CITY OF

JOPLIN

MISSOURI

Comprehensive Annual Financial Report

For the Year Ended
October 31, 2017

THE CITY OF JOPLIN, MISSOURI

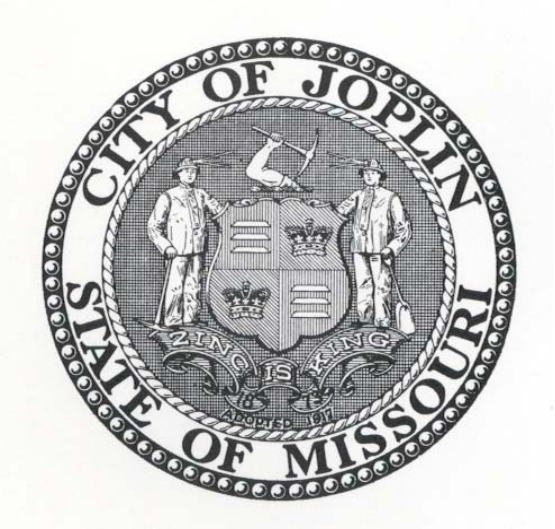
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended October 31, 2017

Prepared by the Finance Department

Leslie Haase, CPA, CMA

Director of Finance


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STATE OF MISSOURI
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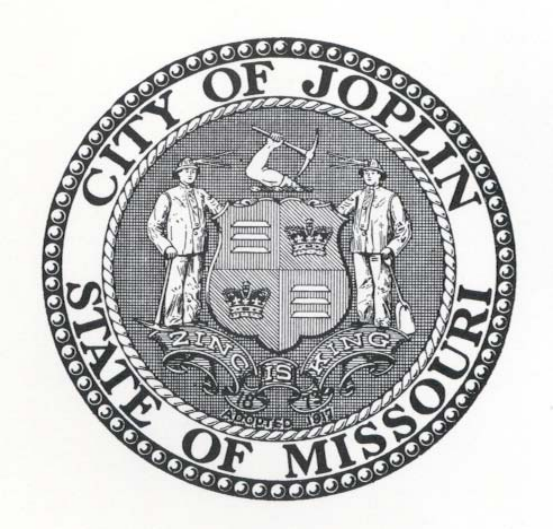
THE CITY OF JOPLIN, MISSOURI

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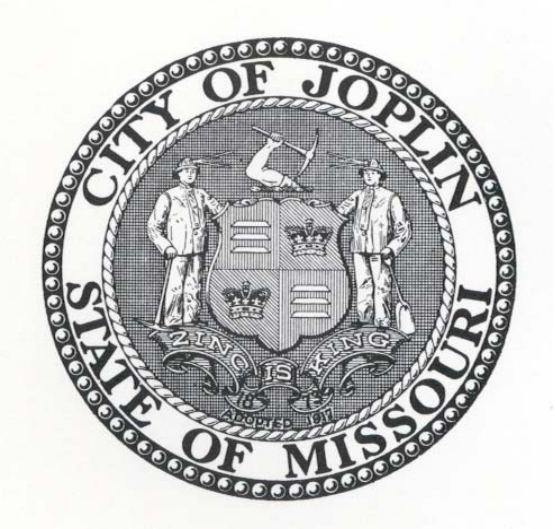
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INTRODUCTORY SECTION


CITY OF JOPLIN
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THE CITY OF JOPLIN, MISSOURI

List of Principal Officials

October 31, 2017

MUNICIPAL OFFICIALS

Mayor

Michael Seibert

City Council

Gary Shaw	Zone I
Melodee Colbert-Kean	Zone II
Phil Stinnett	Zone III
Michael Seibert	Zone IV
Miranda Lewis	General
Dan McCreary	General
Taylor Brown	General
Jim West	General
Ryan Stanley	General

City Officials

Samuel L. Anselm	City Manager
Peter Edwards	City Attorney
Barbara Gollhofer	City Clerk
John Podleski	Municipal Judge
David Hertzberg	Public Works Director
Troy Bolander	Planning, Development & Neighborhood Services Director
Paul Bloomberg	Parks Director
Matthew Stewart	Chief of Police
James Furgerson	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 Technology Director
Patrick Tuttle	CVB Director
Lynn Onstot	Public Information Officer

THE CITY OF JOPLIN, MISSOURI

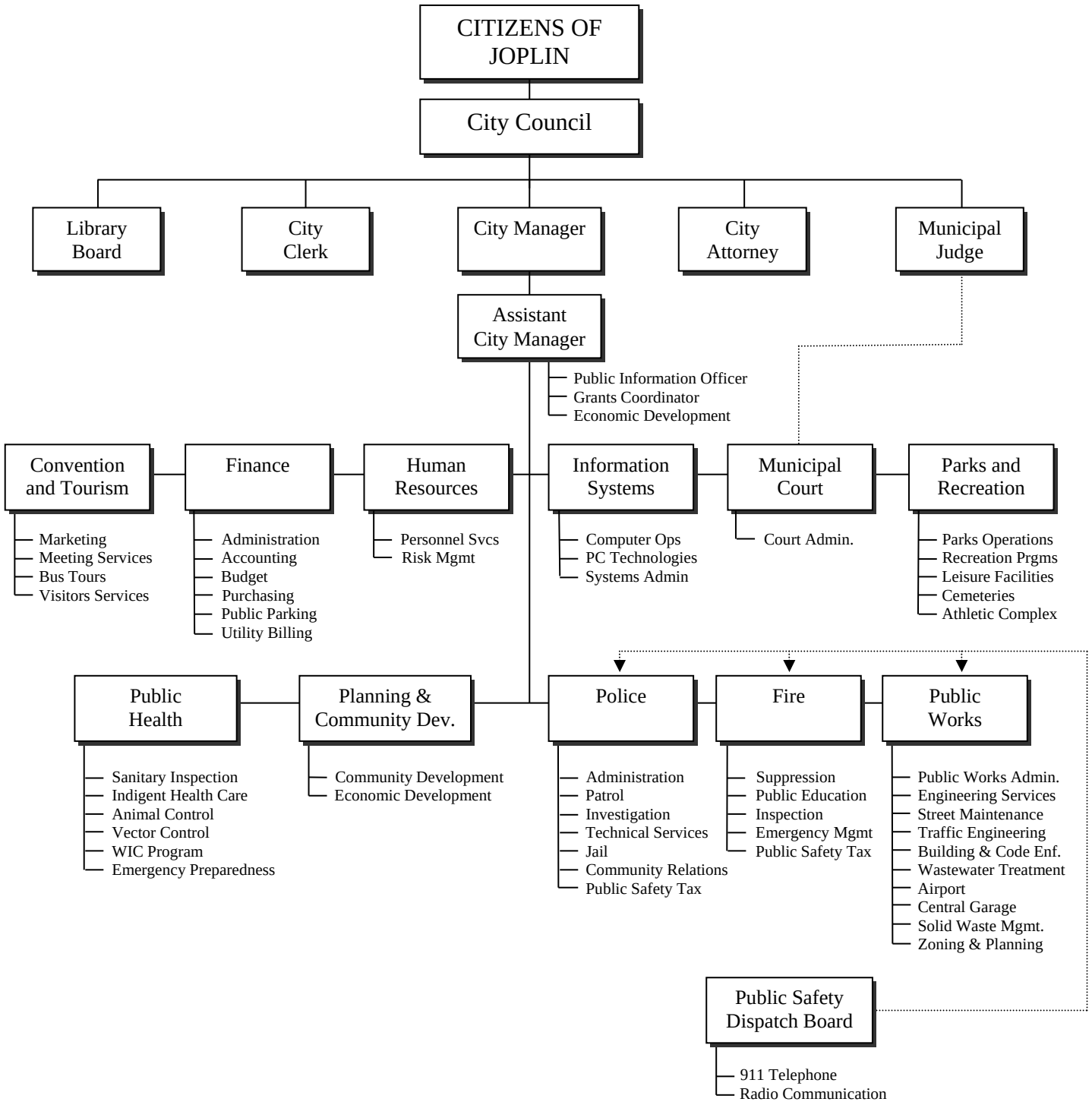
List of Principal Officials

DEPARTMENT OF FINANCE

DEPARTMENT STAFF

Leslie Haase	Director of Finance
AJ Whistler	Assistant Finance Director
Sherri McCulloch	Financial Analyst
Joel Gibson	Senior Accountant
Mallory Detherage	Senior Accountant
Soledad Zavala	Purchasing, Project and Property & Accounts Receivable Clerk
Carrie Kent	Accounts Payable Clerk
Rachel Olsen	Licensing and Office Services Clerk
Keisha Farmer	Cashier
Hailee Hatfield	Cashier
Hailey Dininger	Payroll Clerk
Hannah Brown	Utility Billing Clerk
Victoria Maturino	Utility Billing Clerk
Jennifer Francis	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, 2016



Executive Director/CEO

CITY OF JOPLIN MISSOURI

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

April 13, 2018

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, 2017 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 requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance, 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 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 TIF 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 a reasonable cost of living. With a daytime population of more than 240,000, Joplin is a regional economy. About sixty-two percent (62%) of the available labor pool in the area has at least some college experience and almost ninety-three percent (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, there 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. Additionally, Kansas City University of Medicine & Biosciences opened its approximately $40 million Joplin campus in the fall of 2016. This facility has further established Joplin as the medical hub of Southwest Missouri.

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 continued the recovery from the devastating disaster by moving forward with several projects to rebuild our community over the next several years.

FINANCIAL INFORMATION

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

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

Major Initiatives – During 2017, the City 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 utilize the disaster-related grants to rebuild and make improvements, such as infrastructure projects and other community-based projects. The City completed construction of the new library and the new Public Safety Training Center.

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, 2017. In addition to meeting the requirements of the charter and State Statutes, the audit was designed to meet the requirements of the Uniform Guidance. 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, 2016. 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-seventh 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, 2017 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,



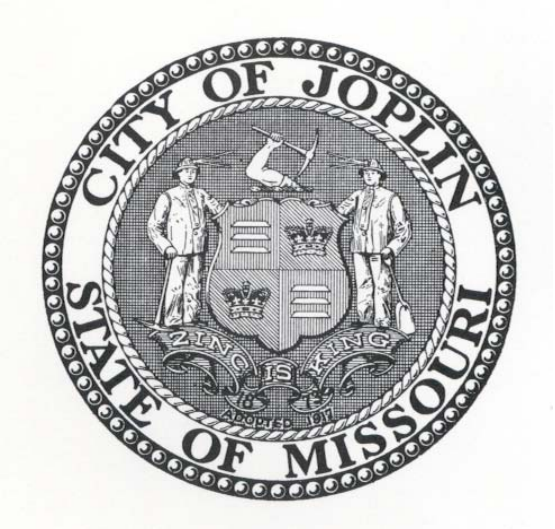
Samuel L. Anselm
City Manager

Sincerely,



Leslie Haase, CPA, CMA
Director of Finance

FINANCIAL SECTION


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
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CHV & Co

COCHRAN HEAD VICK & CO., P.C.

Certified Public Accountants

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 453-7014
Fax (816) 453-7016

Other Offices in
Missouri and Kansas

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, 2017, 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 4 percent, 4 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.

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, 2017, 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.

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, schedule of funding progress, schedule of changes in net pension assets and related ratios and schedule of employer contributions 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.

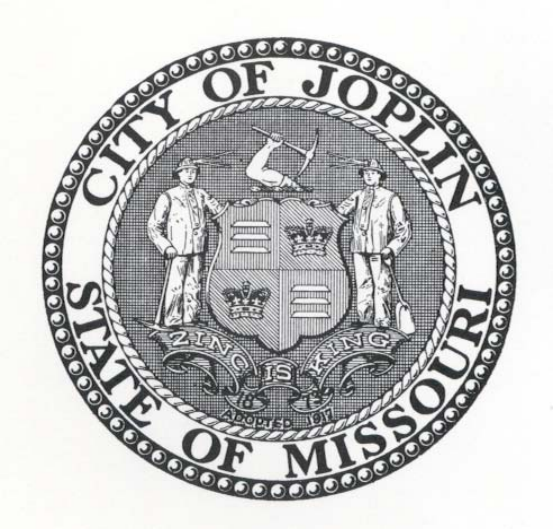
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2018 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.

Cochran Head Vick & Co., P.C.

Kansas City, Missouri
April 13, 2018


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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, 2017. 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. As a result of this natural disaster, the City received grant awards totaling nearly $196 million with a deadline of 2019 for the monies to be spent. Therefore, the City continues to rebuild and make improvements to the community with these grant funds. 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 $369,455,384 (net position). Of this amount, $4,070,375 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The low amount of unrestricted net position is primarily related to the liability from the Policemen's and Firemen's Pension Plan as the result of the implementation of GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. Without the impact of the implementation of GASB No. 68, the City's unrestricted net position to be used to meet the government's ongoing obligations to citizens and creditors would be $26,735,554.

The City's total net position increased $49,023,026. Of this amount, the City's "governmental activities" increased over $37.7 million, and the City's "business-type activities" increased over $11.2 million.

The City's total debt decreased $10,608,564 million (19 percent) during the current fiscal year. The City called Economic Development Bonds during the fiscal year for repayment, paid off outstanding debt for the acquisition of the City Hall building and continued 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, 2017, assets and deferred outflows of resources exceeded liabilities by $369,455,384. The largest portion of the City's net position, $326,799,405 (88.5 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, 2017 and 2016:

City of Joplin Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	$ 90,336,347	$ 99,266,563	$ 15,264,331	$ 13,648,699	$ 105,600,678	$ 112,915,262
Capital assets	235,883,847	192,127,360	126,368,369	118,212,784	362,252,216	310,340,144
Total assets	326,220,194	291,393,923	141,632,700	131,861,483	467,852,894	423,255,406
Deferred outflows of resources	4,270,680	8,754,286	296,080	596,248	4,566,760	9,350,534
Other liabilities	40,898,300	37,754,373	2,376,382	2,870,269	43,274,682	40,624,642
Long-term debt	24,961,138	35,742,418	31,725,260	33,101,013	56,686,398	68,843,431
Total liabilities	65,859,438	73,496,791	34,101,642	35,971,282	99,961,080	109,468,073
Deferred inflows of resources	2,737,878	2,506,111	265,312	199,398	3,003,190	2,705,509
Net position:						
Net investment in capital assets	231,998,950	187,045,516	94,800,455	85,241,306	326,799,405	272,286,822
Restricted	34,427,712	46,425,851	4,157,892	4,332,292	38,585,604	50,758,143
Unrestricted	(4,533,104)	(9,326,060)	8,603,479	6,713,453	4,070,375	(2,612,607)
Total net position	$ 261,893,558	$ 224,145,307	$ 107,561,826	$ 96,287,051	$ 369,455,384	$ 320,432,358

The City is reporting positive balances in all net position categories for its business-type activities. The City's combined net position increased to over $369.4 million from over $320.4 million as a result of the increase in net position reflected in the next table. The City's unrestricted net position for governmental activities was a deficit of just over $4.5 million. The deficit is primarily related to the liability from the Policemen's and Firemen's Pension Plan as the City implemented GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* for the fiscal year ended October 31, 2015. Without the impact of the implementation of GASB No. 68, the City's unrestricted net position for governmental activities would be $18,132,075. Total unrestricted net position was over $8.6 million for the business-type activities.

An additional portion of the City's net position, nearly $38.6 million (10.4 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net position, approximately $4 million, represents the unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors. Without the impact of the implementation of GASB No. 68, the City's unrestricted net position to be used to meet the government's ongoing obligations to citizens and creditors would be $26,735,554.

Change in Net Position

The following table reflects the revenues and expenses from the City's activities for the year ended October 31, 2017 and 2016:

City of Joplin Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	$ 7,779,033	$ 8,308,995	$ 14,223,739	$ 12,341,709	$ 22,002,772	$ 20,650,704
Operating grants and contributions	12,255,089	15,502,386	-	-	12,255,089	15,502,386
Capital grants and contributions	29,576,984	23,519,833	11,884,195	12,667,934	41,461,179	36,187,767
General revenues						
Property taxes	1,050,895	1,016,347	-	-	1,050,895	1,016,347
Sales and motor vehicle taxes	39,892,126	38,226,403	-	-	39,892,126	38,226,403
Franchise taxes	6,388,739	6,306,123	-	-	6,388,739	6,306,123
Other taxes	4,153,896	3,988,768	-	-	4,153,896	3,988,768
Unrestricted investment earnings	510,573	388,952	5,762	9,704	516,335	398,656
Other	335,055	294,215	226,280	71,091	561,335	365,306
Total revenues	101,942,390	97,552,022	26,339,976	25,090,438	128,282,366	122,642,460
Expenses:						
General government	6,303,023	6,667,127	-	-	6,303,023	6,667,127
Public safety	21,461,939	21,290,380	-	-	21,461,939	21,290,380
Public works	3,115,720	5,101,759	-	-	3,115,720	5,101,759
Highways and streets	11,107,234	10,141,262	-	-	11,107,234	10,141,262
Environmental	2,707,011	2,761,918	-	-	2,707,011	2,761,918
Health services	2,370,088	3,600,050	-	-	2,370,088	3,600,050
Culture and recreation	6,404,033	7,101,417	-	-	6,404,033	7,101,417
Social services	10,089,012	11,390,536	-	-	10,089,012	11,390,536
Interest on long-term debt	1,309,924	1,385,451	-	-	1,309,924	1,385,451
Airport	-	-	2,082,793	2,287,471	2,082,793	2,287,471
Sanitary sewer	-	-	11,609,534	9,870,381	11,609,534	9,870,381
Recreation	-	-	699,029	747,193	699,029	747,193
Total expenses	64,867,984	69,439,900	14,391,356	12,905,045	79,259,340	82,344,945
Increase in net position before transfers	37,074,406	28,112,122	11,948,620	12,185,393	49,023,026	40,297,515
Transfers	673,845	839,049	(673,845)	(839,049)	-	-
Changes in net position	37,748,251	28,951,171	11,274,775	11,346,344	49,023,026	40,297,515
Net position, beginning	224,145,307	195,194,136	96,287,051	84,940,707	320,432,358	280,134,843
Net position, ending	$ 261,893,558	$ 224,145,307	$ 107,561,826	$ 96,287,051	$ 369,455,384	$ 320,432,358

Governmental Activities

Governmental activities increased the City's net position by nearly $38 million. Sales and motor vehicle taxes, the largest governmental category, totaled nearly $40 million or 39.1% of total governmental revenue. Revenues from governmental activities totaled nearly $102 million or 79.5% 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 $6 million in total governmental capital grants and contributions because of continued rebuilding activities in our community following the EF-5 tornado. Additionally, the City reported a decrease of $4.5 million in governmental activities expenses compared to the prior fiscal year. Prior to fiscal year 2016, franchise taxes were reported in Business-type activities.

The following table shows total cost of services and net cost of services of the governmental activities for the year ended October 31, 2017 and 2016:

Net Cost of City of Joplin's Governmental Activities

	Total Costs of Services		Net Costs of Services	
	2017	2016	2017	2016
General government	$ 6,303,023	$ 6,667,127	$ 4,060,780	$ 4,264,233
Public safety	21,461,939	21,290,380	20,550,068	20,124,139
Public works	3,115,720	5,101,759	1,979,649	4,218,168
Highways and streets	11,107,234	10,141,262	(11,514,829)	(7,897,564)
Environmental	2,707,011	2,761,918	268,988	283,797
Health services	2,370,088	3,600,050	1,189,506	1,100,264
Culture and recreation	6,404,033	7,101,417	(3,018,706)	(1,491,543)
Social services	10,089,012	11,390,536	431,498	121,741
Interest on long-term debt	1,309,924	1,385,451	1,309,924	1,385,451
Total	$ 64,867,984	$ 69,439,900	$ 15,256,878	$ 22,108,686

As previously noted, expenditures from governmental activities total nearly $64.9 million. However, the net costs of these services were over $15.2 million. The difference represents direct revenues received from charges for services of over $7.7 million, operating grants and contributions of over $12.2 million, and capital grants and contributions of over $29.5 million. Taxes and other revenues of over $52.3 million were collected to cover these net costs.

Business-type Activities

For the fiscal year ended October 31, 2017 business-type revenues totaled over $26.3 million, or 20.5% of the total City revenues.

Business-type activities increased the City's net position by $11,274,775.

- The sanitary sewer system recorded an increase of over $7 million in net position for the year, which is primarily attributed to user fees exceeding operating expenses and an increase in capital grants and contributions.
- The airport recorded an increase of over $4.1 million 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 $116,951 in net position for the year, which is primarily attributed to operating expenses exceeding charges for services.

Financial Analysis of the City's Funds

Governmental Funds

As of the end of the current fiscal year, the City's governmental funds have a combined fund balance of over $50.6 million (a decrease of 33.7 percent). The fund balance of the General Fund decreased $2,839,607 during the fiscal year, due to the completed construction of the new Public Safety Training Center. 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 increased $361,856 during the fiscal year as this fund continues to build reserves to fund future parks and storm water projects as set forth in the sales tax initiative.

The fund balance in the Transportation Sales Tax fund decreased over $1.2 million due to expenditures for rebuilding and repairing transportation and infrastructure improvements throughout the community.

The fund balance in the Capital Improvement Sales fund decreased by $2,576,033, due to expenditure of sales tax proceeds for the continuation of capital projects as set forth in the sales tax initiative.

The fund balance in the Community Development Fund decreased by $499,733, 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 Infrastructure Improvement fund decreased by $6,264,079, due primarily to the early principal payments on outstanding debt.

The fund balance in the Infrastructure Improvement fund decreased by $9,997,003, 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 Library Project fund decreased by $2,775,844, due to the payment of project costs associated with the completed construction of the new library.

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 ($820,219) and $8,802,050, 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 $31,469,594 increased to $31,519,594, which represents an increase of $50,000 during fiscal year 2017.

- The original expenditure budget of $30,639,694 increased to $34,789,312, which represents an increase of $4,149,618.

The expenditure budget amendments were primarily due to the completed construction of the new Public Safety Training Center using public safety sales tax proceeds.

Actual revenues were $188,137 more than budgeted, in large part due to an increase in charges for services and licenses and permits. Intergovernmental revenue was $794,182 more than budgeted; charges for services was $72,401 more than budgeted and licenses and permits was $325,074 more than budgeted, while revenue from taxes was $1,111,692 less than budgeted and fines and forfeitures revenue was also less than anticipated by $179,478.

Actual general government expenditures were $114,830 less than budgeted. Ending fund balance decreased to nearly $18.6 million ($2,839,607 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, 2017, amounts to $362,252,216 (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 to improve streetscape, streets, sidewalks and stormwater throughout the City using Disaster Relief grant funds.
- Continued construction of the new Senior Center.
- Continued the City overlay program to improve paving and roadway surfaces.
- Completed the new Public Safety Training Center using public safety sales tax proceeds.
- Completed the new $18 million Public Library in the disaster zone.

