CITY OF

JOPLIN

MISSOURI



Comprehensive Annual Financial Report

For the Year Ended
October 31, 2013

THE CITY OF JOPLIN, MISSOURI

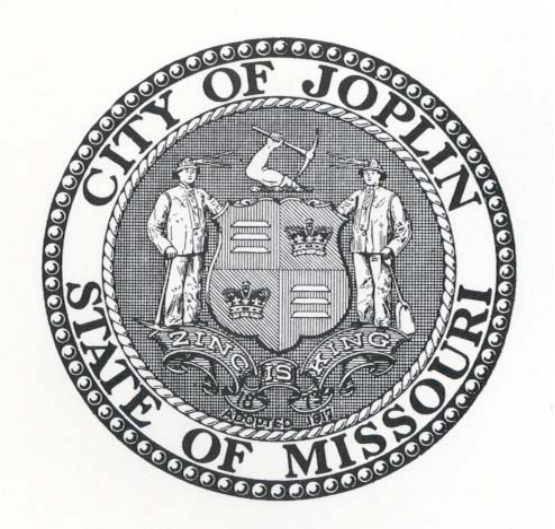
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended October 31, 2013

Prepared by the Finance Department

Leslie Haase, CPA, CMA

Director of Finance


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

THE CITY OF JOPLIN, MISSOURI

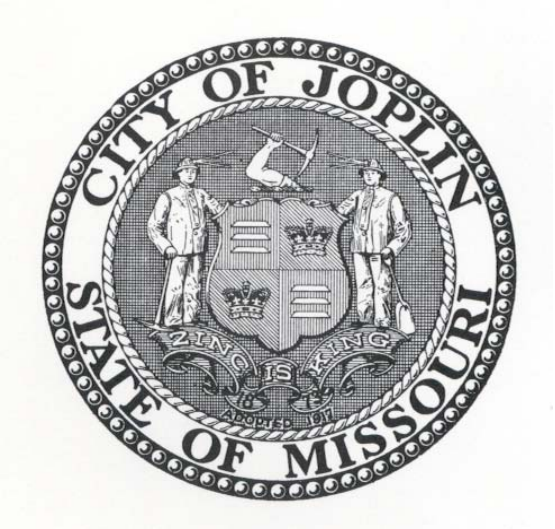
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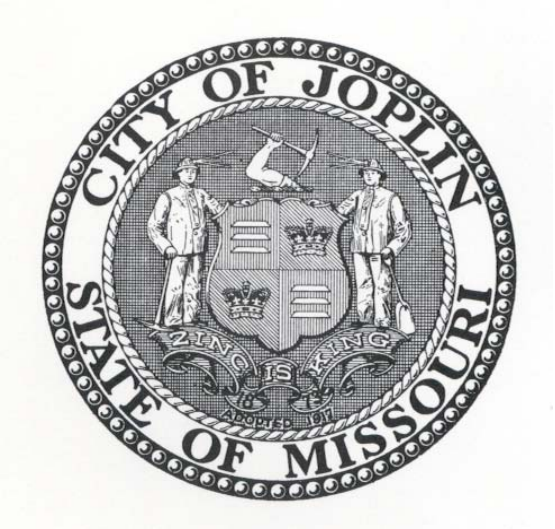
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INTRODUCTORY SECTION


CITY OF JOPLIN
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THE CITY OF JOPLIN, MISSOURI

List of Principal Officials

October 31, 2013

MUNICIPAL OFFICIALS

Mayor

Melodee Colbert-Kean

City Council

Gary Shaw	Zone I
Melodee Colbert-Kean	Zone II
Dr. Benjamin Rosenberg	Zone III
Michael Seibert	Zone IV
Jack Golden	General
Michael Woolston	General
Bill Scearce	General
Morris Glaze	General
Trisha Raney	General

City Officials

Samuel Anselm	Interim City Manager
Brian Head	City Attorney
Barbara Hogelin	City Clerk
Chuck Brown	Municipal Judge
Nicholas Heatherly	Public Works Director
Chris Cotten	Parks Director
Lane Roberts	Chief of Police
Mitch Randles	Fire Chief
Daniel A. Pekarek	Community Health Director
Lamonte Ratcliff	Municipal Court Administrator
Jacque Gage	Joplin Public Library Director
David Allgood	Human Resources Director/Risk Manager
Leslie Haase	Director of Finance
Mark Morris	Information Services Director
Patrick Tuttle	Acting CVB Director
Lynn Onstot	Public Information Officer

THE CITY OF JOPLIN, MISSOURI

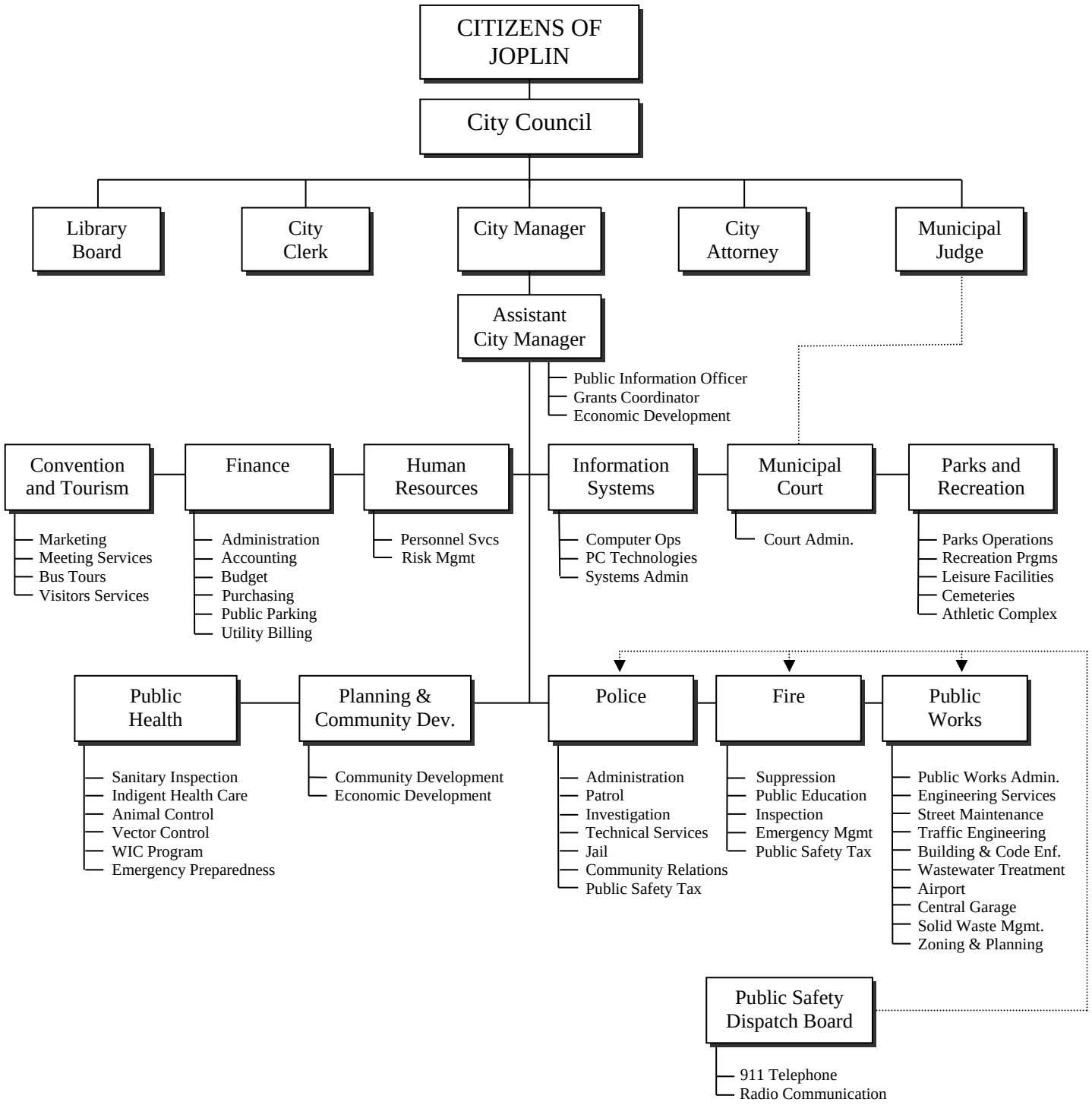
List of Principal Officials

DEPARTMENT OF FINANCE

DEPARTMENT STAFF

Leslie Haase	Director of Finance
AJ Whistler	Assistant Finance Director
Sherri McCulloch	Financial Analyst
Joel Gibson	Senior Accountant
Johan Bullington	Senior Accountant
Jessica Duncan	Purchasing, Project and Property Clerk
Roschelle Forsythe	Accounts Payable Clerk
Linda Foulks	Licensing and Office Services Clerk
Rachel Olsen	Cashier
Hailey Dininger	Payroll Clerk
Soledad Zavala	Accounts Receivable Clerk
Hannah Brown	Utility Billing Clerk
Carrie Cook	*Utility Billing Clerk*
Breaunna Scott	*Utility Billing Clerk*
Brian Harter	*Utility Billing Clerk*

CITY OF JOPLIN, MISSOURI



Government Finance Officers Association

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, 3012



Executive Director/CEO

CITY OF JOPLIN MISSOURI

Finance Department
602 S. Main Street
Joplin, MO 64801
(417) 624-0820
(417) 624-4620 (Fax)

April 11, 2014

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, 2013 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 internal control over financial reporting and compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* and on compliance for each major program and on internal control over compliance required by 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, the Joplin Redevelopment Corporation (JRC), and the Joplin TIF Commission. The Library and the Authority are considered discretely presented component units of the government for financial reporting purposes. The Library and the Joplin Sports Authority 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. The JRC and Commission are presented as blended component units.

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 JRC is an urban redevelopment corporation organized under the laws of the State of Missouri. The City Council has appointive authority over the Joplin TIF Commission's and JRC's Board of Trustees and the City is financially accountable for the Commission and the JRC. The City's Finance Department provides all accounting services for the Joplin Public Library, the Joplin Redevelopment Corporation, and the Joplin TIF Commission, while the Joplin Sports Authority maintains its own accounting records.

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.

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 complement the existing successful firms in food processing, fabricated metals, transportation equipment, plastics and packaging technologies, customer service centers and retail.

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. 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.

Major Event

A devastating EF-5 tornado struck Joplin on May 22, 2011. An overview of the disaster and its financial impact are outlined in the Management's Discussion and Analysis section of this financial report. This tornado damaged or destroyed approximately 30% of our community. Despite this historical natural disaster, an unprecedented number of volunteers responded, as well as our local citizens, federal, and state partners. Through this heroic effort, over 90% of the affected population has remained within a 25-mile radius. Approximately 90% of the commercial businesses have rebuilt and reopened. Additionally, the City has retained a Master Developer who is projecting over $800 million of private-public partnership investment in the community over the next several years to continue to recover from the devastating disaster.

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 maintains an encumbrance accounting system as one technique of accomplishing budgetary control. City policy also requires the general fund maintain a minimum fund balance equal to twenty-five percent (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 an additional fire station, as well as building a new $6 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 2013, the City continued to recover from the EF-5 tornado, as well as continued 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. Additionally, the City continued to work on rebuilding the two fire stations that were destroyed by the tornado, as well as infrastructure repairs from the tornado. The City has been awarded disaster-related grants totaling over $196 million. These funds are required to be spent over the next five years, which will assist the City in making significant repairs and improvements to the community.

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, 2013. 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, 2012. 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 twenty-fourth 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, 2013 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,



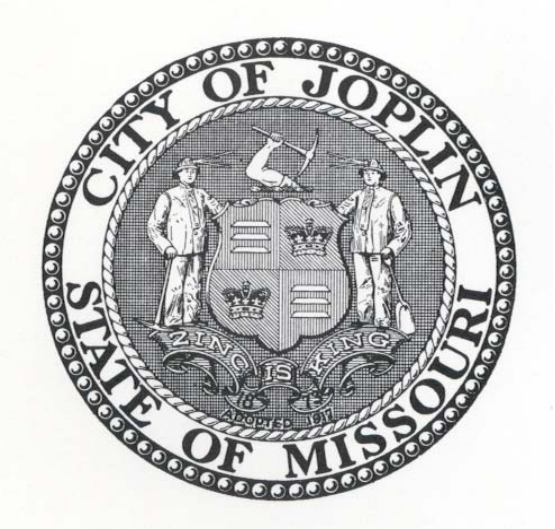
Samuel Anselm
Interim City Manager

Sincerely,



Leslie Haase, CPA, CMA
Director of Finance

FINANCIAL SECTION


CITY OF JOPLIN
STATE OF MISSOURI
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ADOPTED 1917

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

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Joplin Sports Authority, which represent 3 percent, 3 percent, and 20 percent, respectively of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Joplin Sports Authority is based solely on the report of the other auditors. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

400 Jules Street
Suite 415
St, Joseph, MO 64501
(816) 364-1118
(816) 364-6144 FAX

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective 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, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Notes 17 and 18 to the financial statements, in 2013, the City adopted new accounting guidance, GASB Statement No. 61 – *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, Statement No. 65 – *Items Previously Reported as Assets and Liabilities*, and Statement No. 69 – *Government Combinations and Disposals of Government Operations*. Restatements of prior period net position were required in connection with the adoption of these statements. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedules of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

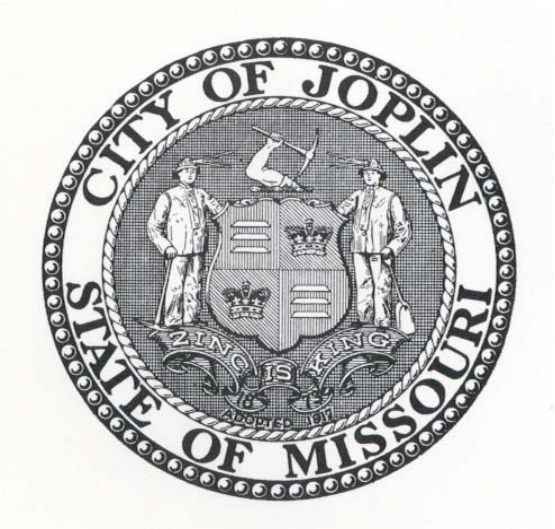
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2014 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Kansas City, Missouri
April 11, 2014

Cochran Head Vick & Co. P.C.


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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, 2013. On May 22, 2011, a devastating EF-5 tornado struck our community. The tornado that hit the City of Joplin was the most destructive natural disaster in the City's history, taking the lives of 161 citizens and destroying approximately 30 percent of the community. The City suffered losses to fire stations, fire trucks, police cars, parks, a swimming pool, and other City-owned property and equipment. During the 2013 fiscal year, the City continued to rebuild and recover from this historic disaster. 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 $241,809,647 (net position). Of this amount, $27,325,349 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's total net position increased $7,731,732. Of this amount, the City's "governmental activities" increased nearly $7.8 million, and the City's "business-type activities" decreased $65,151.

The City's total debt increased $23.2 million (117 percent) during the current fiscal year. The City issued new tax increment financing economic development bonds, while paying existing certificates of participation and capital leases. The City issued new revenue bonds through the State of Missouri Direct Loan Program, while paying existing State of Missouri EIERA revenue bonds.

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 position* presents all of the City's assets, liabilities and deferred inflows/outflows of resources with the difference reported as *net position*. Net position is an important measure of the City's overall financial health. The increases and decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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 four other entities in its report-the Joplin Sports Authority, the Joplin Public Library, the Joplin Redevelopment Corporation (JRC), and the Joplin TIF Commission. 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 position may serve as a useful indicator of the City's financial position. As of October 31, 2013, assets and deferred outflows of resources exceeded liabilities by $241,809,647. The largest portion of the City's net position, $188,802,144 (78.1 percent), reflects its investment in capital assets (e.g., land, construction in progress, buildings, improvements, machinery and equipment, and infrastructure) less any related outstanding debt that was used to acquire those assets. The City uses capital assets to provide services to citizens; therefore these assets are not available for future spending.

NET POSITION

The following table reflects the condensed Statement of Net Position as of October 31, 2013 and 2012:

City of Joplin Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	$ 92,939,759	$ 75,980,288	$ 11,297,447	$ 12,269,647	$ 104,237,206	$ 88,249,935
Capital assets	131,926,967	119,744,580	81,578,356	72,435,823	213,505,323	192,180,403
Total assets	224,866,726	195,724,868	92,875,803	84,705,470	317,742,529	280,430,338
Deferred outflows of resources	73,132	80,445	33,537	62,282	106,669	142,727
Other liabilities	10,519,929	4,810,131	3,184,733	2,011,756	13,704,662	6,821,887
Long-term debt	41,938,596	26,810,732	20,396,293	14,814,970	62,334,889	41,625,702
Total liabilities	52,458,525	31,620,863	23,581,026	16,826,726	76,039,551	48,447,589
Net position:						
Net investment in capital assets	127,421,527	114,646,574	61,380,617	62,052,524	188,802,144	176,699,098
Restricted	21,144,372	25,487,697	4,537,782	4,334,498	25,682,154	29,822,195
Unrestricted	23,915,434	24,050,179	3,409,915	1,554,004	27,325,349	25,604,183
Total net position	$ 172,481,333	$ 164,184,450	$ 69,328,314	$ 67,941,026	$ 241,809,647	$ 232,125,476

During 2013, the City consolidated with the Village of Silver Creek. In connection with the requirements of GASB 69, the City has shown the consolidation as a beginning of the period adjustment in 2013. Accordingly, while the amounts are presented as a restatement of prior period net position in the 2013 financial statements, they are not shown in the ending net position for 2012 when presented for comparative purposes. See Notes 17 and 18 for additional information.

At the end of the current fiscal year, the City is reporting positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The City's combined net position increased to over $241.8 million from over $232.1 million as a result of the increase in net position reflected in the next table. The City's unrestricted net position for governmental activities were nearly $23.9 million. Total unrestricted net position was over $3.4 million for the business-type activities.

An additional portion of the City's net position, over $25.6 million (10.6 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net position, approximately $27.3 million (11.3 percent), represents unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors.

Change in Net Position

The following table reflects the revenues and expenses from the City's activities for the year ended October 31, 2013 and 2012:

City of Joplin Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	$ 7,611,100	$ 9,454,064	$ 9,824,611	$ 9,592,177	$ 17,435,711	$ 19,046,241
Operating grants and contributions	11,216,119	9,616,016	-	-	11,216,119	9,616,016
Capital grants and contributions	2,310,648	462,047	1,594,429	1,354,068	3,905,077	1,816,115
General revenues						
Property taxes	849,311	824,116	-	-	849,311	824,116
Sales and motor vehicle taxes	34,201,351	35,475,560	-	-	34,201,351	35,475,560
Franchise taxes	32,262	14,612	6,577,704	6,407,371	6,609,966	6,421,983
Other taxes	2,702,315	2,452,250	-	-	2,702,315	2,452,250
Unrestricted investment earnings	158,598	158,716	209,347	278,818	367,945	437,534
Other	371,479	1,416,855	7,787	35,486	379,266	1,452,341
Total revenues	59,453,183	59,874,236	18,213,878	17,667,920	77,667,061	77,542,156
Expenses:						
General government	7,096,946	6,142,546	-	-	7,096,946	6,142,546
Public safety	19,928,969	20,280,854	-	-	19,928,969	20,280,854
Public works	5,238,581	5,578,328	-	-	5,238,581	5,578,328
Highways and streets	10,641,547	10,892,685	-	-	10,641,547	10,892,685
Environmental	2,280,063	2,159,631	-	-	2,280,063	2,159,631
Health services	4,914,576	2,757,934	-	-	4,914,576	2,757,934
Culture and recreation	5,552,053	6,810,232	-	-	5,552,053	6,810,232
Social services	3,076,394	2,113,540	-	-	3,076,394	2,113,540
Interest on long-term debt	1,539,862	1,311,962	-	-	1,539,862	1,311,962
Airport	-	-	2,294,599	2,344,311	2,294,599	2,344,311
Sanitary sewer	-	-	6,608,780	7,189,535	6,608,780	7,189,535
Recreation	-	-	762,959	720,683	762,959	720,683
Total expenses	60,268,991	58,047,712	9,666,338	10,254,529	69,935,329	68,302,241
Increase (decrease) in net position before transfers	(815,808)	1,826,524	8,547,540	7,413,391	7,731,732	9,239,915
Transfers	8,612,691	7,018,786	(8,612,691)	(7,018,786)	-	-
Changes in net position	7,796,883	8,845,310	(65,151)	394,605	7,731,732	9,239,915
Net position, beginning, as restated	164,684,450	155,339,140	69,393,465	67,546,421	234,077,915	222,885,561
Net position, ending	$ 172,481,333	$ 164,184,450	$ 69,328,314	$ 67,941,026	$ 241,809,647	$ 232,125,476

Governmental Activities

Governmental activities increased the City's net position by nearly $7.8 million. Sales and motor vehicle taxes, the largest governmental category, totaled over $34.2 million or 57.5% of total governmental revenue. Revenues from governmental activities total over $59.4 million or 76.5% of the total City revenues.

The increase in governmental net position when compared to the prior year is primarily a result of an increase of over $3.4 million in total governmental operating grants and capital grants as a result of continued rebuilding activity in our community following the EF-5 tornado. Additionally, charges for services decreased over $1.8 million due largely to a reduction in building permits following the disaster. Total governmental activities expenses increased by approximately $2.2 million as a result of the disaster-related grants received to assist in repairing and rebuilding the community.

The following table shows total cost of services and net cost of services of the governmental activities for the year ended October 31, 2013 and 2012:

Net Cost of City of Joplin's Governmental Activities

	Total Costs of Services		Net Costs of Services	
	2013	2012	2013	2012
General government	$ 7,096,946	$ 6,142,546	$ 3,256,239	$ 1,863,800
Public safety	19,928,969	20,280,854	19,145,605	18,657,594
Public works	5,238,581	5,578,328	4,174,032	2,341,352
Highways and streets	10,641,547	10,892,685	6,360,793	6,180,618
Environmental	2,280,063	2,159,631	(84,566)	184,437
Health services	4,914,576	2,757,934	1,153,107	1,102,024
Culture and recreation	5,552,053	6,810,232	3,767,517	5,603,224
Social services	3,076,394	2,113,540	(181,465)	434,574
Interest on long-term debt	1,539,862	1,311,962	1,539,862	1,311,962
Total	$ 60,268,991	$ 58,047,712	$ 39,131,124	$ 37,679,585

As previously noted, expenditures from governmental activities total over $60.2 million. However, the net costs of these services were over $39.1 million. The difference represents direct revenues received from charges for services of over $7.6 million, operating grants and contributions of over $11.2 million, and capital grants and contributions of over $2.3 million. Taxes and other revenues of over $38.3 million were collected to cover these net costs.

Business-type Activities

For the fiscal year ended October 31, 2013 business-type revenues totaled over $18.2 million, or 23.5% of the total City revenues.

Business-type activities decreased the City's net position by $65,151.

- The sanitary sewer system recorded an increase of $456,995 in net position for the year, which is primarily attributed to user fees exceeding operating expenses.
- The airport recorded an increase of $120,623 in net position for the year, which is attributed to operating revenue, grants and transfers covering the operating expenses.
- The nonmajor enterprise funds recorded a decrease of $734,156 in net position for the year, which is primarily attributed to transfers to other funds of $903,402.

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 nearly $62.6 million (an increase of 10.6 percent). The fund balance of the General Fund decreased nearly $5.4 million during the fiscal year, due to an increase in expenditures related to repairing and rebuilding city damaged property throughout the community following the natural disaster, such as the replacement of two fire stations. The City met its City Resolution 2011-015 requiring a minimum fund balance equal to 25% of total operating expenditures.

