CITY OF JOPLIN MISSOURI

Annual Comprehensive Financial Report

For the Year Ended
October 31, 2021

THE CITY OF JOPLIN, MISSOURI

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended October 31, 2021

Prepared by the Finance Department

Leslie Haase, CPA, CMA

Director of Finance

THE CITY OF JOPLIN, MISSOURI

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INTRODUCTORY SECTION

THE CITY OF JOPLIN, MISSOURI

List of Principal Officials

October 31, 2021

MUNICIPAL OFFICIALS

Mayor

Doug Lawson

City Council

Gary Shaw	Zone I
Charles Copple	Zone II
Phil Stinnett	Zone III
Mark Farnham	Zone IV
Doug Lawson	General
Kate Spencer	General
Christina Williams	General
Josh DeTar	General
Keenan Cortez	General

City Officials

Nicholas Edwards	City Manager
Peter Edwards	City Attorney
Holly Nagy	City Clerk
John Podleski	Municipal Judge
Dan Johnson	Interim Public Works Director
Troy Bolander	Planning, Development & Neighborhood Services Director
Paul Bloomberg	Parks Director
Sloan Rowland	Chief of Police
Gerald Ezell	Fire Chief
Ryan Talken	Community Health Director
Lamonte Ratcliff	Municipal Court Administrator
Jeana Gockley	Joplin Public Library Director
Michelle Ducre	Human Resources Director/Risk Manager
Leslie Haase	Director of Finance
Mark Morris	Information Technology Director
Patrick Tuttle	CVB Director
Lynn Onstot	Public Information Officer

THE CITY OF JOPLIN, MISSOURI

List of Principal Officials

DEPARTMENT OF FINANCE

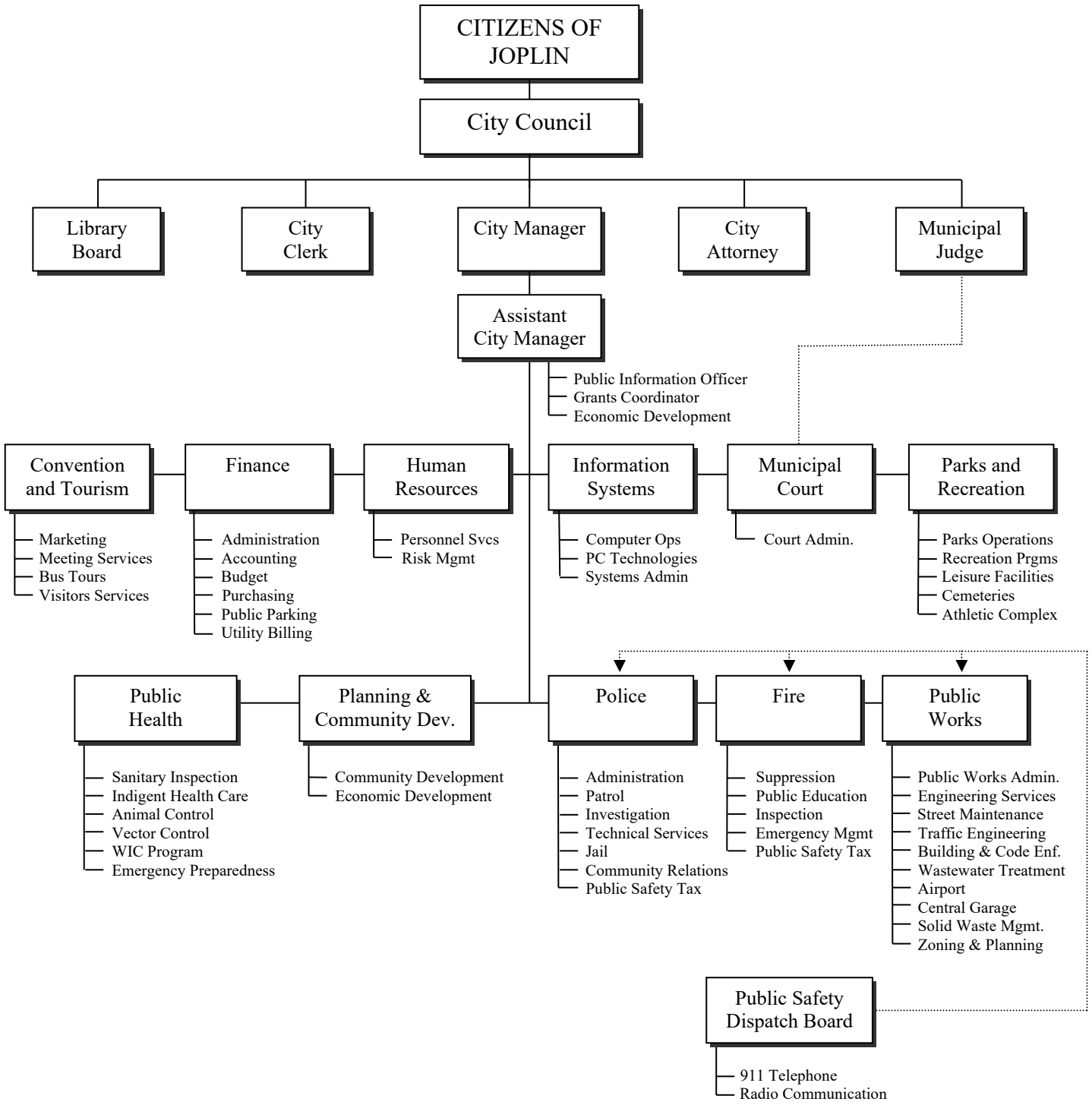
DEPARTMENT STAFF

Leslie Haase	Director of Finance
AJ Whistler	Assistant Finance Director
Victoria Maturino	Financial Analyst
Joel Gibson	Senior Accountant
Mallory Wicklund	Senior Accountant
Hillary Kory	Utility Billing Supervisor

Accounting Specialists:

Hannah Brown	Utility Billing
Hailey Dininger	Payroll
Keisha Farmer	Cashier
Hailee Hitchcock	Licensing and Office Services
Carrie Kent	Accounts Payable
Barbara Richardson	Cashier-Utility Billing
Alecia Sutton	Utility Billing
Jennifer Wagler	Utility Billing
Soledad Zavala	Purchasing, Project and Property & Accounts Receivable

CITY OF JOPLIN, MISSOURI



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Joplin
Missouri

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

October 31, 2020

Christopher P. Morrill

Executive Director/CEO

April 27, 2022

To the Honorable Mayor, Members of the City Council
And the Citizens of the City of Joplin, Missouri:

The annual comprehensive financial report of the City of Joplin, Missouri (the City) for the fiscal year ended October 31, 2021, 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 Hood and Associates CPAs, 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 annual comprehensive financial report with the assistance of Finance staff. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management.

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

The City is required to undergo an annual audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and by the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit, including a schedule of expenditures of federal awards, the independent auditor's reports on internal control over financial reporting and compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* and on compliance for each major program and on internal control over compliance required by the Uniform Guidance, and a schedule of findings and questioned costs are included in a separately issued report.

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

In addition, this document includes information relating to the financial activities of the Joplin Public Library, the Joplin Sports Authority, the Joplin Redevelopment Corporation (JRC), and the Joplin TIF Commission. The Library and the Authority are considered discretely presented component units of the government for financial reporting purposes. The Library and the Authority are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial positions and results of operations from those of the primary government. The JRC and TIF Commission are presented as blended component units.

The City Council sets the annual property tax levy for the Library and has appointive authority over its Board of Trustees. The Joplin Sports Authority operates in accordance with its articles of incorporation and currently receives significant operating subsidies from the City. The JRC is an urban redevelopment corporation organized under the laws of the State of Missouri. The City Council has appointive authority over the Joplin TIF Commission's and JRC's Board of Trustees and the City is financially accountable for the Commission and the JRC. The City's Finance Department provides all accounting services for the Joplin Public Library, the Joplin Redevelopment Corporation, and the Joplin TIF Commission, while the Joplin Sports Authority maintains its own accounting records.

PROFILE OF THE CITY

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.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy - Due in part to Joplin's geographical location, Joplin's business foundation is comprised of a skilled labor force, easy transportation access, and a reasonable cost of living. With a daytime population of more than 240,000, Joplin is a regional hub. About sixty-two percent (62%) of the available labor pool in the area has at least some college experience and almost ninety-three percent (93%) of potential employees have a high school diploma. Many have technical skill training beyond high school. A recent Joplin Area Chamber of Commerce study identifies four major business sectors for growth. These sectors are distribution centers, administrative office operations, commercial machinery repair and custom computer programming. These sectors complement the existing successful firms in food processing, fabricated metals, transportation equipment, plastics and packaging technologies, customer service centers and retail.

As a service center for the four-state region, Joplin is home to two major hospitals that provide special services and treatment capabilities rivaling those found in major metropolitan areas. More than 300 physicians serve the hospitals and four-state region. Along with the state-of-the-art hospital care, there are two fully equipped sports medicine clinics, psychological and psychiatric services, major heart and cancer care facilities and many top-quality nursing/retirement centers and extended care facilities. Additionally, Kansas City University of Medicine & Biosciences built a $40 million medical school in Joplin several years ago and an $80 million dental school at the Joplin campus is under construction. This campus has further established Joplin as the medical hub of Southwest Missouri.

Joplin's economy is diversified with major medical, manufacturing, transportation and higher education keeping the City's unemployment rate below the state and national rates. Joplin's unemployment rate was 2.8% at the end of 2021 as compared to 3.9% nationally. In addition to the major medical employers in the community, some well-known companies with operations in Joplin are: Tri-State Motor Transit, Tamko Building Products, Liberty Utilities, Eagle Picher Technologies, CFI, General Mills, AT&T Mobility, Jasper Products, Schaeffler Group, Bemis Company, Hampshire Pet Products, Able Manufacturing, Casey's General Store Distribution Center, and an Amazon Logistics Center. Additionally, construction will soon begin on a Menards Home Improvement Store in the 32nd Street Place Community Improvement District.

Missouri Southern State University, with an enrollment of 4,400 students, is located in Joplin along with two other colleges including Crowder College and Ozark Christian College. Crowder College provides vocational and technical training services to approximately 4,000 students within the region surrounding the City.

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. Departments may not legally exceed their total appropriations without City Council approval. 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 City Initiatives – During 2021, the City continued several major initiatives. The City continued to work on the projects outlined in the ten-year parks/stormwater sales tax initiative, along with projects outlined in the ten-year capital improvement sales tax initiative. The City continued collecting the ½-cent General Sales Tax dedicated to closing and funding the Policemen's and Firemen's Pension Plan. All public safety new hires will be covered by the Missouri Local Government Employees Retirement System (LAGERS). The airport continued the reconstruction of a major taxiway. Additionally, the voters passed a Use Tax effective January 1, 2022, dedicated to improving community appearance and addressing declining neighborhoods, reducing crime and increasing safety, increasing economic opportunities, addressing homelessness and creating and growing resilient revenue to improve city service levels and maintain infrastructure.

