,054,365	2,165,752	8,236,219	46,454,555
Total liabilities and fund balances	$ 23,261,261	$ 4,179,032	$ 1,828,678	$ 9,990,733	$ 2,179,059	$ 9,444,573	$ 50,883,336

See the notes to the basic financial statements

City of Joplin, Missouri
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
October 31, 2009

Fund balances of governmental funds	$	46,454,555
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.		103,258,950
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 $482,714 in self insurance claims and $2,016,832 in capital lease obligations, accrued compensated absences, and other post employment benefit obligations which are included in total charges for internal service funds).		(7,925,657)
Certain revenues are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		761,376
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.		102,384
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.		3,697,944
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.		(89,285)
Net assets of governmental activities	$	146,260,267

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, 2009

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Infrastructure Improvements	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	$ 17,143,107	$ 2,807,744	$ 7,313,493	$ 4,219,070	$ -	$ 1,934,766	$ 33,418,180
Intergovernmental	758,679	-	912,166	995,189	567,681	2,384,291	5,618,006
Licenses and permits	1,143,253	-	-	-	-	10,261	1,153,514
Charges for services	446,839	-	526,712	-	126,382	2,576,118	3,676,051
Fines and forfeitures	1,816,521	-	-	-	-	-	1,816,521
Interest	500,506	74,136	41,138	128,568	85,258	144,525	974,131
Other	482,659	-	8,565	-	225	27,392	518,841
Total Revenues	22,291,564	2,881,880	8,802,074	5,342,827	779,546	7,077,353	47,175,244
Expenditures:							
Current:							
General government	4,528,474	-	-	-	-	787,958	5,316,432
Public safety	17,149,156	-	-	-	-	-	17,149,156
Public works	2,851,438	-	-	4,640,750	-	162,707	7,654,895
Highway and streets	-	1,954,432	6,251,590	-	-	-	8,206,022
Environmental	-	-	-	-	-	1,860,998	1,860,998
Health services	-	-	-	-	-	2,239,092	2,239,092
Culture and recreation	551,316	232,352	-	-	-	3,618,621	4,402,289
Social services	-	-	-	-	-	1,201,337	1,201,337
Capital outlay	-	-	-	-	1,365,252	-	1,365,252
Debt service:							
Principal	-	-	-	-	-	250,000	250,000
Interest	-	-	-	-	-	226,581	226,581
Total expenditures	25,080,384	2,186,784	6,251,590	4,640,750	1,365,252	10,347,294	49,872,054
Excess of revenues over (under) expenditures	(2,788,820)	695,096	2,550,484	702,077	(585,706)	(3,269,941)	(2,696,810)
Other financing sources (uses):							
Transfers in	9,062,673	-	9,503	1,500,000	95,000	2,900,052	13,567,228
Transfers out	(4,088,706)	(41,827)	(2,997,512)	(6,604)	-	(172,790)	(7,307,439)
Sale of capital assets	51,195	-	63,733	8,910	-	-	123,838
Total other financing sources (uses)	5,025,162	(41,827)	(2,924,276)	1,502,306	95,000	2,727,262	6,383,627
Net change in fund balances	2,236,342	653,269	(373,792)	2,204,383	(490,706)	(542,679)	3,686,817
Fund balances - beginning of year, as restated	19,742,097	2,768,639	1,971,664	6,849,982	2,656,458	8,778,898	42,767,738
Fund Balances - end of year	$ 21,978,439	$ 3,421,908	$ 1,597,872	$ 9,054,365	$ 2,165,752	$ 8,236,219	$ 46,454,555

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, 2009

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	$ 3,686,817
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	12,452,243
Depreciation	(5,810,435)
Disposals of capital assets	(69,967)
Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	(1,252,338)
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	285,233
Change in accrued compensated absences	(105,629)
Change in net OPEB obligations	(38,383)
Change in postclosure care liability	20,000
Change in accrued interest	27,944
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.	105,785
Change in net assets of governmental activities	$ 9,543,957

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Net Assets
Proprietary Funds
October 31, 2009

	Enterprise Funds				
	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Pooled cash and cash equivalents	$ 23,036	$ 1,271,391	$ 329,467	$ 1,623,894	$ 3,226,620
Receivables, net:					
Interest	-	34,854	813	35,667	19,573
Accounts	28,318	2,916,773	525	2,945,616	245,809
Intergovernmental	131,924	-	-	131,924	-
Inventory	6,972	68,024	26,080	101,076	120,858
Prepaids	2,522	-	12,250	14,772	148,267
Restricted cash and cash equivalents:					
Deposits	-	2,356,467	5,500	2,361,967	304,464
Bond debt service	-	1,432,056	-	1,432,056	-
Total current assets	192,772	8,079,565	374,635	8,646,972	4,065,591
Noncurrent assets:					
Capital assets:					
Not being depreciated	1,578,075	891,231	-	2,469,306	-
Being depreciated, net of depreciation	20,299,296	42,220,269	841,909	63,361,474	2,952,528
Unamortized bond issue costs	-	43,474	-	43,474	-
Total noncurrent assets	21,877,371	43,154,974	841,909	65,874,254	2,952,528
Total assets	22,070,143	51,234,539	1,216,544	74,521,226	7,018,119
Liabilities					
Current liabilities:					
Accounts payable	24,385	225,203	6,747	256,335	14,846
Accrued payroll and benefits	7,089	31,002	5,791	43,882	19,958
Accrued interest	-	-	-	-	44,449
Self insurance claims	-	-	-	-	35,620
Current liabilities (payable from restricted assets):					
Deposits	-	-	5,500	5,500	-
Accrued interest	-	165,827	-	165,827	-
Current portion of long-term debt, net	10,806	1,317,394	14,660	1,342,860	322,859
Total current liabilities:	42,280	1,739,426	32,698	1,814,404	437,732
Noncurrent liabilities:					
Unearned revenue	50,806	18,268	-	69,074	-
Self insurance claims	-	-	-	-	447,094
Due to other funds	950,000	-	-	950,000	-
Long-term debt, net	825	7,552,351	568	7,553,744	1,693,973
Total noncurrent liabilities	1,001,631	7,570,619	568	8,572,818	2,141,067
Total liabilities	1,043,911	9,310,045	33,266	10,387,222	2,578,799
Net assets (deficit)					
Invested in capital assets, net of related debt	21,877,371	34,311,019	841,909	57,030,299	968,286
Restricted for debt service	-	1,432,056	-	1,432,056	-
Restricted for capital replacement	-	2,356,467	-	2,356,467	-
Unrestricted (deficit)	(851,139)	3,824,952	341,369	3,315,182	3,471,034
Total net assets (deficit)	$ 21,026,232	$ 41,924,494	$ 1,183,278	64,134,004	$ 4,439,320
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				741,376	
Total net assets				$ 64,875,380	

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended October 31, 2009

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 405,319	$ 7,053,012	$ 914,186	$ 8,372,517	$ 4,597,369
Other	19,096	-	-	19,096	-
Total operating revenues	424,415	7,053,012	914,186	8,391,613	4,597,369
Operating expenses:					
Personnel services	348,710	1,577,794	331,476	2,257,980	1,153,508
Supplies	38,633	302,931	318,916	660,480	1,183,575
Contractual services	422,650	1,569,191	211,911	2,203,752	1,748,100
Depreciation and amortization	1,157,105	2,316,016	91,174	3,564,295	483,009
Total operating expenses	1,967,098	5,765,932	953,477	8,686,507	4,568,192
Operating income (loss)	(1,542,683)	1,287,080	(39,291)	(294,894)	29,177
Nonoperating revenues (expenses):					
Franchise fees	-	7,536,144	-	7,536,144	-
Insurance reimbursements and settlements	-	-	-	-	440,206
Interest income	431	553,384	2,490	556,305	48,470
Interest expense and fiscal charges	-	(545,009)	-	(545,009)	(104,359)
Gain (Loss) on sale of capital assets	-	-	(64,033)	(64,033)	400
Other income	-	43,028	30,121	73,149	19,696
Total nonoperating revenues (expenses)	431	7,587,547	(31,422)	7,556,556	404,413
Income (loss) before contributions and transfers	(1,542,252)	8,874,627	(70,713)	7,261,662	433,590
Capital contributions	-	51,300	-	51,300	-
Intergovernmental grants	544,687	-	-	544,687	-
Transfers in	490,457	-	1,109,906	1,600,363	-
Transfers out	(94,039)	(7,492,334)	(7,647)	(7,594,020)	(266,132)
Change in net assets	(601,147)	1,433,593	1,031,546	1,863,992	167,458
Net assets-beginning of year	21,627,379	40,490,901	151,732	62,270,012	4,271,862
Net assets-end of year	$ 21,026,232	$ 41,924,494	$ 1,183,278	64,134,004	$ 4,439,320

Change in net assets, enterprise funds	1,863,992
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	61,673
Change in net assets	$ 1,925,665

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, 2009

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash Provided by (Used in) Operating Activities:					
Receipts from customers	$ 458,181	$ 6,343,998	$ 944,532	$ 7,746,711	$ 4,649,050
Payments to suppliers	(1,073,528)	(1,818,528)	(554,199)	(3,446,255)	(2,965,511)
Payments to employees	(351,572)	(1,544,846)	(330,987)	(2,227,405)	(1,153,680)
Net Cash Provided by (Used in) Operating Activities	(966,919)	2,980,624	59,346	2,073,051	529,859
Cash Provided by (Used in) Noncapital Financing Activities					
Transfers in	490,457	-	1,109,906	1,600,363	-
Transfers out	(94,039)	(7,492,334)	(7,647)	(7,594,020)	(376,132)
Advances from other funds	950,000	-	-	950,000	-
Advances to other funds	-	-	(650,000)	(650,000)	-
Franchise fees received	-	7,536,144	-	7,536,144	-
Insurance reimbursements and settlements	-	-	-	-	440,206
Intergovernmental grants	994,853	313,943	-	1,308,796	-
Net Cash Provided by (Used in) Noncapital Financing Activities	2,341,271	357,753	452,259	3,151,283	64,074
Cash Provided by (Used in) Investing Activities:					
Interest received	431	623,106	2,498	623,537	150,247
Net Cash Provided by (Used in) Investing Activities	431	623,106	2,498	623,537	150,247
Cash Provided by (Used In) Capital and Related Financing Activities:					
Interest paid	-	(558,864)	-	(558,864)	(110,608)
Principal payments	-	(1,213,000)	-	(1,213,000)	(278,928)
Purchases of capital assets	(1,631,746)	(1,523,888)	(467,318)	(3,622,952)	(96,620)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(1,631,746)	(3,295,752)	(467,318)	(5,394,816)	(486,156)
Net Increase (Decrease) in Cash and Cash Equivalents	(256,963)	665,731	46,785	455,553	258,024
Pooled cash and cash equivalents, beginning of year	279,999	4,394,183	288,182	4,962,364	3,273,060
Pooled cash and cash equivalents, end of year	$ 23,036	$ 5,059,914	$ 334,967	$ 5,417,917	$ 3,531,084
Pooled cash reported on the Statement of Net Assets:					
Pooled cash and cash equivalents	$ 23,036	$ 1,271,391	$ 329,467	$ 1,623,894	$ 3,226,620
Restricted cash and cash equivalents	-	3,788,523	5,500	3,794,023	304,464
Total pooled cash and cash equivalents	$ 23,036	$ 5,059,914	$ 334,967	$ 5,417,917	$ 3,531,084
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (1,542,683)	$ 1,287,080	$ (39,291)	$ (294,894)	$ 29,177
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operations:					
Depreciation and amortization	1,157,105	2,316,016	91,174	3,564,295	483,009
Non-operating income	-	43,028	30,121	73,149	19,696
Change in assets and liabilities					
Accounts receivable	18,186	(721,198)	225	(702,787)	31,985
Lease receivable	15,580	-	-	15,580	-
Inventories	2,683	24,867	(8,751)	18,799	53,745
Prepaids	337	754	(12,076)	(10,985)	13,331
Accounts payable	(615,265)	27,973	(2,545)	(589,837)	(50,264)
Accrued payroll and benefits	(2,862)	32,948	489	30,575	(172)
Insurance claims	-	-	-	-	(50,648)
Unearned revenue	-	(30,844)	-	(30,844)	-
Net Cash Provided by (Used in) Operating Activities	$ (966,919)	$ 2,980,624	$ 59,346	$ 2,073,051	$ 529,859
Noncash capital and financing activities:					
Capital contributions	$ -	$ 51,300	$ -	$ 51,300	$ -

See the notes to the basic financial statements

Exhibit 8

City of Joplin, Missouri
Statement of Fiduciary Net Assets
Fiduciary Funds
October 31, 2009

	Agency	Policemen's and Firemen's Pension
Assets		
Pooled cash and cash equivalents	$ 4,028	$ -
Cash	-	379,732
Investments:		
Mutual funds:		
Equity	-	12,145,821
Fixed Income	-	10,342,988
Contributions receivable	-	32,757
Interest receivable	-	160
Total assets	4,028	22,901,458
Liabilities		
Held for other parties	4,028	-
Total liabilities	$ 4,028	-
Net assets		
Held in trust for pension benefits		$ 22,901,458

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, 2009

	Policemen's and Firemen's Pension
Additions	
Contributions:	
Employer	$ 2,443,752
Plan members	1,349,919
Total contributions	3,793,671
Investment income (loss):	
Net appreciation in fair value of investments	3,793,590
Interest and dividends	811,504
Investment expenses	(98,867)
Total investment income (loss)	4,506,227
Total additions	8,299,898
Deductions	
Benefits paid	2,164,253
Refunds of contributions	520,375
Administrative expenses	62,196
Total deductions	2,746,824
Change in net assets	5,553,074
Net assets, beginning of year	17,348,384
Net assets, end of year	$ 22,901,458

