CITY OF

JOPLIN

MISSOURI

Comprehensive Annual Financial Report

For the Year Ended
October 31, 2019

THE CITY OF JOPLIN, MISSOURI

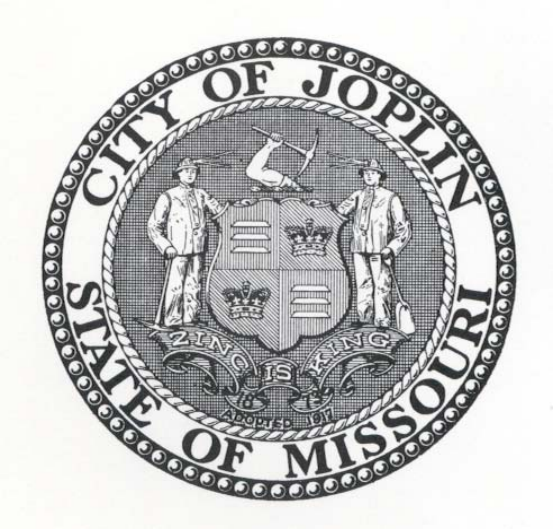
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended October 31, 2019

Prepared by the Finance Department

Leslie Haase, CPA, CMA

Director of Finance


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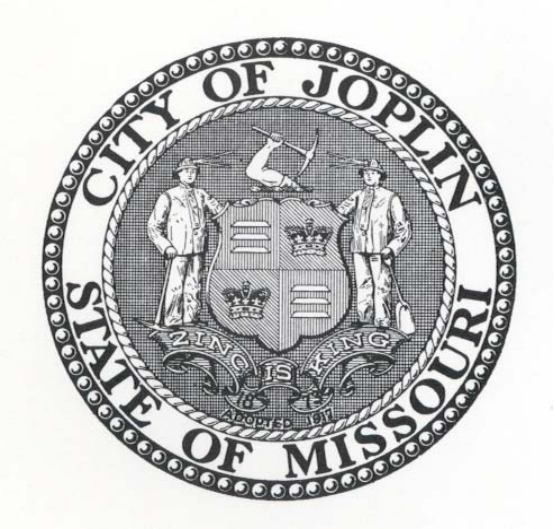
THE CITY OF JOPLIN, MISSOURI

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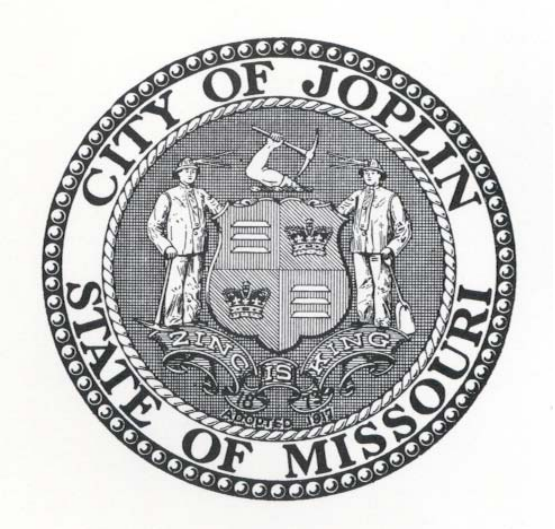
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INTRODUCTORY SECTION


CITY OF JOPLIN
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THE CITY OF JOPLIN, MISSOURI

List of Principal Officials

October 31, 2019

MUNICIPAL OFFICIALS

Mayor

Gary Shaw

City Council

Gary Shaw	Zone I
Melodee Colbert-Kean	Zone II
Phil Stinnett	Zone III
Diane Reid Adams	Zone IV
Doug Lawson	General
Anthony Monteleone	General
Taylor Brown	General
Ryan Stanley	General
Keenan Cortez	General

City Officials

Nicholas Edwards	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
Sloan Rowland	Chief of Police
James Furgerson	Fire Chief
Daniel Pekarek	Community Health Director
Lamonte Ratcliff	Municipal Court Administrator
Jeana Gockley	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

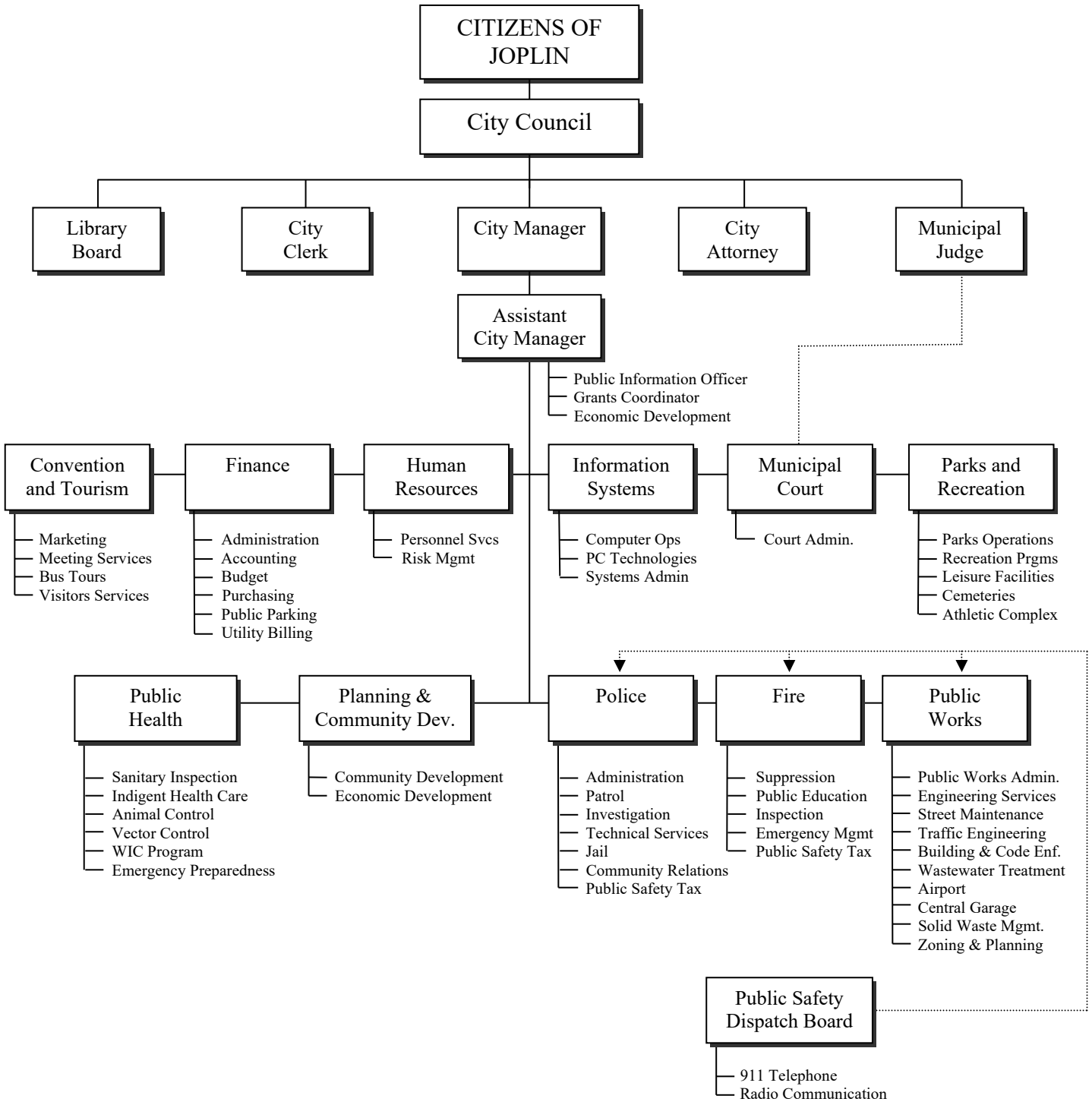
List of Principal Officials

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
Hillary Kory	Utility Billing Supervisor
Soledad Zavala	Purchasing, Project and Property & Accounts Receivable Clerk
Carrie Kent	Accounts Payable Clerk
Victoria Maturino	Licensing and Office Services Clerk
Hailey Dininger	Payroll Clerk
Keisha Farmer	Cashier
Jennifer Wagler	Cashier-Utility Billing
Hannah Brown	Utility Billing Clerk
Hailee Hatfield	Utility Billing Clerk
Kara Robbins	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, 2018

Christopher P. Morrill

Executive Director/CEO

CITY OF JOPLIN MISSOURI

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

April 3, 2020

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, 2019 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 built a $40 million medical school in Joplin several years ago and has recently announced plans for the addition of an $80 million dental school at the Joplin campus. This campus 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 has continued the recovery from the devastating disaster by moving forward with several projects to rebuild our community.

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 2019, 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. The voters passed a new ½-cent General Sales Tax effective April 1, 2020 dedicated to closing and funding the Policemen's and Firemen's Pension Plan. All public safety new hires will be covered by the Missouri Local Government Employees Retirement System (LAGERS). The airport began the reconstruction of a major taxiway. Additionally, the City continued to utilize the disaster recovery-related grants to rebuild and make improvements, such as infrastructure projects and other community-based projects.

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, 2019. 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, 2018. 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-ninth 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, 2019 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,



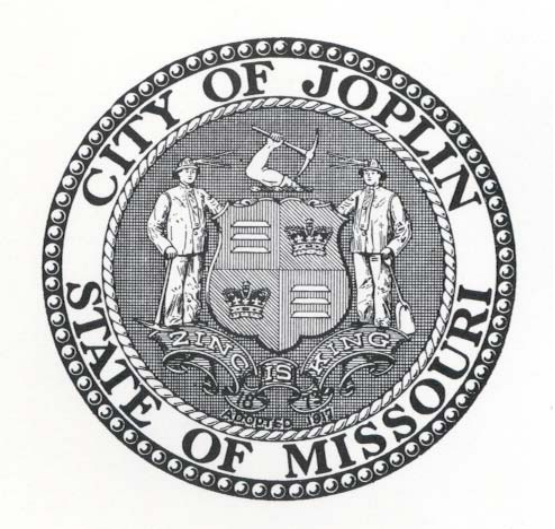
Nicholas Edwards
City Manager

Sincerely,



Leslie Haase, CPA, CMA
Director of Finance

FINANCIAL SECTION


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Joplin Sports Authority, which represent 3 percent, 3 percent, and 19 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, 2019, 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 changes in total OPEB liability and related ratios, schedule of changes in net pension liability/asset 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.

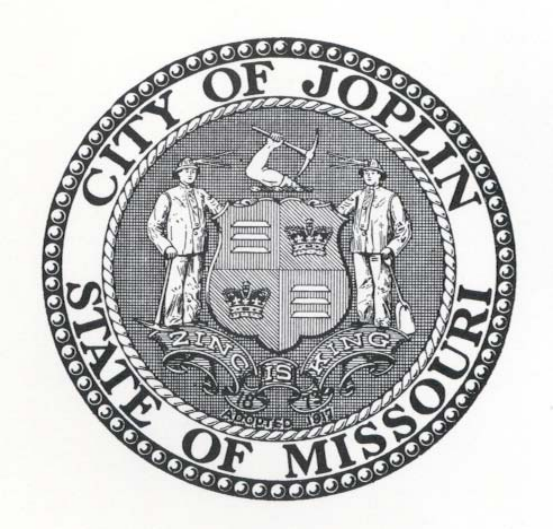
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2020 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 3, 2020


CITY OF JOPLIN
STATE OF MISSOURI
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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, 2019. 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 $444,338,135 (net position). Of this amount, $12,115,146 (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 $34,332,605.

The City's total net position increased $34,791,249. Of this amount, the City's "governmental activities" increased over $24.8 million, and the City's "business-type activities" increased over $9.9 million.

The City's total debt decreased $8,651,800 million (21.4 percent) during the current fiscal year. The City paid off all certificate of participation debt during the current fiscal year. Additionally, the City called Economic Development Bonds during the fiscal year for repayment, while also 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 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, 2019, assets and deferred outflows of resources exceeded liabilities by $444,338,135. The largest portion of the City's net position, $377,091,811 (84.9 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, 2019 and 2018:

City of Joplin Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	$ 96,710,922	$ 98,274,393	$ 21,070,055	$ 17,069,629	$ 117,780,977	$ 115,344,022
Capital assets	274,992,288	261,165,251	131,153,593	124,470,201	406,145,881	385,635,452
Total assets	371,703,210	359,439,644	152,223,648	141,539,830	523,926,858	500,979,474
Deferred outflows of resources	2,686,259	3,803,828	178,506	164,780	2,864,765	3,968,608
Other liabilities	33,778,946	39,295,363	3,908,288	1,322,949	37,687,234	40,618,312
Long-term debt	11,989,315	20,478,586	28,404,659	30,109,469	40,393,974	50,588,055
Total liabilities	45,768,261	59,773,949	32,312,947	31,432,418	78,081,208	91,206,367
Deferred inflows of resources	4,088,201	3,807,822	284,079	387,007	4,372,280	4,194,829
Net position:						
Net investment in capital assets	274,081,818	257,404,198	103,009,993	94,594,801	377,091,811	351,998,999
Restricted	50,913,612	47,457,158	4,217,566	4,152,165	55,131,178	51,609,323
Unrestricted	(462,423)	(5,199,655)	12,577,569	11,138,219	12,115,146	5,938,564
Total net position	$ 324,533,007	$ 299,661,701	$ 119,805,128	$ 109,885,185	$ 444,338,135	$ 409,546,886

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 $444.3 million from over $409.5 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 $462,423. The City's unrestricted net position considers the implementation of 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 $21,755,036. Total unrestricted net position was over $12.5 million for the business-type activities.

An additional portion of the City's net position, over $55.1 million (12.4 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net position, approximately $12.1 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 $34,332,605.

Change in Net Position

The following table reflects the revenues and expenses from the City's activities for the year ended October 31, 2019 and 2018:

City of Joplin Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	$ 7,247,983	$ 7,877,751	$ 18,303,263	$ 15,704,177	$ 25,551,246	$ 23,581,928
Operating grants and contributions	7,004,853	6,728,744	-	-	7,004,853	6,728,744
Capital grants and contributions	19,433,980	30,549,737	7,614,637	1,440,018	27,048,617	31,989,755
General revenues						
Property taxes	1,100,853	1,074,621	-	-	1,100,853	1,074,621
Sales and motor vehicle taxes	42,592,947	40,033,992	-	-	42,592,947	40,033,992
Franchise taxes	6,307,526	6,397,315	-	-	6,307,526	6,397,315
Other taxes	4,214,378	4,296,087	-	-	4,214,378	4,296,087
Unrestricted investment earnings	1,852,566	995,083	7,608	9,829	1,860,174	1,004,912
Other	238,560	183,349	77,306	126,239	315,866	309,588
Total revenues	89,993,646	98,136,679	26,002,814	17,280,263	115,996,460	115,416,942
Expenses:						
General government	7,688,065	7,122,664	-	-	7,688,065	7,122,664
Public safety	23,033,348	21,377,111	-	-	23,033,348	21,377,111
Public works	4,728,182	5,994,680	-	-	4,728,182	5,994,680
Highways and streets	13,078,814	9,937,844	-	-	13,078,814	9,937,844
Environmental	2,858,734	2,732,545	-	-	2,858,734	2,732,545
Health services	2,350,773	2,421,331	-	-	2,350,773	2,421,331
Culture and recreation	6,255,895	5,719,170	-	-	6,255,895	5,719,170
Social services	4,328,309	4,236,842	-	-	4,328,309	4,236,842
Interest on long-term debt	421,527	853,976	-	-	421,527	853,976
Airport	-	-	3,043,468	2,031,215	3,043,468	2,031,215
Sanitary sewer	-	-	12,560,202	11,930,841	12,560,202	11,930,841
Recreation	-	-	857,894	784,730	857,894	784,730
Total expenses	64,743,647	60,396,163	16,461,564	14,746,786	81,205,211	75,142,949
Increase in net position before transfers	25,249,999	37,740,516	9,541,250	2,533,477	34,791,249	40,273,993
Transfers	(378,693)	183,001	378,693	(183,001)	-	-
Changes in net position	24,871,306	37,923,517	9,919,943	2,350,476	34,791,249	40,273,993
Net position, beginning	299,661,701	261,738,184	109,885,185	107,534,709	409,546,886	369,272,893
Net position, ending	$ 324,533,007	$ 299,661,701	$ 119,805,128	$ 109,885,185	$ 444,338,135	$ 409,546,886

Governmental Activities

Governmental activities increased the City's net position by nearly $25 million. Sales and motor vehicle taxes, the largest governmental category, totaled over $42.5 million or 47.3% of total governmental revenue. Revenues from governmental activities totaled over $89.9 million or 77.6% of the total City revenues.

Governmental net position increased by approximately $13 million less when compared to the prior year primarily as a result of increasing expenses in several areas and decreasing in capital grant funding. The increase in expenditures in public safety is primarily due to the implementation of a new pay plan. The decrease in capital grant funding is primarily due to the near completion of several disaster relief projects.

The following table shows total cost of services and net cost of services of the governmental activities for the year ended October 31, 2019 and 2018:

Net Cost of City of Joplin's Governmental Activities

	Total Costs of Services		Net Costs of Services	
	2019	2018	2019	2018
General government	$ 7,688,065	$ 7,122,664	$ 5,691,497	$ 4,731,256
Public safety	23,033,348	21,377,111	22,132,958	20,603,275
Public works	4,728,182	5,994,680	3,971,997	5,113,941
Highways and streets	13,078,814	9,937,844	(8,019,920)	(21,080,152)
Environmental	2,858,734	2,732,545	273,254	236,933
Health services	2,350,773	2,421,331	1,119,512	1,242,322
Culture and recreation	6,255,895	5,719,170	5,417,640	3,439,023
Social services	4,328,309	4,236,842	48,366	99,357
Interest on long-term debt	421,527	853,976	421,527	853,976
Total	$ 64,743,647	$ 60,396,163	$ 31,056,831	$ 15,239,931

As previously noted, expenditures from governmental activities total nearly $64.8 million. However, the net costs of these services were over $31 million. The difference represents direct revenue received from charges for services of over $7.2 million, operating grants and contributions of over $7 million, and capital grants and contributions of over $19.4 million. Taxes and other revenues of nearly $56 million were collected to cover these net costs.

Business-type Activities

For the fiscal year ended October 31, 2019 business-type revenues totaled over $26 million, or 22.4% of the total City revenues.

Business-type activities increased the City's net position by $9,919,943.

- The sanitary sewer system recorded an increase of over $3.4 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 $6.2 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 an increase of $230,033 in net position for the year, which is primarily attributed to operating revenues and transfers exceeding operating expenses.

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 $72.6 million, which is an increase of 8.7 percent. The fund balance of the General Fund increased $1,162,306 during the fiscal year. 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 $1,705,506 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 increased $1,050,526 as the City received grants related to the completion of disaster relief projects. This fund continues to build reserves to fund future transportation and infrastructure improvements throughout the community.

The fund balance in the Capital Improvement Sales Tax fund increased by $271,352 during the fiscal year as this fund continues to build reserves to fund future capital improvement projects as set forth in the sales tax initiative.

The fund balance in the Community Development Fund increased by $122,387, due to the receipt of disaster-related grants awarded to the City to help rebuild the community following the natural disaster.

The fund balance in the Joplin Redevelopment Corporation fund decreased by $2,449,422 during the fiscal year as the City called Economic Development Bonds during the fiscal year for repayment.

The fund balance in the Infrastructure Improvement fund increased by $1,982,647, due to the receipt of disaster-related grant monies awarded to the City to help repair and rebuild the community following the federal disaster.

The fund balance in the Public Safety Sales Tax fund increased by $983,618 during the fiscal year as this fund continues to build reserves to fund future public safety projects.

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 ($1,425,413) and $12,887,005, 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 $24,159,860 increased to $24,174,860, which represents an increase of $15,000.

- The original expenditure budget of $25,581,255 increased to $26,918,423, which represents an increase of $1,337,168.

The expenditure budget amendments were primarily due to additional expenditures related to the replacement of multiple police vehicles involved in accidents using insurance proceeds, as well as implementing a new pay plan for the Police and Fire Departments.

Actual revenues were $2,920,008 more than budgeted, in large part due to an increase in taxes, intergovernmental, and interest and miscellaneous. Tax revenue was $744,644 more than budgeted; interest and miscellaneous was $1,174,054 more than budgeted and intergovernmental was $1,291,234 more than budgeted, while revenue from fines and forfeitures was $234,113 less than budgeted and charges for services revenue was also less than anticipated by $67,884.

Actual government expenditures were $1,149,270 less than budgeted. Ending fund balance in the general fund increased to over $14.7 million ($2,025,613 higher than originally budgeted). During the current fiscal year, the City created the Public Safety Sales Tax fund to report the collection of the ½-cent public safety sales tax and the associated expenditures. In prior years, this activity was included in the General Fund. The General Fund Budgetary Comparison Schedule (Exhibit 12) has been reclassified to reflect these changes.

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, 2019, amounts to $406,145,881 (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 storm water throughout the City using Disaster Relief grant funds.
- Continued City projects outlined in the capital improvement and parks and storm water sales tax initiatives.
- Continued the City overlay program to improve paving and roadway surfaces.
- Began major taxiway improvements at the Airport.