OTHER INFORMATION

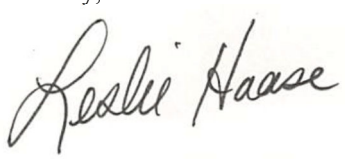
Independent Audit – The Home Rule Charter of the City requires an independent certified public accounting firm to perform an annual audit. The Council contracted with the accounting firm of Hood and Associates CPAs, P.C. to conduct the audit for the fiscal year ended October 31, 2021. In addition to meeting the requirements of the charter and State Statutes, the audit was designed to meet the requirements of the Uniform Guidance. Auditing standards generally accepted in the United States of America and the standards set forth in the Government Accountability Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report regarding the basic financial statements along with statements and schedules relating to the individual fund account groups are included in the financial section of this report. Reports by the auditors relating specifically to the single audit requirements may be found in a separately issued report.

Awards – The Government Finance Officers Association (GFOA) has again awarded its Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive financial report for the fiscal year ended October 31, 2020. 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 annual comprehensive 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 thirty-first consecutive year that the City has received this reporting distinction. We believe that our current annual comprehensive financial report for the year ended October 31, 2021 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 annual comprehensive 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 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,



Leslie Haase, CPA, CMA
Director of Finance

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

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 (the City), as of and for the year ended October 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2021, 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.

Basis for Opinions

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 of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Joplin, Missouri and to meet our other ethical responsibilities in accordance with the 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 audit opinion.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Joplin, Missouri's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Joplin, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Joplin, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Emphasis of Matter

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 2 percent, 2 percent, and 18 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.

Change in Accounting Principle

As described in Note 1 to the financial statements, the City adopted new accounting guidance, Governmental Accounting Standard Board Statement No. 84, *Fiduciary Activities.* Our opinion is not modified with respect to this matter.

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 27, 2022 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.

Hood and Associates CPAs, PC

Kansas City, Missouri
April 27, 2022

Management's Discussion and Analysis

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, 2021. 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 $497,011,689 (net position). Of this amount, $77,986,562 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's total net position increased $30,682,523. Of this amount, the City's "governmental activities" increased over $14.4 million, and the City's "business-type activities" increased $16.3 million.

The City's total debt decreased $2,249,371 million (8.5 percent) during the current fiscal year. The City issued Sewerage System Refunding Revenue Bonds during the fiscal year. The net proceeds of the Series 2021 bonds together were used to refund 2010, 2011, and 2014 sewer revenue bonds. The City used other funds to pay off the 2009 debt early. The refunding reduced debt service payments and reduced the bond interest rate, resulting in an economic gain of approximately $990,300.

Overview of the Financial Statements

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

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

The *statement of net position* presents all the City's assets, liabilities and deferred outflows and inflows of resources, with the difference between the four 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 golf (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 uses 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 (health, workers' compensation and general liability) 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 regarding budgetary and pension information. 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, 2021, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by $497,011,689. The largest portion of the City's net position, $392,486,434 (79 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, 2021 and 2020:

City of Joplin Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	$ 102,124,304	$ 96,348,962	$ 32,137,149	$ 22,668,516	$ 134,261,453	$ 119,017,478
Capital assets	274,746,270	280,521,140	141,861,493	133,531,606	416,607,763	414,052,746
Total assets	399,505,548	376,870,102	173,998,642	156,200,122	573,504,190	533,070,224
Deferred outflows of resources	3,161,783	6,671,816	215,777	524,704	3,377,560	7,196,520
Other liabilities	14,198,158	7,461,346	4,181,168	2,414,605	18,379,326	9,875,951
Long-term debt	21,000,643	34,250,723	24,465,318	26,813,893	45,465,961	61,064,616
Total liabilities	35,198,801	41,712,069	28,646,486	29,228,498	63,845,287	70,940,567
Deferred inflows of resources	14,119,127	2,866,063	1,905,647	130,948	16,024,774	2,997,011
Net position:						
Net investment in capital assets	274,746,270	280,521,140	117,740,164	105,388,006	392,486,434	385,909,146
Restricted	25,423,913	53,438,803	1,114,780	4,350,789	26,538,693	57,789,592
Unrestricted	53,179,220	5,003,843	24,807,342	17,626,585	77,986,562	22,630,428
Total net position	$ 353,349,403	$ 338,963,786	$ 143,662,286	$ 127,365,380	$ 497,011,689	$ 466,329,166

The City is reporting positive balances in all net position categories, both for the government as a whole, as well as for its separate governmental and business-type activities. The City's combined net position increased to over $497 million from over $466.3 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 nearly $53.2 million. Total unrestricted net position was over $24.8 million for the business-type activities.

An additional portion of the City's net position, nearly $26.6 million (5.3 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net position, approximately $77.9 million, represents the unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors.

Change in Net Position

The following table reflects the revenues and expenses from the City's activities for the years ended October 31, 2021 and 2020:

City of Joplin Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	$ 8,060,901	$ 6,995,447	$ 20,559,656	$ 19,348,342	$ 28,620,557	$ 26,343,789
Operating grants and contributions	5,280,797	6,460,835	-	-	5,280,797	6,460,835
Capital grants and contributions	1,826,074	6,072,937	11,755,618	3,187,087	13,581,692	9,260,024
General revenues						
Property taxes	1,250,703	1,130,371	-	-	1,250,703	1,130,371
Sales and motor vehicle taxes	55,921,002	48,374,619	-	-	55,921,002	48,374,619
Franchise taxes	6,262,374	5,868,522	-	-	6,262,374	5,868,522
Other taxes	2,751,079	2,321,289	-	-	2,751,079	2,321,289
Unrestricted investment earnings	182,517	776,067	32	1,879	182,549	777,946
Other	528,094	197,476	115,815	44,394	643,909	241,870
Total revenues	82,063,541	78,197,563	32,431,121	22,581,702	114,494,662	100,779,265
Expenses:						
General government	7,972,907	8,277,976	-	-	7,972,907	8,277,976
Public safety	26,119,891	25,342,515	-	-	26,119,891	25,342,515
Public works	4,937,891	4,735,169	-	-	4,937,891	4,735,169
Highways and streets	15,281,914	10,805,169	-	-	15,281,914	10,805,169
Environmental	2,954,192	2,908,197	-	-	2,954,192	2,908,197
Health services	2,433,566	2,414,288	-	-	2,433,566	2,414,288
Culture and recreation	6,293,628	6,173,164	-	-	6,293,628	6,173,164
Social services	2,148,265	2,860,496	-	-	2,148,265	2,860,496
Interest on long-term debt	-	123,359	-	-	-	123,359
Airport	-	-	2,831,733	2,709,255	2,831,733	2,709,255
Sanitary sewer	-	-	11,919,278	11,611,387	11,919,278	11,611,387
Recreation	-	-	918,874	827,259	918,874	827,259
Total expenses	68,142,254	63,640,333	15,669,885	15,147,901	83,812,139	78,788,234
Increase in net position before transfers	13,921,287	14,557,230	16,761,236	7,433,801	30,682,523	21,991,031
Transfers	464,330	(126,451)	(464,330)	126,451	-	-
Changes in net position	14,385,617	14,430,779	16,296,906	7,560,252	30,682,523	21,991,031
Net position, beginning	338,963,786	324,533,007	127,365,380	119,805,128	466,329,166	444,338,135
Net position, ending	$ 353,349,403	$ 338,963,786	$ 143,662,286	$ 127,365,380	$ 497,011,689	$ 466,329,166

Governmental Activities

Governmental activities increased the City's net position by over $14.4 million. Sales and motor vehicle taxes, the largest governmental category, totaled over $55.9 million or 68.1% of total governmental revenue. Revenues from governmental activities totaled over $82 million or 71.7% of the total City revenues.

The increase in governmental net position is primarily a result of total revenues exceeding total expenses. The increase in revenues when compared to the prior year is primarily due a $7.5 million increase in sales and motor vehicle taxes due to the implementation of a new voter-approved ½-cent general sales tax, effective April 1, 2020, dedicated to funding and closing the Policemen's and Firemen's Pension Plan.

The following table shows total cost of services and net cost of services of the governmental activities for the years ended October 31, 2021 and 2020:

Net Cost of City of Joplin's Governmental Activities

	Total Costs of Services		Net Costs of Services	
	2021	2020	2021	2020
General government	$ 7,972,907	$ 8,277,976	$ 5,681,331	$ 6,360,181
Public safety	26,119,891	25,342,515	25,118,362	24,440,178
Public works	4,937,891	4,735,169	3,424,283	3,498,418
Highways and streets	15,281,914	10,805,169	11,666,988	2,803,767
Environmental	2,954,192	2,908,197	159,291	224,163
Health services	2,433,566	2,414,288	721,050	966,142
Culture and recreation	6,293,628	6,173,164	5,559,102	5,709,980
Social services	2,148,265	2,860,496	(89,967)	(15,074)
Interest on long-term debt	-	123,359	734,042	123,359
Total	$ 68,142,254	$ 63,640,333	$ 52,974,482	$ 44,111,114

As previously noted, expenditures from governmental activities total nearly $68.2 million. However, the net costs of these services were nearly $53.0 million. The difference represents direct revenue received from charges for services of approximately $8 million, operating grants and contributions of over $5.2 million, and capital grants and contributions of over $1.8 million. Taxes and other revenues of nearly $66.9 million were collected to cover these net costs.

Business-Type Activities

For the fiscal year ended October 31, 2021, business-type revenues totaled over $32.4 million, or 28.3% of the total City revenues.

Business-type activities increased the City's net position by $16,296,906.

- The sanitary sewer system recorded an increase of over $6.6 million in net position for the year, which is primarily attributed to user fees exceeding operating expenses.
- The airport recorded an increase of over $9.6 million in net position for the year, which is attributed to operating revenue, grants and transfers covering the operating expenses.
- The nonmajor enterprise funds recorded an increase of $49,898 in net position for the year, which is primarily attributed to operating revenues and transfers exceeding operating expenses.

Financial Analysis of the City's Funds

Governmental Funds

As of the end of the current fiscal year, the City's governmental funds have a combined fund balance of over $93.2 million, which is an increase of 17.9 percent. The fund balance of the General Fund increased $3,006,446 during the fiscal year. The City met its City Resolution 2011-015 requiring a minimum fund balance equal to 25% of total operating expenditures.

The fund balance in the Parks/Storm Water Sales Tax fund increased $1,449,975 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 $2,584,641 as the City received grants related to recovery from the COVID-19 pandemic. This fund continues to build reserves to fund future transportation and infrastructure improvements throughout the community.

The fund balance in the Capital Improvement Sales Tax fund increased by $1,695,672 during the fiscal year as this fund continues to build reserves to fund future capital improvement projects as set forth in the sales tax initiative.

The fund balance in the Public Safety Sales Tax fund increased by $2,568,191 during the fiscal year as this fund continues to build reserves to fund future public safety capital expenditures.

The fund balance in the Police & Fire Pension Sales Tax fund increased $996,823 during the fiscal year as this fund continues to build reserves dedicated to closing and funding the Policemen's and Firemen's Pension Plan.

The American Rescue Plan Act (ARPA) fund is a newly created fund to account for the City's allotment from the U.S. Department of Treasury. The fund balance in the ARPA fund at fiscal year-end is $6,889,870.

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 $753,377 and $22,884,766, 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 $25,935,186 increased to $25,987,186, which represents an increase of $52,000.

- The original expenditure budget of $26,139,611 increased to $27,872,639, which represents an increase of $1,733,028.