City of Joplin Capital Assets
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	$ 15,096,247	$ 14,154,614	$ 1,813,190	$ 1,808,500	$ 16,909,437	$ 15,963,114
Historical Collection	2,173,000	2,173,000	-	-	2,173,000	2,173,000
Construction in Process	66,573,219	66,900,632	16,571,058	11,155,057	83,144,277	78,055,689
Buildings	50,430,638	26,039,246	49,278,669	52,168,020	99,709,307	78,207,266
Improvements	9,231,877	9,461,198	1,543,513	1,752,626	10,775,390	11,213,824
Machinery & Equipment	10,169,003	7,083,345	1,731,798	1,590,952	11,900,801	8,674,297
Infrastructure	82,209,863	66,315,325	-	-	82,209,863	66,315,325
Sewer System	-	-	55,430,141	49,737,629	55,430,141	49,737,629
Total	$ 235,883,847	$ 192,127,360	$ 126,368,369	$ 118,212,784	$ 362,252,216	$ 310,340,144

For additional information on capital assets, see Note 7 to the Basic Financial Statements.

Debt Administration

At the end of fiscal year 2017, the City had a total of over $45.1 million of outstanding debt. This is a decrease of $10,608,564 or 19% from the previous year. The decrease was due primarily to the repayment of Economic Development Bonds and the payment of outstanding debt for the acquisition of the City Hall building.

City of Joplin Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Certificates of Participation	$ 1,775,000	$ 4,580,000	$ -	$ -	$ 1,775,000	$ 4,580,000
Economic Development Bonds	11,850,000	18,250,000	-	-	11,850,000	18,250,000
Revenue Bonds	-	-	31,567,914	32,971,478	31,567,914	32,971,478
Total	$ 13,625,000	$ 22,830,000	$ 31,567,914	$ 32,971,478	$ 45,192,914	$ 55,801,478

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

Economic Factors and Next Year's Budget and Rates

- The City will continue several major capital projects as outlined in the two capital sales tax initiatives.
- The City will continue to utilize over $196 million in disaster-related grants to make significant repairs and improvements to the community following the 2011 event.
- The City will continue to build a new Senior Center utilizing disaster-recovery grant funds.

All of these factors were considered in preparing the City's budget for the 2018 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, 2017

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Assets				
Cash and investments	$ 37,755,805	$ 6,525,297	$ 44,281,102	$ 3,978,187
Receivables:				
Sales taxes	6,514,663	-	6,514,663	-
Property and other taxes	736,058	-	736,058	92,872
Interest	32,188	5,231	37,419	-
Accounts	2,025,717	1,371,845	3,397,562	37,891
Intergovernmental	25,121,331	3,198,946	28,320,277	14,254
Special assessments	136,192	-	136,192	-
Loans	2,654,057	-	2,654,057	-
Internal balances	383,120	(383,120)	-	-
Land held for redevelopment	6,596,546	-	6,596,546	-
Inventories and prepaids	3,618,761	254,816	3,873,577	2,880
Restricted assets:				
Cash and cash equivalents	4,761,909	4,291,316	9,053,225	-
Capital Assets:				
Not being depreciated	83,842,466	18,384,248	102,226,714	227,500
Being depreciated, net of depreciation	152,041,381	107,984,121	260,025,502	1,915,150
Total assets	326,220,194	141,632,700	467,852,894	6,268,734
Deferred outflows of resources				
Pension related deferred outflows	4,270,680	296,080	4,566,760	120,109
Total deferred outflows of resources	4,270,680	296,080	4,566,760	120,109
Liabilities				
Accounts payable	13,993,426	2,055,084	16,048,510	40,188
Accrued payroll and benefits	1,406,224	157,106	1,563,330	68,840
Accrued interest	110,439	-	110,439	-
Payable from restricted assets:				
Deposits	403,890	-	403,890	-
Accrued interest	-	160,331	160,331	-
Self insurance claims	786,340	-	786,340	-
Long term liabilities:				
Due in one year	6,558,332	1,754,150	8,312,482	-
Due in more than one year	18,402,806	29,971,110	48,373,916	15,149
Net pension liability	24,197,981	3,861	24,201,842	1,567
Total liabilities	65,859,438	34,101,642	99,961,080	125,744
Deferred inflows of resources				
Pension related deferred inflows	2,737,878	265,312	3,003,190	107,627
Total deferred inflows of resources	2,737,878	265,312	3,003,190	107,627
Net Position				
Net investment in capital assets	231,998,950	94,800,455	326,799,405	2,142,650
Restricted :				
Pension benefits	-	26,907	26,907	10,915
Capital projects	26,036,172	-	26,036,172	-
Culture and recreation	1,376,341	-	1,376,341	-
Health services	662,704	-	662,704	-
Economic development	3,765,954	-	3,765,954	-
Debt service	690,541	427,224	1,117,765	-
Capital replacement	-	3,703,761	3,703,761	-
Solid waste management	1,044,513	-	1,044,513	-
Library	-	-	-	3,854,783
Permanent funds:				
Expendable	66,800	-	66,800	-
Nonexpendable	784,687	-	784,687	-
Unrestricted (deficit)	(4,533,104)	8,603,479	4,070,375	147,124
Total net position	$ 261,893,558	$ 107,561,826	$ 369,455,384	$ 6,155,472

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Activities
For the Year Ended October 31, 2017

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	$ 6,303,023	$ 2,147,164	$ 95,079	$ -	$ (4,060,780)	$ -	$ (4,060,780)	$ -
Public safety	21,461,939	198,574	704,085	9,212	(20,550,068)	-	(20,550,068)	-
Public works	3,017,538	1,136,071	-	-	(1,881,467)	-	(1,881,467)	-
Highways and streets	11,205,416	814,392	762,712	21,044,959	11,416,647	-	11,416,647	-
Environmental	2,707,011	2,408,361	29,662	-	(268,988)	-	(268,988)	-
Health services	2,370,088	174,020	1,006,562	-	(1,189,506)	-	(1,189,506)	-
Culture and recreation	6,404,033	857,456	42,470	8,522,813	3,018,706	-	3,018,706	-
Social services	10,089,012	42,995	9,614,519	-	(431,498)	-	(431,498)	-
Interest on general long term debt	1,309,924	-	-	-	(1,309,924)	-	(1,309,924)	-
Total governmental activities	64,867,984	7,779,033	12,255,089	29,576,984	(15,256,878)	-	(15,256,878)	-
Business-type activities:								
Airport	2,082,793	737,385	-	4,838,566	-	3,493,158	3,493,158	-
Sanitary sewer	11,609,534	12,955,805	-	7,045,629	-	8,391,900	8,391,900	-
Recreation and other	699,029	530,549	-	-	-	(168,480)	(168,480)	-
Total business-type activities	14,391,356	14,223,739	-	11,884,195	-	11,716,578	11,716,578	-
Total primary government	$ 79,259,340	$ 22,002,772	$ 12,255,089	$ 41,461,179	(15,256,878)	11,716,578	(3,540,300)	-
Component Units:								
Joplin Public Library	$ 2,044,832	$ 98,237	$ 309,160	$ -	-	-	-	(1,637,435)
Joplin Sports Authority	565,724	158,842	418,008	-	-	-	-	11,126
Total component units	$ 2,610,556	$ 257,079	$ 727,168	$ -	-	-	-	(1,626,309)
General revenues:								
Taxes:								
Sales taxes					37,844,322	-	37,844,322	-
Motor vehicle taxes					2,047,804	-	2,047,804	-
Property taxes					1,050,895	-	1,050,895	1,703,461
Franchise taxes					6,388,739	-	6,388,739	-
Tax increment financing					2,242,155	-	2,242,155	-
Hotel motel taxes					1,399,723	-	1,399,723	-
Cigarette taxes					239,534	-	239,534	-
Other taxes					272,484	-	272,484	-
Gain on sale of capital assets					134,077	2,597	136,674	-
Unrestricted investment earnings					510,573	5,762	516,335	34,317
Miscellaneous					200,978	223,683	424,661	155,598
Transfers					673,845	(673,845)	-	-
Total general revenues and transfers					53,005,129	(441,803)	52,563,326	1,893,376
Change in net position					37,748,251	11,274,775	49,023,026	267,067
Net position - beginning of year					224,145,307	96,287,051	320,432,358	5,888,405
Net position - end of year					$ 261,893,558	$ 107,561,826	$ 369,455,384	$ 6,155,472

See the notes to the basic financial statements

City of Joplin, Missouri
Balance Sheet - Governmental Funds
October 31, 2017

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Infrastructure Improvements	Library Project	Nonmajor Governmental Funds	Total Governmental Funds
Assets										
Pooled cash and investments	$ 6,483,409	$ 2,283,156	$ 617,526	$ 13,404,129	$ 1,658	$ 2,614,787	$ 3,238	$ 3,359	$ 5,439,187	$ 30,850,449
Receivables:										
Sales taxes	3,622,983	602,632	1,380,639	908,409	-	-	-	-	-	6,514,663
Property and other taxes	-	-	-	-	-	377,332	-	-	358,726	736,058
Interest	10,462	-	-	19,776	-	-			1,170	31,408
Accounts	1,229,216	-	490,434	-	-	-	-	-	267,297	1,986,947
Intergovernmental	3,983,761	-	551,075	10,000	3,250,436	-	12,808,901	4,114,964	389,116	25,108,253
Special assessments	-	-	-	-	-	-	-	-	136,192	136,192
Loans	-	-	-	-	-	-	-	-	2,654,057	2,654,057
Due from other funds	7,065,000	-	4,030,000	-	-	-	-	665,187	-	11,760,187
Land held for redevelopment	-	-	-	-	-	6,596,546	-	-	-	6,596,546
Inventories	90,668	-	579,813	-	301	-	-	-	27,530	698,312
Prepaids	76,024	-	80,296	-	-	1,804,930	-	756,885	16,076	2,734,211
Restricted cash and cash equivalents	403,890	-	-	-	-	3,421,411	-	-	637,020	4,462,321
Total Assets	$ 22,965,413	$ 2,885,788	$ 7,729,783	$ 14,342,314	$ 3,252,395	$ 14,815,006	$ 12,812,139	$ 5,540,395	$ 9,926,371	$ 94,269,604
Liabilities										
Accounts payable	$ 659,320	$ 330,910	$ 596,338	$ 939,823	$ 917,821	$ -	$ 9,063,403	$ 706,763	$ 744,213	$ 13,958,591
Accrued payroll and benefits	1,004,119	17,888	111,648	199	28,157	-	7,640	408	173,608	1,343,667
Payable from restricted assets:										
Deposits payable	403,890	-	-	-	-	-	-	-	-	403,890
Due to other funds	-	-	-	-	2,305,000	665,187	3,030,000	4,160,000	-	10,160,187
Total Liabilities	2,067,329	348,798	707,986	940,022	3,250,978	665,187	12,101,043	4,867,171	917,821	25,866,335
Deferred inflows of resources										
Unavailable revenues - Intergovernmental	2,338,117	-	551,076	10,000	1,327,534	-	10,415,418	2,672,217	253,312	17,567,674
Unavailable revenues - special assessments	-	-	-	-	-	-	-	-	136,192	136,192
Unavailable revenues - other	-	-	-	-	-	-	-	-	66,836	66,836
Total deferred inflows of resources	2,338,117	-	551,076	10,000	1,327,534	-	10,415,418	2,672,217	456,340	17,770,702
Fund balances										
Nonspendable	166,692	-	660,109	-	301	1,804,930	-	756,885	828,293	4,217,210
Restricted	-	2,536,990	5,810,612	13,392,292	-	3,421,411	-	-	6,895,403	32,056,708
Committed	10,560	-	-	-	-	-	3,556,449	1,282,774	-	4,849,783
Assigned	111,223	-	-	-	-	8,923,478	-	-	828,553	9,863,254
Unassigned (deficit)	18,271,492	-	-	-	(1,326,418)	-	(13,260,771)	(4,038,652)	(39)	(354,388)
Total fund balances	18,559,967	2,536,990	6,470,721	13,392,292	(1,326,117)	14,149,819	(9,704,322)	(1,998,993)	8,552,210	50,632,567
Total liabilities, deferred inflows, and fund balances	$ 22,965,413	$ 2,885,788	$ 7,729,783	$ 14,342,314	$ 3,252,395	$ 14,815,006	$ 12,812,139	$ 5,540,395	$ 9,926,371	$ 94,269,604

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, 2017

Fund balances of governmental funds	$	50,632,567
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 (excluding $1,611,935 of capital assets related to internal service funds).		234,271,912
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 $49,195 in accrued compensated absences and other post employment benefit obligations which are included in total charges for internal service funds).		(24,911,943)
Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the governmental funds.		17,770,702
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.		6,917,164
Net pension liabilities are not due and payable in the current period and therefore are not reported in the funds. This amount includes pension related deferred outflows and inflows and excludes $1,609 of net pension liabilities and $123,513 and $110,678 of pension related deferred outflows and inflows for internal service funds.		(22,676,405)
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.		(110,439)
Net position of governmental activities	$	261,893,558

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Revenues, Expenditures and
Changes in Fund Balances - Governmental Funds
Year Ended October 31, 2017

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Infrastructure Improvements	Library Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:										
Taxes	$ 26,355,298	$ 3,333,044	$ 8,741,010	$ 5,021,754	$ -	$ 1,965,819	$ -	$ -	$ 3,825,216	$ 49,242,141
Tax increment financing	-	-	-	-	-	1,491,528	-	-	750,627	2,242,155
Intergovernmental	2,600,336	-	806,074	1,321,385	9,239,721	-	11,306,932	5,850,666	1,195,104	32,320,218
Licenses and permits	1,954,924	-	-	-	17,913	-	-	-	-	1,972,837
Charges for services	370,051	36,578	814,392	-	25,082	-	-	28,120	3,290,758	4,564,981
Fines and forfeitures	1,274,322	-	-	-	-	-	-	-	-	1,274,322
Interest	422,028	-	-	25,158	-	8,020	-	-	54,287	509,493
Other	145,772	-	28,155	-	-	1,500	-	-	25,486	200,913
Total Revenues	33,122,731	3,369,622	10,389,631	6,368,297	9,282,716	3,466,867	11,306,932	5,878,786	9,141,478	92,327,060
Expenditures:										
Current:										
General government	5,645,081	-	-	-	-	191,181	-	-	120,000	5,956,262
Public safety	25,418,829	-	-	-	-	-	-	-	-	25,418,829
Public works	2,240,390	-	-	8,325,886	-	-	-	-	72,198	10,638,474
Highway and streets	-	1,833,850	9,233,282	-	-	-	-	-	-	11,067,132
Environmental	-	-	-	-	-	-	-	-	2,699,454	2,699,454
Health services	-	-	-	-	-	-	-	-	2,726,458	2,726,458
Culture and recreation	764,617	965,162	-	-	-	-	-	10,783,389	4,810,590	17,323,758
Social services	-	-	-	-	9,905,237	-	-	-	16,413	9,921,650
Capital outlay	-	-	-	-	-	-	21,303,935	-	-	21,303,935
Debt service:										
Principal	-	-	-	-	-	6,400,000	-	-	4,639,067	11,039,067
Interest	-	-	-	-	-	1,011,006	-	-	190,888	1,201,894
Total expenditures	34,068,917	2,799,012	9,233,282	8,325,886	9,905,237	7,602,187	21,303,935	10,783,389	15,275,068	119,296,913
Excess of revenues over (under) expenditures	(946,186)	570,610	1,156,349	(1,957,589)	(622,521)	(4,135,320)	(9,997,003)	(4,904,603)	(6,133,590)	(26,969,853)
Other financing sources (uses):										
Transfers in	4,438,799	-	-	-	135,000	-	-	2,128,759	6,571,377	13,273,935
Transfers out	(6,498,377)	(208,754)	(2,517,900)	(631,612)	(12,232)	(2,128,759)	-	-	(453,092)	(12,450,726)
Insurance proceeds	53,264	-	120,551	-	-	-	-	-	26,234	200,049
Sale of capital assets	112,893	-	28,249	13,168	20	-	-	-	-	154,330
Total other financing sources (uses)	(1,893,421)	(208,754)	(2,369,100)	(618,444)	122,788	(2,128,759)	-	2,128,759	6,144,519	1,177,588
Net change in fund balances	(2,839,607)	361,856	(1,212,751)	(2,576,033)	(499,733)	(6,264,079)	(9,997,003)	(2,775,844)	10,929	(25,792,265)
Fund balances (deficit) - beginning of year	21,399,574	2,175,134	7,683,472	15,968,325	(826,384)	20,413,898	292,681	776,851	8,541,281	76,424,832
Fund Balances (deficit) - end of year	$ 18,559,967	$ 2,536,990	$ 6,470,721	$ 13,392,292	$ (1,326,117)	$ 14,149,819	$ (9,704,322)	$ (1,998,993)	$ 8,552,210	$ 50,632,567

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, 2017

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	$ (25,792,265)
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	52,306,104
Depreciation	(9,537,407)
Disposals of capital assets	(20,253)
Revenues in the statement of activities that do not provide current financial resource are reported as unavailable revenue in the governmental funds.	9,280,059
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.	
Payments on long term debt	9,205,000
Issuance of developer obligations	(157,717)
Payments on developer obligations	1,834,067
Changes in original issue discount, premium and deferred amounts on refunding	(102,448)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in net pension liability/asset	(867,523)
Change in accrued compensated absences	30,032
Change in net OPEB obligations	(83,513)
Change in accrued interest	(5,582)
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.	1,659,697
Change in net position of governmental activities	$ 37,748,251

See the notes to the basic financial statements

Exhibit 5

City of Joplin, Missouri
Statement of Net Position
Proprietary Funds
October 31, 2017

	Enterprise Funds				
	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Pooled cash and investments	$ 161,647	$ 6,344,266	$ 19,384	$ 6,525,297	$ 6,905,356
Receivables, net:					
Interest	-	5,231	-	5,231	780
Accounts	79,415	1,292,430	-	1,371,845	38,770
Intergovernmental	583,415	2,615,531	-	3,198,946	13,078
Inventory	31,113	197,206	26,449	254,768	186,238
Prepaids	-	-	48	48	-
Restricted cash and cash equivalents:					
Deposits	-	-	-	-	299,588
Capital replacement	-	3,703,761	-	3,703,761	-
Bond debt service	-	587,555	-	587,555	-
Total current assets	855,590	14,745,980	45,881	15,647,451	7,443,810
Noncurrent assets:					
Capital assets:					
Not being depreciated	16,873,374	1,510,874	-	18,384,248	-
Being depreciated, net of depreciation	12,764,869	94,625,086	594,166	107,984,121	1,611,935
Total noncurrent assets	29,638,243	96,135,960	594,166	126,368,369	1,611,935
Total assets	30,493,833	110,881,940	640,047	142,015,820	9,055,745
Deferred outflows of Resources:					
Pension related deferred outflows	43,729	220,829	31,522	296,080	123,513
Total deferred outflows of resources	43,729	220,829	31,522	296,080	123,513
Liabilities					
Current liabilities:					
Accounts payable	629,406	1,413,872	11,806	2,055,084	34,835
Accrued payroll and benefits	22,227	119,756	15,123	157,106	62,557
Self insurance claims	-	-	-	-	427,771
Current liabilities (payable from restricted assets):					
Accrued interest	-	160,331	-	160,331	-
Current portion of long-term debt, net	10,554	1,734,967	8,629	1,754,150	36,208
Total current liabilities:	662,187	3,428,926	35,558	4,126,671	561,371
Noncurrent liabilities:					
Self insurance claims	-	-	-	-	358,569
Due to other funds	1,000,000	-	450,000	1,450,000	150,000
Long-term debt, net	13,622	29,951,933	5,555	29,971,110	12,987
Net pension liability	570	2,880	411	3,861	1,609
Total noncurrent liabilities	1,014,192	29,954,813	455,966	31,424,971	523,165
Total liabilities	1,676,379	33,383,739	491,524	35,551,642	1,084,536
Deferred inflows of Resources:					
Pension related deferred inflows	39,184	197,881	28,247	265,312	110,678
Total deferred inflows of resources	39,184	197,881	28,247	265,312	110,678
Net position					
Net investment in capital assets	29,638,243	64,568,046	594,166	94,800,455	1,611,935
Restricted for pension benefits	3,975	20,068	2,864	26,907	11,226
Restricted for health services	-	-	-	-	299,588
Restricted for debt service	-	427,224	-	427,224	-
Restricted for capital replacement	-	3,703,761	-	3,703,761	-
Unrestricted (deficit)	(820,219)	8,802,050	(445,232)	7,536,599	6,061,295
Total net position	$ 28,821,999	$ 77,521,149	$ 151,798	106,494,946	$ 7,984,044
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				1,066,880	
Total net position				$ 107,561,826	

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, 2017

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 737,385	$ 12,955,805	$ 530,549	$ 14,223,739	$11,315,061
Total operating revenues	737,385	12,955,805	530,549	14,223,739	11,315,061
Operating expenses:					
Personnel services	490,681	2,354,611	334,924	3,180,216	1,315,214
Supplies	76,327	263,007	104,162	443,496	1,082,878
Contractual services	586,171	2,763,800	220,196	3,570,167	6,732,080
Depreciation and amortization	969,138	5,707,189	111,460	6,787,787	205,013
Total operating expenses	2,122,317	11,088,607	770,742	13,981,666	9,335,185
Operating income (loss)	(1,384,932)	1,867,198	(240,193)	242,073	1,979,876
Nonoperating revenues (expenses):					
Insurance reimbursements and settlements	4,852	189,488	-	194,340	2,116
Interest income	-	5,762	-	5,762	1,080
Interest expense and fiscal charges	-	(628,903)	-	(628,903)	-
Gain on sale of capital assets	-	-	47,734	47,734	-
Other income	10,220	555	18,568	29,343	65
Total nonoperating revenues (expenses)	15,072	(433,098)	66,302	(351,724)	3,261
Income (loss) before contributions and transfers	(1,369,860)	1,434,100	(173,891)	(109,651)	1,983,137
Capital grants and contributions	4,838,566	7,045,629	-	11,884,195	-
Transfers in	850,000	-	77,000	927,000	-
Transfers out	(170,471)	(1,410,314)	(20,060)	(1,600,845)	(149,364)
Change in net position	4,148,235	7,069,415	(116,951)	11,100,699	1,833,773
Net position -beginning of year	24,673,764	70,451,734	268,749	95,394,247	6,150,271
Net position -end of year	$ 28,821,999	$ 77,521,149	$ 151,798	106,494,946	$ 7,984,044

Change in net position, enterprise funds	11,100,699
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	174,076
Change in net position	$ 11,274,775