City of Joplin Capital Assets
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	$ 15,150,684	$ 15,138,396	$ 1,813,990	$ 1,813,190	$ 16,964,674	$ 16,951,586
Historical Collection	2,173,000	2,173,000	-	-	2,173,000	2,173,000
Construction in Process	110,913,061	94,693,254	14,031,454	20,641,973	124,944,515	115,335,227
Buildings	52,669,118	54,093,163	42,092,449	45,711,866	94,761,567	99,805,029
Improvements	7,696,915	8,424,279	11,385,713	1,348,066	19,082,628	9,772,345
Machinery & Equipment	8,250,734	8,880,048	2,160,655	1,838,790	10,411,389	10,718,838
Infrastructure	78,138,776	77,763,111	-	-	78,138,776	77,763,111
Sewer System	-	-	59,669,332	53,116,316	59,669,332	53,116,316
Total	$ 274,992,288	$ 261,165,251	$ 131,153,593	$ 124,470,201	$ 406,145,881	$ 385,635,452

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

Debt Administration

At the end of fiscal year 2019, the City had a total of over $31.8 million of outstanding debt. This is a decrease of $8,651,800 or 21.4% from the previous year. The decrease was due primarily to the repayment of Certificates of Participation, Economic Development Bonds, and the repayment of Revenue Bonds.

City of Joplin Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Certificates of Participation	$ -	$ 1,700,000	$ -	$ -	$ -	$ 1,700,000
Economic Development Bonds	3,730,000	8,950,000	-	-	3,730,000	8,950,000
Revenue Bonds	-	-	28,143,600	29,875,400	28,143,600	29,875,400
Total	$ 3,730,000	$ 10,650,000	$ 28,143,600	$ 29,875,400	$ 31,873,600	$ 40,525,400

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 construction of a major sanitary sewer parallel line.
- The City will continue reconstruction of a major taxiway at the Joplin Regional Airport.
- The City continues to monitor the impact of online sales on city sales tax collections.
- The voters passed a new ½-cent General Sales Tax effective 4/1/2020 dedicated to closing and funding the Policemen's and Firemen's Pension Plan. All public safety new hires will be covered by the Missouri Local Government Employees Retirement System (LAGERS).

All of these factors were considered in preparing the City's budget for the 2020 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, 2019

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Assets				
Cash and investments	$ 63,810,566	$ 12,620,035	$ 76,430,601	$ 4,847,647
Receivables:				
Sales taxes	6,015,606	-	6,015,606	-
Property and other taxes	876,000	-	876,000	97,601
Accounts	2,088,769	1,642,599	3,731,368	66,031
Intergovernmental	6,328,570	4,386,555	10,715,125	-
Special assessments	1,389,332	-	1,389,332	-
Loans	2,002,090	-	2,002,090	-
Internal balances	2,215,715	(2,215,715)	-	-
Land held for redevelopment	4,237,498	-	4,237,498	-
Inventories and prepaids	3,176,820	138,968	3,315,788	11,341
Restricted assets:				
Cash and cash equivalents	2,413,763	4,263,460	6,677,223	-
Net pension asset	2,156,193	234,153	2,390,346	89,603
Capital Assets:				
Not being depreciated	128,236,745	15,845,444	144,082,189	-
Being depreciated, net of depreciation	146,755,543	115,308,149	262,063,692	1,950,209
Total assets	371,703,210	152,223,648	523,926,858	7,062,432
Deferred outflows of resources				
Pension related deferred outflows	2,516,363	157,183	2,673,546	60,149
OPEB related deferred outflows	169,896	21,323	191,219	3,782
Total deferred outflows of resources	2,686,259	178,506	2,864,765	63,931
Liabilities				
Accounts payable	6,845,318	3,575,209	10,420,527	94,347
Accrued payroll and benefits	1,765,750	179,928	1,945,678	83,838
Accrued interest	36,023	-	36,023	-
Payable from restricted assets:				
Deposits	378,588	-	378,588	-
Accrued interest	-	153,151	153,151	-
Self insurance claims	1,951,453	-	1,951,453	-
Long term liabilities:				
Due in one year	6,936,277	1,852,270	8,788,547	-
Due in more than one year	5,053,038	26,552,389	31,605,427	25,296
Net pension liability	22,801,814	-	22,801,814	-
Total liabilities	45,768,261	32,312,947	78,081,208	203,481
Deferred inflows of resources				
Pension related deferred inflows	4,088,201	284,079	4,372,280	108,708
Total deferred inflows of resources	4,088,201	284,079	4,372,280	108,708
Net Position				
Net investment in capital assets	274,081,818	103,009,993	377,091,811	1,950,209
Restricted :				
Pension benefits	-	107,257	107,257	41,044
Capital projects	32,972,960	-	32,972,960	-
Culture and recreation	1,778,013	-	1,778,013	-
Health services	963,109	-	963,109	-
Economic development	3,825,698	-	3,825,698	-
Debt service	547,899	406,548	954,447	-
Capital replacement	-	3,703,761	3,703,761	-
Solid waste management	1,346,167	-	1,346,167	-
Public safety	8,570,651	-	8,570,651	-
Library services	-	-	-	4,681,131
Permanent funds:				
Expendable	94,285	-	94,285	-
Nonexpendable	814,830	-	814,830	-
Unrestricted (deficit)	(462,423)	12,577,569	12,115,146	141,790
Total net position	$ 324,533,007	$ 119,805,128	$ 444,338,135	$ 6,814,174

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Activities
For the Year Ended October 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary government:								
Governmental activities:								
General government	$ 7,688,065	$ 1,870,143	$ 126,425	$ -	$ (5,691,497)	$ -	$ (5,691,497)	$ -
Public safety	23,033,348	71,115	748,785	80,490	(22,132,958)	-	(22,132,958)	-
Public works	4,728,182	756,185	-	-	(3,971,997)	-	(3,971,997)	-
Highways and streets	13,078,814	872,436	872,833	19,353,465	8,019,920	-	8,019,920	-
Environmental	2,858,734	2,571,738	13,742	-	(273,254)	-	(273,254)	-
Health services	2,350,773	216,189	1,015,072	-	(1,119,512)	-	(1,119,512)	-
Culture and recreation	6,255,895	827,320	10,910	25	(5,417,640)	-	(5,417,640)	-
Social services	4,328,309	62,857	4,217,086	-	(48,366)	-	(48,366)	-
Interest on general long term debt	421,527	-	-	-	(421,527)	-	(421,527)	-
Total governmental activities	64,743,647	7,247,983	7,004,853	19,433,980	(31,056,831)	-	(31,056,831)	-
Business-type activities:								
Airport	3,043,468	906,169	-	7,056,324	-	4,919,025	4,919,025	-
Sanitary sewer	12,560,202	16,884,645	-	558,313	-	4,882,756	4,882,756	-
Recreation and other	857,894	512,449	-	-	-	(345,445)	(345,445)	-
Total business-type activities	16,461,564	18,303,263	-	7,614,637	-	9,456,336	9,456,336	-
Total primary government	$ 81,205,211	$ 25,551,246	$ 7,004,853	$ 27,048,617	(31,056,831)	9,456,336	(21,600,495)	-
Component Units:								
Joplin Public Library	$ 1,938,241	$ 98,186	$ 305,194	$ -	-	-	-	(1,534,861)
Joplin Sports Authority	554,587	135,136	423,564	-	-	-	-	4,113
Total component units	$ 2,492,828	$ 233,322	$ 728,758	$ -	-	-	-	(1,530,748)
General revenues:								
Taxes:								
Sales taxes					40,531,060	-	40,531,060	-
Motor vehicle taxes					2,061,887	-	2,061,887	-
Property taxes					1,100,853	-	1,100,853	1,683,941
Franchise taxes					6,307,526	-	6,307,526	-
Tax increment financing					2,340,802	-	2,340,802	-
Hotel motel taxes					1,405,226	-	1,405,226	-
Cigarette taxes					237,182	-	237,182	-
Other taxes					231,168	-	231,168	-
Gain on sale of capital assets					-	43,250	43,250	-
Unrestricted investment earnings					1,852,566	7,608	1,860,174	170,120
Miscellaneous					238,560	34,056	272,616	121,268
Transfers					(378,693)	378,693	-	-
Total general revenues and transfers					55,928,137	463,607	56,391,744	1,975,329
Change in net position					24,871,306	9,919,943	34,791,249	444,581
Net position - beginning of year					299,661,701	109,885,185	409,546,886	6,369,593
Net position - end of year					$ 324,533,007	$ 119,805,128	$ 444,338,135	$ 6,814,174

See the notes to the basic financial statements

City of Joplin, Missouri
Balance Sheet - Governmental Funds
October 31, 2019

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Infrastructure Improvements	Public Safety Sales Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets										
Pooled cash and investments	$ 11,200,902	$ 6,294,736	$ 1,044,993	$ 17,724,758	$ 100,543	$ 4,314,856	$ 295,688	$ 7,946,849	$ 7,112,526	$ 56,035,851
Receivables:										
Sales taxes	2,191,589	559,218	1,297,188	844,007	-	-	-	1,123,604	-	6,015,606
Property and other taxes	-	-	-	-	-	506,708	-	-	369,292	876,000
Accounts	1,095,093	-	698,991	-	-	472	-	1,060	235,853	2,031,469
Intergovernmental	200,903	202,857	424,082	-	1,940,588	-	3,215,664	-	340,593	6,324,687
Special assessments	-	-	-	1,200,000	-	-	-	-	189,332	1,389,332
Loans	-	-	-	-	-	-	-	-	2,002,090	2,002,090
Due from other funds	1,350,000	-	3,320,000	-	-	-	-	-	-	4,670,000
Land held for redevelopment	-	-	-	-	-	4,237,498	-	-	-	4,237,498
Inventories	85,542	-	535,285	-	-	-	-	-	34,134	654,961
Prepaids	67,199	-	-	-	95	2,269,748	-	4,923	6,521	2,348,486
Restricted cash and cash equivalents	378,588	-	-	-	-	1,020,670	-	-	694,258	2,093,516
Total Assets	$ 16,569,816	$ 7,056,811	$ 7,320,539	$ 19,768,765	$ 2,041,226	$ 12,349,952	$ 3,511,352	$ 9,076,436	$ 10,984,599	$ 88,679,496
Liabilities										
Accounts payable	$ 409,773	$ 821,434	$ 497,395	$ 614,113	$ 830,009	$ -	$ 2,758,650	$ 79,061	$ 789,098	$ 6,799,533
Accrued payroll and benefits	899,784	21,233	122,883	4,964	29,345	-	5,372	421,801	183,641	1,689,023
Payable from restricted assets:										
Deposits payable	378,588	-	-	-	-	-	-	-	-	378,588
Due to other funds	-	-	-	-	1,000,000	-	350,000	-	-	1,350,000
Total Liabilities	1,688,145	842,667	620,278	619,077	1,859,354	-	3,114,022	500,862	972,739	10,217,144
Deferred inflows of resources										
Unavailable revenues - intergovernmental	102,075	202,857	138,081	1,200,000	1,540,398	-	2,292,195	-	61,696	5,537,302
Unavailable revenues - special assessments	-	-	-	-	-	-	-	-	189,332	189,332
Unavailable revenues - other	-	-	-	-	-	-	-	-	74,231	74,231
Total deferred inflows of resources	102,075	202,857	138,081	1,200,000	1,540,398	-	2,292,195	-	325,259	5,800,865
Fund balances										
Nonspendable	152,741	-	535,285	-	95	2,269,748	-	4,923	855,485	3,818,277
Restricted	-	6,011,287	6,026,895	17,949,688	-	1,020,670	-	8,570,651	8,084,914	47,664,105
Committed	12,831	-	-	-	-	-	577,260	-	-	590,091
Assigned	485,332	-	-	-	-	9,059,534	-	-	746,202	10,291,068
Unassigned (deficit)	14,128,692	-	-	-	(1,358,621)	-	(2,472,125)	-	-	10,297,946
Total fund balances	14,779,596	6,011,287	6,562,180	17,949,688	(1,358,526)	12,349,952	(1,894,865)	8,575,574	9,686,601	72,661,487
Total liabilities, deferred inflows, and fund balances	$ 16,569,816	$ 7,056,811	$ 7,320,539	$ 19,768,765	$ 2,041,226	$ 12,349,952	$ 3,511,352	$ 9,076,436	$ 10,984,599	$ 88,679,496

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, 2019

Fund balances of governmental funds	$	72,661,487
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 $1,259,726 of capital assets related to internal service funds).		273,732,562
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 $85,603 in accrued compensated absences and other post employment benefit obligations which are included in total charges for internal service funds).		(11,903,712)
Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the governmental funds.		5,800,865
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.		6,379,856
Net pension and OPEB liabilities are not due and payable in the current period and therefore are not reported in the funds. This amount includes pension and OPEB related deferred outflows and inflows and excludes $107,638 of net pension assets and $72,254, $5,161 and $130,588 of pension related deferred outflows , OPEB related deferred outflows and pension related deferred inflows for internal service funds.		(22,102,028)
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.		(36,023)
Net position of governmental activities	$	324,533,007

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, 2019

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Infrastructure Improvements	Public Safety Sales Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:										
Taxes	$ 20,316,842	$ 3,551,341	$ 9,196,399	$ 5,350,215	$ -	$ 2,405,492	$ -	$ 7,126,168	$ 3,925,232	$ 51,871,689
Tax increment financing	-	-	-	-	-	1,565,116	-	-	775,686	2,340,802
Intergovernmental	2,019,482	-	2,064,009	-	4,235,521	-	18,274,340	-	1,080,506	27,673,858
Licenses and permits	1,734,273	-	-	-	16,016	-	-	-	-	1,750,289
Charges for services	291,080	-	872,436	-	46,841	-	-	12,850	3,537,316	4,760,523
Fines and forfeitures	859,987	-	-	-	-	-	-	-	-	859,987
Interest	1,739,175	-	-	2,540	-	46,218	-	-	54,957	1,842,890
Other	134,029	-	33,899	-	-	5,713	-	-	62,163	235,804
Total Revenues	27,094,868	3,551,341	12,166,743	5,352,755	4,298,378	4,022,539	18,274,340	7,139,018	9,435,860	91,335,842
Expenditures:										
Current:										
General government	6,154,721	-	-	-	-	828,724	-	-	-	6,983,445
Public safety	16,833,280	-	-	-	-	-	-	5,217,703	-	22,050,983
Public works	2,161,850	-	-	4,726,973	-	-	-	-	344,270	7,233,093
Highway and streets	-	774,792	8,186,105	-	-	-	-	-	-	8,960,897
Environmental	-	-	-	-	-	-	-	-	2,863,906	2,863,906
Health services	-	-	-	-	-	-	-	-	2,383,533	2,383,533
Culture and recreation	619,302	900,750	-	-	-	-	-	-	4,477,079	5,997,131
Social services	-	-	-	-	4,320,056	-	-	-	12,519	4,332,575
Capital outlay	-	-	-	-	-	-	16,291,693	-	-	16,291,693
Debt service:										
Principal	-	-	-	-	-	5,220,000	-	-	3,681,701	8,901,701
Interest	-	-	-	-	-	423,237	-	-	73,091	496,328
Total expenditures	25,769,153	1,675,542	8,186,105	4,726,973	4,320,056	6,471,961	16,291,693	5,217,703	13,836,099	86,495,285
Excess of revenues over (under) expenditures	1,325,715	1,875,799	3,980,638	625,782	(21,678)	(2,449,422)	1,982,647	1,921,315	(4,400,239)	4,840,557
Other financing sources (uses):										
Transfers in	4,916,662	-	-	-	150,000	-	-	-	5,648,072	10,714,734
Transfers out	(5,150,752)	(170,293)	(3,000,067)	(354,430)	(5,935)	-	-	(937,697)	(282,446)	(9,901,620)
Insurance proceeds	48,912	-	32,155	-	-	-	-	-	12,646	93,713
Sale of capital assets	21,769	-	37,800	-	-	-	-	-	1	59,570
Total other financing sources (uses)	(163,409)	(170,293)	(2,930,112)	(354,430)	144,065	-	-	(937,697)	5,378,273	966,397
Net change in fund balances	1,162,306	1,705,506	1,050,526	271,352	122,387	(2,449,422)	1,982,647	983,618	978,034	5,806,954
Fund balances (deficit) - beginning of year **	13,617,290	4,305,781	5,511,654	17,678,336	(1,480,913)	14,799,374	(3,877,512)	7,591,956	8,708,567	66,854,533
Fund Balances (deficit) - end of year	$ 14,779,596	$ 6,011,287	$ 6,562,180	$ 17,949,688	$ (1,358,526)	$ 12,349,952	$ (1,894,865)	$ 8,575,574	$ 9,686,601	$ 72,661,487

** as reclassifed as discussed in Note 1

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, 2019

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	$ 5,806,954
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	25,423,243
Depreciation	(11,299,385)
Disposals of capital assets	(141,801)
Revenues in the statement of activities that do not provide current financial resource are reported as unavailable revenue in the governmental funds.	(2,917,377)
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	6,920,000
Payments on developer obligations	1,981,701
Changes in original issue discount, premium and deferred amounts on refunding	2,451
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	691,483
Change in accrued compensated absences	(239,797)
Change in net OPEB obligations	(116,385)
Change in accrued interest	72,350
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.	(1,312,131)
Change in net position of governmental activities	$ 24,871,306

See the notes to the basic financial statements

Exhibit 5

City of Joplin, Missouri
Statement of Net Position
Proprietary Funds
October 31, 2019

	Enterprise Funds				
	Airport	Sanitary Sewer	Nonmajor Enterprise Fund - Golf Course	Total	Internal Service Funds
Assets					
Current assets:					
Pooled cash and investments	$ 5,983	$ 12,574,252	$ 39,800	$ 12,620,035	$ 7,774,715
Receivables, net:					
Accounts	267,180	1,375,419	-	1,642,599	57,300
Intergovernmental	4,374,987	11,568	-	4,386,555	3,883
Inventory	29,525	93,211	16,232	138,968	173,373
Restricted cash and cash equivalents:					
Deposits	-	-	-	-	320,247
Capital replacement	-	3,703,761	-	3,703,761	-
Bond debt service	-	559,699	-	559,699	-
Total current assets	4,677,675	18,317,910	56,032	23,051,617	8,329,518
Noncurrent assets:					
Net pension asset	34,442	178,473	21,238	234,153	107,638
Capital assets:					
Not being depreciated	15,428,612	416,832	-	15,845,444	-
Being depreciated, net of depreciation	21,810,068	92,886,295	611,786	115,308,149	1,259,726
Total noncurrent assets	37,273,122	93,481,600	633,024	131,387,746	1,367,364
Total assets	41,950,797	111,799,510	689,056	154,439,363	9,696,882
Deferred outflows of Resources:					
Pension related deferred outflows	23,120	119,806	14,257	157,183	72,254
OPEB related deferred outflows	2,882	17,789	652	21,323	5,161
Total deferred outflows of resources	26,002	137,595	14,909	178,506	77,415
Liabilities					
Current liabilities:					
Accounts payable	2,720,986	844,010	10,213	3,575,209	45,785
Accrued payroll and benefits	28,044	136,217	15,667	179,928	76,727
Self insurance claims	-	-	-	-	459,794
Current liabilities (payable from restricted assets):					
Accrued interest	-	153,151	-	153,151	-
Current portion of long-term debt, net	11,838	1,830,549	9,883	1,852,270	34,232
Total current liabilities:	2,760,868	2,963,927	35,763	5,760,558	616,538
Noncurrent liabilities:					
Self insurance claims	-	-	-	-	1,491,659
Due to other funds	3,320,000	-	-	3,320,000	-
Long-term debt, net	25,102	26,518,058	9,229	26,552,389	51,371
Total noncurrent liabilities	3,345,102	26,518,058	9,229	29,872,389	1,543,030
Total liabilities	6,105,970	29,481,985	44,992	35,632,947	2,159,568
Deferred inflows of Resources:					
Pension related deferred inflows	41,786	216,526	25,767	284,079	130,588
Total deferred inflows of resources	41,786	216,526	25,767	284,079	130,588
Net position					
Net investment in capital assets	37,238,680	65,159,527	611,786	103,009,993	1,259,726
Restricted for pension benefits	15,776	81,753	9,728	107,257	49,304
Restricted for health services	-	-	-	-	320,247
Restricted for debt service	-	406,548	-	406,548	-
Restricted for capital replacement	-	3,703,761	-	3,703,761	-
Unrestricted (deficit)	(1,425,413)	12,887,005	11,692	11,473,284	5,854,864
Total net position	$ 35,829,043	$ 82,238,594	$ 633,206	118,700,843	$ 7,484,141
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				1,104,285	
Total net position				$ 119,805,128	

