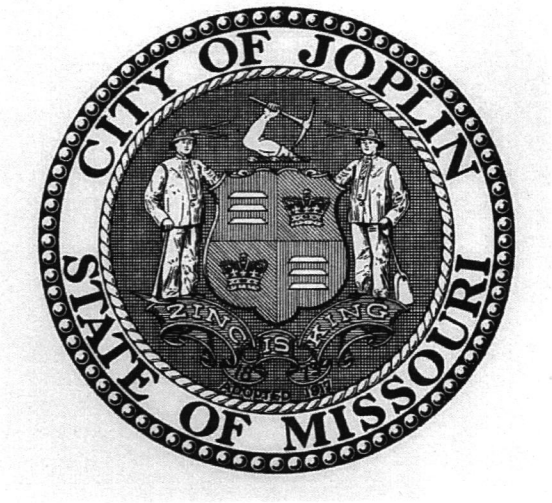
CITY OF

JOPLIN

MISSOURI



Comprehensive Annual Financial Report

For the Year Ended
October 31, 2015

THE CITY OF JOPLIN, MISSOURI

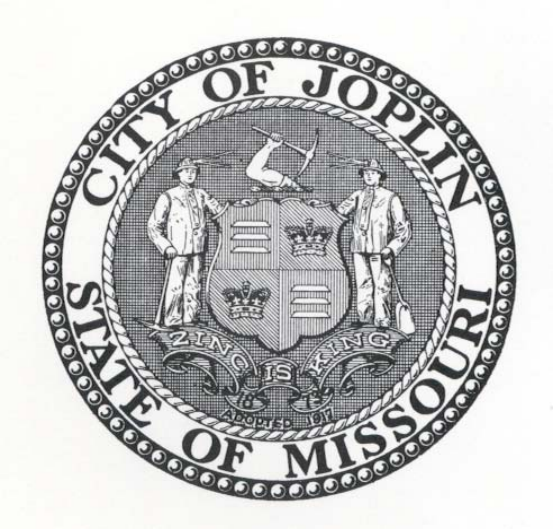
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended October 31, 2015

Prepared by the Finance Department

Leslie Haase, CPA, CMA

Director of Finance


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

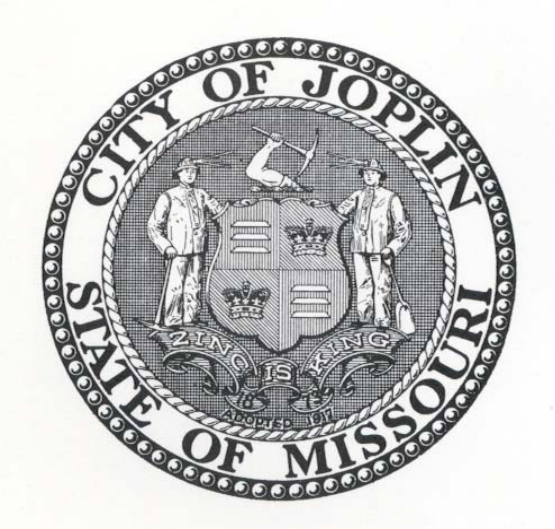
THE CITY OF JOPLIN, MISSOURI

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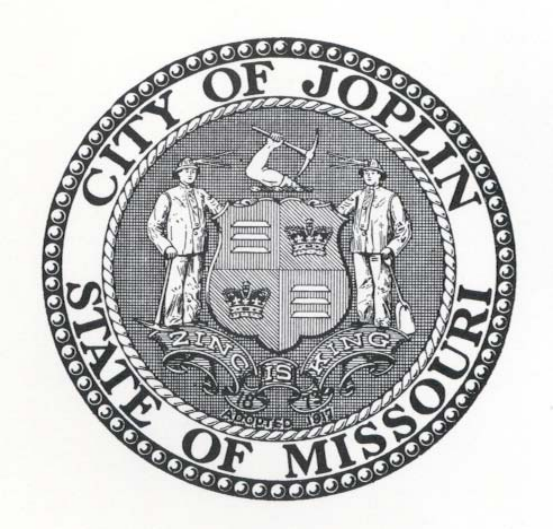
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CITY OF JOPLIN
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INTRODUCTORY SECTION


CITY OF JOPLIN
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THE CITY OF JOPLIN, MISSOURI

List of Principal Officials

October 31, 2015

MUNICIPAL OFFICIALS

Mayor

Michael Seibert

City Council

Gary Shaw	Zone I
Melodee Colbert-Kean	Zone II
Dr. Benjamin Rosenberg	Zone III
Michael Seibert	Zone IV
Morris Glaze	General
Miranda Lewis	General
William Scearce	General
Ryan Stanley	General
Dan McCreary	General

City Officials

Samuel L. Anselm	City Manager
Peter Edwards	City Attorney
Barbara Hogelin	City Clerk
Chuck Brown	Municipal Judge
John Podleski	Municipal Judge
Nicholas Heatherly	Public Works Director
Troy Bolander	Planning, Development & Neighborhood Services Director
Scott Garrie	Parks Director
Matthew Stewart	Chief of Police
James Furgerson	Fire Chief
Daniel A. Pekarek	Community Health Director
Lamonte Ratcliff	Municipal Court Administrator
Jacque Gage	Joplin Public Library Director
David Allgood	Human Resources Director/Risk Manager
Leslie Haase	Director of Finance
Mark Morris	Information Services Director
Patrick Tuttle	CVB Director
Lynn Onstot	Public Information Officer

THE CITY OF JOPLIN, MISSOURI

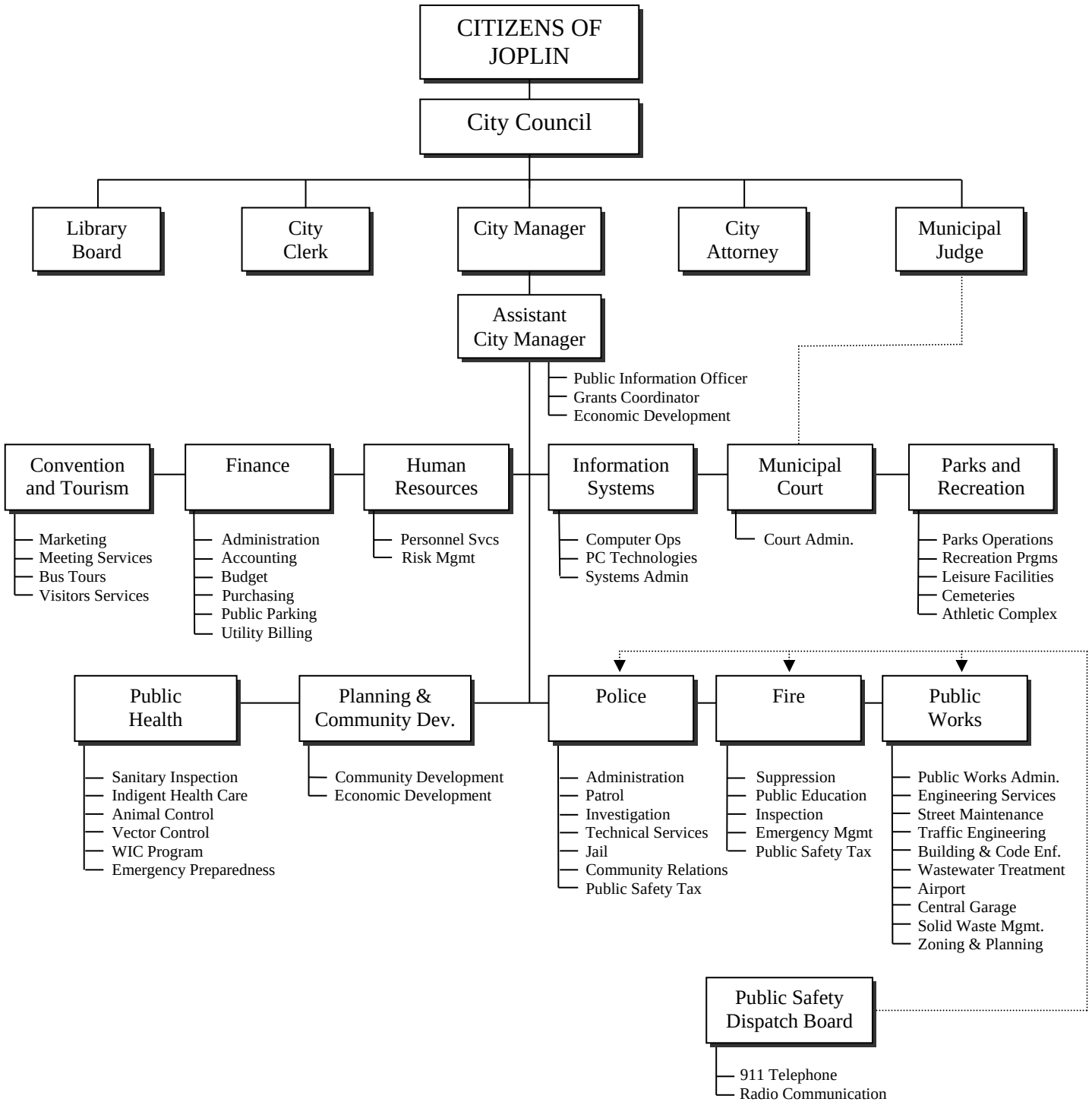
List of Principal Officials

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
Seth Hackney	Purchasing, Project and Property Clerk
Roschelle Forsythe	Accounts Payable Clerk
Soledad Zavala	Accounts Receivable Clerk
Rachel Olsen	Cashier
Victoria Maturino	Cashier
Linda Foulks	Licensing and Office Services Clerk
Hailey Dininger	Payroll Clerk
Hannah Brown	Utility Billing Clerk
Carrie Cook	Utility Billing Clerk
Breaunna Scott	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, 2014

Executive Director/CEO

CITY OF JOPLIN MISSOURI

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

April 15, 2016

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, 2015 is hereby submitted for your review in compliance with Section 2.14 of the City's Home Rule Charter. The independent certified public accounting firm of Cochran Head Vick & Co., P.C. audited the financial statements contained in this report.

To the best of our knowledge and belief, the financial and other data, as presented herein, is accurate in all material respects; is reported in a manner that presents fairly the financial position and results of operations on a Government-wide basis and on a Fund basis; and that all disclosures necessary to enable the reader to gain an understanding of the City's financial affairs have been included. The Director of Finance prepares this comprehensive annual financial report with the assistance of Finance staff. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Joplin's MD&A can be found in the Financial Section, immediately following the report of the independent auditors.

The City is required to undergo an annual audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and by the U.S. Office of Management and Budget's (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Information related to this single audit, including a schedule of expenditures of federal awards, the independent auditor's reports on internal control over financial reporting and compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* and on compliance for each major program and on internal control over compliance required by OMB Circular A-133, and a schedule of findings and questioned costs are included in a separately issued report.

The financial reporting entity (the City) encompasses all the funds of the primary government (i.e., the City of Joplin as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. The City provides a full range of services to its residents as well as to visitors to the community. These services include police and fire protection, sanitary sewer service, low-income health care services, construction and maintenance of all City infrastructures, convention and tourism promotional activities, park facilities, recreational activities, a regional airport and other administrative services.

In addition, this document includes information relating to the financial activities of the Joplin Public Library, the Joplin Sports Authority, the Joplin Redevelopment Corporation (JRC), and the Joplin TIF Commission. The Library and the Authority are considered discretely presented component units of the government for financial reporting purposes. The Library and the 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 reasonable operating costs. 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.

Major Event

A devastating EF-5 tornado struck Joplin on May 22, 2011. An overview of the disaster and its financial impact are outlined in the Management's Discussion and Analysis section of this financial report. This tornado damaged or destroyed approximately 30% of our community. Despite this historical natural disaster, an unprecedented number of volunteers responded, as well as our local citizens, federal, and state partners. Through this heroic effort, over 90% of the affected population has remained within a 25-mile radius. Approximately 90% of the commercial businesses have rebuilt and reopened. Additionally, the City continued the recovery from the devastating disaster by moving forward with several projects to rebuild our community over the next several years.

FINANCIAL INFORMATION

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

Financial Policies – The City maintains budgetary controls as outlined in its Home Rule Charter. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds are included in the annual budget appropriations. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained by each departmental unit within an individual fund. Any change in the level of appropriation, which increases expenditures for an individual fund, requires City Council action. The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. City policy also requires the general fund maintain a minimum fund balance equal to twenty-five percent (25%) of total operating expenditures.

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

Major Initiatives – During 2015, the City continued to recover from the EF-5 tornado, as well as continued several major initiatives. The City continued to work on the projects outlined in the ten-year parks/stormwater sales tax initiative, along with projects outlined in the ten-year capital improvement sales tax initiative. Additionally, the City continued to work on several infrastructure repair projects resulting from the tornado. The City has been awarded disaster-related grants totaling over $196 million. These funds are required to be spent over the next five years, which will assist the City in making significant repairs and improvements to the community. The City completed renovations of $5 million to historic Joe Becker Stadium. The stadium is now home to an independent league baseball team. Additionally, the City continued preliminary work on building a new library in the tornado zone at an estimated cost of $20 million. The City completed the "grounds" portion of the new Public Safety Training Center and has begun work on the building portion of this project.

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, 2015. In addition to meeting the requirements of the charter and State Statutes, the audit was designed to meet the requirements of the OMB Circular A-133, *Audits of States, Local Governments and Non Profit Organizations*. Auditing standards generally accepted in the United States of America and the standards set forth in the Government Accountability Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report regarding the basic financial statements along with statements and schedules relating to the individual fund account groups are included in the financial section of this report. Reports by the auditors relating specifically to the single audit requirements may be found in a separately issued report.

Awards – The Government Finance Officers Association (GFOA) has again awarded its Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended October 31, 2014. 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-sixth 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, 2015 continues to meet the Certificate of Achievement program requirements and is being submitted to the GFOA to determine its eligibility for another certificate.

Acknowledgments – The preparation of this comprehensive annual financial report is only possible through the dedicated efforts of the entire staff of the City's Finance Department and the cooperation of the numerous departments throughout the City organization. The contributions and assistance offered by each of these individuals is most sincerely appreciated. Due credit should also be given to the City Council for its continued interest and support in planning and conducting the operations of the City in a responsible and progressive manner.

Sincerely,



Samuel L. Anselm
City Manager

Sincerely,



Leslie Haase, CPA, CMA
Director of Finance

FINANCIAL SECTION

CHV & Co

COCHRAN HEAD VICK & CO., P.C.

Certified Public Accountants

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 584-9955
Fax (816) 584-9958

Independent Auditor's Report

The Honorable Mayor and Members of the City Council
City of Joplin, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Joplin, Missouri, as of and for the year ended October 31, 2015, 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, 2 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.

Other Offices

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

5700 Broadmoor St, Suite 202
Mission, Kansas 66202
(913) 378-1100
(913) 378-1177 FAX

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of October 31, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

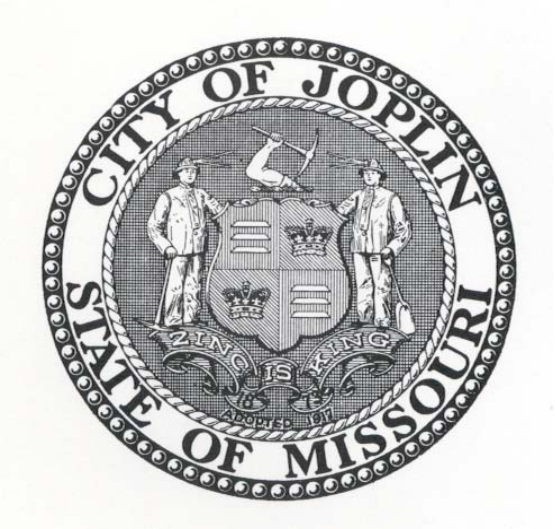
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2016 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Kansas City, Missouri
April 15, 2016

Cochran Head Vick & Co. P.C.


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, 2015. On May 22, 2011, a devastating EF-5 tornado struck our community. The tornado that hit the City of Joplin was the most destructive natural disaster in the City's history, taking the lives of 161 citizens and destroying approximately 30 percent of the community. The City suffered losses to fire stations, fire trucks, police cars, parks, a swimming pool, and other City-owned property and equipment. During the 2015 fiscal year, the City continued to rebuild and recover from this historic disaster. We encourage readers to consider the information presented here in conjunction with the transmittal letter at the beginning of this report and the City's financial statements, which follow this section.

Financial Highlights

The assets of the City of Joplin, Missouri (the City) exceeded its liabilities at the close of the most recent fiscal year by $280,134,843 (net position). Of this amount, ($4,507,241) (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The negative 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* for the fiscal year ended October 31, 2015. Prior to 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 was $16,087,548.

The City's total net position increased $38,480,993. Of this amount, the City's "governmental activities" increased over $26.6 million, and the City's "business-type activities" increased over $11.8 million.

The City's total debt increased $5,767,869 million (11.9 percent) during the current fiscal year. The City issued new revenue bonds through the State of Missouri Direct Loan Program, while paying existing State of Missouri EIERA revenue bonds. The City also issued Certificates of Participation in the amount of $2 million to renovate historic Joe Becker Stadium. The City continued to pay existing certificates of participation and paid the remainder of the outstanding capital lease.

Overview of the Financial Statements

This discussion and analysis is provided as an introduction to the basic financial statements. The basic financial statements consist of three components: government-wide financial statements, fund financial statements, and notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are a broad overview of the City's finances presented in a manner similar to a private business. These statements provide both long-term and short-term information about the City's overall financial status.

The *statement of net position* presents all of the City's assets, liabilities and deferred inflows/outflows of resources with the difference reported as *net position.* Net position is an important measure of the City's overall financial health. The increases and decreases in net position can be monitored to determine whether the City's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flow. Thus, revenues and expenses are reported in this statement for certain items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

The government-wide financial statements report governmental activities of the City, which are principally supported by taxes and intergovernmental revenues, and business-type activities of the City, which are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities for the City include general government, public safety, public works, highways and streets, environmental, health services, culture and recreation, and social services. The business-type activities for the City include the airport, the sanitary sewerage system, and recreation (which include all nonmajor enterprise funds). The City includes four other entities in its report-the Joplin Sports Authority, the Joplin Public Library, the Joplin Redevelopment Corporation (JRC), and the Joplin TIF Commission. These "component units" are important because the City is financially accountable for them.

Fund financial statements. *Fund financial statements* focus on individual parts of the City's government. These statements report the City's operations in more detail than the government-wide financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure compliance with finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. This information may be useful in evaluating the City's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements, thus it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. This may enable the reader to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

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

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

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

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

Government-wide Financial Analysis

As indicated earlier, net position may serve as a useful indicator of the City's financial position. As of October 31, 2015, assets and deferred outflows of resources exceeded liabilities by $280,134,843. The largest portion of the City's net position, $236,928,920 (84.6 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, 2015 and 2014:

City of Joplin Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014 *	2015	2014 *	2015	2014 *
Current and other assets	$ 102,764,195	$ 97,168,949	$ 12,125,318	$ 10,783,855	$ 114,889,513	$ 107,952,804
Capital assets	164,417,078	141,978,948	107,430,882	91,830,201	271,847,960	233,809,149
Total assets	267,181,273	239,147,897	119,556,200	102,614,056	386,737,473	341,761,953
Deferred outflows of resources	4,436,186	65,819	223,682	4,791	4,659,868	70,610
Other liabilities	37,156,181	31,268,347	3,483,998	2,826,152	40,640,179	34,094,499
Long-term debt	38,099,428	39,358,498	31,240,576	26,725,716	69,340,004	66,084,214
Total liabilities	75,255,609	70,626,845	34,724,574	29,551,868	109,980,183	100,178,713
Deferred inflows of resources	1,167,714	-	114,601	-	1,282,315	-
Net position:						
Net investment in capital assets	160,610,704	137,473,508	76,318,216	65,324,261	236,928,920	202,797,769
Restricted	43,881,964	37,835,266	3,831,200	5,086,501	47,713,164	42,921,767
Unrestricted	(9,298,532)	(6,721,903)	4,791,291	2,656,217	(4,507,241)	(4,065,686)
Total net position	$ 195,194,136	$ 168,586,871	$ 84,940,707	$ 73,066,979	$ 280,134,843	$ 241,653,850

* - As restated

At the end of the current fiscal year, the City is reporting two positive balances and one negative balance in net position, for the government as a whole. 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 $280.1 million from over $241.6 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 nearly $9.3 million. The deficit is primarily related to the liability from the Policemen's and Firemen's Pension Plan as the City implemented GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* for the fiscal year ended October 31, 2015. Prior to the implementation of GASB No. 68, the City's unrestricted net position for governmental activities is $11,296,257. Total unrestricted net position was nearly $4.8 million for the business-type activities.

An additional portion of the City's net position, nearly $47.8 million (17 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net position, a deficit of approximately $4.5 million, which is due to the implementation of GASB No. 68, represents the unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors. Prior to 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 is $16,087,548.

Change in Net Position

The following table reflects the revenues and expenses from the City's activities for the year ended October 31, 2015 and 2014:

City of Joplin Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014 *	2015	2014 *	2015	2014 *
Revenues:						
Program revenues:						
Charges for services	$ 8,458,183	$ 7,830,658	$ 12,032,779	$ 10,667,579	$ 20,490,962	$ 18,498,237
Operating grants and contributions	20,774,242	14,736,102	-	-	20,774,242	14,736,102
Capital grants and contributions	15,619,232	6,943,196	11,884,717	4,781,176	27,503,949	11,724,372
General revenues						
Property taxes	992,761	948,763	-	-	992,761	948,763
Sales and motor vehicle taxes	37,917,422	35,804,327	-	-	37,917,422	35,804,327
Franchise taxes	110,286	15,398	6,389,210	6,649,802	6,499,496	6,665,200
Other taxes	3,561,056	4,018,044	-	-	3,561,056	4,018,044
Unrestricted investment earnings	192,706	121,746	84,852	149,852	277,558	271,598
Other	557,301	4,214,240	13,758	9,078	571,059	4,223,318
Total revenues	88,183,189	74,632,474	30,405,316	22,257,487	118,588,505	96,889,961
Expenses:						
General government	4,285,037	6,291,540	-	-	4,285,037	6,291,540
Public safety	21,501,335	21,009,661	-	-	21,501,335	21,009,661
Public works	4,580,492	4,410,904	-	-	4,580,492	4,410,904
Highways and streets	9,552,680	10,409,750	-	-	9,552,680	10,409,750
Environmental	2,858,003	2,638,597	-	-	2,858,003	2,638,597
Health services	4,388,313	3,898,522	-	-	4,388,313	3,898,522
Culture and recreation	7,957,656	6,426,786	-	-	7,957,656	6,426,786
Social services	12,894,811	9,611,107	-	-	12,894,811	9,611,107
Interest on long-term debt	1,447,420	1,486,115	-	-	1,447,420	1,486,115
Airport	-	-	2,209,854	2,188,751	2,209,854	2,188,751
Sanitary sewer	-	-	7,691,329	7,316,518	7,691,329	7,316,518
Recreation	-	-	740,582	776,329	740,582	776,329
Total expenses	69,465,747	66,182,982	10,641,765	10,281,598	80,107,512	76,464,580
Increase (decrease) in net position before transfers	18,717,442	8,449,492	19,763,551	11,975,889	38,480,993	20,425,381
Transfers	7,889,823	8,369,486	(7,889,823)	(8,369,486)	-	-
Changes in net position	26,607,265	16,818,978	11,873,728	3,606,403	38,480,993	20,425,381
Net position, beginning, as restated	168,586,871	151,767,893	73,066,979	69,460,576	241,653,850	221,228,469
Net position, ending, as restated	$ 195,194,136	$ 168,586,871	$ 84,940,707	$ 73,066,979	$ 280,134,843	$ 241,653,850

* - As restated

Governmental Activities

Governmental activities increased the City's net position by nearly $26.6 million. Sales and motor vehicle taxes, the largest governmental category, totaled over $37.9 million or 43% of total governmental revenue. Revenues from governmental activities total over $88.1 million or 74% of the total City revenues.

The increase in governmental net position when compared to the prior year is primarily a result of an increase of over $14.7 million in total governmental operating grants and capital grants as a result of continued rebuilding activity in our community following the EF-5 tornado. Additionally, sales and motor vehicle taxes increased over $2.1 million due largely to an improving economy across the State of Missouri. Total governmental activities expenses increased by approximately $3.3 million as a result of the disaster-related grants received to assist in repairing and rebuilding the community.

The following table shows total cost of services and net cost of services of the governmental activities for the year ended October 31, 2015 and 2014:

Net Cost of City of Joplin's Governmental Activities

	Total Costs of Services		Net Costs of Services	
	2015	2014	2015	2014
General government	$ 4,285,037	$ 6,291,540	$ 1,122,210	$ 3,067,993
Public safety	21,501,335	21,009,661	20,553,616	19,984,141
Public works	4,580,492	4,410,904	2,485,436	549,101
Highways and streets	9,552,680	10,409,750	(6,048,322)	6,083,863
Environmental	2,858,003	2,638,597	254,111	(963,011)
Health services	4,388,313	3,898,522	1,149,957	1,553,509
Culture and recreation	7,957,656	6,426,786	3,493,153	4,862,675
Social services	12,894,811	9,611,107	156,509	48,640
Interest on long-term debt	1,447,420	1,486,115	1,447,420	1,486,115
Total	$ 69,465,747	$ 66,182,982	$ 24,614,090	$ 36,673,026

As previously noted, expenditures from governmental activities total nearly $69.5 million. However, the net costs of these services were nearly $24.7 million. The difference represents direct revenues received from charges for services of over $8.4 million, operating grants and contributions of over $20.7 million, and capital grants and contributions of over $15.6 million. Taxes and other revenues of over $43.3 million were collected to cover these net costs.