The expenditure budget amendments were primarily due to additional expenditures related to the replacement of multiple police vehicles involved in accidents using insurance proceeds, as well as various economic development and consulting projects.

Actual revenues were $2,426,593 more than budgeted, in large part due to an increase in taxes, intergovernmental, and licenses and permits. Tax revenue was $1,674,336 more than budgeted; intergovernmental was $461,988 more than budgeted and licenses and permits was $585,370 more than budgeted, while revenue from interest and miscellaneous revenue was $323,653 less than anticipated.

Actual government expenditures were $1,114,639 less than budgeted. Ending fund balance in the general fund increased to over $19.7 million ($1,995,511 higher than originally budgeted).

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, 2021, amounts to $416,607,763 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, collections systems, machinery and equipment, and infrastructure. Major capital events during the current fiscal year included the following:

- Continued work to improve streetscape, streets, sidewalks and storm water throughout the City using Disaster Relief grant funds.
- Continued City projects outlined in the capital improvement and parks and storm water sales tax initiatives.
- Continued the City overlay program to improve paving and roadway surfaces.
- Continued major taxiway improvements at the Airport.

City of Joplin Capital Assets
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 16,983,332	$ 15,714,535	$ 1,820,040	$ 1,820,040	$ 18,803,372	$ 17,534,575
Historical Collection	2,173,000	2,173,000	-	-	2,173,000	2,173,000
Construction in Process	17,239,590	120,805,717	18,327,984	16,320,325	35,567,574	137,126,042
Buildings	49,513,431	51,162,330	37,621,994	39,402,644	87,135,425	90,564,974
Improvements	7,835,134	6,852,457	18,775,908	10,698,919	26,611,042	17,551,376
Machinery & Equipment	8,713,085	8,778,877	1,930,825	2,069,735	10,643,910	10,848,612
Infrastructure	172,288,698	75,034,224	-	-	172,288,698	75,034,224
Sewer System	-	-	63,384,742	63,219,943	63,384,742	63,219,943
Total	$ 274,746,270	$ 280,521,140	$ 141,861,493	$ 133,531,606	$ 416,607,763	$ 414,052,746

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

Debt Administration

At the end of fiscal year 2021, the City had a total of over $24.1 million of outstanding debt. This is a decrease of $2,249,371 or 8.5% from the previous year. The decrease was due primarily to the repayment of Revenue Bonds and the issuance of Refunding Revenue Bonds. Additionally, the City paid off the 2009 outstanding bonds from other funds. The net proceeds of the Refunding Revenue Bonds, in addition to other City funds, were used to refund Sewer Revenue Bonds, reduce debt service payments, and reducing the bond interest rate.

City of Joplin Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenue Bonds	$ -	$ -	$ 24,121,329	$ 26,370,700	$ 24,121,329	$ 26,370,700
Total	$ -	$ -	$ 24,121,329	$ 26,370,700	$ 24,121,329	$ 26,370,700

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

Economic Factors and Next Year's Budget and Rates

- The City will continue several major capital projects as outlined in the two capital sales tax initiatives.
- The City will continue construction of a major sanitary sewer parallel line.
- The City will continue reconstruction of a major taxiway at the Joplin Regional Airport.
- The City will begin construction of Fire Station #7 located in the Southeast area of Joplin.
- The City will continue to monitor the economic impact of the coronavirus pandemic and use of City's allotment from the American Rescue Plan Act.
- The voters approved the imposition and collection of a local use tax on items purchased from out-of-state vendors and shipped to Joplin for use effective January 1, 2022. These proceeds will be dedicated to improving the community as set forth in the 2021 Action Plans.

All these factors were considered in preparing the City's budget for the 2022 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, 2021

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Assets				
Cash and investments	$ 86,278,118	$ 23,593,073	$ 109,871,191	$ 5,551,788
Receivables:				
Sales taxes	8,228,571	-	8,228,571	-
Property and other taxes	224,735	-	224,735	95,648
Accounts	2,700,430	1,862,160	4,562,590	88,255
Intergovernmental	3,442,238	10,493,266	13,935,504	-
Special assessments	201,823	-	201,823	-
Loans	1,100,214	-	1,100,214	-
Internal balances	6,828,449	(6,828,449)	-	-
Land held for redevelopment	2,381,980	-	2,381,980	-
Inventories and prepaids	2,782,761	145,123	2,927,884	26,571
Restricted assets:				
Cash and cash equivalents	520,926	483,161	1,004,087	-
Net pension asset	10,069,033	2,388,815	12,457,848	643,796
Capital Assets:				
Not being depreciated	36,395,922	20,148,024	56,543,946	-
Being depreciated, net of depreciation	238,350,348	121,713,469	360,063,817	2,087,006
Total assets	399,505,548	173,998,642	573,504,190	8,493,064
Deferred outflows of resources				
Pension related deferred outflows	2,926,982	183,692	3,110,674	49,505
OPEB related deferred outflows	234,801	32,085	266,886	4,376
Total deferred outflows of resources	3,161,783	215,777	3,377,560	53,881
Liabilities				
Accounts payable	3,766,802	4,027,271	7,794,073	38,282
Accrued payroll and benefits	1,064,039	91,771	1,155,810	32,949
Payable from restricted assets:				
Deposits	438,416	-	438,416	-
Accrued interest	-	62,126	62,126	-
Unearned revenue	6,889,870	-	6,889,870	-
Self insurance claims	2,039,031	-	2,039,031	-
Long term liabilities:				
Due in one year	2,316,467	1,861,260	4,177,727	-
Due in more than one year	2,102,179	22,604,058	24,706,237	63,963
Net pension liability, due in more than one year	16,581,997	-	16,581,997	-
Total liabilities	35,198,801	28,646,486	63,845,287	135,194
Deferred inflows of resources				
Pension related deferred inflows	13,922,375	1,878,762	15,801,137	506,338
OPEB related deferred inflows	196,752	26,885	223,637	3,666
Total deferred inflows of resources	14,119,127	1,905,647	16,024,774	510,004
Net Position				
Net investment in capital assets	274,746,270	117,740,164	392,486,434	2,087,006
Restricted :				
Pension benefits	-	693,745	693,745	186,963
Culture and recreation	1,755,828	-	1,755,828	-
Health services	1,742,579	-	1,742,579	-
Economic development	3,816,577	-	3,816,577	-
Debt service	-	421,035	421,035	-
Solid waste management	1,787,345	-	1,787,345	-
Public safety	15,361,505	-	15,361,505	-
Library services	-	-	-	5,428,689
Permanent funds:				
Expendable	102,711	-	102,711	-
Nonexpendable	857,368	-	857,368	-
Unrestricted	53,179,220	24,807,342	77,986,562	199,089
Total net position	$ 353,349,403	$ 143,662,286	$ 497,011,689	$ 7,901,747

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Activities
For the Year Ended October 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary government:								
Governmental activities:								
General government	$ 7,972,907	$ 1,834,510	$ 319,936	$ 137,130	$ (5,681,331)	$ -	$ (5,681,331)	$ -
Public safety	26,119,891	92,486	883,948	25,095	(25,118,362)	-	(25,118,362)	-
Public works	4,937,891	1,513,608	-	-	(3,424,283)	-	(3,424,283)	-
Highways and streets	15,281,914	805,774	1,146,418	1,662,734	(11,666,988)	-	(11,666,988)	-
Environmental	2,954,192	2,727,863	67,038	-	(159,291)	-	(159,291)	-
Health services	2,433,566	216,328	1,496,188	-	(721,050)	-	(721,050)	-
Culture and recreation	6,293,628	728,767	4,644	1,115	(5,559,102)	-	(5,559,102)	-
Social services	2,148,265	141,565	1,362,625	-	(644,075)	-	(644,075)	-
Interest on general long term debt	-	-	-	-	-	-	-	-
Total governmental activities	68,142,254	8,060,901	5,280,797	1,826,074	(52,974,482)	-	(52,974,482)	-
Business-type activities:								
Airport	2,831,733	791,159	-	11,012,095	-	8,971,521	8,971,521	-
Sanitary sewer	11,919,278	19,108,424	-	743,523	-	7,932,669	7,932,669	-
Recreation and other	918,874	660,073	-	-	-	(258,801)	(258,801)	-
Total business-type activities	15,669,885	20,559,656	-	11,755,618	-	16,645,389	16,645,389	-
Total primary government	$ 83,812,139	$ 28,620,557	$ 5,280,797	$ 13,581,692	(52,974,482)	16,645,389	(36,329,093)	-
Component Units:								
Joplin Public Library	$ 1,867,813	$ 71,667	$ 267,703	$ -	-	-	-	(1,528,443)
Joplin Sports Authority	508,860	37,778	565,090	-	-	-	-	94,008
Total component units	$ 2,376,673	$ 109,445	$ 832,793	$ -	-	-	-	(1,434,435)
General revenues:								
Taxes:								
Sales taxes					53,755,015	-	53,755,015	-
Motor vehicle taxes					2,165,987	-	2,165,987	-
Property taxes					1,250,703	-	1,250,703	1,913,667
Franchise taxes					6,262,374	-	6,262,374	-
Tax increment financing					835,049	-	835,049	-
Hotel/motel taxes					1,399,461	-	1,399,461	-
Cigarette taxes					239,024	-	239,024	-
Other taxes					277,545	-	277,545	-
Gain on sale of capital assets					97,217	61,963	159,180	-
Unrestricted investment earnings					182,517	32	182,549	103,642
Miscellaneous					430,877	53,852	484,729	123,452
Transfers					464,330	(464,330)	-	-
Total general revenues and transfers					67,360,099	(348,483)	67,011,616	2,140,761
Change in net position					14,385,617	16,296,906	30,682,523	706,326
Net position - beginning of year					338,963,786	127,365,380	466,329,166	7,195,421
Net position - end of year					$ 353,349,403	$ 143,662,286	$ 497,011,689	$ 7,901,747