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, 2017

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash Flows From Operating Activities:					
Receipts from customers	$ 719,258	$ 12,711,707	$ 549,837	$ 13,980,802	$ 11,331,514
Payments to suppliers	(637,320)	(4,021,273)	(322,507)	(4,981,100)	(7,629,564)
Payments to employees	(475,017)	(2,288,620)	(321,517)	(3,085,154)	(1,145,060)
Net Cash Provided by (Used in) Operating Activities	(393,079)	6,401,814	(94,187)	5,914,548	2,556,890
Cash Flows From Noncapital Financing Activities					
Transfers in	850,000	-	77,000	927,000	-
Transfers out	(170,471)	(1,410,314)	(20,060)	(1,600,845)	-
Advances/repayments from other funds	(500,000)	-	250,000	(250,000)	(449,364)
Insurance reimbursements and settlements	4,852	189,488	-	194,340	2,116
Net Cash Provided by (Used in) Noncapital Financing Activities	184,381	(1,220,826)	306,940	(729,505)	(447,248)
Cash Flows From Investing Activities:					
Interest received	-	5,762	-	5,762	1,080
Net Cash Provided by Investing Activities	-	5,762	-	5,762	1,080
Cash Flows From Capital and Related Financing Activities:					
Interest paid	-	(498,793)	-	(498,793)	-
Principal payments	-	(1,661,038)	-	(1,661,038)	-
Proceeds from the issuance of debt	-	257,474	-	257,474	-
Intergovernmental grants	4,746,049	10,885,753	-	15,631,802	-
Purchases of capital assets	(4,606,832)	(9,262,843)	(257,663)	(14,127,338)	(1,213,056)
Sale of capital assets	-	-	58,001	58,001	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	139,217	(279,447)	(199,662)	(339,892)	(1,213,056)
Net Increase (Decrease) in Cash and Cash Equivalents	(69,481)	4,907,303	13,091	4,850,913	897,666
Cash and cash equivalents, beginning of year	231,128	5,728,279	6,293	5,965,700	6,307,278
Cash and cash equivalents, end of year	$ 161,647	$ 10,635,582	$ 19,384	$ 10,816,613	$ 7,204,944
Cash and investments as reported on the Statement of net position:					
Pooled cash and investments	$ 161,647	$ 6,344,266	$ 19,384	$ 6,525,297	$ 6,905,356
Restricted cash and cash equivalents	-	4,291,316	-	4,291,316	299,588
Total pooled cash and cash equivalents	$ 161,647	$ 10,635,582	$ 19,384	$ 10,816,613	$ 7,204,944
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (1,384,932)	$ 1,867,198	$ (240,193)	$ 242,073	$ 1,979,876
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operations:					
Depreciation and amortization	969,138	5,707,189	111,460	6,787,787	205,013
Deferred outflows of resources	55,164	206,935	38,069	300,168	173,651
Net pension liability	(53,181)	(229,619)	(37,413)	(320,213)	(159,907)
Deferred inflows of resources	6,112	54,828	4,974	65,914	11,300
Non-operating income (expense)	10,220	555	18,568	29,343	65
Change in operating assets and liabilities					
Accounts receivable	(18,127)	(244,653)	720	(262,060)	16,428
Inventories	10,179	(77,745)	(1,901)	(69,467)	(36,071)
Prepaids	650	-	(48)	602	-
Accounts payable	4,129	(916,721)	3,800	(908,792)	9,786
Accrued payroll and benefits	7,569	33,847	7,777	49,193	145,110
Insurance claims	-	-	-	-	211,639
Net Cash Provided by (Used in) Operating Activities	$ (393,079)	$ 6,401,814	$ (94,187)	$ 5,914,548	$ 2,556,890
Noncash capital and financing activities:					
Capital contributions	$ -	$ 242,675	$ -	$ 242,675	$ -

See the notes to the basic financial statements

Exhibit 8

City of Joplin, Missouri
Statement of Fiduciary Net Position
Fiduciary Funds
October 31, 2017

Assets	Agency	Policemen's and Firemen's Pension
Pooled cash and cash equivalents	$ 6,416	$ -
Cash	-	554,556
Investments:		
Real estate fund	-	5,416,043
Mutual funds:		
Equity	-	22,069,820
Fixed Income	-	12,102,006
Interest receivable	-	302
Total assets	6,416	40,142,727
Liabilities		
Held for other parties	6,416	-
Total liabilities	$ 6,416	-
Net position		
Restricted for pension benefits		$ 40,142,727

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, 2017

	Policemen's and Firemen's Pension
Additions	
Contributions:	
Employer	$ 2,601,983
Plan members	1,254,486
Total contributions	3,856,469
Investment income:	
Net appreciation in fair value of investments	4,174,172
Interest and dividends	828,136
Investment expenses	(57,382)
Total investment income	4,944,926
Total additions	8,801,395
Deductions	
Benefits paid	3,297,920
Refunds of contributions	1,461,183
Administrative expenses	28,831
Total deductions	4,787,934
Change in net position	4,013,461
Net position, beginning of year	36,129,266
Net position, end of year	$ 40,142,727

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, 2017

	Joplin Public Library	Joplin Sports Authority	**Total Discretely Presented Component Units**
Assets			
Cash and investments	$ 3,863,146	$ 115,041	$ 3,978,187
Receivables:			
Property and other taxes	92,872	-	92,872
Accounts	-	37,891	37,891
Intergovernmental	14,254	-	14,254
Inventories and prepaids	1,431	1,449	2,880
Capital assets:			
Not being depreciated	227,500	-	227,500
Being depreciated, net of depreciation	1,842,906	72,244	1,915,150
Total Assets	6,042,109	226,625	6,268,734
Deferred outflows of resources			
Pension related deferred outflows	120,109	-	120,109
Total deferred outflows of resources	120,109	-	120,109
Liabilities			
Accounts payable	40,188	-	40,188
Accrued payroll and benefits	61,583	7,257	68,840
Long term liabilities:			
Due in more than one year	15,149	-	15,149
Net pension liability	1,567	-	1,567
Total liabilities	118,487	7,257	125,744
Deferred inflows of resources			
Pension related deferred inflows	107,627	-	107,627
Total deferred inflows of resources	107,627	-	107,627
Net Position			
Net investment in capital assets	2,070,406	72,244	2,142,650
Restricted for pension benefits	10,915	-	10,915
Restricted for library services	3,854,783	-	3,854,783
Unrestricted	-	147,124	147,124
Total Net Position	$ 5,936,104	$ 219,368	$ 6,155,472

See the notes to the basic financial statements

Exhibit 11

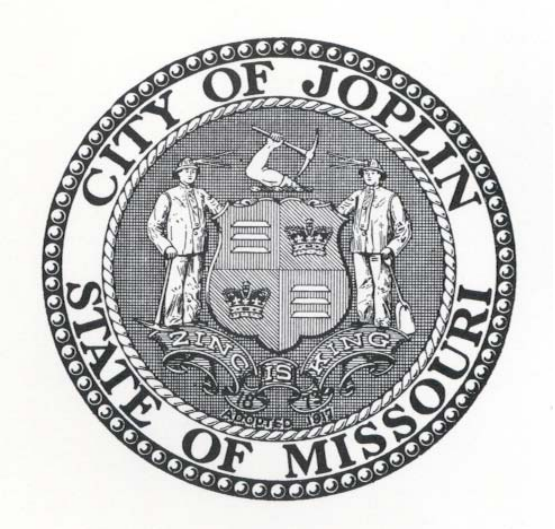
City of Joplin, Missouri

Combining Statement of Activities - Discretely Presented Component Units

For the Year Ended October 31, 2017

	Joplin Public Library	Joplin Sports Authority	**Total Component Units**
Expenses:			
Library services	$ 2,044,832	$ -	$ 2,044,832
Culture and recreation	-	565,724	565,724
Total expenses	2,044,832	565,724	2,610,556
Program Revenues:			
Charges for services	98,237	158,842	257,079
Operating grants and contributions	309,160	418,008	727,168
Total program revenues	407,397	576,850	984,247
Net (expense) revenue	(1,637,435)	11,126	(1,626,309)
General revenues:			
Property taxes	1,703,461	-	1,703,461
Unrestricted investment earnings	34,317	-	34,317
Miscellaneous	155,598	-	155,598
Total general revenues	1,893,376	-	1,893,376
Change in net position	255,941	11,126	267,067
Net position - beginning of year	5,680,163	208,242	5,888,405
Net position - end of year	$ 5,936,104	$ 219,368	$ 6,155,472

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 50,000 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 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. The JRC is reported as a blended component unit as the JRC's debt is expected to be repaid primarily with resources of the primary government.

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. 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 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.

Complete financial statements for the Authority can be obtained from the City Finance Department, City of Joplin, 602 South Main Street, Joplin, Missouri, 64801. Separate financial statements are not 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.

Infrastructure Improvement Fund

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

Library Project Fund

This fund accounts for land acquisition and project costs associated with the City's library project.

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 nonmajor 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 Policemen's and Firemen's Pension, which accumulates resources for pension payments.

Agency Fund—This fund accounts for the resources held by the City in a trustee capacity for the reimbursement of employee health, dental and dependent care costs.

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, 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. The City's GASB 54 policy authorizes informal City Council action or the City Manager 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 Interfund 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 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, 2016 was $589,385,250.

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 acquisition 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 Assets

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. Funds are either held by a trustee or segregated within the City's financial accounting system 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 has one item that qualifies for reporting in this category. This item results from assumption changes, the change in actual and projected earnings in calculating the pension liability, and pension contributions made by the City subsequent to the pension valuation date. The contribution amount will be applied during the next fiscal year while the changes in actual versus projected amounts will be amortized over five to seven years.

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 City has two types of items that qualify for reporting in this category. The first arises under the modified accrual basis of accounting. 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. The second item results from the change in actual and projected experience in calculating the pension liability, and the change in actual and projected earnings in calculating the pension liability. These amounts will be amortized over five to seven years.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and Police Pension Fund additions to/deductions from LAGERS and Police Pension Fund's fiduciary net position have been determined on the same basis as they are reported by each plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 earn two weeks per year of vacation leave and accrue up to a maximum of four weeks, those with ten years of service to earn three weeks per year of vacation leave and accrue up to a maximum of six weeks, and those with fifteen years of service to earn four weeks per year of vacation and accrue 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, 2017, the Connor and Barbee Trusts had net appreciation on investments available for expenditure of $1,750. 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, 2017, there were no amounts available for spending and a nonspendable balance of $200,000.

Cemetery Trust - During the year ended October 31, 2017, the Cemetery Trust Fund had net appreciation on investments available for expenditure of $5,464. It is the City's policy to expend income earned as necessary to fund Cemetery operations to the extent they are available. As of October 31, 2017, the nonspendable balance and net position available for spending (expendable net position) was $584,687 and $66,800, respectively.

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.

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. Tax Abatements

Tax abatements are granted under the Urban Redevelopment program described under Chapter 353 of the RSMo, the Industrial Development program described under Chapter 100 of RSMo, and the Enhanced Enterprise Zone program described under Sections 135.950 to 135.973 of RSMo. For each of these programs, property taxes are abated by reducing the assessed valuation of the associated properties. For the fiscal year ended October 31, 2017, taxes abated for the City in connection with the Urban Redevelopment program, Industrial Development program and Enhanced Enterprise Zone program were estimated at $19,189, $8,127, and $26,464, respectively.

3. Deposits and Investments

At October 31, 2017, 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	$ 38,517,714	$ 560,972	$ 3,915,532	$ 42,994,218
Petty cash	4,950	-	190	5,140
Short term investments held in trust	4,006,661	-	-	4,006,661
Total cash and cash equivalents	42,529,325	560,972	3,915,722	47,006,019
Investments				
Treasury notes	10,805,002	-	-	10,805,002
Real estate fund	-	5,416,043	-	5,416,043
Mutual Funds	-	34,171,826	62,465	34,234,291
Total investments	10,805,002	39,587,869	62,465	50,455,336
Total cash and investments	$ 53,334,327	$ 40,148,841	$ 3,978,187	$ 97,461,355
Cash and Investments as reported on the Statements of Net Position:				
Cash and investments	$ 44,281,102	$ 40,148,841	$ 3,978,187	$ 88,408,130
Restricted cash and cash equivalents	9,053,225	-	-	9,053,225
Total cash and investments	$ 53,334,327	$ 40,148,841	$ 3,978,187	$ 97,461,355

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

City-Wide Deposits and Investments

Investment Policy

Missouri state statutes authorize the City, with certain restrictions, to deposit or invest in open accounts, time deposits, U.S. Treasury notes, and certificates of deposit. Statutes also require that collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by state statutes and approved by the State of Missouri.

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

Credit Risk

The credit risk for deposits and investments is the possibility that the issuer/counterparty to an investment will be unable to fulfill its obligations. It is the City's policy to limit its investments to certificates of deposit and bonds or other obligations of the United States. 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	Rating As of Oct. 31, 2017
U.S. Treasury Notes	$ 10,805,002	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, 2017, 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, 2017.

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 - 5
U.S. Treasury Notes	$ 10,805,002	$ 4,668,325	$ 6,136,677

Concentration of Credit Risk

The City's investment policy does not specify maximum or minimum investment concentrations by investment type. As of October 31, 2017, 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.

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted in active markets for identical assets; Level 2 inputs are significant other observable inputs such as third party pricing services for identical assets; Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of October 31, 2017:

Investments	Total	Level 1	Level 2	Level 3
U.S. Treasury Notes	$ 10,805,002	$ 10,805,002	$ -	$ -

US Treasury Notes are classified as Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

Policemen's and Fireman's Pension Deposits and Investments

Investments of the Plan at October 31, 2017 consisted of the following:

Real Estate Fund	$ 5,416,043
Mutual Funds:	
Equity	22,069,820
Fixed Income	12,102,006
	$ 39,587,869

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, 2017:

Fund Name	Fair Value	Credit Rating
Metropolitan West Total Return Bond Fund	$ 5,443,527	BBB
Vanguard Intermediate Term Treasury Fund	4,751,582	AAA
Templeton Global Bond Advisor Fund	1,906,897	BB
	$ 12,102,006	

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, 2017, the Plan's investments 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, 2017, approximately 85% 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, 2017:

	Fair Value	Investment Maturities (in Years)		
		Less than 1	1 - 5	5-11
Fixed Income Mutual Funds	$ 12,102,006	$ -	$ 1,906,897	$ 10,195,109

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, 2017, the Plan's investments in mutual funds are designed, in part, to provide diversification and therefore reduce this risk. The real estate fund exceeds 5% of the Plan's total investment balance.

Fair Value Measurements

The Plan's categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted in active markets for identical assets; Level 2 inputs are significant other observable inputs such as third party pricing services for identical assets; Level 3 inputs are significant unobservable inputs. The Plan has the following recurring fair value measurements as of October 31, 2017:

Investments	Total	Level 1	Level 2	Level 3
Mutual funds	$ 34,171,826	$ 34,171,826	$ -	$ -
Real estate funds	5,416,043	-		5,416,043
Total investments	$ 39,587,869	$ 34,171,826	$ -	$ 5,416,043

Mutual funds classified as Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Real estate funds are classified in Level 3 as they are valued using the net asset value per share of the Plan's investment in a limited partnership formed as an open-end investment fund (the Fund). The Fund was created with the purpose of allowing various different retirement plans and foundations to pool their resources together to make investments in office, retail, industrial and multi-family residential properties. The Fund is audited annually and obtains appraisals on all real estate investments quarterly. The fair value of the real estate funds reported in the Plan's financial statement is calculated by multiplying the number of shares in the Fund that the Plan owns times the net asset value per share of the Fund as of September 30, 2017, which is the last valuation performed before the Plan's year end.

4. Taxes

Tax revenues for the year ended October 31, 2017 are as follows:

	City sales taxes	Gas/Motor vehicle taxes	Franchise taxes	Hotel/ motel taxes	Property taxes	Other taxes	Tax Increment Financing	Total
Major governmental funds:								
General	$ 19,886,045	$ -	$ 6,229,719	$ -	$ -	$ 239,534	$ -	$ 26,355,298
Parks & storm water sales tax	3,333,044	-	-	-	-	-	-	3,333,044
Transportation sales tax	6,693,206	2,047,804		-	-	-	-	8,741,010
Capital improvement sales tax	5,021,754	-	-	-	-	-	-	5,021,754
Joplin Redevelopment Corporation	1,822,499	-	143,320	-	-	-	1,491,528	3,457,347
Nonmajor funds & other	1,087,774	-	15,700	1,399,723	1,049,535	272,484	750,627	4,575,843
Governmental funds	37,844,322	2,047,804	6,388,739	1,399,723	1,049,535	512,018	2,242,155	51,484,296
Total primary government	37,844,322	2,047,804	6,388,739	1,399,723	1,049,535	512,018	2,242,155	51,484,296
Component units	-	-	-	-	1,335,971	369,049	-	1,705,020
Grand total	$ 37,844,322	$ 2,047,804	$ 6,388,739	$ 1,399,723	$ 2,385,506	$ 881,067	$ 2,242,155	$ 53,189,316

Tax increment financing revenues result from the incremental sales and property taxes generated within the City's tax increment financing districts and levied by governments other than the City. The incremental sales and property taxes generated in the tax increment financing districts that result from the City's levies are included in sales and property tax line items, as applicable.

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	$ 0.0586
Parks and recreation	0.0586
Solid waste management	0.0586
Total	$ 0.1758
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	Infrastructure Improvements
Federal:	$ 2,437,552	$ 789,921	$ 1,138,014	$ 9,239,721	$ 11,248,098
State:	16,316	-	-	-	18,834
Local:	146,468	16,153	183,371	-	40,000
Total	$ 2,600,336	$ 806,074	$ 1,321,385	$ 9,239,721	$ 11,306,932

	Library Project	Nonmajor Governmental Funds	Airport	Sanitary Sewer	Total
Federal:	$ 5,850,666	$ 1,027,286	$ 4,822,974	$ 6,802,954	$ 43,357,186
State:	-	167,818	15,592	-	218,560
Local:	-	-	-	242,675	628,667
Total	$ 5,850,666	$ 1,195,104	$ 4,838,566	$ 7,045,629	$ 44,204,413

Amounts due from other governments at October 31, 2017 include the following:

	General	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Infrastructure Improvements	Library Project
Federal:	$ 3,812,041	$ 533,128	$ 10,000	$ 3,250,436	$ 12,808,901	$ 4,114,964
State:	171,720	17,947	-	-	-	-
Local:	-	-	-	-	-	-
Total	$ 3,983,761	$ 551,075	$ 10,000	$ 3,250,436	$ 12,808,901	$ 4,114,964

	Nonmajor Governmental Funds	Airport	Sanitary Sewer	Internal Service Funds	Total
Federal:	$ 145,608	$ 580,901	$ 2,578,657	$ 9,195	$ 27,843,831
State:	232,261	2,514	36,874	3,883	465,199
Local:	11,247	-	-	-	11,247
Total	$ 389,116	$ 583,415	$ 2,615,531	$ 13,078	$ 28,320,277

6. Loans Receivable

Loans receivable of $2,654,057 at October 31, 2017, 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	$ 14,154,614	$ 957,956	$ (16,323)	$ 15,096,247
Art Collection	2,173,000	-	-	2,173,000
Construction in process	66,900,632	34,812,738	(35,140,151)	66,573,219
Total capital assets not being depreciated	83,228,246	35,770,694	(35,156,474)	83,842,466
Capital assets being depreciated:				
Buildings	36,570,640	25,646,562	-	62,217,202
Improvements other than infrastructure	16,114,402	597,434	-	16,711,836
Machinery and equipment	30,029,650	4,546,656	(729,318)	33,846,988
Infrastructure	144,991,719	20,884,909	-	165,876,628
Total capital assets being depreciated	227,706,411	51,675,561	(729,318)	278,652,654
Less accumulated depreciation for:				
Buildings	(10,610,604)	(1,246,755)	-	(11,857,359)
Improvements other than infrastructure	(6,758,261)	(814,507)	-	(7,572,768)
Machinery and equipment	(23,365,930)	(2,485,774)	725,388	(25,126,316)
Infrastructure	(78,676,394)	(4,990,371)	-	(83,666,765)
Total accumulated depreciation	(119,411,189)	(9,537,407)	725,388	(128,223,208)
Total capital assets being depreciated, net	108,295,222	42,138,154	(3,930)	150,429,446
Internal Service-Governmental Activities:				
Capital assets not being depreciated:				
Construction in process	-	-	-	-
Total capital assets not being depreciated	-	-	-	-
Capital assets being depreciated:				
Building	300,510	-	-	300,510
Improvements other than infrastructure	162,977	-	-	162,977
Machinery and equipment	5,339,495	1,213,056	-	6,552,551
Total capital assets being depreciated	5,802,982	1,213,056	-	7,016,038
Less accumulated depreciation for:				
Buildings	(221,300)	(8,415)	-	(229,715)
Improvements other than infrastructure	(57,920)	(12,248)	-	(70,168)
Machinery and equipment	(4,919,870)	(184,350)	-	(5,104,220)
Total accumulated depreciation	(5,199,090)	(205,013)	-	(5,404,103)
Total capital assets being depreciated, net	603,892	1,008,043	-	1,611,935
Governmental activities capital assets, net	$ 192,127,360	$ 78,916,891	$ (35,160,404)	$ 235,883,847

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

General government	$ 334,644
Public safety	1,569,958
Highways and streets	4,322,061
Environmental	12,318
Health services	61,662
Culture and recreation	1,355,327
Social services	15,438
Public works	1,865,999
	$ 9,537,407
Internal service	$ 205,013

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

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Airport fund:				
Non depreciable capital assets:				
Land	$ 1,500,000	$ -	$ -	$ 1,500,000
Construction in process	10,307,980	5,065,394	-	15,373,374
Total non depreciable capital assets	11,807,980	5,065,394	-	16,873,374
Depreciable capital assets:				
Buildings	21,747,162	37,377	-	21,784,539
Improvements other than infrastructure	15,986,786	-	-	15,986,786
Machinery and equipment	1,045,842	87,687	(20,759)	1,112,770
Total depreciable capital assets	38,779,790	125,064	(20,759)	38,884,095
Less accumulated depreciation:				
Buildings	(9,791,495)	(734,737)	-	(10,526,232)
Improvements other than infrastructure	(14,697,087)	(163,475)	-	(14,860,562)
Machinery and equipment	(682,265)	(70,926)	20,759	(732,432)
Total accumulated depreciation	(25,170,847)	(969,138)	20,759	(26,119,226)
Total depreciable capital assets, net	13,608,943	(844,074)	-	12,764,869
Total airport capital assets, net	25,416,923	4,221,320	-	29,638,243
Sanitary Sewer fund:				
Non depreciable capital assets:				
Land	308,500	4,690	-	313,190
Construction in process	847,077	881,728	(531,121)	1,197,684
Total non depreciable capital assets	1,155,577	886,418	(531,121)	1,510,874
Depreciable capital assets:				
Buildings	80,645,380	738,297	-	81,383,677
Improvements other than infrastructure	1,229,758	1,500	-	1,231,258
Machinery and equipment	7,119,532	219,541	-	7,339,073
Sewer System	76,524,121	8,190,883	-	84,715,004
Total depreciable capital assets	165,518,791	9,150,221	-	174,669,012
Less accumulated depreciation:				
Buildings	(40,494,168)	(2,929,233)	-	(43,423,401)
Improvements other than infrastructure	(1,083,782)	(31,762)	-	(1,115,544)
Machinery and equipment	(5,972,295)	(247,823)	-	(6,220,118)
Sewer System	(26,786,492)	(2,498,371)	-	(29,284,863)
Total accumulated depreciation	(74,336,737)	(5,707,189)	-	(80,043,926)
Total depreciable capital assets, net	91,182,054	3,443,032	-	94,625,086
Total sanitary sewer capital assets, net	92,337,631	4,329,450	(531,121)	96,135,960
Nonmajor proprietary funds:				
Depreciable capital assets:				
Buildings	235,176	3,110	-	238,286
Improvements other than infrastructure	1,235,379	45,743	-	1,281,122
Machinery and equipment	640,366	208,810	(105,081)	744,095
Total depreciable capital assets	2,110,921	257,663	(105,081)	2,263,503
Less accumulated depreciation:				
Buildings	(174,035)	(4,165)	-	(178,200)
Improvements other than infrastructure	(918,428)	(61,119)	-	(979,547)
Machinery and equipment	(560,228)	(46,176)	94,814	(511,590)
Total accumulated depreciation	(1,652,691)	(111,460)	94,814	(1,669,337)
Total depreciable capital assets, net	458,230	146,203	(10,267)	594,166
Total nonmajor proprietary funds capital assets, net	458,230	146,203	(10,267)	594,166
Total business-type activities capital assets, net	$ 118,212,784	$ 8,696,973	$ (541,388)	$ 126,368,369

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	556,731	34,415	(420,270)	170,876
Library collection	2,833,610	206,815	(323,387)	2,717,038
	5,210,395	241,230	(743,657)	4,707,968
Less accumulated depreciation for:				
Building	(1,632,030)	(47,005)	-	(1,679,035)
Equipment	(518,032)	(871)	420,270	(98,633)
Library collection	(1,202,685)	(135,852)	323,387	(1,015,150)
	(3,352,747)	(183,728)	743,657	(2,792,818)
Capital assets, depreciable net	1,857,648	57,502	-	1,915,150
Discretely presented component unit capital assets, net	$ 2,085,148	$ 57,502	$ -	$ 2,142,650

8. Interfund Activity

Interfund transfers for the year were as follows:

	Transfer to:						
	Major funds				Nonmajor funds		
Transfer from:	General fund	Comm. Dev. Ent. Grant	Library project	Airport	Govern-mental	Enterprise	Total
Major funds:							
General fund	$ -	$ -	$ -	$ -	$ 6,421,377	$ 77,000	$ 6,498,377
Parks/Storm Water sales tax	208,754	-	-	-	-	-	208,754
Transportation sales tax	1,532,900	135,000	-	850,000	-	-	2,517,900
Capital Improvement sales tax	631,612	-		-	-	-	631,612
Joplin Redevelopment Corporation	-	-	2,128,759	-	-	-	2,128,759
Comm. Dev. Ent. Grant	12,232	-	-	-	-	-	12,232
Airport	170,471	-	-	-	-	-	170,471
Sanitary sewer	1,410,314	-	-	-	-	-	1,410,314
Nonmajor funds:							
Governmental	303,092	-	-	-	150,000	-	453,092
Enterprise	20,060	-	-	-	-	-	20,060
Internal service funds	149,364	-	-	-	-	-	149,364
	$ 4,438,799	$ 135,000	$ 2,128,759	$ 850,000	$ 6,571,377	$ 77,000	$ 14,200,935

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, 2017 were as follows:

	Due to:			
	General fund	Transportation Sales Tax Fund	Library Project Fund	Total
Due from:				
Major funds:				
Community Development	$ 2,305,000	$ -	$ -	$ 2,305,000
Joplin Redevelopment Corporation	-	-	665,817	665,817
Infrastructure Improvements	-	3,030,000	-	3,030,000
Library Project	4,160,000	-	-	4,160,000
Airport	-	1,000,000	-	1,000,000
Nonmajor funds:				
Enterprise	450,000	-	-	450,000
Internal Service Funds	150,000	-	-	150,000
	$ 7,065,000	$ 4,030,000	$ 665,817	$ 11,760,817

The interfund balances receivable in the General Fund and Transportation Sales Tax Fund represent advances to various other funds for short-term cash flow needs. The majority of these funds will be repaid when grant reimbursements are received by the funds expending the amounts. The balance due to the Library Project Fund from the Joplin Redevelopment Corporation (JRC) represents project funding that was received as part of the debt issued in the JRC and is receivable at year end due to the timing of a request for funding.