The fund balance in the Parks/Storm Water Sales Tax fund decreased over $3.7 million during the fiscal year, due to completing a new aquatic center, as well as the continuation of stormwater projects throughout the city as set forth in the sales tax initiative.

The fund balance in the Transportation Sales Tax fund decreased over $1.5 million, due to an increase in expenditures related to repairing and rebuilding infrastructure throughout the community following the natural disaster.

The fund balance in the Capital Improvement Sales fund increased $940,379 as this fund continues to build reserves to fund future capital projects as set forth in the sales tax initiative.

The fund balance in the Community Development Fund decreased by $826,509, due to the expenditure of disaster-related grants awarded to the City to help repair and rebuild the community following the federal disaster.

The fund balance in the Joplin Redevelopment Corporation increased by $17,118,905 as this is a new fund that is being utilized to acquire, construct, maintain, and operate a redevelopment project following the federal disaster. This fund issued tax increment financing bonds to fund a portion of the redevelopment.

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 position (deficit) of the airport and sanitary sewer funds at the end of the year amounted to ($530,280) and $2,785,886, 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 $23,897,314 was increased to $23,927,314, which represents an increase of $30,000.
- The original expenditure budget of $32,320,684 increased to $35,598,737, which represents an increase of $3,278,053.

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 additional expenditures related to the recovery from the EF-5 tornado that struck on May 22, 2011.

Actual revenues were $1,006,485 less than budgeted, in large part due to a decrease in interest and miscellaneous revenue. Following the disaster, the City let investments mature to ensure resources were readily available following the disaster. Intergovernmental revenue was $282,026 less than budgeted, while revenue from taxes was $171,151 less than anticipated and licenses and permits revenue was $126,359 less than anticipated. The rebuilding decreased in 2013 from the high levels of 2011 and 2012, but the levels are still expected to continue to decrease to normal levels over the next several years.

Actual general government expenditures were $438,658 less than budgeted. Ending fund balance decreased to over $22.7 million (over $2 million lower than originally budgeted). The City is continuing to repair and rebuild following the EF-5 tornado in 2011. The grant reimbursements are being deferred, until payment is received from those federal and state agencies.

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, 2013, amounts to $213,505,323 (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:

- Continued work on improving the 20th Street Corridor with TIGER grant funds.
- Continued the $35 million wastewater treatment plant expansion.
- Continued progress on rebuilding the two fire stations lost during the disaster.
- Continued the recovery and rebuilding from the EF-5 tornado.
- Continued the city overlay program to improve paving and roadway surfaces.
- Began progress on public safety training center using public safety sales tax proceeds.

City of Joplin Capital Assets
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	$ 9,746,579	$ 11,161,121	$ 1,808,500	$ 1,808,500	$ 11,555,079	$ 12,969,621
Historical Collection	2,173,000	2,173,000	-	-	2,173,000	2,173,000
Construction in Process	16,491,462	11,756,877	22,351,857	13,658,094	38,843,319	25,414,971
Buildings	23,777,532	15,901,446	20,873,887	22,596,891	44,651,419	38,498,337
Improvements	6,331,763	5,958,824	2,659,829	3,011,581	8,991,592	8,970,405
Machinery & Equipment	10,464,589	9,220,228	1,404,671	1,084,376	11,869,260	10,304,604
Infrastructure	62,942,042	64,409,084	-	-	62,942,042	64,409,084
Sewer System	-	-	32,479,612	30,276,381	32,479,612	30,276,381
Total	$ 131,926,967	$ 120,580,580	$ 81,578,356	$ 72,435,823	$ 213,505,323	$ 193,016,403

Debt Administration

At the end of fiscal year 2013, the City had a total of nearly $43 million of outstanding debt. This is an increase of nearly $23.2 million or 117% from the previous year. The increase was due primarily to the issuance of new economic development bonds, as well as the additional issuance of revenue bonds through the State of Missouri Direct Loan Program during the current year and the consolidation of the Village of Silver Creek.

City of Joplin Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Certificates of Participation	3,780,000	4,115,000	-	-	3,780,000	4,115,000
Equipment Lease	725,440	1,063,006	-	-	725,440	1,063,006
Economic Development Bonds	18,250,000	-	-	-	18,250,000	-
Revenue Bonds	-	-	20,197,739	14,617,327	20,197,739	14,617,327
Total	$ 22,755,440	$ 5,178,006	$ 20,197,739	$ 14,617,327	$ 42,953,179	$ 19,795,333

For additional information on debt administration, see Note 10 to the Basic Financial Statements.

In connection with the consolidation of the Village of Silver Creek described in Note 17 to the Basic Financial Statements, $1,347,300 of revenue bonds were added to the City's financial statements as an adjustment to the beginning net position of the City. However, as these bonds were not obligations of the City at October 31, 2012, they have not been included in the above schedule as an adjustment to the 2012 revenue bond amount.

Economic Factors and Next Year's Budget and Rates

- The City will continue to recover and rebuild from the EF-5 tornado that affected over 30% of the community. The cost of eligible repairs that are not reimbursed by insurance will be reimbursed by FEMA and SEMA through the Public Assistance program. For this disaster, repairs to facilities are reimbursed by FEMA at 75 percent, 10 percent by SEMA and the City funds the remaining 15 percent. However, the city portion will be offset by the record-setting donated resources recorded on this disaster.
- The voters approved a $35 million sewer bond issue. The second phase of this construction from these funding mechanisms will continue in 2014.
- The City will continue several major capital projects as outlined in the two capital sales tax initiatives.
- The City will continue to utilize over $196 million in disaster-related grants to make significant repairs and improvements to the community following the 2011 event.

All of these factors were considered in preparing the City's budget for the 2014 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 Haase, Finance Director, Finance Department, City of Joplin, 602 South Main Street, Joplin, MO 64801.

Exhibit 1

City of Joplin, Missouri
Statement of Net Position
October 31, 2013

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Assets				
Cash and investments	$ 43,166,530	$ 3,220,143	$ 46,386,673	$ 2,737,167
Receivables:				
Sales taxes	5,373,266	-	5,373,266	-
Property and other taxes	249,246	-	249,246	84,088
Interest	-	-	-	-
Accounts	2,018,533	1,430,624	3,449,157	26,384
Intergovernmental	14,679,663	2,488,613	17,168,276	-
Special assessments	335,560	-	335,560	-
Loans	2,378,947	-	2,378,947	-
Internal balances	612,302	(612,302)	-	-
Land held for redevelopment	8,818,766	-	8,818,766	-
Inventories and prepaids	3,992,814	232,587	4,225,401	23,449
Restricted cash and cash equivalents	11,314,132	4,537,782	15,851,914	-
Capital Assets:				
Not being depreciated	28,411,041	24,160,357	52,571,398	227,500
Being depreciated, net of depreciation	103,515,926	57,417,999	160,933,925	1,788,807
Total assets	224,866,726	92,875,803	317,742,529	4,887,395
Deferred outflows of resources				
Deferred amount on refunding	73,132	33,537	106,669	-
Liabilities				
Accounts payable	3,844,445	2,998,608	6,843,053	50,391
Accrued payroll and benefits	1,022,908	90,192	1,113,100	49,617
Accrued interest	122,891	-	122,891	-
Short term development loans	3,995,825	-	3,995,825	-
Payable from restricted assets:				
Deposits	292,940	-	292,940	-
Accrued interest	-	67,862	67,862	-
Unearned revenue	400,000	28,071	428,071	-
Self Insurance claims	840,920	-	840,920	-
Long term liabilities:				
Due in one year	3,926,581	1,941,190	5,867,771	-
Due in more than one year	38,012,015	18,455,103	56,467,118	42,367
Total liabilities	52,458,525	23,581,026	76,039,551	142,375
Net Position				
Net investment in capital assets	127,421,527	61,380,617	188,802,144	2,016,307
Restricted :				
Capital projects	13,587,699	-	13,587,699	-
Culture and recreation	1,427,078	-	1,427,078	-
Health services	530,541	-	530,541	-
Economic development	3,951,356	-	3,951,356	-
Debt service	332,878	1,489,482	1,822,360	-
Capital replacement	-	3,048,300	3,048,300	-
Other	537,351	-	537,351	-
Library	-	-	-	2,620,230
Permanent funds:				
Expendable	73,390	-	73,390	-
Nonexpendable	704,079	-	704,079	-
Unrestricted	23,915,434	3,409,915	27,325,349	108,483
Total net position	$ 172,481,333	$ 69,328,314	$ 241,809,647	$ 4,745,020

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Activities
For the Year Ended October 31, 2013

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 Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary government:								
Governmental activities:								
General government	$ 7,096,946	$ 2,756,978	$ 1,083,729	$ -	$ (3,256,239)	$ -	$ (3,256,239)	$ -
Public safety	19,928,969	334,853	418,395	30,116	(19,145,605)	-	(19,145,605)	-
Public works	5,238,581	908,200	-	156,349	(4,174,032)	-	(4,174,032)	-
Highways and streets	10,641,547	555,107	1,601,464	2,124,183	(6,360,793)	-	(6,360,793)	-
Environmental	2,280,063	2,117,489	247,140	-	84,566	-	84,566	-
Health services	4,914,576	121,849	3,639,620	-	(1,153,107)	-	(1,153,107)	-
Culture and recreation	5,552,053	645,226	1,139,310	-	(3,767,517)	-	(3,767,517)	-
Social services	3,076,394	171,398	3,086,461	-	181,465	-	181,465	-
Interest on general long term debt	1,539,862	-	-	-	(1,539,862)	-	(1,539,862)	-
Total governmental activities	60,268,991	7,611,100	11,216,119	2,310,648	(39,131,124)	-	(39,131,124)	-
Business-type activities:								
Airport	2,294,599	621,906	-	1,273,429	-	(399,264)	(399,264)	-
Sanitary sewer	6,608,780	8,257,128	-	321,000	-	1,969,348	1,969,348	-
Recreation and other	762,959	945,577	-	-	-	182,618	182,618	-
Total business-type activities	9,666,338	9,824,611	-	1,594,429	-	1,752,702	1,752,702	-
Total primary government	$ 69,935,329	$ 17,435,711	$ 11,216,119	$ 3,905,077	(39,131,124)	1,752,702	(37,378,422)	-
Component Units:								
Joplin Public Library	$ 1,868,999	$ 106,918	$ 289,893	$ -	-	-	-	(1,472,188)
Joplin Sports Authority	453,018	184,014	282,863	-	-	-	-	13,859
Total	$ 2,322,017	$ 290,932	$ 572,756	$ -	-	-	-	(1,458,329)
General revenues:								
Taxes:								
Sales taxes					32,377,023	-	32,377,023	-
Motor vehicle taxes					1,824,328	-	1,824,328	-
Property taxes					849,311	-	849,311	1,477,555
Franchise taxes					32,262	6,577,704	6,609,966	-
Intergovernmental activity taxes					1,033,700	-	1,033,700	-
Hotel motel taxes					1,191,120	-	1,191,120	-
Cigarette taxes					278,178	-	278,178	-
Other taxes					199,317	-	199,317	-
Unrestricted investment earnings					158,598	209,347	367,945	10,095
Miscellaneous					371,479	7,787	379,266	115,940
Transfers					8,612,691	(8,612,691)	-	-
Total general revenue and transfers					46,928,007	(1,817,853)	45,110,154	1,603,590
Change in net position					7,796,883	(65,151)	7,731,732	145,261
Net position - beginning of year, as restated					164,684,450	69,393,465	234,077,915	4,599,759
Net position - end of year					$ 172,481,333	$ 69,328,314	$ 241,809,647	$ 4,745,020

See the notes to the basic financial statements

Exhibit 3

City of Joplin, Missouri
Balance Sheet - Governmental Funds
October 31, 2013

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Nonmajor Governmental Funds	Total Governmental Funds
Assets								
Pooled cash and investments	$ 17,407,030	$ 1,172,627	$ 12,560	$ 10,634,580	$ 19,246	$ 194	$ 7,349,596	$ 36,595,833
Receivables:								
Sales taxes	2,984,284	496,941	1,146,628	745,413	-	-	-	5,373,266
Property and other taxes	-	-	-	-	-	89,082	160,164	249,246
Interest	-	-	-	-	-	-	-	-
Accounts	871,605	-	529,029	-	-	-	569,350	1,969,984
Intergovernmental	5,244,945	-	4,978,587	1,193,695	1,614,288	-	1,628,494	14,660,009
Special assessments	-	-	-	-	-	-	335,560	335,560
Loans	-	-	-	-	-	-	2,378,947	2,378,947
Due from other funds	3,810,000	-	455,000	-	-	53,572	157,573	4,476,145
Land held for redevelopment	-	-	-	-	-	8,818,766	-	8,818,766
Inventories	72,597	-	373,741	-	-	-	17,154	463,492
Prepaids	13,218	-	-	-	79	2,189,259	927,942	3,130,498
Restricted cash and cash equivalents	292,940	-	-	-	-	10,153,299	567,533	11,013,772
Total Assets	$ 30,696,619	$ 1,669,568	$ 7,495,545	$ 12,573,688	$ 1,633,613	$ 21,304,172	$ 14,092,313	$ 89,465,518
Liabilities								
Accounts payable	$ 967,313	$ 268,788	$ 1,090,612	$ 630,767	$ 279,467	$ 29,442	$ 513,539	$ 3,779,928
Accrued payroll and benefits	745,214	7,362	81,161	4,223	16,854	-	127,897	982,711
Short term development loans	-	-	-	-	-	3,995,825	-	3,995,825
Payable from restricted assets:								
Deposits payable	292,940	-	-	-	-	-	-	292,940
Due to other funds	122,916	20,518	638,985	28,726	1,030,000	160,000	950,000	2,951,145
Unearned revenue	-	400,000	-	-	-	-	-	400,000
Total Liabilities	2,128,383	696,668	1,810,758	663,716	1,326,321	4,185,267	1,591,436	12,402,549
Deferred inflows of resources								
Unavailable revenues - Intergovernmental	5,223,919	-	4,978,587	1,373	1,570,844	-	1,403,556	13,178,279
Unavailable revenues - special assessments	-	-	-	-	-	-	335,560	335,560
Unavailable revenues - other	557,716	-	-	-	-	-	395,573	953,289
Total deferred inflows of resources	5,781,635	-	4,978,587	1,373	1,570,844	-	2,134,689	14,467,128
Fund balances								
Nonspendable	85,815	-	373,741	-	79	2,189,259	1,649,175	4,298,069
Restricted	-	972,900	332,459	11,908,599	-	14,929,646	6,887,828	35,031,432
Committed	1,173,052	-	-	-	-	-	-	1,173,052
Assigned	205,358	-	-	-	-	-	2,837,530	3,042,888
Unassigned (deficit)	21,322,376	-	-	-	(1,263,631)	-	(1,008,345)	19,050,400
Total fund balances	22,786,601	972,900	706,200	11,908,599	(1,263,552)	17,118,905	10,366,188	62,595,841
Total liabilities, deferred inflows, and fund balances	$ 30,696,619	$ 1,669,568	$ 7,495,545	$ 12,573,688	$ 1,633,613	$ 21,304,172	$ 14,092,313	$ 89,465,518

See the notes to the basic financial statements

Exhibit 3.1

City of Joplin, Missouri
Reconciliation of the Governmental Funds Balance Sheet to
the Statement of Net Position
October 31, 2013

Fund balances of governmental funds	$	62,595,841
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund statements.		130,462,533
Long-term liabilities for items such as bonds, certificates of participation, and developer obligations are not current obligations and, therefore, not recorded in the governmental fund statements (excluding $840,920 in self insurance claims and $808,387 in capital lease obligations, accrued compensated absences, and other post employment benefit obligations which are included in total charges for internal service funds).		(41,057,077)
Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the governmental funds.		14,467,128
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 position.		6,119,543
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.		(106,635)
Net position of governmental activities	$	172,481,333

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, 2013

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	$ 18,113,849	$ 2,971,435	$ 7,790,484	$ 4,469,555	$ -	$ -	$ 3,393,928	$ 36,739,251
Intergovernmental activity taxes	-	-	-	-	-	303,338	747,380	1,050,718
Intergovernmental	449,613	-	659,051	1,474,683	1,998,501	-	4,184,615	8,766,463
Licenses and permits	1,627,391	-	-	-	21,213	-	-	1,648,604
Charges for services	427,014	-	555,107	-	150,185	-	3,367,627	4,499,933
Fines and forfeitures	2,065,486	-	-	-	-	-	-	2,065,486
Interest	127,036	-	-	20,406	-	208	6,182	153,832
Other	110,440	-	15,051	-	25	-	245,963	371,479
Total Revenues	22,920,829	2,971,435	9,019,693	5,964,644	2,169,924	303,546	11,945,695	55,295,766
Expenditures:								
Current:								
General government	5,512,690	-	-	-	294	569,763	989,074	7,071,821
Public safety	25,120,079	-	-	-	-	-	-	25,120,079
Public works	3,244,269	-	-	5,636,569	-	-	127,640	9,008,478
Highway and streets	-	1,121,726	8,762,705	-	-	-	-	9,884,431
Environmental	-	-	-	-	-	-	2,302,353	2,302,353
Health services	-	-	-	-	-	-	4,989,715	4,989,715
Culture and recreation	602,190	5,549,888	-	-	-	-	5,001,155	11,153,233
Social services	-	-	-	-	3,046,139	-	46,790	3,092,929
Capital outlay	-	-	-	-	-	-	580,496	580,496
Debt service:								
Principal	-	-	-	-	-	-	1,886,816	1,886,816
Interest	-	-	-	-	-	670,090	717,528	1,387,618
Total expenditures	34,479,228	6,671,614	8,762,705	5,636,569	3,046,433	1,239,853	16,641,567	76,477,969
Excess of revenues over (under) expenditures	(11,558,399)	(3,700,179)	256,988	328,075	(876,509)	(936,307)	(4,695,872)	(21,182,203)
Other financing sources (uses):								
Transfers in	10,473,289	-	500,000	500,000	50,000	-	4,325,000	15,848,289
Transfers out	(4,425,000)	(41,078)	(2,328,059)	(99,536)	-	-	(234,081)	(7,127,754)
Issuance of debt	-	-	-	-	-	18,250,000	-	18,250,000
Discount on debt issued	-	-	-	-	-	(194,788)	-	(194,788)
Insurance proceeds	23,185	-	10,552	-	-	-	-	33,737
Sale of capital assets	135,336	-	13,242	211,840	-	-	-	360,418
Total other financing sources (uses)	6,206,810	(41,078)	(1,804,265)	612,304	50,000	18,055,212	4,090,919	27,169,902
Net change in fund balances	(5,351,589)	(3,741,257)	(1,547,277)	940,379	(826,509)	17,118,905	(604,953)	5,987,699
Fund balances (deficit) - beginning of year, as restated	28,138,190	4,714,157	2,253,477	10,968,220	(437,043)	-	10,971,141	56,608,142
Fund Balances (deficit) - end of year	$ 22,786,601	$ 972,900	$ 706,200	$ 11,908,599	$ (1,263,552)	$ 17,118,905	$ 10,366,188	$ 62,595,841

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, 2013

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	$ 5,987,699
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	20,151,969
Depreciation	(7,440,603)
Disposals/impairment of capital assets	(624,128)
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenue in the governmental funds.	4,545,571
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 position. Also, governmental funds report the effect of 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.	
Issuance of debt	(18,250,000)
Discount on issuance of debt	194,788
Payments on long term debt	335,000
Changes in developer obligations	1,551,816
Changes in original issue discount and deferred amounts on refunding	(9,430)
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 liabilities	909,283
Change in accrued compensated absences	(89,389)
Change in net OPEB obligations	(109,722)
Change in accrued interest	(98,410)
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.	742,439
Change in net position of governmental activities	$ 7,796,883

See the notes to the basic financial statements

Exhibit 5

City of Joplin, Missouri
Statement of Net Position
Proprietary Funds
October 31, 2013

	Enterprise Funds				
	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Pooled cash and investments	$ 22,114	$ 2,939,601	$ 258,428	$ 3,220,143	$ 6,570,697
Receivables, net:					
Accounts	32,491	1,396,858	1,275	1,430,624	48,549
Intergovernmental	1,491,929	995,517	1,167	2,488,613	19,654
Inventory	12,394	199,914	18,412	230,720	182,998
Prepaids	367	1,500	-	1,867	215,826
Restricted cash and cash equivalents:					
Deposits	-	-	-	-	300,360
Capital replacement	-	3,048,300	-	3,048,300	-
Bond debt service	-	1,489,482	-	1,489,482	-
Total current assets	1,559,295	10,071,172	279,282	11,909,749	7,338,084
Noncurrent assets:					
Capital assets:					
Not being depreciated	2,750,661	21,409,696	-	24,160,357	-
Being depreciated, net of depreciation	16,695,441	39,975,617	746,941	57,417,999	1,464,434
Total noncurrent assets	19,446,102	61,385,313	746,941	81,578,356	1,464,434
Total assets	21,005,397	71,456,485	1,026,223	93,488,105	8,802,518
Deferred outflows of Resources:					
Deferred amounts on refunding	-	33,537	-	33,537	-
Liabilities					
Current liabilities:					
Accounts payable	495,072	2,500,492	3,044	2,998,608	64,517
Accrued payroll and benefits	13,804	64,733	11,655	90,192	40,197
Accrued interest	-	-	-	-	16,256
Self insurance claims	-	-	-	-	301,099
Current liabilities (payable from restricted assets):					
Accrued interest	-	67,862	-	67,862	-
Current portion of long-term debt, net	8,234	1,923,988	8,968	1,941,190	375,438
Total current liabilities:	517,110	4,557,075	23,667	5,097,852	797,507
Noncurrent liabilities:					
Unearned revenue	28,071	-	-	28,071	-
Self insurance claims	-	-	-	-	539,821
Due to other funds	1,525,000	-	-	1,525,000	-
Long-term debt, net	19,394	18,421,705	14,004	18,455,103	432,949
Total noncurrent liabilities	1,572,465	18,421,705	14,004	20,008,174	972,770
Total liabilities	2,089,575	22,978,780	37,671	25,106,026	1,770,277
Net position					
Net investment in capital assets	19,446,102	41,187,574	746,941	61,380,617	738,994
Restricted for debt service	-	1,489,482	-	1,489,482	-
Restricted for capital replacement	-	3,048,300	-	3,048,300	-
Unrestricted (deficit)	(530,280)	2,785,886	241,611	2,497,217	6,293,247
Total net position	$ 18,915,822	$ 48,511,242	$ 988,552	68,415,616	$ 7,032,241
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				912,698	
Total net position				$ 69,328,314	

See the notes to the basic financial statements

Exhibit 6

City of Joplin, Missouri
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended October 31, 2013

