THE CITY OF JOPLIN, MISSOURI

SINGLE AUDIT REPORT

YEAR ENDED OCTOBER 31, 2023

WITH

INDEPENDENT AUDITOR'S REPORT

AGH
CPAs & ADVISORS

THE CITY OF JOPLIN, MISSOURI

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THE CITY OF JOPLIN, MISSOURI

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Year Ended October 31, 2023

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A copy of The City of Joplin, Missouri's Annual Comprehensive Financial Report, year ended October 31, 2023, accompanies this report. The independent auditor's report and the basic financial statements are hereby incorporated by reference.	
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AGH CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the 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 (*Government Auditing Standards*), the 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 (the City), as of and for the year ended October 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 10, 2024. Our report includes a reference to other auditors who audited the financial statements of the Joplin Sports Authority, a discretely presented component unit, as described in our report on the City's financial statements. The financial statements of the Joplin Sports Authority were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Joplin Sports Authority or that are reported on separately by those auditors who audited the financial statements of the Joplin Sports Authority. The financial statements of the Policemen's and Firemen's Pension, which are included in the City's financial statements, were not audited in accordance with *Government Auditing Standards.*

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City's Response to the Finding
Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Overland Park, Kansas
April 10, 2024

AGH CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and Members of Board of Aldermen
The City of Joplin, Missouri

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited The City of Joplin, Missouri's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended October 31, 2023. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended October 31, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the 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 as of and for the year ended October 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 10, 2024, which contained unmodified opinions on those financial statements.

We did not audit the financial statements of the Joplin Sports Authority, a discretely presented component. The Joplin Sports Authority represented 2.1%, 17.1% and 1.9%, respectively, of the assets, revenues, and net position 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 discretely presented component unit is based solely on the report of the other auditor. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Allen, Gibbs & Houlik, L.C.

CERTIFIED PUBLIC ACCOUNTANTS

Overland Park, Kansas
April 10, 2024

THE CITY OF JOPLIN, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended October 31, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ____ Yes X No
- Significant deficiencies identified? X Yes ____ none reported
- Noncompliance material to financial statements noted? ____ Yes X No

FEDERAL AWARDS

Internal control over major federal programs:

- Material weaknesses identified? ____ Yes X No
- Significant deficiencies identified? ____ Yes X none reported

Type of auditor's report issued on compliance for major federal programs: See below

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ Yes X No

Identification of major federal programs and type of auditor's report issued on compliance for major federal programs:

CFDA NUMBER	NAME OF FEDERAL PROGRAM	OPINION
14.218	Community Development Block Grant - CDBG	Unmodified
20.507	Federal Transit	Unmodified
21.027	ARPA	Unmodified

Dollar threshold used to distinguish between type A and type B programs: $ 750,000

Auditee qualified as low-risk auditee? X Yes ____ No

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2023-001 – Adjustment and Accounts Payable Cutoff (Significant Deficiency):

Condition: During the audit we identified an invoice for construction services that was material to the Capital Improvement Sales Tax Fund resulting in an audit adjustment to increase accounts payable and expenditures

Criteria: Management is responsible for designing internal controls that are sufficient to ensure year end balances are appropriately reported.

Context: A material adjusting entry was identified during the audit during testing of subsequent disbursements.

Cause: Internal controls were not sufficient to ensure year end balances were appropriately reported.

Effect: Financial statement balances could be materially misstated.

Recommendation: We recommend that management review its processes and procedures related to accounts payable cutoff. This will ensure that significant invoices are identified and recorded and verify the financial statements are properly reported.

Management Response (Unaudited): The City currently has procedures in place to identify the proper recording of payables. The City believes this was an isolated incident**.**

Corrective Action Plan (Unaudited): The City will continue to review and update our procedures to help ensure all payables are properly identified and properly recorded.

Contact Person: Leslie Haase, Finance Director

Anticipated Completion Date: October 31, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

THE CITY OF JOPLIN, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended October 31, 2023

Summary Schedule of Prior Audit Findings

None

THE CITY OF JOPLIN, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended October 31, 2023