9. Property Held for Redevelopment and Short term Development Loans

The JRC has acquired 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.

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	$ 6,596,546	$ -	$ -	$ 6,596,546

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	$ -	$ 6,400,000	$ 11,850,000	$ 3,400,000
Original issue discount	(167,264)	-	(54,325)	(112,939)	(32,400)
Economic development bonds, net	18,082,736	-	6,345,675	11,737,061	3,367,600
Certificates of participation	4,580,000	-	2,805,000	1,775,000	75,000
Original issue premium	55,262	-	3,070	52,192	3,070
Certificates of participation, net	4,635,262	-	2,808,070	1,827,192	78,070
Developer agreements	10,671,500	157,717	1,834,067	8,995,150	1,900,000
Compensated absences*	1,844,929	1,185,470	1,220,455	1,809,944	1,212,662
Other postemployment benefits*	507,991	108,211	24,411	591,791	-
Total governmental activities long-term liabilities	$ 35,742,418	$ 1,451,398	$ 12,232,678	$ 24,961,138	$ 6,558,332
Business-type activities:					
Revenue bonds	$ 32,971,478	$ 257,474	$ 1,661,038	$ 31,567,914	$ 1,692,514
Other postemployment benefits	46,952	18,400	-	65,352	-
Compensated absences	82,583	144,583	135,172	91,994	61,636
Total business-type activities long-term liabilities	$ 33,101,013	$ 420,457	$ 1,796,210	$ 31,725,260	$ 1,754,150
Component Units:					
Other postemployment benefits	$ 16,444	$ 2,380	$ 3,675	$ 15,149	$ -
Total component unit long-term liabilities	$ 16,444	$ 2,380	$ 3,675	$ 15,149	$ -

*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		Total	
	Economic Dev. Bonds		Certificates of Participation		Revenue Bonds Payable			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	$ 3,400,000	$ 778,894	$ 75,000	$ 69,450	$ 1,692,514	$ 515,134	$ 5,167,514	$ 1,363,478
2019	3,400,000	532,394	80,000	67,200	1,731,800	487,633	5,211,800	1,087,227
2020	3,400,000	296,688	80,000	64,800	1,772,900	459,450	5,252,900	820,938
2021	1,650,000	96,938	85,000	61,600	1,815,700	430,594	3,550,700	589,132
2022	-	-	90,000	58,200	1,859,600	401,040	1,949,600	459,240
2023-2027	-	-	490,000	235,200	9,991,100	1,536,295	10,481,100	1,771,495
2028-2032	-	-	600,000	129,000	10,524,500	685,887	11,124,500	814,887
2033-2035	-	-	275,000	16,600	2,179,800	40,339	2,454,800	56,939
	$ 11,850,000	$ 1,704,914	$ 1,775,000	$ 702,050	$ 31,567,914	$ 4,556,372	$ 45,192,914	$ 6,963,336

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, 2017
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Joplin, Missouri, Taxable Tax Increment Revenue Bonds- Joplin Recovery TIF Redevelopment Project) 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.	$ 6,015,000
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Joplin, Missouri, Tax Increment Revenue Bonds- Joplin Recovery TIF Redevelopment Project) Series 2013B , $5,835,000; interest 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
	$ 11,850,000

Certificates of Participation Advanced Refunding

In February 2017, the City advance refunded the Series 201 Certificates of Partcipation by depositing $2,838,574 of existing City resources in trust with an escrow agent to defease the outstanding balance of $2,730,000. The Certificates had an original issuance amount of $4,400,000, 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.

Certificates of Participation

$2,000,000, Series 2014 Certificates of Participation with interest rates ranging from 3.0% to 4.0%. The proceeds from the sale of the Series 2014 Certificates will be used, together with other available funds of the City to provide for the financing of the costs to acquire, construct, renovate, furnish and equip improvements to the Joe Becker Baseball Stadium in the City. These Certificates of Participation mature September 1, 2034. As of October 31, 2017, the outstanding balance was $1,775,000.

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, 2017, amounts due under these agreements totaled $8,995,150 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 $1,834,067. Incremental revenues from the City were $1,103,474 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

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, 2017, the outstanding balance of the bonds was $4,726,700.

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, 2017, the outstanding balance of the bonds was $23,280,900.

Series 2014 Sewer Revenue Bonds

In 2014, the City approved the issuance of not to exceed $3,282,000 Sewage System Revenue Bonds (State of Missouri - Direct Loan Program), Series 2014. The 2014 revenue bonds mature through 2035 with interest at 1.70%. As of October 31, 2014, the City had only drawn down enough funds to cover the costs of issuance. The City anticipates utilizing the full amount of the bonds to fund current and future projects. A final 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, 2017, the outstanding balance of the bonds was $2,529,214.

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 1.48%. As of October 31, 2013, the City, with voter approval, consolidated with the Village of Silver Creek and, accordingly, now reports these bonds. The outstanding balance of the bonds at October 31, 2017 was $1,031,100.

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, 2017, there are three series of taxable industrial revenue bonds outstanding, with a principal amount payable of approximately $66 million.

11. Commitments

Capital project expenditures often extend over more than one fiscal year. Estimates of each project are prepared by the City Engineer and approved by the City Council. As of October 31, 2017, the City had approximately $9.6 million in outstanding construction commitments for ongoing City capital projects.

Outstanding encumbrances at October 31, 2017 were as follows: General Fund $122,783, Parks/Stormwater Sales Tax $836,580, Transportation Sales Tax $578,960, Capital Improvement Sales Tax $2,377,048, Infrastructure Improvements $3,556,449, and Library Project $1,392,266.

12. Pension Plans

Local Government Employees Retirement System (LAGERS)

General Information about the Pension Plan

Plan description. The City's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided. LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 and receive a reduced allowance.

	2017 Valuation
Benefit Multiplier:	2.00%
Final Average Salary:	5 Years
Member Contributions:	0%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees covered by benefit terms. At June 30, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	179
Inactive employees entitled to but no yet receiving benefits	113
Active employees	291
	583

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 12.7% (General) of annual covered payroll.

Net Pension Liability. The employer's net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2017.

Actuarial assumptions. The total pension liability in the February 28, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25 % wage inflation; 2.5% price inflation
Salary Increase	3.25 % to 6.55% (General) including wage inflation
Investment rate of return	7.25 %, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Health Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rate for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 28, 2017 valuation were based on the results of an actual experience study for the period March 1, 2010 through February 28, 2015.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	43.00%	5.29%
Fixed Income	26.00%	2.23%
Real Assets	21.00%	3.31%
Strategic Assets	10.00%	5.73%

Discount rate. The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 6/30/2016	$ 50,788,632	$ 47,115,022	$ 3,673,610
Changes for the year:			
Service Cost	1,355,542	-	1,355,542
Interest	3,663,793	-	3,663,793
Difference between expected and actual experience	(1,447,343)	-	(1,447,343)
Contributions - employer	-	1,684,196	(1,684,196)
Net investment income	-	5,639,019	(5,639,019)
Benefit payments, including refunds	(1,871,688)	(1,871,688)	-
Administrative expense	-	(46,105)	46,105
Other changes	-	(73,651)	73,651
Net changes	1,700,304	5,331,771	(3,631,467)
Balances at 6/30/2017	$ 52,488,936	$ 52,446,793	$ 42,143

Sensitivity of the net pension liability to changes in the discount rate. The following presents the Net Pension Liability/(Asset) of the City, calculated using the discount rate of 7.25%, as well as what the City's Net Pension Liability/(Asset) would be using a discount rate that is 1 percentage point lower (6.25%), or one percentage point higher, (8.25%) than the current rate.

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Net Pension Liability/(Asset)	$ 7,476,786	$ 42,143	$ (6,090,441)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended October 31, 2017, the employer recognized pension expense of $2,086,324 which includes $1,684,196 of contributions made by the City during the year, $4,033,595 in changes to the deferred outflows and inflows of resources and $(3,631,467) due to net changes in the net pension liability. The employer reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Difference in experience	$ -	$ (2,895,237)	$ (2,895,237)
Assumption changes	1,444,315	-	1,444,315
Excess Investments Returns	1,308,433	-	1,308,433
Contributions subsequent to the measurement date *	478,251	-	478,251
Total	$ 3,230,999	$ (2,895,237)	$ 335,762

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Total Pension Liability for the year ending October 31, 2017.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Net Deferred Outflows/Inflows of Resources
2018	$ 352,129
2019	352,127
2020	(99,785)
2021	(645,457)
2022	(101,503)
Total	$ (142,489)

Payable to the Pension Plan

At October 31, 2017, the City reported a payable of $117,106 for the outstanding amount of contributions due to the pension plan.

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.

Benefits provided. Retirement benefits accrue to members of the Plan according to the formula prescribed by the Plan and based upon earning levels and years of service. For all members who were hired on or before January 31, 2009, the benefits which accrue to members become 100% vested after twenty (20) years of service or upon reaching the age of sixty (60). For all members who were hired on or after February 1, 2009, the benefits which accrue to members become 100% vested after twenty-five (25) years of service or upon reaching the age of sixty (60).

Retirement benefits shall be paid to participants as monthly annuity payments for their lifetime, beginning in the month in which their retirement date falls. Benefits are to be paid for a period not longer than the lives (or, if applicable, the joint life expectancies) of the participant and their beneficiary. In the event of the death of a participant, benefits are to be paid to the participant's eligible spouse, qualified child or other designated beneficiary if no eligible spouse or qualified child exists. The amount of benefits to be received is determined based upon whether the participant is actively employed or retired and whether their death was related to the performance of their duties.

Employees covered by benefit terms. At October 31, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	160
Active employees	199
	359

Contributions. The contribution requirements of Plan members and the City are established by and may be amended by ordinance. For the plan year 2017, 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 2017, the City's contribution rate was 28.53% of covered payroll, which was the actuarial determined rate.

Net Pension Liability. The employer's net pension liability was measured as of October 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of October 31, 2017.

Actuarial assumptions. The total pension liability in the October 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	2.50 %
Salary Increases	2.50 % to 7.625 % (Police) including wage inflation
	2.50 % to 7.01125 % (Fire) including wage inflation
Investment rate of return	7.00 %

The standard mortality table used is the RP 2000 projected to the valuation date. There is no margin for future mortality improvements. The projection of this table is reset each year to the valuation date. 25% of active deaths are assumed to be duty related, and 75% of active deaths are assumed to be non-duty related. The disabled mortality table used in this valuation is the RP 2000 disabled table.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	41.18%	7.50%
International Equity	17.65%	8.50%
Domestic Bonds	35.29%	2.50%
International Bonds	5.88%	3.50%
Real Estate	0.00%	4.50%

Discount rate. The discount rate used to measure the total pension liability is 6.75%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 10/31/2016	$ 60,897,988	$ 36,129,267	$ 24,768,721
Changes for the year:			
Service Cost	1,980,873	-	1,980,873
Interest	4,166,508	-	4,166,508
Difference between expected and actual experience	284,357	-	284,357
Changes of assumptions	1,708,040	-	1,708,040
Contributions - employer	-	2,601,983	(2,601,983)
Contributions - employee	-	1,254,486	(1,254,486)
Net investment income	-	4,957,308	(4,957,308)
Benefit payments, including refunds	(4,733,773)	(4,733,773)	-
Administrative expense	-	(66,544)	66,544
Net changes	3,406,005	4,013,460	(607,455)
Balances at 10/31/2017	$ 64,303,993	$ 40,142,727	$ 24,161,266

Sensitivity of the net pension liability to changes in the discount rate. The following presents the Net Pension Liability of the City, calculated using the discount rate of 6.75%, as well as what the City's Net Pension Liability would be using a discount rate that is 1 percentage point lower (5.75%), or one percentage point higher, (7.75%) than the current rate.

	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
Net Pension Liability	$ 31,949,453	$ 24,161,266	$ 17,732,730

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended October 31, 2017, the employer recognized pension expense of $3,031,541 which includes $2,601,983 of contributions made by the City during the year, $1,037,013 in changes to the deferred outflows and inflows of resources and $(607,455) due to net changes in the net pension asset. The employer reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Differences in experience	$ -	$ (188,643)	$ (188,643)
Assumption changes	1,455,870	-	1,455,870
Excess Investments Returns	-	(26,937)	(26,937)
Total	$ 1,455,870	$ (215,580)	$ 1,240,290

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending October 31	Net Deferred Outflows/Inflows of Resources
2018	$ 568,675
2019	568,674
2020	44,051
2021	(231,127)
2022	290,017
Total	$ 1,240,290

Payable to the Pension Plan

At October 31, 2017, there were no outstanding amount contributions due to the pension plan.

Summary of financial reporting of the City's pension plans:

	LAGERS		
	General	Police & Fire	Total
Govermental activities:			
Net Pension Liability	$ 36,715	$ 24,161,266	$ 24,197,981
Business-type activities:			
Net Pension Liability	3,861	-	3,861
Component Units:			
Net Pension Liability	1,567	-	1,567
Total Net Pension Liability	$ 42,143	$ 24,161,266	$ 24,203,409
Govermental activities:			
Pension related deferred outflow	$ 2,814,810	$ 1,455,870	$ 4,270,680
Business-type activities:			
Pension related deferred outflow	296,080	-	296,080
Component Units:			
Pension related deferred outflow	120,109	-	120,109
Total deferred outflows	$ 3,230,999	$ 1,455,870	$ 4,686,869
Govermental activities:			
Pension related deferred inflow	$ 2,522,298	$ 215,580	$ 2,737,878
Business-type activities:			
Pension related deferred inflow	265,312	-	265,312
Component Units:			
Pension related deferred inflow	107,627	-	107,627
Total deferred inflows	$ 2,895,237	$ 215,580	$ 3,110,817

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	$ 130,458
Interest on net OPEB obligation	19,999
Adjustment to annual required contribution	(26,552)
Annual OPEB cost (expense)	123,905
Less: Net employer contributions	23,000
Increase in net OPEB obligation	100,905
Net OPEB obligation - beginning of year	571,387
Net OPEB obligation - end of year	$ 672,292

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 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
10/31/2015	$ 121,726	42.7%	$ 502,461
10/31/2016	120,926	43.0%	571,387
10/31/2017	123,905	18.6%	672,292

Funded Status and Funding Progress

As of January 1, 2017, which represents the most recent actuarial valuation date, the actuarial accrued liability for benefits within the plan for the City is $795,658. 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 $19,435,853, which results in a ratio of the unfunded actuarial accrued liability (UAL) to the covered payroll of 4.1 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, 2017 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 7.0 percent for the first year and then grading down to an ultimate of 4.5 percent over 8 years. The 4.5 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 percent 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 $500,000. 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 $150,000 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 $305,000 into an escrow account. At October 31, 2017, the escrow account balance is $299,588, which is reflected as restricted cash in the statement of net position. The decrease in account balance is the result of a change in market value. Management is evaluating if an additional deposit is necessary to restore the escrow balance.

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, 2017, in the Health Care, Worker's Compensation, and Liability and Property Insurance funds were $2,523,442, $2,683,196, and $1,165,487, respectively. The claims liabilities in these funds at October 31, 2017, 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 2017 and 2016 are as follows:

	Beginning of Year	Claims Incurred	Payments/ Adjustments	End of Year
2016	$ 1,118,668	$ 4,607,103	$ 5,151,070	$ 574,701
2017	574,701	4,909,934	4,698,295	786,340

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. For the year ended October 31, 2017, $136,374 was amortized as an expenditure. At October 31, 2017 the prepaid balance was $756,885 and $1,804,930 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 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 next 11 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
2018	$ 142,056
2019	150,011
2020	150,011
2021	150,011
2022	150,011
2023-2027	816,309
2028	171,888
Total	$ 1,730,297

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

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
2018	$ 32,671
2019	37,969
2020	37,969
2021	37,969
2022	37,969
2023-2024	81,824
Total	$ 266,371

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	Infrastructure Improvements	Library Project	Nonmajor Governmental Funds	Total
Nonspendable										
Inventories	$ 90,668	$ -	$ 660,109	$ -	$ 301	$ -	$ -	$ -	$ 27,530	$ 778,608
Prepaids	76,024	-	-	-	-	1,804,930	-	756,885	16,076	2,653,915
Endowments	-	-	-	-	-	-	-	-	784,687	784,687
Restricted										
Public Works Improvements	-	-	-	13,392,292	-	-	-	-	-	13,392,292
Transportation Projects	-	2,536,990	5,810,612	-	-	-	-	-	-	8,347,602
Community Redevelopment	-	-	-	-	-	3,421,411	-	-	3,765,954	7,187,365
Waste management services	-	-	-	-	-	-	-	-	1,013,074	1,013,074
Health and Welfare	-	-	-	-	-	-	-	-	585,977	585,977
Tourism promotion	-	-	-	-	-	-	-	-	1,120,792	1,120,792
Park operations	-	-	-	-	-	-	-	-	-	-
Cemetary Maintenance	-	-	-	-	-	-	-	-	66,800	66,800
Debt Service	-	-	-	-	-	-	-	-	342,806	342,806
Committed										
Community Redevelopment	10,560	-	-	-	-	-	-	1,282,774	-	1,293,334
Transportation Projects	-	-	-	-	-	-	3,556,449	-	-	3,556,449
Assigned										
Community Redevelopment	111,223	-	-	-	-	8,923,478	-	-	-	9,034,701
Transportation Projects	-	-	-	-	-	-	-	-	828,553	828,553
Unassigned (deficit):	18,271,492	-	-	-	(1,326,418)	-	(13,260,771)	(4,038,652)	(39)	(354,388)
Total Fund Balance	$ 18,559,967	$ 2,536,990	$ 6,470,721	$ 13,392,292	$ (1,326,117)	$ 14,149,819	$ (9,704,322)	$ (1,998,993)	$ 8,552,210	$ 50,632,567

17. Subsequent Events

The City evaluated subsequent events through April 13, 2018, the date the financial statements were available to be issued. No subsequent events were identified that required disclosure in the financial statements.