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 620,585	$ 8,257,128	$ 945,577	$ 9,823,290	$ 9,688,324
Other	1,321	-	-	1,321	-
Total operating revenues	621,906	8,257,128	945,577	9,824,611	9,688,324
Operating expenses:					
Personnel services	390,205	1,756,650	347,252	2,494,107	1,256,884
Supplies	32,441	138,181	102,972	273,594	1,619,226
Contractual services	521,811	1,920,669	179,937	2,622,417	5,410,860
Depreciation and amortization	1,367,627	2,457,945	146,178	3,971,750	465,613
Total operating expenses	2,312,084	6,273,445	776,339	9,361,868	8,752,583
Operating income (loss)	(1,690,178)	1,983,683	169,238	462,743	935,741
Nonoperating revenues (expenses):					
Franchise fees	-	6,577,704	-	6,577,704	-
Intergovernmental grants	-	-	-	-	7,038
Insurance reimbursements and settlements	1,900	337	-	2,237	38,530
Interest income	-	209,339	8	209,347	4,765
Interest expense and fiscal charges	-	(387,627)	-	(387,627)	(44,404)
Gain (loss) on sale of capital assets	-	(8,230)	-	(8,230)	-
Other income	-	5,550	-	5,550	-
Total nonoperating revenues (expenses)	1,900	6,397,073	8	6,398,981	5,929
Income (loss) before contributions and transfers	(1,688,278)	8,380,756	169,246	6,861,724	941,670
Capital grants and contributions	1,273,429	321,000	-	1,594,429	-
Transfers in	650,000	-	-	650,000	-
Transfers out	(114,528)	(8,244,761)	(903,402)	(9,262,691)	(107,844)
Change in net position	120,623	456,995	(734,156)	(156,538)	833,826
Net position -beginning of year, as restated	18,795,199	48,054,247	1,722,708	68,572,154	6,198,415
Net position -end of year	$ 18,915,822	$ 48,511,242	$ 988,552	68,415,616	$ 7,032,241

Change in net position, enterprise funds	(156,538)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	91,387
Change in net position	$ (65,151)

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, 2013

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash Provided by (Used in) Operating Activities:					
Receipts from customers	$ 619,497	$ 9,030,073	$ 946,302	$ 10,595,872	$ 9,692,272
Payments to suppliers	(347,420)	(1,199,370)	(279,405)	(1,826,195)	(6,981,903)
Payments to employees	(382,788)	(1,749,228)	(344,495)	(2,476,511)	(1,270,903)
Net Cash Provided by (Used in) Operating Activities	(110,711)	6,081,475	322,402	6,293,166	1,439,466
Cash Provided by (Used in) Noncapital Financing Activities					
Transfers in	650,000	-	-	650,000	-
Transfers out	(114,528)	(8,244,761)	(903,402)	(9,262,691)	-
Advances from other funds	1,070,000	-	-	1,070,000	(107,844)
Franchise fees received	-	6,503,660	-	6,503,660	-
Insurance reimbursements and settlements	1,900	337	-	2,237	38,530
Net Cash Provided by (Used in) Noncapital Financing Activities	1,607,372	(1,740,764)	(903,402)	(1,036,794)	(69,314)
Cash Provided by (Used in) Investing Activities:					
Proceeds from investment maturities	-	500,000	-	500,000	500,000
Interest received	-	209,360	8	209,368	4,791
Net Cash Provided by (Used in) Investing Activities	-	709,360	8	709,368	504,791
Cash Provided by (Used In) Capital and Related Financing Activities:					
Interest paid	-	(380,825)	-	(380,825)	(51,971)
Principal payments	-	(1,687,700)	-	(1,687,700)	(321,837)
Proceeds from the issuance of debt	-	5,920,812	-	5,920,812	-
Intergovernmental grants	(1,227,023)	-	-	(1,227,023)	7,038
Purchases of capital assets	(252,481)	(8,794,350)	(66,968)	(9,113,799)	(60,762)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(1,479,504)	(4,942,063)	(66,968)	(6,488,535)	(427,532)
Net Increase (Decrease) in Cash and Cash Equivalents	17,157	108,008	(647,960)	(522,795)	1,447,411
Cash and cash equivalents, beginning of year	4,957	7,369,375	906,388	8,280,720	5,423,646
Cash and cash equivalents, end of year	$ 22,114	$ 7,477,383	$ 258,428	$ 7,757,925	$ 6,871,057
Cash and investments as reported on the Statement of net position:					
Pooled cash and investments	$ 22,114	$ 2,939,601	$ 258,428	$ 3,220,143	$ 6,570,697
Restricted cash and cash equivalents	-	4,537,782	-	4,537,782	300,360
Total pooled cash and cash equivalents	$ 22,114	$ 7,477,383	$ 258,428	$ 7,757,925	$ 6,871,057
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (1,690,178)	$ 1,983,683	$ 169,238	$ 462,743	$ 935,741
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operations:					
Depreciation and amortization	1,367,627	2,457,945	146,178	3,971,750	465,613
Non-operating income	-	5,550	-	5,550	-
Change in assets and liabilities					
Accounts receivable	(2,409)	767,395	725	765,711	3,948
Inventories	(10,768)	(111,298)	4,504	(117,562)	12,440
Prepaids	2,005	499	-	2,504	(15,478)
Accounts payable	215,595	970,279	(1,000)	1,184,874	(13,497)
Accrued payroll and benefits	7,417	7,422	2,757	17,596	(14,329)
Long-term debt	-	-	-	-	310
Insurance claims	-	-	-	-	64,718
Net Cash Provided by (Used in) Operating Activities	$ (110,711)	$ 6,081,475	$ 322,402	$ 6,293,166	$ 1,439,466
Noncash capital and financing activities:					
Capital contributions	$ -	$ 321,000	$ -	$ 321,000	$ -

See the notes to the basic financial statements

Exhibit 8

City of Joplin, Missouri
Statement of Fiduciary Net Position
Fiduciary Funds
October 31, 2013

Assets	Agency	Policemen's and Firemen's Pension
Pooled cash and cash equivalents	$ 392,671	$ -
Cash	-	919,592
Investments:		
Equities	-	2,600,853
Mutual funds:		
Equity	-	16,098,387
Fixed Income	-	13,668,534
Interest receivable	-	264
Total assets	392,671	33,287,630
Liabilities		
Held for other parties	392,671	-
Total liabilities	$ 392,671	-
Net position		
Held in trust for pension benefits		$ 33,287,630

See the notes to the basic financial statements

Exhibit 9

City of Joplin, Missouri
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended October 31, 2013

	Policemen's and Firemen's Pension
Additions	
Contributions:	
Employer	$ 3,718,194
Plan members	1,302,106
Total contributions	5,020,300
Investment income:	
Net appreciation in fair value of investments	2,596,946
Interest and dividends	724,521
Investment expenses	(69,503)
Total investment income	3,251,964
Total additions	8,272,264
Deductions	
Benefits paid	2,737,921
Refunds of contributions	502,878
Administrative expenses	103,219
Total deductions	3,344,018
Change in net position	4,928,246
Net position, beginning of year	28,359,384
Net position, end of year	$ 33,287,630

See the notes to the basic financial statements

Exhibit 10

City of Joplin, Missouri

Combining Statement of Net Position - Discretely Presented Component Units

October 31, 2013

	Joplin Public Library	Joplin Sports Authority	**Total Discretely Presented Component Units**
Assets			
Cash and investments	$ 2,665,137	$ 72,030	$ 2,737,167
Receivables:			
Property and other taxes	84,088	-	84,088
Accounts	-	26,384	26,384
Inventories and prepaids	5,044	18,405	23,449
Capital assets:			
Not being depreciated	227,500	-	227,500
Being depreciated, net of depreciation	1,775,051	13,756	1,788,807
Total Assets	4,756,820	130,575	4,887,395
Liabilities			
Accounts payable	50,391	-	50,391
Accrued payroll and benefits	41,281	8,336	49,617
Long term liabilities:			
Due in more than one year	42,367	-	42,367
Total liabilities	134,039	8,336	142,375
Net Position			
Net investment in capital assets	2,002,551	13,756	2,016,307
Restricted	2,620,230	-	2,620,230
Unrestricted	-	108,483	108,483
Total Net Position	$ 4,622,781	$ 122,239	$ 4,745,020

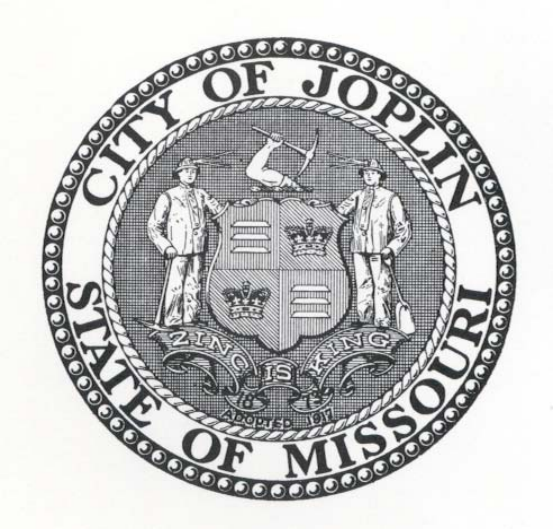
See the notes to the basic financial statements

Exhibit 11

City of Joplin, Missouri
Combining Statement of Activities - Discretely Presented Component Units
For the Year Ended October 31, 2013

	Joplin Public Library	Joplin Sports Authority	**Total Component Units**
Expenses:			
Library services	$ 1,868,999	$ -	$ 1,868,999
Culture and recreation	-	453,018	453,018
Total expenses	1,868,999	453,018	2,322,017
Program Revenues:			
Charges for services	106,918	184,014	290,932
Operating grants and contributions	289,893	282,863	572,756
Total program revenues	396,811	466,877	863,688
Net (expense) revenue	(1,472,188)	13,859	(1,458,329)
General revenues:			
Property taxes	1,477,555	-	1,477,555
Unrestricted investment earnings	10,095	-	10,095
Miscellaneous	115,940	-	115,940
Total general revenues	1,603,590	-	1,603,590
Change in net position	131,402	13,859	145,261
Net position - beginning of year	4,491,379	108,380	4,599,759
Net position - end of year	$ 4,622,781	$ 122,239	$ 4,745,020

See the notes to the basic financial statements


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

1. Summary of Significant Accounting Policies

The City of Joplin, Missouri (the City) was incorporated in 1873. 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. The City provides services to over 51,000 residents in many areas, including general government, law enforcement and fire protection, public works, environmental, health, cultural and recreation, sewer services, health community enrichment and development, and various social services.

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) in the United States of America applicable to local governments. The following represent the more significant accounting and reporting policies and practices of the City.

Reporting Entity

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. Component units are separate legal entities which are included in the primary government's financial report. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not only, criterion for including a potential component unit within the reporting entity is the City's financial accountability for the potential component unit. An entity is considered a component unit if City officials appoint a voting majority of the component unit's governing body and the City is able to impose its will upon the component unit. Additionally, if the entity provides specific financial benefits to or imposes specific financial burdens on the City, it may be considered a component unit

This report includes the financial statements of the City (the primary government) and its component units, the Joplin Public Library (the Library), the Joplin Sports Authority (the Authority), the Joplin Tax Increment Financing (TIF) Commission (the Commission), and the Joplin Redevelopment Corporation, Inc. (the JRC), entities for which the City is considered to be financially accountable. The Commission and the JRC are presented as blended component units. The Library and the Authority 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 Joplin Sports 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 Joplin Tax Increment Financing 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 as financial transactions are processed by the Finance Department of the City on the Commission's behalf. The Commission is reported as a component unit of the City because its sole function is to use TIF as a method to finance infrastructure improvements within the City through payments in lieu of taxes and economic activity taxes.

The officers and directors of the Joplin Redevelopment Corporation (JRC) are appointed by City Council for three-year terms. The JRC, an urban redevelopment corporation organized under the laws of the State of Missouri for the purpose of acquiring, constructing, maintaining and operating a redevelopment project or redevelopment projects in accordance with the provisions of this law.

On May 22, 2011, an EF-5 tornado struck the City and caused substantial damage to over 30% of the community. As a result, including significant input from a Citizen Advisory Recovery Team, the City and the JRC have established a redevelopment plan (the Recovery Plan) that includes an extensive area of the City. The Recovery Plan includes projects both in the tornado damaged area and also in areas not devastated by the tornado. The City and JRC, serving as the plan developer, have entered into an agreement with Wallace Bajjali Development Partners, L.P. (Wallace Bajjali) to serve as the master developer for the Recovery Plan.

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 are issued for the Library, Commission, or the JRC.

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 position 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, however, interfund services provided and used are not eliminated in the process of consolidation. 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 function 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 position are reported in three parts—net investment in capital assets; restricted net position; and unrestricted net position. 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 position 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 revenues generated by a Parks/Storm Water Sales tax that are to be used for the maintenance of storm water control and local parks improvements.

Transportation Sales Tax Fund

This fund accounts for revenues generated by a Transportation Sales Tax that are to be used 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 revenues generated by a Capital Improvement Sales Tax that are to be used for certain voter-approved capital improvement projects.

Community Development Entitlement Grant Fund

This fund accounts for federal grants under the Department of Housing and Urban Development Community Development Block Grant Program.

Joplin Redevelopment Corporation (JRC) Fund

This fund accounts for activities of acquiring, constructing, maintaining and operating the City's redevelopment plan.

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 three internal service funds that provide health and risk management activities for the City and two internal service funds that provide central garage and emergency communications services, respectively.

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

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

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, with the exception of the agency funds, which do not have a measurement focus. 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 Fund Financial Statements

All governmental funds are reported using the 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) and other intergovernmental revenues to be available if the revenues are collected within sixty days after year-end. 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, 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.

Fund Balances

In the fund financial statements, governmental funds report the following fund balance classifications:

Non-Spendable - This consists of amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - This consists of amounts where constraints are placed on the use of those resources which are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed - This consists of amounts which can only be used for specific purposes pursuant to constraints imposed by an ordinance passed by the City Council. Committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified amounts by use of the same formal action that it employed to previously commit those amounts.

Assigned - This consists of amounts which are constrained by City management's intent for these to be used for a specific purpose but are neither formally restricted by external sources nor committed by City Council action. Informal City Council action or the City Manager has the authority to assign amounts for a specific purpose in this category. Likewise, the City Manager has the authority to take necessary actions to un-assign amounts in this category.

Unassigned - This consists of the residual fund balance that does not meet the requirements for the non-spendable, restricted, committed, or assigned classifications. A positive unassigned fund balance is only possible in the general fund.

The City has a fund balance policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted resources first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

The City has a minimum Unassigned Fund Balance policy for the General Fund equal to 25% of operating expenditures. If the fund balance falls below this level, then the City shall reduce operating expenditures to the lowest possible level until such time as the minimum level of fund balance is reached.

Pooled Cash, Cash Equivalents and Investments

The City's policy is to consider 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) to be cash and cash equivalents.

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, 2012 was $ 516,403,003.

Inventories and Prepaid Items

Inventories in all funds are priced at cost of the 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. Prepaid items are recorded using the consumption method in the governmental funds.

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 and accounts established related to certain City bond indentures as well as 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 uses are 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.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City only has one item that qualifies for reporting in this category. It is the deferred amounts on refunding reported on the government-wide statement of net position and proprietary fund statement of net position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet for intergovernmental grants, special assessments and other items that are not yet available under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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 position 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 policy permits 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, 2013, the Connor and Barbee Trusts had net appreciation on investments available for expenditure of $427. 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, 2013, there were no amounts available for spending.

Cemetery Trust - During the year ended October 31, 2013, the Cemetery Trust Fund had net appreciation on investments available for expenditure of $1,193. It is the City's policy to expend income earned as necessary to fund Cemetery operations to the extent they are available. Net position available for spending (expendable net position) were $73,390 as of October 31, 2013, an increase of $16,555 from 2012.

Stewardship, Compliance and Accountability

RSMo section 302.341 requires the City to annually calculate the percentage of its general revenue that comes from traffic violations. Any such revenues that exceed 30% of total general revenues are required to be transferred to the Director of the Missouri Department of Revenue. In the current year, the City has reported fines and forfeitures, which includes traffic violations and other additional items, in the amount of $2,065,486. This amount is approximately 5% of total general revenues of $38,315,316 and, accordingly, the City believes that they are in compliance with the requirements of the Statute.

Budgeting

The Missouri Revised Statutes (RSMo) require all political subdivisions of the State prepare an annual budget. Governmental funds required to have legally adopted budgets include the general fund. Annual budgets for all governmental funds are adopted using the modified accrual basis of accounting. Budgeted expenditures cannot exceed budgeted revenues and positive fund balances as required by Section 67.010 RSMo. During 2013, expenditures exceeded revenues in the Solid Waste Management Fund in the amount of $81,954.

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. Natural Disaster

On May 22, 2011, an EF-5 tornado struck the City and caused substantial damage to over 30% of the community. The City suffered losses to buildings, fire stations, fire trucks, various City parks, and other City-owned properties and equipment.

In 2011, the City received a grant of approximately $9.2 million from FEMA for reimbursement of expenditures for recovery efforts that began immediately after the tornado. In addition, the City received a $4,000,000 grant from the State of Missouri for additional cleanup costs due to the tornado.

The City also received authorization in 2012 for a $45.3 million grant under the Community Development Block Grant (CDBG) disaster recovery funds program. In July of 2013, the City Council approved the Joplin Community Phase II Recovery Plan that describes the use of an additional CDBG disaster recovery grant for approximately $113 million.

3. Deposits and Investments

At October 31, 2013, the carrying values of deposits and investments are summarized as follows:

	Governmental and Business-type Activities	Fiduciary funds	Component units	Total
Deposits and money market funds	$ 50,138,142	$ 919,592	$ 2,674,553	$ 53,732,287
Petty cash	4,362	-	190	4,552
Short term investments held in trust	11,796,831	-	-	11,796,831
Community Foundation	-	392,671	-	392,671
Total cash and cash equivalents	61,939,335	1,312,263	2,674,743	65,926,341
Investments				
U.S. government agency securities	299,252	-	-	299,252
Mutual Funds	-	32,367,774	62,424	32,430,198
Total investments	299,252	32,367,774	62,424	32,729,450
Total cash and investments	$ 62,238,587	$ 33,680,037	$ 2,737,167	$ 98,655,791
Cash and Investments as reported on the Statement of Net Position:				
Cash and investments	$ 46,386,673	$ 33,680,037	$ 2,737,167	$ 82,803,877
Restricted cash and cash equivalents	15,851,914	-	-	15,851,914
Total cash and investments	$ 62,238,587	$ 33,680,037	$ 2,737,167	$ 98,655,791

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 is to limit its investments to certificates of deposit and bonds or other obligations of the United States. Presented below is the actual rating by Moody's Investors Service as of yearend for each investment type subject to credit risk:

Investment Type	Fair Value	As of Oct. 31, 2013
U.S. Treasury Notes	$ 299,252	Aaa

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, 2013, 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, 2013.

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 the maturities of U.S. agency and U.S. treasury investments:

	Fair Value	Investment Maturities (in Years)	
		Less than 1	1 - 4
U.S. Treasury Notes	$ 299,252	$ 148,206	$ 151,046

Concentration of Credit Risk

The City's investment policy does not specify maximum or minimum investment concentrations by investment type. As of October 31, 2013, the only credit risk from the City's investments stems from the U.S. Treasury Notes shown above. Thus, the City does not have any significant concentrations of credit risk.

Policeman's and Fireman's Pension Deposits and Investments

Investments of the Plan at October 31, 2013 consisted of the following:

Individual equities	$ 2,600,853
Mutual Funds:	
Equity	16,098,387
Fixed Income	13,668,534
	$ 32,367,774

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. Wells Fargo, (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 105.688 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 the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the Plan. 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 average credit rating of each fund's holdings for Plan investments subject to credit risk as October 31, 2013:

Fund Name	Fair Value	Credit Rating
PIMCO Total Return Institutional Fund	$ 3,746,634	Not Rated
PIMCO All Asset Institutional Fund	2,768,425	Not Rated
Templeton Global Bond Advisor Fund	2,738,058	BBB
Vanguard Inflation Protected Fund	2,665,878	AAA
Vanguard Intermediate Term Treasury Fund	1,749,539	AA
	$ 13,668,534	

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of the counterparty to the investment, the Plan will not be able to recover the value of investments that are in the possession of an outside party. Open-ended mutual funds are not subject to this risk as they are not evidenced by securities. At October 31, 2013, the Plan's investments consisted entirely of open-ended mutual funds or other securities that were held by the Plan's investment custodian in the Plan's name 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. For the year ended October 31, 2013, approximately 80% of the Plan's fixed income mutual funds had maturities of 5 to 11 years. As a result, the Plan is exposed to the risk of fair value losses arising from increasing interest rates. 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 at October 31, 2013:

	Fair	Investment Maturities (in Years)		
	Value	Less than 1	1 - 5	5-11
Fixed Income Mutual Funds	$ 13,668,534	$ -	$ 2,738,058	$ 10,930,476

Concentration of Credit Risk

Concentration of credit risk is the risk of loss that may be attributed to the magnitude of the Plan's investment in a single issue. The Plan has no specific policy regarding the amount that may be invested in any one issuer. At October 31, 2013, the Plan's investments in mutual funds are designed, in part, to provide diversification and therefore reduce this risk. In addition, none of the Plan's other investments were greater than 5% of the Plan's total investment balance.

4. Taxes

Tax revenues for the year ended October 31, 2013 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	$ 17,835,672	$ -	$ -	$ -	$ -	$ 278,177	$ -	$ 18,113,849
Parks & storm water sales tax	2,971,435	-	-	-	-	-	-	2,971,435
Transportation sales tax	5,966,156	1,824,328	-	-	-	-	-	7,790,484
Capital improvement sales tax	4,469,555	-	-	-	-	-	-	4,469,555
Joplin Redevelopment Corporation			-				303,338	303,338
Nonmajor funds & other	1,134,205	-	15,243	1,191,120	854,042	199,318	747,380	4,141,308
Governmental funds	32,377,023	1,824,328	15,243	1,191,120	854,042	477,495	1,050,718	37,789,969
Major enterprise funds:								
Sanitary sewer	-	-	6,577,704	-	-	-	-	6,577,704
Total primary government	32,377,023	1,824,328	6,592,947	1,191,120	854,042	477,495	1,050,718	44,367,673
Component units	-	-	-	-	1,473,402	-	-	1,473,402
Grand total	$ 32,377,023	$ 1,824,328	$ 6,592,947	$ 1,191,120	$ 2,327,444	$ 477,495	$ 1,050,718	$ 45,841,075

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	$ 0.0540
Parks and recreation	0.0540
Solid waste management	0.0540
Total	$ 0.1620
Component unit - library	$ 0.2545

5. Intergovernmental Revenue and Receivables

Intergovernmental revenue and capital contributions during the year consist of the following:

	General	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Municipal Airport	Sanitary Sewer	Nonmajor Governmental Funds	Internal Service Funds	Total
Federal:	$ 313,265	$ 642,988	$ 1,274,683	$ 1,998,501	$ 1,273,429	$ -	$ 3,960,533	$ 7,038	$ 9,470,437
State:	18,919	-	-	-	-	-	159,740	-	178,659
Local:	117,429	16,063	200,000	-	-	321,000	64,342	-	718,834
Total	$ 449,613	$ 659,051	$ 1,474,683	$ 1,998,501	$ 1,273,429	$ 321,000	$ 4,184,615	$ 7,038	$ 10,367,930

Amounts due from other governments at October 31, 2013 include the following:

	General	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Municipal Airport	Sanitary Sewer	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds	Total
Federal:	$ 4,581,318	$ 4,749,941	$ 1,193,534	$ 1,584,017	$ 1,490,720	$ 877,881	$ 1,340,920	$ 1,029	$ 17,342	$ 15,836,702
State:	663,627	228,646	161	30,271	1,209	117,636	287,574	138	2,312	1,331,574
Total	$ 5,244,945	$ 4,978,587	$ 1,193,695	$ 1,614,288	$ 1,491,929	$ 995,517	$ 1,628,494	$ 1,167	$ 19,654	$ 17,168,276

6. Loans Receivable

Loans receivable of $2,378,947 at October 31, 2013, consist of two economic development loans funded through the U.S. Department of Housing and Urban Development's Community Development Block Grant, Rental Rehabilitation and Urban Development Action Grant Programs, and the City's relending program.