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
U.S. DEPARTMENT OF AGRICULTURE:					
PASSED THROUGH MISSOURI DEPT OF HEALTH:					
SPECIAL SUPPLEMENTAL FOOD NUTRITION FOR WOMEN, INFANTS, AND CHILDREN:					
WIC PROGRAM	10.557		ERS04523065	$ 482,407	$ --
WIC PROGRAM	10.557		ERS04523065-001	33,557	--
PEER COUNSELING PROJECT	10.557		ERS04523065	64,901	--
PEER COUNSELING PROJECT	10.557		ERS04523065-001	4,078	--
SUMMER FOOD SERVICE PROGRAM	10.559	3	ERS21953990	850	--
TOTAL U.S. DEPARTMENT OF AGRICULTURE				**585,793**	**--**
U.S.DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
DIRECT PROGRAMS:					
2020 PROJECT	14.218	1	B-20-MC-29-0008	8,259	8,259
2021 PROJECT	14.218	1	B-21-MC-29-0008	646,779	75,000
2022 PROJECT	14.218	1	B-22-MC-29-0008	175,138	48,761
CDBG - CARES (CDBG-CV)	14.218	1	B-20-MW-29-0008	493,358	490,863
CDBG DISASTER RECOVERY-2012	14.218	1	B-12-MT-29-0001	134,368	--
HOME CONSORTIUM - 2019	14.239		2019 M-19-DC-29-0209	76,125	76,125
HOME CONSORTIUM - 2020	14.239		2020 M-20-DC-29-0209	166,925	166,925
HOME CONSORTIUM - 2021	14.239		2021 M-21-DC-29-0209	151,894	130,454
HOME CONSORTIUM - 2022	14.239		2021 M-22-DC-29-0209	26,552	--
HOME ARPA	14.239		M21-DP-29-0209	7,597	--
MAINSTREET STREETSCAPE	14.251		B-22-CP-MO-0518	34,578	--
TOTAL U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				**1,921,573**	**996,387**
U.S. DEPARTMENT OF JUSTICE:					
DIRECT PROGRAMS:					
ICE	16.606		2023	457	--
ICE	16.606		2024	373	--
BULLETPROOF VEST PROGRAM	16.607		2021-BUBX-21024667	5,754	--
BULLETPROOF VEST PROGRAM	16.607		2022-BUBX-22030125	5,010	--
JUSTICE ADMINISTRATION GRANT	16.738		15PBJA-22-GG-02647-JAGX	24,214	12,142
TOTAL DIRECT PROGRAMS				35,808	12,142
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY:					
MO - INTERNET CRIMES AGAINST CHILDREN GRANT	16.800		2020-MC-FX-K016	24,516	--
MO - INTERNET CRIMES AGAINST CHILDREN GRANT	16.800		15PJDP-23-GK-05178-MECP	1,491	--
TOTAL PASSED THROUGH THE CITY OF GLENDALE, MISSOURI				26,007	--
TOTAL U.S. DEPARTMENT OF JUSTICE				**61,815**	**12,142**

THE CITY OF JOPLIN, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
Year Ended October 31, 2023

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
U.S. DEPARTMENT OF TRANSPORTATION:					
DIRECT PROGRAMS:					
AIRPORT IMPROVEMENT PROGRAM:					
RECONSTRUCT RUNWAY 18/36-CARES	20.106		3-29-0037-043-2020	(1,234)	--
RECONSTRUCT RUNWAY 18/36-CARES	20.106		3-29-0037-045-2021	(138,758)	--
AIRPORT CRRSA	20.106		3-29-0037-046-2021	539,654	--
AIRPORT RESCUE	20.106		3-29-0037-050-2021	178,420	--
ARFF EQUIPMENT BUILDING - DESIGN	20.106		3-29-0037-048-2022	298,182	--
AIRPORT PAVEMENT PLAN	20.106		3-29-0037-049-2022	111,411	--
TERMINAL AREA MASTER PLAN	20.106		3-29-0037-052-2022	152,644	--
REHABILITATE RUNWAY 13/31 - DESIGN	20.106		3-29-0037-053-2023	61,457	--
ARFF EQUIPMENT BUILDING - CONSTRUCT	20.106		3-29-0037-054-2023	29,921	--
SRE BUILDING - CONSTRUCT	20.106		3-29-0037-055-2023	93,701	--
AIR TRAFFIC CONTROL TOWER & LIGHTING CONTROL	20.106		3-29-0037-056-2023	117,072	--
ZONING AND PLANNING MPO	20.505		MO810008	202,651	--
CAPITAL ASSISTANCE	20.507	2	MO340021-1	92,580	--
CAPITAL ASSISTANCE	20.507	2	MO340025-1	39,067	--
CAPITAL ASSISTANCE	20.507	2	MO340025-2	165,750	--
CAPITAL ASSISTANCE	20.507	2	MO34x012	29,663	--
CAPITAL ASSISTANCE	20.507	2	MO90x408-1	7,382	--
PLANNING ASSISTANCE	20.507	2	MO90x338	14,978	--
OPERATING ASSISTANCE	20.507	2	MO90X346	231,789	--
OPERATING ASSISTANCE - CARES	20.507	2	MO90x358	245,665	--
OPERATING ASSISTANCE - ARPA	20.507	2	MO90x406	281,000	--
TOTAL DIRECT PROGRAMS				2,752,995	--
PASSED THROUGH THE MISSOURI DEPT OF TRANSPORTATION:					
HAZARDOUS MOVING VIOLATION	20.600	4	20-PT-02-056	1,143	--
HAZARDOUS MOVING VIOLATION	20.600	4	23-PT-03-063	37,690	--
HAZARDOUS MOVING VIOLATION	20.607		24-PT-02-024	2,545	--
DWI ENFORCEMENT	20.607		24-154-AI-028	1,709	--
DWI OFFICER GRANT	20.607		24-154-AL-027	9,504	--
DWI ENFORCEMENT	20.616	4	23-M5HVE-03-028	25,329	--
DWI OFFICER GRANT	20.616	4	23-M5HVE-03-026	36,364	--
FHWA-MSSU TRAIL	20.205		STP-3201(705)	(6,736)	--
TOTAL PASSED THROUGH THE MISSOURI DEPT OF TRANSPORTATION				107,548	--
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				**2,860,543**	**--**
UNITED STATES DEPARTMENT OF TREASURY					
DIRECT PROGRAMS:					
CITY AMERICAN RESCUE PLAN ACT:					
COMMUNITY REVITALIZATION	21.027			13,030	--
PASSED THROUGH THE STATE OF MISSOURI DEPARTMENT OF PUBLIC SAFETY:					
JUSTICE CENTER	21.027		SLFRP4542-02	23,000	--
PASSED THROUGH THE STATE OF MISSOURI DEPARTMENT OF NATURAL RESOURCES:					
SEWER	21.027		DNR-WW-FF4C6D13D761	89,157	--
STORMWATER	21.027		DNR-SW-E91549D192E6	162,834	--
TOTAL PASSED THROUGH THE STATE OF MISSOURI DEPARTMENT OF NATURAL RESOURCES				251,991	--
PASSED THROUGH THE STATE OF MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT:					
COMMUNITY REVITALIAZATION	21.027		SLFRP4542	13,030	--
PASSED THROUGH JASPER COUNTY:					
MOSWIN RADIO	21.027			637,048	--
TOTAL UNITED STATES DEPARTMENT OF TREASURY				**938,099**	**--**