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, 2019

	Airport	Sanitary Sewer	Nonmajor Enterprise Fund - Golf Course	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 906,169	$ 16,884,645	$ 512,449	$ 18,303,263	$ 10,508,448
Total operating revenues	906,169	16,884,645	512,449	18,303,263	10,508,448
Operating expenses:					
Personnel services	507,767	2,473,900	295,407	3,277,074	1,491,292
Supplies	111,864	395,089	107,306	614,259	1,207,921
Contractual services	1,203,482	3,049,347	321,173	4,574,002	7,730,136
Depreciation and amortization	1,219,063	6,190,406	137,481	7,546,950	257,094
Total operating expenses	3,042,176	12,108,742	861,367	16,012,285	10,686,443
Operating income (loss)	(2,136,007)	4,775,903	(348,918)	2,290,978	(177,995)
Nonoperating revenues (expenses):					
Insurance reimbursements and settlements	-	-	-	-	35,669
Interest income	-	7,608	-	7,608	9,676
Interest expense and fiscal charges	-	(439,709)	-	(439,709)	-
Gain on sale of capital assets	-	-	43,250	43,250	-
Other income	25,427	2,654	5,975	34,056	2,756
Total nonoperating revenues (expenses)	25,427	(429,447)	49,225	(354,795)	48,101
Income (loss) before contributions and transfers	(2,110,580)	4,346,456	(299,693)	1,936,183	(129,894)
Capital grants and contributions	7,056,324	558,313	-	7,614,637	-
Transfers in	1,450,000	-	552,680	2,002,680	-
Transfers out	(153,233)	(1,447,800)	(22,954)	(1,623,987)	(1,191,807)
Change in net position	6,242,511	3,456,969	230,033	9,929,513	(1,321,701)
Net position -beginning of year	29,586,532	78,781,625	403,173	108,771,330	8,805,842
Net position -end of year	$ 35,829,043	$ 82,238,594	$ 633,206	118,700,843	$ 7,484,141

Change in net position, enterprise funds	9,929,513
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	(9,570)
Change in net position	$ 9,919,943

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, 2019

	Airport	Sanitary Sewer	Nonmajor Enterprise Fund - Golf Course	Total	Internal Service Funds
Cash Flows From Operating Activities:					
Receipts from customers	$ 667,196	$ 16,760,042	$ 518,424	$ 17,945,662	$ 10,488,480
Payments to suppliers	(710,423)	(3,315,893)	(418,516)	(4,444,832)	(8,264,217)
Payments to employees	(510,152)	(2,497,729)	(299,993)	(3,307,874)	(1,501,828)
Net Cash Provided by (Used in) Operating Activities	(553,379)	10,946,420	(200,085)	10,192,956	722,435
Cash Flows From Noncapital Financing Activities					
Transfers in	1,450,000	-	552,680	2,002,680	-
Transfers out	(153,233)	(1,447,800)	(22,954)	(1,623,987)	-
Advances/repayments from other funds	2,045,000	-	(350,000)	1,695,000	(1,191,807)
Insurance reimbursements and settlements	-	-	-	-	35,669
Net Cash Provided by (Used in) Noncapital Financing Activities	3,341,767	(1,447,800)	179,726	2,073,693	(1,156,138)
Cash Flows From Investing Activities:					
Interest received	-	9,140	-	9,140	10,289
Net Cash Provided by Investing Activities	-	9,140	-	9,140	10,289
Cash Flows From Capital and Related Financing Activities:					
Interest paid	-	(449,103)	-	(449,103)	-
Principal payments	-	(1,731,800)	-	(1,731,800)	-
Intergovernmental grants	3,656,826	682,449	-	4,339,275	9,195
Purchases of capital assets	(6,452,506)	(5,648,210)	(133,710)	(12,234,426)	(102,074)
Sale of capital assets	-	-	47,734	47,734	-
Net Cash (Used in) Capital and Related Financing Activities	(2,795,680)	(7,146,664)	(85,976)	(10,028,320)	(92,879)
Net Increase (Decrease) in Cash and Cash Equivalents	(7,292)	2,361,096	(106,335)	2,247,469	(516,293)
Cash and cash equivalents, beginning of year	13,275	14,476,616	146,135	14,636,026	8,611,255
Cash and cash equivalents, end of year	$ 5,983	$ 16,837,712	$ 39,800	$ 16,883,495	$ 8,094,962
Cash and investments as reported on the Statement of net position:					
Pooled cash and investments	$ 5,983	$ 12,574,252	$ 39,800	$ 12,620,035	$ 7,774,715
Restricted cash and cash equivalents	-	4,263,460	-	4,263,460	320,247
Total pooled cash and cash equivalents	$ 5,983	$ 16,837,712	$ 39,800	$ 16,883,495	$ 8,094,962
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (2,136,007)	$ 4,775,903	$ (348,918)	$ 2,290,978	$ (177,995)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operations:					
Depreciation and amortization	1,219,063	6,190,406	137,481	7,546,950	257,094
Net pension asset	6,514	42,645	8,357	57,516	12,710
Deferred outflows of resources	(2,911)	(11,524)	709	(13,726)	(11,926)
Deferred inflows of resources	(12,558)	(76,869)	(13,501)	(102,928)	(29,096)
Non-operating income	25,427	2,654	5,975	34,056	2,756
Change in operating assets and liabilities					
Accounts receivable	(238,973)	(127,257)	-	(366,230)	(22,724)
Inventories	21,333	97,360	6,324	125,017	5,018
Prepaids	-	-	-	-	-
Accounts payable	558,163	31,183	3,639	592,985	10,069
Accrued payroll and benefits	6,570	21,919	(151)	28,338	17,776
Insurance claims	-	-	-	-	658,753
Net Cash Provided by (Used in) Operating Activities	$ (553,379)	$ 10,946,420	$ (200,085)	$ 10,192,956	$ 722,435

See the notes to the basic financial statements

Exhibit 8

City of Joplin, Missouri
Statement of Fiduciary Net Position
Fiduciary Funds
October 31, 2019

	Agency	Policemen's and Firemen's Pension
Assets		
Pooled cash and cash equivalents	$ 1,434	$ -
Cash	-	122,968
Investments:		
Real estate fund	-	6,139,561
Mutual funds:		
Equity	-	22,199,467
Fixed Income	-	16,186,512
Interest receivable	-	255
Total assets	1,434	44,648,763
Liabilities		
Held for other parties	1,434	-
Total liabilities	$ 1,434	-
Net position		
Restricted for pension benefits		$ 44,648,763

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, 2019

	Policemen's and Firemen's Pension
Additions	
Contributions:	
Employer	$ 2,999,709
Plan members	1,307,243
Total contributions	4,306,952
Investment income:	
Net appreciation in fair value of investments	3,548,745
Interest and dividends	1,169,689
Investment expenses	(53,969)
Total investment income	4,664,465
Total additions	8,971,417
Deductions	
Benefits paid	3,515,998
Refunds of contributions	1,700,492
Administrative expenses	19,356
Total deductions	5,235,846
Change in net position	3,735,571
Net position, beginning of year	40,913,192
Net position, end of year	$ 44,648,763

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, 2019

	Joplin Public Library	Joplin Sports Authority	**Total Discretely Presented Component Units**
Assets			
Cash and investments	$ 4,759,234	$ 88,413	$ 4,847,647
Receivables:			
Property and other taxes	97,601	-	97,601
Accounts	-	66,031	66,031
Inventories and prepaids	9,892	1,449	11,341
Net pension asset	89,603	-	89,603
Capital assets:			
Being depreciated, net of depreciation	1,890,317	59,892	1,950,209
Total Assets	6,846,647	215,785	7,062,432
Deferred outflows of resources			
Pension related deferred outflows	60,149	-	60,149
OPEB related deferred outflows	3,782	-	3,782
Total deferred outflows of resources	63,931	-	63,931
Liabilities			
Accounts payable	94,347	-	94,347
Accrued payroll and benefits	69,735	14,103	83,838
Long term liabilities:			
Due in more than one year	25,296	-	25,296
Total liabilities	189,378	14,103	203,481
Deferred inflows of resources			
Pension related deferred inflows	108,708	-	108,708
Total deferred inflows of resources	108,708	-	108,708
Net Position			
Net investment in capital assets	1,890,317	59,892	1,950,209
Restricted for pension benefits	41,044	-	41,044
Restricted for library services	4,681,131	-	4,681,131
Unrestricted	-	141,790	141,790
Total Net Position	$ 6,612,492	$ 201,682	$ 6,814,174

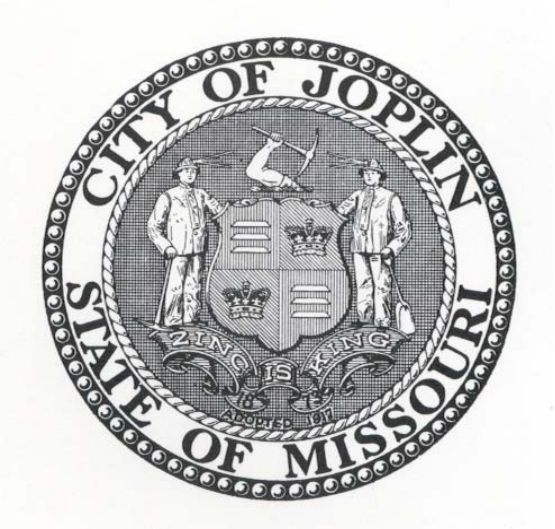
See the notes to the basic financial statements

Exhibit 11

City of Joplin, Missouri
Combining Statement of Activities - Discretely Presented Component Units
For the Year Ended October 31, 2019

	Joplin Public Library	Joplin Sports Authority	**Total Component Units**
Expenses:			
Library services	$ 1,938,241	$ -	$ 1,938,241
Culture and recreation	-	554,587	554,587
Total expenses	1,938,241	554,587	2,492,828
Program Revenues:			
Charges for services	98,186	135,136	233,322
Operating grants and contributions	305,194	423,564	728,758
Total program revenues	403,380	558,700	962,080
Net income/(expense)	(1,534,861)	4,113	(1,530,748)
General revenues:			
Property taxes	1,683,941	-	1,683,941
Unrestricted investment earnings	170,120	-	170,120
Miscellaneous	121,268	-	121,268
Total general revenues	1,975,329	-	1,975,329
Change in net position	440,468	4,113	444,581
Net position - beginning of year	6,172,024	197,569	6,369,593
Net position - end of year	$ 6,612,492	$ 201,682	$ 6,814,174

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 Improvements Fund

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

Public Safety Sales Tax Fund

This fund accounts for revenues generated by a Public Safety Sales Tax that are to be used for public safety expenditures.

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, 2018 was $603,731,192.

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 two items that qualifies for reporting in this category. This first item results from assumption changes, the difference in experience, and pension contributions made by the City subsequent to the pension valuation date. The second item results from assumption changes, and the difference in experience in calculating the OPEB obligation. The contribution amounts will be applied during the next fiscal year while the changes in assumption amounts will be amortized over 5 to 12 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 differences in experience, and the difference between 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 (asset), 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. Firemen may accrue up to 336 hours of vacation and both policemen and firemen may accrue up to 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. The City does not adopt budgets for these two funds.

Connor and Barbee Trusts - During the year ended October 31, 2019, the Connor and Barbee Trusts had net appreciation on investments available for expenditure of $5,198. 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, 2019, there were no amounts available for spending and a nonspendable balance of $200,000.

Cemetery Trust - During the year ended October 31, 2019, the Cemetery Trust Fund had net appreciation on investments available for expenditure of $17,449. 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, 2019, the nonspendable balance and net position available for spending (expendable net position) was $614,830 and $94,285, 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.

Reclassification

During the current year, the City created the Public Safety Sales Tax Fund, to report the collection of the Public Safety Sales Tax and the associated expenditures. In prior years, this activity was included in the General Fund. The creation of this new fund resulted in $7,591,956 of fund balance previously reported in the general fund, to be reported in the new Public Safety Sales Tax Fund. This did not have an impact on beginning fund balance in total.

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, 2019, taxes abated for the City in connection with the Urban Redevelopment program, Industrial Development program and Enhanced Enterprise Zone program were estimated at $13,323, $8,097, and $24,686, respectively.

3. Deposits and Investments

At October 31, 2019, 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	$ 81,378,348	$ 124,402	$ 4,381,036	$ 85,883,786
Petty cash	5,450	-	190	5,640
Short term investments held in trust	1,574,667	-	-	1,574,667
Total cash and cash equivalents	82,958,465	124,402	4,381,226	87,464,093
Investments				
Treasury notes	149,359	-	-	149,359
Real estate fund	-	6,139,561	-	6,139,561
Mutual Funds	-	38,385,979	466,421	38,852,400
Total investments	149,359	44,525,540	466,421	45,141,320
Total cash and investments	$ 83,107,824	$ 44,649,942	$ 4,847,647	$ 132,605,413
Cash and Investments as reported on the Statements of Net Position:				
Cash and investments	$ 76,430,601	$ 44,649,942	$ 4,847,647	$ 125,928,190
Restricted cash and cash equivalents	6,677,223	-	-	6,677,223
Total cash and investments	$ 83,107,824	$ 44,649,942	$ 4,847,647	$ 132,605,413

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, 2019
U.S. Treasury Notes	$ 149,359	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, 2019, 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, 2019.

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	$ 149,359	$ -	$ 149,359

Concentration of Credit Risk

The City's investment policy does not specify maximum or minimum investment concentrations by investment type. As of October 31, 2019, 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, 2019:

Investments	Total	Level 1	Level 2	Level 3
U.S. Treasury Notes	$ 149,359	$ 149,359	$ -	$ -

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, 2019 consisted of the following:

Real Estate Fund	$ 6,139,561
Mutual Funds:	
Equity	22,199,467
Fixed Income	16,186,512
	$ 44,525,540

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, 2019:

Fund Name	Fair Value	Credit Rating
Metropolitan West Total Return Bond Fund	$ 7,482,596	BBB
Vanguard Intermediate Term Treasury Fund	6,810,582	AA
Templeton Global Bond Advisor Fund	1,893,334	BBB
	$ 16,186,512	

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, 2019, 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, 2019, approximately 88% 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, 2019:

	Fair	Investment Maturities (in Years)		
	Value	Less than 1	1 - 5	5-11
Fixed Income Mutual Funds	$ 16,186,512	$ -	$ 1,893,334	$ 14,293,178

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, 2019, 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, 2019:

Investments	Total	Level 1	Level 2	Level 3
Mutual funds	$ 38,385,979	$ 38,385,979	$ -	$ -
Real estate funds	6,139,561	-	-	6,139,561
Total investments	$ 44,525,540	$ 38,385,979	$ -	$ 6,139,561

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, 2019, which is the last valuation performed before the Plan's year end.

4. Taxes

Tax revenues for the year ended October 31, 2019 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	$ 13,980,284	$ -	$ 6,099,376	$ -	$ -	$ 237,182	$ -	20,316,842
Parks & storm water sales tax	3,551,341	-	-	-	-	-	-	3,551,341
Transportation sales tax	7,134,512	2,061,887		-	-	-	-	9,196,399
Capital improvement sales tax	5,350,215	-	-	-	-	-	-	5,350,215
Joplin Redevelopment Corporation	2,212,357	-	193,135	-	-	-	1,565,116	3,970,608
Public Safety sales tax	7,126,168							7,126,168
Nonmajor funds	1,176,183	-	15,015	1,405,226	1,097,640	231,168	775,686	4,700,918
Governmental funds	40,531,060	2,061,887	6,307,526	1,405,226	1,097,640	468,350	2,340,802	54,212,491
Total primary government	40,531,060	2,061,887	6,307,526	1,405,226	1,097,640	468,350	2,340,802	54,212,491
Component units	-	-	-	-	1,668,126	-	-	1,668,126
Grand total	$ 40,531,060	$ 2,061,887	$ 6,307,526	$ 1,405,226	$ 2,765,766	$ 468,350	$ 2,340,802	$ 55,880,617

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	$ 0.0599
Parks and recreation	0.0599
Solid waste management	0.0599
Total	$ 0.1797
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	Community Development Entitlement Grant	Infrastructure Improvements
Federal:	$ 1,845,633	$ 2,045,571	$ 4,235,521	$ 18,229,340
State:	18,987	-		45,000
Local:	154,862	18,438	-	-
Total	$ 2,019,482	$ 2,064,009	$ 4,235,521	$ 18,274,340

	Nonmajor Governmental Funds	Airport	Sanitary Sewer	Total
Federal:	$ 902,237	$ 7,054,994	$ 76,813	$ 34,390,109
State:	178,269	1,330	-	243,586
Local:	-	-	481,500	654,800
Total	$ 1,080,506	$ 7,056,324	$ 558,313	$ 35,288,495

Amounts due from other governments at October 31, 2019 include the following:

	General	Parks/Storm Wtr Sales Tax	Transportation Sales Tax	Cap Impr Sales Tax	Community Development Entitlement Grant	Infrastructure Improvements
Federal:	$ 148,584	$ -	$ 315,980	$ -	$ 1,940,588	$ 3,111,325
State:	48,668	202,857	108,102	-	-	104,339
Local:	3,651	-	-	1,200,000	-	-
Total	$ 200,903	$ 202,857	$ 424,082	$ 1,200,000	$ 1,940,588	$ 3,215,664

	Nonmajor Governmental Funds	Airport	Sanitary Sewer	Internal Service Funds	Total
Federal:	$ 266,869	$ 4,374,987	$ 10,983	$ -	$ 10,169,316
State:	61,621	-	585	3,883	530,055
Local:	12,103	-	-	-	1,215,754
Total	$ 340,593	$ 4,374,987	$ 11,568	$ 3,883	$ 11,915,125

6. Loans Receivable

Loans receivable of $2,002,090 at October 31, 2019, 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	$ 15,138,396	$ 12,288		$ 15,150,684
Art Collection	2,173,000	-	-	2,173,000
Construction in process	94,693,254	23,027,301	(6,807,494)	110,913,061
Total capital assets not being depreciated	112,004,650	23,039,589	(6,807,494)	128,236,745
Capital assets being depreciated:				
Buildings	67,715,871	435,731	-	68,151,602
Improvements other than infrastructure	16,783,834	159,645	-	16,943,479
Machinery and equipment	35,098,522	1,771,242	(936,318)	35,933,446
Infrastructure	167,376,749	6,824,530	(99,755)	174,101,524
Total capital assets being depreciated	286,974,976	9,191,148	(1,036,073)	295,130,051
Less accumulated depreciation for:				
Buildings	(13,685,088)	(1,851,361)	-	(15,536,449)
Improvements other than infrastructure	(8,441,141)	(875,786)	-	(9,316,927)
Machinery and equipment	(27,489,254)	(2,220,783)	891,927	(28,818,110)
Infrastructure	(89,613,638)	(6,351,455)	2,345	(95,962,748)
Total accumulated depreciation	(139,229,121)	(11,299,385)	894,272	(149,634,234)
Total capital assets being depreciated, net	147,745,855	(2,108,237)	(141,801)	145,495,817
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	6,620,799	102,074	-	6,722,873
Total capital assets being depreciated	7,084,286	102,074	-	7,186,360
Less accumulated depreciation for:				
Buildings	(238,130)	(8,415)	-	(246,545)
Improvements other than infrastructure	(81,391)	(11,223)	-	(92,614)
Machinery and equipment	(5,350,019)	(237,456)	-	(5,587,475)
Total accumulated depreciation	(5,669,540)	(257,094)	-	(5,926,634)
Total capital assets being depreciated, net	1,414,746	(155,020)	-	1,259,726
Governmental activities capital assets, net	$ 261,165,251	$ 20,776,332	$ (6,949,295)	$ 274,992,288

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

General government	$ 972,232
Public safety	1,269,957
Highways and streets	5,054,886
Environmental	15,160
Health services	50,665
Culture and recreation	1,381,331
Social services	16,276
Public works	2,538,878
	$ 11,299,385
Internal service	$ 257,094

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	16,518,939	7,769,558	(10,359,885)	13,928,612
Total non depreciable capital assets	18,018,939	7,769,558	(10,359,885)	15,428,612
Depreciable capital assets:				
Buildings	21,889,539	51,749	-	21,941,288
Improvements other than infrastructure	15,998,478	10,485,881	-	26,484,359
Machinery and equipment	1,148,837	683,278	(318,385)	1,513,730
Total depreciable capital assets	39,036,854	11,220,908	(318,385)	49,939,377
Less accumulated depreciation:				
Buildings	(11,260,763)	(739,273)	-	(12,000,036)
Improvements other than infrastructure	(14,976,642)	(383,040)	-	(15,359,682)
Machinery and equipment	(813,551)	(96,750)	140,710	(769,591)
Total accumulated depreciation	(27,050,956)	(1,219,063)	140,710	(28,129,309)
Total depreciable capital assets, net	11,985,898	10,001,845	(177,675)	21,810,068
Total airport capital assets, net	30,004,837	17,771,403	(10,537,560)	37,238,680
Sanitary Sewer fund:				
Non depreciable capital assets:				
Land	313,190	800	-	313,990
Construction in process	4,123,034	102,842	(4,123,034)	102,842
Total non depreciable capital assets	4,436,224	103,642	(4,123,034)	416,832
Depreciable capital assets:				
Buildings	81,383,677	-	-	81,383,677
Improvements other than infrastructure	1,231,258	-	-	1,231,258
Machinery and equipment	7,588,656	166,396	(54,016)	7,701,036
Sewer System	85,114,304	9,501,206	-	94,615,510
Total depreciable capital assets	175,317,895	9,667,602	(54,016)	184,931,481
Less accumulated depreciation:				
Buildings	(46,371,091)	(2,944,424)	-	(49,315,515)
Improvements other than infrastructure	(1,147,414)	(31,869)	-	(1,179,283)
Machinery and equipment	(6,392,303)	(265,923)	54,016	(6,604,210)
Sewer System	(31,997,988)	(2,948,190)	-	(34,946,178)
Total accumulated depreciation	(85,908,796)	(6,190,406)	54,016	(92,045,186)
Total depreciable capital assets, net	89,409,099	3,477,196	-	92,886,295
Total sanitary sewer capital assets, net	93,845,323	3,580,838	(4,123,034)	93,303,127
Nonmajor proprietary funds:				
Depreciable capital assets:				
Buildings	253,323	17,975	-	271,298
Improvements other than infrastructure	1,281,122	-	-	1,281,122
Machinery and equipment	861,250	111,251	(54,166)	918,335
Total depreciable capital assets	2,395,695	129,226	(54,166)	2,470,755
Less accumulated depreciation:				
Buildings	(182,819)	(5,444)	-	(188,263)
Improvements other than infrastructure	(1,038,736)	(33,325)	-	(1,072,061)
Machinery and equipment	(554,099)	(98,712)	54,166	(598,645)
Total accumulated depreciation	(1,775,654)	(137,481)	54,166	(1,858,969)
Total depreciable capital assets, net	620,041	(8,255)	-	611,786
Total nonmajor proprietary funds capital assets, net	620,041	(8,255)	-	611,786
Total business-type activities capital assets, net	$ 124,470,201	$ 21,343,986	$ (14,660,594)	$ 131,153,593