7. 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	$ 10,325,121	$ 45,406	$ (623,948)	$ 9,746,579
Art Collection	2,173,000	-	-	2,173,000
Construction in process	11,756,877	7,490,748	(2,756,163)	16,491,462
Total capital assets not being depreciated	24,254,998	7,536,154	(3,380,111)	28,411,041
Capital assets being depreciated:				
Buildings	22,751,373	8,546,984	-	31,298,357
Improvements other than infrastructure	9,641,707	983,601	-	10,625,308
Machinery and equipment	24,693,644	3,280,495	(96,337)	27,877,802
Infrastructure	124,211,472	2,560,898	-	126,772,370
Total capital assets being depreciated	181,298,196	15,371,978	(96,337)	196,573,837
Less accumulated depreciation for:				
Buildings	(6,960,035)	(667,037)	-	(7,627,072)
Improvements other than infrastructure	(3,764,928)	(602,452)	-	(4,367,380)
Machinery and equipment	(17,150,548)	(1,643,174)	96,157	(18,697,565)
Infrastructure	(59,302,388)	(4,527,940)	-	(63,830,328)
Total accumulated depreciation	(87,177,899)	(7,440,603)	96,157	(94,522,345)
Total capital assets being depreciated, net	94,120,297	7,931,375	(180)	102,051,492
Internal Service-Governmental Activities:				
Capital assets being depreciated:				
Buildings	295,409	5,101	-	300,510
Improvements other than infrastructure	102,654	-	-	102,654
Machinery and equipment	4,947,057	55,661	(5,825)	4,996,893
Total capital assets being depreciated	5,345,120	60,762	(5,825)	5,400,057
Less accumulated depreciation for:				
Buildings	(185,301)	(8,962)	-	(194,263)
Improvements other than infrastructure	(20,609)	(8,210)	-	(28,819)
Machinery and equipment	(3,269,925)	(448,441)	5,825	(3,712,541)
Total accumulated depreciation	(3,475,835)	(465,613)	5,825	(3,935,623)
Total capital assets being depreciated, net	1,869,285	(404,851)	-	1,464,434
Governmental activities capital assets, net	$ 120,244,580	$ 15,062,678	$ (3,380,291)	$ 131,926,967

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

General government	$ 333,324
Public safety	776,614
Highways and streets	3,906,947
Sanitation	4,606
Health services	59,651
Culture and recreation	996,437
Social services	14,123
Public works	1,348,901
	$ 7,440,603
Internal service	$ 465,613

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	113,722	1,136,939	-	1,250,661
Total non depreciable capital assets	1,613,722	1,136,939	-	2,750,661
Depreciable capital assets:				
Buildings	21,513,097	234,065	-	21,747,162
Improvements other than infrastructure	15,795,411	133,099	-	15,928,510
Machinery and equipment	703,275	21,807	-	725,082
Total depreciable capital assets	38,011,783	388,971	-	38,400,754
Less accumulated depreciation:				
Buildings	(6,073,575)	(955,126)	-	(7,028,701)
Improvements other than infrastructure	(13,600,036)	(395,765)	-	(13,995,801)
Machinery and equipment	(664,075)	(16,736)	-	(680,811)
Total accumulated depreciation	(20,337,686)	(1,367,627)	-	(21,705,313)
Total depreciable capital assets, net	17,674,097	(978,656)	-	16,695,441
Total airport capital assets, net	19,287,819	158,283	-	19,446,102
Sanitary Sewer fund:				
Non depreciable capital assets:				
Land	308,500	-	-	308,500
Construction in process	13,544,372	7,556,824	-	21,101,196
Total non depreciable capital assets	13,852,872	7,556,824	-	21,409,696
Depreciable capital assets:				
Buildings	42,593,903	-	-	42,593,903
Improvements other than infrastructure	1,213,826	-	-	1,213,826
Machinery and equipment	6,286,910	576,061	(60,118)	6,802,853
Sewer System	53,602,673	982,465	-	54,585,138
Total depreciable capital assets	103,697,312	1,558,526	(60,118)	105,195,720
Less accumulated depreciation:				
Buildings	(35,495,405)	(1,012,392)	-	(36,507,797)
Improvements other than infrastructure	(966,456)	(29,000)	-	(995,456)
Machinery and equipment	(5,440,178)	(223,034)	51,888	(5,611,324)
Sewer System	(20,912,007)	(1,193,519)	-	(22,105,526)
Total accumulated depreciation	(62,814,046)	(2,457,945)	51,888	(65,220,103)
Total depreciable capital assets, net	40,883,266	(899,419)	(8,230)	39,975,617
Total sanitary sewer capital assets, net	54,736,138	6,657,405	(8,230)	61,385,313
Nonmajor proprietary funds:				
Depreciable capital assets:				
Buildings	210,944	15,600	-	226,544
Improvements other than infrastructure	1,227,688	7,691	-	1,235,379
Machinery and equipment	599,779	43,677	-	643,456
Total depreciable capital assets	2,038,411	66,968	-	2,105,379
Less accumulated depreciation:				
Buildings	(152,073)	(5,151)	-	(157,224)
Improvements other than infrastructure	(658,852)	(67,777)	-	(726,629)
Machinery and equipment	(401,335)	(73,250)	-	(474,585)
Total accumulated depreciation	(1,212,260)	(146,178)	-	(1,358,438)
Total depreciable capital assets, net	826,151	(79,210)	-	746,941
Total nonmajor proprietary funds capital assets, net	826,151	(79,210)	-	746,941
Total business-type activities capital assets, net	$ 74,850,108	$ 6,736,478	$ (8,230)	$ 81,578,356

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	1,820,054	-	-	1,820,054
Equipment	517,900	580	-	518,480
Library collection	2,910,611	210,154	(396,024)	2,724,741
	5,248,565	210,734	(396,024)	5,063,275
Less accumulated depreciation for:				
Building	(1,444,010)	(47,005)	-	(1,491,015)
Equipment	(445,260)	(23,689)	-	(468,949)
Library collection	(1,574,291)	(136,237)	396,024	(1,314,504)
	(3,463,561)	(206,931)	396,024	(3,274,468)
Capital assets, depreciable net	1,785,004	3,803	-	1,788,807
Discretely presented component unit capital assets, net	$ 2,012,504	$ 3,803	$ -	$ 2,016,307

8. Interfund Activity

Interfund operating transfers for the year were as follows:

	Transfer to:						
	Major funds						
Transfer from:	General fund	Transportation Sales Tax	Comm. Dev. Ent. Grant	Capital Improvement Sales Tax	Airport	Nonmajor Govern-mental	Total
Major funds:							
General fund	$ -	$ 500,000	$ -	$ -	$ -	$ 3,925,000	$ 4,425,000
Parks/Storm Water sales tax	41,078	-	-	-	-	-	41,078
Transportation sales tax	1,128,059	-	50,000	500,000	650,000	-	2,328,059
Capital Improvement sales tax	99,536	-	-	-	-	-	99,536
Airport	114,528	-	-	-	-	-	114,528
Sanitary sewer	8,244,761	-	-	-	-	-	8,244,761
Nonmajor funds:							
Governmental	234,081	-	-	-	-	-	234,081
Enterprise	503,402	-	-	-	-	400,000	903,402
Internal service funds	107,844	-	-	-	-	-	107,844
	$ 10,473,289	$ 500,000	$ 50,000	$ 500,000	$ 650,000	$ 4,325,000	$ 16,498,289

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, 2013 were as follows:

	Due to:				
	Major funds				
	General fund	Transportation Sales Tax	Joplin Redevelopment Corporation	Nonmajor Govern-mental	Total
Due from:					
Major funds:					
General fund	$ -	$ -	$ 30,536	$ 92,380	$ 122,916
Parks/Storm Water sales tax	-	-	5,357	15,161	20,518
Transportation sales tax	600,000	-	10,179	28,806	638,985
Capital Improvement sales tax	-	-	7,500	21,226	28,726
Comuunity Development	1,030,000	-	-	-	1,030,000
Airport	1,070,000	455,000	-	-	1,525,000
Joplin Redevelopment Corporation	160,000	-	-	-	160,000
Nonmajor funds:					
Governmental	950,000	-	-	-	950,000
	$3,810,000	$455,000	$53,572	$157,573	$4,476,145

The $3,810,000 interfund balance represents advances to the Community Development Entitlement Grant and the Parks and Recreation Funds for short-term cash flow needs.

The $455,000 interfund balance represents an advance to the Airport Fund for operating expenses and is not expected to be repaid within the next fiscal year.

The $53,573 and $157,573 interfund balance represents intergovernmental activity taxes.

9. Property Held for Redevelopment and Short term Development Loans

The JRC has begun to acquire parcels of land in the redevelopment area in establishing a land bank. The JRC will perform any necessary re-platting or title work and will own the acquired parcels until the parcels are resold.

In connection with those parcels acquired, the JRC and NEWCO LLC, a wholly owned subsidiary of Wallace Bajjali have entered into real estate contracts to acquire those properties. Under the real estate contracts, the purchase price shall include the acquisition costs and related fees and closing costs and other expenditures associated with the parcels. The real estate contracts are scheduled to close on the earlier of the following dates (a) the date established by NEWCO LLC in written notice given to JRC; or (b) the one-year anniversary of the effective date the real estate contract was executed, unless otherwise shortened or extended by mutual agreement of the JRC and NEWCO. As of October 31, 2013, there has not been any closing of real estate contracts with NEWCO.

A summary of the changes in property held for redevelopment for the year is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Property Held for Redevelopment	$ -	8,818,766	$ -	$ 8,818,766

In connection with one of the properties held for redevelopment, the City has a short-term promissory note with the original owner of the land in the amount of $1 million that is due once a mutually agreed-upon development plan is approved for the property.

The remaining balance of the redevelopment land was acquired through bank loans in the amount of $7.8 million from a consortium of local banks. Certain proceeds from the 2013 Tax Increment Financing Revenue Bonds discussed in Note 10 were used to pay portions of the outstanding bank loans. The following is a summary of short term lending transactions for the year ended October 31, 2013:

	Beginning Balance	Additions	Payments/ Adjustments	Ending Balance
Short term note payable	$ -	$ 1,000,000	$ -	$ 1,000,000
Bank loans	-	7,818,915	4,823,090	2,995,825
	$ -	$ 8,818,915	$ 4,823,090	$ 3,995,825

These amounts have been included as short term development loans on the statement of net position and governmental funds balance sheet.

10. 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:					
Economic development bonds	$ -	$ 18,250,000	$ -	$ 18,250,000	$ -
Original issue discount	-	(194,788)	(2,117)	(192,671)	(8,469)
Economic development bonds, net	-	18,055,212	(2,117)	18,057,329	(8,469)
Certificates of participation	4,115,000	-	335,000	3,780,000	345,000
Capital leases	1,063,006	-	337,566	725,440	354,065
Developer agreements	17,988,732	540,903	2,092,719	16,436,916	2,000,000
Compensated absences*	1,772,856	1,309,350	1,237,453	1,844,753	1,235,985
Other postemployment benefits*	193,078	119,718	11,988	300,808	-
Net pension obligation - Pension*	1,326,077	-	995,672	330,405	-
Net pension obligation - LAGERS*	351,983	110,962	-	462,945	-
Total governmental activities long-term liabilities	$ 26,810,732	$ 20,136,145	$ 5,008,281	$ 41,938,596	$ 3,926,581
Business-type activities:					
Revenue bonds	$ 15,964,627	$ 5,920,812	$ 1,687,700	$ 20,197,739	$ 1,881,900
Other postemployment benefits	41,414	13,168	25,216	29,366	-
Compensated absences	90,140	79,523	81,171	88,492	59,290
Net pension obligation - LAGERS	66,089	14,607	-	80,696	-
Total business-type activities long-term liabilities	$ 16,162,270	$ 6,028,110	$ 1,794,087	$ 20,396,293	$ 1,941,190
Component Units:					
Other postemployment benefits	$ 11,882	$ 3,832	$ 5,796	$ 9,918	$ -
Net pension obligation - LAGERS	21,634	10,815	-	32,449	-
Total component unit long-term liabilities	$ 33,516	$ 14,647	$ 5,796	$ 42,367	$ -

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

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

	Governmental Activities				Business-type Activities	
	Economic Dev. Bonds		Certificates of Participation		Revenue Bonds Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	$ -	$ 1,205,394	$ 345,000	$ 91,996	$ 1,881,900	$ 412,813
2015	-	1,205,394	350,000	85,096	2,080,300	316,445
2016	-	1,205,394	355,000	78,096	1,371,100	263,230
2017	10,000	1,205,081	365,000	70,996	1,547,700	240,749
2018	330,000	1,194,456	370,000	70,996	1,594,400	215,282
2019-2023	5,000,000	5,232,107	1,995,000	287,549	8,617,700	668,054
2024-2028	10,345,000	2,611,131	-	-	2,824,761	133,099
2029-2031	2,565,000	75,347	-	-	279,878	6,700
	$ 18,250,000	$ 13,934,304	$ 3,780,000	$ 684,730	$ 20,197,739	$ 2,256,372

Governmental activities

Economic Development Bonds

Tax Increment Financing Revenue Bonds

The tax increment financing revenue bonds obligation indebtedness are recorded as a liability of the JRC to match revenue streams to the related obligations for which they have been pledged. The obligation of the City and the JRC to pay principal and interest on these bonds is limited solely to the tax increment financing (TIF) revenues generated from each project.

	Balance at October 31, 2013
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Joplin, Missouri, Taxable Tax Increment Revenue Bonds- Joplin Recovery TIF Redeveopment Prjocet) Series 2013A, $12,415,000; interest payable semiannually at 6.25% to 7.25%. The Series 2013 bonds are subject to special mandatory redemption commencing April 1, 2017, in order of maturity, at the redemption price of 100% of the principal amount being redeemed, together with accrued interest thereon to the date fixed for redemption, in an amount equal to the amount which is on deposit in the redemption account of the debt service fund.	$ 12,415,000
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Joplin, Missouri, Tax Increment Revenue Bonds- Joplin Recovery TIF Redeveopment Prjocet) Series 2013B , $5,835,000; iinterest payable semiannually at 5.875%, The Series 2013 bonds are subject to special mandatory redemption commencing April 1, 2017, in order of maturity, at the redemption price of 100% of the principal amount being redeemed, together with accrued interest thereon to the date fixed for redemption, in an amount equal to the amount which is on deposit in the redemption account of the debt service fund.	5,835,000
	$ 18,250,000

Certificates of Participation

$4,400,000, Series 2012 Certificates of Participation with interest rates ranging from 2.0% to 3.125% to refund $4,720,000 of outstanding Series 2003 Certificates of Participation which were issued 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.

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 gross value of assets acquired under the capital leases described above amounted to $3,156,916, with related accumulated depreciation of $2,352,940 as of October 31, 2013.

The future minimum lease obligations and the net present value of these minimum lease payments as of October 31, 2013 were as follows:

Year ending October 31:		
2014	$	389,533
2015		389,533
		779,066
Less imputed interest		53,626
Present value of minimum lease payments	$	725,440

Tax Increment Financing - 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. Tax increment financing revenues were projected to produce sufficient funds to reimburse the developers for certified costs. These developer agreements are limited solely to the amount of tax incremental financing revenues received attributable to each respective project; any deficiencies are solely the responsibility of the developer and do not constitute a legal obligation of the Commission or of the City.

At October 31, 2013, amounts due under these agreements totaled $16,436,916 and are payable to the extent incremental taxes are available for a period not to exceed 23 years.

For the current year, total debt service payments related to the developer agreements totaled $2,166,440. Incremental revenues from the City were $1,149,448 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.

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 at 6.00%

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 deferred outflow in the financial statements and the annual amortization expense is included with interest expense. The outstanding balance of the bonds at October 31, 2013 was $3,337,000.

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 $6,577,704 for the year ended October 31, 2013.

Series 2010 Sewer Revenue Bonds

In 2010, the City issued its not to exceed $6,000,000 Sewage System Revenue Bonds (State of Missouri - Direct Loan Program), Series 2010, The City is participating in the State of Missouri's Direct Loan Program of the DNR and the Clean Water Commission of the State of Missouri. The 2010 revenue bonds mature through 2031 with interest at 1.48%. As eligible project costs are incurred, the City requests reimbursements from project funds held by the bond trustee. As the City receives reimbursements, the outstanding balance of the bonds increases. The City anticipates utilizing the full amount of the bonds to fund current and future projects. A debt service schedule will be established once the project is completed and the final amount of the bonds has been determined. As of October 31, 2013, the outstanding balance of the bonds was $4,844,878.

Series 2011 Sewer Revenue Bonds

In 2011, the City issued its not to exceed $26,000,000 Sewage System Revenue Bonds (State of Missouri - Direct Loan Program), Series 2011A, The City is participating in the State of Missouri's Direct Loan Program of the DNR and the Clean Water Commission of the State of Missouri. The 2011 revenue bonds mature through 2033 with interest at 1.70%. As eligible project costs are incurred, the City requests reimbursements from project funds held by the bond trustee. As the City receives reimbursements, the outstanding balance of the bonds increases. The City anticipates utilizing the full amount of the bonds to fund current and future projects. A debt service schedule will be established once the project is completed and the final amount of the bonds has been determined. As of October 31, 2013, the outstanding balance of the bonds was $10,729,261.

Silver Creek Bonds

In 2009, the Village of Silver Creek issued its not to exceed $1,406,800 Sewage System Revenue Bonds (State of Missouri - Direct Loan Program), Series 2009. The Village was participating in the State of Missouri's Direct Loan Program of the DNR and the Clean Water Commission of the State of Missouri. The 2009 revenue bonds mature through 2031 with interest at 1.5%. As of October 31, 2013, the City, with voter approval, consolidated with the Village of Silver Creek and, accordingly, now reports these bonds. See Note 17 for additional information regarding the annexation. The outstanding balance of the bonds at October 31, 2013 was $1,286,600.

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, 2013, there are two series of taxable industrial revenue bonds outstanding, with a principal amount payable of approximately $30 million.

11. 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, 2013, certain projects were pending City Council authorization. As of October 31, 2013, the City had approximately $20.0 million in outstanding construction commitments for ongoing City capital projects.

Outstanding encumbrances at October 31, 2013 were as follows: General Fund $1,378,410, Parks/Stormwater Sales Tax $344,741, Transportation Sales Tax $2,950,131, Capital Improvement Sales Tax $13,746,491, Community Development Entitlement Grant $180,068, Nonmajor Governmental Funds $190,313.

12. 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. 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 statutorily required contribution rate is 12.1% (General) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

Annual Pension Cost

Annual required contribution	$	1,414,917
Interest on net pension obligation		31,879
Adjustment to annual required contribution		(27,082)
Annual pension cost		1,419,714
Contributions made		1,283,330
Change in net pension obligation		136,384
Net pension obligation, beginning of year		439,706
Net pension obligation, end of year	$	576,090

The annual required contribution (ARC) was determined as part of the February 28, 2010 and February 28, 2011 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2013 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% 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) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy Table, set back 0 years for men and women, and (e) postretirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 year for men and 0 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 as of February 28, 2010 was 30 years for the General division. The amortization period at February 28, 2011 was 30 years for the General division.

The following trend information regarding annual pension cost is presented as of the system's fiscal year ended June 30:

Three-year Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	$ 1,246,236	81.9%	$ 225,569
2012	1,351,523	84.2%	439,706
2013	1,419,714	90.4%	576,090

Funded Status and Funding Progress

The funded status as of February 28, 2013, 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
2/28/2013	$ 20,047,503	$ 23,976,621	$ 3,929,118	84%	$ 10,618,928	37%

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 2013, 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 2013, the City's rate was 31.46% of covered payroll, which was the actuarial determined rate.

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, 2013, were as follows:

Annual required contribution	$ 2,737,752
Interest on net pension obligation	92,825
Adjustment to annual required contribution	(108,055)
Annual pension cost	2,722,522
Contributions made	3,718,194
Change in net pension obligation	(995,672)
Net pension obligation, beginning of the year	1,326,077
Net pension obligation, end of year	$ 330,405

Three-year Trend Information
(Unaudited)

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
10/31/2011	$ 2,198,620	121%	$ 1,261,563
10/31/2012	2,567,153	97%	1,326,077
10/31/2013	2,722,522	137%	330,405

Funded Status and Funding Progress

The funded status as of October 31, 2012, the most recent actuarial valuation date, is as follows (dollar amounts in thousands):

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
10/31/2012	$ 28,678	$ 53,114	$ 24,436	54.0%	$ 8,443	289%

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 October 31, 2012, 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 0% to 7.6%. Both (a) and (b) included an inflation component of 2.5%. 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 October 31, 2012 valuation was twenty-four years.

On October 11, 2012 a judgment was entered against the Policemen's and Firemen's Pension Plan regarding the calculation of disability benefits under the plan documents. The Plan appealed the judgment and was successful in reversing the October 11, 2012 judgment in early 2014. In conjunction with this ruling, the Plan was amended in 2014 to allow for the Plan to purchase a group insurance contract to fund the payment of disability benefits provided by the Plan.

13. 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). The City's OPEB plan does not issue a separate report.

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 if a premium payment is not received on a timely basis.

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. The Joplin Public Library also participates in the plan.

	Total
Annual required contribution	$ 139,544
Interest on net OPEB obligation	8,623
Adjustment to annual required contribution	(11,449)
Annual OPEB cost (expense)	136,718
Less: Net employer contributions	43,000
Increase in net OPEB obligation	93,718
Net OPEB obligation - beginning of year	246,374
Net OPEB obligation - end of year	$ 340,092

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 last three fiscal years 123is as follows:

Year Ended	Annual OPEB Cost	Annual OPEB Cost Contributed	Net OPEB Obligation
10/31/2011	$ 120,582	38.1%	$ 172,490
10/31/2012	119,884	38.4%	246,374
10/31/2013	136,718	31.5%	340,092

Funded Status and Funding Progress

As of January 1, 2013, which represents the most recent actuarial valuation date, the actuarial accrued liability for benefits within the plan for the City is $946,652. 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 $17,416,668, which results in a ratio of the unfunded actuarial accrued liability (UAL) to the covered payroll of 5.4 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 includes 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 January 1, 2013 actuarial valuation. At this 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 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 3.5% percent investment rate of return. The actuarial assumptions for the medical cost trend are a growth factor of 6.5% percent for the first year and then declining by 0.25 percent per year until 5.0 percent is reached. The 5.0 percent growth is used on a go-forward basis. For general employees, assumed retirement rates are based on rates used by LAGERS valuation. For police and fire employee assumed retirement rates are based on the rates used by the Pension Plan valuation. Aggregate City payroll growth of 1% annually. The actuarial assumptions for the dental cost trends are a growth factor of 3.5 percent per year. Inflation was included within the other assumptions and was not explicitly identified. The UAL will be amortized over a period of 30 years using a level percentage of projected payroll on an open basis.

14. 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 Health Insurance Fund provides coverage for a maximum of $100,000 for each 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 required the City to deposit $300,000 into an escrow account. At October 31, 2013, the escrow account balance is $300,360, which is reflected as restricted cash in the statement of net position.