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, 2009

	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	$ 1,012,018	$ 10,715	$ 1,022,733	$ 25,932	$ 1,048,665
Investments	561,659	-	561,659	-	561,659
Receivables:					
Taxes	60,449	-	60,449	-	60,449
Interest	5,370	-	5,370	-	5,370
Accounts	-	-	-	23,795	23,795
Intergovernmental	-	85,871	85,871	-	85,871
Due from primary government	-	157,361	157,361	-	157,361
Inventories and prepaids	3,239	-	3,239	25,328	28,567
Capital assets:					
Not being depreciated	227,500	-	227,500	-	227,500
Being depreciated, net of depreciation	1,637,807	-	1,637,807	11,047	1,648,854
Total Assets	3,508,042	253,947	3,761,989	86,102	3,848,091
Liabilities					
Accounts payable	23,524	17,784	41,308	-	41,308
Accrued payroll and benefits	24,533	-	24,533	6,245	30,778
Long term liabilities:					
Due in one year	-	300,000	300,000	1,764	301,764
Due in more than one year	-	17,494,862	17,494,862	-	17,494,862
Total liabilities	48,057	17,812,646	17,860,703	8,009	17,868,712
Net Assets (deficit)					
Invested in capital assets	1,865,307	-	1,865,307	-	1,865,307
Unrestricted (deficit)	1,594,678	(17,558,699)	(15,964,021)	78,093	(15,885,928)
Total Net Assets (deficit)	$ 3,459,985	$ (17,558,699)	$ (14,098,714)	$ 78,093	$ (14,020,621)

See the notes to the basic financial statements

	Governmental Activities			Business-Type Activities	
	Joplin Public Library	Joplin TIF Commission	Total Governmental Component Units	Joplin Sports Authority	**Total Component Units**
Expenses:					
Library services	$ 1,875,241	$ -	$ 1,875,241	$ -	$ 1,875,241
Culture and recreation	-	-	-	369,876	369,876
Economic development	-	2,771	2,771	-	2,771
Interest on long-term debt	-	1,631,400	1,631,400	-	1,631,400
Total expenses	1,875,241	1,634,171	3,509,412	369,876	3,879,288
Program Revenues:					
Charges for services	133,919	-	133,919	76,501	210,420
Operating grants and contributions	263,998	-	263,998	284,480	548,478
Total program revenues	397,917	-	397,917	360,981	758,898
Net (expense) revenue	(1,477,324)	(1,634,171)	(3,111,495)	(8,895)	(3,120,390)
General revenues:					
Sales tax	-	968,413	968,413	-	968,413
Property taxes	1,438,966	-	1,438,966	-	1,438,966
Franchise taxes	-	12,071	12,071	-	12,071
Intergovernmental activity taxes	-	655,672	655,672	-	655,672
Other taxes	-	-	-	-	-
Unrestricted investment earnings	62,759	31	62,790	-	62,790
Miscellaneous	78,804	-	78,804	-	78,804
Total general revenues	1,580,529	1,636,187	3,216,716	-	3,216,716
Change in net assets	103,205	2,016	105,221	(8,895)	96,326
Net assets (deficit)-beginning of year	3,356,780	(17,560,715)	(14,203,935)	86,988	(14,116,947)
Net assets (deficit)-end of year	$ 3,459,985	$ (17,558,699)	$ (14,098,714)	$ 78,093	$ (14,020,621)

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, 2009, payments to components units totaled $224,092 for the Joplin Public Library and $242,562 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.

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, 2008 was $548,511,306.

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 or the funding of capital repair and replacement, 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, 2009, the Connor and Barbee Trusts had net appreciation on investments available for expenditure of $10,351. 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, 2009, there were no amounts available for spending.

Cemetery Trust - During the year ended October 31, 2009, the Cemetery Trust Fund had net appreciation on investments available for expenditure of $16,707. 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 $58,936 as of October 31, 2009, a decrease of $31,243 from 2008.

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.

2. Deposits and Investments

At October 31, 2009, the carrying values of deposits and investments are summarized as follows:

	Governmental and Business-type Activities	Fiduciary funds	Component units	Total
Deposits	$ 46,337,343	$ 4,028	$ 1,048,475	$ 47,389,846
Petty cash	4,362	-	190	4,552
Short term investments held in trust	1,805,722	379,732	-	2,185,454
Total cash and cash equivalents	48,147,427	383,760	1,048,665	49,579,852
Investments				
U.S. government agency securities	-	-	389,296	389,296
Mutual funds	-	22,488,809	172,363	22,661,172
Total investments	-	22,488,809	561,659	23,050,468
Total cash and investments	$ 48,147,427	$ 22,872,569	$ 1,610,324	$ 72,630,320

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, 2009, all of the City's investments were 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, 2009
Federal Home Loan Bank	$ 206,469	AAA
Federal Farm Credit Bank	106,375	AAA
Federal National Mortgage Association	51,094	AAA
Federal Home Loan Mortgage Corporation	25,358	AAA
Total	$ 389,296	

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, 2009, 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 were exposed to custodial credit risk as of October 31, 2009.

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	$ 389,296	$ 51,094	$ 338,202

Concentration of Credit Risk

The City's investment policy does not specify maximum or minimum investment concentrations by investment type. As of October 31, 2009, 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	$ 206,469	53%
Fed. Farm Credit Bank	U.S. agency securities	106,375	27%
Fed. Natl. Mtg.	U.S. agency securities	51,094	13%
Fed. Home Loan Mort.	U.S. agency securities	25,358	7%
Total		$ 389,296	

Policeman's and Fireman's Pension Deposits and Investments

Investments of the Plan at October 31, 2009 consisted of the following:

Mutual Funds -	
Equity	$ 12,145,821
Fixed Income	10,342,988
	$ 22,488,809

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	$ 2,538,813	AA
PIMCO All Asset Institutional Fund	2,229,379	A
Templeton Global Bond Advisor Fund	2,339,857	A
Vanguard Inflation Protected Fund	1,486,205	AAA
Vanguard Intermediate Term Treasury Fund	1,748,734	AAA
	$ 10,342,988	

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's deposits were not exposed to custodial credit risk at October 31, 2009. Custodial credit risk also applies to investment securities. At October 31, 2009, 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 that changes in investment rates will adversely affect the fair value of an investment. 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 fixed income mutual funds. The following table summarizes these investments:

	Fair Value	Investment Maturities (in Years)		
		Less than 1	1 - 5	5-11
Fixed Income Mutual Funds	$ 10,342,988	$ -	$ -	$ 10,342,988

Concentration of Credit Risk

The Plan places no limit on the amount the Plan may invest in any one issuer. At October 31, 2009, the Plan's investments were entirely in open-ended mutual funds or money market accounts and, accordingly, disclosures related to the concentration of credit risks were not applicable.

3. Taxes

Tax revenues for the year ended October 31, 2009 are as follows:

	City sales taxes	Gas/Motor vehicle taxes	Franchise taxes	Hotel/ motel taxes	Property taxes	Other taxes	Intergovernmental activity taxes	Total
Major governmental funds:								
General	$ 16,841,436	$ -	$ -	$ -	$ -	$ 301,671	$ -	$ 17,143,107
Parks & storm water sales tax	2,807,744	-	-	-	-	-	-	2,807,744
Transportation sales tax	5,631,194	1,682,299	-	-	-	-	-	7,313,493
Capital improvement sales tax	4,219,070	-	-	-	-	-	-	4,219,070
Major enterprise funds:								
Sanitary sewer	-	-	7,536,144	-	-	-	-	7,536,144
Nonmajor funds	-	-	-	981,001	784,141	169,624	-	1,934,766
Total primary government	29,499,444	1,682,299	7,536,144	981,001	784,141	471,295	-	40,954,324
Component units	968,413	-	12,071	-	1,429,592	-	655,672	3,065,748
Grand total	$ 30,467,857	$ 1,682,299	$ 7,548,215	$ 981,001	$ 2,213,733	$ 471,295	$ 655,672	$ 44,020,072

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	$ 0.2387

4. Intergovernmental Revenue and Receivables

Intergovernmental revenue during the year consists of the following:

	General	Transportation Sales Tax	Capital Improvement Sales Tax	Infrastructure Improvements	Municipal Airport	Nonmajor Governmental Funds	Total
Federal:	$ 547,965	$ 840,949	$ -	$ 567,681	$ 471,877	$ 2,152,405	$ 4,580,877
State:	85,405	71,217	995,189	-	72,810	214,946	1,439,567
Local:	125,309	-	-	-	-	16,940	142,249
Total	$ 758,679	$ 912,166	$ 995,189	$ 567,681	$ 544,687	$ 2,384,291	$ 6,162,693

Amounts due from other governments at October 31, 2009 include the following:

	General	Transportation Sales Tax	Infrastructure Improvements	Municipal Airport	Nonmajor Governmental Funds	Total
Federal:	$ 214,992	$ 378,582	$ 254,348	$ 127,514	$ 388,972	$ 2,356,993
State:	11,834	-	-	4,410	10,252	1,022,024
Local:	-	-	-	-	14,150	2,028
Total	$ 226,826	$ 378,582	$ 254,348	$ 131,924	$ 413,374	$ 3,381,045

5. Loans Receivable

Loans receivable of $2,966,144 at October 31, 2009, consist of four 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 $50,000 were issued during the fiscal year ended October 31, 2009. These loans are not expected to be repaid during the fiscal year ending October 31, 2010.

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	$ 6,153,147	$ 311,202	$ -	$ 6,464,349
Art Collection	2,173,000	-	-	2,173,000
Construction in process	13,092,984	6,782,876	(3,235,979)	16,639,881
Total capital assets not being depreciated	21,419,131	7,094,078	(3,235,979)	25,277,230
Capital assets being depreciated:				
Buildings	22,803,690	323,180	(30,900)	23,095,970
Improvements other than infrastructure	6,540,834	170,038	-	6,710,872
Machinery and equipment	20,760,988	2,719,490	(423,822)	23,056,656
Infrastructure	90,302,998	5,381,434	-	95,684,432
Total capital assets being depreciated	140,408,510	8,594,142	(454,722)	148,547,930
Less accumulated depreciation for:				
Buildings	(4,655,608)	(664,799)	30,900	(5,289,507)
Improvements other than infrastructure	(2,349,901)	(306,481)	-	(2,656,382)
Machinery and equipment	(14,169,844)	(1,486,522)	353,857	(15,302,509)
Infrastructure	(43,965,179)	(3,352,633)	-	(47,317,812)
Total accumulated depreciation	(65,140,532)	(5,810,435)	384,757	(70,566,210)
Total capital assets being depreciated, net	75,267,978	2,783,707	(69,965)	77,981,720
Internal Service-Governmental Activities:				
Capital assets being depreciated:				
Buildings	292,439	-	-	292,439
Improvements other than infrastructure	61,888	-	-	61,888
Machinery and equipment	5,186,095	97,020	(3,457)	5,279,658
Total capital assets being depreciated	5,540,422	97,020	(3,457)	5,633,985
Less accumulated depreciation for:				
Buildings	(150,826)	(8,594)	-	(159,420)
Improvements other than infrastructure	(2,063)	(4,126)	-	(6,189)
Machinery and equipment	(2,049,016)	(470,289)	3,457	(2,515,848)
Total accumulated depreciation	(2,201,905)	(483,009)	3,457	(2,681,457)
Total capital assets being depreciated, net	3,338,517	(385,989)	-	2,952,528
Governmental activities capital assets, net	$ 100,025,626	$ 9,491,796	$ (3,305,944)	$ 106,211,478

** as restated

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	$ 309,172
Public safety	639,417
Highways and streets	3,739,180
Sanitation	15,186
Health services	22,306
Culture and recreation	706,859
Social services	16,855
Public works	361,460
	$ 5,810,435
Internal service	$ 483,009

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	10,685,020	722,716	(11,329,661)	78,075
Total non depreciable capital assets	12,185,020	722,716	(11,329,661)	1,578,075
Depreciable capital assets:				
Buildings	10,179,148	11,329,661	-	21,508,809
Improvements other than infrastructure	14,214,902	13,739	-	14,228,641
Machinery and equipment	704,464	10,028	-	714,492
Total depreciable capital assets	25,098,514	11,353,428	-	36,451,942
Less accumulated depreciation:				
Buildings	(2,547,565)	(668,957)	-	(3,216,522)
Improvements other than infrastructure	(11,834,373)	(465,477)	-	(12,299,850)
Machinery and equipment	(613,602)	(22,672)	-	(636,274)
Total accumulated depreciation	(14,995,540)	(1,157,106)	-	(16,152,646)
Total depreciable capital assets, net	10,102,974	10,196,322	-	20,299,296
Total airport capital assets, net	22,287,994	10,919,038	(11,329,661)	21,877,371
Sanitary Sewer fund:				
Non depreciable capital assets:				
Land	308,500	-	-	308,500
Construction in process	-	582,731	-	582,731
Total non depreciable capital assets	308,500	582,731	-	891,231
Depreciable capital assets:				
Buildings	42,593,903	-	-	42,593,903
Improvements other than infrastructure	943,858	-	-	943,858
Machinery and equipment	5,673,776	387,820	(35,139)	6,026,457
Sewer System	48,060,652	604,637		48,665,289
Total depreciable capital assets	97,272,189	992,457	(35,139)	98,229,507
Less accumulated depreciation:				
Buildings	(31,423,473)	(1,017,981)	-	(32,441,454)
Improvements other than infrastructure	(832,252)	(87,572)	-	(919,824)
Machinery and equipment	(4,888,318)	(170,931)	35,139	(5,024,110)
Sewer System	(16,584,318)	(1,039,532)	-	(17,623,850)
Total accumulated depreciation	(53,728,361)	(2,316,016)	35,139	(56,009,238)
Total depreciable capital assets, net	43,543,828	(1,323,559)	-	42,220,269
Total sanitary sewer capital assets, net	43,852,328	(740,828)	-	43,111,500
Nonmajor proprietary funds:				
Depreciable capital assets:				
Buildings	209,157	-	-	209,157
Improvements other than infrastructure	678,833	219,475	-	898,308
Machinery and equipment	660,018	251,844	(263,141)	648,721
Total depreciable capital assets	1,548,008	471,319	(263,141)	1,756,186
Less accumulated depreciation:				
Buildings	(133,474)	(4,583)	-	(138,057)
Improvements other than infrastructure	(423,440)	(40,233)	-	(463,673)
Machinery and equipment	(461,296)	(46,359)	195,108	(312,547)
Total accumulated depreciation	(1,018,210)	(91,175)	195,108	(914,277)
Total depreciable capital assets, net	529,798	380,144	(68,033)	841,909
Total nonmajor proprietary funds capital assets, net	529,798	380,144	(68,033)	841,909
Total business-type activities capital assets, net	$ 66,670,120	$ 10,558,354	$ (11,397,694)	$ 65,830,780