See the notes to the basic financial statements

Exhibit 3

City of Joplin, Missouri
Balance Sheet - Governmental Funds
October 31, 2021

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Public Safety Sales Tax	Police & Fire Pension Sales Tax	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
Assets									
Pooled cash and investments	$ 14,351,047	$ 6,820,753	$ 1,767,729	$ 20,816,813	$ 11,521,570	$ 1,731,351	$ 6,889,870	$ 14,852,392	$ 78,751,525
Receivables:									
Sales taxes	2,561,480	639,987	1,466,275	962,276	1,282,270	1,316,283	-	-	8,228,571
Property and other taxes	-	-	-	-	-	-	-	224,735	224,735
Accounts	1,140,267	-	908,209	-	3,870	-	-	268,500	2,320,846
Intergovernmental	141,519	-	132,433	553,454	-	-	-	2,614,832	3,442,238
Special assessments	-	-	-	-	-	-	-	201,823	201,823
Loans	-	-	-	-	-	-	-	1,100,214	1,100,214
Due from other funds	2,925,000	-	6,100,000	-	-	-	-	-	9,025,000
Land held for redevelopment	-	-	-	-	-	-	-	2,381,980	2,381,980
Inventories	161,290	-	418,741	-	-	-	-	36,043	616,074
Prepaids	25,086	1,100	-	-	3,803	-	-	1,971,584	2,001,573
Total Assets	$ 21,305,689	$ 7,461,840	$ 10,793,387	$ 22,332,543	$ 12,811,513	$ 3,047,634	$ 6,889,870	$ 23,652,103	$ 108,294,579
Liabilities									
Accounts payable	$ 546,897	$ 372,413	$ 345,683	$ 566,060	$ 198,601	$ -	$ -	$ 1,595,671	$ 3,625,325
Accrued payroll and benefits	550,810	9,527	52,430	3,617	295,238	-	-	117,241	1,028,863
Payable from restricted assets:									
Deposits payable	438,416	-	-	-	-	-	-	-	438,416
Due to other funds	-	-	-	-	-	-	-	1,025,000	1,025,000
Unearned revenue	-	-	-	-	-		6,889,870	-	6,889,870
Total Liabilities	1,536,123	381,940	398,113	569,677	493,839	-	6,889,870	2,737,912	13,007,474
Deferred inflows of resources									
Unavailable revenues - intergovernmental	21,749	-	-	553,454	-	-	-	1,233,043	1,808,246
Unavailable revenues - special assessments	-	-	319	-	-	-	-	201,823	202,142
Unavailable revenues - other	-	-	-	-	-	-	-	71,600	71,600
Total deferred inflows of resources	21,749	-	319	553,454	-	-	-	1,506,466	2,081,988
Fund balances									
Nonspendable	186,376	1,100	418,741	-	3,803	-	-	2,864,995	3,475,015
Restricted	-	7,078,800	9,976,214	21,209,412	12,313,871	3,047,634	-	8,999,632	62,625,563
Assigned	314,653	-	-	-	-	-	-	8,318,554	8,633,207
Unassigned (deficit)	19,246,788	-	-	-	-	-	-	(775,456)	18,471,332
Total fund balances	19,747,817	7,079,900	10,394,955	21,209,412	12,317,674	3,047,634	-	19,407,725	93,205,117
Total liabilities, deferred inflows, and fund balances	$ 21,305,689	$ 7,461,840	$ 10,793,387	$ 22,332,543	$ 12,811,513	$ 3,047,634	$ 6,889,870	$ 23,652,103	$ 108,294,579

See the notes to the basic financial statements

City of Joplin, Missouri
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
October 31, 2021

Fund balances of governmental funds	$	93,205,117
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund statements (excluding $1,431,439 of capital assets related to internal service funds).		273,314,831
Net pension assets are not available to pay for current period expenditures and are therefore deferred in the fund statements (excluding $1,118,400 related to the internal service funds)		8,950,633
Long-term liabilities for items such as bonds, certificates of participation, and developer obligations are not current obligations and, therefore, not recorded in the governmental fund statements (excluding $106,004 in accrued compensated absences and other post employment benefit obligations which are included in total charges for internal service funds).		(4,312,642)
Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the governmental funds.		2,081,988
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.		6,856,375
Net pension and OPEB liabilities are not due and payable in the current period and therefore are not reported in the funds. This amount includes pension and OPEB related deferred outflows and inflows and excludes $86,002 and $7,157 of pension and OPEB related deferred outflows, and $879,603 and $5,998 of pension and OPEB related deferred inflows for internal service funds.		(26,746,899)
Net position of governmental activities	$	353,349,403

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, 2021

	General	Parks/Storm Water Sales Tax	Transportation Sales Tax	Capital Improvement Sales Tax	Public Safety Sales Tax	Police & Fire Pension Sales Tax	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:									
Taxes	$ 23,174,336	$ 4,175,817	$ 10,537,570	$ 6,276,757	$ 8,364,664	$ 8,574,780	$ -	$ 4,252,344	$ 65,356,268
Tax increment financing	-	-	-	-	-	-	-	835,049	835,049
Intergovernmental	1,242,493	151,174	1,423,529	281,016	31,412	-	-	5,641,506	8,771,130
Licenses and permits	2,293,070	-	-	-	-	-	-	24,461	2,317,531
Charges for services	532,112	-	756,603	-	5,235	-	-	3,601,516	4,895,466
Fines and forfeitures	847,904	-	-	-	-	-	-	-	847,904
Interest	167,725	-	-	-	-	-	-	14,156	181,881
Other	156,139	-	24,668	-	-	-	-	238,329	419,136
Total revenues	28,413,779	4,326,991	12,742,370	6,557,773	8,401,311	8,574,780	-	14,607,361	83,624,365
Expenditures:									
Current:									
General government	7,176,148	-	-	-	-	-	-	536,166	7,712,314
Public safety	16,907,656	-	-	-	5,242,406	7,577,957	-	-	29,728,019
Public works	2,166,076	-	-	4,568,909	-	-	-	86,173	6,821,158
Highways and streets	-	2,180,425	7,720,205	-	-	-	-	-	9,900,630
Environmental	-	-	-	-	-	-	-	2,994,858	2,994,858
Health services	-	-	-	-	-	-	-	2,757,115	2,757,115
Culture and recreation	508,120	495,770	-	-	-	-	-	4,604,951	5,608,841
Social services	-	-	-	-	-	-	-	2,296,303	2,296,303
Capital outlay	-	-	-	-	-	-	-	650,439	650,439
Debt service:									
Principal	-	-	-	-	-	-	-	2,103,798	2,103,798
Total expenditures	26,758,000	2,676,195	7,720,205	4,568,909	5,242,406	7,577,957	-	16,029,803	70,573,475
Excess of revenues over (under) expenditures	1,655,779	1,650,796	5,022,165	1,988,864	3,158,905	996,823	-	(1,422,442)	13,050,890
Other financing sources (uses):									
Transfers in	4,607,991	-	-	-	-	-	-	3,531,500	8,139,491
Transfers out	(3,684,500)	(200,821)	(2,459,477)	(293,192)	(590,714)	-	-	(313,593)	(7,542,297)
Insurance proceeds	299,551	-	17,345	-	-	-	-	-	316,896
Sale of capital assets	127,625	-	4,608	-	-	-	-	26,250	158,483
Total other financing sources (uses)	1,350,667	(200,821)	(2,437,524)	(293,192)	(590,714)	-	-	3,244,157	1,072,573
Net change in fund balances	3,006,446	1,449,975	2,584,641	1,695,672	2,568,191	996,823	-	1,821,715	14,123,463
Fund balances - beginning of year	16,741,371	5,629,925	7,810,314	19,513,740	9,749,483	2,050,811	-	17,586,010	79,081,654
Fund balances - end of year	$ 19,747,817	$ 7,079,900	$ 10,394,955	$ 21,209,412	$ 12,317,674	$ 3,047,634	$ -	$ 19,407,725	$ 93,205,117

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, 2021

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	$ 14,123,463
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	10,831,419
Depreciation	(16,872,099)
Disposals of capital assets	(61,601)
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenue in the governmental funds.	(2,124,446)
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 developer obligations	2,103,798
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	6,427,248
Change in accrued compensated absences	(62,833)
Change in net OPEB obligations	(112,314)
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.	132,982
Change in net position of governmental activities	$ 14,385,617

See the notes to the basic financial statements

Exhibit 5

City of Joplin, Missouri
Statement of Net Position
Proprietary Funds
October 31, 2021

	Enterprise Funds				
	Airport	Sanitary Sewer	Nonmajor Enterprise Fund - Golf Course	Total	Internal Service Funds
Assets					
Current assets:					
Pooled cash and investments	$ 563,270	$ 22,968,774	$ 61,029	$ 23,593,073	$ 7,526,593
Receivables, net:					
Accounts	242,165	1,619,995	-	1,862,160	379,584
Intergovernmental	10,300,262	193,004	-	10,493,266	-
Inventory	29,218	97,275	16,620	143,113	164,972
Prepaids	230	1,725	55	2,010	142
Restricted cash and cash equivalents:					
Escrow deposits	-	-	-	-	520,926
Bond debt service	-	483,161	-	483,161	-
Total current assets	11,135,145	25,363,934	77,704	36,576,783	8,592,217
Noncurrent assets:					
Net pension asset	434,321	1,777,880	176,614	2,388,815	1,118,400
Capital assets:					
Not being depreciated	19,827,984	320,040	-	20,148,024	-
Being depreciated, net of depreciation	27,681,919	93,486,488	545,062	121,713,469	1,431,439
Total noncurrent assets	47,944,224	95,584,408	721,676	144,250,308	2,549,839
Total assets	59,079,369	120,948,342	799,380	180,827,091	11,142,056
Deferred outflows of Resources:					
Pension related deferred outflows	33,398	136,713	13,581	183,692	86,002
OPEB related deferred outflows	4,400	25,975	1,710	32,085	7,157
Total deferred outflows of resources	37,798	162,688	15,291	215,777	93,159
Liabilities					
Current liabilities:					
Accounts payable	2,314,149	1,672,608	40,514	4,027,271	141,477
Accrued payroll and benefits	17,705	65,162	8,904	91,771	35,176
Due to other funds	8,000,000	-	-	8,000,000	-
Self insurance claims	-	-	-	-	714,279
Current liabilities (payable from restricted assets):					
Accrued interest	-	62,126	-	62,126	-
Current portion of long-term debt, net	17,123	1,829,950	14,187	1,861,260	43,702
Total current liabilities:	10,348,977	3,629,846	63,605	14,042,428	934,634
Noncurrent liabilities:					
Self insurance claims	-	-	-	-	1,324,752
Long-term debt, net	33,504	22,553,826	16,728	22,604,058	62,302
Total noncurrent liabilities	33,504	22,553,826	16,728	22,604,058	1,387,054
Total liabilities	10,382,481	26,183,672	80,333	36,646,486	2,321,688
Deferred inflows of Resources:					
Pension related deferred inflows	341,586	1,398,272	138,904	1,878,762	879,603
OPEB related deferred inflows	3,687	21,765	1,433	26,885	5,998
Total deferred inflows of resources	345,273	1,420,037	140,337	1,905,647	885,601
Net position					
Net investment in capital assets	47,509,903	69,685,199	545,062	117,740,164	1,431,439
Restricted for pension benefits	126,133	516,321	51,291	693,745	324,799
Restricted for debt service	-	421,035	-	421,035	-
Unrestricted (deficit)	753,377	22,884,766	(2,352)	23,635,791	6,271,688
Total net position	$ 48,389,413	$ 93,507,321	$ 594,001	142,490,735	$ 8,027,926
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				1,171,551	
Total net position				$ 143,662,286	

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, 2021

	Airport	Sanitary Sewer	Nonmajor Enterprise Fund - Golf Course	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 791,159	$ 19,108,424	$ 660,073	$ 20,559,656	#########
Total operating revenues	791,159	19,108,424	660,073	20,559,656	11,314,666
Operating expenses:					
Personnel services	608,888	2,406,491	373,634	3,389,013	1,370,100
Supplies	66,912	269,047	120,409	456,368	108,740
Contractual services	643,243	2,751,700	264,744	3,659,687	10,093,985
Depreciation and amortization	1,494,258	5,877,808	148,476	7,520,542	283,771
Total operating expenses	2,813,301	11,305,046	907,263	15,025,610	11,856,596
Operating income (loss)	(2,022,142)	7,803,378	(247,190)	5,534,046	(541,930)
Nonoperating revenues (expenses):					
Insurance reimbursements and settlements	-	-	-	-	612,343
Interest income	-	32	-	32	636
Interest expense and fiscal charges	-	(598,686)	-	(598,686)	-
Gain on sale of capital assets	530	61,433	-	61,963	335
Other income	6,713	44,051	3,088	53,852	11,743
Total nonoperating revenues (expenses)	7,243	(493,170)	3,088	(482,839)	625,057
Income (loss) before contributions and transfers	(2,014,899)	7,310,208	(244,102)	5,051,207	83,127
Capital grants and contributions	11,012,095	743,523	-	11,755,618	137,130
Transfers in	850,000	-	318,000	1,168,000	-
Transfers out	(175,485)	(1,432,845)	(24,000)	(1,632,330)	(132,864)
Change in net position	9,671,711	6,620,886	49,898	16,342,495	87,393
Net position -beginning of year	38,717,702	86,886,435	544,103	126,148,240	7,940,533
Net position -end of year	$ 48,389,413	$ 93,507,321	$ 594,001	142,490,735	$ 8,027,926