Business-type Activities

For the fiscal year ended October 31, 2015 business-type revenues totaled over $30.4 million, or 26% of the total City revenues.

Business-type activities increased the City's net position by $11,873,728.

- The sanitary sewer system recorded an increase of over $10.1 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 $2.1 million in net position for the year, which is attributed to operating revenue, grants and transfers covering the operating expenses.
- The nonmajor enterprise funds recorded a decrease of $345,054 in net position for the year, which is primarily attributed to operating expenses exceeding charges for services.

Financial Analysis of the City's Funds

Governmental Funds

As of the end of the current fiscal year, the City's governmental funds have a combined fund balance of nearly $71 million (an increase of 10.6 percent). The fund balance of the General Fund decreased $1,105,600 during the fiscal year, due to the renovation of historic Joe Becker Stadium and the completion of the grounds portion of the new Public Safety Training Center. The City met its City Resolution 2011-015 requiring a minimum fund balance equal to 25% of total operating expenditures.

The fund balance in the Parks/Storm Water Sales Tax fund increased $728,352 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 nearly $4.5 million due to reimbursements received from the disaster in order for this fund to continue to build reserves to fund future transportation projects and the continuation of repairing and rebuilding infrastructure throughout the community.

The fund balance in the Capital Improvement Sales fund increased over $1.9 million as this fund continues to build reserves to fund future capital projects as set forth in the sales tax initiative.

The fund balance in the Community Development Fund decreased by $319,069, due to the expenditure of disaster-related grants awarded to the City to help repair and rebuild the community following the federal disaster.

The fund balance in the Joplin Redevelopment Corporation increased by $152,190, due to the continuation of building reserves as this fund is being utilized to account for the TIF proceeds from the disaster recovery TIF in order to pay the outstanding bond obligations from the redevelopment projects following the federal disaster.

The fund balance in the Infrastructure Improvement fund increased by $946,077, due to reimbursements received from disaster-related grants utilized to continue major infrastructure improvement 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 ($905,105) and $5,026,373, 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 $24,366,316 increased to $24,416,396, which represents an increase of $50,080.

- The original expenditure budget of $30,961,453 increased to $33,179,975, which represents an increase of $2,218,522.

The expenditure budget amendments were primarily due to additional expenditures related to the renovation of Joe Becker Stadium.

Actual revenues were $403,545 more than budgeted, in large part due to an increase in charges for services. Revenue from taxes was $96,381 more than budgeted; charges for services was $513,363 more than budgeted, while intergovernmental revenue was $140,277 less than anticipated and fines and forfeitures revenue was also less than anticipated by $195,554.

Actual general government expenditures were $358,199 less than budgeted. Ending fund balance decreased to nearly $21.6 million ($1,105,600 lower than originally budgeted). The City is continuing to repair and rebuild following the EF-5 tornado in 2011. The grant reimbursements are being deferred, until payment is received from those federal and state agencies.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of October 31, 2015, amounts to $271,847,960 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, collections systems, machinery and equipment, and infrastructure.
Major capital events during the current fiscal year included the following:

- Continued work on improving the 20th Street Corridor with TIGER grant funds.
- Continued the $35 million wastewater treatment plant expansion.
- Completed the grounds portion of the Public Safety Training Center using public safety sales tax proceeds and continued work on the building portion of the Public Safety Training Center.
- Continued the recovery and rebuilding from the EF-5 tornado.
- Continued the city overlay program to improve paving and roadway surfaces.
- Continued work on building a new $20 million Public Library in the disaster zone.
- Completed the $5 million renovation of historic Joe Becker Stadium for an independent baseball league.

City of Joplin Capital Assets
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	$ 13,097,291	$ 12,620,828	$ 1,808,500	$ 1,808,500	$ 14,905,791	$ 14,429,328
Historical Collection	2,173,000	2,173,000	-	-	2,173,000	2,173,000
Construction in Process	33,255,462	14,918,382	48,231,849	34,002,953	81,487,311	48,921,335
Buildings	26,159,748	27,114,919	16,930,487	18,906,527	43,090,235	46,021,446
Improvements	10,154,544	5,899,100	2,019,955	2,345,365	12,174,499	8,244,465
Machinery & Equipment	8,628,704	10,384,611	1,736,994	1,698,885	10,365,698	12,083,496
Infrastructure	70,948,329	68,868,108	-	-	70,948,329	68,868,108
Sewer System	-	-	36,703,097	33,067,971	36,703,097	33,067,971
Total	$ 164,417,078	$ 141,978,948	$ 107,430,882	$ 91,830,201	$ 271,847,960	$ 233,809,149

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

Debt Administration

At the end of fiscal year 2015, the City had a total of nearly $54.4 million of outstanding debt. This is an increase of over $5.7 million or 11.9% from the previous year. The increase was due primarily to the issuance of new revenue bonds through the State of Missouri Direct Loan Program during the current year for continued improvements to the two wastewater facility treatment plants. Additionally, the city issued $2 million in Certificates of Participation to renovate Joe Becker Stadium. The City also completed the current equipment lease for emergency communications.

City of Joplin Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Certificates of Participation	5,005,000	3,435,000	-	-	5,005,000	3,435,000
Equipment Lease	-	371,374	-	-	-	371,374
Economic Development Bonds	18,250,000	18,250,000	-	-	18,250,000	18,250,000
Revenue Bonds	-	-	31,112,666	26,543,423	31,112,666	26,543,423
Total	$ 23,255,000	$ 22,056,374	$ 31,112,666	$ 26,543,423	$ 54,367,666	$ 48,599,797

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

Economic Factors and Next Year's Budget and Rates

- The voters approved a $35 million sewer bond issue. The second phase of this construction from these funding mechanisms will continue and should be complete during 2016.
- The voters renewed the Capital Improvement Sales Tax for ten years effective January 1, 2015.
- The City will continue several major capital projects as outlined in the two capital sales tax initiatives.
- The City will continue to utilize over $196 million in disaster-related grants to make significant repairs and improvements to the community following the 2011 event.
- The City will continue to build a new $20 million Public Library.
- The City will continue to construct the building portion of the new Public Safety Training Center.

All of these factors were considered in preparing the City's budget for the 2016 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, 2015

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Assets				
Cash and investments	$ 44,893,200	$ 1,189,517	$ 46,082,717	$ 3,237,782
Receivables:				
Sales taxes	5,458,686	-	5,458,686	-
Property and other taxes	603,021	-	603,021	95,459
Interest	33,441	5,231	38,672	-
Accounts	2,049,048	2,037,371	4,086,419	33,529
Intergovernmental	22,680,707	6,158,572	28,839,279	7,269
Special assessments	275,116	-	275,116	-
Loans	3,216,397	-	3,216,397	-
Internal balances	1,254,480	(1,254,480)	-	-
Land held for redevelopment	7,237,217	-	7,237,217	-
Inventories and prepaids	3,901,351	234,987	4,136,338	12,499
Restricted assets:				
Cash and cash equivalents	10,974,477	3,735,762	14,710,239	-
Net pension asset	187,054	18,358	205,412	8,748
Capital Assets:				
Not being depreciated	48,525,753	50,040,349	98,566,102	227,500
Being depreciated, net of depreciation	115,891,325	57,390,533	173,281,858	1,826,476
Total assets	267,181,273	119,556,200	386,737,473	5,449,262
Deferred outflows of resources				
Deferred amount on refunding	58,506	-	58,506	-
Pension related deferred outflows	4,377,680	223,682	4,601,362	106,586
Total deferred outflows of resources	4,436,186	223,682	4,659,868	106,586
Liabilities				
Accounts payable	9,901,512	3,331,090	13,232,602	32,091
Accrued payroll and benefits	1,212,143	120,907	1,333,050	54,492
Accrued interest	105,492	-	105,492	-
Payable from restricted assets:				
Deposits	357,729	-	357,729	-
Accrued interest	-	32,001	32,001	-
Unearned revenue	468,828	-	468,828	-
Self insurance claims	1,118,668	-	1,118,668	-
Long term liabilities:				
Due in one year	3,594,601	1,571,489	5,166,090	-
Due in more than one year	34,504,827	29,669,087	64,173,914	14,976
Net pension liability	23,991,809	-	23,991,809	-
Total liabilities	75,255,609	34,724,574	109,980,183	101,559
Deferred inflows of resources				
Pension related deferred inflows	1,167,714	114,601	1,282,315	54,608
Total deferred inflows of resources	1,167,714	114,601	1,282,315	54,608
Net Position				
Net investment in capital assets	160,610,704	76,318,216	236,928,920	2,053,976
Restricted :				
Pension benefits	-	127,439	127,439	60,726
Capital projects	31,917,268	-	31,917,268	-
Culture and recreation	830,116	-	830,116	-
Health services	743,731	-	743,731	-
Economic development	3,803,266	-	3,803,266	-
Debt service	4,965,948	466,461	5,432,409	-
Capital replacement	-	3,237,300	3,237,300	-
Solid waste management	811,837	-	811,837	-
Library	-	-	-	3,162,149
Permanent funds:				
Expendable	59,036	-	59,036	-
Nonexpendable	750,762	-	750,762	-
Unrestricted	(9,298,532)	4,791,291	(4,507,241)	122,830
Total net position	$ 195,194,136	$ 84,940,707	$ 280,134,843	$ 5,399,681

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Activities
For the Year Ended October 31, 2015

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	$ 4,285,037	$ 3,162,048	$ 779	$ -	$ (1,122,210)	$ -	$ (1,122,210)	$ -
Public safety	21,501,335	327,859	578,530	41,330	(20,553,616)	-	(20,553,616)	-
Public works	4,580,492	629,941	-	1,465,115	(2,485,436)	-	(2,485,436)	-
Highways and streets	9,552,680	744,951	3,997,123	10,858,928	6,048,322	-	6,048,322	-
Environmental	2,858,003	2,587,113	16,779	-	(254,111)	-	(254,111)	-
Health services	4,388,313	137,031	3,101,325	-	(1,149,957)	-	(1,149,957)	-
Culture and recreation	7,957,656	823,210	387,434	3,253,859	(3,493,153)	-	(3,493,153)	-
Social services	12,894,811	46,030	12,692,272	-	(156,509)	-	(156,509)	-
Interest on general long term debt	1,447,420	-	-	-	(1,447,420)	-	(1,447,420)	-
Total governmental activities	69,465,747	8,458,183	20,774,242	15,619,232	(24,614,090)	-	(24,614,090)	-
Business-type activities:								
Airport	2,209,854	739,841	-	3,088,599	-	1,618,586	1,618,586	-
Sanitary sewer	7,691,329	10,815,986	-	8,796,118	-	11,920,775	11,920,775	-
Recreation and other	740,582	476,952	-	-	-	(263,630)	(263,630)	-
Total business-type activities	10,641,765	12,032,779	-	11,884,717	-	13,275,731	13,275,731	-
Total primary government	$ 80,107,512	$ 20,490,962	$ 20,774,242	$ 27,503,949	(24,614,090)	13,275,731	(11,338,359)	-
Component Units:								
Joplin Public Library	$ 1,845,103	$ 98,679	$ 302,788	$ -	-	-	-	(1,443,636)
Joplin Sports Authority	488,100	168,098	325,364	-	-	-	-	5,362
Total component units	$ 2,333,203	$ 266,777	$ 628,152	$ -	-	-	-	(1,438,274)
General revenues:								
Taxes:								
Sales taxes					35,927,819	-	35,927,819	-
Motor vehicle taxes					1,989,603	-	1,989,603	-
Property taxes					992,761	-	992,761	1,672,888
Franchise taxes					110,286	6,389,210	6,499,496	-
Tax increment financin					1,774,886	-	1,774,886	-
Hotel motel taxes					1,291,003	-	1,291,003	-
Cigarette taxes					251,273	-	251,273	-
Other taxes					243,894	-	243,894	-
Gain on sale of capital asset					20,340	6,403	26,743	-
Unrestricted investment earnings					192,706	84,852	277,558	11,666
Miscellaneous					536,961	7,355	544,316	84,227
Transfers					7,889,823	(7,889,823)	-	-
Total general revenues and transfers					51,221,355	(1,402,003)	49,819,352	1,768,781
Change in net positio					26,607,265	11,873,728	38,480,993	330,507
Net position - beginning of year, as restated					168,586,871	73,066,979	241,653,850	5,069,174
Net position - end of year					$ 195,194,136	$ 84,940,707	$ 280,134,843	$ 5,399,681

See the notes to the basic financial statements

Exhibit 3

City of Joplin, Missouri
Balance Sheet - Governmental Funds
October 31, 2015

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Infrastructure Improvements	Nonmajor Governmental Funds	Total Governmental Funds
Assets									
Pooled cash and investments	$ 12,448,241	$ 1,029,019	$ 2,403,184	$ 17,392,046	$ 4,786	$ 2,241,961	$ 135,808	$ 3,813,395	$ 39,468,440
Receivables:									
Sales taxes	3,025,385	503,855	1,170,305	759,141	-	-	-	-	5,458,686
Property and other taxes	-	-	-	-	-	241,882	-	361,139	603,021
Interest	10,462	-	-	19,776	-	-		2,423	32,661
Accounts	1,142,967	-	484,553	-	-	-	-	391,018	2,018,538
Intergovernmental	5,462,771	958,994	2,087,263	4,008,119	4,081,682	-	3,954,199	2,092,432	22,645,460
Special assessments	-	-	-	-	-	-	-	275,116	275,116
Loans	-	-	-	-	-	-	-	3,216,397	3,216,397
Due from other funds	6,830,194	-	995,000	-	-	-	-	492,675	8,317,869
Land held for redevelopment	-	-	-	-	-	7,237,217	-	-	7,237,217
Inventories	88,993	-	542,466	-	543	-	-	27,338	659,340
Prepaids	5,106	-	1,887	-	-	1,997,094	-	848,622	2,852,709
Restricted cash and cash equivalents	357,729	-	-	-	-	9,717,033	-	599,201	10,673,963
Total Assets	$ 29,371,848	$ 2,491,868	$ 7,684,658	$ 22,179,082	$ 4,087,011	$ 21,435,187	$ 4,090,007	$ 12,119,756	$ 103,459,417
Liabilities									
Accounts payable	$ 1,194,076	$ 757,538	$ 859,068	$ 3,479,589	$ 1,442,849	$ 1,937	$ 889,344	$ 1,246,207	$ 9,870,608
Accrued payroll and benefits	844,827	13,462	99,035	4,966	27,191	-	-	161,459	1,150,940
Payable from restricted assets:									
Deposits payable	357,729	-	-	-	-	-	-	-	357,729
Due to other funds	-	-	-	-	2,480,000	492,675	1,700,000	1,210,194	5,882,869
Unearned revenue	-	468,828	-	-	-	-	-	-	468,828
Total Liabilities	2,396,632	1,239,828	958,103	3,484,555	3,950,040	494,612	2,589,344	2,617,860	17,730,974
Deferred inflows of resources									
Unavailable revenues - Intergovernmental	5,361,423	-	1,803,318	3,184,540	1,864,434	-	539,756	1,668,138	14,421,609
Unavailable revenues - special assessments	-	-	-	-	-	-	-	275,115	275,115
Unavailable revenues - other	-	-	-	-	-	-	-	65,219	65,219
Total deferred inflows of resources	5,361,423	-	1,803,318	3,184,540	1,864,434	-	539,756	2,008,472	14,761,943
Fund balances									
Nonspendable	94,099	-	544,353	-	543	1,997,094	-	1,626,722	4,262,811
Restricted	-	1,252,040	4,378,884	15,509,987	-	9,717,033	-	6,128,822	36,986,766
Committed	-	-	-	-	-	-	4,589,237	-	4,589,237
Assigned	275,598	-	-	-	-	9,226,448	-	1,034,475	10,536,521
Unassigned (deficit)	21,244,096	-	-	-	(1,728,006)	-	(3,628,330)	(1,296,595)	14,591,165
Total fund balances	21,613,793	1,252,040	4,923,237	15,509,987	(1,727,463)	20,940,575	960,907	7,493,424	70,966,500
Total liabilities, deferred inflows, and fund balances	$ 29,371,848	$ 2,491,868	$ 7,684,658	$ 22,179,082	$ 4,087,011	$ 21,435,187	$ 4,090,007	$ 12,119,756	$ 103,459,417

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, 2015

Fund balances of governmental funds	$	70,966,500
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.		163,558,865
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 (including $58,506 of deferred amounts on refunding and excluding $1,118,668 in self insurance claims and $52,046 in accrued compensated absences and other post employment benefit obligations which are included in total charges for internal service funds).		(37,988,876)
Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the governmental funds.		14,761,943
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.		4,664,070
Net pension liabilities are not due and payable in the current period and therefore are not reported in the funds. This amount includes $1,167,714 of pension related deferred inflows.		(25,098,297)
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.		(105,492)
Net pension assets are not due and available to be used as current period resources and therefore are not reported in the governmental fund statements. This amount includes $4,377,680 of pension related deferred outflows.		4,435,423
Net position of governmental activities	$	195,194,136

See the notes to the basic financial statements

Exhibit 4

City of Joplin, Missouri
Statement of Revenues, Expenditures and
Changes in Fund Balances - Governmental Funds
Year Ended October 31, 2015

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Infrastructure Improvements	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:									
Taxes	$ 19,489,206	$ 3,218,147	$ 8,448,774	$ 4,845,040	$ -	$ 1,123,434	$ -	$ 3,677,633	$ 40,802,234
Tax increment financing	-	-	-	-	-	945,046	-	829,840	1,774,886
Intergovernmental	620,639	2,394,366	3,872,721	4,497,848	12,502,418	-	9,864,778	4,242,265	37,995,035
Licenses and permits	1,409,359	-	-	-	20,241	-	-	-	1,429,600
Charges for services	896,413	-	744,951	-	25,787	-	-	3,893,960	5,561,111
Fines and forfeitures	1,929,096	-	-	-	-	-	-	-	1,929,096
Interest	102,682	-	-	35,326	-	985	-	48,761	187,754
Other	372,546	-	18,780	-	-	-	-	35,620	426,946
Total Revenues	24,819,941	5,612,513	13,085,226	9,378,214	12,548,446	2,069,465	9,864,778	12,728,079	90,106,662
Expenditures:									
Current:									
General government	5,669,939	-	-	-	-	211,595	-	-	5,881,534
Public safety	23,363,975	-	-	-	-	-	-	-	23,363,975
Public works	3,030,680	-	-	7,410,808	-	-	-	85,328	10,526,816
Highway and streets	-	4,428,393	6,551,208	-	-	-	-	-	10,979,601
Environmental	-	-	-	-	-	-	-	2,856,265	2,856,265
Health services	-	-	-	-	-	-	-	4,445,722	4,445,722
Culture and recreation	536,211	237,368	-	-	-	-	-	10,877,868	11,651,447
Social services	-	-	-	-	12,917,515	-	-	11,867	12,929,382
Capital outlay	-	-	-	-	-	-	8,918,701	-	8,918,701
Debt service:									
Principal	-	-	-	-	-	-	-	2,378,078	2,378,078
Interest	-	-	-	-	-	1,213,005	-	212,443	1,425,448
Total expenditures	32,600,805	4,665,761	6,551,208	7,410,808	12,917,515	1,424,600	8,918,701	20,867,571	95,356,969
Excess of revenues over (under) expenditures	(7,780,864)	946,752	6,534,018	1,967,406	(369,069)	644,865	946,077	(8,139,492)	(5,250,307)
Other financing sources (uses):									
Transfers in	10,656,237	-	-	-	50,000	-	-	9,728,846	20,435,083
Transfers out	(4,843,000)	(218,400)	(2,062,557)	(46,710)	-	(492,675)	-	(3,736,670)	(11,400,012)
Issuance of debt	-	-	-	-	-	-	-	2,000,000	2,000,000
Premium on refunding bonds issued	-	-	-	-	-	-	-	61,402	61,402
Insurance proceeds	841,041	-	17,135	-	-	-	-	61,021	919,197
Sale of capital assets	20,986	-	1,625	-	-	-	-	-	22,611
Total other financing sources (uses)	6,675,264	(218,400)	(2,043,797)	(46,710)	50,000	(492,675)	-	8,114,599	12,038,281
Net change in fund balances	(1,105,600)	728,352	4,490,221	1,920,696	(319,069)	152,190	946,077	(24,893)	6,787,974
Fund balances (deficit)	22,719,393	523,688	433,016	13,589,291	(1,408,394)	20,788,385	14,830	7,518,317	64,178,526
Fund Balances (deficit) - end of year	$ 21,613,793	$ 1,252,040	$ 4,923,237	$ 15,509,987	$ (1,727,463)	$ 20,940,575	$ 960,907	$ 7,493,424	$ 70,966,500

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, 2015

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	$ 6,787,974
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	32,258,196
Depreciation	(9,539,721)
Disposals of capital assets	(2,271)
Revenues in the statement of activities that do not provide current financial resource are reported as unavailable revenue in the governmental funds.	(2,542,883)
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	430,000
Payments on developer obligations	1,948,078
Changes in original issue discount, premium and deferred amounts on refunding	(74,114)
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	697,489
Change in accrued compensated absences	(7,673)
Change in net OPEB obligations	(35,936)
Change in accrued interest	576
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.	(1,312,450)
Change in net position of governmental activities	$ 26,607,265

See the notes to the basic financial statements

Exhibit 5

City of Joplin, Missouri
Statement of Net Position
Proprietary Funds
October 31, 2015

	Enterprise Funds				
	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Pooled cash and investments	$ 4,669	$ 1,039,870	$ 144,978	$ 1,189,517	$ 5,424,760
Receivables, net:					
Interest	-	5,231	-	5,231	780
Accounts	63,485	1,972,867	1,019	2,037,371	30,510
Intergovernmental	1,095,220	5,062,185	1,167	6,158,572	35,247
Inventory	30,057	178,886	26,044	234,987	170,596
Prepaids	-	-	-	-	218,706
Restricted cash and cash equivalents:					
Deposits	-	-	-	-	300,514
Capital replacement	-	3,237,300	-	3,237,300	-
Bond debt service	-	498,462	-	498,462	-
Total current assets	1,193,431	11,994,801	173,208	13,361,440	6,181,113
Noncurrent assets:					
Net pension asset	2,930	12,923	2,505	18,358	9,808
Capital assets:					
Not being depreciated	9,862,976	40,177,373	-	50,040,349	31,237
Being depreciated, net of depreciation	14,665,779	42,160,423	564,331	57,390,533	826,976
Total noncurrent assets	24,531,685	82,350,719	566,836	107,449,240	868,021
Total assets	25,725,116	94,345,520	740,044	120,810,680	7,049,134
Deferred outflows of Resources:					
Pension related deferred outflows	35,703	157,462	30,517	223,682	119,503
Total deferred outflows of resources	35,703	157,462	30,517	223,682	119,503
Liabilities					
Current liabilities:					
Accounts payable	272,309	3,051,755	7,026	3,331,090	30,904
Accrued payroll and benefits	19,875	86,047	14,985	120,907	61,203
Self insurance claims	-	-	-	-	421,593
Current liabilities (payable from restricted assets):					
Accrued interest	-	32,001	-	32,001	-
Current portion of long-term debt, net	15,383	1,547,365	8,741	1,571,489	40,878
Total current liabilities:	307,567	4,717,168	30,752	5,055,487	554,578
Noncurrent liabilities:					
Self insurance claims	-	-	-	-	697,075
Due to other funds	1,785,000	-	300,000	2,085,000	350,000
Long-term debt, net	5,969	29,660,165	2,953	29,669,087	11,168
Total noncurrent liabilities	1,790,969	29,660,165	302,953	31,754,087	1,058,243
Total liabilities	2,098,536	34,377,333	333,705	36,809,574	1,612,821
Deferred inflows of Resources:					
Pension related deferred inflows	18,292	80,674	15,635	114,601	61,226
Total deferred inflows of resources	18,292	80,674	15,635	114,601	61,226
Net position					
Net investment in capital assets	24,528,755	51,225,130	564,331	76,318,216	858,213
Restricted for pension benefits	20,341	89,711	17,387	127,439	68,085
Restricted for health services	-	-	-	-	300,514
Restricted for debt service	-	466,461	-	466,461	-
Restricted for capital replacement	-	3,237,300	-	3,237,300	-
Unrestricted (deficit)	(905,105)	5,026,373	(160,497)	3,960,771	4,267,778
Total net position	$ 23,643,991	$ 60,044,975	$ 421,221	84,110,187	$ 5,494,590
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				830,520	
Total net position				$ 84,940,707	

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, 2015

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 739,841	$ 10,815,986	$ 476,952	$ 12,032,779	$ 9,926,352
Total operating revenues	739,841	10,815,986	476,952	12,032,779	9,926,352
Operating expenses:					
Personnel services	447,365	2,046,051	348,067	2,841,483	1,450,402
Supplies	33,128	261,609	102,472	397,209	1,106,045
Contractual services	481,872	2,112,321	152,559	2,746,752	7,213,203
Depreciation and amortization	1,231,472	2,790,348	123,468	4,145,288	497,521
Total operating expenses	2,193,837	7,210,329	726,566	10,130,732	10,267,171
Operating income (loss)	(1,453,996)	3,605,657	(249,614)	1,902,047	(340,819)
Nonoperating revenues (expenses):					
Franchise fees	-	6,389,210	-	6,389,210	-
Insurance reimbursements and settlements	-	287	-	287	510
Interest income	-	84,852	-	84,852	4,952
Interest expense and fiscal charges	-	(443,059)	-	(443,059)	(9,836)
Gain on sale of capital assets	-	6,403	-	6,403	-
Other income	2,945	1,065	3,058	7,068	110,017
Total nonoperating revenues (expenses)	2,945	6,038,758	3,058	6,044,761	105,643
Income (loss) before contributions and transfers	(1,451,051)	9,644,415	(246,556)	7,946,808	(235,176)
Capital grants and contributions	3,088,599	8,796,118	-	11,884,717	-
Transfers in	650,000	-	33,000	683,000	-
Transfers out	(133,091)	(8,308,234)	(131,498)	(8,572,823)	(1,145,248)
Change in net position	2,154,457	10,132,299	(345,054)	11,941,702	(1,380,424)
Net position -beginning of year, as restated	21,489,534	49,912,676	766,275	72,168,485	6,875,014
Net position -end of year	$ 23,643,991	$ 60,044,975	$ 421,221	84,110,187	$ 5,494,590