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	409,263	33,897	-	443,160
Library collection	2,697,187	267,463	128,498	2,836,152
	4,906,450	301,360	128,498	5,079,312
Less accumulated depreciation for:				
Building	1,260,000	45,000	-	1,305,000
Equipment	307,868	2,809	-	310,677
Library collection	1,614,686	328,593	128,498	1,814,781
	3,182,554	376,402	128,498	3,430,458
Capital assets, depreciable net	1,723,896	(75,042)	-	1,648,854
Discretely presented component unit capital assets, net	$ 1,951,396	$ (75,042)	$ -	$ 1,876,354

7. Interfund Fund Activity

Interfund operating transfers for the year were as follows:

	Transfer to:							
	Major funds					Nonmajor funds		
	General fund	Transp. Sales Tax	Cap .Impr. Sales Tax	Airport	Infrastructure Improvement	Govern-mental	Enterprise	Total
Transfer from:								
Major funds:								
General fund	$ -	$ -	$ -	$ -	$ 95,000	$ 2,883,800	$ 1,109,906	$ 4,088,706
Parks/Storm Water sales tax	41,827	-	-	-	-	-	-	41,827
Transportation sales tax	1,032,512	-	1,500,000	450,000	-	15,000	-	2,997,512
Capital Improvement sales tax	6,604	-	-	-	-	-	-	6,604
Airport	94,039	-	-	-	-	-	-	94,039
Sanitary sewer	7,492,334	-	-	-	-	-	-	7,492,334
Nonmajor funds:								
Governmental	172,790	-	-	-	-	-	-	172,790
Enterprise	7,647	-	-	-	-	-	-	7,647
Internal service funds	214,920	9,503	-	40,457	-	1,252	-	266,132
	$ 9,062,673	$ 9,503	$ 1,500,000	$ 490,457	$ 95,000	$ 2,900,052	$ 1,109,906	$ 15,167,591

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, 2009 were as follows:

Due to General Fund from:	
Airport fund	$ 950,000
Nonmajor governmental	132,070
	$ 1,082,070

The $132,070 interfund balance represents advances to the Community Development Entitlement Grant and TIF Projects Funds for short-term cash flow needs.

The $950,000 interfund balance represents an advance to the Airport 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	$ 5,515,000	$ -	$ 250,000	$ 5,265,000	$ 270,000
Capital leases	2,263,170	-	278,928	1,984,242	292,553
Compensated absences*	1,210,541	1,088,718	984,672	1,314,587	880,773
Landfill postclosure costs	40,000	-	20,000	20,000	20,000
Other postemployment benefits	-	40,667	-	40,667	-
Net pension obligation	1,603,226	-	285,233	1,317,993	-
Total governmental activities long-term liabilities	$ 10,631,937	$ 1,129,385	$ 1,818,833	$ 9,942,489	$ 1,463,326
Business-type activities:					
Revenue bonds	$ 10,162,000	$ -	$ 1,213,000	$ 8,949,000	$ 1,284,000
Less deferred refunding amounts	177,263	-	28,744	148,519	28,746
Revenue bonds, net	9,984,737	-	1,184,256	8,800,481	1,255,254
Other postemployment benefits	-	8,517	-	8,517	-
Compensated absences	93,998	81,628	88,020	87,606	87,606
Total business-type activities long-term liabilities	$ 10,078,735	$ 90,145	$ 1,272,276	$ 8,896,604	$ 1,342,860
Component Units:					
Capital lease	$ 6,304	$ -	$ 4,540	$ 1,764	$ 1,764
Developer agreements	17,794,862	-	-	17,794,862	300,000
Total component unit long-term liabilities	$ 17,801,166	$ -	$ 4,540	$ 17,796,626	$ 301,764

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
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	305,000	175,614	1,620,000	139,670	1,925,000	315,284
2015-2019	1,705,000	691,528	1,717,000	47,398	3,422,000	738,926
2020-2023	2,130,000	275,755	-	-	2,130,000	275,755
	$ 5,265,000	$ 1,945,842	$ 8,949,000	$ 1,573,122	$ 14,214,000	$ 3,518,964

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 an 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 $2,006,743 as of October 31, 2009.

The future minimum lease obligations and the net present value of these minimum lease payments as of October 31, 2009 were as follows:

Year ending October 31:	
2010	$ 389,533
2011	389,533
2012	389,533
2013	389,533
2014	389,533
2015	389,533
	2,337,198
Less imputed interest	(352,956)
Present value of minimum lease payments	$ 1,984,242

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 $20,000. 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 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 $7,536,144 for the year ended October 31, 2009.

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, 2009, 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, debt service payments related to developer obligations totaled $1,631,400. Incremental revenues from the City were $980,484 in sales and franchise 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, 2009, there are two series of taxable industrial revenue bonds outstanding, with a principal amount payable of $31.6 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, 2009, certain projects were pending City Council authorization. As of October 31, 2009, the City had approximately $11.5 million 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 2009, the City's annual pension cost of $605,791 was equal to the required and actual contributions. The required contribution was determined as part of the February 28, 2007 and/or February 29, 2008 annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2009 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 28, 2009 was 15 years.

Three-year Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2007	$ 591,862	100%	$ -
6/30/2008	581,966	100%	-
6/30/2009	605,791	100%	-

Funded Status and Funding Progress

The funded status as of February 28, 2009, 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 Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
2/28/2009	$ 14,651,098	$ 16,763,286	$ 2,112,188	87%	$ 9,016,729	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 the plan year 2009, the employee contribution rate was 18.08% of the current year covered payroll for all members hired on or before January 31, 2009 and 10% for all members hired after January 31, 2009. For the plan year 2009, the City's rate was 17% of current year covered payroll for pay periods prior to January 31, 2009 and 20% for pay periods after January 31, 2009. The City's rate is scheduled to increase to 23% of current year covered payroll for the plan year ending October 31, 2010, 26% for the plan year ending October 31, 2011 and the actuarial determined rate for all subsequent years.

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, 2009, were as follows:

Annual required contribution	$ 2,169,744
Interest on net pension obligation	112,226
Adjustment to annual required contribution	(123,451)
Annual pension cost	2,158,519
Contributions made	2,443,752
Change in net pension obligation	(285,233)
Net pension obligation, October 31, 2008	1,603,226
Net pension obligation, October 31, 2009	$ 1,317,993

Three-year Trend Information
(Unaudited)

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
10/31/2007	$ 1,984,961	55%	$ 1,214,547
10/31/2008	1,755,214	68%	1,603,226
10/31/2009	2,158,519	113%	1,317,993

Funded Status and Funding Progress

The funded status as of November 1, 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 Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
11/1/2008	$ 20,818,061	$ 40,827,363	$ 20,009,302	51%	$ 7,049,201	284%

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, 2008, 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% to 8.2%. 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, 2008 valuation was twenty-eight years.

11. Post Employment Health Benefits

Plan Description

The City provides for a continuation of medical, prescription drug, hearing, vision and dental insurance benefits to employees that retire from City employment and who participate in the Missouri Local Government Employees Retirement System (LAGERS) or the City of Joplin, Missouri Policemen's and Firemen's Pension Plan. The benefits are provided through fully-insured arrangements that collectively operate as a single-employer defined benefit plan.

The City requires the retirees to pay 102% of the premiums charged to active employees. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. (The retiree insurance is guaranteed issue; no medical questionnaire is required.) The difference between these amounts is the implicit rate subsidy, which is considered other post employment benefits (OPEB) under Governmental Accounting Standards Board Statement No. 45 (GASB Statement 45).

Retirees and their dependents have the same benefits as active employees. Coverage is available for up to ten years from the date of retirement. However, all retiree coverage terminates upon Medicare entitlement or if a premium payment is not received on a timely basis. When the retiree attains Medicare eligibility age, it may be a COBRA qualifying event for their dependents.

Funding Policy

GASB Statement 45 does not require funding of the OPEB liability, and the City has chosen not to fund it.

Annual OPEB Cost and Net OPEB Obligation

The City's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, which represents an amount that is actuarially determined in accordance with the requirements of GASB Statement 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year plus the amortization of the unfunded actuarial liability over a period of time that the City has selected as being thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount of expected employer contributions to the plan, and changes in the City's net OPEB obligation.

	Governmental Activities	Business-Type Activities	Total Primary Government
Annual required contribution	$ 72,308	$ 8,876	$ 81,184
Interest on net OPEB obligation	-	-	-
Adjustment to annual required contribution	-	-	-
Annual OPEB cost (expense)	72,308	8,876	81,184
Less: Net employer contributions	31,641	359	32,000
Increase in net OPEB obligation	40,667	8,517	49,184
Net OPEB obligation - November 1, 2008	-	-	-
Net OPEB obligation - October 31, 2009	$ 40,667	$ 8,517	$ 49,184

The City's annual OPEB cost, the percentage of annual OPEB costs estimated to be contributed to the plan, and the net OPEB obligation for the fiscal year ending October 31, 2009 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
10/31/2009	$ 81,184	39.4%	$ 49,184

Funded Status and Funding Progress

As of November 1, 2008, which represents both the initial and the most recent actuarial valuation date, the actuarial accrued liability for benefits within the plan for the City is $672,000. There are no assets set aside for funding the plan as of that date, thus the entire amount is unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $18,026,233, which results in a ratio of the unfunded actuarial accrued liability (UAL) to the covered payroll of 4 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. 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 for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The projected unit credit actuarial cost method is used in the November 1, 2008 initial actuarial valuation. At this initial valuation date, actuarial present value of benefits is determined for each participant. The sum of these actuarial present values of benefits allocated to the current valuation year is the normal cost for the initial plan year. The sum of actuarial present values of benefits allocated to all valuation years preceding the valuation date represents the actuarial accrued liability.

The actuarial assumptions include a 4.0 percent investment rate of return. The actuarial assumptions for the medical cost trend are a growth factor of 8.5 percent for the first year and then declining by 1.0 percent per year until 5.5 percent is reached. The 5.5 percent growth is used on a go-forward basis. The actuarial assumptions for the dental cost trends are a growth factor of 4.25 percent per year. The UAL will be amortized over a period of 30 years using a level percentage of projected payroll on an open basis.

12. 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 $400,000. 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, 2009, the escrow account balance is $304,464, 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, 2009, in the Worker's Compensation and Liability and Property funds were $1,532,076 and $1,338,218, respectively. The claims liabilities in these funds at October 31, 2009, 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 2009 and 2008 are as follows:

	Beginning of Year	Claims Incurred	Payments/ Adjustments	End of Year
2008	$ 568,923	$ 461,126	$ 496,687	$ 533,362
2009	533,362	832,131	882,779	482,714

13. Leases

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

Control Tower Lease

In 2008, the Joplin Regional Airport, agreed to a 5 year lease extension 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 tower was $1,022,000. The entire amount has been fully depreciated as of October 31, 2009. Rental payments are due in monthly installments of $1,963 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
2010	$ 27,961
2011	27,961
2012	27,961
2013	27,961
2014	32,671
2015-2019	168,653
2020-2024	195,731
Total	$ 508,899

14. Restatement of Prior Year Balances

During 2009, management of the City determined that amounts reported in the previous year for construction retainage payable was overstated. Accordingly, beginning fund balance of the Park/Storm Water Sales Tax governmental fund was increased by $509,574. The adjustment had no effect on total government-wide net assets balances. However, beginning governmental capital assets have been adjusted to reflect the correction.