Change in net position, enterprise funds	16,342,495
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	(45,589)
Change in net position	$ 16,296,906

See the notes to the basic financial statements

City of Joplin, Missouri
Statement of Cash Flows
Proprietary Funds
For the Year Ended October 31, 2021

	Airport	Sanitary Sewer	Nonmajor Enterprise Fund - Golf Course	Total	Internal Service Funds
Cash Flows From Operating Activities:					
Receipts from customers	$ 833,692	$ 19,182,920	$ 663,275	$ 20,679,887	$ 11,222,925
Payments to suppliers	(603,170)	(3,038,203)	(351,412)	(3,992,785)	(9,849,641)
Payments to employees	(688,410)	(2,693,269)	(398,401)	(3,780,080)	(1,569,983)
Net Cash Provided by (Used in) Operating Activities	(457,888)	13,451,448	(86,538)	12,907,022	(196,699)
Cash Flows From Noncapital Financing Activities					
Transfers in	850,000	-	318,000	1,168,000	-
Transfers out	(175,485)	(1,432,845)	(24,000)	(1,632,330)	-
Advances/repayments from other funds	7,000,000	-	-	7,000,000	(132,864)
Net Cash Provided by (Used in) Noncapital Financing Activities	7,674,515	(1,432,845)	294,000	6,535,670	(132,864)
Cash Flows From Investing Activities:					
Interest received	-	32	-	32	636
Net Cash Provided by Investing Activities	-	32	-	32	636
Cash Flows From Capital and Related Financing Activities:					
Interest paid	-	(680,092)	-	(680,092)	-
Principal payments	-	(26,370,700)	-	(26,370,700)	-
Proceeds from the issuance of debt	-	24,121,329	-	24,121,329	-
Intergovernmental grants	2,158,141	595,712	-	2,753,853	142,084
Purchases of capital assets	(9,080,131)	(4,829,981)	(166,323)	(14,076,435)	(610,847)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(6,921,990)	(7,163,732)	(166,323)	(14,252,045)	(468,763)
Net Increase (Decrease) in Cash and Cash Equivalents	294,637	4,854,903	41,139	5,190,679	(797,690)
Cash and cash equivalents, beginning of year	268,633	18,597,032	19,890	18,885,555	8,845,209
Cash and cash equivalents, end of year	$ 563,270	$ 23,451,935	$ 61,029	$ 24,076,234	$ 8,047,519
Cash and investments as reported on the Statement of net position:					
Pooled cash and investments	$ 563,270	$ 22,968,774	$ 61,029	$ 23,593,073	$ 7,526,593
Restricted cash and cash equivalents	-	483,161	-	483,161	520,926
Total pooled cash and cash equivalents	$ 563,270	$ 23,451,935	$ 61,029	$ 24,076,234	$ 8,047,519
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss)	$ (2,022,142)	$ 7,803,378	$ (247,190)	$ 5,534,046	$ (541,930)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operations:					
Depreciation and amortization	1,494,258	5,877,808	148,476	7,520,542	283,771
Net pension asset/liability	(457,339)	(1,891,504)	(187,425)	(2,536,268)	(1,188,180)
Deferred outflows of resources	43,770	242,387	22,770	308,927	150,844
Deferred inflows of resources	324,850	1,319,091	130,758	1,774,699	823,859
Non-operating income	6,713	44,051	3,088	53,852	624,086
Change in operating assets and liabilities					
Accounts receivable	42,533	30,445	114	73,092	(91,741)
Inventories	7,520	(10,494)	(1,071)	(4,045)	12,412
Accounts payable	92,982	(5,237)	34,867	122,612	118,393
Accrued payroll and benefits	9,197	43,248	9,130	61,575	13,594
Insurance claims	-	-	-	-	(401,665)
Net Cash Provided by (Used in) Operating Activities	$ (457,888)	$ 13,451,448	$ (86,538)	$ 12,907,022	$ (196,699)

See the notes to the basic financial statements

Exhibit 8

City of Joplin, Missouri
Statement of Fiduciary Net Position
Fiduciary Funds
October 31, 2021

	Policemen's and Firemen's Pension	Flex Benefit Custodial Fund
Assets		
Pooled cash and cash equivalents	$ -	$ 14,019
Cash	880,784	-
Investments:		
Real estate fund	9,375,151	-
Mutual funds:		
Equity	31,856,017	-
Fixed income	12,601,154	-
Interest receivable	177,664	-
Total assets	54,890,770	14,019
Liabilities		
Held for other parties	-	14,019
Total liabilities	-	14,019
Net position		
Restricted for pension benefits	$ 54,890,770	$ -

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, 2021

	Policemen's and Firemen's Pension	Flex Benefit Custodial Fund
Additions		
Contributions:		
Employer	$ 6,515,351	$ -
Plan members	654,487	232,436
Total contributions	7,169,838	232,436
Investment income:		
Net appreciation in fair value of investments	8,248,625	-
Interest and dividends	969,150	-
Investment expenses	(75,799)	-
Total investment income	9,141,976	-
Total additions	16,311,814	232,436
Deductions		
Benefits paid	3,834,850	232,436
Refunds of contributions	1,658,728	-
Administrative expenses	41,833	-
Total deductions	5,535,411	232,436
Change in net position	10,776,403	-
Net position, beginning of year	44,114,367	-
Net position, end of year	$ 54,890,770	$ -

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, 2021

	Joplin Public Library	Joplin Sports Authority	**Total Discretely Presented Component Units**
Assets			
Cash and investments	$ 5,391,876	$ 159,912	$ 5,551,788
Receivables:			
Property and other taxes	95,648	-	95,648
Accounts	-	88,255	88,255
Inventories and prepaids	24,522	2,049	26,571
Net pension asset	643,796	-	643,796
Capital assets:			
Being depreciated, net of depreciation	2,041,036	45,970	2,087,006
Total Assets	8,196,878	296,186	8,493,064
Deferred outflows of resources			
Pension related deferred outflows	49,505	-	49,505
OPEB related deferred outflows	4,376	-	4,376
Total deferred outflows of resources	53,881	-	53,881
Liabilities			
Accounts payable	26,190	12,092	38,282
Accrued payroll and benefits	32,949	-	32,949
Long term liabilities:			
Due in more than one year	24,928	39,035	63,963
Total liabilities	84,067	51,127	135,194
Deferred inflows of resources			
Pension related deferred inflows	506,338	-	506,338
OPEB related deferred inflows	3,666	-	3,666
Total deferred inflows of resources	510,004	-	510,004
Net Position			
Net investment in capital assets	2,041,036	45,970	2,087,006
Restricted for pension benefits	186,963	-	186,963
Restricted for library services	5,428,689	-	5,428,689
Unrestricted	-	199,089	199,089
Total Net Position	$ 7,656,688	$ 245,059	$ 7,901,747

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, 2021

	Joplin Public Library	Joplin Sports Authority	**Total Component Units**
Expenses:			
Library services	$ 1,867,813	$ -	$ 1,867,813
Culture and recreation	-	508,860	508,860
Total expenses	1,867,813	508,860	2,376,673
Program Revenues:			
Charges for services	71,667	37,778	109,445
Operating grants and contributions	267,703	565,090	832,793
Total program revenues	339,370	602,868	942,238
Net income/(expense)	(1,528,443)	94,008	(1,434,435)
General revenues:			
Property taxes	1,913,667	-	1,913,667
Unrestricted investment earnings	103,642	-	103,642
Other	111,287	12,165	123,452
Total general revenues	2,128,596	12,165	2,140,761
Change in net position	600,153	106,173	706,326
Net position - beginning of year	7,056,535	138,886	7,195,421
Net position - end of year	$ 7,656,688	$ 245,059	$ 7,901,747

See the notes to the basic financial statements

1. Summary of Significant Accounting Policies

The City of Joplin, Missouri (the City) was incorporated in 1873. The City has operated under the council-manager form of government since 1954. Policymaking and legislative authority are vested in the governing council, consisting of nine members. The City provides services to over 50,000 residents in many areas, including general government, law enforcement and fire protection, public works, environmental, health, cultural and recreation, sewer services, health, community enrichment and development, and various social services.

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

Reporting Entity

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

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

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

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

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

The officers and directors of the Joplin Redevelopment Corporation (JRC) are appointed by City Council for three-year terms. The JRC, an urban redevelopment corporation organized under the laws of the State of Missouri for the purpose of acquiring, constructing, maintaining, and operating a redevelopment project or redevelopment projects in accordance with the provisions of this law. The JRC is reported as a blended component unit as the JRC's debt is expected to be repaid primarily with resources of the primary government.

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.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. All other revenues and expenses are considered nonoperating.

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.

Public Safety Sales Tax Fund

This fund accounts for revenues generated by a half (½) cent General Sales Tax that are to be used for public safety expenditures.

Police & Fire Pension Sales Tax Fund

This fund accounts for revenues generated by a half (½) cent General Sales Tax that are to be used to fund the Policemen's and Firemen's pension plan.

American Rescue Plan Act (ARPA) Fund

This fund accounts for the City's $13.78 million dollar allotment from the U.S. Department of the Treasury that are to be used to support its response and recovery from the COVID-19 public health emergency. The City received its first distribution of $6,889,870 during the year ended October 31, 2021.

The major enterprise funds of the City are described below:

Airport Fund

This fund accounts for the operation of Joplin Regional Airport.

Sanitary Sewer Fund

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

The City also reports the following additional nonmajor fund types:

Special Revenue Funds—These funds account for specific revenue sources (other than major capital projects) that are restricted by enabling legislation to expenditures for specified purposes.

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

Capital Projects Funds—These funds are used to account for capital project related resources and project costs.

Permanent Funds—These funds account for principal trust amounts received and related interest income. The interest portion of these trusts can be used to support the main operating activities of the government, to fund various activities related to health and welfare, and to maintain the community cemetery.

Internal Service Funds—These funds account for operations that provide services to other departments or agencies of the City on a cost-reimbursement basis. The City maintains three internal service funds that provide health and risk management activities for the City and two internal service funds that provide central garage and emergency communications services, respectively.

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

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

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements

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

Governmental Fund Financial Statements

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

Revenue Recognition

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

Expenditure Recognition

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

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

Fund Balances

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

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

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

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

Assigned - This consists of amounts which are constrained by City management's intent for these to be used for a specific purpose but are neither formally restricted by external sources nor committed by City Council action. The City's GASB 54 policy authorizes informal City Council action or the City Manager to assign amounts for a specific purpose in this category. Likewise, the City Manager has the authority to take necessary actions to un-assign amounts in this category.