Change in net position, enterprise funds	11,941,702
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	(67,974)
Change in net position	$ 11,873,728

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, 2015

	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash Flows From Operating Activities:					
Receipts from customers	$ 701,441	$ 10,346,167	$ 479,701	$ 11,527,309	$ 9,924,525
Payments to suppliers	(351,818)	(685,641)	(268,603)	(1,306,062)	(8,262,662)
Payments to employees	(449,634)	(2,074,160)	(352,582)	(2,876,376)	(1,210,471)
Net Cash Provided by (Used in) Operating Activities	(100,011)	7,586,366	(141,484)	7,344,871	451,392
Cash Flows From Noncapital Financing Activities					
Transfers in	650,000	-	33,000	683,000	-
Transfers out	(133,091)	(8,308,234)	(131,498)	(8,572,823)	-
Advances from other funds	995,000	-	130,000	1,125,000	(1,145,248)
Franchise fees received	-	6,389,210	-	6,389,210	-
Insurance reimbursements and settlements	-	287	-	287	510
Net Cash Provided by (Used in) Noncapital Financing Activities	1,511,909	(1,918,737)	31,502	(375,326)	(1,144,738)
Cash Flows From Investing Activities:					
Interest received	-	79,621	-	79,621	4,172
Net Cash Provided by Investing Activities	-	79,621	-	79,621	4,172
Cash Flows From Capital and Related Financing Activities:					
Interest paid	-	(470,647)	-	(470,647)	(18,158)
Principal payments	-	(2,075,300)	-	(2,075,300)	(352,274)
Proceeds from the issuance of debt	-	6,644,543	-	6,644,543	-
Intergovernmental grants	3,403,290	5,217,253	-	8,620,543	-
Purchases of capital assets	(5,021,183)	(15,956,353)	-	(20,977,536)	(219,447)
Net Cash (Used in) Capital and Related Financing Activities	(1,617,893)	(6,640,504)	-	(8,258,397)	(589,879)
Net (Decrease) in Cash and Cash Equivalents	(205,995)	(893,254)	(109,982)	(1,209,231)	(1,279,053)
Cash and cash equivalents, beginning of year	210,664	5,668,886	254,960	6,134,510	7,004,327
Cash and cash equivalents, end of year	$ 4,669	$ 4,775,632	$ 144,978	$ 4,925,279	$ 5,725,274
Cash and investments as reported on the Statement of net position:					
Pooled cash and investments	$ 4,669	$ 1,039,870	$ 144,978	$ 1,189,517	$ 5,424,760
Restricted cash and cash equivalents	-	3,735,762	-	3,735,762	300,514
Total pooled cash and cash equivalents	$ 4,669	$ 4,775,632	$ 144,978	$ 4,925,279	$ 5,725,274
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (1,453,996)	$ 3,605,657	$ (249,614)	$ 1,902,047	$ (340,819)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operations:					
Depreciation and amortization	1,231,472	2,790,348	123,468	4,145,288	497,521
Net pension asset	4,315	19,028	3,687	27,030	14,441
Deferred outflows of resources	(35,703)	(157,462)	(30,517)	(223,682)	(119,503)
Deferred inflows of resources	18,292	80,674	15,635	114,601	61,226
Non-operating income	2,945	1,065	3,058	7,068	110,017
Change in operating assets and liabilities					
Accounts receivable	(38,400)	(470,884)	(169)	(509,453)	(4,955)
Inventories	(21,983)	(52,485)	(4,391)	(78,859)	(3,530)
Prepaids	-	-	-	-	319
Accounts payable	182,220	1,740,774	(9,321)	1,913,673	(36,344)
Accrued payroll and benefits	10,827	29,651	6,680	47,158	283,767
Insurance claims	-	-	-	-	(10,748)
Net Cash Provided by (Used in) Operating Activities	$ (100,011)	$ 7,586,366	$ (141,484)	$ 7,344,871	$ 451,392
Noncash capital and financing activities:					
Capital contributions	$ -	$ 66,400	$ -	$ 66,400	$ -

See the notes to the basic financial statements

Exhibit 8

City of Joplin, Missouri
Statement of Fiduciary Net Position
Fiduciary Funds
October 31, 2015

Assets	Agency	Policemen's and Firemen's Pension
Pooled cash and cash equivalents	$ 828	$ -
Cash	-	860,801
Investments:		
Mutual funds:		
Equity	-	23,551,313
Fixed Income	-	11,657,130
Interest receivable	-	21
Total assets	828	36,069,265
Liabilities		
Held for other parties	828	-
Total liabilities	$ 828	-
Net position		
Restricted for pension benefits		$ 36,069,265

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, 2015

	Policemen's and Firemen's Pension
Additions	
Contributions:	
Employer	$ 2,662,321
Plan members	1,334,923
Total contributions	3,997,244
Investment income:	
Net depreciation in fair value of investments	(851,345)
Interest and dividends	829,281
Investment expenses	(68,346)
Total investment income	(90,410)
Total additions	3,906,834
Deductions	
Benefits paid	2,925,904
Refunds of contributions	1,090,704
Administrative expenses	23,497
Total deductions	4,040,105
Change in net position	(133,271)
Net position, beginning of year	36,202,536
Net position, end of year	$ 36,069,265

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, 2015

	Joplin Public Library	Joplin Sports Authority	**Total Discretely Presented Component Units**
Assets			
Cash and investments	$ 3,148,470	$ 89,312	$ 3,237,782
Receivables:			
Property and other taxes	95,459	-	95,459
Accounts	-	33,529	33,529
Intergovernmental	7,269	-	7,269
Inventories and prepaids	5,398	7,101	12,499
Net pension asset	8,748	-	8,748
Capital assets:			
Not being depreciated	227,500	-	227,500
Being depreciated, net of depreciation	1,814,542	11,934	1,826,476
Total Assets	5,307,386	141,876	5,449,262
Deferred outflows of resources			
Pension related deferred outflows	106,586	-	106,586
Total deferred outflows of resources	106,586	-	106,586
Liabilities			
Accounts payable	32,091	-	32,091
Accrued payroll and benefits	47,380	7,112	54,492
Long term liabilities:			
Due in more than one year	14,976	-	14,976
Total liabilities	94,447	7,112	101,559
Deferred inflows of resources			
Pension related deferred inflows	54,608	-	54,608
Total deferred inflows of resources	54,608	-	54,608
Net Position			
Net investment in capital assets	2,042,042	11,934	2,053,976
Restricted for pension benefits	60,726	-	60,726
Restricted for library services	3,162,149	-	3,162,149
Unrestricted	-	122,830	122,830
Total Net Position	$ 5,264,917	$ 134,764	$ 5,399,681

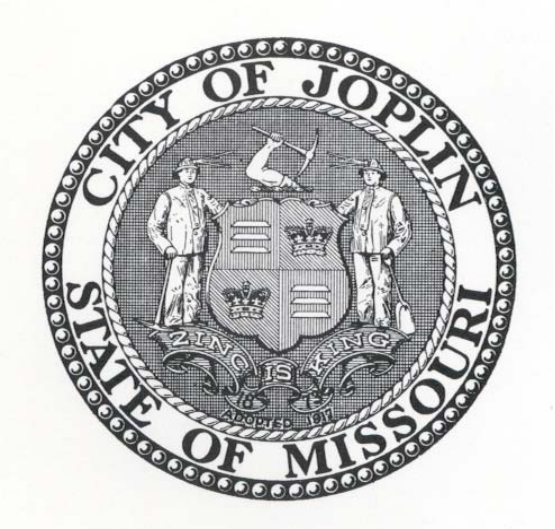
See the notes to the basic financial statements

Exhibit 11

City of Joplin, Missouri
Combining Statement of Activities - Discretely Presented Component Units
For the Year Ended October 31, 2015

	Joplin Public Library	Joplin Sports Authority	**Total Component Units**
Expenses:			
Library services	$ 1,845,103	$ -	$ 1,845,103
Culture and recreatior	-	488,100	488,100
Total expenses	1,845,103	488,100	2,333,203
Program Revenues:			
Charges for services	98,679	168,098	266,777
Operating grants and contributions	302,788	325,364	628,152
Total program revenues	401,467	493,462	894,929
Net (expense) revenue	(1,443,636)	5,362	(1,438,274)
General revenues:			
Property taxes	1,672,888	-	1,672,888
Unrestricted investment earnings	11,666	-	11,666
Miscellaneous	84,227	-	84,227
Total general revenues	1,768,781	-	1,768,781
Change in net position	325,145	5,362	330,507
Net position - beginning of year, as restated	4,939,772	129,402	5,069,174
Net position - end of year	$ 5,264,917	$ 134,764	$ 5,399,681

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 and the City is able to impose its will upon the component unit. Additionally, if the entity provides specific financial benefits to or imposes specific financial burdens on the City, it may be considered a component unit.

This report includes the financial statements of the City (the primary government) and its component units, the Joplin Public Library (the Library), the Joplin Sports Authority (the Authority), the Joplin Tax Increment Financing (TIF) Commission (the Commission), and the Joplin Redevelopment Corporation, Inc. (the JRC), entities for which the City is considered to be financially accountable. The Commission and the JRC are presented as blended component units. The Library and the Authority are discretely presented component units and are reported in a separate column in the government-wide financial statements to emphasize that they are separate from the City.

The City Council appoints nine members for three-year terms to the Library Board of Trustees and sets the annual tax levy, which is the major financing source of the Library.

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

The City Council appoints six members of the eleven total members of the Joplin Tax Increment Financing Commission's Board of Trustees, which constitutes a voting majority of that body. The management of the City has determined that it is financially accountable for the Commission as financial transactions are processed by the Finance Department of the City on the Commission's behalf. The Commission is reported as a component unit of the City because its sole function is to use TIF as a method to finance infrastructure improvements within the City through payments in lieu of taxes and economic activity taxes.

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

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

Basis of Presentation

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds).

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the City, the primary government, as a whole, with the exclusion of the fiduciary funds which contain assets not available for use by the City. Eliminations have been made to minimize the doubling effects of internal activities, however, interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the City and its discretely presented component units. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by that function and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

The City's net position are reported in three parts—net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance restricted activities.

The government-wide financial statements are more focused on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary and fiduciary funds—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for service, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The major governmental funds of the City are described below:

General Fund

This fund is the main operating fund of the City. It accounts for all financial resources of the general government, except those required to be accounted for in a different fund.

Parks/Storm Water Sales Tax Fund

This fund accounts for revenues generated by a Parks/Storm Water Sales Tax that are to be used for the maintenance of storm water control and local parks improvements.

Transportation Sales Tax Fund

This fund accounts for revenues generated by a Transportation Sales Tax that are to be used for the maintenance of streets, street markings and traffic signal systems, energy costs for streetlights, and transfers to street capital project funds.

Capital Improvement Sales Tax Fund

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

Community Development Entitlement Grant Fund

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

Joplin Redevelopment Corporation (JRC) Fund

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

Infrastructure Improvement Fund

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

The major enterprise funds of the City are described below:

Airport Fund

This fund accounts for the operation of Joplin Regional Airport.

Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the sewer collection and treatment system.

The City also reports the following additional 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 Policeman's and Firemen's Pension, which accumulates resources for pension payments.

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

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, with the exception of the agency funds, which do not have a measurement focus. Revenue from exchange and exchange-like transactions is recognized when earned. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, can include certain grants and donations. Revenue from non-exchange transactions is recognized when all eligibility requirements or other measurement criteria have been satisfied. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental Fund Financial Statements

All governmental funds are reported using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable.

Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, certain revenue sources are deemed both measurable and available. The City considers all revenues for investment earnings, special assessments and state-levied, locally shared taxes (including motor vehicle fees) and other intergovernmental revenues to be available if the revenues are collected within sixty days after year-end. Proceeds and payments of long-term debt are reported as other financing sources and uses.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent that they have matured. General capital asset acquisitions are reported as expenditures in the governmental funds. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

This approach differs from the manner in which the government-wide financial statements are prepared. Therefore, the governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund financial statements.

Fund Balances

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

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

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

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

Assigned - This consists of amounts which are constrained by City management's intent for these to be used for a specific purpose but are neither formally restricted by external sources nor committed by City Council action. 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, 2014 was $564,817,495.

Inventories and Prepaid Items

Inventories in all funds are priced at cost of the latest purchase, which approximates average cost, and are based on year-end physical counts. Inventories in the Governmental Funds, as well as the Public Library, consist of expendable supplies held for consumption. The cost of inventories is recorded as an expenditure when consumed. Inventories in the Enterprise and Internal Service Funds consist of expendable supplies and merchandise held for consumption or resale. The costs of these inventories are recorded as an expense when consumed or sold.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded using the consumption method in the governmental funds.

Capital Assets

Capital assets include property, plant and equipment and infrastructure assets (i.e., roads, bridges, drainage systems, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary fund financial statements. An asset is capitalized if it has useful life of more than one year and has an acquisition cost exceeding $1,500.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated. Capital assets are not included in the governmental fund financial statements, but are allocated to governmental activities in the government-wide statements. Major outlays for capital assets and improvements are capitalized as constructed and recorded as construction-in-progress until the project is placed in service.

Depreciable assets (which do not include land or construction-in-progress assets) are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	20 years
Buildings	20-40 years
Machinery and equipment	3-10 years
Sewer system	50 years
Infrastructure	20-30 years

Restricted 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, and the City's net pension asset are classified as restricted assets. A trustee holds these resources and their uses are limited by applicable bond covenants and/or investment agreements.

In compliance with Missouri Workers' Compensation laws, an escrow account is held by a trustee to cover claims processed under the City's self-insured workers' compensation program.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has two items that qualify for reporting in this category. The first is the deferred amount on refunding reported on the government-wide statement of net. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item results from the change in actual and projected experience in calculating the pension liability, the change in actual and projected earnings in calculating the pension asset, and pension contributions made by the City subsequent to the pension valuation date. The contribution amount will be applied during the next fiscal year while the changes in actual versus projected amounts will be amortized over five to seven years.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category. The first arises under the modified accrual basis of accounting. The item, unavailable revenue, is reported in the governmental funds balance sheet for intergovernmental grants, special assessments and other items that are not yet available under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item results from the change in actual and projected experience in calculating the pension liability and the change in actual and projected earnings in calculating the pension asset. These amounts will be amortized over five to seven years.

Pensions

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

Transfers

Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as other financing sources (uses) in the Governmental funds and as a separate component of the change in net position in the Proprietary funds. Transfers of capital assets to/from Governmental funds to/from Proprietary funds are recorded as other financing sources (uses) in the Proprietary Funds, with the corresponding other financing source (use) being recorded as a reconciling item between the governmental fund statements and the government-wide financial statements. All transfers of capital assets are recorded at the item's book value as of the date of the transfer.

Compensated Absences

City policy permits full-time employees, other than policemen and firemen, who have one full year of service to earn two weeks per year of vacation leave and accrue up to a maximum of four weeks, those with ten years of service to earn three weeks per year of vacation leave and accrue up to a maximum of six weeks, and those with fifteen years of service to earn four weeks per year of vacation and accrue up to a maximum of six weeks. These employees may also accrue up to six weeks of compensated leave time from the commencement of employment. Policemen and firemen may accrue up to 336 hours of vacation and 480 hours compensated leave time.

Vacation benefits and compensated leave are recorded when earned in the government-wide and proprietary fund financial statements.

Full-time employees may accumulate sick leave at a rate of one day per month with no limit to the maximum amount that may be accrued and used. Sick leave that is unused does not vest and is forfeited upon termination. Such leave is not included in the basic financial statements.

Permanent Funds

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

Connor and Barbee Trusts - During the year ended October 31, 2015, the Connor and Barbee Trusts had net appreciation on investments available for expenditure of $388. 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, 2015, there were no amounts available for spending and a nonspendable balance of $200,000.

Cemetery Trust - During the year ended October 31, 2015, the Cemetery Trust Fund had net appreciation on investments available for expenditure of $1,137. 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, 2015, the nonspendable balance and net position available for spending (expendable net position) was $550,762 and $59,036, 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. During 2015, expenditures exceeded budgeted amounts in the Solid Waste Management Fund in the amount of $175,554. This is due to the City not budgeting the revenue or expense associated with the collection of trash fees that are passed on to a contractor.

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. Natural Disaster

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

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

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

3. Deposits and Investments

At October 31, 2015, 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	$ 39,108,972	$ 861,629	$ 3,175,160	$ 43,145,761
Petty cash	3,150	-	190	3,340
Short term investments held in trust	10,215,514	-	-	10,215,514
Total cash and cash equivalents	49,327,636	861,629	3,175,350	53,364,615
Investments				
Treasury notes	11,465,320	-	-	11,465,320
Mutual Funds	-	35,208,443	62,432	35,270,875
Total investments	11,465,320	35,208,443	62,432	46,736,195
Total cash and investments	$ 60,792,956	$ 36,070,072	$ 3,237,782	$ 100,100,810
Cash and Investments as reported on the Statements of Net Position:				
Cash and investments	$ 46,082,717	$ 36,070,072	$ 3,237,782	$ 85,390,571
Restricted cash and cash equivalents	14,710,239	-	-	14,710,239
Total cash and investments	$ 60,792,956	$ 36,070,072	$ 3,237,782	$ 100,100,810

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, 2015
U.S. Treasury Notes	$ 11,465,320	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, 2015, 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, 2015.

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	$ 11,465,320	$ 75,457	$ 11,389,863

Concentration of Credit Risk

The City's investment policy does not specify maximum or minimum investment concentrations by investment type. As of October 31, 2015, the only credit risk from the City's investments stems from the U.S. Treasury Notes shown above. Thus, the City does not have any significant concentrations of credit risk.

Policeman's and Fireman's Pension Deposits and Investments

Investments of the Plan at October 31, 2015 consisted of the following:

Mutual Funds:	
Equity	$ 23,551,313
Fixed Income	11,657,130
	$ 35,208,443

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, 2015:

Fund Name	Fair Value	Credit Rating
Metropolitan West Total Return Bond Fund	$ 5,281,981	BBB
Vanguard Intermediate Term Treasury Fund	4,634,910	AA
Templeton Global Bond Advisor Fund	1,740,239	BB
	$ 11,657,130	

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, 2015, the Plan's investments consisted entirely of open-ended mutual funds or other securities that were held by the Plan's investment custodian in the Plan's name and, accordingly, the Plan had no investment securities subject to custodial credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in investment rates will adversely affect the fair value of an investment. The Plan has no specific policy regarding interest rate risk. For the year ended October 31, 2015, approximately 85% of the Plan's fixed income mutual funds had maturities of 5 to 11 years. As a result, the Plan is exposed to the risk of fair value losses arising from increasing interest rates. The Plan has elected to use the segmented time distribution method of disclosure for its fixed income mutual funds. The following table summarizes these investments at October 31, 2015:

	Fair	Investment Maturities (in Years)		
	Value	Less than 1	1 - 5	5-11
Fixed Income Mutual Funds	$ 11,657,130	$ -	$ 1,740,239	$ 9,916,891

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, 2015, the Plan's investments in mutual funds are designed, in part, to provide diversification and therefore reduce this risk. In addition, none of the Plan's other investments were greater than 5% of the Plan's total investment balance.

4. Taxes

Tax revenues for the year ended October 31, 2015 are as follows:

	City sales taxes	Gas/Motor vehicle taxes	Franchise taxes	Hotel/ motel taxes	Property taxes	Other taxes	Tax Increment Financing	Total
Major governmental funds:								
General	$ 19,237,933	$ -	$ -	$ -	$ -	$ 251,273	$ -	$ 19,489,206
Parks & storm water sales tax	3,218,147	-	-	-	-	-	-	3,218,147
Transportation sales tax	6,459,171	1,989,603	-	-	-	-	-	8,448,774
Capital improvement sales tax	4,845,040	-	-	-	-	-	-	4,845,040
Joplin Redevelopment Corporation	1,028,684	-	94,750	-	-	-	945,046	2,068,480
Nonmajor funds & other	1,138,844	-	15,536	1,291,003	988,356	243,894	829,840	4,507,473
Governmental funds	35,927,819	1,989,603	110,286	1,291,003	988,356	495,167	1,774,886	42,577,120
Major enterprise funds:								
Sanitary sewer	-	-	6,389,210	-	-	-	-	6,389,210
Total primary government	35,927,819	1,989,603	6,499,496	1,291,003	988,356	495,167	1,774,886	48,966,330
Component units	-	-	-	-	1,666,584	-	-	1,666,584
Grand total	$ 35,927,819	$ 1,989,603	$ 6,499,496	$ 1,291,003	$ 2,654,940	$ 495,167	$ 1,774,886	$ 50,632,914

Tax increment financing revenues result from the incremental sales and property taxes generated within the City's tax increment financing districts from sources outside of 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	$ 0.0576
Parks and recreation	0.0576
Solid waste management	0.0576
Total	$ 0.1728
Component unit - library	$ 0.2545

5. Intergovernmental Revenue and Receivables

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

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant
Federal:	$ 452,705	$ 94,980	$ 3,855,087	$ 4,105,327	$ 12,502,418
State:	19,625	2,299,386	-	-	-
Local:	148,309	-	17,634	392,521	-
Total	$ 620,639	$ 2,394,366	$ 3,872,721	$ 4,497,848	$ 12,502,418

	Infrastructure Improvements	Nonmajor Governmental Funds	Airport	Sanitary Sewer	Total
Federal:	$ 3,224,386	$ 3,000,144	$ 2,844,215	$ 8,729,718	$ 38,808,980
State:	6,640,392	1,175,102	244,384	-	10,378,889
Local:	-	67,019	-	66,400	691,883
Total	$ 9,864,778	$ 4,242,265	$ 3,088,599	$ 8,796,118	$ 49,879,752

Amounts due from other governments at October 31, 2015 include the following:

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Community Development Entitlement Grant	Infrastructure Improvements
Federal:	$ 4,748,951	$ 958,994	$ 1,773,101	$ 4,007,957	$ 3,960,102	$ 3,704,199
State:	713,820	-	314,162	162	121,580	250,000
Local:	-	-	-	-	-	-
Total	$ 5,462,771	$ 958,994	$ 2,087,263	$ 4,008,119	$ 4,081,682	$ 3,954,199

	Nonmajor Governmental Funds	Airport	Sanitary Sewer	Nonmajor Enterprise Funds	Internal Service Funds	Total
Federal:	$ 1,716,351	$ 863,267	$ 4,944,549	$ 1,030	$ 26,050	$ 26,704,551
State:	274,800	231,953	117,636	137	9,197	2,033,447
Local:	101,281	-	-	-	-	101,281
Total	$ 2,092,432	$ 1,095,220	$ 5,062,185	$ 1,167	$ 35,247	$ 28,839,279

6. Loans Receivable

Loans receivable of $3,216,397 at October 31, 2015, consist of three economic development loans funded through the U.S. Department of Housing and Urban Development's Community Development Block Grant, Rental Rehabilitation and Urban Development Action Grant Programs, and the City's relending program.