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, 2009

	Budgeted Amounts			Variance with final budget– positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 18,511,700	$ 18,511,700	$ 17,143,107	$ (1,368,593)
Intergovernmental	773,966	795,338	758,679	(36,659)
Licenses and permits	1,187,100	1,187,100	1,143,253	(43,847)
Charges for services	461,700	461,700	446,839	(14,861)
Fines and forfeitures	1,639,800	1,639,800	1,816,521	176,721
Interest and Miscellaneous	631,601	631,601	983,165	351,564
Total Revenues	23,205,867	23,227,239	22,291,564	(935,675)
Expenditures:				
General government:				
City council	435,096	442,096	410,392	31,704
City manager	851,833	851,833	734,243	117,590
City clerk	176,950	207,450	179,344	28,106
Legal services	472,599	472,599	460,159	12,440
Human resources	495,382	495,382	468,069	27,313
Finance	699,902	719,902	697,830	22,072
Information systems	1,107,955	1,107,955	1,090,967	16,988
Municipal court	485,174	491,424	487,470	3,954
Total general government	4,724,891	4,788,641	4,528,474	260,167
Public works:				
Public works	2,960,665	2,970,665	2,600,879	369,786
Code enforcement	247,119	252,119	250,559	1,560
Total public works	3,207,784	3,222,784	2,851,438	371,346
Public safety:				
Police	11,630,743	11,829,243	11,158,457	670,786
Fire	7,244,610	7,339,252	5,806,592	1,532,660
Emergency management	162,728	188,200	184,107	4,093
Total public safety	19,038,081	19,356,695	17,149,156	2,207,539
Culture and recreation–parks and recreation	577,399	577,399	551,316	26,083
Total Expenditures	27,548,155	27,945,519	25,080,384	2,865,135
Excess of Revenues Over (Under) Expenditures	(4,342,288)	(4,718,280)	(2,788,820)	1,929,460
Other Financing Sources (Uses):				
Transfers in	8,366,779	8,586,779	9,062,673	475,894
Transfers out	(4,494,260)	(4,119,630)	(4,088,706)	30,924
Sale of capital assets	35,000	35,000	51,195	16,195
Total Other Financing Sources	3,907,519	4,502,149	5,025,162	523,013
Excess of Revenues and Other Sources Over Expenditures and Other Uses	$ (434,769)	$ (216,131)	2,236,342	$ 2,452,473
Fund Balances, Beginning of Year			19,742,097	
Fund Balances, End of Year			$ 21,978,439	

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, 2009

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 3,035,800	$ 3,035,800	$ 2,807,744	$ (228,056)
Interest and Miscellaneous	50,000	50,000	74,136	24,136
Total Revenues	3,085,800	3,085,800	2,881,880	(203,920)
Expenditures:				
Highways and Streets	3,731,278	5,651,304	1,954,432	3,696,872
Culture and recreation	524,522	1,682,250	232,352	1,449,898
Total Expenditures	4,255,800	7,333,554	2,186,784	5,146,770
Excess of Revenues Over (Under) Expenditures	(1,170,000)	(4,247,754)	695,096	4,942,850
Other Financing Sources (Uses):				
Transfer Out	(23,327)	(41,827)	(41,827)	-
Total Other Financing Sources	(23,327)	(41,827)	(41,827)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (1,193,327)	$ (4,289,581)	653,269	$ 4,942,850
Fund Balances, Beginning of Year, as restated			2,768,639	
Fund Balances, End of Year			$ 3,421,908	

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, 2009

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 7,876,179	$ 7,876,179	$ 7,313,493	$ (562,686)
Intergovernmental	790,277	790,277	912,166	121,889
Charges for services	507,500	507,500	526,712	19,212
Interest and miscellaneous	59,000	59,000	49,703	(9,297)
Total Revenues	9,232,956	9,232,956	8,802,074	(430,882)
Expenditures:				
Highways and streets:				
Street maintenance	4,375,537	4,923,758	4,054,227	869,531
Street cleaning	448,963	470,363	470,326	37
Traffic control	311,758	321,355	223,534	97,821
Traffic signal maintenance	165,650	268,477	152,460	116,017
Paratransit system	1,221,218	2,339,087	1,139,689	1,199,398
Cab assistance program	275,000	275,000	211,354	63,646
Total Expenditures	6,798,126	8,598,040	6,251,590	2,346,450
Excess of Revenues Over (Under) Expenditures	2,434,830	634,916	2,550,484	1,915,568
Other Financing Sources (Uses):				
Transfers in	-	-	9,503	
Transfers out	(3,004,003)	(3,099,090)	(2,997,512)	101,578
Sales of capital assets	20,000	20,000	63,733	43,733
Total Other Financing Sources	(2,984,003)	(3,079,090)	(2,924,276)	145,311
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (549,173)	$ (2,444,174)	(373,792)	$ 2,060,879
Fund Balances, Beginning of Year			1,971,664	
Fund Balances, End of Year			$ 1,597,872	

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, 2009

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 4,583,553	$ 4,583,553	$ 4,219,070	$ (364,483)
Intergovernmental	1,295,189	1,295,189	995,189	(300,000)
Interest and miscellaneous	36,810	36,810	128,568	91,758
Total Revenues	5,915,552	5,915,552	5,342,827	(572,725)
Expenditures:				
Capital Improvement Projects	13,238,666	14,175,036	4,640,750	9,534,286
Total Expenditures	13,238,666	14,175,036	4,640,750	9,534,286
Excess of Revenues Over (Under) Expenditures	(7,323,114)	(8,259,484)	702,077	8,961,561
Other Financing Sources (Uses):				
Transfers in	1,500,000	1,500,000	1,500,000	-
Transfers out	(4,467)	(40,157)	(6,604)	33,553
Sales of capital assets	-	-	8,910	8,910
Total Other Financing Sources	1,495,533	1,459,843	1,502,306	42,463
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (5,827,581)	$ (6,799,641)	2,204,383	$ 9,004,024
Fund Balances, Beginning of Year			6,849,982	
Fund Balances, End of Year			$ 9,054,365	

See accompanying notes to the required supplementary information

Exhibit 16

City of Joplin, Missouri
Required Supplementary Information
Schedules of Funding Progress
Retirement Plans and Other Postemployment Benefits

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, 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%
February 28, 2009	14,651,098	16,763,286	2,112,188	87%	9,016,729	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 (assets in excess of) accrued liability (UAL)	(a)/(b) Funded ratio	(c) annual covered payroll	(b)-(a)/(c) UAL as a percentage of covered payroll
November 1, 2003	$ 17,796,728	$ 30,086,731	$ 12,290,003	59.2%	$ 5,943,864	207%
November 1, 2004	18,759,224	32,073,023	13,313,799	58.5%	6,092,384	219%
November 1, 2005	19,722,351	33,384,405	13,662,054	59.1%	6,185,242	221%
November 1, 2006	21,123,764	37,043,414	15,919,650	57.0%	6,091,388	261%
November 1, 2007	22,896,993	39,279,954	16,382,961	58.3%	6,568,377	249%
November 1, 2008	20,818,061	40,827,363	20,009,302	51.0%	7,049,201	284%

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.

OTHER POSTEMPLOYMENT BENEFITS

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
November 1, 2008	$ -	$ 672,000	$ 672,000	0%	$ 18,026,233	4%

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, 2009

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	$ 2,874,134	$ 57,412	$ 978,692	$ 169,345	$ -	$ 4,079,583
Receivables:						
Taxes	132,394	-	-	-	-	132,394
Interest	25,739	-	47,649	30,655	2,791	106,834
Accounts	2,727	-	-	-	10,500	13,227
Intergovernmental	413,375	-	-	-	-	413,375
Special assessments	-	-	706,537	-	-	706,537
Loans	2,966,144	-	-	-	-	2,966,144
Due from component unit						
Inventory	48,025	-	-	-	-	48,025
Prepaids	5,511	-	-	-	-	5,511
Restricted cash and cash equivalents	-	485,797	-	-	487,146	972,943
Total assets	$ 6,468,049	$ 543,209	$ 1,732,878	$ 200,000	$ 500,437	$ 9,444,573
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	251,837	$ -	$ 5,093	$ -	$ -	$ 256,930
Accrued payroll and benefits	57,978	-	-	-	-	57,978
Deferred revenue	54,839	-	706,537	-	-	761,376
Due to other funds	132,070	-	-	-	-	132,070
Total liabilities	496,724	-	711,630	-	-	1,208,354
Fund balances:						
Reserved for:						
Encumbrances	133,702	-	-	-	-	133,702
Inventories	48,025	-	-	-	-	48,025
Prepaids	5,511	-	-	-	-	5,511
Postclosure care costs	370,201	-	-	-	-	370,201
Loans receivable	2,966,144	-	-	-	-	2,966,144
Cemetery trust	-	-	-	-	500,437	500,437
Other trusts	-	-	-	200,000	-	200,000
Unreserved						
Special revenue	2,447,742	-	-	-	-	2,447,742
Capital projects	-	-	1,021,248	-	-	1,021,248
Debt service	-	543,209	-	-	-	543,209
Total fund balances	5,971,325	543,209	1,021,248	200,000	500,437	8,236,219
Total liabilities and fund balances	$ 6,468,049	$ 543,209	$ 1,732,878	$ 200,000	$ 500,437	$ 9,444,573

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended October 31, 2009

	Special Revenue Funds	Debt Service	Capital Projects Revolving Public Improvements	Permanent Funds Connor and Barbee Trusts	Permanent Funds Cemetery Trust	Total Nonmajor Governmental Funds
Revenues:						
Taxes	$ 1,934,766	$ -	$ -	$ -	$ -	$ 1,934,766
Intergovernmental	2,384,291	-	-	-	-	2,384,291
Licenses and permits	10,261	-	-	-	-	10,261
Charges for services	1,926,347	472,726	143,350	-	33,695	2,576,118
Interest	88,999	4,303	24,166	10,351	16,706	144,525
Other	22,991	-	-	-	4,401	27,392
	6,367,655	477,029	167,516	10,351	54,802	7,077,353
Expenditures:						
Current:						
General government	787,958	-	-	-	-	787,958
Public works	-	-	162,707	-	-	162,707
Environmental	1,860,998	-	-	-	-	1,860,998
Health services	2,228,741	-	-	10,351	-	2,239,092
Culture and recreation	3,566,246	-	-	-	52,375	3,618,621
Social services	1,201,337	-	-	-	-	1,201,337
Debt service:						
Principal	-	250,000	-	-	-	250,000
Interest	-	226,581	-	-	-	226,581
Total Expenditures	9,645,280	476,581	162,707	10,351	52,375	10,347,294
Excess of Revenues Over (Under) Expenditures:	(3,277,625)	448	4,809	-	2,427	(3,269,941)
Other Financing Sources (Uses):						
Transfers in	2,900,052	-	-	-	-	2,900,052
Transfers out	(172,790)	-	-	-	-	(172,790)
Total Other Financing Sources (Uses):	2,727,262	-	-	-	-	2,727,262
Net changes in fund balances	(550,363)	448	4,809	-	2,427	(542,679)
Fund balances, beginning of year	6,521,688	542,761	1,016,439	200,000	498,010	8,778,898
Fund balances, end of year	$ 5,971,325	$ 543,209	$ 1,021,248	$ 200,000	$ 500,437	$ 8,236,219

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Special Revenue Funds
October 31, 2009

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	$ 796,187	$ 197,369	$ 56,895	$ 53,866	$ 592,399	$ 19,634	$ 1,157,784	$ -	$ 2,874,134
Receivables									
Taxes	83,660	16,906	16,906	14,922	-	-	-	-	132,394
Interest	19,477	813	-	-	1,383	-	4,066	-	25,739
Accounts	-	-	657	-	-	-	-	2,070	2,727
Intergovernmental	5,391	204,284	48,126	4,861	18,375	132,338	-	-	413,375
Loans	-	-	-	-	-	-	2,966,144	-	2,966,144
Inventory	32,996	8,162	6,091	776	-	-	-	-	48,025
Prepaids	2,679	232	1,607	528	-	465	-	-	5,511
Total assets	$ 940,390	$ 427,766	$ 130,282	$ 74,953	$ 612,157	$ 152,437	$ 4,127,994	$ 2,070	$ 6,468,049
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	$ 23,092	$ 44,763	$ 68,905	$ 13,028	$ 93,825	$ 8,224	$ -	$ -	$ 251,837
Accrued payroll and benefits	4,943	26,019	20,581	1,963	-	4,472	-	-	57,978
Deferred revenue	-	23,011	16,906	14,922	-	-	-	-	54,839
Due to other funds	-	-	-	-	-	130,000	-	2,070	132,070
Total liabilities	28,035	93,793	106,392	29,913	93,825	142,696	-	2,070	496,724
Fund balances:									
Reserved for:									
Encumbrances	5,047	15,854	-	-	112,801	-	-	-	133,702
Inventories	32,996	8,162	6,091	776	-	-	-	-	48,025
Prepaids	2,679	232	1,607	528	-	465	-	-	5,511
Postclosure care costs	-	-	-	370,201	-	-	-	-	370,201
Loans receivable	-	-	-	-	-	-	2,966,144	-	2,966,144
Unreserved	871,633	309,725	16,192	(326,465)	405,531	9,276	1,161,850	-	2,447,742
Total fund balances	912,355	333,973	23,890	45,040	518,332	9,741	4,127,994	-	5,971,325
Total liabilities and fund balances	$ 940,390	$ 427,766	$ 130,282	$ 74,953	$ 612,157	$ 152,437	$ 4,127,994	$ 2,070	$ 6,468,049