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	$ -	$ -	$ -	$ -
Capital assets, depreciable				
Building	-	-	-	-
Equipment	203,089	17,215	(50,959)	169,345
Library collection	2,830,989	213,583	(118,384)	2,926,188
	3,034,078	230,798	(169,343)	3,095,533
Less accumulated depreciation for:				
Building	-	-	-	-
Equipment	(110,115)	(16,772)	50,959	(75,928)
Library collection	(1,041,471)	(146,309)	118,384	(1,069,396)
	(1,151,586)	(163,081)	169,343	(1,145,324)
Capital assets, depreciable net	1,882,492	67,717	-	1,950,209
Discretely presented component unit capital assets, net	$ 1,882,492	$ 67,717	$ -	$ 1,950,209

8. Interfund Activity

Interfund transfers for the year ended October 31, 2019 were as follows:

	Transfer to:					
	Major funds			Nonmajor funds		
Transfer from:	General fund	Comm. Dev. Ent. Grant	Airport	Govern-mental	Enterprise	Total
Major funds:						
General fund	$ -	$ -	$ -	$ 5,048,072	$ 102,680	$ 5,150,752
Parks/Stormwater Sales Tax	170,293	-	-	-	-	170,293
Transportation Sales Tax	1,400,067	150,000	1,450,000	-	-	3,000,067
Capital Improvement Sales Tax	354,430	-	-	-	-	354,430
Comm Dev Ent. Grant	5,935	-	-	-	-	5,935
Public Safety Sales Tax	937,697	-	-	-	-	937,697
Airport	153,233	-	-	-	-	153,233
Sanitary Sewer	1,447,800	-	-	-	-	1,447,800
Nonmajor funds:						
Governmental	282,446	-	-	-	-	282,446
Enterprise	22,954	-	-	-	-	22,954
Internal Service Funds	141,807	-	-	600,000	450,000	1,191,807
	$ 4,916,662	$ 150,000	$ 1,450,000	$ 5,648,072	$ 552,680	$ 12,717,414

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, 2019 were as follows:

	Due to:		
	General fund	Transportation Sales Tax Fund	Total
Due from:			
Major funds:			
Community Development	$ 1,000,000	$ -	$ 1,000,000
Infrastructure Improvements	350,000	-	350,000
Airport	-	3,320,000	3,320,000
	$ 1,350,000	$ 3,320,000	$ 4,670,000

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.

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	$ 6,083,051	$ -	$ 1,845,553	$ 4,237,498

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	$ 8,950,000	$ -	$ 5,220,000	$ 3,730,000	$ 3,730,000
Original issue discount	(83,969)	-	(46,671)	(37,298)	(37,298)
Economic development bonds, net	8,866,031	-	5,173,329	3,692,702	3,692,702
Certificates of participation	1,700,000	-	1,700,000	-	-
Original issue premium	49,122	-	49,122	-	-
Certificates of participation, net	1,749,122	-	1,749,122	-	-
Developer agreements	7,136,770	-	1,981,701	5,155,069	1,900,000
Compensated absences*	1,764,732	1,422,974	1,182,370	2,005,336	1,343,575
Other postemployment benefits*	961,931	174,277	-	1,136,208	-
Total governmental activities long-term liabilities	$ 20,478,586	$ 1,597,251	$ 10,086,522	$ 11,989,315	$ 6,936,277
Business-type activities:					
Revenue bonds	$ 29,875,400	$ -	$ 1,731,800	$ 28,143,600	$ 1,772,900
Other postemployment benefits	119,049	23,547	-	142,596	-
Compensated absences	115,020	92,571	89,128	118,463	79,370
Total business-type activities long-term liabilities	$ 30,109,469	$ 116,118	$ 1,820,928	$ 28,404,659	$ 1,852,270
Component Units:					
Other postemployment benefits	$ 22,117	$ 3,179	$ -	$ 25,296	$ -
Total component unit long-term liabilities	$ 22,117	$ 3,179	$ -	$ 25,296	$ -

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

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

	Governmental Activities		Business-type Activities		Total	
	Economic Dev. Bonds		Revenue Bonds Payable			
	Principal	Interest	Principal	Interest	Principal	Interest
2020	$ 3,730,000	$ 219,138	$ 1,772,900	$ 487,634	$ 5,502,900	$ 706,772
2021	-	-	1,815,700	459,451	1,815,700	459,451
2022	-	-	1,859,600	430,595	1,859,600	430,595
2023	-	-	1,903,800	401,041	1,903,800	401,041
2024	-	-	1,950,100	370,770	1,950,100	370,770
2025-2029	-	-	10,481,600	1,373,621	10,481,600	1,373,621
2030-2034	-	-	8,268,900	513,341	8,268,900	513,341
2035	-	-	91,000	4,802	91,000	4,802
	$ 3,730,000	$ 219,138	$ 28,143,600	$ 4,041,255	$ 31,873,600	$ 4,260,393

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, 2019
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.	$ 3,730,000

The series 2013B bonds were redeemed in full subsequent to year end in April 2020.

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 originally matured September 1, 2034 but were fully retired as of October 31, 2019.

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, 2019, amounts due under these agreements totaled $5,155,069 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 $1,981,701. Incremental revenues from the City were $1,191,198 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, 2019, the outstanding balance of the bonds was $4,103,800.

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, 2019, the outstanding balance of the bonds was $20,861,000.

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%. 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, 2019, the outstanding balance of the bonds was $2,283,300.

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, 2019 was $895,500.

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, 2019, there are six series of taxable industrial revenue bonds outstanding, with a principal amount payable of approximately $126 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, 2019, the City had approximately $11.3 million in outstanding construction commitments for ongoing City capital projects.

Outstanding encumbrances at October 31, 2019 were as follows: General Fund $498,163, Parks/Stormwater Sales Tax $2,138,708, Transportation Sales Tax $408,929, Capital Improvement Sales Tax $6,276,009, Community Development $329, Infrastructure Improvements $686,823, Public Safety Sales Tax $21,536, Nonmajor governmental funds $36,049, Airport $2,196,693, and Sewer $6,039,797.

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.

	2019 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.

Component Unit

The Joplin Library's employees participate in the City's pension plan. The above plan description and the plan provisions described in the following paragraphs also apply to the Library's employees. The City has estimated that the Library accounts for approximately 3.6% of the pension activity and have allocated $89,603, $60,149, and $108,708, to the Library for the pension asset, deferred outflows, and deferred inflows, respectively.

Employees covered by benefit terms. At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	195
Inactive employees entitled to but not yet receiving benefits	110
Active employees	287
	592

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 12.9% (General) of annual covered payroll.

Net Pension Liability. The employer's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2019.

Actuarial assumptions. The total pension liability in the February 28, 2019 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 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
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash	10.00%	0.00%
Leverage	-35.00%	-0.51%

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/(Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 6/30/2018	$ 54,878,666	$ 57,871,006	$ (2,992,340)
Changes for the year:			
Service Cost	1,339,895	-	1,339,895
Interest	3,943,040	-	3,943,040
Difference between expected and actual experience	732,412	-	732,412
Contributions - employer	-	1,582,663	(1,582,663)
Contributions - employee	-	68,935	(68,935)
Net investment income	-	3,813,695	(3,813,695)
Benefit payments, including refunds	(2,341,226)	(2,341,226)	-
Administrative expense	-	(67,866)	67,866
Other changes	-	105,529	(105,529)
Net changes	3,674,121	3,161,730	512,391
Balances at 6/30/2019	$ 58,552,787	$ 61,032,736	$ (2,479,949)

Sensitivity of the net pension liability/(asset) 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)	$ 5,638,972	$ (2,479,949)	$ (9,186,899)

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

For the year ended October 31, 2019, the employer recognized pension expense of $968,813 which includes $1,582,663 of contributions made by the City during the year, $(1,083,675) in changes to the deferred outflows and inflows of resources and $512,391 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	$ 579,775	$ (1,455,606)	$ (875,831)
Assumption changes	613,797	-	613,797
Excess Investments Returns	-	(1,553,119)	(1,553,119)
Contributions subsequent to the measurement date *	471,181	-	471,181
Total	$ 1,664,753	$ (3,008,725)	$ (1,343,972)

* 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, 2019.

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
2020	$ (487,008)
2021	(1,032,680)
2022	(488,727)
2023	193,262
2024	-
Total	$ (1,815,153)

Payable to the Pension Plan

At October 31, 2019, the City reported a payable of $116,931 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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	166
Active employees	192
	358

Contributions. The contribution requirements of Plan members and the City are established by and may be amended by ordinance. For the plan year 2018, 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 2018, the City's contribution rate was 28.93% of covered payroll, which was the actuarial determined rate.

Net Pension Liability. The employer's net pension liability was measured as of October 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of October 31, 2019.

Actuarial assumptions. The total pension liability in the October 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	2.50 %
Salary Increases	3.00 % to 11.00 % (Police) including wage inflation 2.50 % to 11.00 % (Fire) including wage inflation
Investment rate of return	6.75 %

The standard mortality table used is the RP 2016 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 2016 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
US Equity	35.00%	8.40%
Developed Non US Equity	9.00%	9.00%
Emerging Market Equity	6.00%	11.90%
Core Fixed Income	30.00%	4.00%
Global Fixed Income	5.00%	3.80%
Real Estate	15.00%	6.80%

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 10/31/2018	$ 66,315,090	$ 40,913,192	$ 25,401,898
Changes for the year:			
Service Cost	1,849,542	-	1,849,542
Interest	4,364,016	-	4,364,016
Difference between expected and actual experience	97,460	-	97,460
Changes of assumptions	-	-	-
Contributions - employer	-	2,999,709	(2,999,709)
Contributions - employee	-	1,307,243	(1,307,243)
Net investment income	-	4,678,184	(4,678,184)
Benefit payments, including refunds	(5,175,531)	(5,175,531)	-
Administrative expense	-	(74,034)	74,034
Net changes	1,135,487	3,735,571	(2,600,084)
Balances at 10/31/2019	$ 67,450,577	$ 44,648,763	$ 22,801,814

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	$ 30,891,374	$ 22,801,814	$ 16,128,290

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended October 31, 2019, the employer recognized pension expense of $2,781,166 which includes $2,999,709 of contributions made by the City during the year, $2,381,541 in changes to the deferred outflows and inflows of resources and ($2,600,084) 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	$ 217,846	$ (395,068)	$ (177,222)
Assumption changes	851,096	-	851,096
Excess Investments Returns	-	(1,077,195)	(1,077,195)
Total	$ 1,068,942	$ (1,472,263)	$ (403,321)

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
2020	6,541
2021	(268,637)
2022	252,505
2023	(400,230)
2024	6,500
Total	$ (403,321)

Payable to the Pension Plan

At October 31, 2019, 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	$ -	$ 22,801,814	$ 22,801,814
Govermental activities:			
Net Pension Asset	$ 2,156,193	$ -	$ 2,156,193
Business-type activities:			
Net Pension Asset	234,153	-	234,153
Component Units:			
Net Pension Asset	89,603	-	89,603
Total deferred outflows	$ 2,479,949	$ -	$ 2,479,949
Govermental activities:			
Pension related deferred outflow	$ 1,447,421	$ 1,068,942	$ 2,516,363
Business-type activities:			
Pension related deferred outflow	157,183	-	157,183
Component Units:			
Pension related deferred outflow	60,149	-	60,149
Total deferred outflows	$ 1,664,753	$ 1,068,942	$ 2,733,695
Govermental activities:			
Pension related deferred inflow	$ 2,615,938	$ 1,472,263	$ 4,088,201
Business-type activities:			
Pension related deferred inflow	284,079	-	284,079
Component Units:			
Pension related deferred inflow	108,708	-	108,708
Total deferred inflows	$ 3,008,725	$ 1,472,263	$ 4,480,988

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 100% of the group plan COBRA rate. 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. 75 (GASB Statement 75). 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.

Employees Covered by Benefit Terms

As of the January 1, 2018 actuarial valuation, the following employees were covered by the benefit terms:

Inactive members or beneficiaries currently receiving benefit payments	15
Active employees	479
	494

Total OPEB Liability

The City's total OPEB liability of $1,304,100 was measured as of October 31, 2019, and was determined by an actuarial valuation as of January 1, 2018.

Actuarial Assumptions

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Salary increase	2.5% per year
Discount rate	3.26% as of the mearurement date; 3.93% for the prior year
Healthcare cost trend rates (includes inflation)	6.50% for 2019 fiscal year, decreasing by 0.5% for 2020 and .25% per year to an ulitmate rate of 4.50% for 2026 and later years
Retirees' share of benefit-related costs	Retirees pay 100% of the group plan COBRA rate

The discount rate was based on the S&P Municipal Bond 20 year High Grade and the Fidelity GO AA-20 Years indexes.

Healthy Life Mortality rates were based on the Society of Actuaries RPH-2014 tables adjusted to 2006 total dataset headcount-weighted mortality table with MP-2019 full generational improvement,

The actuarial assumptions used in the January 1, 2018 valuation were based on an experience analysis of the plan's past experience, the actuary's experience with plans of similar size, plan design, and retiree contribution level.

Change in the Total OPEB Liability

	Total OPEB Liability
Beginning of year	$ 1,103,097
Changes for the year:	
Service cost	102,782
Interest	46,821
Change in benefit terms	-
Differences between expected and actual results	15,752
Changes in assumptions and other inputs	64,648
Benefit payments, net of contributions	(29,000)
Net changes	201,003
End of year	$ 1,304,100

Total OPEB Liability to Changes in the Discount Rate

The following presents the Total OPEB Liability of the City, calculated using the discount rate of 3.26%, as well as what the City's Total OPEB Liability would be using a discount rate that is 1 percentage point lower (2.26%) or one percentage point higher (4.26%) than the current rate.

	1% Decrease 2.26%	Discount Rate 3.26%	1% Increase 4.26%
Total OPEB Liability	$ 1,431,300	$ 1,304,100	$ 1,189,227

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the Total OPEB Liability of the City, calculated using the healthcare cost trend rate of 6.50%, as well as what the City's Total OPEB Liability would be using a discount rate that is 1 percentage point lower (5.50% decreasing to 3.50%) or one percentage point higher (7.50% decreasing to 5.50%) than the current rate.

	1% Decrease (6.5% decreasing to 4%)	Healthcare Rate (7.5% decreasing to 5%)	1% Increase (8.5% decreasing to 6%)
Total OPEB liability	$ 1,136,080	$ 1,304,100	$ 1,504,017

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended October 31, 2019, the City recognized OPEB expense of $168,433. The City reported deferred outflows related to OPEB from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	$ 14,439
Changes in assumptions	180,562
Total	$ 195,001

Amounts reported as deferred outflows of resources related to OPEB will be recognized as a reduction of OPEB expense as follows:

Fiscal Year Ending	Amount
2020	$ 18,830
2021	18,830
2022	18,830
2023	18,830
2024	18,830
2025 and thereafter	100,851
Total	$ 195,001

The following table summarizes the City's OPEB reporting:

	Total OPEB Liability	Deferred Outflows of Resources
Governmental activities:	$ 1,136,208	$ 169,896
Business-type activities:	142,596	21,323
Component units:	25,296	3,782
Total	$ 1,304,100	$ 195,001

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, 2019, the escrow account balance is $320,247, which is reflected as restricted cash in the statement of net position.

All funds of the City participate in the self-insurance programs and make payments to the insurance fund based on estimates of the amounts needed to pay prior- and current-year claims and to establish net position sufficient for catastrophic losses. Net position at October 31, 2019, in the Health Care, Worker's Compensation, and Liability and Property Insurance funds were $3,205,003, $1,400,570, and $867,156, respectively. The claims liabilities in these funds at October 31, 2019, 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 2019 and 2018 are as follows:

	Beginning of Year	Claims Incurred	Payments/ Adjustments	End of Year
2018	$ 786,340	$ 5,135,558	$ 4,629,198	$ 1,292,700
2019	1,292,700	5,704,885	5,046,132	1,951,453

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, 2019, $150,011 was amortized as an expenditure. At October 31, 2019 the prepaid balance $2,269,748 was reported in the Joplin Redevelopment Corporation Fund. 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 9 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
2020	$ 150,011
2021	150,011
2022	150,011
2023	156,261
2024	165,012
2025-2028	666,924
Total	$ 1,438,230

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
2020	$ 37,969
2021	37,969
2022	37,969
2023	37,969
2024	43,855
Total	$ 195,731

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.

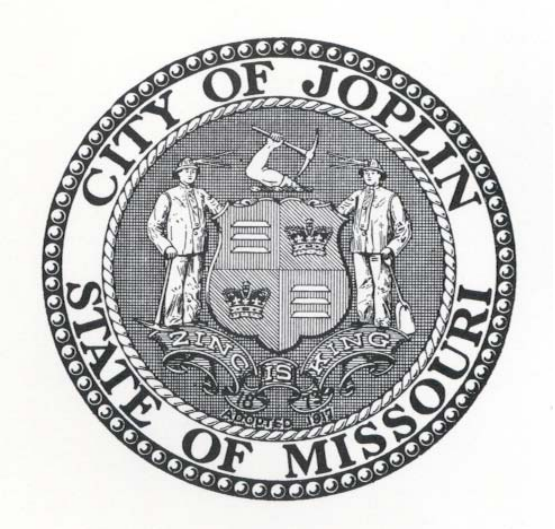
	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Infrastructure Improvements	Public Safety Sales Tax	Nonmajor Governmental Funds	Total
Nonspendable										
Inventories	$ 85,542	$ -	$ 535,285	$ -	$ -	$ -	$ -	$ -	$ 34,134	$ 654,961
Prepaids	67,199	-	-	-	95	2,269,748	-	4,923	6,521	2,348,486
Endowments	-	-	-	-	-	-	-	-	814,830	814,830
Restricted										
Public Works Improvements	-	-	-	17,949,688	-	-	-	-	-	17,949,688
Public Safety								8,570,651		
Transportation Projects	-	6,011,287	6,026,895	-	-	-	-	-	-	12,038,182
Community Redevelopment	-	-	-	-	-	1,020,670	-	-	3,825,698	4,846,368
Waste management services	-	-	-	-	-	-	-	-	1,285,728	1,285,728
Health and Welfare	-	-	-	-	-	-	-	-	904,136	904,136
Tourism promotion	-	-	-	-	-	-	-	-	1,494,515	1,494,515
Park operations	-	-	-	-	-	-	-	-	226,328	226,328
Cemetary Maintenance	-	-	-	-	-	-	-	-	94,285	94,285
Debt Service	-	-	-	-	-	-	-	-	254,224	254,224
Committed										
Community Redevelopment	12,831	-	-	-	-	-	-	-	-	12,831
Transportation Projects	-	-	-	-	-	-	577,260	-	-	577,260
Assigned										
Community Redevelopment	485,332	-	-	-	-	9,059,534	-	-	-	9,544,866
Transportation Projects	-	-	-	-	-	-	-	-	746,202	746,202
Unassigned (deficit):	14,128,692	-	-	-	(1,358,621)	-	(2,472,125)	-	-	10,297,946
Total Fund Balance	$ 14,779,596	$ 6,011,287	$ 6,562,180	$ 17,949,688	$ (1,358,526)	$ 12,349,952	$ (1,894,865)	$ 8,575,574	$ 9,686,601	$ 64,090,836

17. Subsequent Events

The City evaluated subsequent events through April 3, 2020, the date the financial statements were available to be issued.

Beginning February 1, 2020, the City's Policemen's and Firemen's Pension Plan (the Plan) will be closed to new entrants and all new Police and Fire employees will be enrolled in the Missouri Local Government Employees Retirement System (LAGERS). Current members of the Plan have the option to migrate to LAGERS, or to stay in the Plan. If they choose to migrate to LAGERS, they will lose their service credits that have been accrued in the Plan but have the option of using their refunded contributions from the Plan to purchase service credits in LAGERS. Any shortfall in the cost of an equal number of service credits in LAGERS will be covered by a portion of the proceeds from a voter approved tax levy as described below.

In November of 2019, voters approved a ½ cent sales tax to fully fund the Plan and to raise funds to cover the transition costs to LAGERS as described above. The proceeds of the tax levy will be used to 1) fund the deficit net position of the Plan, which will be considered to be fully funded once it reaches 120% funded status as determined by an independent actuarial study, 2) fund a $1,000,000 per year contribution for the first two years of LAGERS, and 3) to purchase service credits for employees switching to LAGERS to replace the service credits forfeited from the Plan.