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 position sufficient for catastrophic losses. Net position at October 31, 2013, in the Worker's Compensation, Liability and Property, and Health Insurance funds were $2,579,722, $991,806, and $2,257,356 respectively. The claims liabilities in these funds at October 31, 2013, 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 2013 and 2012 are as follows:

	Beginning of Year	Claims Incurred	Payments/ Adjustments	End of Year
2012	$ 874,698	$ 3,322,023	$ 3,420,519	$ 776,202
2013	$ 776,202	$ 3,401,618	$ 3,336,900	$ 840,920

15. Leases

The City has entered into a land lease as the lessee. The City will use the leased land for various redevelopment projects. The lease required a prepayment of the first 20 years of rent payments which amounted to $3,164,132. Of this amount, $56,822 was expensed in the current year, leaving prepayment amounts of $918,051 and $2,189,259 in the Library Capital Project Fund and the Joplin Redevelopment Corporation Fund, respectively. After 15 years, the City has an option to purchase the land at the higher of the fair market value of the land at the date of purchase, or $2 million, with the remaining prepaid balance credited towards the purchase. The City intends to exercise this option and, accordingly, only the first 15 years of lease payments are shown below in the schedule of future lease expense. The prepaid rent will be amortized as lease expense in the following manner:

Year Ended October 31:	Future Amortized Lease Expense
2014	$ 136,374
2015	136,374
2016	136,374
2017	136,374
2018	142,056
2019-2023	756,306
2024-2028	756,306
Total	$ 2,200,164

The City has also 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 $3,165,298. Accumulated depreciation as of October 31, 2013 was $711,844. 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:

Year Ended October 31:	Future Minimum Lease Payments
2014	$ 32,671
2015	32,671
2016	32,671
2017	32,671
2018	32,671
2019-2023	189,845
2024	43,855
Total	$ 397,055

16. Fund Balance Classifications

The City classifies fund balance based on the nature of the particular net resources reported in a governmental fund and on the constraints placed on their use.

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Nonmajor Governmental Funds	Total
Nonspendable								
Inventories	$ 72,597	$ -	$ 373,741	$ -	$ -	$ -	$ 17,154	$ 463,492
Prepaids	13,218	-	-	-	79	2,189,259	927,942	3,130,498
Endowments	-	-	-	-	-	-	704,079	704,079
Restricted								
Public Works Improvements	-	-	-	11,908,599	-	-	-	11,908,599
Transportation Projects	-	972,900	332,459	-	-	-	-	1,305,359
Community Redevelopment	-	-	-	-	-	14,929,646	3,951,356	18,881,002
Waste management services	-	-	-	-	-	-	537,022	537,022
Health and Welfare	-	-	-	-	-	-	524,144	524,144
Tourism promotion	-	-	-	-	-	-	1,469,038	1,469,038
Miscellaneous	-	-	-	-	-	-	73,390	73,390
Debt Service	-	-	-	-	-	-	332,878	332,878
Committed								
Law Enforcement	1,173,052	-	-	-	-	-	-	1,173,052
Assigned								
Law Enforcement	205,358	-	-	-	-	-	-	205,358
Transportation Projects	-	-	-	-	-	-	2,837,530	2,837,530
Unreserved:	21,322,376	-	-	-	(1,263,631)	-	(1,008,345)	19,050,400
Total Fund Balance	$ 22,786,601	$ 972,900	$ 706,200	$ 11,908,599	$ (1,263,552)	$ 17,118,905	$ 10,366,188	$ 62,595,841

17. Consolidation of the Village of Silver Creek

On December 17, 2012, the City Council passed an Ordinance to consolidate the Village of Silver Creek, Missouri into the City of Joplin's financial statements. The consolidation became effective January 1, 2013 when the City of Joplin accepted all of the assets and liabilities of the Village of Silver Creek. In connection with this consolidation, the City has elected to early implement the guidance from Governmental Accounting Standards Board Statement No. 69 (GASB 69). Under GASB 69, the City has included the following assets, liabilities and net position/fund balance as a restatement of prior period net position:

	Sewer Fund	Governmental Activities
Assets:		
Cash & Investments	$ 365,162	$ -
Accounts Receivable	20,292	-
Infrastructure	2,414,285	500,000
Total Assets	2,799,739	500,000
Liabilities:		
Long-term debt	(1,347,300)	-
Net Position	$ 1,452,439	$ 500,000

18. Restatement of Prior Period Net Position

As of October 31, 2012, the beginning net position of the Business-Type Activities and the Sewer Fund were restated due to the implementation of the Governmental Accounting Standards Board (GASB) Statement No. 65 (GASB 65). Under GASB 65, debt issuance costs should be expensed as incurred.

October 31, 2012 beginning net position of the Governmental Activities and Discretely Presented Component Units and fund balance were also restated due to the implementation of GASB Statement No. 61 (GASB 61). Under GASB 61, the City has determined that the Joplin Tax Increment Financing Commission must be reported as a blended component unit.

During 2013, it was determined that land in the amount of $836,000 that was reported as donated to the City for the year ended October 31, 2012 had not actually been formally transferred. Accordingly, beginning net position of the Governmental Activities has been restated.

The effects of these adjustments, and the adjustment described in Note 17 related to the consolidation of the Village of Silver Creek, are shown below:

	Governmental Activities	Business-Type Activities	Discreetly Presented Component Units	Nonmajor Governmental Funds	Sewer Fund
Net Position/Fund Balance, beginning of year as previously reported	$ 182,482,422	$ 68,176,873	$ (12,862,213)	$ 10,007,338	$ 46,837,655
Community Development Entitlement Grant reported as a major fund in 2013	-	-	-	437,043	-
Debt issuance costs	-	(235,847)	-	-	(235,847)
Joplin TIF Commission	(17,461,972)	-	17,461,972	526,760	-
Land acquisition	(836,000)	-	-	-	-
Village of Silver Creek	500,000	1,452,439	-	-	1,452,439
Net Position/Fund Balance, beginning of year as restated	$ 164,684,450	$ 69,393,465	$ 4,599,759	$ 10,971,141	$ 48,054,247

19. Subsequent Events

The City evaluated subsequent events through April 11, 2014, the date the financial statements were available to be issued.

Required Supplementary Information

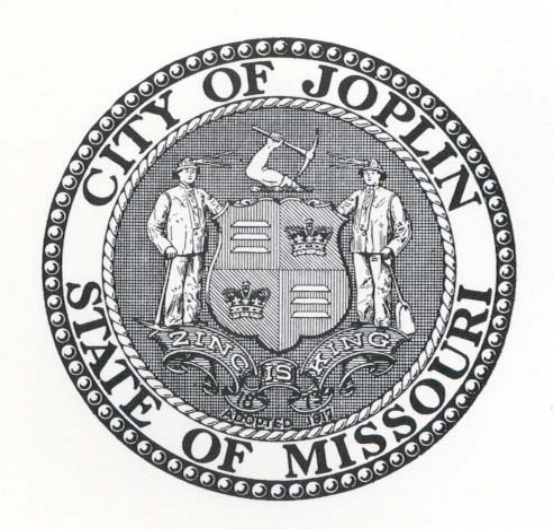

CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Exhibit 12

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--General Fund
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 18,285,000	$ 18,285,000	$ 18,113,849	$ (171,151)
Intergovernmental	701,639	731,639	449,613	(282,026)
Licenses and permits	1,753,750	1,753,750	1,627,391	(126,359)
Charges for services	276,850	276,850	427,014	150,164
Fines and forfeitures	2,216,250	2,216,250	2,065,486	(150,764)
Interest and miscellaneous	663,825	663,825	237,476	(426,349)
Total Revenues	23,897,314	23,927,314	22,920,829	(1,006,485)
Expenditures:				
General government:				
City council	210,738	219,838	211,507	8,331
City manager	1,066,412	1,075,412	1,028,025	47,387
City clerk	352,512	352,512	193,370	159,142
Legal services	655,476	656,976	520,797	136,179
Human resources	552,029	552,029	510,927	41,102
Finance	953,697	1,119,197	1,112,657	6,540
Information systems	1,290,825	1,339,825	1,335,078	4,747
Municipal court	611,059	635,559	600,329	35,230
Total general government	5,692,748	5,951,348	5,512,690	438,658
Public works:				
Public works	3,248,608	3,330,824	2,976,816	354,008
Neighborhood Improvement	297,583	302,583	267,453	35,130
Total public works	3,546,191	3,633,407	3,244,269	389,138
Public safety:				
Police	11,254,445	11,738,134	11,362,520	375,614
Fire	11,173,147	13,572,272	13,312,337	259,935
Public safety training center	-	-	112,210	(112,210)
Emergency management	308,775	341,198	333,012	8,186
Total public safety	22,736,367	25,651,604	25,120,079	531,525
Culture and recreation	345,378	362,378	602,190	(239,812)
Total Expenditures	32,320,684	35,598,737	34,479,228	1,119,509
Excess of Revenues Over (Under) Expenditures	(8,423,370)	(11,671,423)	(11,558,399)	113,024
Other Financing Sources (Uses):				
Transfers in	11,126,511	9,367,906	10,473,289	1,105,383
Transfers out	(7,223,768)	(8,338,768)	(4,425,000)	3,913,768
Insurance proceeds	-	-	23,185	23,185
Sale of capital assets	-	-	135,336	135,336
Total Other Financing Sources	3,902,743	1,029,138	6,206,810	5,177,672
Excess of Revenues and Other Sources Over Expenditures and Other Uses	$ (4,520,627)	$ (10,642,285)	(5,351,589)	$ 5,290,696
Fund Balances, Beginning of Year			28,138,190	
Fund Balances, End of Year			$ 22,786,601	

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, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 3,000,000	$ 3,000,000	$ 2,971,435	$ (28,565)
Intergovernmental	8,000	8,000	-	(8,000)
Total Revenues	3,008,000	3,008,000	2,971,435	(36,565)
Expenditures:				
Highways and streets	4,418,289	4,424,128	1,121,726	3,302,402
Culture and recreation	5,899,129	6,009,891	5,549,888	460,003
Total Expenditures	10,317,418	10,434,019	6,671,614	3,762,405
Excess of Revenues Over (Under) Expenditures	(7,309,418)	(7,426,019)	(3,700,179)	3,725,840
Other Financing Sources (Uses):				
Transfer out	(192,391)	(368,391)	(41,078)	327,313
Total Other Financing Sources	(192,391)	(368,391)	(41,078)	327,313
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (7,501,809)	$ (7,794,410)	(3,741,257)	$ 4,053,153
Fund Balances, Beginning of Year			4,714,157	
Fund Balances, End of Year			$ 972,900	

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, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 7,720,000	$ 7,720,000	$ 7,790,484	$ 70,484
Intergovernmental	4,189,868	4,257,040	659,051	(3,597,989)
Charges for services	603,000	603,000	555,107	(47,893)
Interest and miscellaneous	19,200	19,200	15,051	(4,149)
Total Revenues	12,532,068	12,599,240	9,019,693	(3,579,547)
Expenditures:				
Highways and streets:				
Street maintenance	10,837,340	11,454,869	6,049,247	5,405,622
Street cleaning	349,107	349,107	325,120	23,987
Traffic control	373,499	377,659	349,706	27,953
Traffic signal maintenance	132,786	177,001	96,159	80,842
Paratransit system	1,657,360	1,841,209	1,736,070	105,139
Cab assistance program	210,000	210,000	206,403	3,597
Total Expenditures	13,560,092	14,409,845	8,762,705	5,647,140
Excess of Revenues Over (Under) Expenditures	(1,028,024)	(1,810,605)	256,988	2,067,593
Other Financing Sources (Uses):				
Transfers in	500,000	500,000	500,000	-
Transfers out	(2,646,571)	(2,946,571)	(2,328,059)	618,512
Insurance proceeds	-	-	10,552	10,552
Sales of capital assets	-	-	13,242	13,242
Total Other Financing Sources	(2,146,571)	(2,446,571)	(1,804,265)	642,306
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (3,174,595)	$ (4,257,176)	(1,547,277)	$ 2,709,899
Fund Balances, Beginning of Year			2,253,477	
Fund Balances, End of Year			$ 706,200	

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, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 4,500,000	$ 4,500,000	$ 4,469,555	$ (30,445)
Intergovernmental	-	-	1,474,683	1,474,683
Interest and miscellaneous	50,000	50,000	20,406	(29,594)
Total Revenues	4,550,000	4,550,000	5,964,644	1,414,644
Expenditures:				
Capital Improvement Projects	27,105,144	29,302,933	5,636,569	23,666,364
Total Expenditures	27,105,144	29,302,933	5,636,569	23,666,364
Excess of Revenues Over (Under) Expenditures	(22,555,144)	(24,752,933)	328,075	25,081,008
Other Financing Sources (Uses):				
Transfers in	500,000	500,000	500,000	-
Transfers out	(442,986)	(622,986)	(99,536)	523,450
Sale of capital assets	-	-	211,840	211,840
Total Other Financing Sources	57,014	(122,986)	612,304	735,290
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (22,498,130)	$ (24,875,919)	940,379	$ 25,816,298
Fund Balances, Beginning of Year			10,968,220	
Fund Balances, End of Year			$ 11,908,599	

See accompanying notes to the required supplementary information

Exhibit 16

City of Joplin, Missouri

Budgetary Comparison Schedule-Community Development Entitlement Grant Fund

Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 24,028,307	$ 24,031,307	$ 1,998,501	$ (22,032,806)
Licenses and permits	42,500	42,500	21,213	(21,287)
Charges for services	40,500	40,500	150,185	109,685
Interest and other	-	-	25	25
Total Revenues	24,111,307	24,114,307	2,169,924	(21,944,383)
Expenditures:				
Social services:				
Community development administration	151,836	151,836	78,248	73,588
CDBG projects	613,145	1,668,414	1,009,294	659,120
Historic preservation	7,500	7,500	-	7,500
Planning and zoning	83,051	126,051	114,351	11,700
2012 CDBG Special Allocation	22,500,000	22,500,000	686,379	21,813,621
CDBG Special Habitat Program	-	190,000	187,439	2,561
EDA grant	126,826	126,826	94,325	32,501
Home Consortium	452,216	802,216	773,956	28,260
Neighborhood Stabalization	-	20,000	-	20,000
Grants--state	220,980	219,737	102,441	117,296
Total Expenditures	24,155,554	25,812,580	3,046,433	22,766,147
Excess of Revenues Over (Under) Expenditures	(44,247)	(1,698,273)	(876,509)	821,764
Other Financing Sources (Uses):				
Transfers in	50,000	50,000	50,000	-
Total Other Financing Sources (Uses)	50,000	50,000	50,000	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 5,753	$ (1,648,273)	(826,509)	$ 821,764
Fund Balance, Beginning of Year			(437,043)	
Fund Balance, End of Year			$ (1,263,552)	

Exhibit 17

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

LAGERS

Schedule of Funding Progress:

Fiscal Year Ending	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
October 31, 2011	February 28, 2011	$ 16,548,699	$ 21,700,296	$ 5,151,597	76%	$ 9,846,172	52%
October 31, 2012	February 29, 2012	17,749,731	22,912,951	5,163,220	77%	10,602,177	49%
October 31, 2013	February 28, 2013	20,047,503	23,976,621	3,929,118	84%	10,618,928	37%

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
(Dollars in Thousands)

Schedule of Funding Progress:

Fiscal Year Ending	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
October 31, 2008	November 1, 2007	$ 22,897	$ 39,280	$ 16,383	58.3%	$ 6,568	249%
October 31, 2009	November 1, 2008	20,818	40,827	20,009	51.0%	7,049	284%
October 31, 2010	November 1, 2009	23,232	42,292	19,060	54.9%	7,702	247%
October 31, 2011	November 1, 2010	25,519	44,434	18,915	57.4%	7,947	238%
October 31, 2012	October 31, 2011	27,464	51,495	24,031	53.3%	8,201	293%
October 31, 2013	October 31, 2012	28,678	53,114	24,436	54.0%	8,443	289%

OTHER POSTEMPLOYMENT BENEFITS

Schedule of Funding Progress:

Fiscal Year Ending	Actuarial valuation	(a) Actuarial value of assets	(b) Projected unit credit 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
October 31, 2009	November 1, 2008	$ -	$ 672,000	$ 672,000	0%	$ 18,026,233	4%
October 31, 2011	January 1, 2011	-	861,000	861,000	0%	16,944,430	5%
October 31, 2013	January 1, 2013	-	946,652	946,652	0%	17,416,668	5%

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.

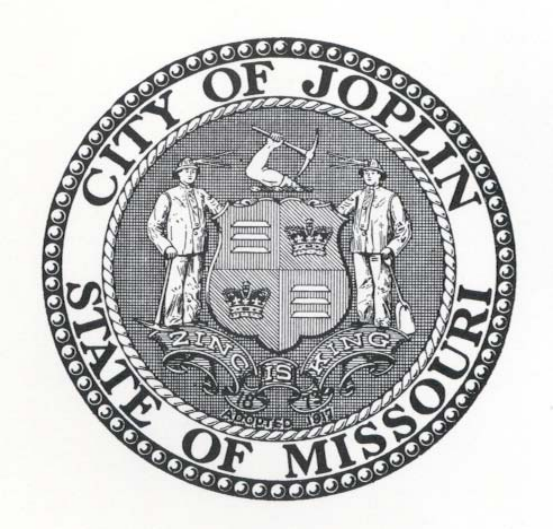
4. A proposed budget is presented to the City Council by September 1. A public hearing is held regarding the budget approximately ten days after the proposed budget is presented to the City Council.

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

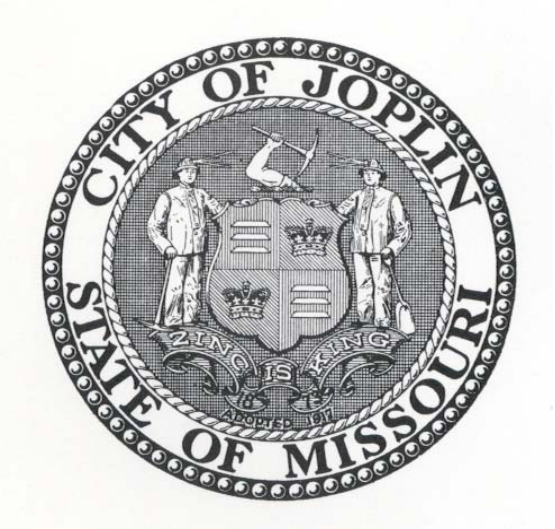
6. The budget is adopted by the City Council prior to November 1.

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.


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Combining and Individual Fund Financial Statements and Schedules


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

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.

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.

Debt Service Funds

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

TIF Commission–This fund is used to account for the accumulation of resources for the payments of principal and interest on TIF projects.

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.

Infrastructure Improvements—to account for right-of-way acquisition, demolition, and constructions of major street improvement projects undertaken by the City.

Library Project—to account for land acquisition and project costs associated with the City's library project.

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, 2013

Assets	Special Revenue Funds	Debt Service: Debt Service	Debt Service: TIF Commission	Capital Projects: Revolving Public Improvements	Capital Projects: Infrastructure Improvements	Capital Projects: Library Project	Permanent Funds: Connor and Barbee Trusts	Permanent Funds: Cemetery Trust	Total Nonmajor Governmental Funds
Pooled cash and investments	$ 4,201,297	$ 94,387	$ 4,230	$ 1,313,270	$ 1,532,478	$ 3,934	$ 200,000	$ -	$ 7,349,596
Receivables:									
Property and other taxes	160,164	-	-	-	-	-	-	-	160,164
Accounts	559,412	-	-	-	-	-	-	9,938	569,350
Intergovernmental	583,600	-	99,400	-	197,041	748,453	-	-	1,628,494
Special assessments	-	-	-	335,560	-	-	-	-	335,560
Loans	2,378,947	-	-	-	-	-	-	-	2,378,947
Due from other funds	-	-	157,573	-	-	-	-	-	157,573
Inventory	17,154	-	-	-	-	-	-	-	17,154
Prepaids	9,891	-	-	-	-	918,051	-	-	927,942
Restricted cash and cash equivalents	-	2	-	-	-	-	-	567,531	567,533
Total assets	$ 7,910,465	$ 94,389	$ 261,203	$ 1,648,830	$ 1,729,519	$ 1,670,438	$ 200,000	$ 577,469	$ 14,092,313
Liabilities									
Accounts payable	482,607	$ -	$ 22,714	$ 5,218	$ 3,000	$ -	$ -	$ -	$ 513,539
Accrued payroll and benefits	127,897	-	-	-	-	-	-	-	127,897
Due to other funds	-	-	-	-	-	950,000	-	-	950,000
Total liabilities	610,504	-	22,714	5,218	3,000	950,000	-	-	1,591,436
Deferred inflows of resources									
Unavailable revenues - Intergovernmental	458,062	-	-	-	197,041	748,453	-	-	1,403,556
Unavailable revenues - special assessments	-	-	-	335,560	-	-	-	-	335,560
Unavailable revenues - other	395,573	-	-	-	-	-	-	-	395,573
Total deferred inflows of resources	853,635	-	-	335,560	197,041	748,453	-	-	2,134,689
Fund balances									
Nonspendable	27,045	-	-	-	-	918,051	200,000	504,079	1,649,175
Restricted	6,481,560	94,389	238,489	-	-	-	-	73,390	6,887,828
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	1,308,052	1,529,478	-	-	-	2,837,530
Unassigned (deficit)	(62,279)	-	-	-	-	(946,066)	-	-	(1,008,345)
Total fund balances	6,446,326	94,389	238,489	1,308,052	1,529,478	(28,015)	200,000	577,469	10,366,188
Total liabilities, deferred inflows, and fund balances	$ 7,910,465	$ 94,389	$ 261,203	$ 1,648,830	$ 1,729,519	$ 1,670,438	$ 200,000	$ 577,469	$ 14,092,313

Exhibit 19

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended October 31, 2013

	Special Revenue Funds	Debt Service		Capital Projects			Permanent Funds		Total Nonmajor Governmental Funds
		Debt Service	TIF Commission	Revolving Public Improvements	Infrastructure Improvements	Theatre Project	Connor and Barbee Trusts	Cemetery Trust	
Revenues:									
Taxes	$ 2,244,480	$ -	$ 1,149,448	$ -	$ -	$ -	$ -	$ -	$ 3,393,928
Intergovernmental activity taxes	-	-	747,380	-	-	-	-	-	747,380
Intergovernmental	3,704,341	-	-	-	480,274	-	-	-	4,184,615
Charges for services	2,748,150	433,695	-	169,226	-	-	-	16,556	3,367,627
Interest	816	2	116	1,044	2,584	-	427	1,193	6,182
Other	245,963	-	-	-	-	-	-	-	245,963
Total Revenues	8,943,750	433,697	1,896,944	170,270	482,858	-	427	17,749	11,945,695
Expenditures:									
Current:									
General government	989,074	-	-	-	-	-	-	-	989,074
Public works	-	-	-	127,640	-	-	-	-	127,640
Environmental	2,302,353	-	-	-	-	-	-	-	2,302,353
Health services	4,989,288	-	-	-	-	-	427	-	4,989,715
Culture and recreation	4,999,962	-	-	-	-	-	-	1,193	5,001,155
Social services	-	-	18,775	-	-	28,015	-	-	46,790
Capital outlay	-	-	-	-	580,496	-	-	-	580,496
Debt service:									
Principal	-	335,000	1,551,816	-	-	-	-	-	1,886,816
Interest	-	102,904	614,624	-	-	-	-	-	717,528
Total Expenditures	13,280,677	437,904	2,185,215	127,640	580,496	28,015	427	1,193	16,641,567
Excess of Revenues Over (Under) Expenditures:	(4,336,927)	(4,207)	(288,271)	42,630	(97,638)	(28,015)	-	16,556	(4,695,872)
Other Financing Sources (Uses):									
Transfers in	4,325,000	-	-	-	-	-	-	-	4,325,000
Transfers out	(234,081)	-	-	-	-	-	-	-	(234,081)
Total Other Financing Sources (Uses):	4,090,919	-	-	-	-	-	-	-	4,090,919
Net changes in fund balances	(246,008)	(4,207)	(288,271)	42,630	(97,638)	(28,015)	-	16,556	(604,953)
Fund balances, beginning of year	6,692,334	98,596	526,760	1,265,422	1,627,116	-	200,000	560,913	10,971,141
Fund balances, end of year	$ 6,446,326	$ 94,389	$ 238,489	$ 1,308,052	$ 1,529,478	$ (28,015)	$ 200,000	$ 577,469	$ 10,366,188