Exhibit 20

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended October 31, 2009

	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	$ 981,002	$ 317,918	$ 317,923	$ 317,923	$ -	$ -	$ -	$ -	$ 1,934,766
Intergovernmental	49,044	1,053,337	52,092	15,794	108,639	1,105,385	-	-	2,384,291
Licenses and permits	-	-	-	-	-	10,261	-	-	10,261
Charges for services	-	65,874	250,193	1,542,957	-	60,253	-	7,070	1,926,347
Interest	19,641	15,287	-	-	27,275	-	26,796	-	88,999
Miscellaneous	1,528	11,694	5,719	4,050	-	-	-	-	22,991
	1,051,215	1,464,110	625,927	1,880,724	135,914	1,175,899	26,796	7,070	6,367,655
Expenditures:									
Current:									
General government	-	-	-	-	760,888	-	20,000	7,070	787,958
Environmental	-	-	-	1,860,998	-	-	-	-	1,860,998
Health services	-	2,228,741	-	-	-	-	-	-	2,228,741
Culture and recreation	944,771	-	2,621,475	-	-	-	-	-	3,566,246
Social services	-	-	-	-	-	1,201,337	-	-	1,201,337
Total Expenditures	944,771	2,228,741	2,621,475	1,860,998	760,888	1,201,337	20,000	7,070	9,645,280
Excess of Revenues Over (Under) Expenditures:	106,444	(764,631)	(1,995,548)	19,726	(624,974)	(25,438)	6,796	-	(3,277,625)
Other Financing Sources (Uses):									
Transfers in	-	815,500	2,069,552	-	-	15,000	-	-	2,900,052
Transfers out	(41,310)	(50,336)	(81,144)	-	-	-	-	-	(172,790)
Total Other Financing Sources (Uses):	(41,310)	765,164	1,988,408	-	-	15,000	-	-	2,727,262
Net changes in fund balances	65,134	533	(7,140)	19,726	(624,974)	(10,438)	6,796	-	(550,363)
Fund Balances, beginning of year	847,221	333,440	31,030	25,314	1,143,306	20,179	4,121,198	-	6,521,688
Fund Balances, end of year	$ 912,355	$ 333,973	$ 23,890	$ 45,040	$ 518,332	$ 9,741	$ 4,127,994	$ -	$ 5,971,325

Exhibit 21

City of Joplin, Missouri
Budgetary Comparison Schedule--Tourism and Convention Promotion Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 1,053,000	$ 1,053,000	$ 981,002	$ (71,998)
Intergovernmental	29,522	29,522	49,044	19,522
Charges for services	600	600	-	(600)
Interest	5,000	5,000	19,641	14,641
Other	-	-	1,528	1,528
Total Revenues	1,088,122	1,088,122	1,051,215	(36,907)
Expenditures:				
Culture and recreation:				
Administration	355,965	440,965	402,924	38,041
Special projects	557,237	557,237	461,730	95,507
Grants--state	59,044	59,044	80,117	(21,073)
Total Expenditures	972,246	1,057,246	944,771	112,475
Excess of Revenues Over (Under) Expenditures	115,876	30,876	106,444	75,568
Other Financing Sources (Uses):				
Transfers out	(41,310)	(41,310)	(41,310)	-
Total Other Financing Sources (Uses)	(41,310)	(41,310)	(41,310)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 74,566	$ (10,434)	65,134	$ 75,568
Fund Balance, Beginning of Year			847,221	
Fund Balance, End of Year			$ 912,355	

Exhibit 22

City of Joplin, Missouri
Budgetary Comparison Schedule--Health and Welfare Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 309,500	$ 309,500	$ 317,918	$ 8,418
Intergovernmental	975,041	975,041	1,053,337	78,296
Charges for services	80,110	80,110	65,874	(14,236)
Interest and miscellaneous	29,200	29,200	26,981	(2,219)
Total Revenues	1,393,851	1,393,851	1,464,110	70,259
Expenditures:				
Health services:				
Public health administration	370,952	477,545	416,027	61,518
WIC services	478,583	488,583	471,874	16,709
Environmental health	364,514	364,514	373,162	(8,648)
Medical services	431,653	431,653	478,454	(46,801)
Animal control	371,889	388,889	375,659	13,230
Public health preparedness	136,804	141,804	113,565	28,239
Total Expenditures	2,154,395	2,292,988	2,228,741	64,247
Excess of Revenues Over (Under) Expenditures	(760,544)	(899,137)	(764,631)	134,506
Other Financing Sources (Uses):				
Transfers in	815,500	815,500	815,500	-
Transfers out	(50,336)	(50,336)	(50,336)	-
Total Other Financing Sources (Uses)	765,164	765,164	765,164	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 4,620	$ (133,973)	533	$ 134,506
Fund Balance, Beginning of Year			333,440	
Fund Balance, End of Year			$ 333,973	

Exhibit 23

City of Joplin, Missouri
Budgetary Comparison Schedule--Parks and Recreation Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 309,500	$ 309,500	$ 317,923	$ 8,423
Intergovernmental	-	3,966	52,092	48,126
Charges for services	380,100	380,100	250,193	(129,907)
Interest and miscellaneous	11,300	11,300	5,719	(5,581)
Total Revenues	700,900	704,866	625,927	(78,939)
Expenditures:				
Culture and recreation:				
Parks administration	168,252	168,252	142,465	25,787
Pools	244,429	297,429	288,527	8,902
Recreation programs	235,283	260,283	249,089	11,194
Senior adult services	41,238	41,238	40,697	541
Memorial hall operations	249,935	249,935	225,792	24,143
Museum operations	188,543	206,543	203,438	3,105
Athletic complex	388,989	416,489	374,160	42,329
Stadium maintenance	102,856	113,856	100,742	13,114
Parks and public grounds	896,963	1,029,574	992,265	37,309
State Grants	-	4,300	4,300	-
Total Expenditures	2,516,488	2,787,899	2,621,475	166,424
Excess of Revenues Over (Under) Expenditures	(1,815,588)	(2,083,033)	(1,995,548)	87,485
Other Financing Sources (Uses):				
Transfers in	1,898,500	2,023,300	2,069,552	46,252
Transfers out	(81,144)	(81,144)	(81,144)	-
Total Other Financing Sources (Uses)	1,817,356	1,942,156	1,988,408	46,252
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 1,768	$ (140,877)	(7,140)	$ 133,737
Fund Balance, Beginning of Year			31,030	
Fund Balance, End of Year			$ 23,890	

Exhibit 24

City of Joplin, Missouri
Budgetary Comparison Schedule–Solid Waste Management Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 309,500	$ 309,500	$ 317,923	$ 8,423
Intergovernmental	4,500	17,500	15,794	(1,706)
Charges for services	1,820,000	1,820,000	1,542,957	(277,043)
Interest and miscellaneous	-	3,550	4,050	500
Total Revenues	2,134,000	2,150,550	1,880,724	(269,826)
Expenditures:				
Environmental:				
Planning and management administration	136,640	140,190	142,134	(1,944)
Special programs	187,000	204,000	177,634	26,366
Trash services	1,800,000	1,800,000	1,524,095	275,905
Grants--state	4,500	17,500	17,135	365
Total Expenditures	2,128,140	2,161,690	1,860,998	300,692
Excess of Revenues Over (Under) Expenditures	$ 5,860	$ (11,140)	19,726	$ 30,866
Fund Balance, Beginning of Year			25,314	
Fund Balance, End of Year			$ 45,040	

Exhibit 25

City of Joplin, Missouri
Budgetary Comparison Schedule–Annexation Development Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ -	$ -	$ 108,639	$ 108,639
Interest	25,000	25,000	27,275	2,275
Total Revenues	25,000	25,000	135,914	110,914
Expenditures:				
General government	540,000	1,157,294	760,888	396,406
Total Expenditures	540,000	1,157,294	760,888	396,406
Excess of Revenues Over (Under) Expenditures	$ (515,000)	$ (1,132,294)	(624,974)	$ 507,320
Fund Balance, Beginning of Year			1,143,306	
Fund Balance, End of Year			$ 518,332	

Exhibit 26

City of Joplin, Missouri
Budgetary Comparison Schedule-Community Development Entitlement Grant Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 2,175,449	$ 2,175,449	$ 1,105,385	$ (1,070,064)
Licenses and permits	38,500	38,500	10,261	(28,239)
Charges for services	47,600	47,600	60,253	12,653
Total Revenues	2,261,549	2,261,549	1,175,899	(1,085,650)
Expenditures:				
Social services:				
Community development administration	143,016	143,016	99,284	43,732
CDBG projects	673,600	773,600	667,933	105,667
Public housing	78,603	78,603	1,280	77,323
Planning and zoning	68,675	68,675	65,932	2,743
Home Consortium	1,138,371	1,138,371	221,687	916,684
Grants--state	177,324	177,324	145,221	32,103
Total Expenditures	2,279,589	2,379,589	1,201,337	1,178,252
Excess of Revenues Over (Under) Expenditures	$ (18,040)	$ (118,040)	(25,438)	$ 92,602
Other Financing Sources (Uses):				
Transfers in	15,000	15,000	15,000	-
Total Other Financing Sources (Uses)	15,000	15,000	15,000	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (3,040)	$ (103,040)	(10,438)	$ 92,602
Fund Balance, Beginning of Year			20,179	
Fund Balance, End of Year			$ 9,741	

Exhibit 27

City of Joplin, Missouri
Budgetary Comparison Schedule-Economic Development Revolving Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Interest and miscellaneous	$ 32,500	$ 32,500	$ 26,796	$ (5,704)
Total Revenues	32,500	32,500	26,796	(5,704)
Expenditures:				
General government:				
Economic development	20,100	20,100	20,000	100
Total Expenditures	20,100	20,100	20,000	100
Excess of Revenues Over (Under) Expenditures	$ 12,400	$ 12,400	6,796	$ (5,604)
Fund Balance, Beginning of Year			4,121,198	
Fund Balance, End of Year			$ 4,127,994	

Exhibit 28

City of Joplin, Missouri
Budgetary Comparison Schedule--TIF Projects Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Charges for services	$ 10,000	$ 10,000	$ 7,070	$ (2,930)
Total Revenues	10,000	10,000	7,070	(2,930)
Expenditures:				
General government:				
Economic Development	10,000	10,000	7,070	2,930
Total Expenditures	10,000	10,000	7,070	2,930
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, 2009

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 892,450	$ 892,450	$ 567,681	$ (324,769)
Charges for services	126,380	126,380	126,382	2
Interest and miscellaneous	88,494	88,494	85,483	(3,011)
Total Revenues	1,107,324	1,107,324	779,546	(327,778)
Expenditures:				
Highways and streets:				
Infrastructure projects	1,902,129	2,609,064	1,365,252	1,243,812
Total Expenditures	1,902,129	2,609,064	1,365,252	1,243,812
Excess of Revenues Over (Under) Expenditures	$ (794,805)	$ (1,501,740)	(585,706)	$ 916,034
Other Financing Sources (Uses):				
Transfers in	95,000	95,000	95,000	-
Total Other Financing Sources (Uses)	95,000	95,000	95,000	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (699,805)	$ (1,406,740)	(490,706)	$ 916,034
Fund Balance, Beginning of Year			2,656,458	
Fund Balance, End of Year			$ 2,165,752	

Exhibit 30

City of Joplin, Missouri
Budgetary Comparison Schedule-Revolving Public Improvement Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Charges for services	$ 59,000	$ 59,000	$ 143,350	$ 84,350
Interest and miscellaneous	25,000	25,000	24,166	(834)
Total Revenues	84,000	84,000	167,516	83,516
Expenditures:				
Public works:				
Infrastructure projects	217,000	217,000	162,707	54,293
Total Expenditures	217,000	217,000	162,707	54,293
Excess of Revenues Over (Under) Expenditures	$ (133,000)	$ (133,000)	4,809	$ 137,809
Fund Balance, Beginning of Year			1,016,439	
Fund Balance, End of Year			$ 1,021,248	

Exhibit 31

City of Joplin, Missouri
Budgetary Comparison Schedule-Debt Service Fund
Year Ended October 31, 2009

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Rental Income Charges	$ 472,723	$ 472,723	$ 472,726	$ 3
Interest and miscellaneous	20,000	20,000	4,303	(15,697)
Total Revenues	492,723	492,723	477,029	(15,694)
Expenditures:				
Debt service:				
Principal	250,000	250,000	250,000	-
Interest	226,723	228,723	226,581	2,142
Total Expenditures	476,723	478,723	476,581	2,142
Excess of Revenues Over (Under) Expenditures	$ 16,000	$ 14,000	448	$ (13,552)
Fund Balance, Beginning of Year			542,761	
Fund Balance, End of Year			$ 543,209	

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, 2009

	Golf course	Memorial Hall special events	Public Parking	Total
Assets				
Current assets:				
Pooled cash and cash equivalents	$ 82,177	$ 44,077	$ 203,213	$ 329,467
Receivables, net:				
Interest	-	-	813	813
Accounts receivable	-	-	525	525
Inventory	26,080	-	-	26,080
Prepaids	-	12,250	-	12,250
Restricted cash and cash equivalents - deposits	-	5,500	-	5,500
Total current assets	108,257	61,827	204,551	374,635
Noncurrent assets:				
Capital assets:				
Being depreciated, net of depreciation	833,001	-	8,908	841,909
Total noncurrent assets	833,001	-	8,908	841,909
Total assets	941,258	61,827	213,459	1,216,544
Liabilities				
Current liabilities:				
Accounts payable	218	6,529	-	6,747
Accrued payroll and benefits	5,123	-	668	5,791
Current liabilities (payable from restricted assets):				
Deposits	-	5,500	-	5,500
Current portion of long-term debt, net	13,732	-	928	14,660
Total current liabilities:	19,073	12,029	1,596	32,698
Noncurrent liabilities:				
Long-term debt, net	215	-	353	568
Total noncurrent liabilities	215	-	353	568
Total liabilities	19,288	12,029	1,949	33,266
Net assets (deficit)				
Invested in capital assets, net of related debt	833,001	-	8,908	841,909
Unrestricted (deficit)	88,969	49,798	202,602	341,369
Total net assets (deficit)	$ 921,970	$ 49,798	$ 211,510	$ 1,183,278