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

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

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

Pooled Cash, Cash Equivalents, and Investments

The City's policy is to consider demand deposits, certificates of deposit, and short-term investments with original maturities of less than 90 days from the date of acquisition (including restricted assets) to be cash and cash equivalents.

The City maintains a cash pool that is available for use by most funds. Each fund type's portion of this pool is displayed in the financial statements as pooled cash or in restricted assets.

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, 2020 was $678,680,439.

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. In accordance with the City's capitalization policy, an asset is capitalized if it has a useful life of more than one year and has an acquisition cost exceeding $1,500.

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

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

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

Restricted Assets

Certain proceeds and accounts established related to certain City bond indentures as well as other City resources set aside for their repayment, or the funding of capital repair and replacement are classified as restricted assets. Funds are either held by a trustee or segregated within the City's financial accounting system and their uses are limited by applicable bond covenants and/or investment agreements. In compliance with Missouri Workers' Compensation laws, an escrow account is held by a trustee to cover claims processed under the City's self-insured workers' compensation program.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has two items that qualifies for reporting in this category. This first item results from assumption changes, the difference in experience, and pension contributions made by the City subsequent to the pension valuation date. The contribution amounts will be applied during the next fiscal year while the changes in assumption amounts will be amortized over 5 to 12 years. The second item results from assumption changes, and the difference in experience in calculating the Other Post-Employment Benefit (OPEB) obligation.

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 three types of items that qualify for reporting in this category. The first arises under the modified accrual basis of accounting. The item, unavailable revenue, is reported in the governmental funds balance sheet for intergovernmental grants, special assessments and other items that are not yet available under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item results from differences in experience, and the difference between actual and projected earnings in calculating the pension liability. These amounts will be amortized over five to seven years. The third item results from assumption changes, and the difference in experience in calculating the OPEB obligation.

Pensions

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

Transfers

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

Compensated Absences

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

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

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

Permanent Funds

The City from time to time receives endowments from outside donors. The nature of these endowments is that the principal of the gift is to remain intact and the interest is to be spent on certain activities of the City. These donations are accounted for in Permanent Funds. The State of Missouri requires that recipients of endowment gifts maintain the original principal intact at the original donation date. Currently, the City maintains two permanent funds, the Connor and Barbee Trusts and the Cemetery Trust. The City does not adopt budgets for these two funds.

Connor and Barbee Trusts - During the year ended October 31, 2021, the Connor and Barbee Trusts had net appreciation on investments available for expenditure of $391. 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, 2021, there were no amounts available for spending and a nonspendable balance of $200,000.

Cemetery Trust - During the year ended October 31, 2021, the Cemetery Trust Fund had net appreciation on investments available for expenditure of $1,420. 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, 2021, the nonspendable balance and net position available for spending (expendable net position) was $657,368 and $102,711, 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. A budget was not adopted for the American Rescue Plan Act (ARPA) Fund. Budgeted expenditures cannot exceed budgeted revenues and positive fund balances as required by Section 67.010 RSMo.

Deficit Fund Balance

The Joplin Tax Increment Financing (TIF) Fund has a deficit fund balance at October 31, 2021 December 31, 2020 of $390,879. This deficit will be financed through future revenues.

Use of Estimates

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

2. Tax Abatements

Tax abatements are granted under the Urban Redevelopment program described under Chapter 353 of the RSMo, the Industrial Development program described under Chapter 100 of RSMo, and the Enhanced Enterprise Zone program described under Sections 135.950 to 135.973 of RSMo. For each of these programs, property taxes are abated by reducing the assessed valuation of the associated properties. For the fiscal year ended October 31, 2021, taxes abated for the City in connection with the Urban Redevelopment program, Industrial Development program and Enhanced Enterprise Zone program were estimated at $9,673, $19,724, and $23,446, respectively.

3. Deposits and Investments

At October 31, 2021, 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	$ 110,796,158	$ 894,803	$ 5,551,598	$ 117,242,559
Petty cash	5,962	-	190	6,152
Short term investments held in trust	1	-	-	1
Total cash and cash equivalents	110,802,121	894,803	5,551,788	117,248,712
Investments				
Treasury notes	73,157	-	-	73,157
Real estate fund	-	9,375,151	-	9,375,151
Mutual Funds	-	44,457,171	-	44,457,171
Total investments	73,157	53,832,322	-	53,905,479
Total cash and investments	$ 110,875,278	$ 54,727,125	$ 5,551,788	$ 171,154,191
Cash and Investments as reported on the Statements of Net Position:				
Cash and investments	$ 109,871,191	$ 54,727,125	$ 5,080,157	$ 169,678,473
Restricted cash and cash equivalents	1,004,087	-	-	1,004,087
Total cash and investments	$ 110,875,278	$ 54,727,125	$ 5,080,157	$ 170,682,560

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, 2021
U.S. Treasury Notes	$ 73,157	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, 2021, 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, 2021.

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	$ 73,157	$ 73,157	$ -

Concentration of Credit Risk

The City's investment policy does not specify maximum or minimum investment concentrations by investment type. As of October 31, 2021, the only credit risk from the City's investments stems from the U.S. Treasury Notes shown above. Thus, the City does not have any significant concentrations of credit risk.

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted in active markets for identical assets; Level 2 inputs are significant other observable inputs such as third party pricing services for identical assets; Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of October 31, 2021:

Investments	Total	Level 1	Level 2	Level 3
U.S. Treasury Notes	$ 73,157	$ 73,157	$ -	$ -

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

Policemen's and Firemen's Pension Deposits and Investments

Investments of the Policemen's and Firemen's Pension Fund at October 31, 2021 consisted of the following:

Real Estate Fund	$ 9,375,151
Mutual Funds:	
Equity	31,856,017
Fixed Income	12,601,154
	$ 53,832,322

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 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 of October 31, 2021:

Fund Name	Fair Value	Credit Rating
Metropolitan West Total Return Bond Fund	$ 6,416,483	BBB
Vanguard Intermediate Term Treasury Fund	6,184,671	AAA
	$ 12,601,154	

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, 2021, the Plan's investments were held by the Plan's investment custodian in the Plan's name and, accordingly, there were 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, 2021, 100% 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, 2021:

	Fair Value	Investment Maturities (in Years)		
		Less than 1	1 - 5	5-11
Fixed Income Mutual Funds	$ 12,601,154	$ -	$ -	$ 12,601,154

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, 2021, the Plan's investments in mutual funds are designed, in part, to provide diversification and therefore reduce this risk. The real estate fund exceeds 17% of the Plan's total investment balance.

Fair Value Measurements

The Plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted in active markets for identical assets; Level 2 inputs are significant other observable inputs such as third party pricing services for identical assets; Level 3 inputs are significant unobservable inputs. The Plan has the following recurring fair value measurements as of October 31, 2021:

Investments	Total	Level 1	Level 2	Level 3
Mutual funds	$ 44,457,171	$ 44,457,171	$ -	$ -
Real estate fund	9,375,151	-	-	9,375,151
Total investments	$ 53,832,322	$ 44,457,171	$ -	$ 9,375,151

Mutual funds classified as Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Real estate fund classified in Level 3 is valued using the net asset value per share of the Plan's investment in a limited partnership formed as an open-end investment fund (the Fund). The Fund was created with the purpose of allowing various different retirement plans and foundations to pool their resources together to make investments in office, retail, industrial and multi-family residential properties. The Fund is audited annually and obtains appraisals on all real estate investments quarterly. The fair value of the real estate fund reported in the Plan's financial statement is calculated by multiplying the number of shares in the Fund that the Plan owns times the net asset value per share of the Fund as of September 30, 2021, which is the last valuation performed before the Plan's year end.

4. Taxes

Tax revenues for the year ended October 31, 2021 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	$ 16,688,116	$ -	$ 6,247,196	$ -	$ -	$ 239,024	$ -	$23,174,336
Parks/storm w ater	4,175,817	-	-	-	-	-	-	4,175,817
Transportation	8,371,583	2,165,987	-	-	-	-	-	10,537,570
Capital improvement	6,276,757	-	-	-	-	-	-	6,276,757
Public Safety	8,364,664	-	-	-	-	-	-	8,364,664
Police and Fire pension	8,574,780	-	-	-	-	-	-	8,574,780
Nonmajor funds	1,303,298	-	15,178	1,399,461	1,256,862	277,545	835,049	5,087,393
Governmental funds	53,755,015	2,165,987	6,262,374	1,399,461	1,256,862	516,569	835,049	66,191,317
Total primary government	53,755,015	2,165,987	6,262,374	1,399,461	1,256,862	516,569	835,049	66,191,317
Component units	-	-	-	-	1,920,340	-	-	1,920,340
Grand total	$ 53,755,015	$2,165,987	$ 6,262,374	$ 1,399,461	$ 3,177,202	$ 516,569	$835,049	$68,111,657

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

Property taxes are recorded as receivables, net of estimated uncollectibles. However, revenue recognition of property taxes estimated to be collected more than two months after year-end or levied for use in a subsequent period is deferred, if material. The current tax levy per $100 of assessed valuation is as follows:

Special revenue funds:	
Health and welfare	$ 0.0582
Parks and recreation	0.0582
Solid waste management	0.0582
Total	$ 0.1746
Component unit - library	$ 0.2453

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	Public Safety Sales Tax	Nonmajor Governmental Funds
Federal:	$ 1,077,323	$ 9,852	$ 1,408,402	$ 4,289	$ 31,412	$ 4,717,545
State:	2,784	141,822	-	-	-	162,857
Local:	162,386	-	15,127	276,727	-	761,104
Total	$ 1,242,493	$ 151,674	$ 1,423,529	$ 281,016	$ 31,412	$ 5,641,506

	Airport	Sanitary Sewer	Internal Service Funds	Total
Federal:	$ 11,012,095	$ 224,273	$ 137,130	$ 18,622,321
State:	-	-	-	307,463
Local:	-	519,250	-	1,734,594
Total	$ 11,012,095	$ 743,523	$ 137,130	$ 20,664,378

Amounts due from other governments at October 31, 2021 include the following:

	General	Transportation Sales Tax	Capital Improvement Sales Tax	Public Safety Sales Tax	Nonmajor Governmental Funds
Federal:	$ 141,459	$ 132,433	$ -	$ -	$ 1,467,289
State:	-	-	-	-	15,062
Local:	60	-	553,454	-	1,132,481
Total	$ 141,519	$ 132,433	$ 553,454	$ -	$ 2,614,832

	Airport	Sanitary Sewer	Total
Federal:	$ 10,300,262	$ 193,004	$ 12,234,447
State:	-	-	15,062
Local:	-	-	1,685,995
Total	$ 10,300,262	$ 193,004	$ 13,935,504

6. Loan Receivable

Loans receivable of $1,100,214 at October 31, 2021, consist of an economic development loan funded through the U.S. Department of Housing and Urban Development's Community Development Block Grant, Rental Rehabilitation and Urban Development Action Grant Programs, and the City's relending program.