Required Supplementary Information

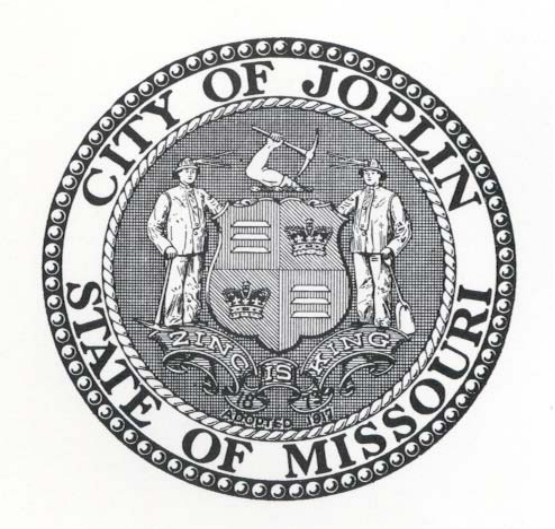

CITY OF JOPLIN
STATE OF MISSOURI
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Exhibit 12

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--General Fund
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 26,011,990	$ 26,011,990	$ 26,355,298	$ 343,308
Intergovernmental	1,806,154	1,806,154	2,600,336	794,182
Licenses and permits	1,629,850	1,629,850	1,954,924	325,074
Charges for services	297,650	297,650	370,051	72,401
Fines and forfeitures	1,453,800	1,453,800	1,274,322	(179,478)
Interest and miscellaneous	270,150	320,150	567,800	247,650
Total Revenues	31,469,594	31,519,594	33,122,731	1,603,137
Expenditures:				
General government:				
City council	240,018	164,250	158,897	5,353
City manager	719,012	702,200	682,971	19,229
City clerk	184,312	174,247	172,212	2,035
Legal services	609,463	596,752	556,738	40,014
Human resources	536,442	523,068	501,081	21,987
Building Regulations	462,239	449,768	449,283	485
Finance	1,025,950	1,024,686	1,021,873	2,813
Information systems	1,415,358	1,470,262	1,458,631	11,631
Municipal court	658,678	658,678	643,395	15,283
Total general government	5,851,472	5,763,911	5,645,081	118,830
Public works:				
Public works	2,409,937	2,325,128	1,996,786	328,342
Neighborhood Improvement	233,907	248,285	243,604	4,681
Total public works	2,643,844	2,573,413	2,240,390	333,023
Public safety:				
Police	12,534,337	12,673,862	12,634,498	39,364
Fire	8,003,257	9,235,822	9,033,133	202,689
Public safety training center	671,649	3,604,469	3,589,634	14,835
Emergency management	165,887	166,487	161,564	4,923
Total public safety	21,375,130	25,680,640	25,418,829	261,811
Culture and recreation	769,248	771,348	764,617	6,731
Total Expenditures	30,639,694	34,789,312	34,068,917	720,395
Excess of Revenues Over (Under) Expenditures	829,900	(3,269,718)	(946,186)	2,323,532
Other Financing Sources (Uses):				
Transfers in	4,125,056	4,125,056	4,438,799	313,743
Transfers out	(3,284,800)	(6,498,380)	(6,498,377)	3
Insurance proceeds	-	-	53,264	53,264
Sale of capital assets	-	-	112,893	112,893
Total Other Financing Sources	840,256	(2,373,324)	(1,893,421)	479,903
Excess of Revenues and Other Sources Over Expenditures and Other Uses	$ 1,670,156	$ (5,643,042)	(2,839,607)	$ 2,803,435
Fund Balances, Beginning of Year			21,399,574	
Fund Balances, End of Year			$ 18,559,967	

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, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 3,491,165	$ 3,491,165	$ 3,333,044	$ (158,121)
Interest and miscellaneous	-	-	36,578	36,578
Total Revenues	3,491,165	3,491,165	3,369,622	(121,543)
Expenditures:				
Highways and streets	3,668,515	4,250,117	1,833,850	2,416,267
Culture and recreation	502,494	953,494	965,162	(11,668)
Total Expenditures	4,171,009	5,203,611	2,799,012	2,404,599
Excess of Revenues Over (Under) Expenditures	(679,844)	(1,712,446)	570,610	2,283,056
Other Financing Sources (Uses):				
Transfer out	(406,046)	(408,246)	(208,754)	199,492
Total Other Financing Sources (Uses)	(406,046)	(408,246)	(208,754)	199,492
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (1,085,890)	$ (2,120,692)	361,856	$ 2,482,548
Fund Balances, Beginning of Year			2,175,134	
Fund Balances, End of Year			$ 2,536,990	

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, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 8,962,330	$ 8,962,330	$ 8,741,010	$ (221,320)
Intergovernmental	938,259	938,259	806,074	(132,185)
Charges for services	1,068,000	1,318,000	814,392	(503,608)
Interest and miscellaneous	22,900	22,900	28,155	5,255
Total Revenues	10,991,489	11,241,489	10,389,631	(851,858)
Expenditures:				
Highways and streets:				
Street maintenance	5,342,814	7,439,420	6,733,529	705,891
Street cleaning	610,958	610,958	489,757	121,201
Traffic control	421,257	527,680	455,828	71,852
Traffic signal maintenance	65,253	71,148	43,274	27,874
Paratransit system	1,335,537	1,544,254	1,382,235	162,019
Cab assistance program	190,000	190,000	128,659	61,341
Total Expenditures	7,965,819	10,383,460	9,233,282	1,150,178
Excess of Revenues Over (Under) Expenditures	3,025,670	858,029	1,156,349	298,320
Other Financing Sources (Uses):				
Transfers out	(2,762,150)	(2,962,150)	(2,517,900)	444,250
Insurance proceeds	-	-	120,551	120,551
Sale of capital assets	-	-	28,249	28,249
Total Other Financing Sources (Uses)	(2,762,150)	(2,962,150)	(2,369,100)	593,050
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 263,520	$ (2,104,121)	(1,212,751)	$ 891,370
Fund Balances, Beginning of Year			7,683,472	
Fund Balances, End of Year			$ 6,470,721	

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, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 5,236,748	$ 5,236,748	$ 5,021,754	$ (214,994)
Intergovernmental	3,500,000	3,500,000	1,321,385	(2,178,615)
Interest and miscellaneous	125,000	125,000	25,158	(99,842)
Total Revenues	8,861,748	8,861,748	6,368,297	(2,493,451)
Expenditures:				
Capital Improvement Projects	10,667,446	13,136,001	8,325,886	4,810,115
Total Expenditures	10,667,446	13,136,001	8,325,886	4,810,115
Excess of Revenues Over (Under) Expenditures	(1,805,698)	(4,274,253)	(1,957,589)	2,316,664
Other Financing Sources (Uses):				
Transfers out	(504,162)	(844,152)	(631,612)	212,540
Sale of capital assets	-	-	13,168	13,168
Total Other Financing Sources	(504,162)	(844,152)	(618,444)	225,708
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (2,309,860)	$ (5,118,405)	(2,576,033)	$ 2,542,372
Fund Balances, Beginning of Year			15,968,325	
Fund Balances, End of Year			$ 13,392,292	

See accompanying notes to the required supplementary information

Exhibit 16

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule-Community Development Entitlement Grant Fund
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 19,720,088	$ 19,820,088	$ 9,239,721	$ (10,580,367)
Licenses and permits	18,000	18,000	17,913	(87)
Charges for services	35,500	35,500	25,082	(10,418)
Total Revenues	19,773,588	19,873,588	9,282,716	(10,590,872)
Expenditures:				
Social services:				
Community development administration	188,037	180,580	92,803	87,777
CDBG projects	216,000	216,000	34,157	181,843
Historic preservation	22,400	22,400	12,123	10,277
Planning and zoning	109,246	107,382	105,508	1,874
2012 CDBG Special Allocation	7,362,238	7,362,238	942,268	6,419,970
CDBG - DR II Special Allocation	11,238,625	11,257,703	8,072,149	3,185,554
Home Consortium	391,466	388,980	241,860	147,120
Neighborhood Stabalization	-	100,000	115,925	(15,925)
Grants--state	392,152	385,938	288,444	97,494
Total Expenditures	19,920,164	20,021,221	9,905,237	10,115,984
Excess of Revenues Over (Under) Expenditures	(146,576)	(147,633)	(622,521)	(474,888)
Other Financing Sources (Uses):				
Transfers in	135,000	135,000	135,000	-
Transfers out	(12,232)	(12,232)	(12,232)	-
Sale of capital assets	-	-	20	20
Total Other Financing Sources (Uses)	122,768	122,768	122,788	20
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (23,808)	$ (24,865)	(499,733)	$ (474,868)
Fund Balance (deficit), Beginning of Year			(826,384)	
Fund Balance (deficit), End of Year			$ (1,326,117)	

See accompanying notes to the required supplementary information

Exhibit 17

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

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, 2013	January 1, 2013	$ -	$ 946,652	$ 946,652	0%	$ 17,416,668	5%
October 31, 2015	January 1, 2015	-	817,278	817,278	0%	17,801,341	5%
October 31, 2017	January 1, 2017	-	795,658	795,658	0%	19,435,853	4%

City of Joplin, Missouri
Required Supplementary Information
Schedule of Changes in Net Pension Liability/(Asset)
and Related Ratios - LAGERS

	2015	2016	2017
Total Pension Liability			
Service Cost	$ 1,314,331	$ 1,330,613	$ 1,355,542
Interest on the Total Pension Liability	3,307,226	3,396,438	3,663,793
Difference between expected and actual experience	(1,612,452)	(1,466,659)	(1,447,343)
Changes of assumptions	-	2,274,833	-
Benefit payments	(1,726,933)	(1,848,360)	(1,871,688)
Net Change in Total Pension Liability	$ 1,282,172	$ 3,686,865	$ 1,700,304
Total Pension Liability beginning	45,819,595	47,101,767	50,788,632
Total Pension Liability ending	$ 47,101,767	$ 50,788,632	$ 52,488,936
Plan Fiduciary Net Position			
Contributions-employer	$ 1,845,929	$ 1,804,454	$ 1,684,196
Pension Plan Net Investment income	899,523	(90,943)	5,639,019
Benefit Payments	(1,726,933)	(1,848,360)	(1,871,688)
Pension Plan Administrative expense	(50,610)	(45,852)	(46,105)
Other	(1,059)	(20,204)	(73,651)
Net Change in Plan Fiduciary Net Position	$ 966,850	$ (200,905)	$ 5,331,771
Plan Fiduciary Net Position beginning	46,349,077	47,315,927	47,115,022
Plan Fiduciary Net Position ending	$ 47,315,927	$ 47,115,022	$ 52,446,793
Employer Net Pension Liability (Asset)	$ (214,160)	$ 3,673,610	$ 42,143
Plan Fiduciary Net Position as a percentage of the total Pension Liability	100.45%	92.77%	99.92%
Covered Employee Payroll	$ 11,441,705	$ 11,949,666	$ 11,363,024
Employer's Net Pension Asset as a percentage of covered employee payroll	-1.87%	30.74%	0.37%

Note: 10 years of data will be displayed once it is available. GASB statement 68 was implemented in the 2015 fiscal year.

City of Joplin, Missouri
Required Supplementary Information
Schedule of Employer Contributions - LAGERS

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation to Actuarially Determined Contributions	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage of Covered Employee Payroll
2008	$ 590,197	$ 590,197	$ -	$ 8,942,376	6.60%
2009	636,474	636,474	-	9,643,541	6.60%
2010	911,759	911,759	-	10,220,118	8.92%
2011	1,127,771	1,064,533	63,238	10,539,920	10.10%
2012	1,440,104	1,184,087	256,017	10,667,433	11.10%
2013	1,550,946	1,330,955	219,991	10,999,620	12.10%
2014	1,832,149	1,820,095	12,054	11,444,637	15.90%
2015	1,826,167	1,826,168	(1)	11,781,730	15.50%
2016	1,774,909	1,774,909	-	11,912,138	14.90%
2017	1,553,491	1,553,492	(1)	11,593,219	13.40%

Notes to Schedule of Employer Contributions

Valuation Date	February 28, 2017
Notes:	The roll-forward of total pension liability from February 28, 2017 to June 30, 2017 reflects expected service cost and interest reduced by actual benefit payments.
Methods and Assumptions used to determine contribution rates:	
Actuarial cost method	Entry age normal and modified terminal funding
Amortization method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining amortization period	Multiple bases from 15 to 26 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	3.25% wage inflation; 2.5% price inflation
Salary increases	3.25% to 6.55% including wage inflation (General)
Investment rate of return	7.25%, net of investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disables retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.
Other Information	None

City of Joplin, Missouri
Required Supplementary Information
Schedule of Changes in Net Pension Liability
and Related Ratios - Policemen's and Firemen's Pension

	2014	2015	2016	2017
Total Pension Liability				
Service Cost	$ 2,078,349	$ 2,054,031	$ 2,089,863	$ 1,980,873
Interest on the Total Pension Liability	3,823,752	3,992,441	4,110,293	4,166,508
Difference between expected and actual experience	197,958	-	(648,907)	284,357
Assumption changes	56,769	-	60,721	1,708,040
Benefit payments	(3,483,119)	(3,986,515)	(4,775,056)	(4,733,773)
Net Change in Total Pension Liability	$ 2,673,709	$ 2,059,957	$ 836,914	$ 3,406,005
Total Pension Liability beginning	55,327,408	58,001,117	60,061,074	60,897,988
Total Pension Liability ending	$ 58,001,117	$ 60,061,074	$ 60,897,988	$ 64,303,993
Plan Fiduciary Net Position				
Contributions-employer	$ 2,919,862	$ 2,662,322	$ 2,619,993	$ 2,601,983
Contributions-employee	1,414,636	1,334,923	1,281,360	1,254,486
Pension Plan Net Investment income	2,100,142	(90,411)	1,004,989	4,957,308
Benefit Payments	(3,483,119)	(3,986,515)	(4,775,056)	(4,733,773)
Pension Plan Administrative expense	(36,615)	(53,590)	(71,284)	(66,544)
Net Change in Plan Fiduciary Net Position	$ 2,914,906	$ (133,271)	$ 60,002	$ 4,013,460
Plan Fiduciary Net Position beginning	33,287,630	36,202,536	36,069,265	36,129,267
Plan Fiduciary Net Position ending	$ 36,202,536	$ 36,069,265	$ 36,129,267	$ 40,142,727
Employer Net Pension Liability	$ 21,798,581	$ 23,991,809	$ 24,768,721	$ 24,161,266
Plan Fiduciary Net Position as a percentage of the total Pension Liability	62.42%	60.05%	59.33%	62.43%
Covered Employee Payroll	$ 9,109,859	$ 9,056,584	$ 9,042,460	$ 9,119,704
Employer's Net Pension Asset as a percentage of covered employee payroll	239.29%	264.91%	273.92%	264.93%

Note: 10 years of data will be displayed once it is available. GASB statement 67 was implemented in the 2014 fiscal year.

Exhibit 21

City of Joplin, Missouri
Required Supplementary Information
Schedule of Employer Contributions - Policemen's and Firemen's Pension

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation to Actuarially Determined Contributions	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage of Covered Employee Payroll
2014	$ 2,919,862	$ 2,919,862	$ -	$ 9,109,859	32.05%
2015	2,662,322	2,662,322	-	9,056,584	29.40%
2016	2,619,993	2,619,993	-	9,042,460	28.97%
2017	2,601,983	2,601,983	-	9,119,704	28.53%

Note: 10 years of data will be displayed once it is available. GASB statement 67 was implemented in the 2014 fiscal year.

Notes to Schedule of Employer Contributions

Valuation Date	October 31, 2017
Notes:	Actuarially determined contribution rates are calculated as of October 31, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.
Methods and Assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	20 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.50%
Salary increases	2.5% to 7.625% including wage inflation (Police) 2.5% to 7.01125% including wage inflation (Fire)
Investment rate of return	7.00%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Active members age 60 and over are assumed to retire immediately.
Mortality	The standard mortality table used is the RP 2000 projected to the valuation date. There is no margin for future mortality improvements. The projection of this table is reset each year to the valuation. 25% of active deaths are assumed to be duty related, and 75% of active deaths are assumed to be non-duty related. The disabled mortality table used in this valuation is the RP 2000 disabled table.
Other Information:	
Notes:	The Employer Contribution for FY Ending October 31, 2017 was determined in the October 31, 2015 actuarial valuation report.

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. However, an annual budget is not prepared for the Joplin Redevelopment Corporation as it is a separate legal entity. 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.

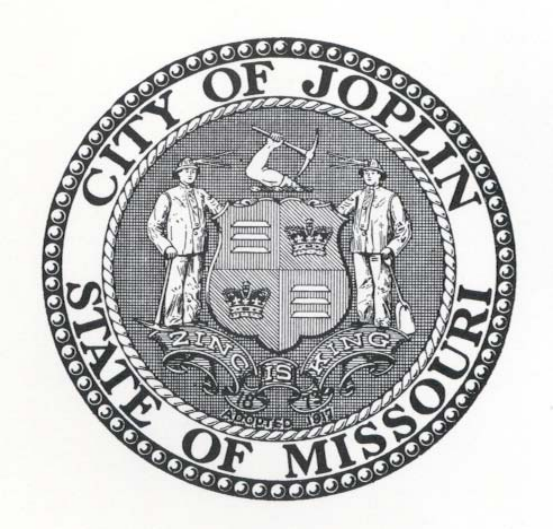
4. A proposed budget is presented to the City Council by September 1. A public hearing is held regarding the budget approximately ten days after the proposed budget is presented to the City Council.

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

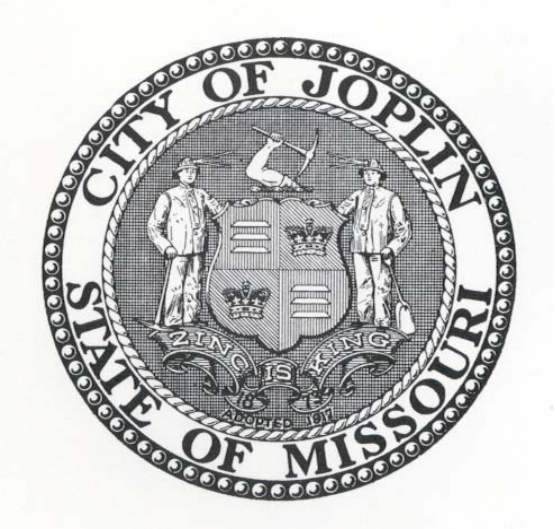
6. The budget is adopted by the City Council prior to November 1.

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.

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, 2017

Assets	Special Revenue Funds	Debt Service: Debt Service	Debt Service: TIF Commission	Capital Projects: Revolving Public Improvements	Permanent Funds: Connor and Barbee Trusts	Permanent Funds: Cemetery Trust	Total Nonmajor Governmental Funds
Pooled cash and investments	$ 4,298,886	$ 89,328	$ 21,118	$ 829,855	$ 200,000	$ -	$ 5,439,187
Receivables:							
Property and other taxes	187,757	-	170,969	-	-	-	358,726
Interest	1,170	-	-	-	-	-	1,170
Accounts	252,829	-	-	-	-	14,468	267,297
Intergovernmental	283,324	-	105,792	-	-	-	389,116
Special assessments	-	-	-	136,192	-	-	136,192
Loans	2,654,057	-	-	-	-	-	2,654,057
Inventory	27,530	-	-	-	-	-	27,530
Prepaids	16,076	-	-	-	-	-	16,076
Restricted cash and cash equivalents	-	1	-	-	-	637,019	637,020
Total assets	$ 7,721,629	$ 89,329	$ 297,879	$ 966,047	$ 200,000	$ 651,487	$ 9,926,371
Liabilities							
Accounts payable	$ 698,509	$ -	$ 44,402	$ 1,302	$ -	$ -	$ 744,213
Accrued payroll and benefits	173,608	-	-	-	-	-	173,608
Total liabilities	872,117	-	44,402	1,302	-	-	917,821
Deferred inflows of resources							
Unavailable revenues - Intergovernmental	253,312	-	-	-	-	-	253,312
Unavailable revenues - special assessments	-	-	-	136,192	-	-	136,192
Unavailable revenues - other	66,836	-	-	-	-	-	66,836
Total deferred inflows of resources	320,148	-	-	136,192	-	-	456,340
Fund balances							
Nonspendable	43,606	-	-	-	200,000	584,687	828,293
Restricted	6,485,797	89,329	253,477	-	-	66,800	6,895,403
Assigned	-	-	-	828,553	-	-	828,553
Unassigned (deficit)	(39)	-	-	-	-	-	(39)
Total fund balances	6,529,364	89,329	253,477	828,553	200,000	651,487	8,552,210
Total liabilities, deferred inflows, and fund balances	$ 7,721,629	$ 89,329	$ 297,879	$ 966,047	$ 200,000	$ 651,487	$ 9,926,371

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended October 31, 2017

	Special Revenue Funds	Debt Service		Capital Projects	Permanent Funds		Total Nonmajor Governmental Funds
		Debt Service	TIF Commission	Revolving Public Improvements	Connor and Barbee Trusts	Cemetery Trust	
Revenues:							
Taxes	$ 2,721,742	$ -	$ 1,103,474	$ -	$ -	$ -	$ 3,825,216
Tax Increment Financing	-	-	750,627	-	-	-	750,627
Intergovernmental	1,195,104	-	-	-	-	-	1,195,104
Charges for services	3,237,498	-	-	33,107	-	20,153	3,290,758
Interest	43,815	-	1,299	1,959	1,750	5,464	54,287
Other	25,486	-	-	-	-	-	25,486
Total Revenues	7,223,645	-	1,855,400	35,066	1,750	25,617	9,141,478
Expenditures:							
Current:							
General government	120,000	-	-	-	-	-	120,000
Public works	-	-	-	72,198	-	-	72,198
Environmental	2,699,454	-	-	-	-	-	2,699,454
Health services	2,724,708	-	-	-	1,750	-	2,726,458
Culture and recreation	4,810,590	-	-	-	-	-	4,810,590
Social services	-	-	16,413	-	-	-	16,413
Debt service:							
Principal	-	2,805,000	1,834,067	-	-	-	4,639,067
Interest	-	190,888	-	-	-	-	190,888
Total Expenditures	10,354,752	2,995,888	1,850,480	72,198	1,750	-	15,275,068
Excess of Revenues Over (Under) Expenditures:	(3,131,107)	(2,995,888)	4,920	(37,132)	-	25,617	(6,133,590)
Other Financing Sources (Uses):							
Transfers in	3,582,800	2,988,577	-	-	-	-	6,571,377
Transfers out	(453,092)	-	-	-	-	-	(453,092)
Insurance proceeds	26,234	-	-	-	-	-	26,234
Total Other Financing Sources (Uses):	3,155,942	2,988,577	-	-	-	-	6,144,519
Net changes in fund balances	24,835	(7,311)	4,920	(37,132)	-	25,617	10,929
Fund balances, beginning of year	6,504,529	96,640	248,557	865,685	200,000	625,870	8,541,281
Fund balances, end of year	$ 6,529,364	$ 89,329	$ 253,477	$ 828,553	$ 200,000	$ 651,487	$ 8,552,210

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Special Revenue Funds
October 31, 2017

Assets	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Economic development	Total Nonmajor Special Revenue Funds
Pooled cash and investments	$ 1,106,489	$ 675,689	$ 207,826	$ 1,196,985	$ 1,111,897	$ 4,298,886
Receivables						
Taxes	120,921	22,940	22,940	20,956	-	187,757
Interest	-	-	-	1,170	-	1,170
Accounts	1,141	-	7,881	243,807	-	252,829
Intergovernmental	-	129,489	143,640	10,195	-	283,324
Loans	-	-	-	-	2,654,057	2,654,057
Inventory	11,395	9,195	5,849	1,091	-	27,530
Prepaids	13,618	97	1,814	547	-	16,076
Total assets	$ 1,253,564	$ 837,410	$ 389,950	$ 1,474,751	$ 3,765,954	$ 7,721,629
Liabilities						
Accounts payable	$ 95,481	$ 89,273	$ 93,973	$ 419,782	$ -	$ 698,509
Accrued payroll and benefits	12,278	85,433	65,441	10,456	-	173,608
Total liabilities	107,759	174,706	159,414	430,238	-	872,117
Deferred inflows of resources						
Unavailable revenues - Intergovernmental	-	44,495	199,972	8,845	-	253,312
Unavailable revenues - other	-	22,940	22,940	20,956	-	66,836
Total deferred inflows of resources	-	67,435	222,912	29,801	-	320,148
Fund balances						
Nonspendable	25,013	9,292	7,663	1,638	-	43,606
Restricted	1,120,792	585,977	-	1,013,074	3,765,954	6,485,797
Unassigned (deficit)	-	-	(39)	-	-	(39)
Total fund balances	1,145,805	595,269	7,624	1,014,712	3,765,954	6,529,364
Total liabilities, deferred inflows, and fund balances	$ 1,253,564	$ 837,410	$ 389,950	$ 1,474,751	$ 3,765,954	$ 7,721,629