THE CITY OF JOPLIN, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
Year Ended October 31, 2023

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
NATIONAL ENDOWMENT FOR THE HUMANITIES					
PASSED THROUGH MISSOURI STATE LIBRARY:					
SUMMER LIBRARY PROGRAM	45.310		2023-LFL2-SLP22-015	8,845	--
SUMMER LIBRARY PROGRAM - Mini	45.310		SRP Mini CSLP	447	--
TECHNOLOGY MINI-GRANT	45.310		2022-LBE2-TMG22-136	5,890	--
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				**15,182**	**--**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
PASSED THROUGH MISSOURI DEPARTMENT OF HEALTH:					
REGIONAL PUBLIC HEALTH EMERGENCY PLANNING	93.069		DH210048520	33,073	--
COUNTY HEALTH PREPAREDNESS	93.069		E0205-6008	44,538	--
COVID-19 & ADULT VACCINATION SUPPLEMENTAL	93.268		DH220049832	75,337	--
WASTEWATER DETECTION OF COVID-19	93.310		KQ220051175	6,100	--
WASTEWATER DETECTION OF COVID-19	93.323		KQ220051175	16,800	--
EPIDEMILOGY AND LABOARTORY CAPACITY (ELC-ED) CARES	93.323		DH220051268	21,891	--
PUBLIC EALTH EMERGENCY RESPONSE: CO-AG	93.354		DH220050189	35,179	--
CHILD CARE SANITATION INSPECTION	93.575	5	ERS22023051	3,580	--
CORE FUNCTION	93.767		DH220050476	100,060	--
MATERNAL & CHILD HEALTH BLOCK GRANT	93.944		DH220051095	33,187	--
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				**369,745**	**--**
U.S. DEPARTMENT OF HOMELAND SECURITY:					
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY:					
EMERGENCY MANAGEMENT	97.042		EMK-2022-EP-00004-054	40,471	--
EMERGENCY MANAGEMENT	97.042		EMK-2023-EP-00004-049	17,972	--
REGION D - REGIONALIZATION	97.067		EMW-2021-SS-00038	45,341	--
SHSP PSTCP- JOPLIN PD LPR	97.067		EMW-2021-SS-00038-18	8,820	--
SHSP PSTCP - JOPLIN PD	97.067		EMW-2022-SS-00094-35	14,245	--
SHSP CTO - JOPLIN PD	97.067		EMW-2022-SS-00094-17	3,682	--
TOTAL PASSED THROUGH MO DEPT OF PUBLIC SAFETY				130,531	--
DIRECT PROGRAMS:					
TSA AIRPORT SECURITY	97.117		70T02021T6114N140	15,450	--
TOTAL DIRECT PROGRAMS				15,450	--
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				**145,981**	**--**
TOTAL EXPENDITURES OF FEDERAL AWARDS				**$ 6,898,731**	**$ 1,008,529**

Clusters:

1 - Community Development Block Grant (CDBG)	$ 1,457,902
2 - Federal Transit	1,107,874
3 - Child Nutrition	850
4 - Highway Safety Grant	100,525
5 - CCDF	3,580

THE CITY OF JOPLIN, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended October 31, 2023

Note 1. Organization

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Joplin, Missouri (the City) under programs of the federal government for the year ended October 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2. Basis of Presentation

The Schedule includes the federal grant activity of the City and is presented on the modified accrual basis of accounting. The information presented in the Schedule is in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

Note 3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule.

Note 4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position at October 31, 2023.

Note 5. Indirect Cost Rate

The City has elected not to use the ten-percent de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.