7. Capital Assets

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

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 15,714,535	$ 1,319,581	$ (50,784)	$ 16,983,332
Art Collection	2,173,000	-	-	2,173,000
Construction in process	120,805,717	8,177,728	(111,743,855)	17,239,590
Total capital assets not being depreciated	138,693,252	9,497,309	(111,794,639)	36,395,922
Capital assets being depreciated:				
Buildings	68,505,573	216,771	(73,423)	68,648,921
Improvements other than infrastructure	16,991,823	1,914,305	-	18,906,128
Machinery and equipment	37,690,912	1,998,854	(940,516)	38,749,250
Infrastructure	177,418,660	108,948,035	-	286,366,695
Total capital assets being depreciated	300,606,968	113,077,965	(1,013,939)	412,670,994
Less accumulated depreciation for:				
Buildings	(17,388,793)	(1,846,438)	62,606	(19,172,625)
Improvements other than infrastructure	(10,198,506)	(920,405)	-	(11,118,911)
Machinery and equipment	(29,911,373)	(2,411,695)	940,516	(31,382,552)
Infrastructure	(102,384,436)	(11,693,561)	-	(114,077,997)
Total accumulated depreciation	(159,883,108)	(16,872,099)	1,003,122	(175,752,085)
Total capital assets being depreciated, net	140,723,860	96,205,866	(10,817)	236,918,909
Internal Service-Governmental Activities:				
Capital assets being depreciated:				
Building	300,510	-	-	300,510
Improvements other than infrastructure	162,977	-	-	162,977
Machinery and equipment	6,798,854	611,182	-	7,410,036
Total capital assets being depreciated	7,262,341	611,182	-	7,873,523
Less accumulated depreciation for:				
Buildings	(254,960)	(8,415)	-	(263,375)
Improvements other than infrastructure	(103,837)	(11,223)	-	(115,060)
Machinery and equipment	(5,799,516)	(264,133)	-	(6,063,649)
Total accumulated depreciation	(6,158,313)	(283,771)	-	(6,442,084)
Total capital assets being depreciated, net	1,104,028	327,411	-	1,431,439
Governmental activities capital assets, net	$ 280,521,140	$ 106,030,586	$ (111,805,456)	$ 274,746,270

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

General government	$ 1,070,838
Public safety	1,517,162
Highways and streets	9,624,072
Environmental	10,216
Health services	34,645
Culture and recreation	1,498,448
Social services	20,419
Public works	3,096,299
	$ 16,872,099
Internal service	$ 283,771

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

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Airport fund:				
Non depreciable capital assets:				
Land	$ 1,500,000	$ -	$ -	$ 1,500,000
Construction in process	16,320,325	10,667,332	(8,659,673)	18,327,984
Total non depreciable capital assets	17,820,325	10,667,332	(8,659,673)	19,827,984
Depreciable capital assets:				
Buildings	21,941,288	20,367	-	21,961,655
Improvements other than infrastructure	26,484,359	8,747,524	-	35,231,883
Machinery and equipment	1,554,952	17,142	-	1,572,094
Total depreciable capital assets	49,980,599	8,785,033	-	58,765,632
Less accumulated depreciation:				
Buildings	(12,741,969)	(743,493)	-	(13,485,462)
Improvements other than infrastructure	(16,001,807)	(630,960)	-	(16,632,767)
Machinery and equipment	(845,679)	(119,805)	-	(965,484)
Total accumulated depreciation	(29,589,455)	(1,494,258)	-	(31,083,713)
Total depreciable capital assets, net	20,391,144	7,290,775	-	27,681,919
Total airport capital assets, net	38,211,469	17,958,107	(8,659,673)	47,509,903
Sanitary Sewer fund:				
Non depreciable capital assets:				
Land	320,040	-	-	320,040
Total non depreciable capital assets	320,040	-	-	320,040
Depreciable capital assets:				
Buildings	81,383,677	912,819	-	82,296,496
Improvements other than infrastructure	1,231,258	-	-	1,231,258
Machinery and equipment	7,828,776	195,075	-	8,023,851
Sewer system	101,518,111	3,783,520	-	105,301,631
Total depreciable capital assets	191,961,822	4,891,414	-	196,853,236
Less accumulated depreciation:				
Buildings	(51,259,401)	(1,967,836)	-	(53,227,237)
Improvements other than infrastructure	(1,204,371)	(18,307)	-	(1,222,678)
Machinery and equipment	(6,727,000)	(272,944)	-	(6,999,944)
Sewer system	(38,298,168)	(3,618,721)	-	(41,916,889)
Total accumulated depreciation	(97,488,940)	(5,877,808)	-	(103,366,748)
Total depreciable capital assets, net	94,472,882	(986,394)	-	93,486,488
Total sanitary sewer capital assets, net	94,792,922	(986,394)	-	93,806,528
Nonmajor proprietary funds:				
Depreciable capital assets:				
Buildings	273,254	3,574	-	276,828
Improvements other than infrastructure	1,284,018	-	-	1,284,018
Machinery and equipment	940,155	162,749	-	1,102,904
Total depreciable capital assets	2,497,427	166,323	-	2,663,750
Less accumulated depreciation:				
Buildings	(194,205)	(6,081)	-	(200,286)
Improvements other than infrastructure	(1,094,538)	(21,268)	-	(1,115,806)
Machinery and equipment	(681,469)	(121,127)	-	(802,596)
Total accumulated depreciation	(1,970,212)	(148,476)	-	(2,118,688)
Total depreciable capital assets, net	527,215	17,847	-	545,062
Total nonmajor proprietary funds capital assets, net	527,215	17,847	-	545,062
Total business-type activities capital assets, net	$ 133,531,606	$ 16,989,560	$ (8,659,673)	$ 141,861,493

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:

	Balance	Additions	Deletions	Balance
Capital assets, depreciable				
Equipment	192,890	10,169	(18,990)	184,069
Library collection	2,950,897	239,935	(138,788)	3,052,044
	3,143,787	250,104	(157,778)	3,236,113
Less accumulated depreciation for:				
Equipment	(91,689)	(17,017)	7,280	(101,426)
Library collection	(1,033,867)	(152,602)	138,788	(1,047,681)
	(1,125,556)	(169,619)	146,068	(1,149,107)
Capital assets, depreciable net	2,018,231	80,485	(11,710)	2,087,006
Discretely presented component unit capital assets, net	$ 2,018,231	$ 80,485	$ (11,710)	$ 2,087,006

8. Interfund Activity

Interfund transfers for the year ended October 31, 2021 were as follows:

	Transfer to:				
	Major funds		Nonmajor funds		
	General fund	Airport	Govern-mental	Enterprise	Total
Transfer from:					
Major funds:					
General fund	$ -	$ -	$ 3,366,500	$ 318,000	$ 3,684,500
Parks/Stormwater Sales Tax	200,821	-	-	-	200,821
Transportation Sales Tax	1,444,477	850,000	165,000	-	2,459,477
Capital Improvement Sales Tax	293,192	-	-	-	293,192
Public Safety Sales Tax	590,714	-	-	-	590,714
Airport	175,485	-	-	-	175,485
Sanitary Sewer	1,432,845	-	-	-	1,432,845
Nonmajor funds:					
Governmental	313,593	-	-	-	313,593
Enterprise	24,000	-	-	-	24,000
Internal Service Funds	132,864	-	-	-	132,864
	$ 4,607,991	$ 850,000	$ 3,531,500	$ 318,000	$ 9,307,491

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, 2021 were as follows:

	General fund	Sales Tax Fund	Total
Due from:			
Major fund:			
Airport	$ 2,000,000	$ 6,000,000	$ 8,000,000
Nonmajor funds:			
Governmental	925,000	100,000	1,025,000
	$ 2,925,000	$ 6,100,000	$ 9,025,000

The interfund balances receivable in the General Fund and Transportation Sales Tax Fund represent advances to various other funds for short-term cash flow needs. The majority of these funds will be repaid when grant reimbursements are received by the funds expending the amounts.

9. Property Held for Redevelopment and Short-term Development Loans

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

A summary of the changes in property held for redevelopment for the year ended October 31, 2021 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Property Held for Redevelopment	$ 3,006,543	$ -	$ 624,563	$ 2,381,980

10. Long-Term Obligations

The following is a summary of the changes in long-term obligations for the year ended October 31, 2021:

	Beginning of year	Additions	Deletions	End of Year	Amount Due in One Year
Governmental activities:					
Developer agreements	$ 3,283,570	$ -	$ 2,103,798	$ 1,179,772	$ 1,000,000
Compensated absences*	1,818,388	1,261,209	1,179,952	1,899,645	1,272,762
Other postemployment benefits*	1,338,464	-	765	1,337,699	-
Total governmental activities long-term liabilities	$ 6,440,422	$ 1,261,209	$ 3,284,515	$ 4,417,116	$ 2,272,762
Business-type activities:					
Revenue bonds	$ 26,370,700	$ 24,121,329	$ 26,370,700	$ 24,121,329	$ 1,753,258
Other postemployment benefits	153,775	29,018	-	182,793	-
Compensated absences	141,965	112,473	93,242	161,196	108,002
Total business-type activities long-term liabilities	$ 26,666,440	$ 24,262,820	$ 26,463,942	$ 24,465,318	$ 1,861,260
Component Units:					
Other postemployment benefits	$ 23,587	$ 1,341	$ -	$ 24,928	$ -
Total component unit long-term liabilities	$ 23,587	$ 1,341	$ -	$ 24,928	$ -

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

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

	Business-type Activities	
	Revenue Bonds Payable	
	Principal	Interest
2022	$ 1,753,258	$ 299,596
2023	1,777,258	276,255
2024	1,800,258	253,792
2025	1,824,258	231,033
2026	1,848,258	207,972
2027-2031	9,615,290	683,094
2032-2035	5,502,749	116,999
	$ 24,121,329	$ 2,068,741

Governmental activities

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 costs 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. The obligation associated with the 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, 2021, amounts due under these agreements totaled $1,179,772 and are payable to the extent incremental taxes are available for a period not to exceed 23 years.

For the current year, total debt service payments related to the developer agreements totaled $2,103,798. Incremental revenues from the City were $1,318,476 in sales and franchise taxes. The remaining funds necessary to meet the current year debt service requirements were derived from incremental tax revenues from other taxing districts and governmental entities.

Business-type activities

Series 2021 Sewer Revenue Bonds

In 2021, the City issued $24,121,329 Sewerage System Refunding Revenue Bonds (State of Missouri – Direct Loan Program) Series 2021. The net proceeds of the Series 2021 bonds together with the other City funds were used to provide funds for the cash defeasance of the Silver Creek 2009 sewer revenue bonds along with providing funds to be held in trust with an escrow agent to provide funds to refund the Series 2010, 2011, and 2014 sewer revenue bonds. The City completed the refunding to reduce its debt service payments and obtain an economic gain of approximately $990,300.

The 2021 revenue bonds require semi-annually payments of principal and interest and mature on January 1, 2035 with interest at 0.76% and an administrative fee of 0.25%.

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 discussed above, the City issued the Series 2021 sewer revenue bonds to refund the outstanding balances of the Series 2010, 2011, and 2014 sewer revenue bonds As a result, the 2010 bonds are considered defeased and the liability for those bonds have been removed from revenue bonds payable.