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Required Supplementary Information

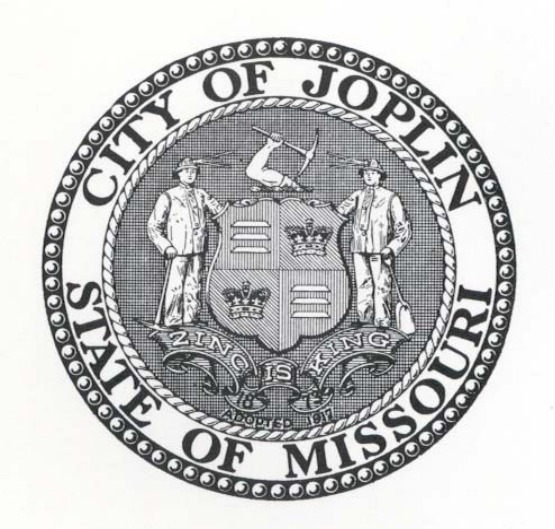

CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Exhibit 12

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--General Fund
Year Ended October 31, 2019

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 19,572,198	$ 19,572,198	$ 20,316,842	$ 744,644
Intergovernmental	728,248	728,248	2,019,482	1,291,234
Licenses and permits	1,722,200	1,722,200	1,734,273	12,073
Charges for services	358,964	358,964	291,080	(67,884)
Fines and forfeitures	1,094,100	1,094,100	859,987	(234,113)
Interest and miscellaneous	684,150	699,150	1,873,204	1,174,054
Total Revenues	24,159,860	24,174,860	27,094,868	2,920,008
Expenditures:				
General government:				
City council	125,511	177,061	173,593	3,468
City manager	698,332	774,488	773,586	902
City clerk	225,680	231,630	173,199	58,431
Legal services	643,516	643,516	596,216	47,300
Human resources	481,031	438,067	429,973	8,094
Building Regulations	471,833	482,810	482,670	140
Finance	1,103,466	1,160,844	1,142,315	18,529
Information systems	1,769,195	1,798,014	1,695,365	102,649
Municipal court	719,889	719,889	687,804	32,085
Total general government	6,238,453	6,426,319	6,154,721	271,598
Public works:				
Public works	1,982,383	2,209,951	1,913,637	296,314
Neighborhood Improvement	265,302	265,377	248,213	17,164
Total public works	2,247,685	2,475,328	2,161,850	313,478
Public safety:				
Police	9,813,660	10,478,293	10,388,243	90,050
Fire	6,483,832	6,716,858	6,273,499	443,359
Emergency management	167,181	191,181	171,538	19,643
Total public safety	16,464,673	17,386,332	16,833,280	553,052
Culture and recreation	630,444	630,444	619,302	11,142
Total Expenditures	25,581,255	26,918,423	25,769,153	1,149,270
Excess of Revenues Over (Under) Expenditures	(1,421,395)	(2,743,563)	1,325,715	4,069,278
Other Financing Sources (Uses):				
Transfers in	4,007,268	4,007,268	4,916,662	909,394
Transfers out	(3,469,180)	(5,153,180)	(5,150,752)	2,428
Insurance proceeds	20,000	91,414	48,912	(42,502)
Sale of capital assets	-	-	21,769	21,769
Total Other Financing Sources	558,088	(1,054,498)	(163,409)	891,089
Excess of Revenues and Other Sources Over Expenditures and Other Uses	$ (863,307)	$ (3,798,061)	1,162,306	$ 4,960,367
Fund Balances, Beginning of Year **			13,617,290	
Fund Balances, End of Year			$ 14,779,596	

** as reclassifed as discussed in Note 1

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, 2019

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 3,590,563	$ 3,590,563	$ 3,551,341	$ (39,222)
Intergovernmental	200,000	200,000	-	(200,000)
Total Revenues	3,790,563	3,790,563	3,551,341	(239,222)
Expenditures:				
Highways and streets	4,825,177	4,911,145	774,792	4,136,353
Culture and recreation	389,237	1,044,237	900,750	143,487
Total Expenditures	5,214,414	5,955,382	1,675,542	4,279,840
Excess of Revenues Over (Under) Expenditures	(1,423,851)	(2,164,819)	1,875,799	4,040,618
Other Financing Sources (Uses):				
Transfer out	(427,085)	(452,085)	(170,293)	281,792
Total Other Financing Sources (Uses)	(427,085)	(452,085)	(170,293)	281,792
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (1,850,936)	$ (2,616,904)	1,705,506	$ 4,322,410
Fund Balances, Beginning of Year			4,305,781	
Fund Balances, End of Year			$ 6,011,287	

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, 2019

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 9,236,125	$ 9,236,125	$ 9,196,399	$ (39,726)
Intergovernmental	680,289	680,289	2,064,009	1,383,720
Charges for services	1,061,150	1,061,150	872,436	(188,714)
Interest and miscellaneous	66,600	73,100	33,899	(39,201)
Total Revenues	11,044,164	11,050,664	12,166,743	1,116,079
Expenditures:				
Highways and streets:				
Street maintenance	6,153,271	6,192,822	5,792,006	400,816
Street cleaning	271,378	271,378	246,867	24,511
Traffic control	436,899	469,964	367,558	102,406
Traffic signal maintenance	180,670	184,547	61,628	122,919
Paratransit system	1,372,719	1,706,674	1,609,958	96,716
Cab assistance program	125,000	125,000	108,088	16,912
Total Expenditures	8,539,937	8,950,385	8,186,105	764,280
Excess of Revenues Over (Under) Expenditures	2,504,227	2,100,279	3,980,638	1,880,359
Other Financing Sources (Uses):				
Transfers out	(3,062,249)	(3,612,249)	(3,000,067)	612,182
Insurance proceeds	-	-	32,155	32,155
Sale of capital assets	-	-	37,800	37,800
Total Other Financing Sources (Uses)	(3,062,249)	(3,612,249)	(2,930,112)	682,137
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (558,022)	$ (1,511,970)	1,050,526	$ 2,562,496
Fund Balances, Beginning of Year			5,511,654	
Fund Balances, End of Year			$ 6,562,180	

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, 2019

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 5,385,844	$ 5,385,844	$ 5,350,215	$ (35,629)
Intergovernmental	3,400,000	3,400,000	-	(3,400,000)
Interest and miscellaneous	108,000	108,000	2,540	(105,460)
Total Revenues	8,893,844	8,893,844	5,352,755	(3,541,089)
Expenditures:				
Capital Improvement Projects	17,065,586	17,566,165	4,726,973	12,839,192
Total Expenditures	17,065,586	17,566,165	4,726,973	12,839,192
Excess of Revenues Over (Under) Expenditures	(8,171,742)	(8,672,321)	625,782	9,298,103
Other Financing Sources (Uses):				
Transfers out	(592,571)	(632,571)	(354,430)	278,141
Total Other Financing Sources	(592,571)	(632,571)	(354,430)	278,141
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (8,764,313)	$ (9,304,892)	271,352	$ 9,576,244
Fund Balances, Beginning of Year			17,678,336	
Fund Balances, End of Year			$ 17,949,688	

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, 2019

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 7,566,646	$ 7,566,646	$ 4,235,521	$ (3,331,125)
Licenses and permits	20,000	20,000	16,016	(3,984)
Charges for services	20,000	20,000	46,841	26,841
Total Revenues	7,606,646	7,606,646	4,298,378	(3,308,268)
Expenditures:				
Social services:				
Community development administration	160,346	160,346	115,458	44,888
CDBG projects	242,000	242,000	61,212	180,788
Historic preservation	42,600	42,600	3,467	39,133
Planning and zoning	74,445	74,445	61,085	13,360
2012 CDBG Special Allocation	4,223,700	4,223,700	2,653,434	1,570,266
CDBG - DR II Special Allocation	2,372,608	2,372,608	846,392	1,526,216
Home Consortium	377,626	387,626	385,691	1,935
Grants--state	213,708	213,708	193,317	20,391
Total Expenditures	7,707,033	7,717,033	4,320,056	3,396,977
Excess of Revenues Over (Under) Expenditures	(100,387)	(110,387)	(21,678)	88,709
Other Financing Sources (Uses):				
Transfers in	150,000	150,000	150,000	-
Transfers out	(5,935)	(5,935)	(5,935)	-
Total Other Financing Sources (Uses)	144,065	144,065	144,065	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 43,678	$ 33,678	122,387	$ 88,709
Fund Balance (deficit), Beginning of Year			(1,480,913)	
Fund Balance (deficit), End of Year			$ (1,358,526)	

See accompanying notes to the required supplementary information

Exhibit 17

City of Joplin, Missouri
Budgetary Comparison Schedule-Public Safety Sales Tax Fund
Year Ended October 31, 2019

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 7,181,125	$ 7,181,125	$ 7,126,168	$ (54,957)
Charges for services	25,000	25,000	12,850	(12,150)
Total Revenues	7,206,125	7,206,125	7,139,018	(67,107)
Expenditures:				
Public Safety				
Public works	400,000	400,000	355,755	44,245
Police	2,417,696	2,620,596	2,603,015	17,581
Fire	1,889,180	2,014,511	2,002,770	11,741
Public safety training center	251,720	266,720	256,163	10,557
Total Expenditures	4,958,596	5,301,827	5,217,703	84,124
Excess of Revenues Over Expenditures	2,247,529	1,904,298	1,921,315	17,017
Other Financing Sources (Uses):				
Transfers out	(1,135,523)	(1,462,645)	(937,697)	524,948
Total Other Financing Sources (Uses)	(1,135,523)	(1,462,645)	(937,697)	524,948
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 1,112,006	$ 441,653	983,618	$ 541,965
Fund Balance, Beginning of Year **			7,591,956	
Fund Balance, End of Year			$ 8,575,574	

** as reclassifed as discussed in Note 1

Exhibit 18

City of Joplin, Missouri
Required Supplementary Information
Schedule of Changes in Total OPEB Liability
and Related Ratios*

	2019	2018
Total OPEB Liability		
Service costs	$ 102,782	$ 93,645
Interest costs	46,821	32,078
Difference between actual and expected experience	15,752	-
Changes of assumptions	64,648	145,561
Benefit payments	(29,000)	(25,000)
Net changes in total OPEB liability	201,003	246,284
Total OPEB liability - beginning of year	1,103,097	856,813
Total OPEB liability - end of year	$ 1,304,100	$ 1,103,097
Covered employee payroll**	$ 18,612,509	$ 18,612,509
OPEB liability as a percentage of covered payroll	7.01%	5.93%

* GASB 75 requires presentation of ten years. As of October 31, 2019, only two year was available.
** Covered employee payroll is annualized pay based on amounts as of January 1 in the fiscal year

Notes to Schedule:
No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75

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

	2015	2016	2017	2018	2019
Total Pension Liability					
Service Cost	$ 1,314,331	$ 1,330,613	$ 1,355,542	$ 1,313,904	$ 1,339,895
Interest on the Total Pension Liability	3,307,226	3,396,438	3,663,793	3,767,369	3,943,040
Difference between expected and actual experience	(1,612,452)	(1,466,659)	(1,447,343)	(308,477)	732,412
Changes of assumptions	-	2,274,833	-	-	-
Benefit payments	(1,726,933)	(1,848,360)	(1,871,688)	(2,383,066)	(2,341,226)
Net Change in Total Pension Liability	1,282,172	3,686,865	1,700,304	2,389,730	3,674,121
Total Pension Liability beginning	45,819,595	47,101,767	50,788,632	52,488,936	54,878,666
Total Pension Liability ending	$ 47,101,767	$ 50,788,632	$ 52,488,936	$ 54,878,666	$ 58,552,787
Plan Fiduciary Net Position					
Contributions-employer	$ 1,845,929	$ 1,804,454	$ 1,684,196	$ 1,571,084	$ 1,582,663
Contributions-employees	-	-	-	-	68,935
Pension Plan Net Investment income	899,523	(90,943)	5,639,019	6,513,503	3,813,695
Benefit Payments	(1,726,933)	(1,848,360)	(1,871,688)	(2,383,066)	(2,341,226)
Pension Plan Administrative expense	(50,610)	(45,852)	(46,105)	(47,893)	(67,866)
Other	(1,059)	(20,204)	(73,651)	(229,415)	105,529
Net Change in Plan Fiduciary Net Position	966,850	(200,905)	5,331,771	5,424,213	3,161,730
Plan Fiduciary Net Position beginning	46,349,077	47,315,927	47,115,022	52,446,793	57,871,006
Plan Fiduciary Net Position ending	$ 47,315,927	$ 47,115,022	$ 52,446,793	$ 57,871,006	$ 61,032,736
Employer Net Pension Liability (Asset)	$ (214,160)	$ 3,673,610	$ 42,143	$ (2,992,340)	$ (2,479,949)
Plan Fiduciary Net Position as a percentage of the total Pension Liability	100.45%	92.77%	99.92%	105.45%	104.24%
Covered Payroll	$ 11,441,705	$ 11,949,666	$ 11,363,024	$ 11,186,165	$ 11,929,654
Employer's Net Pension Asset as a percentage of covered payroll	-1.87%	30.74%	0.37%	-26.75%	-20.79%

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 Payroll	Contribution as Percentage of Covered Payroll
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	1,826,168	1,826,168	-	11,781,730	15.50%
2016	1,774,909	1,774,909	-	11,912,138	14.90%
2017	1,553,491	1,553,491	-	11,593,219	13.40%
2018	1,606,173	1,606,173	-	11,810,076	13.60%
2019	1,540,289	1,540,289	-	12,128,262	12.70%

Notes to Schedule of Employer Contributions

Valuation Date February 28, 2019

Notes: The roll-forward of total pension liability from February 28, 2019 to June 30, 2019 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 24 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 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 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	2018	2019
Total Pension Liability						
Service Cost	$ 2,078,349	$ 2,054,031	$ 2,089,863	$ 1,980,873	$ 1,838,426	$ 1,849,542
Interest on the Total Pension Liability	3,823,752	3,992,441	4,110,293	4,166,508	4,274,460	4,364,016
Difference between expected and actual experience	197,958	-	(648,907)	284,357	(306,033)	97,460
Assumption changes	56,769	-	60,721	1,708,040	-	-
Benefit payments	(3,483,119)	(3,986,515)	(4,775,056)	(4,733,773)	(3,795,756)	(5,175,531)
Net Change in Total Pension Liability	2,673,709	2,059,957	836,914	3,406,005	2,011,097	1,135,487
Total Pension Liability beginning	55,327,408	58,001,117	60,061,074	60,897,988	64,303,993	66,315,090
Total Pension Liability ending	$ 58,001,117	$ 60,061,074	$ 60,897,988	$ 64,303,993	$ 66,315,090	$ 67,450,577
Plan Fiduciary Net Position						
Contributions-employer	$ 2,919,862	$ 2,662,322	$ 2,619,993	$ 2,601,983	$ 2,620,298	$ 2,999,709
Contributions-employee	1,414,636	1,334,923	1,281,360	1,254,486	1,234,842	1,307,243
Pension Plan Net Investment income	2,100,142	(90,411)	1,004,989	4,957,308	763,367	4,678,184
Benefit Payments	(3,483,119)	(3,986,515)	(4,775,056)	(4,733,773)	(3,795,756)	(5,175,531)
Pension Plan Administrative expense	(36,615)	(53,590)	(71,284)	(66,544)	(52,286)	(74,034)
Net Change in Plan Fiduciary Net Position	2,914,906	(133,271)	60,002	4,013,460	770,465	3,735,571
Plan Fiduciary Net Position beginning	33,287,630	36,202,536	36,069,265	36,129,267	40,142,727	40,913,192
Plan Fiduciary Net Position ending	$ 36,202,536	$ 36,069,265	$ 36,129,267	$ 40,142,727	$ 40,913,192	$ 44,648,763
Employer Net Pension Liability	$ 21,798,581	$ 23,991,809	$ 24,768,721	$ 24,161,266	$ 25,401,898	$ 22,801,814
Plan Fiduciary Net Position as a percentage of the total Pension Liability	62.42%	60.05%	59.33%	62.43%	61.70%	66.19%
Covered Payroll	$ 9,109,859	$ 9,056,584	$ 9,042,460	$ 9,119,704	$ 9,049,761	$ 9,489,931
Employer's Net Pension Asset as a percentage of covered payroll	239.29%	264.91%	273.92%	264.93%	280.69%	240.27%

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

Exhibit 22

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 Payroll	Contribution as Percentage of Covered 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%
2018	2,620,298	2,620,298	-	9,049,761	28.95%
2019	2,999,709	2,999,709	-	9,489,931	31.61%

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, 2019
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	19 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.50%
Salary increases	3.0% to 11.0% including wage inflation (Police) 2.5% to 11.0% including wage inflation (Fire)
Investment rate of return	6.75%
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	RP-2014 healthy annuitant tables adjusted for mortality improvement back to the observation period base years for men and women of 2017 and 2006 respectively. Future mortality improvement was modeled using the 2-dimensional MP-2016 mortality projection scales. 25% of active deaths are assumed to be duty related, and 75% of active deaths are assumed to be nonduty related.
Other Information:	
Notes:	The Employer Contribution for FY Ending October 31, 2019 was determined in the October 31, 2017 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.

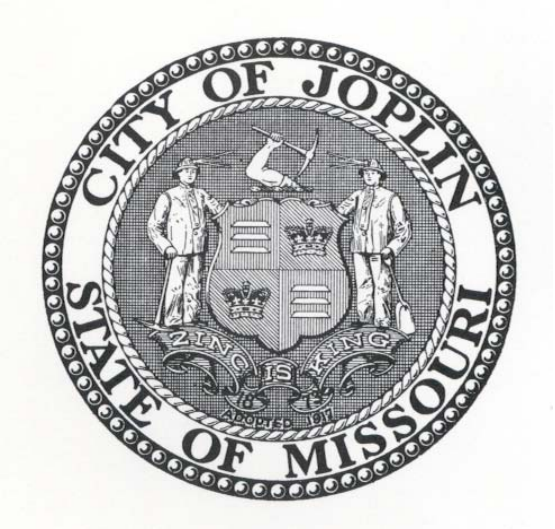
5. The City Council holds various meetings to obtain public input and reviews and makes any changes it deems necessary to the budget.

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.