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	$ 12,620,828	$ 476,463	$ -	$ 13,097,291
Art Collection	2,173,000	-	-	2,173,000
Construction in process	14,918,382	24,075,379	(5,769,536)	33,224,225
Total capital assets not being depreciated	29,712,210	24,551,842	(5,769,536)	48,494,516
Capital assets being depreciated:				
Buildings	35,619,029	57,343	-	35,676,372
Improvements other than infrastructure	10,897,195	5,085,532	-	15,982,727
Machinery and equipment	29,639,084	1,233,945	(1,275,073)	29,597,956
Infrastructure	137,290,702	7,099,070	-	144,389,772
Total capital assets being depreciated	213,446,010	13,475,890	(1,275,073)	225,646,827
Less accumulated depreciation for:				
Buildings	(8,601,225)	(1,003,382)	-	(9,604,607)
Improvements other than infrastructure	(5,063,720)	(849,994)	-	(5,913,714)
Machinery and equipment	(20,228,020)	(2,667,496)	1,272,802	(21,622,714)
Infrastructure	(68,422,594)	(5,018,849)	-	(73,441,443)
Total accumulated depreciation	(102,315,559)	(9,539,721)	1,272,802	(110,582,478)
Total capital assets being depreciated, net	111,130,451	3,936,169	(2,271)	115,064,349
Internal Service-Governmental Activities:				
Capital assets not being depreciated:				
Construction in process	-	31,237	-	31,237
Total capital assets not being depreciated	-	31,237	-	31,237
Capital assets being depreciated:				
Building	300,510	-	-	300,510
Improvements other than infrastructure	102,654	29,086	-	131,740
Machinery and equipment	5,117,292	159,124	(3,282)	5,273,134
Total capital assets being depreciated	5,520,456	188,210	(3,282)	5,705,384
Less accumulated depreciation for:				
Buildings	(203,395)	(9,132)	-	(212,527)
Improvements other than infrastructure	(37,029)	(9,180)	-	(46,209)
Machinery and equipment	(4,143,745)	(479,209)	3,282	(4,619,672)
Total accumulated depreciation	(4,384,169)	(497,521)	3,282	(4,878,408)
Total capital assets being depreciated, net	1,136,287	(309,311)	-	826,976
Governmental activities capital assets, net	$ 141,978,948	$ 28,209,937	$ (5,771,807)	$ 164,417,078

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

General government	$ 300,449
Public safety	1,687,899
Highways and streets	4,383,836
Environmental	7,475
Health services	72,691
Culture and recreation	1,370,959
Social services	14,726
Public works	1,701,686
	$ 9,539,721
Internal service	$ 497,521

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	4,974,759	3,388,217	-	8,362,976
Total non depreciable capital assets	6,474,759	3,388,217	-	9,862,976
Depreciable capital assets:				
Buildings	21,747,162	-	-	21,747,162
Improvements other than infrastructure	15,967,911		-	15,967,911
Machinery and equipment	688,377	328,596	(2,031)	1,014,942
Total depreciable capital assets	38,400,754	328,596	(2,031)	38,730,015
Less accumulated depreciation:				
Buildings	(7,986,542)	(957,843)	-	(8,944,385)
Improvements other than infrastructure	(14,252,698)	(233,879)	-	(14,486,577)
Machinery and equipment	(595,555)	(39,750)	2,031	(633,274)
Total accumulated depreciation	(21,705,313)	(1,231,472)	2,031	(24,064,236)
Total depreciable capital assets, net	15,568,655	(902,876)	-	14,665,779
Total airport capital assets, net	22,043,414	2,485,341	-	24,528,755
Sanitary Sewer fund:				
Non depreciable capital assets:				
Land	308,500	-	-	308,500
Construction in process	29,028,194	10,840,679	-	39,868,873
Total non depreciable capital assets	21,409,696	10,840,679	-	40,177,373
Depreciable capital assets:				
Buildings	42,593,903	-	-	42,593,903
Improvements other than infrastructure	1,213,826	-	-	1,213,826
Machinery and equipment	6,920,471	81,884	(57,449)	6,944,906
Sewer System	56,462,658	5,107,190	-	61,569,848
Total depreciable capital assets	107,190,858	5,189,074	(57,449)	112,322,483
Less accumulated depreciation:				
Buildings	(37,520,191)	(1,012,392)	-	(38,532,583)
Improvements other than infrastructure	(1,024,455)	(29,000)	-	(1,053,455)
Machinery and equipment	(5,489,231)	(276,892)	56,852	(5,709,271)
Sewer System	(23,394,687)	(1,472,064)	-	(24,866,751)
Total accumulated depreciation	(67,428,564)	(2,790,348)	56,852	(70,162,060)
Total depreciable capital assets, net	39,762,294	2,398,726	(597)	42,160,423
Total sanitary sewer capital assets, net	69,098,988	13,239,405	(597)	82,337,796
Nonmajor proprietary funds:				
Depreciable capital assets:				
Buildings	235,176		-	235,176
Improvements other than infrastructure	1,235,379	-	-	1,235,379
Machinery and equipment	651,778		(1,819)	649,959
Total depreciable capital assets	2,122,333	-	(1,819)	2,120,514
Less accumulated depreciation:				
Buildings	(162,981)	(5,805)	-	(168,786)
Improvements other than infrastructure	(794,598)	(62,531)	-	(857,129)
Machinery and equipment	(476,955)	(55,132)	1,819	(530,268)
Total accumulated depreciation	1,434,534	(123,468)	1,819	(1,556,183)
Total depreciable capital assets, net	687,799	(123,468)	-	564,331
Total nonmajor proprietary funds capital assets, net	687,799	(123,468)	-	564,331
Total business-type activities capital assets, net	$ 91,830,201	$ 15,601,278	$ (597)	$ 107,430,882

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

Discretely Presented Component Units:	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, non-depreciable:				
Land	$ 227,500	$ -	$ -	$ 227,500
Capital assets, depreciable				
Building	1,820,054	-	-	1,820,054
Equipment	524,955	213	-	525,168
Library collection	2,679,863	227,996	(117,826)	2,790,033
	5,024,872	228,209	(117,826)	5,135,255
Less accumulated depreciation for:				
Building	(1,538,020)	(47,005)	-	(1,585,025)
Equipment	(489,235)	(16,578)	-	(505,813)
Library collection	(1,196,265)	(139,502)	117,826	(1,217,941)
	(3,223,520)	(203,085)	117,826	(3,308,779)
Capital assets, depreciable net	1,801,352	25,124	-	1,826,476
Discretely presented component unit capital assets, net	$ 2,028,852	$ 25,124	$ -	$ 2,053,976

8. Interfund Activity

Interfund operating transfers for the year were as follows:

	Transfer to:					
	Major funds			Nonmajor funds		
	General fund	Comm. Dev. Ent. Grant	Airport	Govern-mental	Enterprise	Total
Transfer from:						
Major funds:						
General fund	$ -	$ -	$ -	$ 4,810,000	$ 33,000	$ 4,843,000
Parks/Storm Water sales tax	218,400	-	-	-	-	218,400
Transportation sales tax	1,362,557	50,000	650,000	-	-	2,062,557
Capital Improvement sales tax	46,710	-	-	-	-	46,710
Joplin Redevelopment Corporation	-	-	-	492,675	-	492,675
Airport	133,091	-	-	-	-	133,091
Sanitary sewer	8,308,234	-	-	-	-	8,308,234
Nonmajor funds:						
Governmental	310,499	-	-	3,426,171	-	3,736,670
Enterprise	131,498	-	-	-	-	131,498
Internal service funds	145,248	-	-	1,000,000	-	1,145,248
	$ 10,656,237	$ 50,000	$ 650,000	$ 9,728,846	$ 33,000	$ 21,118,083

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, 2015 were as follows:

	Due to:			
	General fund	Airport	Nonmajor Govern-mental	Total
Due from:				
Major funds:				
Community Development	$ 2,480,000	$ -	$ -	$ 2,480,000
Joplin Redevelopment Corporation	-	-	492,675	492,675
Infrastructure Improvements	1,700,000	-	-	1,700,000
Airport	790,000	995,000	-	1,785,000
Nonmajor funds:				
Governmental	1,210,194	-	-	1,210,194
Enterprise	300,000	-	-	300,000
Internal Service Funds	350,000	-	-	350,000
	$ 6,830,194	$ 995,000	$ 492,675	$ 8,317,869

The interfund balances represent advances from the General Fund, Airport and various non-major governmental funds to various other funds for short-term cash flow needs.

9. Property Held for Redevelopment and Short term Development Loans

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

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	$ 7,245,250	$ -	$ 8,033	$ 7,237,217

10. Long-Term Obligations

The following is a summary of the changes in long-term obligations for the year:

	Beginning of year	Additions	Deletions	End of Year	Amount Due in One Year
Governmental activities:					
Economic development bonds	$ 18,250,000	$ -	$ -	$ 18,250,000	$ -
Original issue discount	(184,202)	-	(8,469)	(175,733)	(8,469)
Economic development bonds, net	18,065,798	-	(8,469)	18,074,267	(8,469)
Certificates of participation	3,435,000	2,000,000	430,000	5,005,000	425,000
Original issue discount	-	61,402	3,070	58,332	3,070
Certificates of participation, net	3,435,000	2,061,402	433,070	5,063,332	428,070
Capital leases	371,374	-	371,374	-	-
Developer agreements	14,545,094	-	1,948,078	12,597,016	1,900,000
Compensated absences*	1,911,255	1,286,141	1,276,847	1,920,549	1,275,000
Other postemployment benefits*	407,303	105,267	68,306	444,264	-
Total governmental activities long-term liabilities	$ 38,735,824	$ 3,452,810	$ 4,089,206	$ 38,099,428	$ 3,594,601
Business-type activities:					
Revenue bonds	$ 26,543,423	$ 6,644,543	$ 2,075,300	$ 31,112,666	$ 1,486,800
Other postemployment benefits	17,456	25,765	-	43,221	-
Compensated absences	77,961	128,412	121,684	84,689	84,689
Total business-type activities long-term liabilities	$ 26,638,840	$ 6,798,720	$ 2,196,984	$ 31,240,576	$ 1,571,489
Component Units:					
Other postemployment benefits	$ 7,976	$ 7,000	$ -	$ 14,976	$ -
Total component unit long-term liabilities	$ 7,976	$ 7,000	$ -	$ 14,976	$ -

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

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

	Governmental Activities				Business-type Activities		Total	
	Economic Dev. Bonds		Certificates of Participation		Revenue Bonds Payable			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	$ -	$ 1,205,394	$ 425,000	$ 151,896	$ 1,486,800	$ 507,461	$ 1,911,800	$ 1,864,751
2017	10,000	1,205,081	440,000	142,696	1,667,100	483,438	2,117,100	1,831,215
2018	330,000	1,194,456	445,000	133,146	1,717,500	456,379	2,492,500	1,783,981
2019	575,000	1,166,175	460,000	123,496	1,769,000	428,494	2,804,000	1,718,165
2020	830,000	1,121,656	460,000	112,356	1,810,900	399,761	3,100,900	1,633,773
2021-2025	6,995,000	3,385,357	1,695,000	349,044	9,731,400	1,543,020	18,421,400	5,277,421
2026-2030	9,510,000	1,216,978	550,000	174,000	10,760,819	714,829	20,820,819	2,105,807
2031-2035	-	-	530,000	54,000	2,169,147	39,240	2,699,147	93,240
	$ 18,250,000	$ 10,495,097	$ 5,005,000	$ 1,240,634	$ 31,112,666	$ 4,572,622	$ 54,367,666	$ 16,308,353

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, 2015
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Joplin, Missouri, Taxable Tax Increment Revenue Bonds- Joplin Recovery TIF Redevelopment Project) Series 2013A, $12,415,000; interest payable semiannually at 6.25% to 7.25%. The Series 2013 bonds are subject to special mandatory redemption commencing April 1, 2017, in order of maturity, at the redemption price of 100% of the principal amount being redeemed, together with accrued interest thereon to the date fixed for redemption, in an amount equal to the amount which is on deposit in the redemption account of the debt service fund.	$ 12,415,000
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Joplin, Missouri, Tax Increment Revenue Bonds- Joplin Recovery TIF Redevelopment Project) Series 2013B , $5,835,000; interest payable semiannually at 5.875%, The Series 2013 bonds are subject to special mandatory redemption commencing April 1, 2017, in order of maturity, at the redemption price of 100% of the principal amount being redeemed, together with accrued interest thereon to the date fixed for redemption, in an amount equal to the amount which is on deposit in the redemption account of the debt service fund.	5,835,000
	$ 18,250,000

Certificates of Participation

$4,400,000, Series 2012 Certificates of Participation with interest rates ranging from 2.0% to 3.125% to refund $4,720,000 of outstanding Series 2003 Certificates of Participation which were issued for the purposes of financing the costs to acquire, construct, renovate, furnish and equip a new city hall, convert the existing city hall to a public safety and justice center, convert the existing public works building for use by the health department, demolish an existing health department building to make a lot for sale and to convert another existing health department building for retention of city records. These Certificates of Participation mature October 1, 2023. As of October 31, 2015, the outstanding balance was $3,085,000.

$2,000,000, Series 2014 Certificates of Participation with interest rates ranging from 3.0% to 4.0%. The proceeds from the sale of the Series 2014 Certificates will be used, together with other available funds of the city to provide for the financing of the costs to acquire, construct, renovate, furnish and equip improvements to the Joe Becker Baseball Stadium in the City. These Certificates of Participation mature September 1, 2034. As of October 31, 2015, the outstanding balance was $1,920,000.

Capital Leases

The City entered into two equipment leasing agreements for certain emergency communication equipment. The agreements required total annual payments of $389,533 through March 2015, including interest ranging from 4.82% to 6.17%. The gross value of assets acquired under the capital leases described above amounted to $3,156,916, with related accumulated depreciation of $2,984,323 as of October 31, 2015.

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, 2015, amounts due under these agreements totaled $12,597,016 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 $1,948,078. Incremental revenues from the City were $1,154,380 in sales and franchise taxes. The remaining funds necessary to meet the current year debt service requirements were derived from incremental tax revenues from other taxing districts and governmental entities.

Business-type activities

During 1995, the City issued $20 million of State Environmental Improvement and Energy Resources Authority (EIERA) Water Pollution Control Revenue Bonds for the purpose of constructing, extending, expanding, improving, and renovating the City's sewer system. In connection with the City's issuance of these revenue bonds, the City began participating in a revolving loan program established by the Missouri Department of Natural Resources (DNR). In connection with the loan program, DNR deposited funds in a bond reserve fund to serve as collateral for the City's bonds. Interest earned from this reserve fund is used by the City to fund interest payments on the revenue bonds. The reserve fund is transferred back to the State as the bond issue is retired. In May 2001, the City participated in the State program to refund $10,224,000 of the outstanding 1995 revenue bonds. In connection with the refunding, the City determined that there were deferred refunding amounts totaling $388,066. These amounts were comprised of the call premium and the portion of unamortized bond issuance costs associated with refunded debt and will be amortized over the life of the refunding bonds. The deferred refunding amounts are shown as a deferred outflow in the financial statements and the annual amortization expense is included with interest expense. The final payment of $1,717,000 was made during the year ended October 31, 2015.

The revenue bond covenants state that utility franchise taxes are pledged as collateral to pay debt service (principal and interest) of the 1995 revenue bonds. The total revenues recognized from utility franchise taxes that are pledged as collateral against the 1995 revenue bonds were $6,389,210 for the year ended October 31, 2015.

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, 2015, the outstanding balance of the bonds was $5,325,300.

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, 2015, the outstanding balance of the bonds was $22,573,494.

Series 2014 Sewer Revenue Bonds

In 2014, the City approved the issuance of not to exceed $3,282,000 Sewage System Revenue Bonds (State of Missouri - Direct Loan Program), Series 2014. The 2014 revenue bonds mature through 2035 with interest at 1.70%. As of October 31, 2014, the City had only drawn down enough funds to cover the costs of issuance. The City anticipates utilizing the full amount of the bonds to fund current and future projects. A final debt service schedule will be established once the project is completed and the final amount of the bonds has been determined. As of October 31, 2015, the outstanding balance of the bonds was $2,052,472

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, 2015 was $1,161,400.

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, 2015, there are two series of taxable industrial revenue bonds outstanding, with a principal amount payable of approximately $57 million.

11. Commitments

Capital project expenditures often extend over more than one fiscal year. Project estimates of each project are prepared by the City Engineer and approved by the City Council. As of October 31, 2015, the City had approximately $25.6 million in outstanding construction commitments for ongoing City capital projects.

Outstanding encumbrances at October 31, 2015 were as follows: General Fund $275,598, Parks/Stormwater Sales Tax $1,235,456, Transportation Sales Tax $2,946,776, Capital Improvement Sales Tax $10,713,625, Community Development Entitlement Grant $14,479, Infrastructure Improvements $4,621,357, Nonmajor Governmental Funds $295,632.

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.

	2015 Valuation
Benefit Multiplier:	2.00%
Final Average Salary:	5 Years
Member Contributions:	0%

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

Employees covered by benefit terms. At June 30, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	162
Inactive employees entitled to but no yet receiving benefits	102
Active employees	291
	555

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 13.4% (General) of annual covered payroll.

Net Pension Asset. The employer's net pension asset was measured as of June 30, 2015, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of February 28, 2015.

Actuarial assumptions. The total pension liability in the February 28, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5 % wage inflation; 3.0% price inflation
Salary Increase	3.5 % to 6.8% (General) including wage inflation
Investment rate of return	7.25 %, net of investment and administrative expenses

Mortality rates are based on 105% of the 1994 Group Annuity Mortality Table set back 0 years for men and women.

The actuarial assumptions used in the February 28, 2015 valuation were based on the results of an actuarial experience study for the period March 1, 2005 through February 28, 2010.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	48.50%	5.50%
Fixed Income	25.00%	2.25%
Real Assets	20.00%	4.50%
Strategic Assets	6.50%	7.50%

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 Asset

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 6/30/2014	$ 45,819,595	$ 46,349,077	$ (529,482)
Changes for the year:			
Service Cost	1,314,331	-	1,314,331
Interest	3,307,226	-	3,307,226
Difference between expected and actual experience	(1,612,452)	-	(1,612,452)
Contributions - employer	-	1,845,929	(1,845,929)
Net investment income	-	899,523	(899,523)
Benefit payments, including refunds	(1,726,933)	(1,726,933)	-
Administrative expense	-	(50,610)	50,610
Other changes	-	(1,059)	1,059
Net changes	1,282,172	966,850	315,322
Balances at 6/30/2015	$ 47,101,767	$ 47,315,927	$ (214,160)

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)	$ 6,165,094	$ (214,160)	$ (5,550,298)

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

For the year ended October 31, 2015, the employer recognized pension expense of $888,717 which includes $1,845,929 of contributions made by the City during the year, $(1,272,534) in changes to the deferred outflows and inflows of resources and $315,322 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
Difference in experience	$ -	$ (1,336,923)	$ (1,336,923)
Excess Investments Returns	1,970,546	-	1,970,546
Contributions subsequent to the measurement date *	638,911	-	638,911
Total	$ 2,609,457	$ (1,336,923)	$ 1,272,534

* 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, 2015.

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

Year Ending June 30	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
2016	$ 1,131,548	$ (275,529)	$ 856,019
2017	492,637	(275,529)	217,108
2018	492,637	(275,529)	217,108
2019	492,635	(275,529)	217,106
2020	-	(234,807)	(234,807)
Thereafter	-	-	-
Total	$ 2,609,457	$ (1,336,923)	$ 1,272,534

Payable to the Pension Plan

At October 31, 2015, the City reported a payable of $130,080 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, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	156
Active employees	195
	351

Contributions. The contribution requirements of Plan members and the City are established by and may be amended by ordinance. For the plan year 2015, 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 2015, the City's contribution rate was 29.25% of covered payroll, which was the actuarial determined rate.

Net Pension Liability. The employer's net pension liability was measured as of October 31, 2015, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of October 31, 2014.

Actuarial assumptions. The total pension liability in the October 31, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 %
Salary Increase	2.50 % to 7.625 % (Police) including wage inflation
	2.50 % to 7.01125 % (Fire) including wage inflation
Investment rate of return	7.25 %, net of investment and administrative expenses

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

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

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

Discount rate. The discount rate used to measure the total pension liability is 7.00%. 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 10/31/2014	$ 58,001,117	$ 36,202,536	$ 21,798,581
Changes for the year:			
Service Cost	2,054,031	-	2,054,031
Interest	3,992,441	-	3,992,441
Contributions - employer	-	2,662,321	(2,662,321)
Contributions - employee	-	1,334,923	(1,334,923)
Net investment income	-	(90,410)	90,410
Benefit payments, including refunds	(3,986,515)	(3,986,515)	-
Administrative expense	-	(53,590)	53,590
Net changes	2,059,957	(133,271)	2,193,228
Balances at 6/30/2015	$ 60,061,074	$ 36,069,265	$ 23,991,809

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 7.00%, as well as what the City's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.00%), or one percentage point higher, (8.00%) than the current rate.

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
Net Pension Liability	$ 30,947,532	$ 23,991,809	$ 18,193,789

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended October 31, 2015, the employer recognized pension expense of $2,757,059 which includes $2,662,322 of contributions made by the City during the year, $(2,098,491) in changes to the deferred outflows of resources and $2,193,228 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
Excess Investments Returns	$ 2,098,491

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

Year Ending October 31	Deferred Outflows of Resources
2016	$ 524,623
2017	524,623
2018	524,623
2019	524,622
Total	$ 2,098,491

Payable to the Pension Plan

At October 31, 2015, the City did not have a payable outstanding amount of contributions due to the pension plan.

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

	LAGERS		
	General	Police & Fire	Total
Governmental activities:			
Net Pension Liability/(Asset)	$ (187,054)	$ -	$ (187,054)
Net Pension Liability/(Asset)	-	23,991,809	23,991,809
Business-type activities:			
Net Pension Liability/(Asset)	(18,358)	-	(18,358)
Component Units:			
Net Pension Liability/(Asset)	(8,748)	-	(8,748)
Total Net Pension Liability/(Asset)	$ (214,160)	$ 23,991,809	$ 23,777,649
Governmental activities:			
Pension related deferred outflow	$ 2,279,189	$ 2,098,491	$ 4,377,680
Business-type activities:			
Pension related deferred outflow	223,682	-	223,682
Component Units:			
Pension related deferred outflow	106,586	-	106,586
Total deferred outflows	$ 2,609,457	$ 2,098,491	$ 4,707,948
Governmental activities:			
Pension related deferred inflow	$ 1,167,714	$ -	$ 1,167,714
Business-type activities:			
Pension related deferred inflow	114,601	-	114,601
Component Units:			
Pension related deferred inflow	54,608	-	54,608
Total deferred inflows	$ 1,336,923	$ -	$ 1,336,923

13. Post Employment Health Benefits

Plan Description

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

The City requires the retirees to pay 102% of the premiums charged to active employees. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. (The retiree insurance is guaranteed issue; no medical questionnaire is required.) The difference between these amounts is the implicit rate subsidy, which is considered other post employment benefits (OPEB) under Governmental Accounting Standards Board Statement No. 45 (GASB Statement 45). The City's OPEB plan does not issue a separate report.

Retirees and their dependents have the same benefits as active employees. Coverage is available for up to ten years from the date of retirement. However, all retiree coverage terminates if a premium payment is not received on a timely basis.

Funding Policy

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

Annual OPEB Cost and Net OPEB Obligation

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

	Total
Annual required contribution	$ 126,689
Interest on net OPEB obligation	15,146
Adjustment to annual required contribution	(20,109)
Annual OPEB cost (expense)	121,726
Less: Net employer contributions	52,000
Increase in net OPEB obligation	69,726
Net OPEB obligation - beginning of year	432,735
Net OPEB obligation - end of year	$ 502,461

The City's annual OPEB cost, the percentage of annual OPEB costs estimated to be contributed to the plan, and the net OPEB obligation for the last three fiscal years is as follows:

Year Ended	Annual OPEB Cost	Annual OPEB Cost Contributed	Net OPEB Obligation
10/31/2013	$ 136,718	31.5%	$ 340,092
10/31/2014	135,643	31.7%	432,735
10/31/2015	121,726	35.3%	502,461

Funded Status and Funding Progress

As of January 1, 2015, which represents the most recent actuarial valuation date, the actuarial accrued liability for benefits within the plan for the City is $817,278. There are no assets set aside for funding the plan as of that date, thus the entire amount is unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $17,801,341, which results in a ratio of the unfunded actuarial accrued liability (UAL) to the covered payroll of 4.6 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

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

The projected unit credit actuarial cost method is used in the January 1, 2015 actuarial valuation. At this valuation date, actuarial present value of benefits is determined for each participant. The sum of these actuarial present values of benefits allocated to the current valuation year is the normal cost for the plan year. The sum of actuarial present values of benefits allocated to all valuation years preceding the valuation date represents the actuarial accrued liability.

The actuarial assumptions include a 3.5 percent investment rate of return. The actuarial assumptions for the medical cost trend are a growth factor of 6.5 percent for the first year and then declining by 0.50 percent per year until 4.75 percent is reached. The 4.75 percent growth is used on a go-forward basis. For general employees, assumed retirement rates are based on rates used by LAGERS valuation. For police and fire employee assumed retirement rates are based on the rates used by the Pension Plan valuation. Aggregate City payroll growth of 1 percent annually. The actuarial assumptions for the dental cost trends are a growth factor of 3.5 percent per year. Inflation was included within the other assumptions and was not explicitly identified. The UAL will be amortized over a period of 30 years using a level percentage of projected payroll on an open basis.

14. Risk Financing

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. As a result, there are a number of claims and/or lawsuits to which the City is a party as a result of certain law enforcement activities, injuries and various other matters and complaints arising from the ordinary course of City activities. The City is entitled to the defense of sovereign and official immunity against tort action that provides immunity except in two areas: motor vehicles and the condition of property of governmental entities. The City's management and legal counsel anticipate that the potential claims against the City not covered by the insurance, if any, resulting from such matters would not materially affect the financial position of the City.

The City has established internal service funds to account for and finance its uninsured risks of loss. The Worker's Compensation Insurance fund provides coverage for up to a maximum of $500,000. The Liability and Property Insurance fund provides coverage for a maximum of $100,000 for each general liability claim and no aggregate amount. The Health Insurance Fund provides coverage for a maximum of $150,000 for each claim and no aggregate amount. The City purchases commercial insurance for claims in excess of coverage provided by these funds and for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

In order to maintain this self-insured status for worker's compensation, the State of Missouri required the City to deposit $300,000 into an escrow account. At October 31, 2015, the escrow account balance is $300,514, 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, 2015, in the Worker's Compensation, Liability and Property, and Health Insurance funds were $1,786,742, $758,313, and $2,007,869 respectively. The claims liabilities in these funds at October 31, 2015, 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 2015 and 2014 are as follows:

	Beginning of Year	Claims Incurred	Payments/ Adjustments	End of Year
2014	$ 840,920	$ 4,530,351	$ 4,241,855	$ 1,129,416
2015	1,129,416	5,041,511	5,052,259	1,118,668

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, 2015, $136,374 was reported as expenditures in the current year, and the prepaid balance was $837,468 and $1,997,094 in the Library Capital Project Fund and the Joplin Redevelopment Corporation Fund, respectively. After 15 years, the City has an option to purchase the land at the higher of the fair value of the land at the date of purchase, or $2 million, with the remaining prepaid balance credited towards the purchase. The City intends to exercise this option and, accordingly, only the next 13 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
2016	$ 136,374
2017	136,374
2018	142,056
2019	150,011
2020	150,011
2021-2025	786,307
2026-2028	501,912
Total	$ 2,003,045

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

Airport Grounds Lease

In 2000, the City signed lease agreements with three local businesses to lease parcels of vacant land located adjacent to the Joplin Regional Airport. Rental payments are due annually and are calculated based upon the number of square feet occupied by each lessee. In addition, each lease contract calls for set rate increases, which are scheduled to occur at specific dates at varying amounts.