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended October 31, 2017

	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Economic development	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes	$ 1,399,723	$ 440,673	$ 440,673	$ 440,673	$ -	$ 2,721,742
Intergovernmental	-	1,127,465	37,977	29,662	-	1,195,104
Charges for services	-	110,697	718,440	2,408,361	-	3,237,498
Interest	-	1,750	-	1,158	40,907	43,815
Other	-	7,543	16,917	1,026	-	25,486
Total Revenues	1,399,723	1,688,128	1,214,007	2,880,880	40,907	7,223,645
Expenditures:						
Current:						
General government	-	-	-	-	120,000	120,000
Environmental	-	-	-	2,699,454	-	2,699,454
Health services	-	2,724,708	-	-	-	2,724,708
Culture and recreation	1,133,969	-	3,676,621	-	-	4,810,590
Total Expenditures	1,133,969	2,724,708	3,676,621	2,699,454	120,000	10,354,752
Excess of Revenues Over (Under) Expenditures:	265,754	(1,036,580)	(2,462,614)	181,426	(79,093)	(3,131,107)
Other Financing Sources (Uses):						
Transfers in	-	988,500	2,594,300	-	-	3,582,800
Transfers out	(62,691)	(51,831)	(281,716)	(56,854)	-	(453,092)
Insurance proceeds	-	-	26,234	-	-	26,234
Total Other Financing Sources (Uses):	(62,691)	936,669	2,338,818	(56,854)	-	3,155,942
Net changes in fund balances	203,063	(99,911)	(123,796)	124,572	(79,093)	24,835
Fund Balances, beginning of year	942,742	695,180	131,420	890,140	3,845,047	6,504,529
Fund Balances, end of year	$ 1,145,805	$ 595,269	$ 7,624	$ 1,014,712	$ 3,765,954	$ 6,529,364

Exhibit 26

City of Joplin, Missouri

Budgetary Comparison Schedule--Tourism and Convention Promotion Fund

Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 1,308,000	$ 1,308,000	$ 1,399,723	$ 91,723
Interest and other	2,500	2,500	-	(2,500)
Total Revenues	1,310,500	1,310,500	1,399,723	89,223
Expenditures:				
Culture and recreation:				
Administration	538,336	580,144	461,204	118,940
Special projects	621,701	655,791	651,834	3,957
Grants--state	24,000	24,000	20,931	3,069
Total Expenditures	1,184,037	1,259,935	1,133,969	125,966
Excess of Revenues Over (Under) Expenditures	126,463	50,565	265,754	215,189
Other Financing Sources (Uses):				
Transfers out	(62,691)	(62,691)	(62,691)	-
Total Other Financing Sources (Uses)	(62,691)	(62,691)	(62,691)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 63,772	$ (12,126)	203,063	$ 215,189
Fund Balance, Beginning of Year			942,742	
Fund Balance, End of Year			$ 1,145,805	

Exhibit 27

City of Joplin, Missouri
Budgetary Comparison Schedule--Health and Welfare Fund
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 425,800	$ 425,800	$ 440,673	$ 14,873
Intergovernmental	1,068,217	1,098,217	1,127,465	29,248
Charges for services	103,200	103,200	110,697	7,497
Interest and other	550	550	9,293	8,743
Total Revenues	1,597,767	1,627,767	1,688,128	60,361
Expenditures:				
Health services:				
Public health administration	402,377	407,777	467,283	(59,506)
WIC services	596,469	596,469	601,119	(4,650)
Environmental health	383,228	391,728	388,508	3,220
Medical services	451,607	459,207	415,080	44,127
Animal control	896,486	909,246	728,473	180,773
Public health preparedness	89,688	91,688	96,913	(5,225)
Federal Grant	110,161	136,760	27,332	109,428
Total Expenditures	2,930,016	2,992,875	2,724,708	268,167
Excess of Revenues Over (Under) Expenditures	(1,332,249)	(1,365,108)	(1,036,580)	328,528
Other Financing Sources (Uses):				
Transfers in	988,500	988,500	988,500	-
Transfers out	(63,309)	(63,309)	(51,831)	11,478
Total Other Financing Sources (Uses)	925,191	925,191	936,669	11,478
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (407,058)	$ (439,917)	(99,911)	$ 340,006
Fund Balance, Beginning of Year			695,180	
Fund Balance, End of Year			$ 595,269	

Exhibit 28

City of Joplin, Missouri
Budgetary Comparison Schedule--Parks and Recreation Fund
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 425,800	$ 425,800	$ 440,673	$ 14,873
Intergovernmental	25,350	25,350	37,977	12,627
Charges for services	810,000	810,000	718,440	(91,560)
Interest and other	2,000	2,000	16,917	14,917
Total Revenues	1,263,150	1,263,150	1,214,007	(49,143)
Expenditures:				
Culture and recreation:				
Parks administration	224,659	227,159	229,913	(2,754)
Pools	567,195	566,795	578,218	(11,423)
Recreation programs	294,883	286,883	281,171	5,712
Senior adult services	47,128	41,128	35,903	5,225
Memorial hall operations	288,155	296,055	235,181	60,874
Museum operations	243,156	237,156	230,375	6,781
Athletic complex	387,465	413,465	397,473	15,992
Stadium maintenance	294,614	338,414	299,274	39,140
Parks and public grounds	1,229,115	1,325,165	1,389,113	(63,948)
Total Expenditures	3,576,370	3,732,220	3,676,621	55,599
Excess of Revenues Over (Under) Expenditures	(2,313,220)	(2,469,070)	(2,462,614)	6,456
Other Financing Sources (Uses):				
Transfers in	2,474,300	2,474,300	2,594,300	120,000
Transfers out	(281,716)	(281,716)	(281,716)	-
Insurance proceeds	-	-	26,234	26,234
Total Other Financing Sources (Uses)	2,192,584	2,192,584	2,338,818	146,234
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (120,636)	$ (276,486)	(123,796)	$ 152,690
Fund Balance, Beginning of Year			131,420	
Fund Balance, End of Year			$ 7,624	

Exhibit 29

City of Joplin, Missouri
Budgetary Comparison Schedule--Solid Waste Management Fund
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 425,800	$ 425,800	$ 440,673	$ 14,873
Intergovernmental	26,600	37,916	29,662	(8,254)
Charges for services	2,530,000	2,530,000	2,408,361	(121,639)
Interest and other	3,550	3,550	2,184	(1,366)
Total Revenues	2,985,950	2,997,266	2,880,880	(116,386)
Expenditures:				
Environmental:				
Billing	48,085	42,972	31,960	11,012
Planning and management administration	208,829	207,155	196,290	10,865
Special programs	125,210	144,182	154,029	(9,847)
Trash services	2,400,000	2,400,000	2,269,943	130,057
Grants-state	41,958	53,274	47,232	6,042
Total Expenditures	2,824,082	2,847,583	2,699,454	148,129
Excess of Revenues Over (Under) Expenditures	161,868	149,683	181,426	31,743
Other Financing Sources (Uses):				
Transfers out	(56,854)	(56,854)	(56,854)	-
Total Other Financing Sources (Uses)	(56,854)	(56,854)	(56,854)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 105,014	$ 92,829	124,572	$ 31,743
Fund Balance, Beginning of Year			890,140	
Fund Balance, End of Year			$ 1,014,712	

Exhibit 30

City of Joplin, Missouri
Budgetary Comparison Schedule-Economic Development Revolving Fund
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Interest and other	$ 42,000	$ 42,000	$ 40,907	$ (1,093)
Total Revenues	42,000	42,000	40,907	(1,093)
Expenditures:				
General government:				
Economic development	-	120,000	120,000	-
Total Expenditures	-	120,000	120,000	-
Excess of Revenues Over (Under) Expenditures	$ 42,000	$ (78,000)	(79,093)	$ (1,093)
Fund Balance, Beginning of Year			3,845,047	
Fund Balance, End of Year			$ 3,765,954	

Exhibit 31

City of Joplin, Missouri
Budgetary Comparison Schedule-Debt Service Fund
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Rental Income Charges	$ 585,996	$ 150,000	$ -	$ (150,000)
Total Revenues	585,996	150,000	-	(150,000)
Expenditures:				
Debt service:				
Principal	440,000	2,805,000	2,805,000	-
Interest	147,307	191,037	190,888	149
Total Expenditures	587,307	2,996,037	2,995,888	149
Excess of Revenues Over (Under) Expenditures	(1,311)	(2,846,037)	(2,995,888)	(149,851)
Other Financing Sources (Uses):				
Transfers in	-	2,838,550	2,988,577	150,027
Total Other Financing Sources (Uses)	-	2,838,550	2,988,577	150,027
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (1,311)	$ (7,487)	(7,311)	$ 176
Fund Balance, Beginning of Year			96,640	
Fund Balance, End of Year			$ 89,329	

Exhibit 32

City of Joplin, Missouri
Budgetary Comparison Schedule--TIF Commission
Year Ended October 31, 2017

	Final Budget	Actual	Variance with final budget--positive (negative)
Revenues:			
Taxes	$ 3,045,000	$ 1,854,101	$ (1,190,899)
Interest and other	1,000	1,299	299
Total Revenues	3,046,000	1,855,400	(1,190,600)
Expenditures:			
Social Services			
TIF projects	16,000	16,413	(413)
Debt Service			
Principal	1,900,000	1,834,067	65,933
Total Expenditures	1,916,000	1,850,480	65,520
Excess of Revenues Over (Under) Expenditures	$ 1,130,000	4,920	$ (1,125,080)
Fund Balance, Beginning of Year		248,557	
Fund Balance, End of Year		$ 253,477	

Exhibit 33

City of Joplin, Missouri
Budgetary Comparison Schedule-Revolving Public Improvements Fund
Year Ended October 31, 2017

	Final Budget	Actual	Variance with final budget--positive (negative)
Revenues:			
Charges for services	$ 55,000	$ 33,107	$ (21,893)
Interest and other	4,000	1,959	(2,041)
Total Revenues	59,000	35,066	(23,934)
Expenditures:			
Public works:			
Special Assessment Projects	170,750	72,198	98,552
Total Expenditures	170,750	72,198	98,552
Excess of Revenues Over (Under) Expenditures	$ (111,750)	(37,132)	$ 74,618
Fund Balance, Beginning of Year		865,685	
Fund Balance, End of Year		$ 828,553	

Exhibit 34

City of Joplin, Missouri

Budgetary Comparison Schedule-Infrastructure Improvements Fund

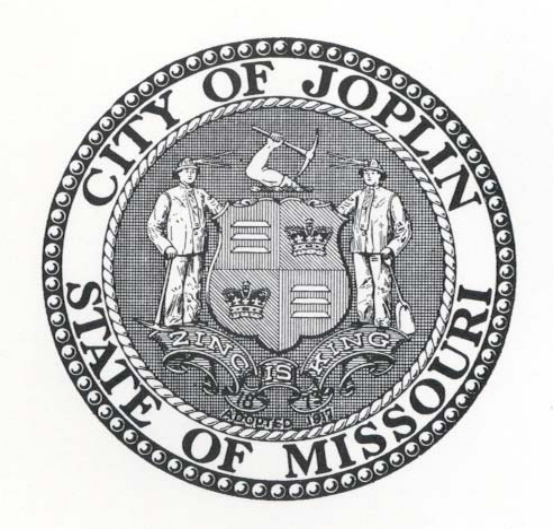
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 66,109,948	$ 66,109,948	$ 11,306,932	$ (54,803,016)
Total Revenues	66,109,948	66,109,948	11,306,932	(54,803,016)
Expenditures:				
Public works	-	-	-	-
Highways and streets:				
Infrastructure projects	66,193,651	67,238,152	21,303,935	45,934,217
Total Expenditures	66,193,651	67,238,152	21,303,935	45,934,217
Excess of Revenues Over (Under) Expenditures	$ (83,703)	$ (1,128,204)	(9,997,003)	$ (8,868,799)
Fund Balance, Beginning of Year			292,681	
Fund Balance, End of Year			$ (9,704,322)	

Exhibit 35

City of Joplin, Missouri
Budgetary Comparison Schedule-Library Project Fund
Year Ended October 31, 2017

	Budgeted Amounts			Variance with final budget-- positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 11,649,599	$ 11,649,599	$ 5,850,666	$ (5,798,933)
Charges for services	-	-	28,120	28,120
Total Revenues	11,649,599	11,649,599	5,878,786	(5,770,813)
Expenditures:				
Culture and Recreation				
Library Project	11,037,023	12,656,224	10,783,389	1,872,835
Total Expenditures	11,037,023	12,656,224	10,783,389	1,872,835
Excess of Revenues Over (Under) Expenditures	612,576	(1,006,625)	(4,904,603)	(3,897,978)
Other Financing Sources (Uses):				
Transfers in	2,201,455	2,201,455	2,128,759	(72,696)
Total Other Financing Sources (Uses)	2,201,455	2,201,455	2,128,759	(72,696)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 2,814,031	$ 1,194,830	(2,775,844)	$ (3,970,674)
Fund Balance, Beginning of Year			776,851	
Fund Balance, End of Year			$ (1,998,993)	


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.

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

Exhibit 36

City of Joplin, Missouri
Combining Statement of Net Position
Nonmajor Enterprise Funds
October 31, 2017

	Golf course	Public Parking	Total
Assets			
Current assets:			
Pooled cash and investments	$ 19,384	$ -	$ 19,384
Inventory	26,449	-	26,449
Prepaids	48	-	48
Total current assets	45,881	-	45,881
Noncurrent assets:			
Capital assets:			
Being depreciated, net of depreciation	594,166	-	594,166
Total noncurrent assets	594,166	-	594,166
Total assets	640,047	-	640,047
Deferred outflows of resources			
Pension related deferred outflows	31,522	-	31,522
Total deferred outflows of resources	31,522	-	31,522
Liabilities			
Current liabilities:			
Accounts payable	11,806	-	11,806
Accrued payroll and benefits	15,123	-	15,123
Current portion of long-term debt, net	8,629	-	8,629
Total current liabilities:	35,558	-	35,558
Noncurrent liabilities:			
Due to other funds	450,000	-	450,000
Long-term debt, net	5,555	-	5,555
Net pension liability	411	-	411
Total noncurrent liabilities	455,966	-	455,966
Total liabilities	491,524	-	491,524
Deferred inflows of resources			
Pension related deferred inflows	28,247	-	28,247
Total deferred inflows of resources	28,247	-	28,247
Net position			
Net investment in capital assets	594,166	-	594,166
Restricted: Pension benefits	2,864	-	2,864
Unrestricted (deficit)	(445,232)	-	(445,232)
Total net position	$ 151,798	$ -	$ 151,798

Exhibit 37

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended October 31, 2017

	Golf Course	Public Parking	Total
Operating revenues:			
Charges for services	$ 530,549	$ -	$ 530,549
Operating expenses:			
Personnel services	334,924	-	334,924
Supplies	104,162	-	104,162
Contractual services	219,609	587	220,196
Depreciation	111,460	-	111,460
Total operating expenses	770,155	587	770,742
Operating income (loss)	(239,606)	(587)	(240,193)
Nonoperating revenues (expenses):			
Gain on sale of capital assets	47,734	-	47,734
Other income (expense)	18,568	-	18,568
Total nonoperating revenues (expenses)	66,302	-	66,302
Income (loss) before transfers	(173,304)	(587)	(173,891)
Transfers in	77,000	-	77,000
Transfers out	(20,060)	-	(20,060)
Change in net position	(116,364)	(587)	(116,951)
Net position-beginning of year	268,162	587	268,749
Net position-end of year	$ 151,798	$ -	$ 151,798

Exhibit 38

City of Joplin, Missouri
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended October 31, 2017

	Golf Course	Public Parking	Total
Cash Flows From Operating Activities:			
Receipts from customers	$ 549,117	$ 720	$ 549,837
Payments to suppliers	(321,787)	(720)	(322,507)
Payments to employees	(321,517)	-	(321,517)
Net Cash (Used in) Operating Activities	(94,187)	-	(94,187)
Cash Flows From Noncapital Financing Activities			
Transfers in	77,000	-	77,000
Transfers out	(20,060)	-	(20,060)
Interfund advances	250,000	-	250,000
Net Cash Provided by Noncapital Financing Activities	306,940	-	306,940
Cash Flows From Capital and Related Financing Activities:			
Purchases of capital assets	(257,663)	-	(257,663)
Sale of capital assets	58,001	-	58,001
Net Cash (Used in) Capital and Related Financing Activities	(199,662)	-	(199,662)
Net Increase in Cash and Cash Equivalents	13,091	-	13,091
Cash and equivalents, beginning of year	6,293	-	6,293
Cash and equivalents, end of year	$ 19,384	$ -	$ 19,384
Cash and investments reported on the Statement of Net Position:			
Pooled cash and investments	$ 19,384	$ -	$ 19,384
Reconciliation of operating (loss) to net cash (used in) operating activities:			
Operating (loss)	$ (239,606)	$ (587)	$ (240,193)
Deferred outflows of resources	38,069	-	38,069
Net pension liability	(37,413)	-	(37,413)
Deferred inflows of resources	4,974	-	4,974
Adjustments to reconcile operating income to net cash provided by operations:			
Depreciation	111,460	-	111,460
Non-operating income (expense)	18,568	-	18,568
Change in operating assets and liabilities:			
Accounts receivable	-	720	720
Inventories	(1,901)	-	(1,901)
Prepaids	(48)	-	(48)
Accounts payable	3,933	(133)	3,800
Accrued payroll and benefits	7,777	-	7,777
Net Cash (Used in) Operating Activities	$ (94,187)	$ -	$ (94,187)

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 Care—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 39

City of Joplin, Missouri
Combining Statement of Net Position
Internal Service Funds
October 31, 2017

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Assets						
Current assets:						
Pooled cash and investments	$ 9,238	$ 2,868,857	$ 2,746,110	$ 1,219,561	$ 61,590	$ 6,905,356
Receivables, net:						
Interest	-	780	-	-	-	780
Accounts	11,078	-	-	-	27,692	38,770
Intergovernmental	8,485	-	-	-	4,593	13,078
Inventory	183,148	-	-	-	3,090	186,238
Restricted cash and cash equivalents	-	-	299,588	-	-	299,588
Total current assets	211,949	2,869,637	3,045,698	1,219,561	96,965	7,443,810
Noncurrent assets:						
Capital assets:						
Being depreciated, net of depreciation	208,218	32,881	-	-	1,370,836	1,611,935
Total noncurrent assets	208,218	32,881	-	-	1,370,836	1,611,935
Total assets	420,167	2,902,518	3,045,698	1,219,561	1,467,801	9,055,745
Deferred outflows of resources						
Pension related deferred outflows	20,912	-	-	1,269	101,332	123,513
Total deferred outflows of resources	20,912	-	-	1,269	101,332	123,513
Liabilities						
Current liabilities:						
Accounts payable	19,143	3,976	5,072	-	6,644	34,835
Accrued payroll and benefits	11,297	-	190	190	50,880	62,557
Self-insurance claims	-	375,100	52,671	-	-	427,771
Current portion of long-term debt, net	5,792	-	-	-	30,416	36,208
Total current liabilities:	36,232	379,076	57,933	190	87,940	561,371
Noncurrent liabilities:						
Self-insurance claims	-	-	304,569	54,000	-	358,569
Due to other funds	150,000	-	-	-	-	150,000
Long-term debt, net	2,259	-	-	-	10,728	12,987
Net pension liability	272	-	-	16	1,321	1,609
Total noncurrent liabilities:	152,531	-	304,569	54,016	12,049	523,165
Total liabilities:	188,763	379,076	362,502	54,206	99,989	1,084,536
Deferred inflows of resources						
Pension related deferred inflows	18,739	-	-	1,137	90,802	110,678
Total deferred inflows of resources	18,739	-	-	1,137	90,802	110,678
Net position						
Net investment in capital assets	208,218	32,881	-	-	1,370,836	1,611,935
Restricted: Pension benefits	1,901	-	-	116	9,209	11,226
Restricted: Health services	-	-	299,588	-	-	299,588
Unrestricted (deficit)	23,458	2,490,561	2,383,608	1,165,371	(1,703)	6,061,295
Total net position	$ 233,577	$ 2,523,442	$ 2,683,196	$ 1,165,487	$ 1,378,342	$ 7,984,044

Exhibit 40

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended October 31, 2017

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Operating revenues:						
Charges for services	$ 1,566,425	$ 5,448,341	$ 867,922	$ 1,341,003	$ 2,091,370	$ 11,315,061
Total operating revenues	1,566,425	5,448,341	867,922	1,341,003	2,091,370	11,315,061
Operating expenses:						
Personnel services	224,878	-	190	14,136	1,076,010	1,315,214
Supplies	1,015,918	-	-	-	66,960	1,082,878
Contractual services	91,961	4,874,951	656,871	955,377	152,920	6,732,080
Depreciation	29,575	5,087	-	-	170,351	205,013
Total operating expenses	1,362,332	4,880,038	657,061	969,513	1,466,241	9,335,185
Operating income (loss)	204,093	568,303	210,861	371,490	625,129	1,979,876
Nonoperating revenues (expenses):						
Insurance reimbursements and settlements	-	-	2,116	-	-	2,116
Interest income	-	771	309	-	-	1,080
Other income (expense)	-	38	-	2	25	65
Total nonoperating revenues (expenses)	-	809	2,425	2	25	3,261
Income (loss) before transfers	204,093	569,112	213,286	371,492	625,154	1,983,137
Transfers out	(55,151)	-	-	-	(94,213)	(149,364)
Change in net position	148,942	569,112	213,286	371,492	530,941	1,833,773
Net position-beginning of year	84,635	1,954,330	2,469,910	793,995	847,401	6,150,271
Net position-end of year	$ 233,577	$ 2,523,442	$ 2,683,196	$ 1,165,487	$ 1,378,342	$ 7,984,044

Exhibit 41

City of Joplin, Missouri
Combining Statement of Cash Flows
Internal Service Funds
Year Ended October 31, 2017

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Cash Flows From Operating Activities:						
Receipts from customers	$ 1,563,370	$ 5,448,341	$ 867,922	$ 1,341,003	$ 2,110,878	$ 11,331,514
Payments to suppliers	(1,136,474)	(4,812,013)	(529,134)	(930,730)	(221,213)	(7,629,564)
Payments to employees	(74,666)	-	-	(14,138)	(1,056,256)	(1,145,060)
Net Cash Provided by Operating Activities	352,230	636,328	338,788	396,135	833,409	2,556,890
Cash Flows From Noncapital Financing Activities						
Transfers out	(355,151)	-	-	-	(94,213)	(449,364)
Insurance reimbursements and settlements	-	-	2,116	-	-	2,116
Net Cash (Used in) Noncapital Financing Activities	(355,151)	-	2,116	-	(94,213)	(447,248)
Cash Flows From Investing Activities:						
Interest received	-	771	309	-	-	1,080
Net Cash Provided by Investing Activities	-	771	309	-	-	1,080
Cash Provided by (Used In) Capital and Related Financing Activities:						
Purchases of capital assets	(7,900)	(13,780)	-	-	(1,191,376)	(1,213,056)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(7,900)	(13,780)	-	-	(1,191,376)	(1,213,056)
Net Increase (Decrease) in Cash and Cash Equivalents	(10,821)	623,319	341,213	396,135	(452,180)	897,666
Cash and equivalents, beginning of year	20,059	2,245,538	2,704,485	823,426	513,770	6,307,278
Cash and equivalents, end of year	$ 9,238	$ 2,868,857	$ 3,045,698	$ 1,219,561	$ 61,590	$ 7,204,944
Cash and investments reported on the Statement of Net Position:						
Pooled cash and investments	$ 9,238	$ 2,868,857	$ 2,746,110	$ 1,219,561	$ 61,590	$ 6,905,356
Restricted cash and cash equivalents	-	-	299,588	-	-	299,588
Total Cash and Investments	$ 9,238	$ 2,868,857	$ 3,045,698	$ 1,219,561	$ 61,590	$ 7,204,944
Reconciliation of operating income to net cash provided by operating activities:						
Operating Income	$ 204,093	$ 568,303	$ 210,861	$ 371,490	$ 625,129	$ 1,979,876
Adjustments to reconcile operating income to net cash provided by operations:						
Depreciation	29,575	5,087	-	-	170,351	205,013
Net pension asset	-	-	-	-	-	-
Deferred outflows of resources	43,480	-	-	6,960	123,211	173,651
Net pension liability	(34,727)	-	-	(4,457)	(120,723)	(159,907)
Deferred inflows of resources	(2,795)	-	-	(1,615)	15,710	11,300
Non-operating income (expense)	-	38	-	2	25	65
Change in assets and liabilities:						
Accounts receivable	(3,055)	-	-	-	19,483	16,428
Inventories	(34,283)	-	-	-	(1,788)	(36,071)
Accounts payable	5,688	3,976	4,022	(4,355)	455	9,786
Accrued liabilities	144,254	-	190	(890)	1,556	145,110
Insurance claims	-	58,924	123,715	29,000	-	211,639
Net Cash Provided by Operating Activities	$ 352,230	$ 636,328	$ 338,788	$ 396,135	$ 833,409	$ 2,556,890