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Special Revenue Funds
October 31, 2013

Assets	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Economic development revolving	Total Nonmajor Special Revenue Funds
Pooled cash and investments	$ 1,419,143	$ 511,187	$ 56,233	$ 642,325	$ 1,572,409	$ 4,201,297
Receivables						
Taxes	101,780	20,123	20,123	18,138	-	160,164
Accounts	-	-	345,870	213,542	-	559,412
Intergovernmental	1,460	283,902	280,161	18,077	-	583,600
Loans	-	-	-	-	2,378,947	2,378,947
Inventory	7,154	6,397	3,274	329	-	17,154
Prepaids	4,741	-	5,150	-	-	9,891
Total assets	$ 1,534,278	$ 821,609	$ 710,811	$ 892,411	$ 3,951,356	$ 7,910,465
Liabilities						
Accounts payable	$ 46,536	$ 47,936	$ 73,953	$ 314,182	$ -	$ 482,607
Accrued payroll and benefits	5,349	64,645	53,241	4,662	-	127,897
Total liabilities	51,885	112,581	127,194	318,844	-	610,504
Deferred inflows of resources						
Unavailable revenues - Intergovernmental	1,460	158,364	280,161	18,077	-	458,062
Unavailable revenues - other	-	20,123	357,311	18,139	-	395,573
Total deferred inflows of resources	1,460	178,487	637,472	36,216	-	853,635
Fund balances						
Nonspendable	11,895	6,397	8,424	329	-	27,045
Restricted	1,469,038	524,144	-	537,022	3,951,356	6,481,560
Unassigned (deficit)	-	-	(62,279)	-	-	(62,279)
Total fund balances	1,480,933	530,541	(53,855)	537,351	3,951,356	6,446,326
Total liabilities and fund balances	$ 1,534,278	$ 821,609	$ 710,811	$ 892,411	$ 3,951,356	$ 7,910,465

Exhibit 21

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended October 31, 2013

	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Economic development revolving	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes	$ 1,191,120	$ 351,120	$ 351,120	$ 351,120	$ -	$ 2,244,480
Intergovernmental	-	3,639,620	32,432	32,289	-	3,704,341
Charges for services	2,913	72,380	555,368	2,117,489	-	2,748,150
Interest	-	427	382	-	7	816
Other	43,535	14,383	188,045	-	-	245,963
Total Revenues	1,237,568	4,077,930	1,127,347	2,500,898	7	8,943,750
Expenditures:						
Current:						
General government	-	-	-	-	989,074	989,074
Environmental	-	-	-	2,302,353	-	2,302,353
Health services	-	4,989,288	-	-	-	4,989,288
Culture and recreation	1,177,257	-	3,822,705	-	-	4,999,962
Total Expenditures	1,177,257	4,989,288	3,822,705	2,302,353	989,074	13,280,677
Excess of Revenues Over (Under) Expenditures:	60,311	(911,358)	(2,695,358)	198,545	(989,067)	(4,336,927)
Other Financing Sources (Uses):						
Transfers in	-	988,500	2,536,500	-	800,000	4,325,000
Transfers out	(47,452)	(62,890)	(101,439)	(22,300)	-	(234,081)
Total Other Financing Sources (Uses):	(47,452)	925,610	2,435,061	(22,300)	800,000	4,090,919
Net changes in fund balances	12,859	14,252	(260,297)	176,245	(189,067)	(246,008)
Fund Balances, beginning of year	1,468,074	516,289	206,442	361,106	4,140,423	6,692,334
Fund Balances, end of year	$ 1,480,933	$ 530,541	$ (53,855)	$ 537,351	$ 3,951,356	$ 6,446,326

Exhibit 22

City of Joplin, Missouri

Budgetary Comparison Schedule--Tourism and Convention Promotion Fund

Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 1,103,000	$ 1,103,000	$ 1,191,120	$ 88,120
Charges for services	50,000	50,000	2,913	(47,087)
Interest	1,500	1,500	-	(1,500)
Total Revenues	1,154,500	1,154,500	1,237,568	83,068
Expenditures:				
Culture and recreation:				
Administration	584,331	791,327	725,877	65,450
Special projects	521,134	521,134	451,380	69,754
Total Expenditures	1,105,465	1,312,461	1,177,257	135,204
Excess of Revenues Over (Under) Expenditures	49,035	(157,961)	60,311	218,272
Other Financing Sources (Uses):				
Transfers out	(47,452)	(47,452)	(47,452)	-
Total Other Financing Sources (Uses)	(47,452)	(47,452)	(47,452)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 1,583	$ (205,413)	12,859	$ 218,272
Fund Balance, Beginning of Year			1,468,074	
Fund Balance, End of Year			$ 1,480,933	

Exhibit 23

City of Joplin, Missouri
Budgetary Comparison Schedule--Health and Welfare Fund
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 335,600	$ 335,600	$ 351,120	$ 15,520
Intergovernmental	4,141,358	4,641,358	3,639,620	(1,001,738)
Charges for services	57,650	57,650	72,380	14,730
Interest and other	11,950	11,950	14,810	2,860
Total Revenues	4,546,558	5,046,558	4,077,930	(968,628)
Expenditures:				
Health services:				
Public health administration	380,720	384,720	339,364	45,356
WIC services	678,355	691,355	604,296	87,059
Environmental health	427,651	428,651	401,403	27,248
Medical services	449,705	453,705	415,621	38,084
Animal control	458,084	459,584	424,755	34,829
Public health preparedness	84,117	99,617	104,255	(4,638)
Federal Grant	3,195,364	3,558,857	2,699,594	859,263
Total Expenditures	5,673,996	6,076,489	4,989,288	1,087,201
Excess of Revenues Over (Under) Expenditures	(1,127,438)	(1,029,931)	(911,358)	118,573
Other Financing Sources (Uses):				
Transfers in	988,500	988,500	988,500	-
Transfers out	(74,368)	(74,368)	(62,890)	11,478
Total Other Financing Sources (Uses)	914,132	914,132	925,610	11,478
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (213,306)	$ (115,799)	14,252	$ 130,051
Fund Balance, Beginning of Year			516,289	
Fund Balance, End of Year			$ 530,541	

Exhibit 24

City of Joplin, Missouri
Budgetary Comparison Schedule--Parks and Recreation Fund
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 335,600	$ 335,600	$ 351,120	$ 15,520
Intergovernmental	556,500	556,500	32,432	(524,068)
Charges for services	404,500	451,750	555,368	103,618
Interest and other	5,500	5,500	188,427	182,927
Total Revenues	1,302,100	1,349,350	1,127,347	(222,003)
Expenditures:				
Culture and recreation:				
Parks administration	234,456	236,456	209,739	26,717
Pools	387,428	597,428	559,572	37,856
Recreation programs	214,806	269,159	212,141	57,018
Senior adult services	71,041	74,541	64,856	9,685
Memorial hall operations	126,821	138,821	126,527	12,294
Museum operations	249,587	251,587	230,623	20,964
Athletic complex	717,981	812,981	785,314	27,667
Stadium maintenance	94,382	207,018	177,129	29,889
Parks and public grounds	1,180,442	1,421,716	1,349,578	72,138
Federal grants	363,500	400,000	106,586	293,414
State grants	-	-	640	(640)
Total Expenditures	3,640,444	4,409,707	3,822,705	587,002
Excess of Revenues Over (Under) Expenditures	(2,338,344)	(3,060,357)	(2,695,358)	364,999
Other Financing Sources (Uses):				
Transfers in	2,236,500	2,236,500	2,536,500	300,000
Transfers out	(108,004)	(108,004)	(101,439)	6,565
Total Other Financing Sources (Uses)	2,128,496	2,128,496	2,435,061	306,565
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (209,848)	$ (931,861)	(260,297)	$ 671,564
Fund Balance, Beginning of Year			206,442	
Fund Balance, End of Year			$ (53,855)	

Exhibit 25

City of Joplin, Missouri
Budgetary Comparison Schedule--Solid Waste Management Fund
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 335,600	$ 335,600	$ 351,120	$ 15,520
Intergovernmental	46,266	58,266	32,289	(25,977)
Charges for services	1,940,000	1,940,000	2,117,489	177,489
Interest and other	250	250	-	(250)
Total Revenues	2,322,116	2,334,116	2,500,898	166,782
Expenditures:				
Environmental:				
Planning and management administration	151,133	160,133	159,198	935
Special programs	122,000	122,000	87,923	34,077
Trash services	1,880,000	1,880,000	2,002,491	(122,491)
Grants--state	46,266	58,266	52,741	5,525
Total Expenditures	2,199,399	2,220,399	2,302,353	(81,954)
Excess of Revenues Over (Under) Expenditures	$ 122,717	$ 113,717	198,545	$ 84,828
Other Financing Sources (Uses):				
Transfers Out	(22,300)	(22,300)	(22,300)	-
Total Other Financing Sources (Uses)	(22,300)	(22,300)	(22,300)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 100,417	$ 91,417	176,245	$ 84,828
Fund Balance, Beginning of Year			361,106	
Fund Balance, End of Year			$ 537,351	

Exhibit 26

City of Joplin, Missouri

Budgetary Comparison Schedule-Economic Development Revolving Fund

Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Interest and other	$ 10,000	$ 10,000	$ 7	$ (9,993)
Total Revenues	10,000	10,000	7	(9,993)
Expenditures:				
General government:				
Economic development	800,000	800,000	989,074	(189,074)
Total Expenditures	800,000	800,000	989,074	(189,074)
Other Financing Sources (Uses):				
Transfers In	800,000	800,000	800,000	-
Transfers Out	-	(800,000)	-	800,000
Total Other Financing Sources (Uses)	800,000	-	800,000	800,000
Excess of Revenues Over (Under) Expenditures	$ 10,000	$ (790,000)	(189,067)	$ 600,933
Fund Balance, Beginning of Year			4,140,423	
Fund Balance, End of Year			$ 3,951,356	

Exhibit 27

City of Joplin, Missouri
Budgetary Comparison Schedule-Debt Service Fund
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Rental Income Charges	$ 433,696	$ 433,696	$ 433,695	$ (1)
Interest and other	500	500	2	(498)
Total Revenues	434,196	434,196	433,697	(499)
Expenditures:				
Debt service:				
Principal	335,000	335,000	335,000	-
Interest	103,696	103,696	102,904	792
Total Expenditures	438,696	438,696	437,904	792
Excess of Revenues Over (Under) Expenditures	$ (4,500)	$ (4,500)	(4,207)	$ 293
Fund Balance, Beginning of Year			98,596	
Fund Balance, End of Year			$ 94,389	

Exhibit 28

City of Joplin, Missouri
Budgetary Comparison Schedule--TIF Commission
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 1,650,500	$ 1,650,500	$ 1,896,828	$ 246,328
Interest and other	50	50	116	66
Total Revenues	1,650,550	1,650,550	1,896,944	246,394
Expenditures:				
Social Services				
TIF projects	2,214,000	3,114,000	18,775	3,095,225
Debt Service				
Principal	-	-	1,551,816	(1,551,816)
Interest	-	-	614,624	(614,624)
Total Expenditures	2,214,000	3,114,000	2,185,215	928,785
Excess of Revenues Over (Under) Expenditures	$ (563,450)	$ (1,463,450)	(288,271)	$ 1,175,179
Fund Balance, Beginning of Year			526,760	
Fund Balance, End of Year			$ 238,489	

Exhibit 29

City of Joplin, Missouri
Budgetary Comparison Schedule-Revolving Public Improvement Fund
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Charges for services	$ 90,000	$ 90,000	$ 169,226	$ 79,226
Interest and other	5,000	5,000	1,044	(3,956)
Total Revenues	95,000	95,000	170,270	75,270
Expenditures:				
Public works:				
Infrastructure projects	165,000	165,000	127,640	37,360
Total Expenditures	165,000	165,000	127,640	37,360
Excess of Revenues Over (Under) Expenditures	$ (70,000)	$ (70,000)	42,630	$ 112,630
Fund Balance, Beginning of Year			1,265,422	
Fund Balance, End of Year			$ 1,308,052	

Exhibit 30

City of Joplin, Missouri

Budgetary Comparison Schedule-Infrastructure Improvements Fund

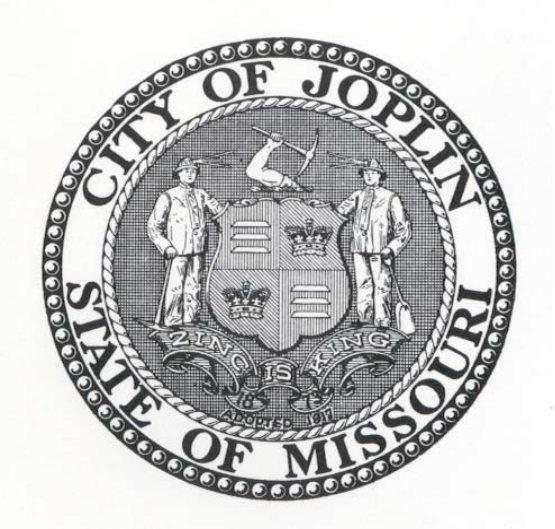
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ -	$ 272,732	$ 480,274	$ 207,542
Interest and other	5,000	5,000	2,584	(2,416)
Total Revenues	5,000	277,732	482,858	205,126
Expenditures:				
Highways and streets:				
Infrastructure projects	495,000	1,368,570	580,496	788,074
Total Expenditures	495,000	1,368,570	580,496	788,074
Excess of Revenues Over (Under) Expenditures	(490,000)	(1,090,838)	(97,638)	993,200
Other Financing Sources (Uses):				
Transfers out	(10,000)	(10,000)	-	(10,000)
Total Other Financing Sources (Uses)	(10,000)	(10,000)	-	(10,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (500,000)	$ (1,100,838)	(97,638)	$ 983,200
Fund Balance, Beginning of Year			1,627,116	
Fund Balance, End of Year			$ 1,529,478	

Exhibit 31

City of Joplin, Missouri
Budgetary Comparison Schedule-Library Project Fund
Year Ended October 31, 2013

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Expenditures:				
Social Services				
TIF projects	-	950,000	28,015	921,985
Total Expenditures	-	950,000	28,015	921,985
Excess of Revenues Over (Under) Expenditures	$ -	$ (950,000)	(28,015)	$ 921,985
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			$ (28,015)	


CITY OF JOPLIN
STATE OF MISSOURI
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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 Position
Nonmajor Enterprise Funds
October 31, 2013

	Golf course	Memorial Hall special events	Public Parking	Total
Assets				
Current assets:				
Pooled cash and investments	$ 11,747	$ 898	$ 245,783	$ 258,428
Receivables, net:				
Accounts receivable	-	-	1,275	1,275
Intergovernmental	-	-	1,167	1,167
Inventory	18,412	-	-	18,412
Total current assets	30,159	898	248,225	279,282
Noncurrent assets:				
Capital assets:				
Being depreciated, net of depreciation	743,515	-	3,426	746,941
Total noncurrent assets	743,515	-	3,426	746,941
Total assets	773,674	898	251,651	1,026,223
Liabilities				
Current liabilities:				
Accounts payable	2,561	483	-	3,044
Accrued payroll and benefits	10,186	-	1,469	11,655
Current portion of long-term debt, net	8,698	-	270	8,968
Total current liabilities:	21,445	483	1,739	23,667
Noncurrent liabilities:				
Long-term debt, net	11,246	-	2,758	14,004
Total noncurrent liabilities	11,246	-	2,758	14,004
Total liabilities	32,691	483	4,497	37,671
Net position				
Net investment in capital assets	743,515	-	3,426	746,941
Unrestricted	(2,532)	415	243,728	241,611
Total net position	$ 740,983	$ 415	$ 247,154	$ 988,552

Exhibit 33

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended October 31, 2013

	Golf Course	Memorial Hall Special Events	Public Parking	Total
Operating revenues:				
Charges for services	$ 477,947	$ 403,177	$ 64,453	$ 945,577
Operating expenses:				
Personnel services	306,035	-	41,217	347,252
Supplies	87,172	15,800	-	102,972
Contractual services	166,502	8,965	4,470	179,937
Depreciation	144,808	-	1,370	146,178
Total operating expenses	704,517	24,765	47,057	776,339
Operating income (loss)	(226,570)	378,412	17,396	169,238
Nonoperating revenues (expenses):				
Interest income	-	8	-	8
Total nonoperating revenues (expenses)	-	8	-	8
Income (loss) before transfers	(226,570)	378,420	17,396	169,246
Transfers out	-	(898,000)	(5,402)	(903,402)
Change in net position	(226,570)	(519,580)	11,994	(734,156)
Net position-beginning of year	967,553	519,995	235,160	1,722,708
Net position-end of year	$ 740,983	$ 415	$ 247,154	$ 988,552

Exhibit 34

City of Joplin, Missouri
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended October 31, 2013

	Golf Course	Memorial Hall Special Events	Public Parking	Total
Cash Provided by (Used in) Operating Activities:				
Receipts from customers	$ 479,197	$ 403,177	$ 63,928	$ 946,302
Payments to suppliers	(250,653)	(24,282)	(4,470)	(279,405)
Payments to employees	(303,396)	-	(41,099)	(344,495)
Net Cash Provided by (Used in) Operating Activities	(74,852)	378,895	18,359	322,402
Cash Provided by (Used in) Noncapital Financing Activities				
Transfers out	-	(898,000)	(5,402)	(903,402)
Net Cash Provided by (Used in) Noncapital Financing Activities	-	(898,000)	(5,402)	(903,402)
Cash Provided by (Used in) Investing Activities:				
Interest received	-	8	-	8
Net Cash Provided by (Used in) Investing Activities	-	8	-	8
Cash Provided by (Used In) Capital and Related Financing Activities:				
Purchases of capital assets	(66,969)	-	1	(66,968)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(66,969)	-	1	(66,968)
Net Increase (Decrease) in Cash and Cash Equivalents	(141,821)	(519,097)	12,958	(660,918)
Cash and equivalents, beginning of year	153,568	519,995	232,825	906,388
Cash and equivalents, end of year	$ 11,747	$ 898	$ 245,783	$ 258,428
Cash and investments reported on the Statement of Net Position:				
Pooled cash and investments	$ 11,747	$ 898	$ 245,783	$ 258,428
Total Cash and Investments	$ 11,747	$ 898	$ 245,783	$ 258,428
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating Income (Loss)	$ (226,570)	$ 378,412	$ 17,396	$ 169,238
Adjustments to reconcile operating income to net cash provided by operations:				
Depreciation	144,808	-	1,370	146,178
Change in assets and liabilities:				
Accounts receivable	1,250	-	(525)	725
Inventories	4,504	-	-	4,504
Accounts payable	(1,483)	483	-	(1,000)
Accrued payroll and benefits	2,639	-	118	2,757
Net Cash Provided by (Used in) Operating Activities	$ (74,852)	$ 378,895	$ 18,359	$ 322,402

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.

Health Insurance-to account for the payment of premiums on self-insured health insurance coverage. Financing is provided by premiums charged to employees and the employer.

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 Position
Internal Service Funds
October 31, 2013

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Assets						
Current assets:						
Pooled cash and investments	$ 17,519	$ 2,511,423	$ 2,595,173	$ 1,062,034	$ 384,548	$ 6,570,697
Receivables, net:						
Accounts	30,688	-	-	-	17,861	48,549
Intergovernmental	-	-	-	-	19,654	19,654
Inventory	182,998	-	-	-	-	182,998
Prepaids	-	-	2,500	213,326	-	215,826
Restricted cash and cash equivalents	-	-	300,360	-	-	300,360
Total current assets	231,205	2,511,423	2,898,033	1,275,360	422,063	7,338,084
Noncurrent assets:						
Capital assets:						
Being depreciated, net of depreciation	214,453	-	-	-	1,249,981	1,464,434
Total noncurrent assets	214,453	-	-	-	1,249,981	1,464,434
Total assets	445,658	2,511,423	2,898,033	1,275,360	1,672,044	8,802,518
Liabilities						
Current liabilities:						
Accounts payable	40,810	-	1,458	10,817	11,432	64,517
Accrued payroll and benefits	3,535	-	-	1,340	35,322	40,197
Accrued interest	-	-	-	-	16,256	16,256
Self-insurance claims	-	254,067	47,032	-	-	301,099
Current portion of long-term debt, net	937	-	-	-	374,501	375,438
Total current liabilities:	45,282	254,067	48,490	12,157	437,511	797,507
Noncurrent liabilities:						
Self-insurance claims	-	-	269,821	270,000	-	539,821
Long-term debt, net	5,871	-	-	1,397	425,681	432,949
Total noncurrent liabilities:	5,871	-	269,821	271,397	425,681	972,770
Total liabilities:	51,153	254,067	318,311	283,554	863,192	1,770,277
Net position						
Net investment in capital assets	214,453	-	-	-	524,541	738,994
Unrestricted	180,052	2,257,356	2,579,722	991,806	284,311	6,293,247
Total net position	$ 394,505	$ 2,257,356	$ 2,579,722	$ 991,806	$ 808,852	$ 7,032,241

Exhibit 36

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended October 31, 2013

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Operating revenues:						
Charges for services	$ 1,833,836	$ 4,346,942	$ 717,328	$ 935,947	$ 1,854,271	$ 9,688,324
Total operating revenues	1,833,836	4,346,942	717,328	935,947	1,854,271	9,688,324
Operating expenses:						
Personnel services	167,505	-	-	38,476	1,050,903	1,256,884
Supplies	1,560,847	-	-	-	58,379	1,619,226
Contractual services	89,874	3,769,914	547,840	760,990	242,242	5,410,860
Depreciation	24,545	-	-	-	441,068	465,613
Total operating expenses	1,842,771	3,769,914	547,840	799,466	1,792,592	8,752,583
Operating income (loss)	(8,935)	577,028	169,488	136,481	61,679	935,741
Nonoperating revenues (expenses):						
Intergovernmental grants	7,038	-	-	-	-	7,038
Insurance reimbursements and settlements	-	-	33,083	5,447	-	38,530
Interest income	-	1,898	2,867	-	-	4,765
Interest expense and fiscal charges	-	-	-	-	(44,404)	(44,404)
Total nonoperating revenues (expenses)	7,038	1,898	35,950	5,447	(44,404)	5,929
Income (loss) before transfers	(1,897)	578,926	205,438	141,928	17,275	941,670
Transfers out	(5,251)	-	(5,828)	(74,966)	(21,799)	(107,844)
Change in net position	(7,148)	578,926	199,610	66,962	(4,524)	833,826
Net position-beginning of year	401,653	1,678,430	2,380,112	924,844	813,376	6,198,415
Net position-end of year	$ 394,505	$ 2,257,356	$ 2,579,722	$ 991,806	$ 808,852	$ 7,032,241

Exhibit 37

City of Joplin, Missouri
Combining Statement of Cash Flows
Internal Service Funds
Year Ended October 31, 2013