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 $0.0598 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 $0.0598 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 $0.0598 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, 2019

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	$ 6,030,031	$ -	$ 127,768	$ 754,727	$ 200,000	$ -	$ 7,112,526
Receivables:							
Property and other taxes	204,566	-	164,726	-	-	-	369,292
Accounts	220,995	-	-	-	-	14,858	235,853
Intergovernmental	232,590	-	108,003	-	-	-	340,593
Special assessments	-	-	-	189,332	-	-	189,332
Loans	2,002,090	-	-	-	-	-	2,002,090
Inventory	34,134	-	-	-	-	-	34,134
Prepaids	6,521	-	-	-	-	-	6,521
Restricted cash and cash equivalents	-	1	-	-	-	694,257	694,258
Total assets	$ 8,730,927	$ 1	$ 400,497	$ 944,059	$ 200,000	$ 709,115	$ 10,984,599
Liabilities							
Accounts payable	$ 634,299	$ -	$ 146,274	$ 8,525	$ -	$ -	$ 789,098
Accrued payroll and benefits	183,641	-	-	-	-	-	183,641
Total liabilities	817,940	-	146,274	8,525	-	-	972,739
Deferred inflows of resources							
Unavailable revenues - intergovernmental	61,696	-	-	-	-	-	61,696
Unavailable revenues - special assessments	-	-	-	189,332	-	-	189,332
Unavailable revenues - other	74,231	-	-	-	-	-	74,231
Total deferred inflows of resources	135,927	-	-	189,332	-	-	325,259
Fund balances							
Nonspendable	40,655	-	-	-	200,000	614,830	855,485
Restricted	7,736,405	1	254,223	-	-	94,285	8,084,914
Assigned	-	-	-	746,202	-	-	746,202
Total fund balances	7,777,060	1	254,223	746,202	200,000	709,115	9,686,601
Total liabilities, deferred inflows, and fund balances	$ 8,730,927	$ 1	$ 400,497	$ 944,059	$ 200,000	$ 709,115	$ 10,984,599

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended October 31, 2019

	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	$ 2,734,034	$ -	$ 1,191,198	$ -	$ -	$ -	$ 3,925,232
Tax Increment Financing	-	-	775,686	-	-	-	775,686
Intergovernmental	1,080,506	-	-	-	-	-	1,080,506
Charges for services	3,446,986	-	-	77,552	-	12,778	3,537,316
Interest	29,261	41	3,008	-	5,198	17,449	54,957
Other	62,163	-	-	-	-	-	62,163
Total Revenues	7,352,950	41	1,969,892	77,552	5,198	30,227	9,435,860
Expenditures:							
Current:							
Public works	-	-	-	344,270	-	-	344,270
Environmental	2,863,906	-	-	-	-	-	2,863,906
Health services	2,378,335	-	-	-	5,198	-	2,383,533
Culture and recreation	4,477,079	-	-	-	-	-	4,477,079
Social services	-	-	12,519	-	-	-	12,519
Debt service:							
Principal	-	1,700,000	1,981,701	-	-	-	3,681,701
Interest	-	73,091	-	-	-	-	73,091
Total Expenditures	9,719,320	1,773,091	1,994,220	344,270	5,198	-	13,836,099
Excess of Revenues Over (Under) Expenditures:	(2,366,370)	(1,773,050)	(24,328)	(266,718)	-	30,227	(4,400,239)
Other Financing Sources (Uses):							
Transfers in	3,366,500	1,681,572	-	600,000	-	-	5,648,072
Transfers out	(282,446)	-	-	-	-	-	(282,446)
Insurance proceeds	12,646	-	-	-	-	-	12,646
Sale of capital assets	1	-	-	-	-	-	1
Total Other Financing Sources (Uses):	3,096,701	1,681,572	-	600,000	-	-	5,378,273
Net changes in fund balances	730,331	(91,478)	(24,328)	333,282	-	30,227	978,034
Fund balances, beginning of year	7,046,729	91,479	278,551	412,920	200,000	678,888	8,708,567
Fund balances, end of year	$ 7,777,060	$ 1	$ 254,223	$ 746,202	$ 200,000	$ 709,115	$ 9,686,601

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Special Revenue Funds
October 31, 2019

Assets	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Economic development revolving	Total Nonmajor Special Revenue Funds
Pooled cash and investments	$ 1,519,771	$ 875,206	$ 340,856	$ 1,470,590	$ 1,823,608	$ 6,030,031
Receivables						
Taxes	130,335	25,405	25,405	23,421	-	204,566
Accounts	-	2,176	3,036	215,783	-	220,995
Intergovernmental	-	171,847	25,060	35,683	-	232,590
Loans	-	-	-	-	2,002,090	2,002,090
Inventory	18,580	7,475	6,744	1,335	-	34,134
Prepaids	6,441	80	-	-	-	6,521
Total assets	$ 1,675,127	$ 1,082,189	$ 401,101	$ 1,746,812	$ 3,825,698	$ 8,730,927
Liabilities						
Accounts payable	$ 141,750	$ 28,245	$ 73,814	$ 390,490	$ -	$ 634,299
Accrued payroll and benefits	13,841	90,835	68,810	10,155	-	183,641
Total liabilities	155,591	119,080	142,624	400,645	-	817,940
Deferred inflows of resources						
Unavailable revenues - Intergovernmental	-	26,013	-	35,683	-	61,696
Unavailable revenues - other	-	25,405	25,405	23,421	-	74,231
Total deferred inflows of resources	-	51,418	25,405	59,104	-	135,927
Fund balances						
Nonspendable	25,021	7,555	6,744	1,335	-	40,655
Restricted	1,494,515	904,136	226,328	1,285,728	3,825,698	7,736,405
Total fund balances	1,519,536	911,691	233,072	1,287,063	3,825,698	7,777,060
Total liabilities, deferred inflows, and fund balances	$ 1,675,127	$ 1,082,189	$ 401,101	$ 1,746,812	$ 3,825,698	$ 8,730,927

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended October 31, 2019

	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Economic development revolving	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes	$ 1,405,226	$ 442,936	$ 442,936	$ 442,936	$ -	$ 2,734,034
Intergovernmental	-	1,030,145	36,594	13,767	-	1,080,506
Charges for services	-	138,143	737,105	2,571,738	-	3,446,986
Interest	-	5,198	-	762	23,301	29,261
Other	2,000	13,006	40,364	6,793	-	62,163
Total Revenues	1,407,226	1,629,428	1,256,999	3,035,996	23,301	7,352,950
Expenditures:						
Current:						
Environmental	-	-	-	2,863,906	-	2,863,906
Health services	-	2,378,335	-	-	-	2,378,335
Culture and recreation	1,080,346	-	3,396,733	-	-	4,477,079
Total Expenditures	1,080,346	2,378,335	3,396,733	2,863,906	-	9,719,320
Excess of Revenues Over (Under) Expenditures:	326,880	(748,907)	(2,139,734)	172,090	23,301	(2,366,370)
Other Financing Sources (Uses):						
Transfers in	-	1,020,000	2,346,500	-	-	3,366,500
Transfers out	(65,137)	(48,906)	(119,119)	(49,284)	-	(282,446)
Insurance proceeds	-	-	12,646	-	-	12,646
Sale of Capital Assets	-	-	1	-	-	1
Total Other Financing Sources (Uses):	(65,137)	971,094	2,240,028	(49,284)	-	3,096,701
Net changes in fund balances	261,743	222,187	100,294	122,806	23,301	730,331
Fund Balances, beginning of year	1,257,793	689,504	132,778	1,164,257	3,802,397	7,046,729
Fund Balances, end of year	$ 1,519,536	$ 911,691	$ 233,072	$ 1,287,063	$ 3,825,698	$ 7,777,060

Exhibit 27

City of Joplin, Missouri
Budgetary Comparison Schedule--Tourism and Convention Promotion Fund
Year Ended October 31, 2019

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 1,405,000	$ 1,405,000	$ 1,405,226	$ 226
Interest and other	3,000	3,000	2,000	(1,000)
Total Revenues	1,408,000	1,408,000	1,407,226	(774)
Expenditures:				
Culture and recreation:				
Administration	615,610	615,610	453,335	162,275
Special projects	640,365	640,365	618,311	22,054
Other	11,000	11,000	8,700	2,300
Total Expenditures	1,266,975	1,266,975	1,080,346	186,629
Excess of Revenues Over (Under) Expenditures	141,025	141,025	326,880	185,855
Other Financing Sources (Uses):				
Transfers out	(65,137)	(65,137)	(65,137)	-
Total Other Financing Sources (Uses)	(65,137)	(65,137)	(65,137)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 75,888	$ 75,888	261,743	$ 185,855
Fund Balance, Beginning of Year			1,257,793	
Fund Balance, End of Year			$ 1,519,536	

Exhibit 28

City of Joplin, Missouri
Budgetary Comparison Schedule--Health and Welfare Fund
Year Ended October 31, 2019

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 430,700	$ 430,700	$ 442,936	$ 12,236
Intergovernmental	972,074	972,074	1,030,145	58,071
Charges for services	117,200	117,200	138,143	20,943
Interest and other	10,400	10,400	18,204	7,804
Total Revenues	1,530,374	1,530,374	1,629,428	99,054
Expenditures:				
Health services:				
Public health administration	389,418	389,418	299,295	90,123
WIC services	624,159	624,159	602,997	21,162
Environmental health	408,586	408,586	400,288	8,298
Medical services	494,459	544,459	515,810	28,649
Animal control	457,519	460,519	460,297	222
Public health preparedness	93,053	93,053	99,648	(6,595)
Total Expenditures	2,467,194	2,520,194	2,378,335	141,859
Excess of Revenues Over (Under) Expenditures	(936,820)	(989,820)	(748,907)	240,913
Other Financing Sources (Uses):				
Transfers in	1,020,000	1,020,000	1,020,000	-
Transfers out	(60,384)	(60,384)	(48,906)	11,478
Total Other Financing Sources (Uses)	959,616	959,616	971,094	11,478
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 22,796	$ (30,204)	222,187	$ 252,391
Fund Balance, Beginning of Year			689,504	
Fund Balance, End of Year			$ 911,691	

Exhibit 29

City of Joplin, Missouri
Budgetary Comparison Schedule--Parks and Recreation Fund
Year Ended October 31, 2019

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 430,700	$ 430,700	$ 442,936	$ 12,236
Intergovernmental	-	-	36,594	36,594
Charges for services	818,000	818,000	737,105	(80,895)
Interest and other	22,700	59,840	40,364	(19,476)
Total Revenues	1,271,400	1,308,540	1,256,999	(51,541)
Expenditures:				
Culture and recreation:				
Parks administration	238,879	256,329	256,297	32
Pools	539,225	602,925	585,921	17,004
Recreation programs	286,903	286,903	256,018	30,885
Senior adult services	43,772	70,372	70,277	95
Memorial hall operations	189,202	189,202	164,034	25,168
Museum operations	219,331	220,831	220,011	820
Athletic complex	645,323	652,823	631,786	21,037
Stadium maintenance	173,180	179,180	92,842	86,338
Parks and public grounds	1,133,434	1,157,074	1,119,547	37,527
Total Expenditures	3,469,249	3,615,639	3,396,733	218,906
Excess of Revenues Over (Under) Expenditures	(2,197,849)	(2,307,099)	(2,139,734)	167,365
Other Financing Sources (Uses):				
Transfers in	2,346,500	2,346,500	2,346,500	-
Transfers out	(125,684)	(125,684)	(119,119)	6,565
Insurance proceeds	-	-	12,646	12,646
Sale of capital assets	-	-	1	1
Total Other Financing Sources (Uses)	2,220,816	2,220,816	2,240,028	19,212
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 22,967	$ (86,283)	100,294	$ 186,577
Fund Balance, Beginning of Year			132,778	
Fund Balance, End of Year			$ 233,072	

Exhibit 30

City of Joplin, Missouri
Budgetary Comparison Schedule--Solid Waste Management Fund
Year Ended October 31, 2019

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 430,700	$ 430,700	$ 442,936	$ 12,236
Intergovernmental	37,500	37,500	13,767	(23,733)
Charges for services	2,541,000	2,541,000	2,571,738	30,738
Interest and other	2,750	2,750	7,555	4,805
Total Revenues	3,011,950	3,011,950	3,035,996	24,046
Expenditures:				
Environmental:				
Billing	50,636	50,636	49,618	1,018
Planning and management administration	210,113	220,038	192,877	27,161
Special programs	112,650	144,700	142,694	2,006
Trash services	2,400,000	2,415,000	2,414,442	558
Grants-state	55,425	64,025	64,275	(250)
Total Expenditures	2,828,824	2,894,399	2,863,906	30,493
Excess of Revenues Over (Under) Expenditures	183,126	117,551	172,090	54,539
Other Financing Sources (Uses):				
Transfers out	(49,284)	(49,284)	(49,284)	-
Total Other Financing Sources (Uses)	(49,284)	(49,284)	(49,284)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 133,842	$ 68,267	122,806	$ 54,539
Fund Balance, Beginning of Year			1,164,257	
Fund Balance, End of Year			$ 1,287,063	

Exhibit 31

City of Joplin, Missouri
Budgetary Comparison Schedule-Economic Development Revolving Fund
Year Ended October 31, 2019

	Final Budget	Actual	Variance with final budget--positive (negative)
Revenues:			
Interest and other	$ 25,000	$ 23,301	$ (1,699)
Total Revenues	25,000	23,301	(1,699)
Expenditures:			
General government:			
Economic development	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	$ 25,000	23,301	$ (1,699)
Fund Balance, Beginning of Year		3,802,397	
Fund Balance, End of Year		$ 3,825,698	

Exhibit 32

City of Joplin, Missouri
Budgetary Comparison Schedule-Debt Service Fund
Year Ended October 31, 2019

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Rental income charges	$ 150,000	$ 150,000	$ -	$ (150,000)
Interest and other	-	-	41	41
Total Revenues	150,000	150,000	41	(149,959)
Expenditures:				
Debt service:				
Principal	149,956	1,772,556	1,700,000	72,556
Interest	818	818	73,091	(72,273)
Total Expenditures	150,774	1,773,374	1,773,091	283
Excess of Revenues Over (Under) Expenditures	(774)	(1,623,374)	(1,773,050)	(149,676)
Other Financing Sources (Uses):				
Transfers in	-	1,620,000	1,681,572	61,572
Total Other Financing Sources (Uses)	-	1,620,000	1,681,572	61,572
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (774)	$ (3,374)	(91,478)	$ (88,104)
Fund Balance, Beginning of Year			91,479	
Fund Balance, End of Year			$ 1	

Exhibit 33

City of Joplin, Missouri
Budgetary Comparison Schedule--TIF Commission
Year Ended October 31, 2019

	Final Budget	Actual	Variance with final budget--positive (negative)
Revenues:			
Taxes	$ 2,095,000	$ 1,966,884	$ (128,116)
Interest and other	2,000	3,008	1,008
Total Revenues	2,097,000	1,969,892	(127,108)
Expenditures:			
Social Services:			
TIF projects	13,000	12,519	481
Debt Service:			
Principal	2,100,000	1,981,701	118,299
Total Expenditures	2,113,000	1,994,220	118,780
Excess of Revenues Over (Under) Expenditures	$ (16,000)	(24,328)	$ (8,328)
Fund Balance, Beginning of Year		278,551	
Fund Balance, End of Year		$ 254,223	

Exhibit 34

City of Joplin, Missouri
Budgetary Comparison Schedule-Revolving Public Improvements Fund
Year Ended October 31, 2019

	Budget			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 30,000	$ 30,000	$ 77,552	$ 47,552
Total Revenues	30,000	30,000	77,552	47,552
Expenditures:				
Public works:				
Special assessment projects	68,250	345,569	344,270	1,299
Total Expenditures	68,250	345,569	344,270	1,299
Excess of Revenues Over (Under) Expenditures	(38,250)	(315,569)	(266,718)	48,851
Other Financing Sources (Uses):				
Transfers in	-	600,000	600,000	-
Total Other Financing Sources (Uses)	-	600,000	600,000	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (38,250)	$ 284,431	333,282	$ (48,851)
Fund Balance, Beginning of Year			412,920	
Fund Balance, End of Year			$ 746,202	

Exhibit 35

City of Joplin, Missouri
Budgetary Comparison Schedule-Infrastructure Improvements Fund
Year Ended October 31, 2019

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 5,515,000	$ 15,016,466	$ 18,274,340	$ 3,257,874
Total Revenues	5,515,000	15,016,466	18,274,340	3,257,874
Expenditures:				
Highways and streets:				
Infrastructure projects	5,175,000	17,488,437	16,291,693	1,196,744
Total Expenditures	5,175,000	17,488,437	16,291,693	1,196,744
Excess of Revenues Over (Under) Expenditures	$ 340,000	$ (2,471,971)	1,982,647	$ 4,454,618
Fund Balance (deficit), Beginning of Year			(3,877,512)	
Fund Balance (deficit), End of Year			$ (1,894,865)	

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 36

City of Joplin, Missouri
Combining Statement of Net Position
Internal Service Funds
October 31, 2019

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Assets						
Current assets:						
Pooled cash and investments	$ 18,321	$ 3,574,426	$ 1,881,589	$ 1,637,301	$ 663,078	$ 7,774,715
Receivables, net:						
Accounts	22,208	-	-	-	35,092	57,300
Intergovernmental	3,883	-	-	-	-	3,883
Inventory	170,662	-	-	-	2,711	173,373
Restricted cash and cash equivalents	-	-	320,247	-	-	320,247
Total current assets	215,074	3,574,426	2,201,836	1,637,301	700,881	8,329,518
Noncurrent assets:						
Net pension asset	17,173	-	4,242	3,406	82,817	107,638
Capital assets:						
Being depreciated, net of depreciation	167,647	26,365	-	-	1,065,714	1,259,726
Total noncurrent assets	184,820	26,365	4,242	3,406	1,148,531	1,367,364
Total assets	399,894	3,600,791	2,206,078	1,640,707	1,849,412	9,696,882
Deferred outflows of resources						
Pension related deferred outflows	11,528	-	2,847	2,286	55,593	72,254
OPEB related deferred outflows	906	-	-	-	4,255	5,161
Total deferred outflows of resources	12,434	-	2,847	2,286	59,848	77,415
Liabilities						
Current liabilities:						
Accounts payable	30,923	1,125	1,850	7,411	4,476	45,785
Accrued payroll and benefits	13,626	-	4,919	3,944	54,238	76,727
Self-insurance claims	-	394,663	65,131	-	-	459,794
Current portion of long-term debt, net	4,679	-	-	-	29,553	34,232
Total current liabilities:	49,228	395,788	71,900	11,355	88,267	616,538
Noncurrent liabilities:						
Self-insurance claims	-	-	731,309	760,350	-	1,491,659
Long-term debt, net	8,361	-	-	-	43,010	51,371
Total noncurrent liabilities:	8,361	-	731,309	760,350	43,010	1,543,030
Total liabilities:	57,589	395,788	803,209	771,705	131,277	2,159,568
Deferred inflows of resources						
Pension related deferred inflows	20,835	-	5,146	4,132	100,475	130,588
Total deferred inflows of resources	20,835	-	5,146	4,132	100,475	130,588
Net position						
Net investment in capital assets	167,647	26,365	-	-	1,065,714	1,259,726
Restricted: Pension benefits	7,866	-	1,943	1,560	37,935	49,304
Restricted: Health services	-	-	320,247	-	-	320,247
Unrestricted	158,391	3,178,638	1,078,380	865,596	573,859	5,854,864
Total net position	$ 333,904	$ 3,205,003	$ 1,400,570	$ 867,156	$ 1,677,508	$ 7,484,141

Exhibit 37

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended October 31, 2019

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Operating revenues:						
Charges for services	$ 1,524,498	$ 5,334,061	$ 651,392	$ 1,185,979	$ 1,812,518	$ 10,508,448
Total operating revenues	1,524,498	5,334,061	651,392	1,185,979	1,812,518	10,508,448
Operating expenses:						
Personnel services	238,139	-	58,343	46,924	1,147,886	1,491,292
Supplies	1,114,466	-	-	-	93,455	1,207,921
Contractual services	109,555	5,288,950	1,124,734	968,952	237,945	7,730,136
Depreciation	30,171	7,214	-	-	219,709	257,094
Total operating expenses	1,492,331	5,296,164	1,183,077	1,015,876	1,698,995	10,686,443
Operating income (loss)	32,167	37,897	(531,685)	170,103	113,523	(177,995)
Nonoperating revenues (expenses):						
Insurance reimbursements and settlements	-	-	35,669	-	-	35,669
Interest income	-	508	9,168	-	-	9,676
Other income (expense)	2,756	-	-	-	-	2,756
Total nonoperating revenues (expenses)	2,756	508	44,837	-	-	48,101
Income (loss) before transfers	34,923	38,405	(486,848)	170,103	113,523	(129,894)
Transfers out	(46,712)	-	(1,050,000)	-	(95,095)	(1,191,807)
Change in net position	(11,789)	38,405	(1,536,848)	170,103	18,428	(1,321,701)
Net position-beginning of year	345,693	3,166,598	2,937,418	697,053	1,659,080	8,805,842
Net position-end of year	$ 333,904	$ 3,205,003	$ 1,400,570	$ 867,156	$ 1,677,508	$ 7,484,141

Exhibit 38

City of Joplin, Missouri
Combining Statement of Cash Flows
Internal Service Funds
Year Ended October 31, 2019

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Cash Flows From Operating Activities:						
Receipts from customers	$ 1,515,941	$ 5,334,061	$ 651,392	$ 1,185,979	$ 1,801,107	$ 10,488,480
Payments to suppliers	(1,214,633)	(5,204,287)	(651,829)	(867,778)	(325,690)	(8,264,217)
Payments to employees	(239,773)	-	(54,966)	(44,139)	(1,162,950)	(1,501,828)
Net Cash Provided by (Used in) Operating Activities	61,535	129,774	(55,403)	274,062	312,467	722,435
Cash Flows From Noncapital Financing Activities						
Transfers out	(46,712)	-	(1,050,000)	-	(95,095)	(1,191,807)
Insurance reimbursements and settlements	-	-	35,669	-	-	35,669
Net Cash (Used in) Noncapital Financing Activities	(46,712)	-	(1,014,331)	-	(95,095)	(1,156,138)
Cash Flows From Investing Activities:						
Interest received	-	1,121	9,168	-	-	10,289
Net Cash Provided by Investing Activities	-	1,121	9,168	-	-	10,289
Cash Provided by (Used In) Capital and Related Financing Activities:						
Intergovernmental grants	4,602	-	-	-	4,593	9,195
Purchases of capital assets	(16,187)	-	-	-	(85,887)	(102,074)
Net Cash (Used in) Capital and Related Financing Activities	(11,585)	-	-	-	(81,294)	(92,879)
Net Increase (Decrease) in Cash and Cash Equivalents	3,238	130,895	(1,060,566)	274,062	136,078	(516,293)
Cash and equivalents, beginning of year	15,083	3,443,531	3,262,402	1,363,239	527,000	8,611,255
Cash and equivalents, end of year	$ 18,321	$ 3,574,426	$ 2,201,836	$ 1,637,301	$ 663,078	$ 8,094,962
Cash and investments reported on the Statement of Net Position:						
Pooled cash and investments	$ 18,321	$ 3,574,426	$ 1,881,589	$ 1,637,301	$ 663,078	$ 7,774,715
Restricted cash and cash equivalents	-	-	320,247	-	-	320,247
Total Cash and Investments	$ 18,321	$ 3,574,426	$ 2,201,836	$ 1,637,301	$ 663,078	$ 8,094,962
Reconciliation of operating income to net cash provided by operating activities:						
Operating Income (loss)	$ 32,167	$ 37,897	$ (531,685)	$ 170,103	$ 113,523	$ (177,995)
Adjustments to reconcile operating income to net cash provided by operations:						
Depreciation	30,171	7,214	-	-	219,709	257,094
Net pension asset	3,468	-	(2,120)	(1,284)	12,646	12,710
Deferred outflows of resources	(1,223)	-	(1,753)	(1,192)	(7,758)	(11,926)
Deferred inflows of resources	(6,553)	-	2,331	1,317	(26,191)	(29,096)
Non-operating income (expense)	2,756	-	-	-	-	2,756
Change in assets and liabilities:						
Accounts receivable	(11,313)	-	-	-	(11,411)	(22,724)
Inventories	2,607	-	-	-	2,411	5,018
Accounts payable	6,781	215	(1,050)	824	3,299	10,069
Accrued liabilities	2,674	-	4,919	3,944	6,239	17,776
Insurance claims	-	84,448	473,955	100,350	-	658,753
Net Cash Provided by Operating Activities	$ 61,535	$ 129,774	$ (55,403)	$ 274,062	$ 312,467	$ 722,435