Each lease is set for a term of 25 years and may be renewed, at the option of lessee, for an unlimited number of five-year terms following the initial lease term. The portion of the airport that is subject to this lease is considered an integral part of the airport's total land, which has a cost of $1,500,000. The expected future minimum lease payments due under these agreements for each of the five following years and every five-year increment thereafter are shown in the schedule shown below:

Year Ended October 31:	Future Minimum Lease Payments
2016	$ 32,671
2017	32,671
2018	32,671
2019	37,969
2020	37,969
2021-2024	157,762
Total	$ 331,713

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	Nonmajor Governmental Funds	Total
Nonspendable									
Inventories	$ 88,993	$ -	$ 542,466	$ -	$ -	$ -	$ -	$ 27,338	$ 658,797
Prepaids	5,106	-	1,887	-	543	1,997,094	-	848,622	2,853,252
Endowments	-	-	-	-	-	-	-	750,762	750,762
Restricted									
Public Works Improvements	-	-	-	15,509,987	-	-	-	-	15,509,987
Transportation Projects	-	1,252,040	4,378,884	-	-	-	-	-	5,630,924
Community Redevelopment	-	-	-	-	-	9,717,033	-	3,803,266	13,520,299
Waste management services	-	-	-	-	-	-	-	784,842	784,842
Health and Welfare	-	-	-	-	-	-	-	376,027	376,027
Tourism promotion	-	-	-	-	-	-	-	749,561	749,561
Cemetary Maintenance	-	-	-	-	-	-	-	59,036	59,036
Debt Service	-	-	-	-	-	-	-	356,090	356,090
Committed									
Law Enforcement	-	-	-	-	-	-	-	-	-
Transportation Projects	-	-	-	-	-	-	4,589,237	-	4,589,237
Assigned									
Community Redevelopment	275,598	-	-	-	-	9,226,448	-	-	9,502,046
Transportation Projects	-	-	-	-	-	-	-	1,034,475	1,034,475
Unassigned:	21,244,096	-	-	-	(1,728,006)	-	(3,628,330)	(1,296,595)	14,591,165
Total Fund Balance	$ 21,613,793	$ 1,252,040	$ 4,923,237	$ 15,509,987	$ (1,727,463)	$ 20,940,575	$ 960,907	$ 7,493,424	$ 70,966,500

17. Adjustments to Beginning Net Position

The beginning net position of the City's governmental and business-type activities was restated due to the implementation of GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.*

The adjustment includes amounts for both the City's LAGERS retirement plan and the Policemen's and Firemen's Pension Plan. The adjustment related to the LAGERS retirement plan includes adding a net pension asset in the amount of $529,482 and removing a previously reported net pension obligation of $615,766. The adjustment related to the Policemen's and Firemen's Pension Plan includes adding a $21,798,581 net pension liability and removing a previously reported net pension obligation of $127,325.

The effects of these adjustments on the beginning net position of the City's full accrual funds and government wide opinion units are as follows:

	Net Position, beginning of year as previously reported	GASB 68 adjustments	Net Position, beginning of year as restated
Governmental Activities	$ 189,300,311	$ (20,713,440)	$ 168,586,871
Business-Types Activities	$ 72,934,717	$ 132,262	$ 73,066,979
Enterprise Funds:			
Airport	$ 21,468,718	$ 20,816	$ 21,489,534
Sanitary Sewer	49,814,417	98,259	49,912,676
Golf Course	500,425	11,060	511,485
Public Parking	252,663	2,127	254,790
Total Enterprise Funds	$ 72,036,223	$ 132,262	$ 72,168,485
Internal Service Funds:			
Central Garage	$ 294,291	$ 9,446	$ 303,737
Liability and Property Insurance	956,637	2,156	958,793
Emergency Communications	847,601	55,853	903,454
Total Internal Service Funds	$ 2,098,529	$ 67,455	$ 2,165,984
Component Unit:			
Public Library	$ 4,884,604	$ 55,168	$ 4,939,772

18. Subsequent Events

The City evaluated subsequent events through April 15, 2016, the date the financial statements were available to be issued. No subsequent events were identified that required disclosure in the financial statements.

Required Supplementary Information

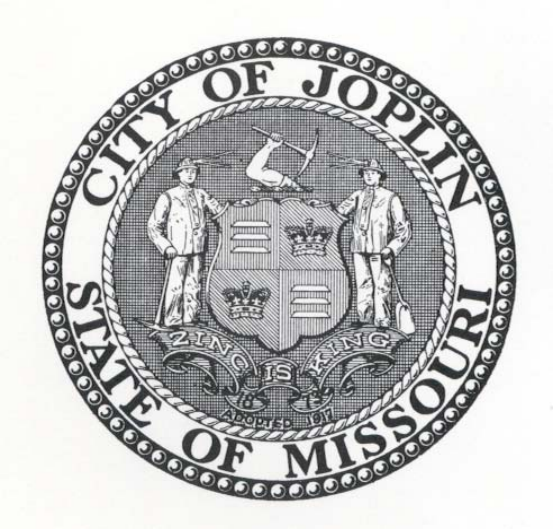

CITY OF JOPLIN
STATE OF MISSOURI
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Exhibit 12

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--General Fund
Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 19,392,825	$ 19,392,825	$ 19,489,206	$ 96,381
Intergovernmental	760,916	760,916	620,639	(140,277)
Licenses and permits	1,429,850	1,429,850	1,409,359	(20,491)
Charges for services	383,050	383,050	896,413	513,363
Fines and forfeitures	2,124,650	2,124,650	1,929,096	(195,554)
Interest and miscellaneous	275,025	325,105	475,228	150,123
Total Revenues	24,366,316	24,416,396	24,819,941	403,545
Expenditures:				
General government:				
City council	206,988	380,008	374,884	5,124
City manager	980,098	981,108	832,583	148,525
City clerk	207,771	207,771	175,001	32,770
Legal services	616,092	631,092	610,598	20,494
Human resources	542,808	593,808	533,028	60,780
Finance	1,100,070	1,185,070	1,147,615	37,455
Information systems	1,347,875	1,392,875	1,356,137	36,738
Municipal court	651,406	656,406	640,093	16,313
Total general government	5,653,108	6,028,138	5,669,939	358,199
Public works:				
Public works	2,927,266	2,990,155	2,707,611	282,544
Neighborhood Improvement	407,019	407,019	323,069	83,950
Total public works	3,334,285	3,397,174	3,030,680	366,494
Public safety:				
Police	10,906,519	11,520,219	12,636,541	(1,116,322)
Fire	7,212,707	7,477,520	7,126,684	350,836
Public safety training center	3,349,720	4,245,310	3,445,964	799,346
Emergency management	158,040	161,540	154,786	6,754
Total public safety	21,626,986	23,404,589	23,363,975	40,614
Culture and recreation	347,074	350,074	536,211	(186,137)
Total Expenditures	30,961,453	33,179,975	32,600,805	579,170
Excess of Revenues Over (Under) Expenditures	(6,595,137)	(8,763,579)	(7,780,864)	982,715
Other Financing Sources (Uses):				
Transfers in	10,995,369	10,995,369	10,656,237	(339,132)
Transfers out	(7,288,989)	(8,648,989)	(4,843,000)	3,805,989
Insurance proceeds	-	-	841,041	841,041
Sale of capital assets	-	-	20,986	20,986
Total Other Financing Sources	3,706,380	2,346,380	6,675,264	4,328,884
Excess of Revenues and Other Sources Over Expenditures and Other Uses	$ (2,888,757)	$ (6,417,199)	(1,105,600)	$ 5,311,599
Fund Balances, Beginning of Year			22,719,393	
Fund Balances, End of Year			$ 21,613,793	

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, 2015

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 3,189,638	$ 3,189,638	$ 3,218,147	$ 28,509
Intergovernmental	1,678,351	1,678,351	2,394,366	716,015
Total Revenues	4,867,989	4,867,989	5,612,513	744,524
Expenditures:				
Highways and streets	3,905,010	5,855,730	4,428,393	1,427,337
Culture and recreation	627,596	627,596	237,368	390,228
Total Expenditures	4,532,606	6,483,326	4,665,761	1,817,565
Excess of Revenues Over (Under) Expenditures	335,383	(1,615,337)	946,752	2,562,089
Other Financing Sources (Uses):				
Transfer out	(310,998)	(345,998)	(218,400)	127,598
Total Other Financing Sources (Uses)	(310,998)	(345,998)	(218,400)	127,598
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 24,385	$ (1,961,335)	728,352	$ 2,689,687
Fund Balances, Beginning of Year			523,688	
Fund Balances, End of Year			$ 1,252,040	

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, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 8,267,275	$ 8,267,275	$ 8,448,774	$ 181,499
Intergovernmental	897,848	897,848	3,872,721	2,974,873
Charges for services	581,500	581,500	744,951	163,451
Interest and miscellaneous	32,600	32,600	18,780	(13,820)
Total Revenues	9,779,223	9,779,223	13,085,226	3,306,003
Expenditures:				
Highways and streets:				
Street maintenance	4,578,168	5,235,128	4,041,506	1,193,622
Street cleaning	284,294	508,914	506,905	2,009
Traffic control	413,898	428,898	394,063	34,835
Traffic signal maintenance	63,963	63,963	40,483	23,480
Paratransit system	1,499,084	1,777,164	1,381,125	396,039
Cab assistance program	210,000	210,000	187,126	22,874
Total Expenditures	7,049,407	8,224,067	6,551,208	1,672,859
Excess of Revenues Over (Under) Expenditures	2,729,816	1,555,156	6,534,018	4,978,862
Other Financing Sources (Uses):				
Transfers out	(2,299,201)	(2,349,201)	(2,062,557)	286,644
Insurance proceeds	-	-	17,135	17,135
Sales of capital assets	-	-	1,625	1,625
Total Other Financing Sources (Uses)	(2,299,201)	(2,349,201)	(2,043,797)	305,404
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 430,615	$ (794,045)	4,490,221	$ 5,284,266
Fund Balances, Beginning of Year			433,016	
Fund Balances, End of Year			$ 4,923,237	

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, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 4,784,456	$ 4,784,456	$ 4,845,040	$ 60,584
Intergovernmental	7,534,000	7,534,000	4,497,848	(3,036,152)
Interest and miscellaneous	25,000	25,000	35,326	10,326
Total Revenues	12,343,456	12,343,456	9,378,214	(2,965,242)
Expenditures:				
Capital Improvement Projects	16,102,902	18,443,203	7,410,808	11,032,395
Total Expenditures	16,102,902	18,443,203	7,410,808	11,032,395
Excess of Revenues Over (Under) Expenditures	(3,759,446)	(6,099,747)	1,967,406	8,067,153
Other Financing Sources (Uses):				
Transfers out	(262,800)	(337,800)	(46,710)	291,090
Total Other Financing Sources	(262,800)	(337,800)	(46,710)	291,090
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (4,022,246)	$ (6,437,547)	1,920,696	$ 8,358,243
Fund Balances, Beginning of Year			13,589,291	
Fund Balances, End of Year			$ 15,509,987	

See accompanying notes to the required supplementary information

Exhibit 16

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule-Community Development Grant Fund
Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 40,380,800	$ 40,380,800	$ 12,502,418	$ (27,878,382)
Licenses and permits	23,500	23,500	20,241	(3,259)
Charges for services	66,000	23,500	25,787	2,287
Total Revenues	40,470,300	40,427,800	12,548,446	(27,879,354)
Expenditures:				
Social services:				
Community development administration	168,346	168,346	87,134	81,212
CDBG projects	450,940	450,940	422,986	27,954
Historic preservation	22,400	22,400	17,403	4,997
Planning and zoning	131,152	131,152	97,919	33,233
2012 CDBG Special Allocation	34,284,842	34,284,842	6,669,874	27,614,968
CDBG Special Habitat Program	-	35,000	33,367	1,633
CDBG - DR II Special Allocation	4,336,208	4,986,208	4,964,543	21,665
Home Consortium	605,554	605,554	367,719	237,835
Neighborhood Stabalization	225,044	225,044	3,531	221,513
Grants--state	374,832	374,832	253,039	121,793
Total Expenditures	40,599,318	41,284,318	12,917,515	28,366,803
Excess of Revenues Over (Under) Expenditures	(129,018)	(856,518)	(369,069)	487,449
Other Financing Sources (Uses):				
Transfers in	50,000	50,000	50,000	-
Total Other Financing Sources (Uses)	50,000	50,000	50,000	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (79,018)	$ (806,518)	(319,069)	$ 487,449
Fund Balance, Beginning of Year			(1,408,394)	
Fund Balance, End of Year			$ (1,727,463)	

See accompanying notes to the required supplementary information

Exhibit 17

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

OTHER POSTEMPLOYMENT BENEFITS

Schedule of Funding Progress:

Fiscal Year Ending	Actuarial valuation	(a) Actuarial value of assets	(b) Projected unit credit actuarial accrued liability	(b) - (a) Unfunded (assets in excess of) accrued liability (UAL)	(a)/(b) Funded ratio	(c) Annual covered payroll	(b)-(a)/(c) UAL as a percentage of covered payroll
October 31, 2011	January 1, 2011	-	861,000	861,000	0%	16,944,430	5%
October 31, 2013	January 1, 2013	-	946,652	946,652	0%	17,416,668	5%
October 31, 2015	January 1, 2015	-	817,278	817,278	0%	17,801,341	5%

Exhibit 18

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

		2015
Total Pension Liability		
Service Cost	$	1,314,331
Interest on the Total Pension Liability		3,307,226
Difference between expected and actual experience		(1,612,452)
Benefit payments		(1,726,933)
Net Change in Total Pension Liability	$	1,282,172
Total Pension Liability beginning		45,819,595
Total Pension Liability ending	$	47,101,767
Plan Fiduciary Net Position		
Contributions-employer	$	1,845,929
Pension Plan Net Investment income		899,523
Benefit Payments		(1,726,933)
Pension Plan Administrative expense		(50,610)
Other		(1,059)
Net Change in Plan Fiduciary Net Position	$	966,850
Plan Fiduciary Net Position beginning		46,349,077
Plan Fiduciary Net Position ending	$	47,315,927
Employer Net Pension Asset	$	(214,160)
Plan Fiduciary Net Position as a percentage of the total Pension Liability		100.45%
Covered Employee Payroll	$	11,441,705
Employer's Net Pension Asset as a percentage of covered employee payroll		-1.87%

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

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation to Actuarially Determined Contributions	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage of Covered Employee Payroll
2006	$ 536,115	$ 536,115	$ -	$ 8,001,709	6.70%
2007	616,202	616,202	-	8,216,024	7.50%
2008	590,197	590,197	-	8,942,376	6.60%
2009	636,474	636,474	-	9,643,541	6.60%
2010	684,748	911,759	(227,011)	10,220,118	8.92%
2011	1,127,771	1,064,533	63,239	10,539,920	10.10%
2012	1,440,103	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	1,579,360	1,820,095	(240,735)	11,444,637	15.90%
2015	1,519,843	1,826,168	(306,325)	11,781,730	15.50%

Notes to Schedule of Employer Contributions

Valuation Date February 28, 2015

Notes:

The roll-forward of total pension liability from February 28, 2015 to June 30, 2015 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses.

Methods and Assumptions used to determine contribution rates:

Actuarial cost method Entry Age Normal

Amortization method Level percentage of payroll, closed

Remaining amortization period Multiple bases from 14 to 28 years

Asset valuation method 5-year smoothed market; 20% corridor

Inflation 3.5% wage inflation; 3.0% price inflation

Salary increases 3.5% to 6.8% including wage inflation (General)

Investment rate of return 7.25%, net of investment and administrative expenses

Retirement age Experience-based table of rates that are specific to the type of eligibility condition.

Mortality

105% of the 1994 Group Annuity Mortality Table set back 0 years for men and 0 years for women. Based on experience observed during the most recent 5-year period study, it appears that the current table provides for an approximate 13% margin for future mortality improvement.

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

	2015	2014
Total Pension Liability		
Service Cost	$ 2,054,031	$ 2,078,349
Interest on the Total Pension Liability	3,992,441	3,823,752
Difference between expected and actual experience	-	197,958
Assumption changes		56,769
Benefit payments	(3,986,515)	(3,483,119)
Net Change in Total Pension Liability	$ 2,059,957	$ 2,673,709
Total Pension Liability beginning	58,001,117	55,327,408
Total Pension Liability ending	$ 60,061,074	$ 58,001,117
Plan Fiduciary Net Position		
Contributions-employer	$ 2,662,322	$ 2,919,862
Contributions-employee	$ 1,334,923	$ 1,414,636
Pension Plan Net Investment income	(90,411)	2,100,142
Benefit Payments	(3,986,515)	(3,483,119)
Pension Plan Administrative expense	(53,590)	(36,615)
Net Change in Plan Fiduciary Net Position	$ (133,271)	$ 2,914,906
Plan Fiduciary Net Position beginning	36,202,536	33,287,630
Plan Fiduciary Net Position ending	$ 36,069,265	$ 36,202,536
Employer Net Pension Asset	$ 23,991,809	$ 21,798,581
Plan Fiduciary Net Position as a percentage of the total Pension Liability	60.05%	62.42%
Covered Employee Payroll	$ 9,056,584	$ 9,109,859
Employer's Net Pension Asset as a percentage of covered employee payroll	264.91%	239.29%

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

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation to Actuarially Determined Contributions	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage of Covered Employee Payroll
2014	2,919,862	2,919,862	-	9,109,859	32.05%
2015	2,662,322	2,662,322	-	9,056,584	29.40%

Notes to Schedule of Employer Contributions

Valuation Date	October 31, 2014
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	21 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.50%
Salary increases	2.5% to 7.625% including wage inflation (Police) 2.5% to 7.01125% including wage inflation (Fire)
Investment rate of return	7.00%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Active members age 60 and over are assumed to retire immediately.
Mortality	The standard mortality table used is the RP 2000 projected to the valuation date. There is no margin for future mortality improvements. The projection of this table is reset each year to the valuation .25% of active deaths are assumed to be dute related, and 75% of active deaths are assumed to be non-duty related. The disabled mortality table used in this valuation is the RP 2000 disabled table.

Other Information:
Notes:

The FY 2015 Required Contribution was determined in the October 31, 2013 actuarial valuation.

Legal Compliance—Budgetary Control

Although the City is required to prepare an annual operating budget for all funds, there is no requirement to report on the budget for proprietary and similar trust funds. Therefore, the financial statements include a comparison of budget to actual only for the governmental funds. However, an annual budget is not prepared for the Joplin Redevelopment Corporation as it is a separate legal entity. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During the first week of May, a budget meeting is held with the City Manager and all department heads to discuss budget procedures.

2. By mid-June, preliminary budget requests are turned in to the City Manager by the department heads.

3. Approximately two weeks before the tax levy is set for the coming year, usually by mid-August, the City Manager prepares and submits to the City Council an estimate of needs for the next budget year.

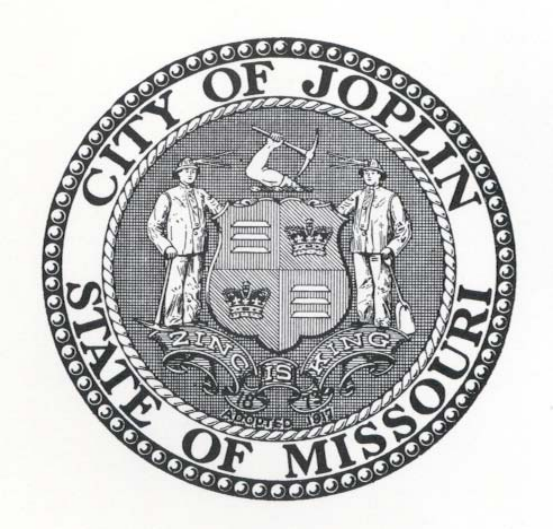
4. A proposed budget is presented to the City Council by September 1. A public hearing is held regarding the budget approximately ten days after the proposed budget is presented to the City Council.

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

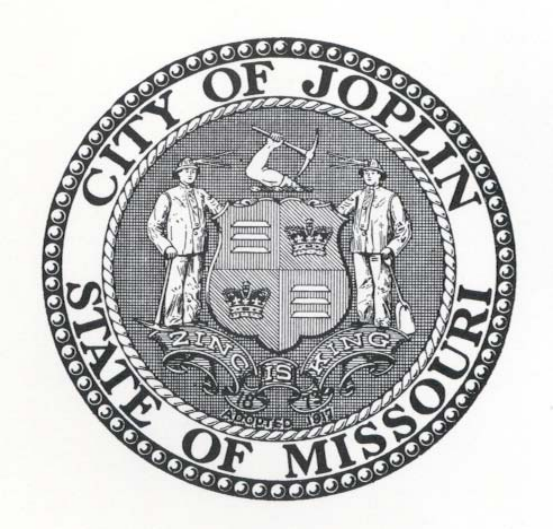
6. The budget is adopted by the City Council prior to November 1.

Amendments to the budget may be made only by the City Council by ordinance. Departments may not legally exceed their total appropriations without City Council approval. All appropriations expire at the end of the year.

The City Council approved changes to the budget during the fiscal year, these changes are reflected as the difference between the original and final columns in the budgetary comparison statements.


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Combining and Individual Fund Financial Statements and Schedules


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Non-Major Governmental Funds

The City's Non-Major Governmental Funds, along with a brief description of each, are as follows:

Special Revenue Funds

Tourism and Convention Promotion—to account for the operation of the Convention and Visitors Bureau. Financing is provided almost entirely by a 4% gross receipts tax on room charges at motels within the City.

Health and Welfare—to account for operations of health care services to low-income citizens, regulatory control of food suppliers and restaurants, and animal control functions. Financing is provided primarily by state and federal grants, a separate property tax levy of $0.05 per $100 assessed valuation, and operating transfers from the General Fund.

Parks and Recreation—to account for the operation of all parks and recreation facilities and programs provided by the City. Financing is provided by transfers from the General Fund, users fees and a separate property tax levy of $0.05 per $100 assessed valuation

Solid Waste Management—to account for postclosure and related maintenance costs of the sanitary landfill, which closed to the public, and for costs associated with the City's waste management and recycling programs. Financing is provided by a separate property tax of $0.05 per $100 assessed valuation and reserves developed for the purpose of monitoring the landfill.

Economic Development Revolving—to account for a revolving low interest economic development loan program to private companies using federally approved guidelines. The original funding source was from Urban Development Action Grants and the Community Development Block Grant Program.

Debt Service Funds

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

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

Capital Projects Funds

Revolving Public Improvements—to account for construction of relatively small street and sewer improvements that are initiated at the request of property owners. These improvements are typically street paving, construction of curb and gutter, and sewer extensions. Financing is provided from assessments based on a proportionate share of front footage.

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

Joe Becker Stadium Project – to account for the renovation of Joe Becker Stadium.