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, 2009

	Golf course	Memorial Hall special events	Public Parking	Total
Operating revenues:				
Charges for services	$ 542,589	$ 312,577	$ 59,020	$ 914,186
Operating expenses:				
Personnel services	282,319	14,221	34,936	331,476
Supplies	56,937	261,979	-	318,916
Contractual services	117,439	87,453	7,019	211,911
Depreciation	90,489	-	685	91,174
Total operating expenses	547,184	363,653	42,640	953,477
Operating income (loss)	(4,595)	(51,076)	16,380	(39,291)
Nonoperating revenues (expenses):				
Interest income	-	36	2,454	2,490
Gain (loss) on sale of capital assets	(59,730)	-	(4,303)	(64,033)
Other income (expense)	1,871	28,250	-	30,121
Total nonoperating revenues (expenses)	(57,859)	28,286	(1,849)	(31,422)
Income (loss) before transfers	(62,454)	(22,790)	14,531	(70,713)
Transfers in	1,109,906	-	-	1,109,906
Transfers out	-	-	(7,647)	(7,647)
Change in net assets	1,047,452	(22,790)	6,884	1,031,546
Net assets-beginning of year	(125,482)	72,588	204,626	151,732
Net assets-end of year	$ 921,970	$ 49,798	$ 211,510	$ 1,183,278

Exhibit 34

City of Joplin, Missouri
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended October 31, 2009

	Golf Course	Memorial Hall Special Events	Public Parking	Total
Cash Provided by (Used in) Operating Activities:				
Receipts from customers	$ 544,460	$ 340,827	$ 59,245	$ 944,532
Payments to suppliers	(187,627)	(359,553)	(7,019)	(554,199)
Payments to employees	(282,554)	(14,400)	(34,033)	(330,987)
Net Cash Provided by (Used in) Operating Activities	74,279	(33,126)	18,193	59,346
Cash Provided by (Used in) Noncapital Financing Activities				
Transfers in	1,109,906	-	-	1,109,906
Transfers out	-	-	(7,647)	(7,647)
Interfund advances	(650,000)	-	-	(650,000)
Net Cash Provided by (Used in) Noncapital Financing Activities	459,906	-	(7,647)	452,259
Cash Provided by (Used in) Investing Activities:				
Interest received	-	36	2,462	2,498
Net Cash Provided by (Used in) Investing Activities	-	36	2,462	2,498
Cash Provided by (Used In) Capital and Related Financing Activities:				
Purchases of capital assets	(457,726)	-	(9,592)	(467,318)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(457,726)	-	(9,592)	(467,318)
Net Increase (Decrease) in Cash and Cash Equivalents	76,459	(33,090)	3,416	43,369
Pooled cash and cash equivalents, beginning of year	5,718	82,667	199,797	288,182
Pooled cash and cash equivalents, end of year	$ 82,177	$ 49,577	$ 203,213	$ 334,967
Pooled cash and cash equivalents reported on the Statement of Net Assets:				
Pooled cash and cash equivalents	$ 82,177	$ 44,077	$ 203,213	$ 329,467
Restricted cash and cash equivalents	-	5,500	-	5,500
Total pooled cash and cash equivalents	$ 82,177	$ 49,577	$ 203,213	$ 334,967
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating Income (Loss)	$ (4,595)	$ (51,076)	$ 16,380	$ (39,291)
Adjustments to reconcile operating income to net cash provided by operations:				
Depreciation	90,489	-	685	91,174
Non-operating income (expense)	1,871	28,250	-	30,121
Change in assets and liabilities:				
Accounts receivable	-	-	225	225
Inventories	(8,751)	-	-	(8,751)
Prepaids	174	(12,250)	-	(12,076)
Accounts payable	(4,674)	2,129	-	(2,545)
Accrued payroll and benefits	(235)	(179)	903	489
Net Cash Provided by (Used in) Operating Activities	$ 74,279	$ (33,126)	$ 18,193	$ 59,346

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, 2009

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Assets					
Current assets:					
Pooled cash and cash equivalents	$ 101,437	$ 1,377,826	$ 1,522,963	$ 224,394	$ 3,226,620
Receivables, net:					
Interest	-	-	4,246	15,327	19,573
Accounts	2,861	-	-	242,948	245,809
Inventory	120,724	-	-	134	120,858
Prepaids	-	2,500	145,137	630	148,267
Restricted cash and cash equivalents	-	304,464	-	-	304,464
Total current assets	225,022	1,684,790	1,672,346	483,433	4,065,591
Noncurrent assets:					
Capital assets:					
Being depreciated, net of depreciation	213,576	-	-	2,738,952	2,952,528
Total noncurrent assets	213,576	-	-	2,738,952	2,952,528
Total assets	438,598	1,684,790	1,672,346	3,222,385	7,018,119
Liabilities					
Current liabilities:					
Accounts payable	3,028	-	3,543	8,275	14,846
Accrued payroll and benefits	3,756	-	585	15,617	19,958
Accrued interest	-	-	-	44,449	44,449
Self-insurance claims	-	35,620	-	-	35,620
Current portion of long-term debt, net	8,349	-	-	314,510	322,859
Total current liabilities:	15,133	35,620	4,128	382,851	437,732
Noncurrent liabilities:					
Self-insurance claims	-	117,094	330,000	-	447,094
Long-term debt, net	844	-	-	1,693,129	1,693,973
Total noncurrent liabilities:	844	117,094	330,000	1,693,129	2,141,067
Total liabilities:	15,977	152,714	334,128	2,075,980	2,578,799
Net assets					
Invested in capital assets, net of related debt	213,576	-	-	754,710	968,286
Unrestricted	209,045	1,532,076	1,338,218	391,695	3,471,034
Total net assets	$ 422,621	$ 1,532,076	$ 1,338,218	$ 1,146,405	$ 4,439,320

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, 2009

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Operating revenues:					
Charges for services	$ 1,560,249	$ 700,881	$ 784,014	$ 1,552,225	$ 4,597,369
Operating expenses:					
Personnel services	246,595	-	32,704	874,209	1,153,508
Supplies	1,101,632	-	-	81,943	1,183,575
Contractual services	54,169	427,537	1,027,229	239,165	1,748,100
Depreciation	21,696	-	-	461,313	483,009
Total operating expenses	1,424,092	427,537	1,059,933	1,656,630	4,568,192
Operating income (loss)	136,157	273,344	(275,919)	(104,405)	29,177
Nonoperating revenues (expenses):					
Insurance reimbursements and settlements	-	16,456	423,750	-	440,206
Interest income	-	4,935	33,038	10,497	48,470
Interest expense and fiscal charges	-	-	-	(104,359)	(104,359)
Gain (loss) on sale of capital assets	-	-	-	400	400
Other income	654	-	-	19,042	19,696
Total nonoperating revenues (expenses)	654	21,391	456,788	(74,420)	404,413
Income (loss) before transfers	136,811	294,735	180,869	(178,825)	433,590
Transfers out	(4,618)	(58,565)	(182,268)	(20,681)	(266,132)
Change in net assets	132,193	236,170	(1,399)	(199,506)	167,458
Net assets-beginning of year	290,428	1,295,906	1,339,617	1,345,911	4,271,862
Net assets-end of year	$ 422,621	$ 1,532,076	$ 1,338,218	$ 1,146,405	$ 4,439,320

Exhibit 37

City of Joplin, Missouri
Combining Statement of Cash Flows
Internal Service Funds
Year Ended October 31, 2009

	Central Garage	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Cash Provided by (Used in) Operating Activities:					
Receipts from customers	$ 1,558,211	$ 715,419	$ 784,014	$ 1,591,406	$ 4,649,050
Payments to suppliers	(1,150,443)	(410,266)	(1,088,601)	(316,201)	(2,965,511)
Payments to employees	(245,315)	-	(32,815)	(875,550)	(1,153,680)
Net Cash Provided by (Used in) Operating Activities	162,453	305,153	(337,402)	399,655	529,859
Cash Provided by (Used in) Noncapital Financing Activities					
Transfers out	(114,618)	(58,565)	(182,268)	(20,681)	(376,132)
Insurance reimbursements and settlements	-	16,456	423,750	-	440,206
Net Cash Provided by (Used in) Noncapital Financing Activities	(114,618)	(42,109)	241,482	(20,681)	64,074
Cash Provided by (Used in) Investing Activities:					
Interest received	-	4,935	127,511	17,801	150,247
Net Cash Provided by (Used in) Investing Activities	-	4,935	127,511	17,801	150,247
Cash Provided by (Used In) Capital and Related Financing Activities:					
Interest paid	-	-	-	(110,608)	(110,608)
Principal paid	-	-	-	(278,928)	(278,928)
Purchases of capital assets	(2,730)	-	-	(93,890)	(96,620)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(2,730)	-	-	(483,426)	(486,156)
Net Increase (Decrease) in Cash and Cash Equivalents	45,105	267,979	31,591	(86,651)	258,024
Cash and equivalents, beginning of year	56,332	1,414,311	1,491,372	311,045	3,273,060
Cash and equivalents, end of year	$ 101,437	$ 1,682,290	$ 1,522,963	$ 224,394	$ 3,531,084
Cash and Equivalents reported on the Statement of Net Assets:					
Pooled cash and investments	$ 101,437	$ 1,377,826	$ 1,522,963	$ 224,394	$ 3,226,620
Restricted assets	-	304,464	-	-	304,464
Total Cash and Investments	$ 101,437	$ 1,682,290	$ 1,522,963	$ 224,394	$ 3,531,084
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ 136,157	$ 273,344	$ (275,919)	$ (104,405)	$ 29,177
Adjustments to reconcile operating income to net cash provided by operations:					
Depreciation	21,696	-	-	461,313	483,009
Non-operating income (expense)	654	-	-	19,042	19,696
Change in assets and liabilities:					
Accounts receivable	(2,692)	14,538	-	20,139	31,985
Inventories	53,879	-	-	(134)	53,745
Prepaids	162	8,790	565	3,814	13,331
Accounts payable	(48,683)	(871)	(1,937)	1,227	(50,264)
Accrued liabilities	1,280	-	(111)	(1,341)	(172)
Insurance claims	-	9,352	(60,000)	-	(50,648)
Net Cash Provided by (Used in) Operating Activities	$ 162,453	$ 305,153	$ (337,402)	$ 399,655	$ 529,859

Discretely Presented Governmental Component Units

Exhibit 38

City of Joplin, Missouri
Combining Balance Sheet - Discretely Presented Governmental Component Units
October 31, 2009

	Joplin Public Library	Joplin TIF Commission	Total
Assets			
Pooled cash and cash equivalents	$ 1,012,018	$ 10,715	$ 1,022,733
Investments	561,659	-	561,659
Receivables:			
Taxes	60,449	-	60,449
Interest	5,370	-	5,370
Intergovernmental	-	85,871	85,871
Due from primary government	-	157,361	157,361
Inventories and prepaids	3,239	-	3,239
Total Assets	$ 1,642,735	$ 253,947	$ 1,896,682
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 23,524	$ 17,784	$ 41,308
Accrued payroll and benefits	24,533	-	24,533
Deferred revenue	60,449	-	60,449
Total Liabilities	108,506	17,784	126,290
Fund balances:			
Reserved for:			
Inventories and prepaids	3,239	-	3,239
Unreserved	1,530,990	236,163	1,767,153
Total fund balances	1,534,229	236,163	1,770,392
Total liabilities and fund balances	$ 1,642,735	$ 253,947	$ 1,896,682

Amounts reported in the government-wide statements are different because:	
Fund balances	$ 1,770,392
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements	1,865,307
Certain revenues are not available to pay for current period expenditures and are therefore deferred in the fund statements	60,449
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	$ (14,098,714)

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, 2009

	Joplin Public Library	Joplin TIF Commission	Total
Revenues:			
Taxes	$ 1,429,592	$ 980,484	$ 2,410,076
Intergovernmental activity taxes	-	655,672	655,672
Intergovernmental	263,998	-	263,998
Charges for services	67,804	-	67,804
Fines and forfeitures	66,115	-	66,115
Interest	62,759	31	62,790
Miscellaneous	78,804	-	78,804
Total Revenues	1,969,072	1,636,187	3,605,259
Expenditures:			
Current:			
Culture and recreation	1,802,198	2,771	1,804,969
Debt service:			
Interest	-	1,631,400	1,631,400
Total expenditures	1,802,198	1,634,171	3,436,369
Net change in fund balances	166,874	2,016	168,890
Fund balances - beginning of year	1,367,355	234,147	1,601,502
Fund balances - end of year	$ 1,534,229	$ 236,163	$ 1,770,392

Amounts reported in the government-wide statements are different because:	
Change in fund balances	$ 168,890
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 as depreciation expense.	
Capital outlay costs in excess of capitalization threshold and disposals	300,550
Depreciation expense	(373,593)
Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	9,374
Change in net assets of discretely presented component units	$ 105,221


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, 2009

	Balance October 31, 2008	Additions	Deductions	Balance October 31, 2009
Flexible Benefit Fund				
Assets:				
Cash	$ 13,977	$ 101,294	$ 111,243	$ 4,028
Liabilities:				
Due to others	$ 13,977	$ 101,294	$ 111,243	$ 4,028