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Cash Provided by (Used in) Operating Activities:						
Receipts from customers	$ 1,835,176	$ 4,346,942	$ 717,328	$ 935,947	$ 1,856,879	$ 9,692,272
Payments to suppliers	(1,672,179)	(3,731,325)	(482,828)	(809,611)	(285,960)	(6,981,903)
Payments to employees	(186,968)	-	-	(39,720)	(1,044,215)	(1,270,903)
Net Cash Provided by (Used in) Operating Activities	(23,971)	615,617	234,500	86,616	526,704	1,439,466
Cash Provided by (Used in) Noncapital Financing Activities						
Transfers out	(5,251)	-	(5,828)	(74,966)	(21,799)	(107,844)
Insurance reimbursements and settlements	-	-	33,083	5,447	-	38,530
Net Cash Provided by (Used in) Noncapital Financing Activities	(5,251)	-	27,255	(69,519)	(21,799)	(69,314)
Cash Provided by (Used in) Investing Activities:						
Proceeds from investment maturities	-	500,000	-	-	-	500,000
Interest received	-	1,919	2,867	-	5	4,791
Net Cash Provided by (Used in) Investing Activities	-	501,919	2,867	-	5	504,791
Cash Provided by (Used In) Capital and Related Financing Activities:						
Interest paid	-	-	-	-	(51,971)	(51,971)
Principal paid	-	-	-	-	(321,837)	(321,837)
Intergovernmental grants	7,038	-	-	-	-	7,038
Purchases of capital assets	(4,130)	-	-	-	(56,632)	(60,762)
Net Cash Provided by (Used in) Capital and Related Financing Activities	2,908	-	-	-	(430,440)	(427,532)
Net Increase (Decrease) in Cash and Cash Equivalents	(26,314)	1,117,536	264,622	17,097	74,470	1,447,411
Cash and equivalents, beginning of year	43,833	1,393,887	2,630,911	1,044,937	310,078	5,423,646
Cash and equivalents, end of year	$ 17,519	$ 2,511,423	$ 2,895,533	$ 1,062,034	$ 384,548	$ 6,871,057
Cash and investments reported on the Statement of Net Position:						
Pooled cash and investments	$ 17,519	$ 2,511,423	$ 2,595,173	$ 1,062,034	$ 384,548	$ 6,570,697
Restricted cash and cash equivalents	-	-	300,360	-	-	300,360
Total Cash and Investments	$ 17,519	$ 2,511,423	$ 2,895,533	$ 1,062,034	$ 384,548	$ 6,871,057
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating Income (Loss)	$ (8,935)	$ 577,028	$ 169,488	$ 136,481	$ 61,679	$ 935,741
Adjustments to reconcile operating income to net cash provided by operations:						
Depreciation	24,545	-	-	-	441,068	465,613
Change in assets and liabilities:						
Accounts receivable	1,340	-	-	-	2,608	3,948
Inventories	6,158	-	-	-	6,282	12,440
Prepaids	-	-	(2,500)	(13,503)	525	(15,478)
Accounts payable	(27,616)	-	1,383	4,882	7,854	(13,497)
Accrued liabilities	(19,463)	-	-	(1,554)	6,688	(14,329)
Long-term debt	-	-	-	310	-	310
Insurance claims	-	38,589	66,129	(40,000)	-	64,718
Net Cash Provided by (Used in) Operating Activities	$ (23,971)	$ 615,617	$ 234,500	$ 86,616	$ 526,704	$ 1,439,466

Discretely Presented Governmental Component Units

Exhibit 38

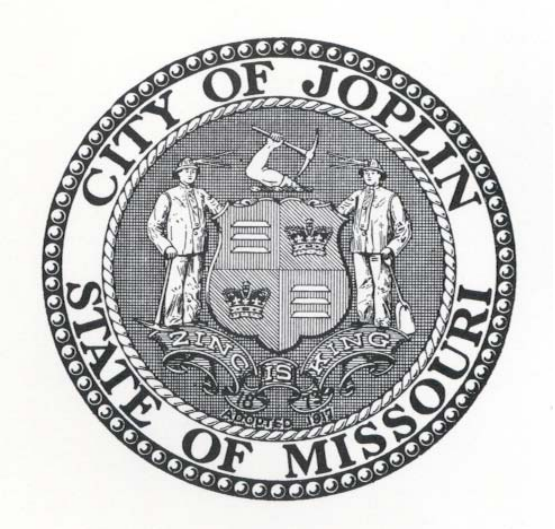
City of Joplin, Missouri
Balance Sheet - Discretely Presented Governmental Component Unit
October 31, 2013

	Joplin Public Library
Assets	
Pooled cash and investments	$ 2,665,137
Receivables:	
Taxes	84,088
Inventories and prepaids	5,044
Total Assets	$ 2,754,269
Liabilities	
Accounts payable	$ 50,391
Accrued payroll and benefits	41,281
Total Liabilities	91,672
Deferred inflows of resources	
Unavailable revenues	84,088
Fund balances	
Nonspendable:	5,044
Restricted:	
Library services	2,573,465
Total fund balances	2,578,509
Total liabilities, deferred inflows, and fund balances	$ 2,754,269
Amounts reported in the government-wide statements are different because:	
Fund balances	$ 2,578,509
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements	2,002,551
Certain revenues are not available to pay for current period expenditures and are therefore deferred in the fund statements	84,088
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds	
Net pension obligation	(32,449)
Net OPEB obligation	(9,918)
Net position of component unit	$ 4,622,781

Exhibit 39

City of Joplin, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance -
Discretely Presented Governmental Component Unit
For the Year Ended October 31, 2013

	Joplin Public Library
Revenues:	
Taxes	$ 1,473,402
Intergovernmental	289,893
Charges for services	64,618
Fines and forfeitures	42,300
Interest	10,095
Miscellaneous	115,940
Total Revenues	1,996,248
Expenditures:	
Current:	
Culture and recreation	1,867,369
Total expenditures	1,867,369
Net change in fund balance	128,879
Fund balance - beginning of year	2,449,630
Fund balance - end of year	$ 2,578,509
Amounts reported in the government-wide statements are different because:	
Change in fund balances	$ 128,879
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	210,154
Depreciation expense	(202,933)
Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	4,153
Change in net pension liability	1,964
Change in net OPEB obligation	(10,815)
Change in net position of discretely presented component units	$ 131,402


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
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Agency Funds

Exhibit 40

City of Joplin, Missouri
Statement of Changes in Assets and Liabilities -
Agency Funds
For the Year Ended October 31, 2013

	Balance October 31, 2012	Additions	Deductions	Balance October 31, 2013
Flexible Benefit Fund				
Assets:				
Cash	$ -	$ 15,000	$ 13,100	$ 1,900
Liabilities:				
Held for other parties	$ -	$ 15,000	$ 13,100	$ 1,900
First Response Tornado Fund				
Assets:				
Cash	$ 566,484	$ 77,089	$ 252,802	$ 390,771
Liabilities:				
Held for other parties	$ 566,484	$ 77,089	$ 252,802	$ 390,771
Total				
Assets:				
Cash	$ 566,484	$ 92,089	$ 265,902	$ 392,671
Liabilities:				
Held for other parties	$ 566,484	$ 92,089	$ 265,902	$ 392,671

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.

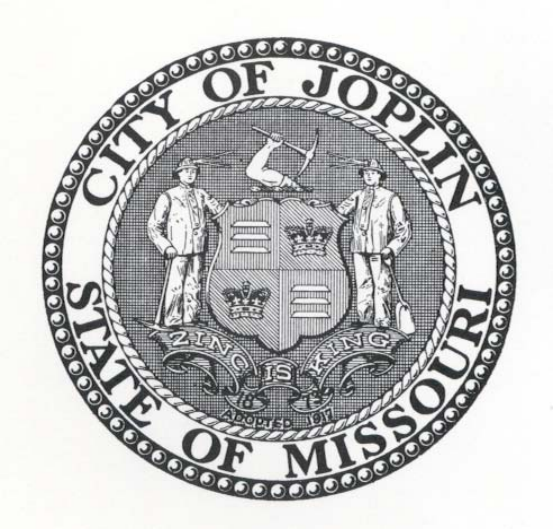

CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Table 1

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

Governmental activities	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 *
Net investment in capital assets	$ 34,937,806	43,087,796	72,072,030	83,881,659	92,866,727	98,962,236	109,944,372	112,007,851	115,482,574	127,421,527
Restricted	13,653,146	11,231,972	14,914,176	12,706,086	11,608,642	21,289,116	20,456,205	23,115,022	25,487,697	21,144,372
Unrestricted	15,011,039	19,034,374	20,664,915	24,246,931	32,240,941	26,008,915	29,201,044	37,904,820	41,512,151	23,915,434
Total governmental activities net position	$ 63,601,991	73,354,142	107,651,121	120,834,676	136,716,310	146,260,267	159,601,621	173,027,693	182,482,422	172,481,333
Business-type activities										
Net investment in capital assets	$ 33,828,606	39,866,990	41,337,378	50,210,346	56,736,760	57,030,299	59,875,399	58,773,142	62,052,524	61,380,617
Restricted	961,254	2,925,604	3,241,559	3,425,645	3,607,930	3,788,523	3,968,853	4,116,665	4,334,498	4,537,782
Unrestricted	7,708,142	3,647,939	3,825,502	1,642,160	2,605,025	4,056,558	3,722,748	4,892,461	1,789,851	3,409,915
Total business-type activities net position	$ 42,498,002	46,440,533	48,404,439	55,278,151	62,949,715	64,875,380	67,567,000	67,782,268	68,176,873	69,328,314
Primary government										
Net investment in capital assets	$ 68,766,412	82,954,786	113,409,408	134,092,005	149,603,487	155,992,535	169,819,771	170,780,993	177,535,098	188,802,144
Restricted	14,614,400	14,157,576	18,155,735	16,131,731	15,216,572	25,077,639	24,425,058	27,231,687	29,822,195	25,682,154
Unrestricted	22,719,181	22,682,313	24,490,417	25,889,091	34,845,966	30,065,473	32,923,792	42,797,281	43,302,002	27,325,349
Total primary government net position	$ 106,099,993	119,794,675	156,055,560	176,112,827	199,666,025	211,135,647	227,168,621	240,809,961	250,659,295	241,809,647

* - In 2013, the City implemented GASB statement 61; as a result of this, the TIF Commission component unit is now blended with the Governmental Activities

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

Expenses	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 *
Governmental activities:										
General government	$ 4,697,651	4,796,196	4,616,699	4,758,224	6,070,374	4,669,018	5,085,948	7,327,504	6,142,546	7,096,946
Public safety	13,040,434	12,453,913	12,669,920	14,464,418	15,146,498	16,158,680	17,422,556	18,099,212	20,280,854	19,928,969
Public works	2,339,863	2,446,424	1,907,456	2,784,201	3,605,729	4,190,864	3,051,953	3,513,910	5,578,328	5,238,581
Highways and streets	5,721,449	5,506,914	7,682,217	9,438,198	8,645,160	7,069,492	9,240,804	10,279,373	10,892,685	10,641,547
Environmental	730,984	1,751,242	1,729,569	1,835,692	1,752,693	1,847,026	2,078,667	2,115,599	2,159,631	2,280,063
Health services	1,569,187	1,508,271	1,681,756	1,803,932	1,949,276	1,990,620	2,072,514	2,342,228	2,757,934	4,914,576
Culture and recreation	3,321,666	3,589,378	3,797,849	3,962,437	4,777,456	4,480,875	4,554,190	4,749,032	6,810,232	5,552,053
Social services	2,068,895	2,072,363	844,871	618,360	1,020,261	1,169,314	1,280,752	1,772,318	1,622,820	3,076,394
Interest on long-term debt	375,425	257,164	315,213	371,743	381,683	310,309	310,567	287,027	311,889	1,539,862
Total governmental activities expenses	33,865,554	34,381,865	35,245,550	40,037,205	43,349,130	41,886,198	45,097,951	50,486,203	56,556,919	60,268,991
Business-type activities:										
Airport	1,930,197	1,589,409	1,841,850	2,014,777	1,705,373	1,956,196	2,175,296	2,406,838	2,344,311	2,294,599
Sanitary sewer	6,968,289	6,893,838	6,961,547	6,454,681	6,059,330	6,224,903	6,086,831	6,373,283	7,189,535	6,608,780
Recreation	1,212,478	760,477	844,593	974,282	902,589	979,628	978,456	1,153,791	720,683	762,959
Total business-type activities expenses	10,110,964	9,243,724	9,647,990	9,443,740	8,667,292	9,160,727	9,240,583	9,933,912	10,254,529	9,666,338
Total primary government expenses	$ 43,976,518	43,625,589	44,893,540	49,480,945	52,016,422	51,046,925	54,338,534	60,420,115	66,811,448	69,935,329
Program Revenues										
Governmental activities:										
Charges for services										
General government	$ 1,646,439	1,980,634	1,655,911	1,699,930	2,135,690	2,546,837	2,736,547	2,430,276	3,134,158	2,756,978
Public safety	68,325	124,996	143,042	181,755	169,219	206,200	245,425	281,103	368,550	334,853
Public works	785,452	665,863	599,867	655,537	572,104	539,167	731,209	1,050,696	2,400,976	908,200
Highways and streets	133,729	433,128	422,445	600,574	518,335	526,712	546,202	576,587	798,408	555,107
Environmental	632,532	1,405,383	1,370,525	1,470,045	1,416,360	1,542,957	1,848,875	1,868,526	1,937,212	2,117,489
Health services	50,024	51,419	52,874	61,565	79,181	115,935	125,281	108,217	112,831	121,849
Culture and recreation	239,180	264,893	282,860	278,487	304,010	363,204	393,616	327,348	519,641	645,226
Social Services	30,366	81,267	177,092	34,948	25,129	70,515	32,520	36,551	182,288	171,398
Operating grants and contributions	4,299,851	3,537,658	2,833,191	2,559,436	5,548,832	3,881,563	4,597,328	10,006,729	9,616,016	11,216,119
Capital grants and contributions	1,150,900	2,640,562	1,570,013	5,827,800	3,002,504	647,925	3,696,804	719,879	1,298,047	2,310,648
Total governmental activities program revenues	9,036,798	11,185,803	9,107,820	13,370,077	13,771,364	10,441,015	14,953,807	17,405,912	20,368,127	21,137,867
Business-type activities:										
Charges for services										
Airport	358,490	382,051	385,300	437,331	437,500	424,415	440,779	601,905	622,846	621,906
Sanitary sewer	3,587,337	5,314,354	6,129,312	6,714,724	7,294,438	7,053,012	7,586,995	7,699,260	7,929,771	8,257,128
Recreation	981,526	573,854	857,306	838,001	903,688	914,186	931,523	1,027,727	1,039,560	945,577
Operating grants and contributions	-	-	-	6,453	-	-	-	-	-	-
Capital grants and contributions	1,264,785	4,146,406	3,970,294	7,947,985	7,418,288	595,987	3,977,564	693,974	1,354,068	1,594,429
Total business-type activities program revenues	6,192,138	10,416,665	11,342,212	15,944,494	16,053,914	8,987,600	12,936,861	10,022,866	10,946,245	11,419,040
Total primary government program revenues	$ 15,228,936	21,602,468	20,450,032	29,314,571	29,825,278	19,428,615	27,890,668	27,428,778	31,314,372	32,556,907
Net (expense)/revenue										
Governmental activities	$ (24,828,756)	(23,196,062)	(26,137,730)	(26,667,128)	(29,577,766)	(31,445,183)	(30,144,144)	(33,080,291)	(36,188,792)	(39,131,124)
Business-type activities	(3,918,826)	1,172,941	1,694,222	6,500,754	7,386,622	(173,127)	3,696,278	88,954	691,716	1,752,702
Total primary government net expense	$ (28,747,582)	(22,023,121)	(24,443,508)	(20,166,374)	(22,191,144)	(31,618,310)	(26,447,866)	(32,991,337)	(35,497,076)	(37,378,422)

* - In 2013, the City implemented GASB statement 61; as a result of this, the TIF Commission component unit is now blended with the Governmental Activities

Table 2

General Revenue/Other Changes in Net Position	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 *
Governmental activities:										
Property taxes	$ 570,758	650,143	724,768	743,936	791,829	763,671	784,324	819,063	824,116	849,311
Sales and motor vehicle taxes	21,013,050	24,942,691	26,657,768	30,100,933	32,706,369	31,181,742	31,225,016	33,875,180	34,512,788	34,201,351
Other taxes	1,586,583	1,286,953	1,426,228	1,533,381	1,589,590	1,452,297	1,453,986	1,656,952	1,712,307	2,734,577
Unrestricted investment earnings	307,332	586,137	1,358,791	1,538,386	1,329,644	997,898	1,126,784	314,938	158,669	158,598
Gain on Impairment	-	-	-	-	-	-	-	1,887,043	-	-
Other	222,940	437,384	574,382	256,633	369,469	599,875	307,283	749,866	1,416,855	371,479
Transfers	3,635,659	5,109,793	5,472,530	5,677,414	8,672,499	5,993,657	8,588,105	7,203,321	7,018,786	8,612,691
Total governmental activities	27,336,322	33,013,101	36,214,467	39,850,683	45,459,400	40,989,140	43,485,498	46,506,363	45,643,521	46,928,007
Business-type activities:										
Franchise taxes	4,589,818	4,765,847	5,014,888	5,379,936	8,358,903	7,536,144	7,069,145	6,929,062	6,407,371	6,577,704
Unrestricted investment earnings	719,359	679,159	714,064	663,285	598,538	556,305	514,302	376,741	278,818	209,347
Other	20,960	-	13,262	7,151	-			23,832	35,486	7,787
Transfers	(3,635,659)	(5,109,793)	(5,472,530)	(5,677,414)	(8,672,499)	(5,993,657)	(8,588,105)	(7,203,321)	(7,018,786)	(8,612,691)
Total business-type activities	1,694,478	335,213	269,684	372,958	284,942	2,098,792	(1,004,658)	126,314	(297,111)	(1,817,853)
Total primary government	$ 29,030,800	33,348,314	36,484,151	40,223,641	45,744,342	43,087,932	42,480,840	46,632,677	45,346,410	45,110,154
Change in Net Position										
Governmental activities	$ 2,507,566	9,817,039	10,076,737	13,183,555	15,881,634	9,543,957	13,341,354	13,426,072	9,454,729	7,796,883
Business-Type activities	(2,224,348)	1,508,154	1,963,906	6,873,712	7,671,564	1,925,665	2,691,620	215,268	394,605	(65,151)
Total primary government	$ 283,218	11,325,193	12,040,643	20,057,267	23,553,198	11,469,622	16,032,974	13,641,340	9,849,334	7,731,732

* - In 2013, the City implemented GASB statement 61; as a result of this, the TIF Commission component unit is now blended with the Governmental Activities

Table 3

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

	2004	2005	2006	2007	2008	2009
General Fund						
Reserved	$ 659,469	351,102	892,975	878,406	834,762	1,132,936
Unreserved	5,585,417	6,950,991	7,881,708	11,501,891	18,907,335	20,845,503
Total General Fund	$ 6,244,886	7,302,093	8,774,683	12,380,297	19,742,097	21,978,439
All other governmental funds						
Reserved	$ 7,971,000	6,847,812	8,345,733	7,470,230	9,098,208	16,524,883
Unreserved, reported in:						
Special revenue funds	6,628,716	9,678,801	13,322,799	11,376,041	9,997,670	4,936,975
Debt service funds	470,259	494,049	510,752	532,707	542,761	543,209
Capital projects funds	6,554,171	4,150,668	3,709,335	3,393,490	2,877,428	2,471,049
Total all other governmental funds	$ 21,624,146	21,171,330	25,888,619	22,772,468	22,516,067	24,476,116

	2010	2011	2012	2013 *
General Fund:				
Nonspendable	$ 132,637	111,236	143,363	85,815
Restricted	-	-	-	-
Committed	-	1,848,176	1,278,945	1,173,052
Assigned	1,726,009	601,806	573,958	205,358
Unassigned	23,888,726	23,102,847	26,141,924	21,322,376
Total General Fund	$ 25,747,372	25,664,065	28,138,190	22,786,601
All other governmental funds:				
Nonspendable	$ 329,697	1,167,370	1,093,308	4,212,254
Restricted	19,901,895	21,986,579	24,394,389	35,031,432
Committed		-	12,671	-
Assigned	3,579,664	2,621,358	2,879,867	2,837,530
Unassigned	-	(38,927)	(437,043)	(2,271,976)
Total all other governmental funds	$ 23,811,256	25,736,380	27,943,192	39,809,240

* - In 2013, the City implemented GASB statement 61; as a result of this, the TIF Commission component unit is now blended with the Governmental Activities

Note: In 2011, GASB 54 was implemented, which changes the Fund Balance classifications. 2010 has been restated to reflect the new fund balance classifications.

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 *
Revenues										
Taxes (see table 5)	$ 22,865,280	26,920,014	28,770,789	32,375,703	35,049,031	33,418,180	33,462,527	36,376,817	37,048,294	36,739,251
Intergovernmental activity taxes	-	-	-	-	-	-	-	-	-	1,050,718
Intergovernmental	4,299,851	4,041,478	4,307,188	4,957,326	8,323,109	5,618,006	9,150,550	4,283,092	5,462,902	8,766,463
Licenses and permits	703,775	855,044	798,360	857,644	989,755	1,153,514	1,226,241	1,810,191	3,246,114	1,648,604
Charges for services	1,717,619	3,098,351	3,344,240	3,492,311	3,381,453	3,676,051	4,380,946	3,459,213	4,229,148	4,499,933
Fines and forfeitures	1,164,653	1,142,581	1,278,577	1,282,072	1,513,351	1,816,521	2,099,221	1,995,189	2,506,014	2,065,486
Interest	307,332	586,137	1,240,982	1,454,016	1,266,668	974,131	1,126,537	320,207	147,912	153,832
Other	195,632	428,680	130,800	241,171	302,574	518,841	301,118	720,990	1,395,448	371,479
Total revenues	31,254,142	37,072,285	39,870,936	44,660,243	50,825,941	47,175,244	51,747,140	48,965,699	54,035,832	55,295,766
Expenditures										
General government	3,947,062	4,133,773	3,981,675	4,571,818	6,209,241	5,316,432	5,051,732	6,974,460	6,030,802	7,071,821
Public safety	13,819,214	12,479,606	13,185,023	13,903,870	15,236,257	17,149,156	17,684,537	19,279,398	22,295,864	25,120,079
Public works	2,271,743	3,227,202	4,534,449	11,067,054	7,885,829	7,654,895	12,323,485	6,087,228	7,302,386	9,008,478
Highways and streets	6,353,050	5,243,378	6,188,962	6,980,440	7,627,348	8,206,022	10,496,115	7,922,506	9,310,728	9,884,431
Environmental	959,467	1,753,822	1,732,700	1,831,622	1,760,465	1,860,998	2,095,639	2,127,995	2,162,317	2,302,353
Health services	1,603,335	1,479,665	1,776,917	1,836,174	2,026,738	2,239,092	2,125,353	2,410,738	2,785,105	4,989,715
Culture and recreation	3,762,395	4,982,539	3,644,340	5,084,869	9,323,817	4,402,289	4,673,604	5,940,151	7,358,019	11,153,233
Social services	2,314,208	2,061,292	843,637	608,637	1,032,909	1,201,337	1,288,873	1,781,086	1,636,645	3,092,929
Capital Outlay	5,298,974	6,239,485	3,967,816	4,067,289	1,094,912	1,365,252	1,257,619	844,507	383,001	580,496
Debt service:										
Principal	235,000	225,000	235,000	240,000	250,000	250,000	270,000	275,000	5,005,000	1,886,816
Interest	240,823	254,785	247,191	242,860	237,150	226,581	216,368	207,766	317,740	1,387,618
Total expenditures	40,805,271	42,080,547	40,337,710	50,434,633	52,684,666	49,872,054	57,483,325	53,850,835	64,587,607	76,477,969
Excess of revenues over/(under) expenditures	(9,551,129)	(5,008,262)	(466,774)	(5,774,390)	(1,858,725)	(2,696,810)	(5,736,185)	(4,885,136)	(10,551,775)	(21,182,203)
Other Financing Sources (Uses)										
Transfers in	13,931,915	11,659,981	13,328,494	12,398,154	15,492,690	13,567,228	16,147,885	13,040,523	12,806,616	15,848,289
Transfers out	(7,306,906)	(6,105,039)	(7,162,063)	(6,304,511)	(6,691,440)	(7,307,439)	(7,406,629)	(6,696,245)	(5,640,269)	(7,127,754)
Issuance of debt	-	-	-	-	-	-	-	-	-	18,250,000
Discount on debt issued	-	-	-	-	-	-	-	-	-	(194,788)
Refunding bonds issued	-	-	-	-	-	-	-	-	4,400,000	-
Insurance Proceeds	-	-	-	-	-	-	-	377,875	3,642,014	33,737
Sale of capital assets	195,189	57,711	555,110	170,210	162,874	123,838	99,002	4,800	24,351	360,418
Total other financing sources (uses)	6,820,198	5,612,653	6,721,541	6,263,853	8,964,124	6,383,627	8,840,258	6,726,953	15,232,712	27,169,902
Net change in fund balances	$ (2,730,931)	604,391	6,254,767	489,463	7,105,399	3,686,817	3,104,073	1,841,817	4,680,937	5,987,699
Debt service as a percentage of non-capital expenditures	1.34%	1.34%	1.33%	0.86%	1.26%	1.27%	1.21%	1.08%	9.82%	5.81%

* - In 2013, the City implemented GASB statement 61; as a result of this, the TIF Commission component unit is now blended with the Governmental Activities

Table 5

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

Fiscal Year	Sales Tax		Motor Vehicle Tax	Property Tax	Cigarette Tax	Hotel/ Motel Tax	Total
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
2010	29,486,710		1,738,306	938,913	292,144	1,006,454	33,462,527
2011	32,147,243		1,727,937	983,262	289,131	1,197,064	36,344,637
2012	32,720,597		1,792,191	1,018,301	288,984	1,228,221	37,048,294
2013	32,377,023		1,824,328	1,053,360	278,178	1,191,120	36,724,009
% Change from base year	69.36%		-3.75%	36.18%	16.62%	41.77%	60.61%

Notes:
(a) A new 3/8% sales tax began in fiscal year 2005, and a new 1/2% general sales tax begain in fiscal year 2007.