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, 2015

Assets	Special Revenue Funds	Debt Service: Debt Service	Debt Service: TIF Commission	Capital Projects: Revolving Public Improvements	Capital Projects: Library Project	Capital Projects: Joe Becker Stadium Renovation	Permanent Funds: Connor and Barbee Trusts	Permanent Funds: Cemetery Trust	Total Nonmajor Governmental Funds
Pooled cash and investments	$ 2,348,403	$ 95,902	$ 305	$ 1,034,621	$ 9,164	$ 125,000	$ 200,000	$ -	$ 3,813,395
Receivables:									
Property and other taxes	179,590	-	181,549	-	-	-	-	-	361,139
Interest	1,170	-	-	1,253	-	-	-	-	2,423
Accounts	380,420	-	-	-	-	-	-	10,598	391,018
Intergovernmental	879,944	-	101,281	-	1,111,207	-	-	-	2,092,432
Special assessments	-	-	-	275,116	-	-	-	-	275,116
Loans	3,216,397	-	-	-	-	-	-	-	3,216,397
Due from other funds	-	-	-	-	492,675	-	-	-	492,675
Inventory	27,338	-	-	-	-	-	-	-	27,338
Prepaids	11,154	-	-	-	837,468	-	-	-	848,622
Restricted cash and cash equivalents	-	1	-	-	-	-	-	599,200	599,201
Total assets	$ 7,044,416	$ 95,903	$ 283,135	$ 1,310,990	$ 2,450,514	$ 125,000	$ 200,000	$ 609,798	$ 12,119,756
Liabilities									
Accounts payable	$ 694,418	$ -	$ 22,948	$ 1,400	$ 402,441	$ 125,000	$ -	$ -	$ 1,246,207
Accrued payroll and benefits	161,048	-	-	-	411	-	-	-	161,459
Due to other funds	-	-	-	-	1,210,194	-	-	-	1,210,194
Total liabilities	855,466	-	22,948	1,400	1,613,046	125,000	-	-	2,617,860
Deferred inflows of resources									
Unavailable revenues - Intergovernmental	556,931	-	-	-	1,111,207	-	-	-	1,668,138
Unavailable revenues - special assessments	-	-	-	275,115	-	-	-	-	275,115
Unavailable revenues - other	65,219	-	-	-	-	-	-	-	65,219
Total deferred inflows of resources	622,150	-	-	275,115	1,111,207	-	-	-	2,008,472
Fund balances									
Nonspendable	38,492	-	-	-	837,468	-	200,000	550,762	1,626,722
Restricted	5,713,696	95,903	260,187	-	-	-	-	59,036	6,128,822
Assigned	-	-	-	1,034,475	-	-	-	-	1,034,475
Unassigned (deficit)	(185,388)	-	-	-	(1,111,207)	-	-	-	(1,296,595)
Total fund balances	5,566,800	95,903	260,187	1,034,475	(273,739)	-	200,000	609,798	7,493,424
Total liabilities, deferred inflows, and fund balances	$ 7,044,416	$ 95,903	$ 283,135	$ 1,310,990	$ 2,450,514	$ 125,000	$ 200,000	$ 609,798	$ 12,119,756

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended October 31, 2015

	Special Revenue Funds	Debt Service		Capital Projects			Permanent Funds		Total Nonmajor Governmental Funds
		Debt Service	TIF Commission	Revolving Public Improvements	Library Project	Joe Becker Stadium Renovation	Connor and Barbee Trusts	Cemetery Trust	
Revenues:									
Taxes	$ 2,523,253	$ -	$ 1,154,380	$ -	$ -	$ -	$ -	$ -	$ 3,677,633
Intergovernmental activity taxes	-	-	829,840	-	-	-	-	-	829,840
Intergovernmental	3,382,772	-	-	-	859,493	-	-	-	4,242,265
Charges for services	3,416,244	435,095	-	26,530	-	-	-	16,091	3,893,960
Interest	44,995	-	294	1,735	-	212	388	1,137	48,761
Other	35,620	-	-	-	-	-	-	-	35,620
Total Revenues	9,402,884	435,095	1,984,514	28,265	859,493	212	388	17,228	12,728,079
Expenditures:									
Current:									
Public works	-	-	-	85,328	-	-	-	-	85,328
Environmental	2,856,265	-	-	-	-	-	-	-	2,856,265
Health services	4,445,334	-	-	-	-	-	388	-	4,445,722
Culture and recreation	4,884,668	-	-	-	1,553,373	4,439,827	-	-	10,877,868
Social services	-	-	11,867	-	-	-	-	-	11,867
Debt service:									
Principal	-	430,000	1,948,078	-	-	-	-	-	2,378,078
Interest	-	170,878	500	-	-	41,065	-	-	212,443
Total Expenditures	12,186,267	600,878	1,960,445	85,328	1,553,373	4,480,892	388	-	20,867,571
Excess of Revenues Over (Under) Expenditures:	(2,783,383)	(165,783)	24,069	(57,063)	(693,880)	(4,480,680)	-	17,228	(8,139,492)
Other Financing Sources (Uses):									
Transfers in	4,185,000	150,000	-	-	492,675	4,901,171	-	-	9,728,846
Transfers out	(1,460,498)	(2,041,402)	-	(234,770)	-	-	-	-	(3,736,670)
Issuance of debt	-	2,000,000	-	-	-	-	-	-	2,000,000
Premium on refunding bonds issued	-	61,402	-	-	-	-	-	-	61,402
Insurance proceeds	61,021	-	-	-	-	-	-	-	61,021
Total Other Financing Sources (Uses):	2,785,523	170,000	-	(234,770)	492,675	4,901,171	-	-	8,114,599
Net changes in fund balances	2,140	4,217	24,069	(291,833)	(201,205)	420,491	-	17,228	(24,893)
Fund balances, beginning of year	5,564,660	91,686	236,118	1,326,308	(72,534)	(420,491)	200,000	592,570	7,518,317
Fund balances, end of year	$ 5,566,800	$ 95,903	$ 260,187	$ 1,034,475	$ (273,739)	$ -	$ 200,000	$ 609,798	$ 7,493,424

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Special Revenue Funds
October 31, 2015

Assets	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Economic development	Total Nonmajor Special Revenue Funds
Pooled cash and investments	$ 698,723	$ 158,093	$ 20,710	$ 884,008	$ 586,869	$ 2,348,403
Receivables						
Taxes	114,369	22,402	22,402	20,417	-	179,590
Interest	-	-	-	1,170	-	1,170
Accounts	1,303	-	100,558	278,559	-	380,420
Intergovernmental	1,460	693,622	178,315	6,547	-	879,944
Loans	-	-	-	-	3,216,397	3,216,397
Inventory	13,819	9,379	4,140	-	-	27,338
Prepaids	7,438	282	3,434	-	-	11,154
Total assets	$ 837,112	$ 883,778	$ 329,559	$ 1,190,701	$ 3,803,266	$ 7,044,416
Liabilities						
Accounts payable	$ 55,000	$ 67,512	$ 202,029	$ 369,877	$ -	$ 694,418
Accrued payroll and benefits	9,834	72,535	69,692	8,987	-	161,048
Total liabilities	64,834	140,047	271,721	378,864	-	855,466
Deferred inflows of resources						
Unavailable revenues - Intergovernmental	1,460	335,642	213,251	6,578	-	556,931
Unavailable revenues - other	-	22,401	22,401	20,417	-	65,219
Total deferred inflows of resources	1,460	358,043	235,652	26,995	-	622,150
Fund balances						
Nonspendable	21,257	9,661	7,574	-	-	38,492
Restricted	749,561	376,027	-	784,842	3,803,266	5,713,696
Unassigned (deficit)	-	-	(185,388)	-	-	(185,388)
Total fund balances	770,818	385,688	(177,814)	784,842	3,803,266	5,566,800
Total liabilities and fund balances	$ 837,112	$ 883,778	$ 329,559	$ 1,190,701	$ 3,803,266	$ 7,044,416

Exhibit 25

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended October 31, 2015

	Tourism and convention promotion	Health and welfare	Parks and recreation	Solid waste management	Economic development	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes	$ 1,291,003	$ 410,750	$ 410,750	$ 410,750	$ -	$ 2,523,253
Intergovernmental	-	3,232,168	133,825	16,779	-	3,382,772
Charges for services	-	84,514	744,617	2,587,113	-	3,416,244
Interest	-	388	-	2,607	42,000	44,995
Other	865	14,250	19,096	1,409	-	35,620
Total Revenues	1,291,868	3,742,070	1,308,288	3,018,658	42,000	9,402,884
Expenditures:						
Current:						
Environmental	-	-	-	2,856,265	-	2,856,265
Health services	-	4,445,334	-	-	-	4,445,334
Culture and recreation	1,073,312	-	3,811,356	-	-	4,884,668
Total Expenditures	1,073,312	4,445,334	3,811,356	2,856,265	-	12,186,267
Excess of Revenues Over (Under) Expenditures:	218,556	(703,264)	(2,503,068)	162,393	42,000	(2,783,383)
Other Financing Sources (Uses):						
Transfers in	-	988,500	3,196,500	-	-	4,185,000
Transfers out	(1,055,250)	(64,332)	(288,186)	(52,730)	-	(1,460,498)
Insurance proceeds	-	-	61,021	-	-	61,021
Total Other Financing Sources (Uses):	(1,055,250)	924,168	2,969,335	(52,730)	-	2,785,523
Net changes in fund balances	(836,694)	220,904	466,267	109,663	42,000	2,140
Fund Balances, beginning of year	1,607,512	164,784	(644,081)	675,179	3,761,266	5,564,660
Fund Balances, end of year	$ 770,818	$ 385,688	$ (177,814)	$ 784,842	$ 3,803,266	$ 5,566,800

Exhibit 26

City of Joplin, Missouri

Budgetary Comparison Schedule--Tourism and Convention Promotion Fund

Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 1,175,000	$ 1,175,000	$ 1,291,003	$ 116,003
Interest and other	2,500	2,500	865	(1,635)
Total Revenues	1,177,500	1,177,500	1,291,868	114,368
Expenditures:				
Culture and recreation:				
Administration	546,110	568,862	524,766	44,096
Special projects	509,937	561,482	540,517	20,965
Grants--state	24,000	24,000	8,029	15,971
Total Expenditures	1,080,047	1,154,344	1,073,312	81,032
Excess of Revenues Over (Under) Expenditures	97,453	23,156	218,556	195,400
Other Financing Sources (Uses):				
Transfers out	(1,055,250)	(1,055,250)	(1,055,250)	-
Total Other Financing Sources (Uses)	(1,055,250)	(1,055,250)	(1,055,250)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (957,797)	$ (1,032,094)	(836,694)	$ 195,400
Fund Balance, Beginning of Year			1,607,512	
Fund Balance, End of Year			$ 770,818	

Exhibit 27

City of Joplin, Missouri
Budgetary Comparison Schedule--Health and Welfare Fund
Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 359,500	$ 359,500	$ 410,750	$ 51,250
Intergovernmental	3,018,469	3,029,733	3,232,168	202,435
Charges for services	73,400	73,400	84,514	11,114
Interest and other	15,485	15,485	14,638	(847)
Total Revenues	3,466,854	3,478,118	3,742,070	263,952
Expenditures:				
Health services:				
Public health administration	378,851	386,851	341,019	45,832
WIC services	620,904	644,593	622,935	21,658
Environmental health	385,344	401,119	383,620	17,499
Medical services	407,818	435,818	431,615	4,203
Animal control	721,961	721,961	447,877	274,084
Public health preparedness	89,745	108,745	107,499	1,246
Federal Grant	2,069,302	2,363,633	2,110,769	252,864
Total Expenditures	4,673,925	5,062,720	4,445,334	617,386
Excess of Revenues Over (Under) Expenditures	(1,207,071)	(1,584,602)	(703,264)	881,338
Other Financing Sources (Uses):				
Transfers in	988,500	988,500	988,500	-
Transfers out	(75,810)	(75,810)	(64,332)	11,478
Total Other Financing Sources (Uses)	912,690	912,690	924,168	11,478
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (294,381)	$ (671,912)	220,904	$ 892,816
Fund Balance, Beginning of Year			164,784	
Fund Balance, End of Year			$ 385,688	

Exhibit 28

City of Joplin, Missouri
Budgetary Comparison Schedule--Parks and Recreation Fund
Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 359,500	$ 359,500	$ 410,750	$ 51,250
Intergovernmental	-	-	133,825	133,825
Charges for services	847,000	847,000	744,617	(102,383)
Interest and other	2,500	2,500	19,096	16,596
Total Revenues	1,209,000	1,209,000	1,308,288	99,288
Expenditures:				
Culture and recreation:				
Parks administration	317,124	331,274	322,556	8,718
Pools	556,250	568,248	542,859	25,389
Recreation programs	271,347	310,569	310,128	441
Senior adult services	46,528	46,528	36,849	9,679
Memorial hall operations	136,886	250,886	248,910	1,976
Museum operations	236,062	253,062	247,257	5,805
Athletic complex	659,569	753,036	748,197	4,839
Stadium maintenance	241,139	357,639	350,553	7,086
Parks and public grounds	976,629	1,214,594	1,002,775	211,819
State grants	-	1,500	1,272	228
Total Expenditures	3,441,534	4,087,336	3,811,356	275,980
Excess of Revenues Over (Under) Expenditures	(2,232,534)	(2,878,336)	(2,503,068)	375,268
Other Financing Sources (Uses):				
Transfers in	2,271,500	2,315,770	3,196,500	880,730
Transfers out	(144,751)	(144,751)	(288,186)	(143,435)
Insurance proceeds	-	-	61,021	61,021
Total Other Financing Sources (Uses)	2,126,749	2,171,019	2,969,335	798,316
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (105,785)	$ (707,317)	466,267	$ 1,173,584
Fund Balance, Beginning of Year			(644,081)	
Fund Balance, End of Year			$ (177,814)	

Exhibit 29

City of Joplin, Missouri
Budgetary Comparison Schedule--Solid Waste Management Fund
Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 359,500	$ 359,500	$ 410,750	$ 51,250
Intergovernmental	19,314	19,314	16,779	(2,535)
Charges for services	2,125,000	2,125,000	2,587,113	462,113
Interest and other	-	-	4,016	4,016
Total Revenues	2,503,814	2,503,814	3,018,658	514,844
Expenditures:				
Environmental:				
Billing	46,661	46,661	43,954	2,707
Planning and management administration	194,131	204,131	203,746	385
Special programs	108,000	138,500	123,628	14,872
Trash services	2,000,000	2,255,000	2,452,681	(197,681)
Grants--state	36,419	36,419	32,256	4,163
Total Expenditures	2,385,211	2,680,711	2,856,265	(175,554)
Excess of Revenues Over (Under) Expenditures	118,603	(176,897)	162,393	339,290
Other Financing Sources (Uses):				
Transfers Out	(52,730)	(52,730)	(52,730)	-
Total Other Financing Sources (Uses)	(52,730)	(52,730)	(52,730)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 65,873	$ (229,627)	109,663	$ 339,290
Fund Balance, Beginning of Year			675,179	
Fund Balance, End of Year			$ 784,842	

Exhibit 30

City of Joplin, Missouri
Budgetary Comparison Schedule-Economic Development Revolving Fund
Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Interest and other	$ 42,000	$ 42,000	$ 42,000	$ -
Total Revenues	42,000	42,000	42,000	-
Expenditures:				
General government:				
Economic development	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	$ 42,000	$ 42,000	42,000	$ -
Fund Balance, Beginning of Year			3,761,266	
Fund Balance, End of Year			$ 3,803,266	

Exhibit 31

City of Joplin, Missouri
Budgetary Comparison Schedule-Debt Service Fund
Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Rental Income Charges	$ 585,096	$ 585,096	$ 435,095	$ (150,001)
Interest and other	500	500	-	(500)
Total Revenues	585,596	585,596	435,095	(150,501)
Expenditures:				
Debt service:				
Principal	350,000	350,000	430,000	(80,000)
Interest	288,096	288,096	170,878	117,218
Total Expenditures	638,096	638,096	600,878	37,218
Excess of Revenues Over (Under) Expenditures	(52,500)	(52,500)	(165,783)	(113,283)
Other Financing Sources (Uses):				
Transfers in	-	-	150,000	150,000
Transfers out	-	(2,042,000)	(2,041,402)	598
Issuance of debt	-	-	2,000,000	2,000,000
Premium on refunding bonds issued	-	-	61,402	61,402
Total Other Financing Sources (Uses)	-	(2,042,000)	170,000	2,212,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (52,500)	$ (2,094,500)	4,217	$ 2,098,717
Fund Balance, Beginning of Year			91,686	
Fund Balance, End of Year			$ 95,903	

Exhibit 32

City of Joplin, Missouri
Budgetary Comparison Schedule--TIF Commission
Year Ended October 31, 2015

	Final Budget	Actual	Variance with final budget--positive (negative)
Revenues:			
Taxes	$ 2,545,000	$ 1,984,220	$ (560,780)
Interest and other	150	294	144
Total Revenues	2,545,150	1,984,514	(560,636)
Expenditures:			
Social Services			
TIF projects	1,916,000	11,867	1,904,133
Debt Service			
Principal	-	1,948,078	(1,948,078)
Interest	-	500	(500)
Total Expenditures	1,916,000	1,960,445	(44,445)
Excess of Revenues Over (Under) Expenditures	$ 629,150	24,069	$ (605,081)
Fund Balance, Beginning of Year		236,118	
Fund Balance, End of Year		$ 260,187	

Exhibit 33

City of Joplin, Missouri
Budgetary Comparison Schedule-Revolving Public Improvement Fund
Year Ended October 31, 2015

	Final Budget	Actual	Variance with final budget--positive (negative)
Revenues:			
Charges for services	$ 80,000	$ 26,530	$ (53,470)
Interest and other	1,000	1,735	735
Total Revenues	81,000	28,265	(52,735)
Expenditures:			
Public works:			
Special Assessment Projects	170,000	85,328	84,672
Total Expenditures	170,000	85,328	84,672
Excess of Revenues Over (Under) Expenditures	(89,000)	(57,063)	31,937
Other Financing Sources (Uses):			
Transfers out	(232,000)	(234,770)	(2,770)
Total Other Financing Sources (Uses)	(232,000)	(234,770)	(2,770)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (321,000)	(291,833)	$ (29,167)
Fund Balance, Beginning of Year		1,326,308	
Fund Balance, End of Year		$ 1,034,475	

Exhibit 34

City of Joplin, Missouri
Budgetary Comparison Schedule-Library Project Fund
Year Ended October 31, 2015

	Final Budget	Actual	Variance with final budget-- positive (negative)
Revenues:			
Intergovernmental	$ 8,021,430	$ 859,493	$ (7,161,937)
Bond Proceeds	2,005,358	-	(2,005,358)
Total Revenues	10,026,788	859,493	(9,167,295)
Expenditures:			
Culture and Recreation			
Building acquisitions	10,026,788	1,553,373	8,473,415
Total Expenditures	10,026,788	1,553,373	8,473,415
Excess of Revenues Over (Under) Expenditures	-	(693,880)	(693,880)
Other Financing Sources (Uses):			
Proceeds from issuance of debt	10,026,788	-	(10,026,788)
Transfers in	-	492,675	492,675
Total Other Financing Sources (Uses)	10,026,788	492,675	(9,534,113)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 10,026,788	(201,205)	$ (10,227,993)
Fund Balance, Beginning of Year		(72,534)	
Fund Balance, End of Year		$ (273,739)	

Exhibit 35

City of Joplin, Missouri

Budgetary Comparison Schedule-Joe Becker Stadium Renovation Fund

Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Interest and other	$ -	$ -	$ 212	$ 212
Total Revenues	-	-	212	212
Expenditures:				
Culture and Recreation	4,500,000	4,518,000	4,439,827	78,173
Debt Service Interest	-	-	41,065	(41,065)
Total Expenditures	4,500,000	4,518,000	4,480,892	37,108
Excess of Revenues Over (Under) Expenditures	(4,500,000)	(4,518,000)	(4,480,680)	37,320
Other Financing Sources (Uses):				
Transfers in	2,732,000	2,732,000	4,901,171	2,169,171
Total Other Financing Sources (Uses)	2,732,000	2,732,000	4,901,171	2,169,171
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (1,768,000)	$ (1,786,000)	420,491	$ 2,206,491
Fund Balance, Beginning of Year			(420,491)	
Fund Balance, End of Year			$ -	

Exhibit 36

City of Joplin, Missouri
Budgetary Comparison Schedule-Infrastructure Improvements Fund
Year Ended October 31, 2015

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 19,623,300	$ 19,833,751	$ 9,864,778	$ (9,968,973)
Interest and other	2,500	2,500	-	(2,500)
Total Revenues	19,625,800	19,836,251	9,864,778	(9,971,473)
Expenditures:				
Highways and streets:				
Infrastructure projects	19,988,763	22,296,003	8,918,701	13,377,302
Total Expenditures	19,988,763	22,296,003	8,918,701	13,377,302
Excess of Revenues Over (Under) Expenditures	(362,963)	(2,459,752)	946,077	3,405,829
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (362,963)	$ (2,459,752)	946,077	$ 3,405,829
Fund Balance, Beginning of Year			14,830	
Fund Balance, End of Year			$ 960,907	

Nonmajor Enterprise Funds

Golf Course—to account for the operation and maintenance of the municipal golf course at Schifferdecker Park. Financing is from user fees, including green fees, cart and locker rentals, and pro shop sales.

Memorial Hall Special Events—to account for the operations of special events of the Memorial Hall. Financing is provided by user fees.

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

Exhibit 37

City of Joplin, Missouri
Combining Statement of Net Position
Nonmajor Enterprise Funds
October 31, 2015

	Golf course	Memorial Hall special events	Public Parking	Total
Assets				
Current assets:				
Pooled cash and investments	$ 16,582	$ -	$ 128,396	$ 144,978
Receivables, net:				
Accounts receivable	-	-	1,019	1,019
Intergovernmental	-	-	1,167	1,167
Inventory	26,044	-	-	26,044
Total current assets	42,626	-	130,582	173,208
Noncurrent assets:				
Net pension asset	2,243	-	262	2,505
Capital assets:				
Being depreciated, net of depreciation	563,646	-	685	564,331
Total noncurrent assets	565,889	-	947	566,836
Total assets	608,515	-	131,529	740,044
Deferred outflows of resources				
Pension related deferred outflows	27,323	-	3,194	30,517
Total deferred outflows of resources	27,323	-	3,194	30,517
Liabilities				
Current liabilities:				
Accounts payable	6,651	-	375	7,026
Accrued payroll and benefits	13,104	-	1,881	14,985
Current portion of long-term debt, net	7,783	-	958	8,741
Total current liabilities:	27,538	-	3,214	30,752
Noncurrent liabilities:				
Due to other funds	300,000	-	-	300,000
Long-term debt, net	1,020	-	1,933	2,953
Total noncurrent liabilities	301,020	-	1,933	302,953
Total liabilities	328,558	-	5,147	333,705
Deferred inflows of resources				
Pension related deferred inflows	13,999	-	1,636	15,635
Total deferred inflows of resources	13,999	-	1,636	15,635
Net position				
Net investment in capital assets	563,646	-	685	564,331
Restricted: Pension benefits	15,567	-	1,820	17,387
Unrestricted	(285,932)	-	125,435	(160,497)
Total net position	$ 293,281	$ -	$ 127,940	$ 421,221

Exhibit 38

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended October 31, 2015

	Golf Course	Memorial Hall Special Events	Public Parking	Total
Operating revenues:				
Charges for services	$ 420,629	$ -	$ 56,323	$ 476,952
Operating expenses:				
Personnel services	302,593	-	45,474	348,067
Supplies	102,472	-	-	102,472
Contractual services	147,729	-	4,830	152,559
Depreciation	122,097	-	1,371	123,468
Total operating expenses	674,891	-	51,675	726,566
Operating income (loss)	(254,262)	-	4,648	(249,614)
Nonoperating revenues (expenses):				
Other income (expense)	3,058	-	-	3,058
Total nonoperating revenues (expenses)	3,058	-	-	3,058
Income (loss) before transfers	(251,204)	-	4,648	(246,556)
Transfers in	33,000	-	-	33,000
Transfers out	-	-	(131,498)	(131,498)
Change in net position	(218,204)	-	(126,850)	(345,054)
Net position-beginning of year, as restated	511,485	-	254,790	766,275
Net position-end of year	$ 293,281	$ -	$ 127,940	$ 421,221

Exhibit 39

City of Joplin, Missouri
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended October 31, 2015

	Golf Course	Memorial Hall Special Events	Public Parking	Total
Cash Provided by (Used in) Operating Activities:				
Receipts from customers	$ 423,687	$ (140)	$ 56,154	$ 479,701
Payments to suppliers	(264,148)	-	(4,455)	(268,603)
Payments to employees	(307,647)	-	(44,935)	(352,582)
Net Cash Provided by (Used in) Operating Activities	(148,108)	(140)	6,764	(141,484)
Cash Provided by (Used in) Noncapital Financing Activities				
Transfers in	33,000	-	-	33,000
Transfers out	-	-	(131,498)	(131,498)
Interfund advances	130,000	-	-	130,000
Net Cash Provided by (Used in) Noncapital Financing Activities	163,000	-	(131,498)	31,502
Net Increase (Decrease) in Cash and Cash Equivalents	14,892	(140)	(124,734)	(109,982)
Cash and equivalents, beginning of year	1,690	140	253,130	254,960
Cash and equivalents, end of year	$ 16,582	$ -	$ 128,396	$ 144,978
Cash and investments reported on the Statement of Net Position:				
Pooled cash and investments	$ 16,582	$ -	$ 128,396	$ 144,978
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating Income (Loss)	$ (254,262)	$ -	$ 4,648	$ (249,614)
Net pension asset	3,301	-	386	3,687
Deferred outflows of resources	(27,323)	-	(3,194)	(30,517)
Deferred inflows of resources	13,999	-	1,636	15,635
Adjustments to reconcile operating income to net cash provided by operations:				
Depreciation	122,097	-	1,371	123,468
Change in operating assets and liabilities:				
Accounts receivable	-	-	(169)	(169)
Inventories	(4,391)	-	-	(4,391)
Accounts payable	(9,556)	(140)	375	(9,321)
Accrued payroll and benefits	4,969	-	1,711	6,680
Net Cash Provided by (Used in) Operating Activities	$ (148,108)	$ (140)	$ 6,764	$ (141,484)

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 40

City of Joplin, Missouri
Combining Statement of Net Position
Internal Service Funds
October 31, 2015

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Assets						
Current assets:						
Pooled cash and investments	$ 4,834	$ 2,322,570	$ 2,044,201	$ 767,199	$ 285,956	$ 5,424,760
Receivables, net:						
Interest	-	780	-	-	-	780
Accounts	7,832	-	-	-	22,678	30,510
Intergovernmental	15,593	-	-	-	19,654	35,247
Inventory	165,734	-	-	-	4,862	170,596
Prepaids	-	-	2,500	216,206	-	218,706
Restricted cash and cash equivalents	-	-	300,514	-	-	300,514
Total current assets	193,993	2,323,350	2,347,215	983,405	333,150	6,181,113
Noncurrent assets:						
Net pension asset	2,143	-	-	262	7,403	9,808
Capital assets:						
Not being depreciated	31,237	-	-	-	-	31,237
Being depreciated, net of depreciation	201,341	28,585	-	-	597,050	826,976
Total noncurrent assets	234,721	28,585	-	262	604,453	868,021
Total assets	428,714	2,351,935	2,347,215	983,667	937,603	7,049,134
Deferred outflows of resources						
Pension related deferred outflows	26,113	-	-	3,192	90,198	119,503
Total deferred outflows of resources	26,113	-	-	3,192	90,198	119,503
Liabilities						
Current liabilities:						
Accounts payable	18,142	-	871	10,214	1,677	30,904
Accrued payroll and benefits	13,659	-	-	1,697	45,847	61,203
Self-insurance claims	-	344,066	77,527	-	-	421,593
Current portion of long-term debt, net	6,915	-	-	-	33,963	40,878
Total current liabilities:	38,716	344,066	78,398	11,911	81,487	554,578
Noncurrent liabilities:						
Self-insurance claims	-	-	482,075	215,000	-	697,075
Due to other funds	350,000	-	-	-	-	350,000
Long-term debt, net	1,492	-	-	-	9,676	11,168
Total noncurrent liabilities:	351,492	-	482,075	215,000	9,676	1,058,243
Total liabilities:	390,208	344,066	560,473	226,911	91,163	1,612,821
Deferred inflows of resources						
Pension related deferred inflows	13,379	-	-	1,635	46,212	61,226
Total deferred inflows of resources	13,379	-	-	1,635	46,212	61,226
Net position						
Net investment in capital assets	232,578	28,585	-	-	597,050	858,213
Restricted: Pension benefits	14,877	-	-	1,819	51,389	68,085
Restricted: Health services	-	-	300,514	-	-	300,514
Unrestricted	(196,215)	1,979,284	1,486,228	756,494	241,987	4,267,778
Total net position	$ 51,240	$ 2,007,869	$ 1,786,742	$ 758,313	$ 890,426	$ 5,494,590