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

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

	Fiscal Year						
Governmental activities	2003	2004	2005	2006	2007	2008	2009
Invested in capital assets, net of related debt	$ 31,083,841	34,937,806	43,087,796	72,072,030	83,881,659	92,247,506	98,962,236
Restricted	13,427,802	13,653,146	11,231,972	14,914,176	12,706,086	18,843,170	21,289,116
Unrestricted	16,582,782	15,011,039	19,034,374	20,664,915	24,246,931	25,625,634	26,008,915
Total governmental activities net assets	$ 61,094,425	63,601,991	73,354,142	107,651,121	120,834,676	136,716,310	146,260,267
Business-type activities							
Invested in capital assets, net of related debt	$ 35,324,788	33,828,606	39,866,990	41,337,378	50,210,346	56,685,383	57,030,299
Restricted	941,000	961,254	2,925,604	3,241,559	3,425,645	3,607,930	3,788,523
Unrestricted	8,456,562	7,708,142	3,647,939	3,825,502	1,642,160	2,656,402	4,056,558
Total business-type activities net assets	$ 44,722,350	42,498,002	46,440,533	48,404,439	55,278,151	62,949,715	64,875,380
Primary government							
Invested in capital assets, net of related debt	$ 66,408,629	68,766,412	82,954,786	113,409,408	134,092,005	148,932,889	155,992,535
Restricted	14,368,802	14,614,400	14,157,576	18,155,735	16,131,731	22,451,100	25,077,639
Unrestricted	25,039,344	22,719,181	22,682,313	24,490,417	25,889,091	28,282,036	30,065,473
Total primary government net assets	$ 105,816,775	106,099,993	119,794,675	156,055,560	176,112,827	199,666,025	211,135,647

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

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

	Fiscal Year						
Expenses	2003	2004	2005	2006	2007	2008	2009
Governmental activities:							
General government	$ 7,908,899	4,697,651	4,796,196	4,616,699	4,758,224	6,070,374	4,669,018
Public safety	11,335,403	13,040,434	12,453,913	12,669,920	14,464,418	15,146,498	16,158,680
Public works	2,196,337	2,339,863	2,446,424	1,907,456	2,784,201	3,605,729	4,190,864
Highways and streets	5,145,222	5,721,449	5,506,914	7,682,217	9,438,198	8,645,160	7,069,492
Environmental	305,522	730,984	1,751,242	1,729,569	1,835,692	1,752,693	1,847,026
Health services	1,337,892	1,569,187	1,508,271	1,681,756	1,803,932	1,949,276	1,990,620
Culture and recreation	3,064,273	3,321,666	3,589,378	3,797,849	3,962,437	4,777,456	4,480,875
Social services	1,570,649	2,068,895	2,072,363	844,871	618,360	1,020,261	1,169,314
Interest on long-term debt	167,717	375,425	257,164	315,213	371,743	381,683	310,309
Total governmental activities expenses	33,031,914	33,865,554	34,381,865	35,245,550	40,037,205	43,349,130	41,886,198
Business-type activities:							
Airport	1,445,481	1,930,197	1,589,409	1,841,850	2,014,777	1,705,373	1,956,196
Sanitary sewer	5,338,985	6,968,289	6,893,838	6,961,547	6,454,681	6,059,330	6,224,903
Recreation	1,018,702	1,212,478	760,477	844,593	974,282	902,589	979,628
Total business-type activities expenses	7,803,168	10,110,964	9,243,724	9,647,990	9,443,740	8,667,292	9,160,727
Total primary government expenses	$ 40,835,082	43,976,518	43,625,589	44,893,540	49,480,945	52,016,422	51,046,925
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	2,546,837
Public safety	73,885	68,325	124,996	143,042	181,755	169,219	206,200
Public works	852,977	785,452	665,863	599,867	655,537	572,104	539,167
Highways and streets	137,529	133,729	433,128	422,445	600,574	518,335	526,712
Environmental	6,283	632,532	1,405,383	1,370,525	1,470,045	1,416,360	1,542,957
Health services	46,248	50,024	51,419	52,874	61,565	79,181	115,935
Culture and recreation	245,140	239,180	264,893	282,860	278,487	304,010	363,204
Social Services	47,524	30,366	81,267	177,092	34,948	25,129	70,515
Operating grants and contributions	3,397,500	4,299,851	3,537,658	2,833,191	2,559,436	5,548,832	3,881,563
Capital grants and contributions	30,815	1,150,900	2,640,562	1,570,013	5,827,800	3,002,504	647,925
Total governmental activities program revenues	7,096,032	9,036,798	11,185,803	9,107,820	13,370,077	13,771,364	10,441,015
Business-type activities:							
Charges for services							
Airport	362,873	358,490	382,051	385,300	437,331	437,500	424,415
Sanitary sewer	2,761,309	3,587,337	5,314,354	6,129,312	6,714,724	7,294,438	7,053,012
Recreation	711,890	981,526	573,854	857,306	838,001	903,688	914,186
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	595,987
Total business-type activities program revenues	5,339,291	6,192,138	10,416,665	11,342,212	15,944,494	16,053,914	8,987,600
Total primary government program revenues	$ 12,435,323	15,228,936	21,602,468	20,450,032	29,314,571	29,825,278	19,428,615
Net (expense)/revenue							
Governmental activities	$ (25,935,882)	(24,828,756)	(23,196,062)	(26,137,730)	(26,667,128)	(29,577,766)	(31,445,183)
Business-type activities	(2,463,877)	(3,918,826)	1,172,941	1,694,222	6,500,754	7,386,622	(173,127)
Total primary government net expense	$ (28,399,759)	(28,747,582)	(22,023,121)	(24,443,508)	(20,166,374)	(22,191,144)	(31,618,310)

Table 2

General Revenue/Other Changes in Net Assets	Fiscal Year 2003	2004	2005	2006	2007	2008	2009
Governmental activities:							
Property taxes	$ 456,488	570,758	650,143	724,768	743,936	791,829	763,671
Sales and motor vehicle taxes	19,951,979	21,013,050	24,942,691	26,657,768	30,100,933	32,706,369	31,181,742
Other taxes	987,232	1,586,583	1,286,953	1,426,228	1,533,381	1,589,590	1,452,297
Unrestricted investment earnings	501,110	307,332	586,137	1,358,791	1,538,386	1,329,644	997,898
Other	539,921	222,940	437,384	574,382	256,633	369,469	599,875
Transfers	5,272,189	3,635,659	5,109,793	5,472,530	5,677,414	8,672,499	5,993,657
Total governmental activities	27,708,919	27,336,322	33,013,101	36,214,467	39,850,683	45,459,400	40,989,140
Business-type activities:							
Franchise taxes	4,336,444	4,589,818	4,765,847	5,014,888	5,379,936	8,358,903	7,536,144
Unrestricted investment earnings	703,292	719,359	679,159	714,064	663,285	598,538	556,305
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)	(5,993,657)
Total business-type activities	188,784	1,694,478	335,213	269,684	372,958	284,942	2,098,792
Total primary government	$ 27,897,703	29,030,800	33,348,314	36,484,151	40,223,641	45,744,342	43,087,932
Change in Net Assets							
Governmental activities	$ 1,773,037	2,507,566	9,817,039	10,076,737	13,183,555	15,881,634	9,543,957
Business-Type activities	(2,275,093)	(2,224,348)	1,508,154	1,963,906	6,873,712	7,671,564	1,925,665
Total primary government	$ (502,056)	283,218	11,325,193	12,040,643	20,057,267	23,553,198	11,469,622

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

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

	Fiscal Year									
General Fund	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Reserved	$ 347,584	419,593	694,551	658,175	659,469	351,102	892,975	878,406	834,762	1,132,936
Unreserved	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	20,845,503
Total General Fund	$ 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	21,978,439
All other governmental funds										
Reserved	$ 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	16,524,883
Unreserved, reported in:										
Special revenue funds	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	4,936,975
Debt service funds	-			484,423	470,259	494,049	510,752	532,707	542,761	543,209
Capital projects funds	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	2,471,049
Total all other governmental funds	$ 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	24,476,116

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

	Fiscal Year									
Revenues	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Taxes (see table 5)	$ 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	33,418,180
Intergovernmental	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	5,618,006
Licenses and permits	604,857	630,022	687,010	640,740	703,775	855,044	798,360	857,644	989,755	1,153,514
Charges for services	560,465	687,177	710,934	1,318,190	1,717,619	3,098,351	3,344,240	3,492,311	3,381,453	3,676,051
Fines and forfeitures	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	1,816,521
Interest	2,102,151	1,787,557	765,786	514,341	307,332	586,137	1,240,982	1,454,016	1,266,668	974,131
Other	439,514	314,513	164,488	(90,274)	195,632	428,680	130,800	241,171	302,574	518,841
Total revenues	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	47,175,244
Expenditures										
General government	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	5,316,432
Public safety	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	17,149,156
Public works	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	7,654,895
Highways and streets	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	8,206,022
Environmental	224,699	258,764	291,555	305,797	959,467	1,753,822	1,732,700	1,831,622	1,760,465	1,860,998
Health services	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	2,239,092
Culture and recreation	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	4,402,289
Social services	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	1,201,337
Capital Outlay	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	1,365,252
Debt service:										
Principal	-	-	-	-	235,000	225,000	235,000	240,000	250,000	250,000
Interest	-	-	-	167,717	240,823	254,785	247,191	242,860	237,150	226,581
Total expenditures	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	49,872,054
Excess of revenues over/(under) expenditures	(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)	(2,696,810)
Other Financing Sources (Uses)										
Transfers in	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	13,567,228
Transfers out	(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)	(7,307,439)
Issuance of debt	-	-	-	6,731,867	-	-	-	-	-	-
Sale of capital assets	-	1,309,827	261,602	169,334	195,189	57,711	555,110	170,210	162,874	123,838
Total other financing sources (uses)	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	6,383,627
Net change in fund balances	$ (1,615,678)	(2,266,045)	(783,179)	(1,041,009)	(2,730,931)	604,391	6,254,767	489,463	7,105,399	3,686,817
Debt service as a percentage of non-capital expenditures	0.00%	0.00%	0.00%	0.50%	1.34%	1.34%	1.33%	1.40%	1.26%	1.27%

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
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
2009	29,499,444	1,682,299	953,765	301,671	981,001	33,418,180
% Change from base year	91.17%	3.68%	46.81%	46.07%	209.79%	101.27%

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 EIGHT CALENDAR YEARS
(IN THOUSANDS OF DOLLARS)

	Calendar Year							
Sales by Retail Category:	2001	2002	2003	2004	2005	2006	2007	2008
General merchandise	$ 126,066	259,115	280,843	312,282	319,757	338,690	336,488	342,327
Eating and drinking places	97,983	99,838	103,172	109,921	117,846	127,228	134,983	138,402
Home furnishings & appliances	71,690	79,601	71,881	104,451	107,406	105,805	100,470	91,709
Food stores	64,743	61,332	59,400	59,049	62,414	66,004	73,365	77,714
Wholesale - durable goods	37,324	36,951	38,277	44,795	42,964	44,815	37,581	31,722
Apparel & accessory stores	32,677	31,910	32,490	35,223	37,729	39,082	41,895	49,636
Hardware stores	32,493	31,876	33,985	36,117	37,668	36,836	33,147	36,707
Utilities	22,256	21,473	23,648	31,469	29,752	32,945	37,856	38,606
Auto dealers and supplies	20,397	21,905	21,882	23,694	24,986	23,766	26,805	26,412
Miscellaneous services	19,244	15,705	15,426	18,770	20,203	18,513	20,477	19,059
Hotels and motels	15,368	16,249	17,797	17,415	17,759	19,026	19,481	21,927
Automotive repair & rentals	13,869	13,623	13,330	12,751	14,019	14,958	16,412	16,933
Business services	7,341	8,162	8,451	9,429	10,647	11,229	11,886	17,121
Other retail	332,069	207,884	198,627	141,695	121,845	139,672	137,536	116,731
All other outlets	128,220	123,149	123,547	140,359	175,369	168,686	188,269	195,139
Total	$ 1,021,740	1,028,773	1,042,756	1,097,421	1,140,362	1,187,254	1,216,651	1,220,144

Notes:
(a) Amounts for 2009 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 SEVEN YEARS AGO
(IN THOUSANDS OF DOLLARS)

	2008				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	45	2.67%	$ 342,327	28.06%	89	5.33%	$ 126,066	12.34%
Eating and drinking places	142	8.43%	138,402	11.34%	138	8.26%	97,983	9.59%
Home furnishings and appliances	83	4.93%	91,709	7.52%	82	4.91%	71,690	7.02%
Food stores	59	3.50%	77,714	6.37%	54	3.23%	64,743	6.34%
Wholesale - durable goods	61	3.62%	31,722	2.60%	60	3.59%	37,324	3.65%
Apparel and accessory stores	67	3.98%	49,636	4.07%	67	4.01%	32,677	3.20%
Hardware stores	45	2.67%	36,707	3.01%	41	2.46%	32,493	3.18%
Utilities	116	6.88%	38,606	3.16%	83	4.97%	22,256	2.18%
Auto dealers and supplies	56	3.32%	26,412	2.16%	58	3.47%	20,397	2.00%
Miscellaneous services	91	5.40%	19,059	1.56%	81	4.85%	19,244	1.88%
Hotels and motels	24	1.42%	21,927	1.80%	19	1.14%	15,368	1.50%
Automotive repair and rentals	74	4.39%	16,933	1.39%	76	4.55%	13,869	1.36%
Business services	91	5.40%	17,121	1.40%	64	3.83%	7,341	0.72%
Other retail	300	17.80%	116,731	9.57%	444	26.59%	332,069	32.50%
All other outlets	431	25.58%	195,139	15.99%	314	18.80%	128,220	12.55%
Total	1,685	100.00%	$1,220,144	100.00%	1,670	100.00%	$1,021,740	100.00%

Note:
(a) Amounts for 2009 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)