Discretely Presented Governmental Component Units

Exhibit 42

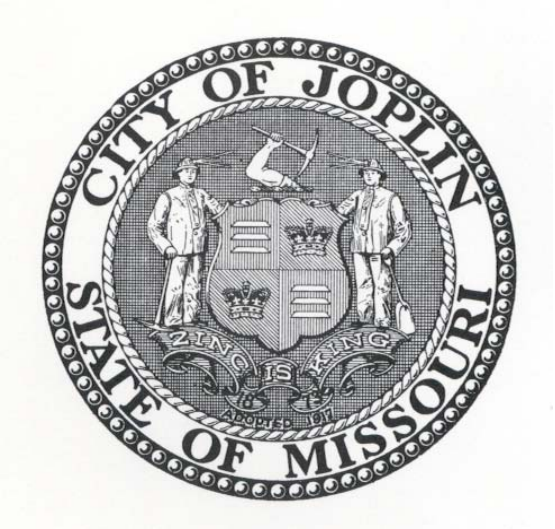
City of Joplin, Missouri
Balance Sheet - Discretely Presented Governmental Component Unit
October 31, 2017

	Joplin Public Library
Assets	
Pooled cash and investments	$ 3,863,146
Receivables:	
Taxes	92,872
Intergovernmental	14,254
Inventories and prepaids	1,431
Total Assets	$ 3,971,703
Liabilities	
Accounts payable	$ 40,188
Accrued payroll and benefits	61,583
Total Liabilities	101,771
Deferred inflows of resources	
Unavailable revenues	92,872
Fund balances	
Nonspendable:	1,431
Restricted:	
Library services	3,775,629
Total fund balances	3,777,060
Total liabilities, deferred inflows, and fund balances	$ 3,971,703
Amounts reported in the government-wide statements are different because:	
Fund balances	$ 3,777,060
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements	2,070,406
Certain revenues are not available to pay for current period expenditures and are therefore deferred in the fund statements	92,872
Net pension liability are not due and payable in the current period and therefore are not reported in the governmental fund statements. This amount includes $120,109 of pension related deferred outflows and $107,627 of pension related deferred inflows.	10,915
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds	
Net OPEB obligation	(15,149)
Net position of component unit	$ 5,936,104

Exhibit 43

City of Joplin, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance -
Discretely Presented Governmental Component Unit
For the Year Ended October 31, 2017

	Joplin Public Library
Revenues:	
Taxes	$ 1,705,020
Intergovernmental	309,160
Charges for services	66,643
Fines and forfeitures	31,594
Interest	34,317
Miscellaneous	155,598
Total Revenues	2,302,332
Expenditures:	
Current:	
Culture and recreation	2,047,616
Total expenditures	2,047,616
Net change in fund balance	254,716
Fund balance - beginning of year	3,522,344
Fund balance - end of year	$ 3,777,060
Amounts reported in the government-wide statements are different because:	
Change in fund balances	$ 254,716
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	206,815
Depreciation expense	(182,857)
Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	(1,559)
Change in net pension liability, including $153,408 of pension related deferred outflows and $16,157 of pension related deferred inflows.	(22,469)
Change in net OPEB obligation	1,295
Change in net position of discretely presented component units	$ 255,941


CITY OF JOPLIN
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Agency Funds

Exhibit 44

City of Joplin, Missouri
Statement of Changes in Assets and Liabilities -
Agency Funds
For the Year Ended October 31, 2017

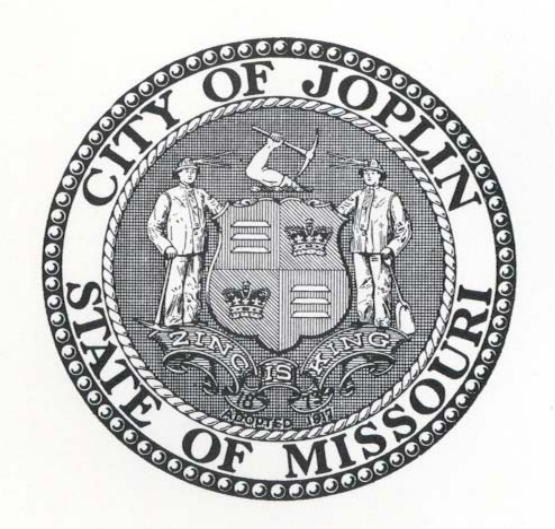
	Balance October 31, 2016	Additions	Deductions	Balance October 31, 2017
Flexible Benefit Fund				
Assets:				
Cash	$ 3,328	$ 23,328	$ 20,240	$ 6,416
Liabilities:				
Held for other parties	$ 3,328	$ 23,328	$ 20,240	$ 6,416

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

Governmental activities	2008	2009	2010	2011	2012	2013*	2014	2015**	2016	2017
Net investment in capital assets	$ 92,866,727	98,962,236	109,944,372	112,007,851	115,482,574	127,421,527	137,473,508	160,610,704	187,045,516	231,998,950
Restricted	11,608,642	21,289,116	20,456,205	23,115,022	25,487,697	21,144,372	37,835,266	43,881,964	46,425,851	34,427,712
Unrestricted	32,240,941	26,008,915	29,201,044	37,904,820	41,512,151	23,915,434	13,991,537	(9,298,532)	(9,326,060)	(4,533,104)
Total governmental activities net position	$ 136,716,310	146,260,267	159,601,621	173,027,693	182,482,422	172,481,333	189,300,311	195,194,136	224,145,307	261,893,558
Business-type activities										
Net investment in capital assets	$ 56,736,760	57,030,299	59,875,399	58,773,142	62,052,524	61,380,617	65,324,261	76,318,216	85,241,306	94,800,455
Restricted	3,607,930	3,788,523	3,968,853	4,116,665	4,334,498	4,537,782	5,041,115	3,831,200	4,332,292	4,157,892
Unrestricted	2,605,025	4,056,558	3,722,748	4,892,461	1,789,851	3,409,915	2,569,341	4,791,291	6,713,453	8,603,479
Total business-type activities net position	$ 62,949,715	64,875,380	67,567,000	67,782,268	68,176,873	69,328,314	72,934,717	84,940,707	96,287,051	107,561,826
Primary government										
Net investment in capital assets	$ 149,603,487	155,992,535	169,819,771	170,780,993	177,535,098	188,802,144	202,797,769	236,928,920	272,286,822	326,799,405
Restricted	15,216,572	25,077,639	24,425,058	27,231,687	29,822,195	25,682,154	42,876,381	47,713,164	50,758,143	38,585,604
Unrestricted	34,845,966	30,065,473	32,923,792	42,797,281	43,302,002	27,325,349	16,560,878	(4,507,241)	(2,612,607)	4,070,375
Total primary government net position	$ 199,666,025	211,135,647	227,168,621	240,809,961	250,659,295	241,809,647	262,235,028	280,134,843	320,432,358	369,455,384

* - 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
** - In 2015, the City implemented GASB statement 68; the City's unrestricted net position decreased significantly due to the addition of a net pension liability.

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

Expenses	2008	2009	2010	2011	2012	2013*	2014	2015	2016	2017
Governmental activities:										
General government	$ 6,070,374	4,669,018	5,085,948	7,327,504	6,142,546	7,096,946	6,291,540	4,285,037	6,667,127	6,303,023
Public safety	15,146,498	16,158,680	17,422,556	18,099,212	20,280,854	19,928,969	21,009,661	21,501,335	21,290,380	21,461,939
Public works	3,605,729	4,190,864	3,051,953	3,513,910	5,578,328	5,238,581	4,410,904	4,580,492	5,101,759	3,115,720
Highways and streets	8,645,160	7,069,492	9,240,804	10,279,373	10,892,685	10,641,547	10,409,750	9,552,680	10,141,262	11,107,234
Environmental	1,752,693	1,847,026	2,078,667	2,115,599	2,159,631	2,280,063	2,638,597	2,858,003	2,761,918	2,707,011
Health services	1,949,276	1,990,620	2,072,514	2,342,228	2,757,934	4,914,576	3,898,522	4,388,313	3,600,050	2,370,088
Culture and recreation	4,777,456	4,480,875	4,554,190	4,749,032	6,810,232	5,552,053	6,426,786	7,957,656	7,101,417	6,404,033
Social services	1,020,261	1,169,314	1,280,752	1,772,318	1,622,820	3,076,394	9,611,107	12,894,811	11,390,536	10,089,012
Interest on long-term debt	381,683	310,309	310,567	287,027	311,889	1,539,862	1,486,115	1,447,420	1,385,451	1,309,924
Total governmental activities expenses	43,349,130	41,886,198	45,097,951	50,486,203	56,556,919	60,268,991	66,182,982	69,465,747	69,439,900	64,867,984
Business-type activities:										
Airport	1,705,373	1,956,196	2,175,296	2,406,838	2,344,311	2,294,599	2,188,751	2,209,854	2,287,471	2,082,793
Sanitary sewer	6,059,330	6,224,903	6,086,831	6,373,283	7,189,535	6,608,780	7,316,518	7,691,329	9,870,381	11,609,534
Recreation	902,589	979,628	978,456	1,153,791	720,683	762,959	776,329	740,582	747,193	699,029
Total business-type activities expenses	8,667,292	9,160,727	9,240,583	9,933,912	10,254,529	9,666,338	10,281,598	10,641,765	12,905,045	14,391,356
Total primary government expenses	$ 52,016,422	51,046,925	54,338,534	60,420,115	66,811,448	69,935,329	76,464,580	80,107,512	82,344,945	79,259,340
Program Revenues										
Governmental activities:										
Charges for services										
General government	$ 2,135,690	2,546,837	2,736,547	2,430,276	3,134,158	2,756,978	2,908,776	3,162,048	2,368,169	2,147,164
Public safety	169,219	206,200	245,425	281,103	368,550	334,853	316,628	327,859	205,672	198,574
Public works	572,104	539,167	731,209	1,050,696	2,400,976	908,200	714,575	629,941	883,591	1,136,071
Highways and streets	518,335	526,712	546,202	576,587	798,408	555,107	540,801	744,951	1,228,445	814,392
Environmental	1,416,360	1,542,957	1,848,875	1,868,526	1,937,212	2,117,489	2,362,444	2,587,113	2,457,514	2,408,361
Health services	79,181	115,935	125,281	108,217	112,831	121,849	131,363	137,031	177,464	174,020
Culture and recreation	304,010	363,204	393,616	327,348	519,641	645,226	769,660	823,210	949,644	857,456
Social Services	25,129	70,515	32,520	36,551	182,288	171,398	86,411	46,030	38,496	42,995
Operating grants and contributions	5,548,832	3,881,563	4,597,328	10,006,729	9,616,016	11,216,119	14,736,102	20,774,242	15,502,386	12,255,089
Capital grants and contributions	3,002,504	647,925	3,696,804	719,879	1,298,047	2,310,648	6,943,196	15,619,232	23,519,833	29,576,984
Total governmental activities program revenues	13,771,364	10,441,015	14,953,807	17,405,912	20,368,127	21,137,867	29,509,956	44,851,657	47,331,214	49,611,106
Business-type activities:										
Charges for services										
Airport	437,500	424,415	440,779	601,905	622,846	621,906	648,243	739,841	647,820	737,385
Sanitary sewer	7,294,438	7,053,012	7,586,995	7,699,260	7,929,771	8,257,128	9,186,079	10,815,986	11,173,913	12,955,805
Recreation	903,688	914,186	931,523	1,027,727	1,039,560	945,577	833,257	476,952	519,976	530,549
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	7,418,288	595,987	3,977,564	693,974	1,354,068	1,594,429	4,781,176	11,884,717	12,667,934	11,884,195
Total business-type activities program revenues	16,053,914	8,987,600	12,936,861	10,022,866	10,946,245	11,419,040	15,448,755	23,917,496	25,009,643	26,107,934
Total primary government program revenues	$ 29,825,278	19,428,615	27,890,668	27,428,778	31,314,372	32,556,907	44,958,711	68,769,153	72,340,857	75,719,040
Net (expense)/revenue										
Governmental activities	$ (29,577,766)	(31,445,183)	(30,144,144)	(33,080,291)	(36,188,792)	(39,131,124)	(36,673,026)	(24,614,090)	(22,108,686)	(15,256,878)
Business-type activities	7,386,622	(173,127)	3,696,278	88,954	691,716	1,752,702	5,167,157	13,275,731	12,104,598	11,716,578
Total primary government net expense	$ (22,191,144)	(31,618,310)	(26,447,866)	(32,991,337)	(35,497,076)	(37,378,422)	(31,505,869)	(11,338,359)	(10,004,088)	(3,540,300)

* - 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

General Revenue/Other Changes in Net Position	2008	2009	2010	2011	2012	2013*	2014	2015	2016	2017
Governmental activities:										
Property taxes	$ 791,829	763,671	784,324	819,063	824,116	849,311	948,763	992,761	1,016,347	1,050,895
Sales and motor vehicle taxes	32,706,369	31,181,742	31,225,016	33,875,180	34,512,788	34,201,351	35,804,327	37,917,422	38,226,403	39,892,126
Other taxes	1,589,590	1,452,297	1,453,986	1,656,952	1,712,307	2,734,577	4,033,442	3,671,342	10,029,724	10,270,151
Unrestricted investment earnings	1,329,644	997,898	1,126,784	314,938	158,669	158,598	121,746	192,706	388,952	510,573
Gain on Impairment	-	-	-	1,887,043	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	-	50,850	20,340	101,434	134,077
Other	369,469	599,875	307,283	749,866	1,416,855	371,479	4,163,390	536,961	457,948	473,462
Transfers	8,672,499	5,993,657	8,588,105	7,203,321	7,018,786	8,612,691	8,369,486	7,889,823	839,049	673,845
Total governmental activities	45,459,400	40,989,140	43,485,498	46,506,363	45,643,521	46,928,007	53,492,004	51,221,355	51,059,857	53,005,129
Business-type activities:										
Franchise taxes	8,358,903	7,536,144	7,069,145	6,929,062	6,407,371	6,577,704	6,649,802	6,389,210	-	-
Unrestricted investment earnings	598,538	556,305	514,302	376,741	278,818	209,347	149,852	84,852	9,704	5,762
Gain on sale of capital assets	-	-	-	-	-	-	-	6,403	-	2,597
Other	-			23,832	35,486	7,787	9,078	7,355	71,091	223,683
Transfers	(8,672,499)	(5,993,657)	(8,588,105)	(7,203,321)	(7,018,786)	(8,612,691)	(8,369,486)	(7,889,823)	(839,049)	(673,845)
Total business-type activities	284,942	2,098,792	(1,004,658)	126,314	(297,111)	(1,817,853)	(1,560,754)	(1,402,003)	(758,254)	(441,803)
Total primary government	$ 45,744,342	43,087,932	42,480,840	46,632,677	45,346,410	45,110,154	51,931,250	49,819,352	50,301,603	52,563,326
Change in Net Position										
Governmental activities	$ 15,881,634	9,543,957	13,341,354	13,426,072	9,454,729	7,796,883	16,818,978	26,607,265	28,951,171	37,748,251
Business-Type activities	7,671,564	1,925,665	2,691,620	215,268	394,605	(65,151)	3,606,403	11,873,728	11,346,344	11,274,775
Total primary government	$ 23,553,198	11,469,622	16,032,974	13,641,340	9,849,334	7,731,732	20,425,381	38,480,993	40,297,515	49,023,026

* - 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
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

General Fund	2008	2009
Reserved	$ 834,762	1,132,936
Unreserved	18,907,335	20,845,503
Total General Fund	$ 19,742,097	21,978,439
All other governmental funds		
Reserved	$ 9,098,208	16,524,883
Unreserved, reported in:		
Special revenue funds	9,997,670	4,936,975
Debt service funds	542,761	543,209
Capital projects funds	2,877,428	2,471,049
Total all other governmental funds	$ 22,516,067	24,476,116

	2010	2011	2012	2013*	2014	2015	2016	2017
General Fund:								
Nonspendable	$ 132,637	111,236	143,363	85,815	82,376	94,099	119,140	166,692
Restricted	-	-	-	-	-	-	-	-
Committed	-	1,848,176	1,278,945	1,173,052	1,164,471	-	4,093,670	10,560
Assigned	1,726,009	601,806	573,958	205,358	38,376	275,598	30,696	111,223
Unassigned	23,888,726	23,102,847	26,141,924	21,322,376	21,434,170	21,244,096	17,156,068	18,271,492
Total General Fund	$ 25,747,372	25,664,065	28,138,190	22,786,601	22,719,393	21,613,793	21,399,574	18,559,967
All other governmental funds:								
Nonspendable	$ 329,697	1,167,370	1,093,308	4,212,254	4,242,191	4,168,712	4,062,961	4,050,518
Restricted	19,901,895	21,986,579	24,394,389	35,031,432	29,769,043	36,986,766	42,754,130	32,056,708
Committed		-	12,671	-	2,816,024	4,589,237	4,115,319	4,839,223
Assigned	3,579,664	2,621,358	2,879,867	2,837,530	10,929,054	10,260,923	8,762,274	9,752,031
Unassigned	-	(38,927)	(437,043)	(2,271,976)	(6,297,179)	(6,652,931)	(4,669,426)	(18,625,880)
Total all other governmental funds	$ 23,811,256	25,736,380	27,943,192	39,809,240	41,459,133	49,352,707	55,025,258	32,072,600

* - 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)

Revenues	2008	2009	2010	2011	2012	2013*	2014	2015	2016	2017
Taxes (see table 5)	$ 35,049,031	33,418,180	33,462,527	36,376,817	37,048,294	36,739,251	38,521,703	40,802,234	47,425,787	49,242,141
Intergovernmental activity taxes	-	-	-	-	-	1,050,718	2,262,397	1,774,886	2,111,598	2,242,155
Intergovernmental	8,323,109	5,618,006	9,150,550	4,283,092	5,462,902	8,766,463	17,155,440	37,995,035	45,221,666	32,320,218
Licenses and permits	989,755	1,153,514	1,226,241	1,810,191	3,246,114	1,648,604	1,512,004	1,429,600	1,666,567	1,972,837
Charges for services	3,381,453	3,676,051	4,380,946	3,459,213	4,229,148	4,499,933	4,700,988	5,561,111	5,625,022	4,564,981
Fines and forfeitures	1,513,351	1,816,521	2,099,221	1,995,189	2,506,014	2,065,486	2,164,984	1,929,096	1,461,223	1,274,322
Interest	1,266,668	974,131	1,126,537	320,207	147,912	153,832	118,690	187,754	378,258	509,493
Other	302,574	518,841	301,118	720,990	1,395,448	371,479	4,157,176	426,946	194,804	200,913
Total revenues	50,825,941	47,175,244	51,747,140	48,965,699	54,035,832	55,295,766	70,593,382	90,106,662	104,084,925	92,327,060
Expenditures										
General government	6,209,241	5,316,432	5,051,732	6,974,460	6,030,802	7,071,821	6,200,573	5,881,534	6,502,306	5,956,262
Public safety	15,236,257	17,149,156	17,684,537	19,279,398	22,295,864	25,120,079	22,418,295	23,363,975	22,549,626	25,418,829
Public works	7,885,829	7,654,895	12,323,485	6,087,228	7,302,386	9,008,478	8,484,134	10,526,816	11,951,716	10,736,656
Highways and streets	7,627,348	8,206,022	10,496,115	7,922,506	9,310,728	9,884,431	12,058,000	10,979,601	9,372,387	11,067,132
Environmental	1,760,465	1,860,998	2,095,639	2,127,995	2,162,317	2,302,353	2,632,027	2,856,265	2,750,359	2,699,454
Health services	2,026,738	2,239,092	2,125,353	2,410,738	2,785,105	4,989,715	3,988,302	4,445,722	3,502,256	2,726,458
Culture and recreation	9,323,817	4,402,289	4,673,604	5,940,151	7,358,019	11,153,233	6,317,560	11,651,447	14,268,453	17,323,758
Social services	1,032,909	1,201,337	1,288,873	1,781,086	1,636,645	3,092,929	9,615,837	12,929,382	11,369,382	9,921,650
Capital Outlay	1,094,912	1,365,252	1,257,619	844,507	383,001	580,496	2,303,477	8,918,701	13,816,462	21,205,753
Debt service:										
Principal	250,000	250,000	270,000	275,000	5,005,000	1,886,816	2,236,822	2,378,078	2,350,516	11,039,067
Interest	237,150	226,581	216,368	207,766	317,740	1,387,618	1,445,655	1,425,448	1,373,374	1,201,894
Total expenditures	52,684,666	49,872,054	57,483,325	53,850,835	64,587,607	76,477,969	77,700,682	95,356,969	99,806,837	119,296,913
Excess of revenues over/(under) expenditures	(1,858,725)	(2,696,810)	(5,736,185)	(4,885,136)	(10,551,775)	(21,182,203)	(7,107,300)	(5,250,307)	4,278,088	(26,969,853)
Other Financing Sources (Uses)										
Transfers in	15,492,690	13,567,228	16,147,885	13,040,523	12,806,616	15,848,289	13,545,411	20,435,083	9,620,567	13,273,935
Transfers out	(6,691,440)	(7,307,439)	(7,406,629)	(6,696,245)	(5,640,269)	(7,127,754)	(5,035,554)	(11,400,012)	(8,747,110)	(12,450,726)
Issuance of debt	-	-	-	-	-	18,250,000	-	2,000,000	-	-
Premium on refunding bonds issued	-	-	-	-	-	-	-	61,402	-	-
Discount on debt issued	-	-	-	-	-	(194,788)	-	-	-	-
Refunding bonds issued	-	-	-	-	4,400,000	-	-	-	-	-
Insurance Proceeds	-	-	-	377,875	3,642,014	33,737	119,983	919,197	61,388	200,049
Sale of capital assets	162,874	123,838	99,002	4,800	24,351	360,418	60,145	22,611	245,399	154,330
Total other financing sources (uses)	8,964,124	6,383,627	8,840,258	6,726,953	15,232,712	27,169,902	8,689,985	12,038,281	1,180,244	1,177,588
Net change in fund balances	$ 7,105,399	3,686,817	3,104,073	1,841,817	4,680,937	5,987,699	1,582,685	6,787,974	5,458,332	(25,792,265)
Debt service as a percentage of non-capital expenditures	1.26%	1.27%	1.21%	1.08%	9.82%	5.81%	6.28%	6.03%	5.99%	18.27%

* - 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
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Sales Tax	Motor Vehicle Tax	Property Tax	Franchise Tax	Cigarette Tax	Hotel/ Motel Tax	Other Taxes (a)	Total
2008	$ 30,935,234	1,771,135	753,072	-	318,768	1,106,779	164,043	35,049,031
2009	29,499,444	1,682,299	784,141	-	301,671	981,001	169,624	33,418,180
2010	29,486,710	1,738,306	783,525	-	292,144	1,006,454	155,388	33,462,527
2011	32,147,243	1,727,937	844,685	-	289,131	1,197,064	170,757	36,376,817
2012	32,720,597	1,792,191	823,198	-	288,984	1,228,221	195,103	37,048,294
2013	32,377,023	1,824,328	837,023	32,262	278,178	1,191,120	199,317	36,739,251
2014	33,885,209	1,919,118	946,331	15,398	258,494	1,268,376	228,777	38,521,703
2015	35,927,819	1,989,603	988,356	110,286	251,273	1,291,003	243,894	40,802,234
2016	36,223,390	2,003,013	1,016,091	6,306,123 (b)	246,911	1,365,092	265,167	47,425,787
2017	37,844,322	2,047,804	1,049,535	6,388,739	239,534	1,399,723	272,484	49,242,141
% Change from base year	22.33%	15.62%	39.37%	0.00%	-24.86%	26.47%	66.11%	40.50%

Notes:
(a) Other Taxes - amounts for Commercial Surtax under Property Tax.
(b) Franchise taxes reported in Business-type activities prior to fiscal year 2016.