Exhibit 41

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended October 31, 2015

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Operating revenues:						
Charges for services	$ 1,220,014	$ 4,946,630	$ 948,405	$ 946,790	$ 1,864,513	$ 9,926,352
Total operating revenues	1,220,014	4,946,630	948,405	946,790	1,864,513	9,926,352
Operating expenses:						
Personnel services	316,780	-	-	39,977	1,093,645	1,450,402
Supplies	1,042,423	-	-	-	63,622	1,106,045
Contractual services	80,038	5,241,921	554,937	1,114,947	221,360	7,213,203
Depreciation	24,292	2,199	-	-	471,030	497,521
Total operating expenses	1,463,533	5,244,120	554,937	1,154,924	1,849,657	10,267,171
Operating income (loss)	(243,519)	(297,490)	393,468	(208,134)	14,856	(340,819)
Nonoperating revenues (expenses):						
Insurance reimbursements and settlements	-	-	510	-	-	510
Interest income	-	1,738	3,214	-	-	4,952
Interest expense and fiscal charges	-	-	-	-	(9,836)	(9,836)
Other income (expense)	375	82	-	106,807	2,753	110,017
Total nonoperating revenues (expenses)	375	1,820	3,724	106,807	(7,083)	105,643
Income (loss) before transfers	(243,144)	(295,670)	397,192	(101,327)	7,773	(235,176)
Transfers out	(9,353)	-	(1,015,941)	(99,153)	(20,801)	(1,145,248)
Change in net position	(252,497)	(295,670)	(618,749)	(200,480)	(13,028)	(1,380,424)
Net position-beginning of year, as restated	303,737	2,303,539	2,405,491	958,793	903,454	6,875,014
Net position-end of year	$ 51,240	$ 2,007,869	$ 1,786,742	$ 758,313	$ 890,426	$ 5,494,590

Exhibit 42

City of Joplin, Missouri
Combining Statement of Cash Flows
Internal Service Funds
Year Ended October 31, 2015

	Central Garage	Health Care	Workman's Compensation	Liability and Property Insurance	Emergency Communications	Total
Cash Flows From Operating Activities:						
Receipts from customers	$ 1,219,988	$ 4,946,630	$ 948,405	$ 946,790	$ 1,862,712	$ 9,924,525
Payments to suppliers	(1,121,222)	(5,229,283)	(518,370)	(1,061,954)	(331,833)	(8,262,662)
Payments to employees	(28,062)	-	-	(41,018)	(1,141,391)	(1,210,471)
Net Cash Provided by (Used in) Operating Activities	70,704	(282,653)	430,035	(156,182)	389,488	451,392
Cash Flows From Noncapital Financing Activities						
Transfers out	(9,353)	-	(1,015,941)	(99,153)	(20,801)	(1,145,248)
Insurance reimbursements and settlements	-	-	510	-	-	510
Net Cash (Used in) Noncapital Financing Activities	(9,353)	-	(1,015,431)	(99,153)	(20,801)	(1,144,738)
Cash Flows From Investing Activities:						
Interest received	-	958	3,214	-	-	4,172
Net Cash Provided by Investing Activities	-	958	3,214	-	-	4,172
Cash Provided by (Used In) Capital and Related Financing Activities:						
Interest paid	-	-	-	-	(18,158)	(18,158)
Principal paid	-	-	-	-	(352,274)	(352,274)
Purchases of capital assets	(60,323)	-	-	-	(159,124)	(219,447)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(60,323)	-	-	-	(529,556)	(589,879)
Net Increase (Decrease) in Cash and Cash Equivalents	1,028	(281,695)	(582,182)	(255,335)	(160,869)	(1,279,053)
Cash and equivalents, beginning of year	3,806	2,604,265	2,926,897	1,022,534	446,825	7,004,327
Cash and equivalents, end of year	$ 4,834	$ 2,322,570	$ 2,344,715	$ 767,199	$ 285,956	$ 5,725,274
Cash and investments reported on the Statement of Net Position:						
Pooled cash and investments	$ 4,834	$ 2,322,570	$ 2,044,201	$ 767,199	$ 285,956	$ 5,424,760
Restricted cash and cash equivalents	-	-	300,514	-	-	300,514
Total Cash and Investments	$ 4,834	$ 2,322,570	$ 2,344,715	$ 767,199	$ 285,956	$ 5,725,274
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating Income (Loss)	$ (243,519)	$ (297,490)	$ 393,468	$ (208,134)	$ 14,856	$ (340,819)
Adjustments to reconcile operating income to net cash provided by operations:						
Depreciation	24,292	2,199	-	-	471,030	497,521
Net pension asset	3,156	-	-	386	10,899	14,441
Deferred outflows of resources	(26,113)	-	-	(3,192)	(90,198)	(119,503)
Deferred inflows of resources	13,379	-	-	1,635	46,212	61,226
Non-operating income (expense)	375	82	-	106,807	2,753	110,017
Change in assets and liabilities:						
Accounts receivable	(401)	-	-	-	(4,554)	(4,955)
Inventories	2	-	-	-	(3,532)	(3,530)
Prepaids	-	-	(2,500)	2,819	-	319
Accounts payable	1,237	-	871	4,867	(43,319)	(36,344)
Accrued liabilities	298,296	-	-	130	(14,659)	283,767
Long-term debt	-	-	-	-	-	-
Insurance claims	-	12,556	38,196	(61,500)	-	(10,748)
Net Cash Provided by (Used in) Operating Activities	$ 70,704	$ (282,653)	$ 430,035	$ (156,182)	$ 389,488	$ 451,392

Discretely Presented Governmental Component Units

Exhibit 43

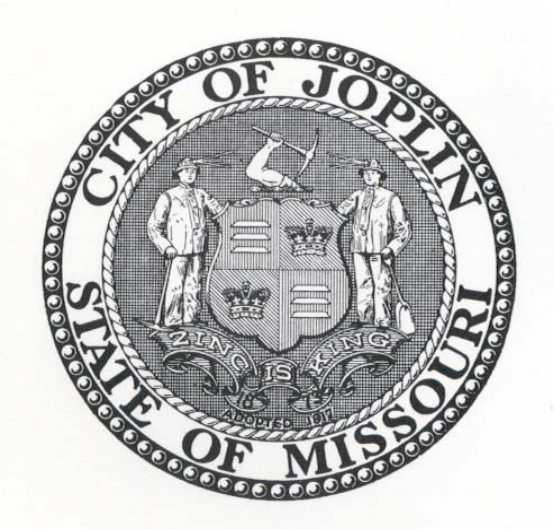
City of Joplin, Missouri
Balance Sheet - Discretely Presented Governmental Component Unit
October 31, 2015

	Joplin Public Library
Assets	
Pooled cash and investments	$ 3,148,470
Receivables:	
Taxes	95,459
Intergovernmental	7,269
Inventories and prepaids	5,398
Total Assets	$ 3,256,596
Liabilities	
Accounts payable	$ 32,091
Accrued payroll and benefits	47,380
Total Liabilities	79,471
Deferred inflows of resources	
Unavailable revenues	95,458
Fund balances	
Nonspendable:	5,398
Restricted:	
Library services	3,076,269
Total fund balances	3,081,667
Total liabilities, deferred inflows, and fund balances	$ 3,256,596
Amounts reported in the government-wide statements are different because:	
Fund balances	$ 3,081,667
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements	2,042,042
Certain revenues are not available to pay for current period expenditures and are therefore deferred in the fund statements	95,458
Net pension assets are not due and available to be used as current period resources and therefore are not reported in the governmental fund statements. This amount includes $106,586 of pension related deferred outflows and $54,608 of pension related deferred inflows.	60,726
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds	
Net OPEB obligation	(14,976)
Net position of component unit	$ 5,264,917

Exhibit 44

City of Joplin, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance -
Discretely Presented Governmental Component Unit
For the Year Ended October 31, 2015

	Joplin Public Library
Revenues:	
Taxes	$ 1,666,584
Intergovernmental	302,788
Charges for services	60,385
Fines and forfeitures	38,294
Interest	11,666
Miscellaneous	84,227
Total Revenues	2,163,944
Expenditures:	
Current:	
Culture and recreation	1,906,408
Total expenditures	1,906,408
Net change in fund balance	257,536
Fund balance - beginning of year	2,824,131
Fund balance - end of year	$ 3,081,667
Amounts reported in the government-wide statements are different because:	
Change in fund balances	$ 257,536
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	227,996
Depreciation expense	(198,790)
Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	6,304
Change in net pension asset, including $106,586 of pension related deferred outflows and $54,608 of pension related deferred inflows.	39,099
Change in net OPEB obligation	(7,000)
Change in net position of discretely presented component units	$ 325,145


CITY OF JOPLIN
STATE OF MISSOURI
ZINC IS KING
ADOPTED 1917

Agency Funds

Exhibit 45

City of Joplin, Missouri
Statement of Changes in Assets and Liabilities -
Agency Funds
For the Year Ended October 31, 2015

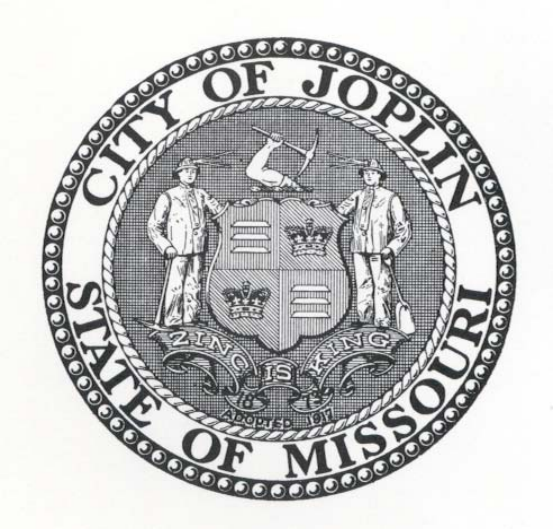
	Balance October 31, 2014	Additions	Deductions	Balance October 31, 2015
Flexible Benefit Fund				
Assets:				
Cash	$ 4,789	$ 17,211	$ 21,172	$ 828
Liabilities:				
Held for other parties	$ 4,789	$ 17,211	$ 21,172	$ 828
First Response Tornado Fund				
Assets:				
Cash	$ 179,378	$ 408	$ 179,786	$ -
Liabilities:				
Held for other parties	$ 179,378	$ 408	$ 179,786	$ -
Total				
Assets:				
Cash	$ 184,167	$ 17,619	$ 200,958	$ 828
Liabilities:				
Held for other parties	$ 184,167	$ 17,619	$ 200,958	$ 828

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)

	2006	2007	2008	2009	2010	2011	2012	2013*	2014	2015**
Governmental activities										
Net investment in capital assets	$ 72,072,030	83,881,659	92,866,727	98,962,236	109,944,372	112,007,851	115,482,574	127,421,527	137,473,508	160,610,704
Restricted	14,914,176	12,706,086	11,608,642	21,289,116	20,456,205	23,115,022	25,487,697	21,144,372	37,835,266	43,881,964
Unrestricted	20,664,915	24,246,931	32,240,941	26,008,915	29,201,044	37,904,820	41,512,151	23,915,434	13,991,537	(9,298,532)
Total governmental activities net position	$ 107,651,121	120,834,676	136,716,310	146,260,267	159,601,621	173,027,693	182,482,422	172,481,333	189,300,311	195,194,136
Business-type activities										
Net investment in capital assets	$ 41,337,378	50,210,346	56,736,760	57,030,299	59,875,399	58,773,142	62,052,524	61,380,617	65,324,261	76,318,216
Restricted	3,241,559	3,425,645	3,607,930	3,788,523	3,968,853	4,116,665	4,334,498	4,537,782	5,041,115	3,831,200
Unrestricted	3,825,502	1,642,160	2,605,025	4,056,558	3,722,748	4,892,461	1,789,851	3,409,915	2,569,341	4,791,291
Total business-type activities net position	$ 48,404,439	55,278,151	62,949,715	64,875,380	67,567,000	67,782,268	68,176,873	69,328,314	72,934,717	84,940,707
Primary government										
Net investment in capital assets	$ 113,409,408	134,092,005	149,603,487	155,992,535	169,819,771	170,780,993	177,535,098	188,802,144	202,797,769	236,928,920
Restricted	18,155,735	16,131,731	15,216,572	25,077,639	24,425,058	27,231,687	29,822,195	25,682,154	42,876,381	47,713,164
Unrestricted	24,490,417	25,889,091	34,845,966	30,065,473	32,923,792	42,797,281	43,302,002	27,325,349	16,560,878	(4,507,241)
Total primary government net position	$ 156,055,560	176,112,827	199,666,025	211,135,647	227,168,621	240,809,961	250,659,295	241,809,647	262,235,028	280,134,843

* - 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	2006	2007	2008	2009	2010	2011	2012	2013*	2014	2015
Governmental activities:										
General government	$ 4,616,699	4,758,224	6,070,374	4,669,018	5,085,948	7,327,504	6,142,546	7,096,946	6,291,540	4,285,037
Public safety	12,669,920	14,464,418	15,146,498	16,158,680	17,422,556	18,099,212	20,280,854	19,928,969	21,009,661	21,501,335
Public works	1,907,456	2,784,201	3,605,729	4,190,864	3,051,953	3,513,910	5,578,328	5,238,581	4,410,904	4,580,492
Highways and streets	7,682,217	9,438,198	8,645,160	7,069,492	9,240,804	10,279,373	10,892,685	10,641,547	10,409,750	9,552,680
Environmental	1,729,569	1,835,692	1,752,693	1,847,026	2,078,667	2,115,599	2,159,631	2,280,063	2,638,597	2,858,003
Health services	1,681,756	1,803,932	1,949,276	1,990,620	2,072,514	2,342,228	2,757,934	4,914,576	3,898,522	4,388,313
Culture and recreation	3,797,849	3,962,437	4,777,456	4,480,875	4,554,190	4,749,032	6,810,232	5,552,053	6,426,786	7,957,656
Social services	844,871	618,360	1,020,261	1,169,314	1,280,752	1,772,318	1,622,820	3,076,394	9,611,107	12,894,811
Interest on long-term debt	315,213	371,743	381,683	310,309	310,567	287,027	311,889	1,539,862	1,486,115	1,447,420
Total governmental activities expenses	35,245,550	40,037,205	43,349,130	41,886,198	45,097,951	50,486,203	56,556,919	60,268,991	66,182,982	69,465,747
Business-type activities:										
Airport	1,841,850	2,014,777	1,705,373	1,956,196	2,175,296	2,406,838	2,344,311	2,294,599	2,188,751	2,209,854
Sanitary sewer	6,961,547	6,454,681	6,059,330	6,224,903	6,086,831	6,373,283	7,189,535	6,608,780	7,316,518	7,691,329
Recreation	844,593	974,282	902,589	979,628	978,456	1,153,791	720,683	762,959	776,329	740,582
Total business-type activities expenses	9,647,990	9,443,740	8,667,292	9,160,727	9,240,583	9,933,912	10,254,529	9,666,338	10,281,598	10,641,765
Total primary government expenses	$ 44,893,540	49,480,945	52,016,422	51,046,925	54,338,534	60,420,115	66,811,448	69,935,329	76,464,580	80,107,512
Program Revenues										
Governmental activities:										
Charges for services										
General government	$ 1,655,911	1,699,930	2,135,690	2,546,837	2,736,547	2,430,276	3,134,158	2,756,978	2,908,776	3,162,048
Public safety	143,042	181,755	169,219	206,200	245,425	281,103	368,550	334,853	316,628	327,859
Public works	599,867	655,537	572,104	539,167	731,209	1,050,696	2,400,976	908,200	714,575	629,941
Highways and streets	422,445	600,574	518,335	526,712	546,202	576,587	798,408	555,107	540,801	744,951
Environmental	1,370,525	1,470,045	1,416,360	1,542,957	1,848,875	1,868,526	1,937,212	2,117,489	2,362,444	2,587,113
Health services	52,874	61,565	79,181	115,935	125,281	108,217	112,831	121,849	131,363	137,031
Culture and recreation	282,860	278,487	304,010	363,204	393,616	327,348	519,641	645,226	769,660	823,210
Social Services	177,092	34,948	25,129	70,515	32,520	36,551	182,288	171,398	86,411	46,030
Operating grants and contributions	2,833,191	2,559,436	5,548,832	3,881,563	4,597,328	10,006,729	9,616,016	11,216,119	14,736,102	20,774,242
Capital grants and contributions	1,570,013	5,827,800	3,002,504	647,925	3,696,804	719,879	1,298,047	2,310,648	6,943,196	15,619,232
Total governmental activities program revenues	9,107,820	13,370,077	13,771,364	10,441,015	14,953,807	17,405,912	20,368,127	21,137,867	29,509,956	44,851,657
Business-type activities:										
Charges for services										
Airport	385,300	437,331	437,500	424,415	440,779	601,905	622,846	621,906	648,243	739,841
Sanitary sewer	6,129,312	6,714,724	7,294,438	7,053,012	7,586,995	7,699,260	7,929,771	8,257,128	9,186,079	10,815,986
Recreation	857,306	838,001	903,688	914,186	931,523	1,027,727	1,039,560	945,577	833,257	476,952
Operating grants and contributions	-	6,453	-	-	-	-	-	-	-	-
Capital grants and contributions	3,970,294	7,947,985	7,418,288	595,987	3,977,564	693,974	1,354,068	1,594,429	4,781,176	11,884,717
Total business-type activities program revenues	11,342,212	15,944,494	16,053,914	8,987,600	12,936,861	10,022,866	10,946,245	11,419,040	15,448,755	23,917,496
Total primary government program revenues	$ 20,450,032	29,314,571	29,825,278	19,428,615	27,890,668	27,428,778	31,314,372	32,556,907	44,958,711	68,769,153
Net (expense)/revenue										
Governmental activities	$ (26,137,730)	(26,667,128)	(29,577,766)	(31,445,183)	(30,144,144)	(33,080,291)	(36,188,792)	(39,131,124)	(36,673,026)	(24,614,090)
Business-type activities	1,694,222	6,500,754	7,386,622	(173,127)	3,696,278	88,954	691,716	1,752,702	5,167,157	13,275,731
Total primary government net expense	$ (24,443,508)	(20,166,374)	(22,191,144)	(31,618,310)	(26,447,866)	(32,991,337)	(35,497,076)	(37,378,422)	(31,505,869)	(11,338,359)

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

General Revenue/Other Changes in Net Position	2006	2007	2008	2009	2010	2011	2012	2013*	2014	2015
Governmental activities:										
Property taxes	$ 724,768	743,936	791,829	763,671	784,324	819,063	824,116	849,311	948,763	992,761
Sales and motor vehicle taxes	26,657,768	30,100,933	32,706,369	31,181,742	31,225,016	33,875,180	34,512,788	34,201,351	35,804,327	37,917,422
Other taxes	1,426,228	1,533,381	1,589,590	1,452,297	1,453,986	1,656,952	1,712,307	2,734,577	4,033,442	3,671,342
Unrestricted investment earnings	1,358,791	1,538,386	1,329,644	997,898	1,126,784	314,938	158,669	158,598	121,746	192,706
Gain on Impairment	-	-	-	-	-	1,887,043	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	-	-	-	50,850	20,340
Other	574,382	256,633	369,469	599,875	307,283	749,866	1,416,855	371,479	4,163,390	536,961
Transfers	5,472,530	5,677,414	8,672,499	5,993,657	8,588,105	7,203,321	7,018,786	8,612,691	8,369,486	7,889,823
Total governmental activities	36,214,467	39,850,683	45,459,400	40,989,140	43,485,498	46,506,363	45,643,521	46,928,007	53,492,004	51,221,355
Business-type activities:										
Franchise taxes	5,014,888	5,379,936	8,358,903	7,536,144	7,069,145	6,929,062	6,407,371	6,577,704	6,649,802	6,389,210
Unrestricted investment earnings	714,064	663,285	598,538	556,305	514,302	376,741	278,818	209,347	149,852	84,852
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	6,403
Other	13,262	7,151	-			23,832	35,486	7,787	9,078	7,355
Transfers	(5,472,530)	(5,677,414)	(8,672,499)	(5,993,657)	(8,588,105)	(7,203,321)	(7,018,786)	(8,612,691)	(8,369,486)	(7,889,823)
Total business-type activities	269,684	372,958	284,942	2,098,792	(1,004,658)	126,314	(297,111)	(1,817,853)	(1,560,754)	(1,402,003)
Total primary government	$ 36,484,151	40,223,641	45,744,342	43,087,932	42,480,840	46,632,677	45,346,410	45,110,154	51,931,250	49,819,352
Change in Net Position										
Governmental activities	$ 10,076,737	13,183,555	15,881,634	9,543,957	13,341,354	13,426,072	9,454,729	7,796,883	16,818,978	26,607,265
Business-Type activities	1,963,906	6,873,712	7,671,564	1,925,665	2,691,620	215,268	394,605	(65,151)	3,606,403	11,873,728
Total primary government	$ 12,040,643	20,057,267	23,553,198	11,469,622	16,032,974	13,641,340	9,849,334	7,731,732	20,425,381	38,480,993

* - 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)

		2006	2007	2008	2009
General Fund					
Reserved	$	892,975	878,406	834,762	1,132,936
Unreserved		7,881,708	11,501,891	18,907,335	20,845,503
Total General Fund	$	8,774,683	12,380,297	19,742,097	21,978,439
All other governmental funds					
Reserved	$	8,345,733	7,470,230	9,098,208	16,524,883
Unreserved, reported in:					
Special revenue funds		13,322,799	11,376,041	9,997,670	4,936,975
Debt service funds		510,752	532,707	542,761	543,209
Capital projects funds		3,709,335	3,393,490	2,877,428	2,471,049
Total all other governmental funds	$	25,888,619	22,772,468	22,516,067	24,476,116

		2010	2011	2012	2013*	2014	2015
General Fund:							
Nonspendable	$	132,637	111,236	143,363	85,815	82,376	94,099
Restricted		-	-	-	-	-	-
Committed		-	1,848,176	1,278,945	1,173,052	1,164,471	-
Assigned		1,726,009	601,806	573,958	205,358	38,376	275,598
Unassigned		23,888,726	23,102,847	26,141,924	21,322,376	21,434,170	21,244,096
Total General Fund	$	25,747,372	25,664,065	28,138,190	22,786,601	22,719,393	21,613,793
All other governmental funds:							
Nonspendable	$	329,697	1,167,370	1,093,308	4,212,254	4,242,191	4,168,712
Restricted		19,901,895	21,986,579	24,394,389	35,031,432	29,769,043	36,986,766
Committed			-	12,671	-	2,816,024	4,589,237
Assigned		3,579,664	2,621,358	2,879,867	2,837,530	10,929,054	10,260,923
Unassigned		-	(38,927)	(437,043)	(2,271,976)	(6,297,179)	(6,652,931)
Total all other governmental funds	$	23,811,256	25,736,380	27,943,192	39,809,240	41,459,133	49,352,707

* - 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)

	2006	2007	2008	2009	2010	2011	2012	2013*	2014	2015
Revenues										
Taxes (see table 5)	$ 28,770,789	32,375,703	35,049,031	33,418,180	33,462,527	36,376,817	37,048,294	36,739,251	38,521,703	40,802,234
Intergovernmental activity taxes	-	-	-	-	-	-	-	1,050,718	2,262,397	1,774,886
Intergovernmental	4,307,188	4,957,326	8,323,109	5,618,006	9,150,550	4,283,092	5,462,902	8,766,463	17,155,440	37,995,035
Licenses and permits	798,360	857,644	989,755	1,153,514	1,226,241	1,810,191	3,246,114	1,648,604	1,512,004	1,429,600
Charges for services	3,344,240	3,492,311	3,381,453	3,676,051	4,380,946	3,459,213	4,229,148	4,499,933	4,700,988	5,561,111
Fines and forfeitures	1,278,577	1,282,072	1,513,351	1,816,521	2,099,221	1,995,189	2,506,014	2,065,486	2,164,984	1,929,096
Interest	1,240,982	1,454,016	1,266,668	974,131	1,126,537	320,207	147,912	153,832	118,690	187,754
Other	130,800	241,171	302,574	518,841	301,118	720,990	1,395,448	371,479	4,157,176	426,946
Total revenues	39,870,936	44,660,243	50,825,941	47,175,244	51,747,140	48,965,699	54,035,832	55,295,766	70,593,382	90,106,662
Expenditures										
General government	3,981,675	4,571,818	6,209,241	5,316,432	5,051,732	6,974,460	6,030,802	7,071,821	6,200,573	5,881,534
Public safety	13,185,023	13,903,870	15,236,257	17,149,156	17,684,537	19,279,398	22,295,864	25,120,079	22,418,295	23,363,975
Public works	4,534,449	11,067,054	7,885,829	7,654,895	12,323,485	6,087,228	7,302,386	9,008,478	8,484,134	10,526,816
Highways and streets	6,188,962	6,980,440	7,627,348	8,206,022	10,496,115	7,922,506	9,310,728	9,884,431	12,058,000	10,979,601
Environmental	1,732,700	1,831,622	1,760,465	1,860,998	2,095,639	2,127,995	2,162,317	2,302,353	2,632,027	2,856,265
Health services	1,776,917	1,836,174	2,026,738	2,239,092	2,125,353	2,410,738	2,785,105	4,989,715	3,988,302	4,445,722
Culture and recreation	3,644,340	5,084,869	9,323,817	4,402,289	4,673,604	5,940,151	7,358,019	11,153,233	6,317,560	11,651,447
Social services	843,637	608,637	1,032,909	1,201,337	1,288,873	1,781,086	1,636,645	3,092,929	9,615,837	12,929,382
Capital Outlay	3,967,816	4,067,289	1,094,912	1,365,252	1,257,619	844,507	383,001	580,496	2,303,477	8,918,701
Debt service:										
Principal	235,000	240,000	250,000	250,000	270,000	275,000	5,005,000	1,886,816	2,236,822	2,378,078
Interest	247,191	242,860	237,150	226,581	216,368	207,766	317,740	1,387,618	1,445,655	1,425,448
Total expenditures	40,337,710	50,434,633	52,684,666	49,872,054	57,483,325	53,850,835	64,587,607	76,477,969	77,700,682	95,356,969
Excess of revenues over/(under) expenditures	(466,774)	(5,774,390)	(1,858,725)	(2,696,810)	(5,736,185)	(4,885,136)	(10,551,775)	(21,182,203)	(7,107,300)	(5,250,307)
Other Financing Sources (Uses)										
Transfers in	13,328,494	12,398,154	15,492,690	13,567,228	16,147,885	13,040,523	12,806,616	15,848,289	13,545,411	20,435,083
Transfers out	(7,162,063)	(6,304,511)	(6,691,440)	(7,307,439)	(7,406,629)	(6,696,245)	(5,640,269)	(7,127,754)	(5,035,554)	(11,400,012)
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
Sale of capital assets	555,110	170,210	162,874	123,838	99,002	4,800	24,351	360,418	60,145	22,611
Total other financing sources (uses)	6,721,541	6,263,853	8,964,124	6,383,627	8,840,258	6,726,953	15,232,712	27,169,902	8,689,985	12,038,281
Net change in fund balances	$ 6,254,767	489,463	7,105,399	3,686,817	3,104,073	1,841,817	4,680,937	5,987,699	1,582,685	6,787,974
Debt service as a percentage of non-capital expenditures	1.33%	0.64%	1.26%	1.27%	1.21%	1.08%	9.82%	5.81%	6.28%	6.03%

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

Table 5

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

Fiscal Year	Sales Tax	Motor Vehicle Tax	Property Tax	Cigarette Tax	Hotel/ Motel Tax	Total
2006	$ 24,767,632	$ 1,890,136	$ 892,566	$ 293,235	$ 927,220	$ 28,770,789
2007	28,161,976 (a)	1,938,957	917,516	298,863	1,058,391	32,375,703
2008	30,935,234	1,771,135	917,115	318,768	1,106,779	35,049,031
2009	29,499,444	1,682,299	953,765	301,671	981,001	33,418,180
2010	29,486,710	1,738,306	938,913	292,144	1,006,454	33,462,527
2011	32,147,243	1,727,937	983,262	289,131	1,197,064	36,344,637
2012	32,720,597	1,792,191	1,018,301	288,984	1,228,221	37,048,294
2013	32,377,023	1,824,328	1,053,360	278,178	1,191,120	36,724,009
2014	33,885,209	1,919,118	1,175,108	258,494	1,268,376	38,506,305
2015	35,927,819	1,989,603	1,232,250	251,273	1,291,003	40,691,948
% Change from base year	45.06%	5.26%	38.06%	-14.31%	39.23%	41.43%

Notes:
(a) A new 1/2% general sales tax began in fiscal year 2007.