Direct Sales Tax Rate City of Joplin	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.5000	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	0.2500	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	0.3750	0.3750	0.3750	0.3750	0.3750
Total direct sales tax rate City of Joplin	1.5000	1.5000	1.7500	1.7500	1.7500	2.1250	2.1250	2.6250	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	0.9750	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	5.2000	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	6.7000	6.7000	6.7000	7.0750	7.3250	7.8250	7.8250	7.8250
Total Newton County Direct & Overlapping Rate	6.6000	6.6000	6.8500	6.8500	6.8500	7.2250	7.2250	7.7250	7.7250	7.7250

Source: Missouri Department of Revenue

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
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%
2009	299,979,220	1,563,790	236,818,130	10,150,166	548,511,306	0.1413	2,363,645,508	23.21%

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
2000	0.0500	0.0500	0.0300	0.1800	0.3100	2.9400	0.0300	0.2200	0.2800	0.1300	3.7800	3.6300
2001	0.0500	0.0500	0.0300	0.1800	0.3100	2.9200	0.0300	0.2200	0.2800	0.1100	3.7600	3.5900
2002	0.0407	0.0407	0.0245	0.1474	0.2533	2.9600	0.0300	0.1900	0.2500	0.1700	3.6833	3.6033
2003	0.0423	0.0423	0.0261	0.1525	0.2632	2.9600	0.0300	0.2079	0.2494	0.1655	3.7105	3.6266
2004	0.0506	0.0506	0.0262	0.1535	0.2809	2.9600	0.0300	0.2026	0.2406	0.1478	3.7141	3.6213
2005	0.0509	0.0509	0.0509	0.1545	0.3072	2.9600	0.0300	0.2026	0.2435	0.1478	3.7433	3.6476
2006	0.0509	0.0509	0.0509	0.1545	0.3072	2.9600	0.0300	0.2026	0.2440	0.1480	3.7438	3.6478
2007	0.0509	0.0509	0.0509	0.2545	0.4072	2.9600	0.0300	0.2026	0.2321	0.1403	3.8319	3.7401
2008	0.0471	0.0471	0.0471	0.2347	0.3760	3.3100	0.0300	0.1935	0.2322	0.1403	4.1417	4.0498
2009	0.0471	0.0471	0.0471	0.2387	0.3800	3.3100	0.0300	0.1959	0.2327	0.1403	4.1486	4.0562

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 NINE YEARS AGO

	2009			2000		
Taxpayer	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Missouri American Water Company	$ 10,232,730	1	1.87%	5,666,590	2	1.70%
Northpark Mall	8,554,800	2	1.56%	4,927,600	3	1.48%
Freeman Health Systems	7,912,430	3	1.44%	1,996,960	9	0.60%
Joseph Family Properties	6,262,290	4	1.14%	-		
Wal-Mart	4,918,810	5	0.90%	3,351,840	4	1.01%
Transportation Property Leasing (CFI)	4,028,600	6	0.73%	2,658,620	6	0.80%
Majzoub Family Partnership	3,670,620	7	0.67%	-		
Missouri Gas Energy	3,643,520	8	0.66%	7,112,710	1	2.14%
John Q Hammons Enterprises	2,460,840	9	0.45%	-		
St John's Mercy Lifecare	2,371,280	10	0.43%	2,913,550	5	0.88%
Tamko Roofing Products	-			1,183,840	10	0.36%
Smitty's Supermarkets	-			2,256,750	7	0.68%
FAG Bearing Corporation	-			2,159,570	8	0.65%
Total	$ 54,055,920		9.86%	34,228,030		10.29%

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
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%
2009	1,907,985	1,851,399	97.03%	42,310	1,893,709	99.25%

Source: City of Joplin Finance Department

Table 13

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			
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
2009	1,984,242	5,265,000	7,249,242	8,949,000	16,198,242	1.64%	325

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)
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%	-
2009	-	-	-	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, 2009

Governmental Unit		Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes				
Joplin R-VIII School District	$	748,400,000	61.17%	457,796,280
Subtotal, overlapping debt				457,796,280
City direct debt				7,249,242
Total direct and overlapping debt	$			465,045,522

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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit (a)	$ 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	54,851,131
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 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	54,851,131
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%	

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed Value	$ 548,511,306
Debt Limit (10% of assessed value)	54,851,131
Amount of debt applicable to debt limit:	
Total bonded debt	5,265,000
Less Certificates of Participation	(5,265,000)
Total amount of debt applicable to debt limit	-
Legal debt margin	$ 54,851,131

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.

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
2000	$ 7,778,981	3,430,220	4,348,761	757,000	1,024,156	244.15%
2001	8,668,939	3,171,635	5,497,304	793,000	987,911	308.68%
2002	8,144,209	3,165,775	4,978,434	973,000	748,890	289.13%
2003	7,933,777	2,510,204	5,423,573	895,000	854,784	309.96%
2004	9,383,228	2,714,925	6,668,303	941,000	808,393	381.18%
2005	11,678,760	2,877,218	8,801,542	990,000	758,409	503.40%
2006	14,134,263	2,934,136	11,200,127	1,043,000	704,501	640.92%
2007	13,898,030	3,099,740	10,798,290	1,095,000	650,661	618.58%
2008	16,410,916	3,266,654	13,144,262	1,156,000	593,933	751.13%
2009	15,185,568	3,449,916	11,735,652	1,213,000	530,118	673.26%

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.

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)
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%
2009	49,775	984,798	54,191	19,785	35.7	7,543	8.30%

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.

Table 19

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

	2009			2006		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Freeman Hospital	3,000	1	3.35%	3,224	1	3.95%
St John's Hospital	2,400	2	2.68%	2,655	3	3.26%
Conway Trucking (CFI)	2,200	3	2.46%	2,677	2	3.28%
Joplin R-VIII School District	1,029	4	1.15%	1,200	4	1.47%
Eagle-Picher	1,000	5	1.12%	1,000	5	1.23%
Tri-State Motor Transit	975	6	1.09%			
Wal-Mart	880	7	0.98%	970	6	1.19%
Systems & Services Technologies	770	8	0.86%			
Empire Electric	660	9	0.74%	663	8	0.81%
AT&T Mobility	650	10	0.73%			
City of Joplin	558	11	0.62%	437	11	0.54%
General Mills	550	12	0.61%	471	10	0.58%
Missouri Southern State University	521	13	0.58%	494	9	0.61%
Tamko	500	14	0.56%	713	7	0.87%
Jasper Products	500	15	0.56%			
Aegis Communications Group	402	16	0.45%			
LaBarge Manufacturing	390	17	0.44%			
FAG Bearing Industries	315	18	0.35%	393	12	0.48%
Able Body	266	19	0.30%	364	13	0.45%
Total	17,566		19.61%	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.

Source: The Joplin Area Chamber of Commerce.

Table 20

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

	Fiscal Year									
Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General operating fund departments										
City manager	4.00	4.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
City clerk	1.75	1.75	1.75	1.75	1.75	1.75	2.42	2.50	2.50	2.00
Legal services	5.75	5.50	5.50	5.75	5.75	5.75	5.75	5.75	6.50	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	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Information Services	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
Municipal Court	8.00	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	2.00	2.00	2.00	4.00	4.00
Building regulations	4.50	4.00	4.50	6.00	6.00	6.00	5.30	5.30	6.00	6.00
Engineering	14.50	15.00	14.50	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	2.00	0.50	0.50	0.50
Police	82.50	86.00	88.50	88.50	88.50	88.50	89.50	91.50	110.50	140.70
Fire	66.00	66.00	70.00	70.00	70.00	70.00	70.00	71.00	77.00	77.00
Cemetery	7.50	7.50	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.20
Emergency management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Neighborhood Improvement	3.00	3.50	3.00	3.00	3.00	3.00	4.00	4.00	6.00	5.00
Special revenue funds/Capital funds										
Convention and visitor's bureau	3.75	3.75	3.75	4.75	4.75	4.75	4.00	4.00	5.00	5.00
Public health	24.00	26.00	25.00	27.00	27.50	27.50	28.00	28.00	30.40	31.15
Parks department	35.70	36.20	36.20	36.20	36.20	36.20	37.15	37.15	37.65	40.45
Solid waste management	1.30	1.60	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	4.00	4.00	4.00	4.00	4.75	4.75	4.75
Streets/Traffic Engineering	35.00	33.00	39.70	39.70	39.70	39.70	40.70	40.90	41.30	57.55
Capital Improvements sales tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75	0.75
Community planning and development	5.50	5.50	5.00	5.00	6.00	6.00	6.00	5.00	6.00	6.00
Enterprise and internal service funds										
Airport	5.50	5.50	6.75	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	10.50	10.50	10.50
Sanitary sewer	37.50	37.50	37.25	37.25	37.25	37.25	37.25	37.75	38.75	38.75
Public parking	0.00	0.00	0.00	0.00	0.00	1.20	1.20	1.00	1.00	1.00
Central garage	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.30	5.30	5.30
Communications	15.00	15.00	16.00	16.00	17.00	17.00	17.00	17.00	19.00	21.00
Total	400.25	405.30	417.75	428.50	431.00	433.20	436.87	439.25	478.00	528.95

Source: City of Joplin annual budget

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

	Fiscal Year									
Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Police:										
Police Incident Calls	49,897	62,738	60,121	60,042	64,129	64,015	66,077	67,959	73,111	79,377
Traffic Unit Violations Issued	22,364	27,171	26,609	23,202	20,202	21,165	20,964	21,526	23,850	27,935
Parking Violations Issued	N/A	N/A	N/A	N/A	N/A	5,022	2,563	1,139	1,028	904
Accident Reports	Not Available	Not Available	Not Available	Not Available	Not Available	2,387	2,250	2,149	2,094	2,039
Fire:										
Total Fire Calls for Service	Not Available	5,163	4,295	4,281	4,459	5,076	5,292	6,082	6,078	6,217
Smoke Detectors installed	1,000	990	1,100	1,135	1,095	1,055	875	762	600	650
Fire Safety information contacts	Not Available	1,984	14,749	16,464	11,530	7,961	5,497	6,375	3,835	2,890
Public Works:										
Major Street Maintenance (miles)	15.21	9.98	6.28	3.85	8.93	11.44	8.83	4.60	9.00	13.55
Intermediate Street Maintenance (miles)	39.07	42.81	41.40	57.17	44.95	50.93	37.92	32.70	28.90	18.39
Street cleaning (curb miles)	24,496	21,578	14,366	14,387	12,386	11,723	10,286	10,114	10,440	9,090
Street cleaning (times per year)	16	15	12	12	12	12	12	12	12	12
Right-of-Way mowing (miles)	Not Available	Not Available	Not Available	Not Available	3,985	4,201	3,595	3,688	3,490	3,669
Right-of-Way mowing (times per year)	Not Available	Not Available	Not Available	Not Available	6.5	7.5	7.1	7.6	7.0	10.0
Building Regulations:										
Construction permits issued	648	758	484	385	413	408	409	383	292	149
Value of construction permits	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	25,871,843
Licensing:										
New permanent business licenses	132	156	144	150	168	138	126	377	1,843	977
Business license renewals	3,585	3,760	3,722	3,732	3,970	3,855	3,527	3,933	4,034	3,265
Culture and Recreation:										
Park shelter reservations	Not Available	Not Available	826	1,035	1,016	632	649	555	581	558
Rounds of golf played at City course	37,738	33,143	33,512	30,441	28,935	19,432	19,931	20,615	23,969	27,335
Admissions to City pool facilities	37,784	35,539	34,819	36,337	27,251	34,056	31,413	26,073	37,788	37,028
Public Health:										
Animal Control service calls	5,575	6,002	5,953	5,557	6,261	6,080	6,122	6,051	5,728	5,582
Vaccinations provided	4,747	4,490	4,509	3,816	3,285	4,130	3,740	3,381	4,827	3,925
Vital Records provided	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,499	3,629
Airport:										
Enplanements	31,790	30,867	28,550	14,719	10,411	9,882	11,288	15,731	7,968	3,794
Deplanements	31,673	29,954	28,114	14,733	10,170	8,533	11,031	14,573	4,633	3,988
Sanitary Services:										
Average daily sewage treatment	12,250	12,662	12,233	11,894	15,308	11,564	9,905	9,549	16,400	13,500
Number of sewer customers	19,391	19,712	19,931	20,435	20,892	20,737	20,931	21,596	21,741	21,421

Source: Various City Departments

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

	Fiscal Year									
Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Vehicles	60	62	64	64	64	64	69	71	77	86
Fire:										
Fire stations	5	5	5	5	5	5	5	5	5	5
Vehicles	18	18	19	20	20	19	19	20	19	20
Fire hydrants	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,839	1,830	1,824	1,850
Public Works:										
Total area (square miles)	32	34	34	34	34	34	34	34	35.8	35.8
Miles of streets	352	360	365	365	365	365	365	365	365	365
Dump trucks	18	17	17	17	17	17	17	17	17	17
Street sweepers	4	4	4	5	5	5	5	5	5	5
Backhoes	4	4	4	5	5	5	4	4	4	4
Tractors/mowers	13	13	12	12	11	11	12	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	1
Swimming pools	3	3	3	3	3	3	3	3	3	3
Athletic Complex								1	1	1
Tennis courts	20	20	20	20	20	20	20	18	28	27
Cemeteries	4	4	4	4	4	4	4	4	4	4
Library volumes	97,191	100,000	105,488	107,114	107,000	108,781	109,142	114,566	121,406	126438
Sanitary Services:										
Number of treatment plants	3	2	2	2	2	2	2	2	2	2
Sanitary sewers (miles)	290	300	310	320	330	340	350	380	387	387
Sanitary sewer manholes	5,259	5,449	5,639	5,829	6,019	6,209	6,399	6,936	7,096	6174
Treatment capacity (MGD)	Not Available	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5

Source: Various City Departments