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

Sales by Retail Category:	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General merchandise	$ 280,843	312,282	319,757	338,690	336,488	342,327	337,398	323,815	305,741	320,397
Eating and drinking places	103,172	109,921	117,846	127,228	134,983	138,402	139,533	142,559	149,547	156,295
Home furnishings & appliances	71,881	104,451	107,406	105,805	100,470	91,709	47,337	48,747	51,343	55,785
Food stores	59,400	59,049	62,414	66,004	73,365	77,714	76,429	76,328	79,008	81,546
Wholesale - durable goods	38,277	44,795	42,964	44,815	37,581	31,722	23,727	24,504	38,148	43,287
Apparel & accessory stores	32,490	35,223	37,729	39,082	41,895	49,636	49,594	51,381	53,552	54,050
Hardware stores	33,985	36,117	37,668	36,836	33,147	36,707	67,875	67,210	104,011	94,546
Utilities	23,648	31,469	29,752	32,945	37,856	38,606	38,216	38,120	32,531	22,678
Auto dealers and supplies	21,882	23,694	24,986	23,766	26,805	26,412	27,507	28,285	31,645	28,876
Miscellaneous services	15,426	18,770	20,203	18,513	20,477	19,059	16,110	16,734	19,353	21,592
Hotels and motels	17,797	17,415	17,759	19,026	19,481	21,927	19,516	21,407	21,536	21,392
Automotive repair & rentals	13,330	12,751	14,019	14,958	16,412	16,933	15,072	15,462	19,074	18,599
Business services	8,451	9,429	10,647	11,229	11,886	17,121	16,525	16,540	19,474	17,559
Other retail	198,627	141,695	121,845	139,672	137,536	116,731	119,722	126,948	116,988	139,668
All other outlets	123,547	140,359	175,369	168,686	188,269	195,139	146,114	179,587	214,240	225,220
Total	$ 1,042,756	1,097,421	1,140,362	1,187,254	1,216,651	1,220,144	1,140,675	1,177,627	1,256,191	1,301,490

Notes:
(a) Amounts for 2013 are not provided due to the availability of only partial year figures.

Source: Missouri Department of Revenue Standard Industry Code Report

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

	2012				2003			
	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	44	2.53%	$ 320,397	24.62%	95	5.43%	$ 280,843	26.93%
Eating and drinking places	138	7.93%	156,295	12.01%	130	7.44%	103,172	9.89%
Home furnishings and appliances	82	4.71%	55,785	4.29%	86	4.92%	71,881	6.89%
Food stores	52	2.99%	81,546	6.27%	52	2.97%	59,400	5.70%
Wholesale - durable goods	61	3.51%	43,287	3.33%	67	3.83%	38,277	3.67%
Apparel and accessory stores	63	3.62%	54,050	4.15%	61	3.49%	32,490	3.12%
Hardware stores	55	3.16%	94,546	7.26%	41	2.35%	33,985	3.26%
Utilities	131	7.53%	22,678	1.74%	88	5.03%	23,648	2.27%
Auto dealers and supplies	54	3.10%	28,876	2.22%	59	3.38%	21,882	2.10%
Miscellaneous services	92	5.29%	21,592	1.66%	89	5.09%	15,426	1.48%
Hotels and motels	20	1.15%	21,392	1.64%	21	1.20%	17,797	1.71%
Automotive repair and rentals	80	4.60%	18,599	1.43%	74	4.23%	13,330	1.28%
Business services	97	5.57%	17,559	1.35%	68	3.89%	8,451	0.81%
Other retail	303	17.41%	139,668	10.73%	445	25.46%	198,627	19.05%
All other outlets	468	26.90%	225,220	17.30%	372	21.28%	123,547	11.85%
Total	1,740	100.00%	$ 1,301,490	100.00%	1,748	100.00%	$ 1,042,756	100.00%

Note:
(a) Amounts for 2013 are not provided due to the availiability of only partial year figures.

Source: Missouri Department of Revenue Standard Industry Code Report

Table 8

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

Direct Sales Tax Rate City of Joplin	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund	1.0000	1.0000	1.0000	1.5000	1.5000	1.5000	1.5000	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	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Capital Improvements-sunsets 1/1/15	0.0000	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750
Total direct sales tax rate City of Joplin	1.7500	2.1250	2.1250	2.6250	2.6250	2.6250	2.6250	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	0.9750	0.9750	0.9750	0.9750	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	1.1250	1.1250
Total Jasper County Government Rates	4.9500	4.9500	5.2000	5.2000	5.2000	5.2000	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	5.3500	5.3500
Total Jasper County Direct & Overlapping Rate	6.7000	7.0750	7.3250	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250
Total Newton County Direct & Overlapping Rate	6.8500	7.2250	7.2250	7.7250	7.7250	7.7250	7.7250	7.7250	7.9750	7.9750

Source: Missouri Department of Revenue

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

	Real Property							
Fiscal Year	Residential Property	Agricultural Property	Commercial Property	Railroads & Utilities	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value
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	299,935,540	1,557,250	237,489,990	10,139,973	549,122,753	0.1413	2,365,428,822	23.21%
2010	301,221,400	1,279,270	239,170,250	9,875,590	551,546,510	0.1425	2,374,304,622	23.23%
2011	303,163,790	1,256,910	232,585,550	11,307,283	548,313,533	0.1473	2,368,238,248	23.15%
2012	283,950,230	1,268,540	237,992,330	13,442,599	536,653,699	0.1521	2,290,780,215	23.43%
2013	277,578,830	1,151,210	224,600,330	13,072,633	516,403,003	0.1620	2,213,262,367	23.33%

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	Total City Direct Tax Rate	Component Unit-Library	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
2004	0.0506	0.0506	0.0262	0.1274	0.1535	2.9600	0.0300	0.2026	0.2406	0.1478	3.7141	3.6213
2005	0.0509	0.0509	0.0509	0.1527	0.1545	2.9600	0.0300	0.2026	0.2435	0.1478	3.7433	3.6476
2006	0.0509	0.0509	0.0509	0.1527	0.1545	2.9600	0.0300	0.2026	0.2440	0.1480	3.7438	3.6478
2007	0.0509	0.0509	0.0509	0.1527	0.2545	2.9600	0.0300	0.2026	0.2321	0.1403	3.8319	3.7401
2008	0.0471	0.0471	0.0471	0.1413	0.2347	3.3100	0.0300	0.1935	0.2322	0.1403	4.1417	4.0498
2009	0.0471	0.0471	0.0471	0.1413	0.2387	3.3100	0.0300	0.1959	0.2327	0.1403	4.1486	4.0562
2010	0.0475	0.0475	0.0475	0.1425	0.2402	3.3100	0.0300	0.1979	0.2541	0.0475	4.1747	3.9681
2011	0.0491	0.0491	0.0491	0.1473	0.2545	3.3100	0.0300	0.2031	0.2617	0.1419	4.2066	4.0868
2012	0.0507	0.0507	0.0507	0.1521	0.2545	3.3100	0.0300	0.2087	0.2603	0.1413	4.2156	4.0966
2013	0.0540	0.0540	0.0540	0.1620	0.2545	3.3100	0.0300	0.2194	0.2399	0.1425	4.2158	4.1184

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

	2013			2004		
Taxpayer	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Northpark Mall	$ 9,056,210	1	1.71%	8,559,530	1	1.89%
Missouri Gas Energy	8,151,840	2	1.54%	6,737,240	2	1.49%
Freeman Health Systems	7,851,840	3	1.48%	4,474,210	5	0.99%
Joseph Family Properties	7,836,890	4	1.48%			
Wal-Mart	6,666,690	5	1.26%	5,784,650	4	1.28%
Northpark Crossing	5,171,950	6	0.98%			
Fletcher Realty	4,363,600	7	0.82%			
Transportation Property Leasing (CFI)	4,044,110	8	0.76%	3,052,860	6	0.67%
Majzoub Family Partnership	3,723,970	9	0.70%			
Missouri American Water	2,951,210	10	0.56%	6,413,260	3	1.42%
Tamko Roofing Products				3,024,370	7	0.67%
Continental Investors (Joplin Ford)				2,635,460	8	0.58%
St. Johns Mercy Lifecare				2,486,310	9	0.55%
FAG Bearing Corporation				2,225,710	10	0.49%
Total	$ 59,818,310		11.28%	45,393,600		10.03%

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
2004	1,167,243	1,134,508	97.20%	32,735	1,167,243	100.00%
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%
2010	1,921,183	1,867,378	97.20%	41,179	1,908,557	99.34%
2011	2,005,875	1,959,492	97.69%	34,481	1,993,973	99.41%
2012	1,969,660	1,919,841	97.47%	49,795	1,969,636	100.00%
2013	1,957,045	1,917,573	97.98%	39,472	1,957,045	100.00%

Source: City of Joplin Finance Department

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

	Governmental Activities			Business-Type Activities	Total	Percentage	
Fiscal Year	Capital Leases	Certificates of Participation	Total	Revenue Bonds	Primary Government	of Personal Income (a)	Per Capita (a)
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
2010	1,691,689	4,995,000	6,686,689	10,284,984	16,971,673	1.74%	338
2011	1,384,844	4,720,000	6,104,844	10,474,327	16,579,171	1.59%	331
2012	1,063,006	4,115,000	5,178,006	14,617,327	19,795,333	1.90%	395
2013	725,440	3,780,000	4,505,440	20,197,739	24,703,179	2.36%	499

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

	General Bonded Debt Outstanding				
Fiscal Year	General Obligation Bonds	Less Amounts Available in Debt Service	Total	Percentage of Est Actual Taxable Value of Property (a)	Per Capita (b)
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	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, 2013

Governmental Unit		Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes				
Jasper County	$	-	29.80%	-
Newton County		-	13.96%	-
Joplin R-VIII School District		125,740,000	61.17%	76,915,158
Subtotal, overlapping debt				76,915,158
City direct debt				4,505,440
Total direct and overlapping debt	$			81,420,598

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit (a)	$ 45,313,682	46,165,499	47,298,817	48,175,904	52,743,749	54,912,275	55,154,651	54,831,353	53,665,370	51,640,300
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 45,313,682	46,165,499	47,298,817	48,175,904	52,743,749	54,912,275	55,154,651	54,831,353	53,665,370	51,640,300
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2013

Assessed Value	$ 516,403,003
Debt Limit (10% of assessed value)	51,640,300
Amount of debt applicable to debt limit:	
Total bonded debt	3,780,000
Less Certificates of Participation	(3,780,000)
Total amount of debt applicable to debt limit	-
Legal debt margin	$ 51,640,300

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

Table 17

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

	Sewer Revenue Bonds					
	Sewer and Other	Less: Operating	Net Available	Debt Service (b)		
Fiscal Year	Revenue	Expenses (a)	Revenue	Principal	Interest	Coverage
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%
2010	15,183,404	3,395,581	11,787,823	1,284,000	461,666	675.26%
2011	15,631,067	3,572,285	12,058,782	1,360,000	446,139	667.66%
2012	14,645,359	4,464,793	10,180,566	1,541,000	368,681	520.89%
2013	15,050,058	3,815,500	11,234,558	1,627,000	294,797	584.59%

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)
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%
2010	50,150	974,264	51,564	19,427	35.9	7,656	8.20%
2011	50,150	1,042,318	50,208	20,784	35.9	7,911	7.40%
2012	50,150	1,039,459	52,453	20,727	36.8	7,397	5.60%
2013	49,526	1,044,652	50,428	21,093	35.9	7,492	6.70%

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

Table 19

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

	2013			2006		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Freeman Hospital	2,950	1	3.58%	3,224	1	3.95%
Conway Trucking (CFI)	2,675	2	3.25%	2,677	2	3.28%
Joplin R-VIII School District	1,175	3	1.43%	1,200	4	1.47%
Downstream Casino	1,140	4	1.39%			
Eagle-Picher	975	5	1.18%	1,000	5	1.23%
Wal-Mart	940	6	1.14%	970	6	1.19%
Systems & Services Technologies	760	7	0.92%			
AT&T Mobility	685	8	0.83%			
Tamko	651	9	0.79%	713	7	0.87%
Empire Electric	635	10	0.77%	663	8	0.81%
City of Joplin	544	11	0.66%	437	11	0.54%
Aegis Communications Group	540	12	0.66%			
Missouri Southern State University	500	13	0.61%	494	9	0.61%
General Mills	460	14	0.56%	471	10	0.58%
Tri-State Motor Transit	400	15	0.49%			
Jasper Products	400	16	0.49%			
Ozark Center	310	17	0.38%			
FAG Bearing Industries	300	18	0.36%	393	12	0.48%
St. John's Hospital				2,655	3	3.26%
Able Body				364	13	0.45%
Total	16,040		19.49%	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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General operating fund departments										
City manager	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City clerk	1.75	1.75	2.42	2.50	2.50	2.00	2.00	2.00	2.00	2.00
Legal services	5.75	5.75	5.75	5.75	6.50	6.50	6.50	6.90	6.65	6.65
Human resources	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50
Finance	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00
Information Services	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Municipal Court	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.50	8.50	9.50
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	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
Building regulations	6.00	6.00	5.30	5.30	6.00	6.00	6.00	6.00	6.00	8.00
Engineering	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.10	14.10	14.10
Public works operations	3.00	3.00	2.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Police	88.50	88.50	89.50	91.50	110.50	140.70	142.10	142.10	142.10	140.80
Fire	70.00	70.00	70.00	71.00	77.00	77.00	78.00	78.00	93.00	102.00
Cemetery	7.75	7.75	7.75	7.75	7.75	7.20	7.20	7.20	7.20	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	3.00	4.00	4.00	6.00	5.00	5.00	5.00	5.00	5.00
Special revenue funds/Capital funds										
Convention and visitor's bureau	4.75	4.75	4.00	4.00	5.00	5.00	5.00	4.35	4.35	4.25
Public health	27.50	27.50	28.00	28.00	30.40	31.15	31.15	31.05	31.05	34.70
Parks department	36.20	36.20	37.15	37.15	37.65	40.45	40.45	39.50	39.50	42.25
Solid waste management	1.60	1.60	1.60	1.60	1.60	1.60	2.35	2.35	2.35	2.35
Parks/Stormwater sales tax	4.00	4.00	4.00	4.75	4.75	4.75	4.75	4.75	4.75	9.85
Streets/Traffic Engineering	39.70	39.70	40.70	40.90	41.30	57.55	57.05	56.60	56.60	58.35
Capital Improvements sales tax	0.00	0.00	0.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Community planning and development	6.00	6.00	6.00	5.00	6.00	6.00	6.00	6.00	6.00	7.00
Enterprise and internal service funds										
Airport	6.75	6.75	6.75	6.75	6.75	6.75	6.75	7.15	7.15	7.15
Golf course	11.00	11.00	11.00	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Sanitary sewer	37.25	37.25	37.25	37.75	38.75	38.75	38.75	39.50	39.50	40.50
Public parking	0.00	1.20	1.20	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central garage	5.00	5.00	5.00	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Liability & Property Self-Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50
Communications	17.00	17.00	17.00	17.00	19.00	21.00	23.00	22.00	22.00	22.00
Total	431.00	433.20	436.87	439.25	478.00	528.95	533.60	532.10	546.85	574.70

Source: City of Joplin annual budget

Table 21

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

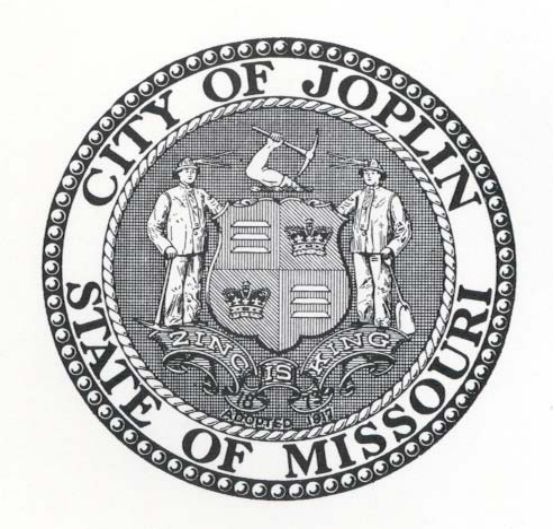
Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Police:										
Police Incident Calls	64,129	64,015	66,077	67,959	73,111	79,377	90,027	91,455	88,732	88,846
Traffic Unit Violations Issued	20,202	21,165	20,964	21,526	23,850	27,935	28,609	20,490	18,324	19,489
Parking Violations Issued	N/A	5,022	2,563	1,139	1,028	904	353	196	1,244	852
Accident Reports	Not Available	2,387	2,250	2,149	2,094	2,039	2,117	1,992	2,137	1,811
Fire:										
Total Fire Calls for Service	4,459	5,076	5,292	6,082	6,078	6,217	6,329	16,232	7,472	8,042
Smoke Detectors installed	1,095	1,055	875	762	600	650	235	20	17	23
Fire Safety information contacts	11,530	7,961	5,497	6,375	3,835	2,890	8,077	1,200	1,450	2,693
Public Works:										
Major Street Maintenance (miles)	8.93	11.44	8.83	4.60	9.00	13.55	2.22	3.80	5.50	15.00
Intermediate Street Maintenance (miles)	44.95	50.93	37.92	32.70	28.90	18.39	42.40	37.18	15.00	15.00
Street cleaning (curb miles)	12,386	11,723	10,286	10,114	10,440	9,090	8,272	8,106	5,533	5,533
Street cleaning (times per year)	12	12	12	12	12	12	6	6	6	6
Right-of-Way mowing (miles)	3,985	4,201	3,595	3,688	3,490	3,669	6,337	3,390	3,425	3,425
Right-of-Way mowing (times per year)	6.5	7.5	7.1	7.6	7.0	10.0	6.0	10.0	10.0	10.0
Building Regulations:										
Construction permits issued	413	408	409	383	292	149	304	4,739	2,640	1,280
Value of construction permits	75,429,120	124,541,671	97,780,112	128,114,825	87,081,522	25,871,843	60,268,997	206,367,765	554,797,872	247,746,963
Licensing:										
New permanent business licenses	168	138	126	377	1,843	977	1,812	2,623	3,066	1,865
Business license renewals	3,970	3,855	3,527	3,933	4,034	3,265	3,838	1,665	3,027	3,383
Culture and Recreation:										
Park shelter reservations	1,016	632	649	555	581	558	412	352	578	511
Rounds of golf played at City course	28,935	19,432	19,931	20,615	23,969	27,335	24,036	23,558	25,687	20,599
Admissions to City pool facilities	27,251	34,056	31,413	26,073	37,788	37,028	37,936	25,419	42,462	47,952
Public Health:										
Animal Control service calls	6,261	6,080	6,122	6,051	5,728	5,582	5,572	4,863	5,696	4,982
Vaccinations provided	3,285	4,130	3,740	3,381	4,827	3,925	5,544	5,220	2,601	2,609
Vital Records provided	N/A	N/A	N/A	N/A	1,499	3,629	3,665	3,191	3,505	4,228
Airport:										
Enplanements	10,411	9,882	11,288	15,731	7,968	3,794	3,769	23,919	24,373	23,098
Deplanements	10,170	8,533	11,031	14,573	4,633	3,988	4,024	23,496	24,425	23,190
Sanitary Services:										
Average daily sewage treatment	15,308	11,564	9,905	9,549	16,400	13,500	13,000	13,013	11,357	13,982
Number of sewer customers	20,892	20,737	20,931	21,596	21,741	21,421	21,339	18,392	19,826	17,153

Source: Various City Departments

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Police:										
Police stations	1	1	1	1	1	1	2	2	2	2
Vehicles	64	64	69	71	77	86	100	97	100	105
Fire:										
Fire stations	5	5	5	5	5	5	5	5	6	6
Vehicles	20	19	19	20	19	20	21	21	26	26
Fire hydrants	Not Available	Not Available	1,839	1,830	1,824	1,850	2,800	3,500	3,600	3,600
Public Works:										
Total area (square miles)	34	34	34	34	35.8	35.8	35.9	36.02	36.1	37.13
Miles of streets	365	365	365	365	365	365	365	367.48	369	373
Dump trucks	17	17	17	17	17	17	19	31	28	15
Street sweepers	5	5	5	5	5	5	4	4	4	4
Backhoes	5	5	4	4	4	4	2	3	4	4
Tractors/mowers	11	11	12	12	12	12	12	12	13	11
Culture and Recreation:										
Park acreage	933	933	933	933	933	933	933	1070	1070	1070
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	1	1	1	1
Swimming pools	3	3	3	3	3	3	3	3	3	3
Athletic Complex				1	1	1	1	1	1	1
Tennis courts	20	20	20	18	28	27	27	18	18	18
Cemeteries	4	4	4	4	4	4	4	4	4	4
Library volumes	107,000	108,781	109,142	114,566	121,406	126,438	128,220	128,717	128,100	117,869
Sanitary Services:										
Number of treatment plants	2	2	2	2	2	2	2	2	2	2
Sanitary sewers (miles)	330	340	350	380	387	387	482	350	375	412
Sanitary sewer manholes	6,019	6,209	6,399	6,936	7,096	6174	7250	6576	7000	7680
Treatment capacity (MGD)	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5

Source: Various City Departments


CITY OF JOPLIN
STATE OF MISSOURI
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