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

Sales by Retail Category:	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General merchandise	$ 319,757	338,690	336,488	342,327	337,398	323,815	305,741	320,397	319,255	334,757
Eating and drinking places	117,846	127,228	134,983	138,402	139,533	142,559	149,547	156,295	157,106	164,482
Home furnishings & appliances	107,406	105,805	100,470	91,709	47,337	48,747	51,343	55,785	48,036	53,131
Food stores	62,414	66,004	73,365	77,714	76,429	76,328	79,008	81,546	84,139	95,275
Wholesale - durable goods	42,964	44,815	37,581	31,722	23,727	24,504	38,148	43,287	41,852	40,539
Apparel & accessory stores	37,729	39,082	41,895	49,636	49,594	51,381	53,552	54,050	50,370	53,142
Hardware stores	37,668	36,836	33,147	36,707	67,875	67,210	104,011	94,546	78,760	82,945
Utilities	29,752	32,945	37,856	38,606	38,216	38,120	32,531	22,678	20,623	23,297
Auto dealers and supplies	24,986	23,766	26,805	26,412	27,507	28,285	31,645	28,876	26,567	28,773
Miscellaneous services	20,203	18,513	20,477	19,059	16,110	16,734	19,353	21,592	18,407	22,346
Hotels and motels	17,759	19,026	19,481	21,927	19,516	21,407	21,536	21,392	19,928	22,447
Automotive repair & rentals	14,019	14,958	16,412	16,933	15,072	15,462	19,074	18,599	19,042	22,518
Business services	10,647	11,229	11,886	17,121	16,525	16,540	19,474	17,559	14,748	18,266
Other retail	121,845	139,672	137,536	116,731	119,722	126,948	116,988	139,668	129,037	132,335
All other outlets	175,369	168,686	188,269	195,139	146,114	179,587	214,240	225,220	212,778	233,379
Total	$ 1,140,362	1,187,254	1,216,651	1,220,144	1,140,675	1,177,627	1,256,191	1,301,490	1,240,648	1,327,632

Notes:
(a) Amounts for 2015 are not provided due to the availability of only partial year figures.

Source: Missouri Department of Revenue Standard Industry Code Report

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

	2014				2005			
	Number of Filers	Percentage of Total Filers	Taxable Sales	Percentage of Taxable Sales	Number of Filers	Percentage of Total Filers	Taxable Sales	Percentage of Taxable Sales
General merchandise	38	1.99%	$ 334,757	25.21%	63	3.65%	$ 319,757	28.04%
Eating and drinking places	142	7.45%	164,482	12.39%	149	8.62%	117,846	10.33%
Home furnishings and appliances	80	4.20%	53,131	4.00%	87	5.03%	107,406	9.42%
Food stores	58	3.04%	95,275	7.18%	64	3.70%	62,414	5.47%
Wholesale - durable goods	71	3.72%	40,539	3.05%	60	3.47%	42,964	3.77%
Apparel and accessory stores	70	3.67%	53,142	4.00%	63	3.65%	37,729	3.31%
Hardware stores	48	2.52%	82,945	6.25%	39	2.26%	37,668	3.30%
Utilities	129	6.76%	23,297	1.75%	115	6.66%	29,752	2.61%
Auto dealers and supplies	64	3.36%	28,773	2.17%	61	3.53%	24,986	2.19%
Miscellaneous services	121	6.35%	22,346	1.68%	103	5.96%	20,203	1.77%
Hotels and motels	19	1.00%	22,447	1.69%	20	1.16%	17,759	1.56%
Automotive repair and rentals	80	4.20%	22,518	1.70%	70	4.05%	14,019	1.23%
Business services	118	6.19%	18,266	1.38%	78	4.51%	10,647	0.93%
Other retail	335	17.57%	132,335	9.97%	362	20.95%	121,845	10.68%
All other outlets	534	28.00%	233,379	17.58%	394	22.80%	175,369	15.38%
Total	1,907	100.00%	$ 1,327,632	100.00%	1,728	100.00%	$ 1,140,364	100.00%

Note:
(a) Amounts for 2015 are not provided due to the availiability of only partial year figures.

Source: Missouri Department of Revenue Standard Industry Code Report

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

Direct Sales Tax Rate City of Joplin	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund	1.0000	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 4/1/12	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Capital Improvements-sunsets 1/1/25	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	2.1250	2.6250	2.6250	2.6250	2.6250	2.6250	2.6250	2.6250	2.6250	2.6250
Overlapping Government Rates										
State of Missouri	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
State Conservation	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250
State Parks & Soils	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Jasper County	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750
Newton County	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	1.1250	1.1250	1.1250	1.1250
Total Jasper County Government Rates	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000	5.2000
Total Newton County Government Rates	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000	5.3500	5.3500	5.3500	5.3500
Total Jasper County Direct & Overlapping Rate	7.3250	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250	7.8250
Total Newton County Direct & Overlapping Rate	7.2250	7.7250	7.7250	7.7250	7.7250	7.7250	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

Fiscal Year	Real Property				Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value
	Residential Property	Agricultural Property	Commercial Property	Railroads & Utilities				
2006	$ 255,991,460	$ 839,780	$ 205,358,340	$ 10,798,590	$ 472,988,170	0.1527	$ 2,029,812,047	23.30%
2007	259,069,830	1,193,820	210,934,490	10,560,902	481,759,042	0.1527	2,065,584,520	23.32%
2008	292,093,340	1,680,300	223,203,860	10,459,989	527,437,489	0.1413	2,281,535,397	23.12%
2009	299,935,540	1,557,250	237,489,990	10,139,973	549,122,753	0.1413	2,365,428,822	23.21%
2010	301,221,400	1,279,270	239,170,250	9,875,590	551,546,510	0.1425	2,374,304,622	23.23%
2011	303,163,790	1,256,910	232,585,550	11,307,283	548,313,533	0.1473	2,368,238,248	23.15%
2012	283,950,230	1,268,540	237,992,330	13,442,599	536,653,699	0.1521	2,290,780,215	23.43%
2013	277,578,830	1,151,210	224,600,330	13,072,633	516,403,003	0.1620	2,213,262,367	23.33%
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%

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
2006	0.0509	0.0509	0.0509	0.1545	0.3072	2.9600	0.0300	0.2026	0.2440	0.1480	3.7438	3.6478
2007	0.0509	0.0509	0.0509	0.2545	0.4072	2.9600	0.0300	0.2026	0.2321	0.1403	3.8319	3.7401
2008	0.0471	0.0471	0.0471	0.2347	0.3760	3.3100	0.0300	0.1935	0.2322	0.1403	4.1417	4.0498
2009	0.0471	0.0471	0.0471	0.2387	0.3800	3.3100	0.0300	0.1959	0.2327	0.1403	4.1486	4.0562
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

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

	2015			2006		
Taxpayer	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Northpark Mall	$ 10,142,170	1	1.82%	$ 8,951,060	1	1.89%
Joseph Family Properties	10,136,750	2	1.82%	4,390,130	4	0.93%
Freeman Health Systems	7,723,740	3	1.38%	4,939,920	3	1.04%
Wal-Mart	6,683,830	4	1.20%	4,316,480	5	0.91%
Laclede Gas/Missouri Gas Energy	4,763,590	5	0.85%	3,304,850	7	0.70%
Northpark Crossing	4,697,120	6	0.84%			
Majzoub Family Partnership	4,446,660	7	0.80%			
Fletcher Realty	4,362,830	8	0.78%			
Transportation Property Leasing (CFI)	4,022,670	9	0.72%	4,202,800	6	0.89%
Truck Stop Distributors, Inc. (Petro)	3,159,490	10	0.57%			
Missouri American Water				7,984,400	2	1.69%
Tamko Roofing Products				3,065,470	8	0.65%
Continental Investors (Joplin Ford)				2,635,460	9	0.56%
St. John's Mercy Lifecare				2,524,830	10	0.53%
Total	$ 60,138,850		10.78%	46,315,400		9.79%

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
2006	$ 1,344,449	$ 1,309,663	97.41%	$ 18,254	$ 1,327,917	98.77%
2007	1,802,050	1,773,329	98.41%	22,889	1,796,218	99.68%
2008	1,811,452	1,773,012	97.88%	27,009	1,800,021	99.37%
2009	1,907,985	1,851,399	97.03%	42,310	1,893,709	99.25%
2010	1,921,183	1,867,378	97.20%	41,179	1,908,557	99.34%
2011	2,005,875	1,959,492	97.69%	34,481	1,993,973	99.41%
2012	1,969,660	1,919,841	97.47%	49,795	1,969,636	100.00%
2013	1,957,045	1,917,573	97.98%	39,472	1,957,045	100.00%
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%

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)
2006	$ 2,645,755	$ 6,005,000	$ -	$ 8,650,755	$ 12,413,000	$ 21,063,755	2.14%	$ 459
2007	2,531,568	5,765,000	-	8,296,568	11,318,000	19,614,568	1.97%	427
2008	2,263,170	5,515,000	-	7,778,170	10,162,000	17,940,170	1.96%	365
2009	1,984,242	5,265,000	-	7,249,242	8,949,000	16,198,242	1.64%	325
2010	1,691,689	4,995,000	-	6,686,689	10,284,984	16,971,673	1.74%	338
2011	1,384,844	4,720,000	-	6,104,844	10,474,327	16,579,171	1.59%	331
2012	1,063,006	4,115,000	-	5,178,006	14,617,327	19,795,333	1.90%	395
2013	725,440	3,780,000	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	-	5,005,000	18,074,267	23,079,267	31,112,666	54,191,933	5.00%	1,094

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)
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	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, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Jasper County	$ -	29.80%	-
Newton County	-	13.96%	-
Joplin R-VIII School District	120,595,000	61.17%	73,767,962
Subtotal, overlapping debt			73,767,962
City direct debt			23,079,267
Total direct and overlapping debt			$ 96,847,229

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit (a)	$ 47,298,817	$ 48,175,904	$ 52,743,749	$ 54,912,275	$ 55,154,651	$ 54,831,353	$ 53,665,370	$ 51,640,300	$ 55,703,957	$ 56,481,750
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 47,298,817	$ 48,175,904	$ 52,743,749	$ 54,912,275	$ 55,154,651	$ 54,831,353	$ 53,665,370	$ 51,640,300	$ 55,703,957	$ 56,481,750
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 2015

Assessed Value	$ 564,817,495
Debt Limit (10% of assessed value)	56,481,750
Amount of debt applicable to debt limit:	
Total bonded debt	5,005,000
Less Certificates of Participation	(5,005,000)
Total amount of debt applicable to debt limit	-
Legal debt margin	$ 56,481,750

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

Table 17

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

	Sewer Revenue Bonds					
	Sewer and Other	Less: Operating	Net Available	Debt Service (b)		
Fiscal Year	Revenue	Expenses (a)	Revenue	Principal	Interest	Coverage
2006	$ 14,134,263	$ 2,934,136	$ 11,200,127	$ 1,043,000	$ 704,501	640.92%
2007	13,898,030	3,099,740	10,798,290	1,095,000	650,661	618.58%
2008	16,410,916	3,266,654	13,144,262	1,156,000	593,933	751.13%
2009	15,185,568	3,449,916	11,735,652	1,213,000	530,118	673.26%
2010	15,183,404	3,395,581	11,787,823	1,284,000	461,666	675.26%
2011	15,631,067	3,572,285	12,058,782	1,360,000	446,139	667.66%
2012	14,645,359	4,464,793	10,180,566	1,541,000	368,681	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%

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

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

Fiscal Year	Population (a)	Personal Income (amounts expressed in thousands) (a)	Avg Household Income (b)	Per Capita Personal Income (b)	Median Age (b)	Public School Enrollment (c)	Unemployment Rate (b)
2006	45,887	$ 982,257	$ 45,851	$ 21,406	35.1	7,413	3.80%
2007	45,887	996,987	50,469	21,727	35.2	7,461	4.50%
2008	49,100	915,371	47,876	18,643	35.8	7,505	5.70%
2009	49,775	984,798	54,191	19,785	35.7	7,543	8.30%
2010	50,150	974,264	51,564	19,427	35.9	7,656	8.20%
2011	50,150	1,042,318	50,208	20,784	35.9	7,911	7.40%
2012	50,150	1,039,459	52,453	20,727	36.8	7,397	5.60%
2013	49,526	1,044,652	50,428	21,093	35.9	7,492	6.70%
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%

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

	2015			2006		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Freeman Hospital	3,197	1	3.75%	3,224	1	3.95%
Conway Trucking (CFI)	2,677	2	3.14%	2,677	2	3.28%
Joplin R-VIII School District	1,155	3	1.35%	1,200	4	1.47%
Mercy Hospital	2,200	4	2.58%	2,655	3	3.26%
Joplin R-VIII School District	1,200	5	1.41%			
Downstream Casino	1,135	6	1.33%			
Tamko	1,000	7	1.17%	713	7	0.87%
Eagle Picher	800	8	0.94%	1,000	5	1.23%
Wal-Mart	785	9	0.92%	970	6	1.19%
Empire Electric	785	10	0.92%	663	8	0.81%
NCO/Systems & Services Technologies	750	11	0.88%			
City of Joplin	662	12	0.78%	437	11	0.54%
Missouri Southern State University	620	13	0.73%	494	9	0.61%
Teleperformance	560	14	0.66%			
AT&T Mobility	540	15	0.63%			
General Mills	466	16	0.55%	471	10	0.58%
Tri-State Motor Transit	417	17	0.49%			
Jasper Products	400	18	0.47%			
LaBarge Electronics	392	19	0.46%			
Ozark Center	362	20	0.42%			
Economic Security Corporation	320	21	0.38%			
Scheffler Group (FAG Bearings)	310	22	0.36%	393	12	0.48%
Mercy Clinic	300	23	0.35%			
Able Manufacturing	280	24	0.33%	364	13	0.45%
Total	21,313		24.98%	15,261		18.71%

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General operating fund departments										
City manager	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City clerk	2.42	2.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Legal services	5.75	5.75	6.50	6.50	6.50	6.90	6.65	6.65	6.65	6.65
Human resources	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.50
Finance	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	11.00	11.00
Information Services	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Municipal Court	8.00	8.00	8.00	8.00	8.00	8.50	8.50	9.50	10.00	10.00
Public works administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Public works maintenance	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Building regulations	5.30	5.30	6.00	6.00	6.00	6.00	6.00	8.00	7.00	6.00
Engineering	14.50	14.50	14.50	14.50	14.50	14.10	14.10	14.10	14.10	14.10
Public works operations	2.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.20
Police	89.50	91.50	110.50	140.70	142.10	142.10	142.10	140.80	141.80	141.80
Fire	70.00	71.00	77.00	77.00	78.00	78.00	93.00	102.00	93.00	95.00
Cemetery	7.75	7.75	7.75	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	4.00	4.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	6.10
Special revenue funds/Capital funds										
Convention and visitor's bureau	4.00	4.00	5.00	5.00	5.00	4.35	4.35	4.25	4.25	4.25
Public health	28.00	28.00	30.40	31.15	31.15	31.05	31.05	34.70	34.30	34.30
Parks department	37.15	37.15	37.65	40.45	40.45	39.50	39.50	42.25	44.25	44.25
Solid waste management	1.60	1.60	1.60	1.60	2.35	2.35	2.35	2.35	3.75	4.20
Parks/Stormwater sales tax	4.00	4.75	4.75	4.75	4.75	4.75	4.75	9.85	11.85	11.75
Streets/Traffic Engineering	40.70	40.90	41.30	57.55	57.05	56.60	56.60	58.35	58.35	58.20
Capital Improvements sales tax	0.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Community planning and development	6.00	5.00	6.00	6.00	6.00	6.00	6.00	7.00	10.00	12.90
Enterprise and internal service funds										
Airport	6.75	6.75	6.75	6.75	6.75	7.15	7.15	7.15	7.15	7.15
Golf course	11.00	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Sanitary sewer	37.25	37.75	38.75	38.75	38.75	39.50	39.50	40.50	44.50	44.70
Public parking	1.20	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central garage	5.00	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	6.20
Liability & Property Self-Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Communications	17.00	17.00	19.00	21.00	23.00	22.00	22.00	22.00	22.00	22.00
Total	436.87	439.25	478.00	528.95	533.60	532.10	546.85	574.70	579.20	585.20

Source: City of Joplin annual budget

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

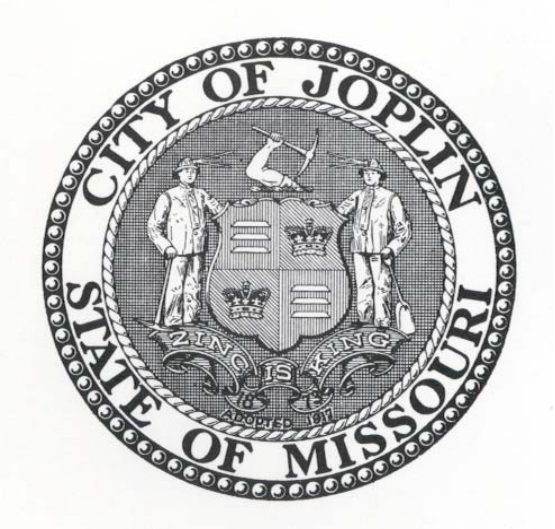
Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police:										
Police Incident Calls	66,077	67,959	73,111	79,377	90,027	91,455	88,732	88,846	89,554	84,436
Traffic Unit Violations Issued	20,964	21,526	23,850	27,935	28,609	20,490	18,324	19,489	18,703	12,782
Parking Violations Issued	2,563	1,139	1,028	904	353	196	1,244	852	818	225
Accident Reports	2,250	2,149	2,094	2,039	2,117	1,992	2,137	1,811	1,634	1,725
Fire:										
Total Fire Calls for Service	5,292	6,082	6,078	6,217	6,329	16,232	7,472	8,042	8,313	8,296
Smoke Detectors installed	875	762	600	650	235	20	17	23	90	60
Fire Safety information contacts	5,497	6,375	3,835	2,890	8,077	1,200	1,450	2,693	6,643	18,788
Public Works:										
Major Street Maintenance (miles)	8.83	4.60	9.00	13.55	2.22	3.80	5.50	15.00	5.00	18.05
Intermediate Street Maintenance (miles)	37.92	32.70	28.90	18.39	42.40	37.18	15.00	15.00	45.00	36.50
Street cleaning (curb miles)	10,286	10,114	10,440	9,090	8,272	8,106	5,533	5,533	6,057	6,057
Street cleaning (times per year)	12.00	12.00	12.00	12.00	6.00	6.00	6.00	6.00	7.00	7.00
Right-of-Way mowing (miles)	3,595	3,688	3,490	3,669	6,337	3,390	3,425	3,425	3,425	3,425
Right-of-Way mowing (times per year)	7.10	7.60	7.00	10.00	6.00	10.00	10.00	10.00	10.00	10.00
Building Regulations:										
Construction permits issued	409	383	292	149	304	4,739	2,640	1,280	1,272	1,224
Value of construction permits	97,780,112	128,114,825	87,081,522	25,871,843	60,268,997	206,367,765	554,797,872	250,846,085	95,453,945	92,803,693
Licensing:										
New permanent business licenses	126	377	1,843	977	1,812	2,623	3,066	1,865	1,625	1,811
Business license renewals	3,527	3,933	4,034	3,265	3,838	1,665	3,027	3,383	2,975	2,855
Culture and Recreation:										
Park shelter reservations	649	555	581	558	412	352	578	511	551	650
Rounds of golf played at City course	19,931	20,615	23,969	27,335	24,036	23,558	25,687	20,599	21,496	16,904
Admissions to City pool facilities	31,413	26,073	37,788	37,028	37,936	25,419	42,462	47,952	45,244	64,566
Public Health:										
Animal Control service calls	6,122	6,051	5,728	5,582	5,572	4,863	5,696	4,982	4,679	4,757
Vaccinations provided	3,740	3,381	4,827	3,925	5,544	5,220	2,601	2,609	2,617	2,524
Vital Records provided	N/A	N/A	1,499	3,629	3,665	3,191	3,505	4,228	4,375	4,730
Airport:										
Enplanements	11,288	15,731	7,968	3,794	3,769	23,919	24,373	23,098	25,630	27,574
Deplanements	11,031	14,573	4,633	3,988	4,024	23,496	24,425	23,190	26,415	28,802
Sanitary Services:										
Average daily sewage treatment	9,905	9,549	16,400	13,500	13,000	13,013	11,357	13,982	12,127	13,600
Number of sewer customers	20,931	21,596	21,741	21,421	21,339	18,392	19,826	17,153	19,739	21,755

Source: Various City Departments

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

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police:										
Police stations	1	1	1	1	2	2	2	2	2	2
Vehicles	69	71	77	86	100	97	100	105	106	107
Fire:										
Fire stations	5	5	5	5	5	5	6	6	6	6
Vehicles	19	20	19	20	21	21	26	26	31	30
Fire hydrants	1,839	1,830	1,824	1,850	2,800	3,500	3,600	3,600	1,790	1,782
Public Works:										
Total area (square miles)	34	34	36	36	36	36	36	37	37	38
Miles of streets	365	365	365	365	365	367	369	373	373	376
Dump trucks	17	17	17	17	19	31	28	15	15	15
Street sweepers	5	5	5	5	4	4	4	4	4	4
Backhoes	4	4	4	4	2	3	4	4	4	4
Tractors/mowers	12	12	12	12	12	12	13	11	11	11
Culture and Recreation:										
Park acreage	933	933	933	933	933	1,070	1,070	1,070	1,070	1,070
Park facilities	19	19	19	19	19	19	19	19	19	19
Community centers	1	1	1	1	1	1	1	1	1	1
Amphitheater	1	1	1	1	1	1	1	1	1	1
Swimming pools	3	3	3	3	3	3	3	3	3	3
Athletic Complex		1	1	1	1	1	1	1	1	1
Tennis courts	20	18	28	27	27	18	18	18	14	14
Cemeteries	4	4	4	4	4	4	4	4	4	4
Library volumes	109,142	114,566	121,406	126,438	128,220	128,717	128,100	117,869	114,752	122,382
Sanitary Services:										
Number of treatment plants	2	2	2	2	2	2	2	2	2	2
Sanitary sewers (miles)	350	380	387	387	482	350	375	412	412	420
Sanitary sewer manholes	6,399	6,936	7,096	6,174	7,250	6,576	7,000	7,680	7,680	7,816
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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