Discretely Presented Governmental Component Units

Exhibit 39

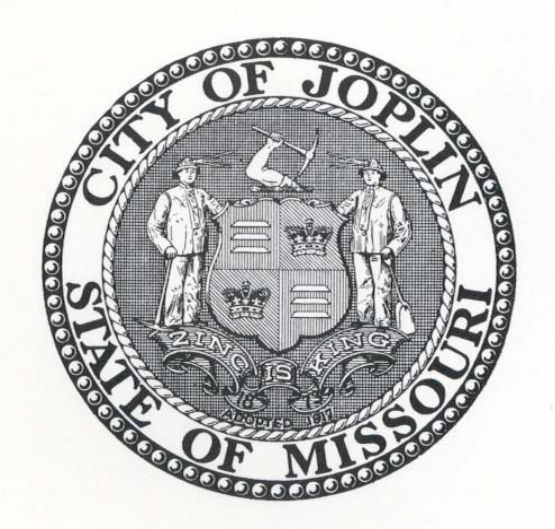
City of Joplin, Missouri
Balance Sheet - Discretely Presented Governmental Component Unit
October 31, 2019

	Joplin Public Library
Assets	
Pooled cash and investments	$ 4,759,234
Receivables:	
Taxes	97,601
Inventories and prepaids	9,892
Total Assets	$ 4,866,727
Liabilities	
Accounts payable	$ 94,347
Accrued payroll and benefits	69,735
Total Liabilities	164,082
Deferred inflows of resources	
Unavailable revenues	113,258
Fund balances	
Nonspendable:	9,892
Restricted:	
Library services	4,579,495
Total fund balances	4,589,387
Total liabilities, deferred inflows, and fund balances	$ 4,866,727
Amounts reported in the government-wide statements are different because:	
Fund balances	$ 4,589,387
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements	1,890,317
Certain revenues are not available to pay for current period expenditures and are therefore deferred in the fund statements	113,258
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 $60,149 of pension related deferred outflows and $108,708 of pension related deferred inflows.	41,044
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds	
Net OPEB obligation	(25,296)
OPEB related deferred outflows	3,782
Net position of component unit	$ 6,612,492

Exhibit 40

City of Joplin, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance -
Discretely Presented Governmental Component Unit
For the Year Ended October 31, 2019

	Joplin Public Library
Revenues:	
Taxes	$ 1,668,126
Intergovernmental	305,194
Charges for services	93,410
Fines and forfeitures	4,776
Interest	170,120
Miscellaneous	121,268
Total Revenues	2,362,894
Expenditures:	
Current:	
Culture and recreation	2,029,749
Total expenditures	2,029,749
Net change in fund balance	333,145
Fund balance - beginning of year	4,256,242
Fund balance - end of year	$ 4,589,387
Amounts reported in the government-wide statements are different because:	
Change in fund balances	$ 333,145
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	225,703
Depreciation expense	(151,661)
Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	15,815
Change in net pension asset, including changes of $1,395 of pension related deferred outflows and $42,496 of pension related deferred inflows.	19,538
Change in net OPEB obligation	(2,072)
Change in net position of discretely presented component units	$ 440,468


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Agency Funds

Exhibit 41

City of Joplin, Missouri
Statement of Changes in Assets and Liabilities -
Agency Funds
For the Year Ended October 31, 2019

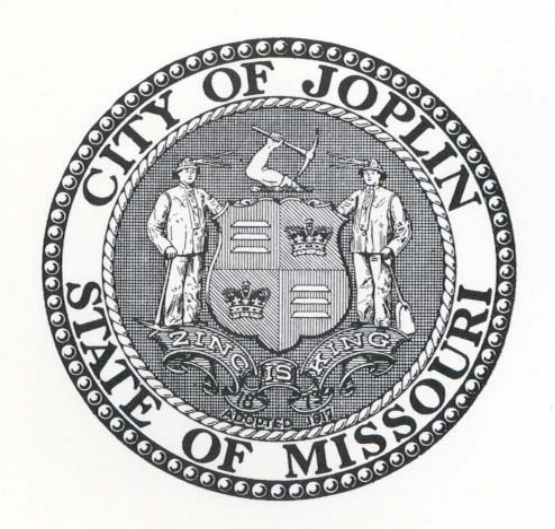
	Balance October 31, 2018	Additions	Deductions	Balance October 31, 2019
Flexible Benefit Fund				
Assets:				
Cash	$ 2,537	$ 17,463	$ 18,566	$ 1,434
Liabilities:				
Held for other parties	$ 2,537	$ 17,463	$ 18,566	$ 1,434

STATISTICAL SECTION

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

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

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


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

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

Governmental activities	2010	2011	2012	2013*	2014	2015**	2016	2017	2018	2019
Net investment in capital assets	$ 109,944,372	112,007,851	115,482,574	127,421,527	137,473,508	160,610,704	187,045,516	231,998,950	257,404,198	274,081,818
Restricted	20,456,205	23,115,022	25,487,697	21,144,372	37,835,266	43,881,964	46,425,851	34,427,712	47,457,158	50,913,612
Unrestricted	29,201,044	37,904,820	41,512,151	23,915,434	13,991,537	(9,298,532)	(9,326,060)	(4,533,104)	(5,199,655)	(462,423)
Total governmental activities net position	$ 159,601,621	173,027,693	182,482,422	172,481,333	189,300,311	195,194,136	224,145,307	261,893,558	299,661,701	324,533,007
Business-type activities										
Net investment in capital assets	$ 59,875,399	58,773,142	62,052,524	61,380,617	65,324,261	76,318,216	85,241,306	94,800,455	94,594,801	103,009,993
Restricted	3,968,853	4,116,665	4,334,498	4,537,782	5,041,115	3,831,200	4,332,292	4,157,892	4,152,165	4,217,566
Unrestricted	3,722,748	4,892,461	1,789,851	3,409,915	2,569,341	4,791,291	6,713,453	8,603,479	11,138,219	12,577,569
Total business-type activities net position	$ 67,567,000	67,782,268	68,176,873	69,328,314	72,934,717	84,940,707	96,287,051	107,561,826	109,885,185	119,805,128
Primary government										
Net investment in capital assets	$ 169,819,771	170,780,993	177,535,098	188,802,144	202,797,769	236,928,920	272,286,822	326,799,405	351,998,999	377,091,811
Restricted	24,425,058	27,231,687	29,822,195	25,682,154	42,876,381	47,713,164	50,758,143	38,585,604	51,609,323	55,131,178
Unrestricted	32,923,792	42,797,281	43,302,002	27,325,349	16,560,878	(4,507,241)	(2,612,607)	4,070,375	5,938,564	12,115,146
Total primary government net position	$ 227,168,621	240,809,961	250,659,295	241,809,647	262,235,028	280,134,843	320,432,358	369,455,384	409,546,886	444,338,135

* - 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	2010	2011	2012	2013*	2014	2015	2016	2017	2018	2019
Governmental activities:										
General government	$ 5,085,948	7,327,504	6,142,546	7,096,946	6,291,540	4,285,037	6,667,127	6,303,023	7,122,664	7,688,065
Public safety	17,422,556	18,099,212	20,280,854	19,928,969	21,009,661	21,501,335	21,290,380	21,461,939	21,377,111	23,033,348
Public works	3,051,953	3,513,910	5,578,328	5,238,581	4,410,904	4,580,492	5,101,759	3,115,720	5,994,680	4,728,182
Highways and streets	9,240,804	10,279,373	10,892,685	10,641,547	10,409,750	9,552,680	10,141,262	11,107,234	9,937,844	13,078,814
Environmental	2,078,667	2,115,599	2,159,631	2,280,063	2,638,597	2,858,003	2,761,918	2,707,011	2,732,545	2,858,734
Health services	2,072,514	2,342,228	2,757,934	4,914,576	3,898,522	4,388,313	3,600,050	2,370,088	2,421,331	2,350,773
Culture and recreation	4,554,190	4,749,032	6,810,232	5,552,053	6,426,786	7,957,656	7,101,417	6,404,033	5,719,170	6,255,895
Social services	1,280,752	1,772,318	1,622,820	3,076,394	9,611,107	12,894,811	11,390,536	10,089,012	4,236,842	4,328,309
Interest on long-term debt	310,567	287,027	311,889	1,539,862	1,486,115	1,447,420	1,385,451	1,309,924	853,976	421,527
Total governmental activities expenses	45,097,951	50,486,203	56,556,919	60,268,991	66,182,982	69,465,747	69,439,900	64,867,984	60,396,163	64,743,647
Business-type activities:										
Airport	2,175,296	2,406,838	2,344,311	2,294,599	2,188,751	2,209,854	2,287,471	2,082,793	2,031,215	3,043,468
Sanitary sewer	6,086,831	6,373,283	7,189,535	6,608,780	7,316,518	7,691,329	9,870,381	11,609,534	11,930,841	12,560,202
Recreation	978,456	1,153,791	720,683	762,959	776,329	740,582	747,193	699,029	784,730	857,894
Total business-type activities expenses	9,240,583	9,933,912	10,254,529	9,666,338	10,281,598	10,641,765	12,905,045	14,391,356	14,746,786	16,461,564
Total primary government expenses	$ 54,338,534	60,420,115	66,811,448	69,935,329	76,464,580	80,107,512	82,344,945	79,259,340	75,142,949	81,205,211
Program Revenues										
Governmental activities:										
Charges for services										
General government	$ 2,736,547	2,430,276	3,134,158	2,756,978	2,908,776	3,162,048	2,368,169	2,147,164	2,174,523	1,870,143
Public safety	245,425	281,103	368,550	334,853	316,628	327,859	205,672	198,574	109,451	71,115
Public works	731,209	1,050,696	2,400,976	908,200	714,575	629,941	883,591	1,136,071	880,739	756,185
Highways and streets	546,202	576,587	798,408	555,107	540,801	744,951	1,228,445	814,392	1,031,568	872,436
Environmental	1,848,875	1,868,526	1,937,212	2,117,489	2,362,444	2,587,113	2,457,514	2,408,361	2,477,907	2,571,738
Health services	125,281	108,217	112,831	121,849	131,363	137,031	177,464	174,020	194,374	216,189
Culture and recreation	393,616	327,348	519,641	645,226	769,660	823,210	949,644	857,456	946,393	827,320
Social Services	32,520	36,551	182,288	171,398	86,411	46,030	38,496	42,995	62,796	62,857
Operating grants and contributions	4,597,328	10,006,729	9,616,016	11,216,119	14,736,102	20,774,242	15,502,386	12,255,089	6,728,744	7,004,853
Capital grants and contributions	3,696,804	719,879	1,298,047	2,310,648	6,943,196	15,619,232	23,519,833	29,576,984	30,549,737	19,433,980
Total governmental activities program revenues	14,953,807	17,405,912	20,368,127	21,137,867	29,509,956	44,851,657	47,331,214	49,611,106	45,156,232	33,686,816
Business-type activities:										
Charges for services										
Airport	440,779	601,905	622,846	621,906	648,243	739,841	647,820	737,385	825,226	906,169
Sanitary sewer	7,586,995	7,699,260	7,929,771	8,257,128	9,186,079	10,815,986	11,173,913	12,955,805	14,326,745	16,884,645
Recreation	931,523	1,027,727	1,039,560	945,577	833,257	476,952	519,976	530,549	552,206	512,449
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	3,977,564	693,974	1,354,068	1,594,429	4,781,176	11,884,717	12,667,934	11,884,195	1,440,018	7,614,637
Total business-type activities program revenues	12,936,861	10,022,866	10,946,245	11,419,040	15,448,755	23,917,496	25,009,643	26,107,934	17,144,195	25,917,900
Total primary government program revenues	$ 27,890,668	27,428,778	31,314,372	32,556,907	44,958,711	68,769,153	72,340,857	75,719,040	62,300,427	59,604,716
Net (expense)/revenue										
Governmental activities	$ (30,144,144)	(33,080,291)	(36,188,792)	(39,131,124)	(36,673,026)	(24,614,090)	(22,108,686)	(15,256,878)	(15,239,931)	(31,056,831)
Business-type activities	3,696,278	88,954	691,716	1,752,702	5,167,157	13,275,731	12,104,598	11,716,578	2,397,409	9,456,336
Total primary government net expense	$ (26,447,866)	(32,991,337)	(35,497,076)	(37,378,422)	(31,505,869)	(11,338,359)	(10,004,088)	(3,540,300)	(12,842,522)	(21,600,495)

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

Table 2

General Revenue/Other Changes in Net Position	2010	2011	2012	2013*	2014	2015	2016	2017	2018	2019
Governmental activities:										
Property taxes	$ 784,324	819,063	824,116	849,311	948,763	992,761	1,016,347	1,050,895	1,074,621	1,100,853
Sales and motor vehicle taxes	31,225,016	33,875,180	34,512,788	34,201,351	35,804,327	37,917,422	38,226,403	39,892,126	40,033,992	42,592,947
Other taxes	1,453,986	1,656,952	1,712,307	2,734,577	4,033,442	3,671,342	10,029,724	10,270,151	10,439,242	10,290,736
Unrestricted investment earnings	1,126,784	314,938	158,669	158,598	121,746	192,706	388,952	510,573	995,083	1,852,566
Gain on Impairment	-	1,887,043	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	50,850	20,340	101,434	134,077	24,363	-
Other	307,283	749,866	1,416,855	371,479	4,163,390	536,961	457,948	473,462	413,146	469,728
Transfers	8,588,105	7,203,321	7,018,786	8,612,691	8,369,486	7,889,823	839,049	673,845	183,001	(378,693)
Total governmental activities	43,485,498	46,506,363	45,643,521	46,928,007	53,492,004	51,221,355	51,059,857	53,005,129	53,163,448	55,928,137
Business-type activities:										
Franchise taxes	7,069,145	6,929,062	6,407,371	6,577,704	6,649,802	6,389,210	-	-	-	-
Unrestricted investment earnings	514,302	376,741	278,818	209,347	149,852	84,852	9,704	5,762	9,829	7,608
Gain on sale of capital assets	-	-	-	-	-	6,403	-	2,597	2,597	43,250
Other		23,832	35,486	7,787	9,078	7,355	71,091	223,683	123,642	34,056
Transfers	(8,588,105)	(7,203,321)	(7,018,786)	(8,612,691)	(8,369,486)	(7,889,823)	(839,049)	(673,845)	(183,001)	378,693
Total business-type activities	(1,004,658)	126,314	(297,111)	(1,817,853)	(1,560,754)	(1,402,003)	(758,254)	(441,803)	(46,933)	463,607
Total primary government	$ 42,480,840	46,632,677	45,346,410	45,110,154	51,931,250	49,819,352	50,301,603	52,563,326	53,116,515	56,391,744
Change in Net Position										
Governmental activities	$ 13,341,354	13,426,072	9,454,729	7,796,883	16,818,978	26,607,265	28,951,171	37,748,251	37,923,517	24,871,306
Business-Type activities	2,691,620	215,268	394,605	(65,151)	3,606,403	11,873,728	11,346,344	11,274,775	2,350,476	9,919,943
Total primary government	$ 16,032,974	13,641,340	9,849,334	7,731,732	20,425,381	38,480,993	40,297,515	49,023,026	40,273,993	34,791,249

* - 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)

	2010	2011	2012	2013*	2014	2015	2016	2017	2018	2019
General Fund:										
Nonspendable	$ 132,637	111,236	143,363	85,815	82,376	94,099	119,140	166,692	107,341	152,741
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	1,848,176	1,278,945	1,173,052	1,164,471	-	4,093,670	10,560	704	12,831
Assigned	1,726,009	601,806	573,958	205,358	38,376	275,598	30,696	111,223	365,768	485,332
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	20,735,433	14,128,692
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	21,209,246	14,779,596
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	3,744,403	3,665,536
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	37,152,009	47,664,105
Committed		-	12,671	-	2,816,024	4,589,237	4,115,319	4,839,223	255,669	577,260
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	10,107,300	9,805,736
Unassigned	-	(38,927)	(437,043)	(2,271,976)	(6,297,179)	(6,652,931)	(4,669,426)	(18,625,880)	(5,614,094)	(3,830,746)
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	45,645,287	57,881,891

* - 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	2010	2011	2012	2013*	2014	2015	2016	2017	2018	2019
Taxes (see table 5)	$ 33,462,527	36,376,817	37,048,294	36,739,251	38,521,703	40,802,234	47,425,787	49,242,141	49,395,492	51,871,689
Intergovernmental activity taxes	-	-	-	1,050,718	2,262,397	1,774,886	2,111,598	2,242,155	2,402,341	2,340,802
Intergovernmental	9,150,550	4,283,092	5,462,902	8,766,463	17,155,440	37,995,035	45,221,666	32,320,218	44,587,344	27,673,858
Licenses and permits	1,226,241	1,810,191	3,246,114	1,648,604	1,512,004	1,429,600	1,666,567	1,972,837	1,923,072	1,750,289
Charges for services	4,380,946	3,459,213	4,229,148	4,499,933	4,700,988	5,561,111	5,625,022	4,564,981	4,968,182	4,760,523
Fines and forfeitures	2,099,221	1,995,189	2,506,014	2,065,486	2,164,984	1,929,096	1,461,223	1,274,322	1,076,486	859,987
Interest	1,126,537	320,207	147,912	153,832	118,690	187,754	378,258	509,493	992,920	1,842,890
Other	301,118	720,990	1,395,448	371,479	4,157,176	426,946	194,804	200,913	157,178	235,804
Total revenues	51,747,140	48,965,699	54,035,832	55,295,766	70,593,382	90,106,662	104,084,925	92,327,060	105,503,015	91,335,842
Expenditures										
General government	5,051,732	6,974,460	6,030,802	7,071,821	6,200,573	5,881,534	6,502,306	5,956,262	6,211,699	6,983,445
Public safety	17,684,537	19,279,398	22,295,864	25,120,079	22,418,295	23,363,975	22,549,626	25,418,829	21,042,583	22,050,983
Public works	12,323,485	6,087,228	7,302,386	9,008,478	8,484,134	10,526,816	11,951,716	10,736,656	3,514,932	7,233,093
Highways and streets	10,496,115	7,922,506	9,310,728	9,884,431	12,058,000	10,979,601	9,372,387	11,067,132	9,760,729	8,960,897
Environmental	2,095,639	2,127,995	2,162,317	2,302,353	2,632,027	2,856,265	2,750,359	2,699,454	2,729,961	2,863,906
Health services	2,125,353	2,410,738	2,785,105	4,989,715	3,988,302	4,445,722	3,502,256	2,726,458	2,404,086	2,383,533
Culture and recreation	4,673,604	5,940,151	7,358,019	11,153,233	6,317,560	11,651,447	14,268,453	17,323,758	6,634,677	5,997,131
Social services	1,288,873	1,781,086	1,636,645	3,092,929	9,615,837	12,929,382	11,369,382	9,921,650	4,228,810	4,332,575
Capital Outlay	1,257,619	844,507	383,001	580,496	2,303,477	8,918,701	13,816,462	21,205,753	27,615,445	16,291,693
Debt service:										
Principal	270,000	275,000	5,005,000	1,886,816	2,236,822	2,378,078	2,350,516	11,039,067	4,852,839	8,901,701
Interest	216,368	207,766	317,740	1,387,618	1,445,655	1,425,448	1,373,374	1,201,894	830,142	496,328
Total expenditures	57,483,325	53,850,835	64,587,607	76,477,969	77,700,682	95,356,969	99,806,837	119,296,913	89,825,903	86,495,285
Excess of revenues over/(under) expenditures	(5,736,185)	(4,885,136)	(10,551,775)	(21,182,203)	(7,107,300)	(5,250,307)	4,278,088	(26,969,853)	15,677,112	4,840,557
Other Financing Sources (Uses)										
Transfers in	16,147,885	13,040,523	12,806,616	15,848,289	13,545,411	20,435,083	9,620,567	13,273,935	8,378,114	10,714,734
Transfers out	(7,406,629)	(6,696,245)	(5,640,269)	(7,127,754)	(5,035,554)	(11,400,012)	(8,747,110)	(12,450,726)	(8,051,877)	(9,901,620)
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	188,754	93,713
Sale of capital assets	99,002	4,800	24,351	360,418	60,145	22,611	245,399	154,330	29,863	59,570
Total other financing sources (uses)	8,840,258	6,726,953	15,232,712	27,169,902	8,689,985	12,038,281	1,180,244	1,177,588	544,854	966,397
Net change in fund balances	$ 3,104,073	1,841,817	4,680,937	5,987,699	1,582,685	6,787,974	5,458,332	(25,792,265)	16,221,966	5,806,954
Debt service as a percentage of non-capital expenditures	1.21%	1.08%	9.82%	5.81%	6.28%	6.03%	5.99%	18.27%	10.73%	15.39%

* - 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
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
2018	37,985,540	2,048,452	1,070,439	6,397,315	236,990	1,402,596	254,160	49,395,492
2019	40,531,060	2,061,887	1,097,640	6,307,526	237,182	1,405,226	231,168	51,871,689
% Change from base year	37.46%	18.61%	40.09%	0.00%	-18.81%	39.62%	49.84%	55.01%

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

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

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

Sales by Retail Category:	2017	2018
Electric Power Distribution	$ -	$ 60,956
Natural Gas Distribution	-	5,020
Instrument Manufacturing for Measuring & Testing Electricity	-	7,667
Wholesale Trade Agents & Brokers	6,071	7,312
New Car Dealers	12,927	11,561
Automotive Parts & Accessories Stores	7,981	8,266
Tire Dealers	8,381	8,901
Furniture Stores	18,085	17,384
All Other Home Furnishing Stores	6,434	6,324
Home Centers	84,219	84,780
Hardware Stores	8,710	8,670
Other Building Material Dealers	22,304	24,430
Supermarket & Other Grocery (except Convenience) Stores	8,329	40,938
Beer, Wine & Liquor Stores	10,241	9,775
Cosmetics, Beauty Supplies & Perfume Stores	5,971	6,154
Gasoline Stations with Convenience Stores	47,599	49,380
Womens Clothing Stores	5,201	-
Family Clothing Stores	12,421	13,525
Other Clothing Stores	10,424	9,876
Shoe Stores	10,445	10,538
Jewelry Stores	6,997	6,212
Sporting Good Stores	28,151	28,296
Hobby, Toy & Game Stores	19,482	16,990
Discount Department Stores	43,710	48,811
Department Stores	-	265,713
All Other General Merchandise Stores	54,710	77,305
Gift, Novelty & Souvenir Stores	6,172	5,669
All Other Miscellaneous Stores Retailers (except Tobacco Stores)	9,651	12,671
Wired Communication Carriers	7,054	8,959
Telecommunications Resellers	5,878	5,261
Passenger Car Leasing	5,718	5,361
Hotels & Motels	27,225	27,552
Caterers	17,466	19,712
Full-Service Restaurants	72,522	70,922
Limited-Service Restaurants	77,227	78,518
Snack & Nonalcoholic Beverage Bars	8,157	8,103
All Other Outlets	743,452	344,699
Total	$ 1,419,315	$ 1,422,211

Notes:
(a) Amounts for 2019 are not provided due to the availability of only partial year figures.
(b) In 2017, the Missouri Department of Revenue implemented the North American Industry Classification System (NAICS), which changes the category classifications. The Standard Industry Code (SIC) was used prior to 2017.
(c) Due to the number of NAICS category classifications, the top categories are listed above. All remaining categories are included in "All Other Outlets" category classification.