Table 6

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

Sales by Retail Category:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General merchandise	$ 336,488	342,327	337,398	323,815	305,741	320,397	319,255	334,757	350,683	356,389
Eating and drinking places	134,983	138,402	139,533	142,559	149,547	156,295	157,106	164,482	165,665	168,163
Home furnishings & appliances	100,470	91,709	47,337	48,747	51,343	55,785	48,036	53,131	55,347	54,901
Food stores	73,365	77,714	76,429	76,328	79,008	81,546	84,139	95,275	96,189	96,155
Wholesale - durable goods	37,581	31,722	23,727	24,504	38,148	43,287	41,852	40,539	37,222	39,878
Apparel & accessory stores	41,895	49,636	49,594	51,381	53,552	54,050	50,370	53,142	53,820	49,149
Hardware stores	33,147	36,707	67,875	67,210	104,011	94,546	78,760	82,945	85,628	89,961
Utilities	37,856	38,606	38,216	38,120	32,531	22,678	20,623	23,297	21,954	22,132
Auto dealers and supplies	26,805	26,412	27,507	28,285	31,645	28,876	26,567	28,773	29,812	32,384
Miscellaneous services	20,477	19,059	16,110	16,734	19,353	21,592	18,407	22,346	23,310	21,219
Hotels and motels	19,481	21,927	19,516	21,407	21,536	21,392	19,928	22,447	25,274	24,735
Automotive repair & rentals	16,412	16,933	15,072	15,462	19,074	18,599	19,042	22,518	24,123	23,337
Business services	11,886	17,121	16,525	16,540	19,474	17,559	14,748	18,266	23,177	21,682
Other retail	137,536	116,731	119,722	126,948	116,988	139,668	129,037	132,335	136,987	145,740
All other outlets	188,269	195,139	146,114	179,587	214,240	225,220	212,778	233,379	233,636	249,516
Total	$ 1,216,651	1,220,144	1,140,675	1,177,627	1,256,191	1,301,490	1,240,648	1,327,632	1,362,827	1,395,341

Notes:
(a) Amounts for 2017 are not provided due to the availability of only partial year figures.

Source: Missouri Department of Revenue Standard Industry Code Report

Table 7

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

	2016				2007			
	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	79	3.50%	$ 356,389	25.54%	46	2.66%	$ 336,488	27.66%
Eating and drinking places	156	6.91%	168,163	12.05%	150	8.68%	134,983	11.09%
Home furnishings and appliances	110	4.88%	54,901	3.93%	89	5.15%	100,470	8.26%
Food stores	65	2.88%	96,155	6.89%	60	3.47%	73,365	6.03%
Wholesale - durable goods	81	3.59%	39,878	2.86%	65	3.76%	37,581	3.09%
Apparel and accessory stores	75	3.32%	49,149	3.52%	58	3.36%	41,895	3.44%
Hardware stores	62	2.75%	89,961	6.45%	36	2.08%	33,147	2.72%
Utilities	138	6.12%	22,132	1.59%	117	6.77%	37,856	3.11%
Auto dealers and supplies	68	3.01%	32,384	2.32%	66	3.82%	26,805	2.20%
Miscellaneous services	147	6.52%	21,219	1.52%	90	5.21%	20,477	1.68%
Hotels and motels	20	0.89%	24,735	1.77%	24	1.39%	19,481	1.60%
Automotive repair and rentals	94	4.17%	23,337	1.67%	72	4.17%	16,412	1.35%
Business services	142	6.29%	21,682	1.55%	74	4.28%	11,886	0.98%
Other retail	406	18.00%	145,740	10.44%	364	21.06%	137,536	11.30%
All other outlets	613	27.17%	249,516	17.88%	417	24.13%	188,269	15.47%
Total	2,256	100.00%	$ 1,395,341	100.00%	1,728	100.00%	$ 1,216,651	100.00%

Note:
(a) Amounts for 2017 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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund	1.5000	1.5000	1.5000	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 4/1/22	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Capital Improvements-sunsets 1/1/25	0.3750	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	2.6250	2.6250	2.6250	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	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	1.2250	1.2250
Newton County	0.8750	0.8750	0.8750	0.8750	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250
Total Jasper County Government Rates	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000	5.4500	5.4500
Total Newton County Government Rates	5.1000	5.1000	5.1000	5.1000	5.3500	5.3500	5.3500	5.3500	5.3500	5.3500
Total Jasper County Direct & Overlapping Rate	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250	8.0750	8.0750
Total Newton County Direct & Overlapping Rate	7.7250	7.7250	7.7250	7.7250	7.9750	7.9750	7.9750	7.9750	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
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%
2014	301,645,940	1,305,350	238,585,690	15,502,588	557,039,568	0.1689	2,392,513,996	23.28%
2015	302,056,480	2,360,210	243,069,700	17,331,105	564,817,495	0.1728	2,423,191,880	23.31%
2016	309,827,920	3,261,650	250,697,370	19,211,658	582,998,598	0.1734	2,501,319,392	23.31%
2017	312,362,860	3,233,990	255,194,170	18,594,230	589,385,250	0.1758	2,526,553,719	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	Component Unit-Library	Total City Direct Tax Rate	Joplin R-VIII School District	State of Missouri	Joplin Special Road District	Jasper County	Newton County	Total Jasper County Direct & Overlapping Tax Rate	Total Newton County Direct & Overlapping Tax Rate
2008	0.0471	0.0471	0.0471	0.2347	0.3760	3.3100	0.0300	0.1935	0.2322	0.1403	4.1417	4.0498
2009	0.0471	0.0471	0.0471	0.2387	0.3800	3.3100	0.0300	0.1959	0.2327	0.1403	4.1486	4.0562
2010	0.0475	0.0475	0.0475	0.2402	0.3827	3.3100	0.0300	0.1979	0.2541	0.0475	4.1747	3.9681
2011	0.0491	0.0491	0.0491	0.2545	0.4018	3.3100	0.0300	0.2031	0.2617	0.1419	4.2066	4.0868
2012	0.0507	0.0507	0.0507	0.2545	0.4066	3.6600	0.0300	0.2087	0.2603	0.1413	4.5656	4.4466
2013	0.0540	0.0540	0.0540	0.2545	0.4165	3.6600	0.0300	0.2161	0.2399	0.1425	4.5625	4.4651
2014	0.0563	0.0563	0.0563	0.2545	0.4234	3.6600	0.0300	0.2194	0.2654	0.1425	4.5982	4.4753
2015	0.0576	0.0576	0.0576	0.2545	0.4273	3.6600	0.0300	0.2216	0.2736	0.1425	4.6125	4.4814
2016	0.0578	0.0578	0.0578	0.2545	0.4279	3.6600	0.0300	0.2226	0.2754	0.1420	4.6159	4.4825
2017	0.0586	0.0586	0.0586	0.2545	0.4303	3.6600	0.0300	0.2243	0.2729	0.1423	4.6175	4.4869

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

	2017			2008		
Taxpayer	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Joseph Family Properties	$ 10,244,100	1	1.80%	5,930,410	3	1.12%
Northpark Mall	10,142,170	2	1.78%	8,701,200	2	1.65%
Wal-Mart	7,700,940	3	1.35%	4,758,380	5	0.90%
Freeman Health Systems	7,681,880	4	1.35%	5,336,310	4	1.01%
Laclede Gas/Missouri Gas Energy/Spire	5,319,340	5	0.94%	3,646,660	8	0.69%
Northpark Crossing	4,697,120	6	0.83%			
Fletcher Realty	4,580,630	7	0.81%			
Majzoub Family Partnership	4,433,980	8	0.78%	3,673,200	7	0.70%
Transportation Property Leasing (CFI)	4,022,670	9	0.71%	4,304,230	6	0.82%
Truck Stop Distributors, Inc. (Petro)	3,411,680	10	0.60%			
Missouri American Water				9,547,220	1	1.81%
St. John's Mercy Lifecare				2,558,190	9	0.49%
John Q. Hammons Enterprises				2,499,280	10	0.47%
Total	$ 62,234,510		10.95%	50,955,080		9.66%

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
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%
2014	2,159,666	2,115,311	97.95%	39,230	2,154,541	99.76%
2015	2,197,158	2,150,537	97.88%	43,073	2,193,610	99.84%
2016	2,212,067	2,171,656	98.17%	40,411	2,212,067	100.00%
2017	2,255,467	2,214,842	98.20%	40,625	2,255,467	100.00%

Source: City of Joplin Finance Department

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

Fiscal Year	Governmental Activities: Capital Leases	Governmental Activities: Certificates of Participation	Governmental Activities: Economic Development Bonds	Governmental Activities: Total	Business-Type Activities: Revenue Bonds	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
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	18,057,329	22,562,769	20,197,739	42,760,508	4.09%	863
2014	371,374	3,435,000	18,065,798	21,872,172	26,543,423	48,415,595	4.20%	978
2015	-	5,063,332	18,074,267	23,137,599	31,112,666	54,250,265	5.01%	1,095
2016	-	4,635,262	18,082,736	22,717,998	32,971,478	55,689,476	4.79%	1,124
2017	-	1,827,192	11,737,061	13,564,253	31,567,914	45,132,167	3.75%	911

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)
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	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, 2017

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		161,175,000	61.17%	98,590,748
Subtotal, overlapping debt				98,590,748
City direct debt				13,564,253
Total direct and overlapping debt	$			112,155,001

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit (a)	$ 105,487,498	109,824,551	110,309,302	109,662,707	107,330,740	103,280,601	111,407,914	112,963,499	116,599,720	117,877,050
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 105,487,498	109,824,551	110,309,302	109,662,707	107,330,740	103,280,601	111,407,914	112,963,499	116,599,720	117,877,050
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 2017

Assessed Value	$ 589,385,250
Debt Limit (20% of assessed value)	117,877,050
Amount of debt applicable to debt limit:	
Total bonded debt	1,775,000
Less Certificates of Participation	(1,775,000)
Total amount of debt applicable to debt limit	-
Legal debt margin	$ 117,877,050

Note:
(a) The State Constitution permits a city, by vote of four-sevenths or two-thirds of the voting electorate (depending on the election), 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 the same voting margins 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
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	533.10%
2013	15,050,058	3,815,500	11,234,558	1,627,000	294,797	584.59%
2014	15,996,123	4,254,872	11,741,251	1,881,900	412,813	511.67%
2015	17,297,803	4,419,981	12,877,822	2,075,300	454,272	509.09%
2016	11,199,742	5,443,422	5,756,320	1,486,800	507,461	288.64%
2017	13,151,610	5,381,418	7,770,192	1,661,038	538,338	353.29%

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

Table 18

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

Fiscal Year	Population (a)	Personal Income (amounts expressed in thousands) (a)	Avg Household Income (b)	Per Capita Personal Income (b)	Median Age (b)	Public School Enrollment (c)	Unemployment Rate (b)
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%
2014	49,526	1,153,609	54,392	23,293	36.2	7,587	6.30%
2015	49,526	1,082,787	54,560	21,863	37.1	7,878	4.20%
2016	49,526	1,163,762	54,736	23,498	36.3	7,770	4.40%
2017	49,526	1,202,244	56,136	24,275	36.7	7,826	3.20%

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 NINE YEARS AGO

	2017			2008		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Freeman Hospital	2,866	1	3.37%	3,590	1	4.29%
Mercy Hospital	1,310	2	1.54%	2,200	3	2.63%
Joplin R-VIII School District	1,200	3	1.41%	1,210	4	1.45%
Tri-State Motor Transit	1,135	4	1.33%			
Eagle Picher	1,015	5	1.19%	1,022	5	1.22%
Tamko Building Products	1,000	6	1.17%	645	9	0.77%
Downstream Casino	923	7	1.08%			
Wal-Mart	900	8	1.06%	900	6	1.07%
Empire District Electric	784	9	0.92%	632	10	0.75%
Missouri Southern State University	620	10	0.73%	550	12	0.66%
City of Joplin	583	11	0.68%	563	11	0.67%
CFI	567	12	0.67%	3,119	2	3.73%
Teleperformance (Formerly Aegis Communications)	480	13	0.56%	540	13	0.64%
Gilster-Mary Lee Corporation	450	14	0.53%			
Jasper Products	399	15	0.47%	400	17	0.48%
Ducommun Labarge Tech	350	16	0.41%			
Schaeffler Group USA	293	17	0.34%	320	18	0.38%
Bemis Packaging	258	18	0.30%			
WestRock Company	250	19	0.29%			
Joplin Workshops	220	20	0.26%			
Systems & Services Technologies				750	7	0.90%
AT&T Mobility				688	8	0.82%
General Mills				471	14	0.56%
Sitton				448	15	0.54%
Able Body Manufacturing				425	16	0.51%
Total	15,603		18.33%	18,473		22.07%

Source: The Joplin Area Chamber of Commerce.

CITY OF JOPLIN, MISSOURI

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General operating fund departments										
City manager	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	3.00
City clerk	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Legal services	6.50	6.50	6.50	6.90	6.65	6.65	6.65	6.65	6.65	6.40
Human resources	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.50	4.50	4.50
Building regulations	6.00	6.00	6.00	6.00	6.00	8.00	7.00	6.00	6.00	6.00
Finance	9.00	9.00	9.00	9.00	9.00	10.00	11.00	11.00	11.00	10.00
Information Services	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Municipal Court	8.00	8.00	8.00	8.50	8.50	9.50	10.00	10.00	10.00	10.00
Public works administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00
Public works maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Engineering	14.50	14.50	14.50	14.10	14.10	14.10	14.10	14.10	14.10	14.10
Public works operations	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.20	0.20	0.20
Police	110.50	140.70	142.10	142.10	142.10	140.80	141.80	141.80	142.80	139.80
Fire	77.00	77.00	78.00	78.00	93.00	102.00	93.00	95.00	95.00	96.00
Cemetery	7.75	7.20	7.20	7.20	7.20	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	6.00	5.00	5.00	5.00	5.00	5.00	5.00	6.10	6.20	4.20
Special revenue funds/Capital funds										
Convention and visitor's bureau	5.00	5.00	5.00	4.35	4.35	4.25	4.25	4.25	4.25	4.25
Public health	30.40	31.15	31.15	31.05	31.05	34.70	34.30	34.30	34.30	34.30
Parks department	37.65	40.45	40.45	39.50	39.50	42.25	44.25	44.25	44.25	39.65
Solid waste management	1.60	1.60	2.35	2.35	2.35	2.35	3.75	4.20	4.20	4.20
Parks/Stormwater sales tax	4.75	4.75	4.75	4.75	4.75	9.85	11.85	11.75	11.90	14.50
Streets/Traffic Engineering	41.30	57.55	57.05	56.60	56.60	58.35	58.35	58.20	58.20	58.20
Capital Improvements sales tax	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.90	1.90
Community planning and development	6.00	6.00	6.00	6.00	6.00	7.00	10.00	12.90	12.80	12.80
Enterprise and internal service funds										
Airport	6.75	6.75	6.75	7.15	7.15	7.15	7.15	7.15	8.55	8.55
Golf course	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Sanitary sewer	38.75	38.75	38.75	39.50	39.50	40.50	44.50	44.70	50.70	52.70
Public parking	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Central garage	5.30	5.30	5.30	5.30	5.30	5.30	5.30	6.20	6.20	5.20
Liability & Property Self-Insurance	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50
Communications	19.00	21.00	23.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Total	478.00	528.95	533.60	532.10	546.85	574.70	579.20	585.20	593.90	583.65

Source: City of Joplin annual budget

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

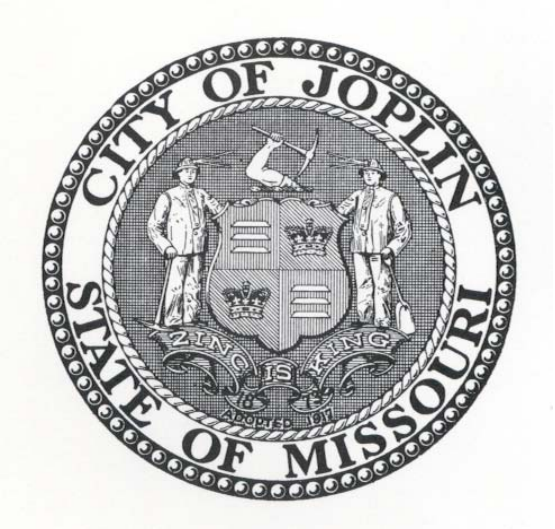
Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police:										
Police Incident Calls	73,111	79,377	90,027	91,455	88,732	88,846	89,554	84,436	81,572	78,297
Traffic Unit Violations Issued	23,850	27,935	28,609	20,490	18,324	19,489	18,703	12,782	14,565	12,165
Parking Violations Issued	1,028	904	353	196	1,244	852	818	225	48	1
Accident Reports	2,094	2,039	2,117	1,992	2,137	1,811	1,634	1,725	1,875	1,801
Fire:										
Total Fire Calls for Service	6,078	6,217	6,329	16,232	7,472	8,042	8,313	8,296	8,269	8,431
Smoke Detectors installed	600	650	235	20	17	23	90	60	100	100
Fire Safety information contacts	3,835	2,890	8,077	1,200	1,450	2,693	6,643	18,788	8,980	9,997
Public Works:										
Major Street Maintenance (miles)	9.00	13.55	2.22	3.80	5.50	15.00	5.00	18.05	18.05	45.50
Intermediate Street Maintenance (miles)	28.90	18.39	42.40	37.18	15.00	15.00	45.00	36.50	45.50	57.00
Street cleaning (curb miles)	10,440	9,090	8,272	8,106	5,533	5,533	6,057	6,057	6,057	6,076
Street cleaning (times per year)	12.00	12.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00
Right-of-Way mowing (miles)	3,490	3,669	6,337	3,390	3,425	3,425	3,425	3,425	3,425	3,425
Right-of-Way mowing (times per year)	7.00	10.00	6.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Building Regulations:										
Construction permits issued	292	149	304	4,739	2,640	1,280	1,272	1,224	1,344	1,388
Value of construction permits	87,081,522	25,871,843	60,268,997	206,367,765	554,797,872	250,846,085	95,453,945	92,803,693	144,967,327	176,920,630
Licensing:										
New permanent business licenses	1,843	977	1,812	2,623	3,066	1,865	1,625	2,467	2,253	2,173
Business license renewals	4,034	3,265	3,838	1,665	3,027	3,383	2,975	3,288	3,676	3,602
Culture and Recreation:										
Park shelter reservations	581	558	412	352	578	511	551	650	630	600
Rounds of golf played at City course	23,969	27,335	24,036	23,558	25,687	20,599	21,496	16,904	21,848	21,308
Admissions to City pool facilities	37,788	37,028	37,936	25,419	42,462	47,952	45,244	64,566	67,140	62,666
Public Health:										
Animal Control service calls	5,728	5,582	5,572	4,863	5,696	4,982	4,679	4,757	4,803	5,057
Vaccinations provided	4,827	3,925	5,544	5,220	2,601	2,609	2,617	2,524	2,714	2,826
Vital Records provided	1,499	3,629	3,665	3,191	3,505	4,228	4,375	4,730	5,097	5,479
Airport:										
Enplanements	7,968	3,794	3,769	23,919	24,373	23,098	25,630	27,574	28,528	34,881
Deplanements	4,633	3,988	4,024	23,496	24,425	23,190	26,415	28,802	29,553	35,329
Sanitary Services:										
Average daily sewage treatment	16,400	13,500	13,000	13,013	11,357	13,982	12,127	13,600	12,377	13,985
Number of sewer customers	21,741	21,421	21,339	18,392	19,826	17,153	19,739	21,755	23,224	22,075

Source: Various City Departments

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

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police:										
Police stations	1	1	2	2	2	2	2	2	2	2
Vehicles	77	86	100	97	100	105	106	107	107	101
Fire:										
Fire stations	5	5	5	5	6	6	6	6	6	6
Vehicles	19	20	21	21	26	26	31	30	30	30
Fire hydrants	1,824	1,850	2,800	3,500	3,600	3,600	1,790	1,782	1,800	1,800
Public Works:										
Total area (square miles)	35.80	35.80	35.90	36.02	36.10	37.13	37.13	37.77	38.20	38.20
Miles of streets	365	365	365	367	369	373	373	376	378	380
Dump trucks	17	17	19	31	28	15	15	15	15	15
Street sweepers	5	5	4	4	4	4	4	4	3	3
Backhoes	4	4	2	3	4	4	4	4	4	4
Tractors/mowers	12	12	12	12	13	11	11	11	11	11
Culture and Recreation:										
Park acreage	933	933	933	1,070	1,070	1,070	1,070	1,070	1,070	1,070
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	1	1
Swimming pools	3	3	3	3	3	3	3	3	3	3
Athletic Complex	1	1	1	1	1	1	1	1	1	1
Tennis courts	28	27	27	18	18	18	14	14	14	14
Cemeteries	4	4	4	4	4	4	4	4	4	4
Library volumes	121,406	126,438	128,220	128,717	128,100	117,869	114,752	122,382	123,925	117,706
Sanitary Services:										
Number of treatment plants	2	2	2	2	2	2	2	2	2	2
Sanitary sewers (miles)	387	387	482	350	375	412	412	420	425	430
Sanitary sewer manholes	7,096	6,174	7,250	6,576	7,000	7,680	7,680	7,816	7,866	7,920
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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