Source: Missouri Department of Revenue Standard Industry Code Report (SIC) and North American Industry Classification System (NAICS)

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

	2018			
	Number of Filers	Percentage of Total Filers	Taxable Sales	Percentage of Taxable Sales
Electric Power Distribution	8	0.24%	$ 60,956	4.29%
Natural Gas Distribution	6	0.18%	5,020	0.35%
Instrument Manufacturing for Measuring & Testing Electricity	7	0.21%	7,667	0.54%
Wholesale Trade Agents & Brokers	130	3.94%	7,312	0.51%
New Car Dealers	34	1.03%	11,561	0.81%
Automotive Parts & Accessories Stores	9	0.27%	8,266	0.58%
Tire Dealers	18	0.55%	8,901	0.63%
Furniture Stores	30	0.91%	17,384	1.22%
All Other Home Furnishing Stores	26	0.79%	6,324	0.44%
Home Centers	8	0.24%	84,780	5.96%
Hardware Stores	16	0.48%	8,670	0.61%
Other Building Material Dealers	29	0.88%	24,430	1.72%
Supermarket & Other Grocery (except Convenience) Stores	8	0.24%	40,938	2.88%
Beer, Wine & Liquor Stores	7	0.21%	9,775	0.69%
Cosmetics, Beauty Supplies & Perfume Stores	22	0.67%	6,154	0.43%
Gasoline Stations with Convenience Stores	50	1.52%	49,380	3.47%
Family Clothing Stores	19	0.58%	13,525	0.95%
Other Clothing Stores	29	0.88%	9,876	0.69%
Shoe Stores	24	0.73%	10,538	0.74%
Jewelry Stores	34	1.03%	6,212	0.44%
Sporting Good Stores	31	0.94%	28,296	1.99%
Hobby, Toy & Game Stores	22	0.67%	16,990	1.19%
Discount Department Stores	6	0.18%	48,811	3.43%
Department Stores	7	0.21%	265,713	18.68%
All Other General Merchandise Stores	53	1.61%	77,305	5.44%
Gift, Novelty & Souvenir Stores	103	3.12%	5,669	0.40%
All Other Miscellaneous Stores Retailers (except Tobacco Stores)	110	3.33%	12,671	0.89%
Wired Communication Carriers	116	3.52%	8,959	0.63%
Telecommunications Resellers	40	1.21%	5,261	0.37%
Passenger Car Leasing	52	1.58%	5,361	0.38%
Hotels & Motels	21	0.64%	27,552	1.94%
Caterers	25	0.76%	19,712	1.39%
Full-Service Restaurants	87	2.64%	70,922	4.99%
Limited-Service Restaurants	70	2.12%	78,518	5.52%
Snack & Nonalcoholic Beverage Bars	16	0.48%	8,103	0.57%
All Other Outlets	2,026	61.41%	344,699	24.24%
Total	3,299	100.00%	$ 1,422,210	100.00%

	2009			
	Number of Filers	Percentage of Total Filers	Taxable Sales	Percentage of Taxable Sales
General merchandise	52	3.18%	$ 337,398	29.58%
Eating and drinking places	153	9.35%	139,533	12.23%
Home furnishings and appliances	80	4.89%	47,337	4.15%
Food stores	53	3.24%	76,429	6.70%
Wholesale - durable goods	58	3.55%	23,727	2.08%
Apparel and accessory stores	64	3.91%	49,594	4.35%
Hardware stores	45	2.75%	67,875	5.95%
Utilities	126	7.70%	38,216	3.35%
Auto dealers and supplies	54	3.30%	27,507	2.41%
Miscellaneous services	75	4.58%	16,110	1.41%
Hotels and motels	24	1.47%	19,516	1.71%
Automotive repair and rentals	76	4.65%	15,072	1.32%
Business services	84	5.13%	16,525	1.45%
Other retail	297	18.15%	119,722	10.50%
All other outlets	395	24.14%	146,114	12.81%
	1,636	100.00%	$ 1,140,675	100.00%

Note:
(a) Amounts for 2019 are not provided due to the availiability of only partial year figures.
(b) In 2017, the Missouri Department of Revenue implemented the North American Industry Classification System (NAICS), which changes the category classifications. The Standard Industry Code (SIC) was used prior to 2017.
(c) Due to the number of NAICS category classifications, the top categories are listed above. All remaining categories are included in "All Other Outlets" category classification.

Source: Missouri Department of Revenue Standard Industry Code Report (SIC) and North American Industry Classification System (NAICS)

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

Direct Sales Tax Rate City of Joplin	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	1.2250	1.2250	1.2250	1.2250
Newton County	0.8750	0.8750	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250
Total Jasper County Government Rate	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000	5.4500	5.4500	5.4500	5.4500
Total Newton County Government Rate	5.1000	5.1000	5.3500	5.3500	5.3500	5.3500	5.3500	5.3500	5.3500	5.3500
Total Jasper County Direct & Overlapping Rat	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250	8.0750	8.0750	8.0750	8.0750
Total Newton County Direct & Overlapping Rat	7.7250	7.7250	7.9750	7.9750	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
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%
2018	311,897,050	3,420,250	258,187,800	18,811,300	592,316,400	0.1794	2,535,687,692	23.36%
2019	314,202,540	3,489,010	269,073,010	16,800,322	603,564,882	0.1797	2,576,126,825	23.43%

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
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
2018	0.0598	0.0598	0.0598	0.2545	0.4339	3.7029	0.0300	0.2261	0.2872	0.1433	4.6801	4.5362
2019	0.0599	0.0599	0.0599	0.2545	0.4342	3.6964	0.0300	0.2270	0.2739	0.1433	4.6615	4.5309

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

	2019			2010		
Taxpayer	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Northpark Mall	$ 9,401,740	1	1.58%	8,554,800	2	2.06%
Laclede Gas/Missouri Gas Energy/Spire	8,625,370	2	1.45%	4,062,010	6	0.98%
Joseph Family Properties	8,205,970	3	1.38%	6,640,780	4	1.60%
Freeman Health Systems	7,947,120	4	1.34%	7,925,730	3	1.91%
Wal-Mart	6,576,240	5	1.11%	4,884,900	5	1.17%
Fletcher Realty	4,755,090	6	0.80%	2,825,900	9	0.68%
Northpark Crossing	4,412,400	7	0.74%			
Majzoub Family Partnership	3,840,460	8	0.65%	3,656,850	8	0.88%
Truck Stop Distributors, Inc. (Petro)	3,596,610	9	0.61%			
Transportation Property Leasing (CFI)	3,494,450	10	0.59%	4,013,010	7	0.96%
Missouri American Water				10,232,730	1	2.46%
John Q. Hammons Enterprises				2,446,950	10	0.59%
Total	$ 60,855,450		10.25%	55,243,660		13.29%

Source: Jasper County and Newton County Assessor's Office

Table 12

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

Fiscal Year Ended Oct. 31,	Taxes Levied for Fiscal Year	Collected within Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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%
2018	2,288,546	2,242,787	98.00%	45,759	2,288,546	100.00%
2019	2,354,193	2,307,337	98.01%	46,856	2,354,193	100.00%

Source: City of Joplin Finance Department

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

	Governmental Activities				Business-Type Activities	Total	Percentage	
Fiscal Year	Capital Leases	Certificates of Participation	Economic Development Bonds	Total	Revenue Bonds	Primary Government	of Personal Income (a)	Per Capita (a)
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
2018	-	1,749,122	8,866,031	10,615,153	29,875,400	40,490,553	3.06%	818
2019	-	-	3,692,702	3,692,702	28,143,600	31,836,302	2.46%	643

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)
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	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, 2019

Governmental Unit		Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes				
Jasper County	$	-	0.00%	-
Newton County		-	0.00%	-
Joplin R-VIII School District		131,890,000	61.17%	80,677,113
Subtotal, overlapping debt				80,677,113
City direct debt				3,692,702
Total direct and overlapping debt	$			84,369,815

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit (a)	$ 110,309,302	109,662,707	107,330,740	103,280,601	111,407,914	112,963,499	116,599,720	117,877,050	118,463,280	120,712,976
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 110,309,302	109,662,707	107,330,740	103,280,601	111,407,914	112,963,499	116,599,720	117,877,050	118,463,280	120,712,976
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 2019

Assessed Value	$ 603,564,882
Debt Limit (20% of assessed value)	120,712,976
Amount of debt applicable to debt limit:	
Total bonded debt	-
Less Certificates of Participation	-
Total amount of debt applicable to debt limit	-
Legal debt margin	$ 120,712,976

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
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%
2018	14,354,519	5,549,986	8,804,533	1,692,514	515,134	398.82%
2019	16,894,907	5,918,336	10,976,571	1,731,800	487,634	494.57%

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)
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%
2018	49,526	1,321,502	61,286	26,683	36.7	7,778	3.50%
2019	49,526	1,295,848	58,807	26,165	37.1	7,714	2.00%

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

	2019			2010		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Freeman Health System	4,500	1	5.29%	3,139	1	3.51%
Walmart Stores Inc.	2,400	2	2.82%	920	6	1.03%
Mercy Hospital Joplin	1,538	3	1.81%	2,480	3	2.78%
Joplin School District	1,480	4	1.74%	1,200	4	1.34%
Tri-State Motor Transit Co.	1,135	5	1.33%	417	15	0.47%
Tamko Building Products, Inc.	1,000	6	1.17%	645	11	0.72%
Liberty Utilities (Empire District)	896	7	1.05%	663	10	0.74%
EaglePicher Technologies LLC	778	8	0.91%	1,022	5	1.14%
Alorica	595	9	0.70%	751	7	0.84%
City of Joplin	585	10	0.69%	563	13	0.63%
CFI	567	11	0.67%	2,677	2	3.00%
Ozark Center	567	12	0.67%			
Missouri Southern State University	560	13	0.66%	733	8	0.82%
General Mills Inc.	490	14	0.58%	471	14	0.53%
AT&T Mobility	448	15	0.53%	688	9	0.77%
Jasper Products LLC	399	16	0.47%	400	16	0.45%
Teleperformance (Aegis Communications)	350	17	0.41%	575	12	0.64%
Schaeffler Group USA	310	18	0.36%	310	18	0.35%
Bemis Company, Inc.	275	19	0.32%			
Hampshire Pet Products LLC	245	20	0.29%			
Ducommun Inc. (LaBarge Manufacturing)				395	17	0.44%
Able Manufacturing				280	19	0.31%
Total	19,118		22.45%	18,329		20.51%

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General operating fund departments										
City manager	5.00	5.00	5.00	5.00	5.00	5.00	4.00	3.00	3.00	3.00
City clerk	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Legal services	6.50	6.90	6.65	6.65	6.65	6.65	6.65	6.40	6.40	6.40
Human resources	4.00	4.00	4.00	4.50	4.50	4.50	4.50	4.50	4.00	4.00
Building regulations	6.00	6.00	6.00	8.00	7.00	6.00	6.00	6.00	6.00	6.00
Finance	9.00	9.00	9.00	10.00	11.00	11.00	11.00	10.00	10.00	10.00
Information Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	6.00
Municipal Court	8.00	8.50	8.50	9.50	10.00	10.00	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	1.00	1.00	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	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	13.10
Public works operations	0.50	0.50	0.50	0.50	0.50	0.20	0.20	0.20	0.20	0.20
Police	142.10	142.10	142.10	140.80	141.80	141.80	142.80	139.80	139.80	109.80
Fire	78.00	78.00	93.00	102.00	93.00	95.00	95.00	96.00	96.00	71.00
Cemetery	7.20	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	5.00	5.00	5.00	5.00	5.00	6.10	6.20	4.20	4.20	4.20
Special revenue funds/Capital funds										
Public Safety Sales Tax	-	-	-	-	-	-	-	-	-	55.00
Convention and visitor's bureau	5.00	4.35	4.35	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Public health	31.15	31.05	31.05	34.70	34.30	34.30	34.30	34.30	33.55	31.80
Parks department	40.45	39.50	39.50	42.25	44.25	44.25	44.25	39.65	39.65	39.65
Solid waste management	2.35	2.35	2.35	2.35	3.75	4.20	4.20	4.20	4.20	4.20
Parks/Stormwater sales tax	4.75	4.75	4.75	9.85	11.85	11.75	11.90	14.50	14.50	14.50
Streets/Traffic Engineering	57.05	56.60	56.60	58.35	58.35	58.20	58.20	58.20	59.20	59.20
Capital Improvements sales tax	0.75	0.75	0.75	0.75	0.75	0.75	1.90	1.90	1.90	1.90
Community planning and development	6.00	6.00	6.00	7.00	10.00	12.90	12.80	12.80	12.80	12.80
Enterprise and internal service funds										
Airport	6.75	7.15	7.15	7.15	7.15	7.15	8.55	8.55	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	39.50	39.50	40.50	44.50	44.70	50.70	52.70	52.70	52.70
Public parking	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	6.20	6.20	5.20	5.20	5.20
Workers Compensation	-	-	-	-	-	-	-	-	0.50	0.50
Liability & Property Self-Insurance	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Communications	23.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Total	533.60	532.10	546.85	574.70	579.20	585.20	593.90	583.65	583.90	583.15

Source: City of Joplin annual budget

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

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police:										
Police Incident Calls	90,027	91,455	88,732	88,846	89,554	84,436	81,572	78,297	80,265	86,013
Traffic Unit Violations Issued	28,609	20,490	18,324	19,489	18,703	12,782	14,565	12,165	10,588	7,511
Parking Violations Issued	353	196	1,244	852	818	225	48	1	12	7
Accident Reports	2,117	1,992	2,137	1,811	1,634	1,725	1,875	1,801	1,850	1,855
Fire:										
Total Fire Calls for Service	6,329	16,232	7,472	8,042	8,313	8,296	8,269	8,431	8,943	9,654
Smoke Detectors installed	235	20	17	23	90	60	100	100	90	110
Fire Safety information contacts	8,077	1,200	1,450	2,693	6,643	18,788	8,980	9,997	12,199	12,662
Public Works:										
Major Street Maintenance (miles)	2.22	3.80	5.50	15.00	5.00	18.05	18.05	45.50	1.59	7.50
Intermediate Street Maintenance (miles)	42.40	37.18	15.00	15.00	45.00	36.50	45.50	57.00	39.15	28.10
Street cleaning (curb miles)	8,272	8,106	5,533	5,533	6,057	6,057	6,057	6,076	8,145	7,439
Street cleaning (times per year)	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Right-of-Way mowing (miles)	6,337	3,390	3,425	3,425	3,425	3,425	3,425	3,425	3,425	3,649
Right-of-Way mowing (times per year)	6.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Building Regulations:										
Construction permits issued	827	4,739	2,640	1,280	1,272	1,224	1,344	1,388	1,698	1,622
Value of construction permits	60,422,877	206,367,765	554,797,872	250,846,085	95,453,945	92,803,693	144,967,327	176,920,630	116,162,091	91,202,274
Licensing:										
New permanent business licenses	1,812	2,623	3,066	1,865	1,625	2,467	2,253	2,173	2,091	1,477
Business license renewals	3,838	1,665	3,027	3,383	2,975	3,288	3,676	3,602	4,032	3,187
Culture and Recreation:										
Park shelter reservations	412	352	578	511	551	650	630	600	462	448
Rounds of golf played at City course	24,036	23,558	25,687	20,599	21,496	16,904	21,848	21,308	20,932	19,988
Admissions to City pool facilities	37,936	25,419	42,462	47,952	45,244	64,566	67,140	62,666	67,669	58,575
Public Health:										
Animal Control service calls	5,572	4,863	5,696	4,982	4,679	4,757	4,803	5,057	5,057	5,101
Vaccinations provided	5,544	5,220	2,601	2,609	2,617	2,524	2,714	2,826	3,309	3,135
Vital Records provided	3,665	3,191	3,505	4,228	4,375	4,730	5,097	5,479	6,263	7,440
Airport:										
Enplanements	3,769	23,919	24,373	23,098	25,630	27,574	28,528	34,881	40,836	45,828
Deplanements	4,024	23,496	24,425	23,190	26,415	28,802	29,553	35,329	40,553	45,778
Sanitary Services:										
Average daily sewage treatment	13,000	13,013	11,357	13,982	12,127	13,600	12,377	13,985	14,489	19.800
Number of sewer customers	21,339	18,392	19,826	17,153	19,739	21,755	23,224	22,075	22,199	22,477

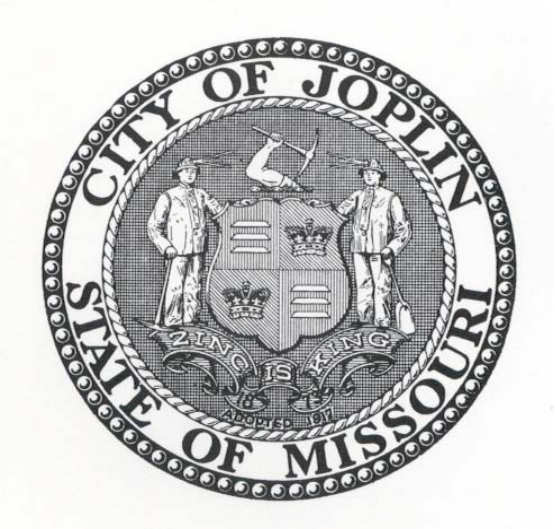
Source: Various City Departments

Table 22

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

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police:										
Police stations	2	2	2	2	2	2	2	2	2	2
Vehicles	100	97	100	105	106	107	107	101	100	100
Fire:										
Fire stations	5	5	6	6	6	6	6	6	6	6
Vehicles	21	21	26	26	31	30	30	30	29	23
Fire hydrants	2,800	3,500	3,600	3,600	1,790	1,782	1,800	1,800	1,694	1,923
Public Works:										
Total area (square miles)	35.90	36.02	36.10	37.13	37.13	37.77	38.20	38.20	38.25	38.30
Miles of streets	365	367	369	373	373	376	378	380	381	384
Dump trucks	19	31	28	15	15	15	15	15	15	15
Street sweepers	4	4	4	4	4	4	3	3	3	3
Backhoes	2	3	4	4	4	4	4	4	4	4
Tractors/mowers	12	12	13	11	11	11	11	11	11	11
Culture and Recreation:										
Park acreage	933	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
Park facilities	19	19	19	19	19	19	19	19	24	24
Community centers	1	1	1	1	1	1	1	1	2	2
Amphitheater	1	1	1	1	1	1	1	1	2	2
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	27	18	18	18	14	14	14	14	13	13
Cemeteries	4	4	4	4	4	4	4	4	4	4
Library volumes	128,220	128,717	128,100	117,869	114,752	122,382	123,925	117,706	122,723	124,749
Sanitary Services:										
Number of treatment plants	2	2	2	2	2	2	2	2	2	2
Sanitary sewers (miles)	482	350	375	412	412	420	425	430	431	440
Sanitary sewer manholes	7,250	6,576	7,000	7,680	7,680	7,816	7,866	7,920	7,933	8,051
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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