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 discussed above, the City issued the Series 2021 sewer revenue bonds to refund the outstanding balances of the Series 2010, 2011, and 2014 sewer revenue bonds As a result, the 2011 bonds are considered defeased and the liability for those bonds have been removed from revenue bonds payable.

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 discussed above, the City issued the Series 2021 sewer revenue bonds to refund the outstanding balances of the Series 2010, 2011, and 2014 sewer revenue bonds As a result, the 2014 bonds are considered defeased and the liability for those bonds have been removed from revenue bonds payable.

Silver Creek Bonds

In 2009, the Village of Silver Creek (the Village) 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.

As discussed above, the City provided available cash funds to defease the outstanding balance of these bonds. Accordingly, these bonds are considered defeased, and the liability for these bonds have been removed from revenue bonds payable.

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, 2021, there are six series of taxable industrial revenue bonds outstanding, with a principal amount payable of approximately $170.2 million.

11. Commitments

Capital project expenditures often extend over more than one fiscal year. Estimates of each project are prepared by the City Engineer and approved by the City Council. As of October 31, 2021, the City had nearly $17.9 million in outstanding construction commitments for ongoing City capital projects.

Outstanding encumbrances at October 31, 2021 were as follows: General Fund $314,653, Parks/Stormwater Sales Tax $522,907, Transportation Sales Tax $362,056, Capital Improvement Sales Tax $9,161,163, Public Safety Sales Tax $284,403, Nonmajor governmental funds $216,541, Airport $3,542,980, and Sewer $8,729,611.

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 (55 for police and fire) 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 (50 for police and fire) and receive a reduced allowance.

	2021 Valuation
Benefit Multiplier:	2.00%
Final Average Salary:	5 Years
Member Contributions:	0%

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

Component Unit

The Library's employees participate in the City's pension plan. The above plan description and the plan provisions described in the following paragraphs also apply to the Library's employees. The City has estimated that the Library accounts for approximately 5.0% of the general pension activity and have allocated $643,796, $49,505, and $506,338, to the Library for the pension asset, deferred outflows, and deferred inflows, respectively.

Employees covered by benefit terms. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	207
Inactive employees entitled to but not yet receiving benefits	130
Active employees	420
	757

Contributions. The City 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 City do not contribute to the pension plan. The City's contribution rates are 12.9%(General), 16.4% (Police), and 19.8% (Fire) of annual covered payroll.

Net Pension Liability. The City's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2021.

Actuarial assumptions. The total pension liability in the February 28, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 6.75% (General and Police) 2.75% to 7.15 % (Fire) including wage inflation
Investment rate of return	7.00%, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash/Leveage	-25.00%	-0.29%

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/(Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 6/30/2020	$ 58,616,400	$ 57,985,578	$ 630,822
Changes for the year:			
Service cost	1,745,868	-	1,745,868
Interest	4,218,642	-	4,218,642
Difference between expected and actual experience	767,132	-	767,132
Changes in assumptions	(1,333,202)	-	(1,333,202)
Contributions - employer	-	3,584,318	(3,584,318)
Contributions - employee	-	108,688	(108,688)
Net investment income	-	15,817,895	(15,817,895)
Benefit payments, including refunds	(2,617,610)	(2,617,610)	-
Administrative expense	-	(70,506)	70,506
Other changes	-	(953,285)	953,285
Net changes	2,780,830	15,869,500	(13,088,670)
Balances at 6/30/2021	$ 61,397,230	$ 73,855,078	$ (12,457,848)

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 7.00%, as well as what the City's Net Pension Liability/(Asset) 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/(Asset)	$ (3,931,577)	$ (12,457,848)	$ (19,511,476)

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

For the year ended October 31, 2021, the City recognized net pension expense of $423,274 - ($690,711 benefit)(General), $240,376 (Police) and $873,609(Fire). The City 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	$ 1,106,800	$ (999,951)	$ 106,849
Assumption changes	13,829	(1,066,025)	(1,052,196)
Differences in projected and actual investments returns	-	(7,624,482)	(7,624,482)
Contributions subsequent to the measurement date *	951,148	-	951,148
Total	$ 2,071,777	$ (9,690,458)	$ (7,618,681)

* 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, 2022.

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

Year Ending June 30	Net Deferred Outflows/(Inflows) of Resources
2022	$ (2,550,847)
2023	(1,902,860)
2024	(2,080,911)
2025	(2,525,635)
2026	91,309
Thereafter	399,115
Total	$ (8,569,829)

Component Unit – Library

Changes in the Net Pension Liability/(Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 6/30/2020	$ 3,073,624	$ 3,030,935	$ 42,689
Changes for the year:			
Service cost	71,199	-	71,199
Interest	220,482	-	220,482
Difference between expected and actual experience	(52,686)	-	(52,686)
Changes in assumptions	(71,618)	-	(71,618)
Contributions - employer	-	83,208	(83,208)
Contributions - employee	-	-	-
Changes of assumptions	-	-	-
Net investment income	-	825,886	(825,886)
Benefit payments, including refunds	(137,346)	(137,346)	-
Administrative expense	-	(2,976)	2,976
Other changes	-	(52,256)	52,256
Net changes	30,031	716,516	(686,485)
Balances at 6/30/2021	$ 3,103,655	$ 3,747,451	$ (643,796)

Sensitivity of the net pension liability/(asset) to changes in the discount rate. The following presents the Net Pension Liability/(Asset) of the Library, calculated using the discount rate of 7.00%, as well as what the City's Net Pension Liability/(Asset) 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/(Asset)	$ (225,750)	$ (643,796)	$ (990,934)

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

The Library 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	$ 13,685	$ (52,250)	$ (38,565)
Assumption changes	-	(55,935)	(55,935)
Differences in projected and actual investments returns	-	(398,153)	(398,153)
Contributions subsequent to the measurement date *	35,820	-	35,820
Total	$ 49,505	$ (506,338)	$ (456,833)

* 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, 2022.

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

Year Ending June 30	Net Deferred Outflows/(Inflows) of Resources
2022	$ (138,171)
2023	(104,169)
2024	(113,512)
2025	(136,801)
Total	$ (492,653)

Payable to the Pension Plan

At October 31, 2021, the City reported a payable of $272,367 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 certain 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.

Beginning February 1, 2020, the Plan was closed to new entrants and all new eligible Police and Fire employees hired after that date will participate in the Missouri Local Government Employees Retirement System (LAGERS). Tier 2 members (members hired on or after February 1, 2009) of the Plan as of February 1, 2020, were giving an option to stay in the Plan or migrate to LAGERS. If the member chose to migrate to LAGERS, they relinquish their service credits that had accrued in the Plan but have the option to acquire their relinquished years of service credits upon vesting in LAGERS. For Tier 2 employees electing this option, their return of contributions to the Plan must be used to acquire prior service credits in LAGERS. Any shortfall in the cost of an equal number of service credits in LAGERS will be covered by a portion of the proceeds from a voter approved tax levy as described below.

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

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 (Tier 1 members), the benefits which accrue to members become 100% vested after twenty (20) years of service or upon reaching the age of sixty (60). In addition, upon retirement, such members are entitled to a lump sum distribution of all employee contributions. For all members who were hired on or after February 1, 2009 (Tier 2 members), the benefits which accrue to members become 100% vested after twenty-five (25) years of service or upon reaching the age of sixty (60). Upon retirement, the contributions of these members remain with the plan.

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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	178
Active employees	47
	225

Contributions. The contribution requirements of Plan members and the City are established by and may be amended by ordinance. For the plan year 2021, the employee contribution rate was 18.08% of the current year covered payroll for all Tier 1 members and 10% for all Tier 2 members. For the plan year 2021, the City's contribution rate was 34.41% of covered payroll, which was the actuarial determined rate.

Net Pension Liability. The City's net pension liability was measured as of October 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of October 31, 2020 rolled-forward to the October 31, 2021 measurement date by applying one year of Service Cost (increases TPL), expected benefit payments and refunds during the year (reduces TPL), and an interest rate adjustment assuming the beginning of year Single Discount Rate of 5.75%. A full year of interest was applied to the beginning of year TPL and one-half year of interest was applied to the Service Cost and benefit payments.

Actuarial assumptions. The total pension liability in the October 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	2.50 %
Salary Increases	3.00 % to 11.00 % (Police) including wage inflation
	2.50 % to 11.00 % (Fire) including wage inflation
Investment rate of return	5.75 %

RP-2014 healthy annuitant tables adjusted for mortality improvement back to the observation period base years for men and women of 2017 and 2006 respectively. Future mortality improvement was modeled using the 2-dimensional MP-2016 mortality projection scales. 25% of active deaths are assumed to be duty related, and 75% of active deaths are assumed to be nonduty related.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	35.00%	8.40%
Developed Non US Equity	9.00%	9.00%
Emerging Market Equity	6.00%	11.90%
Core Fixed Income	30.00%	4.00%
Global Fixed Income	5.00%	3.80%
Real Estate	15.00%	6.80%

Discount rate. The discount rate used to measure the total pension liability is 5.75%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 10/31/2020	$ 71,441,335	$ 44,114,367	$ 27,326,968
Changes for the year:			
Service cost	1,091,626	-	1,091,626
Interest	3,981,321	-	3,981,321
Difference between expected and actual experience	452,063	-	452,063
Contributions - employer	-	6,515,351	(6,515,351)
Contributions - employee	-	654,487	(654,487)
Net investment income	-	9,141,976	(9,141,976)
Benefit payments, including refunds	(5,493,578)	(5,493,578)	-
Administrative expense	-	(41,833)	41,833
Net changes	31,432	10,776,403	(10,744,971)
Balances at 10/31/2021	$ 71,472,767	$ 54,890,770	$ 16,581,997

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 5.75%, as well as what the City's Net Pension Liability would be using a discount rate that is 1 percentage point lower (4.75%), or one percentage point higher, (6.75%) than the current rate.

	1% Decrease 4.75%	Current Single Discount Rate Assumption 5.75%	1% Increase 6.75%
Net Pension Liability	$ 25,141,068	$ 16,581,997	$ 9,545,078

Pension Expense and Deferred Outflows of Resources Related to Pension

For the year ended October 31, 2021, the City recognized pension expense of $2,737,037. The City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Differences in experience	$ 186,038	$ (84,289)	$ 101,749
Assumption changes	248,625	-	248,625
Differences in projected and actual investments returns	604,234	(6,026,390)	(5,422,156)
Total	$ 1,038,897	$ (6,110,679)	$ (5,071,782)

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

Year Ending October 31	Net Deferred Outflows/(Inflows) of Resources
2022	$ (885,901)
2023	(1,640,398)
2024	(1,233,668)
2025	(1,311,815)
Total	$ (5,071,782)

Payable to the Pension Plan

At October 31, 2021, there were no outstanding amount contributions due to the pension plan.

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

	LAGERS	Police and Fire	Total
Total pension expense	$ 423,274	$ 2,737,037	$ 3,160,311
Governmental activities:			
Net pension asset	$ (10,069,033)	$ -	$ (10,069,033)
Net pension liability	-	16,581,997	16,581,997
Business-type activities:			
Net pension asset	(2,388,815)	-	(2,388,815)
Component Units:			
Net pension asset	(643,796)	-	(643,796)
Total net pension (asset)/liability	$ (13,101,644)	$ 16,581,997	$ 3,480,353
Governmental activities:			
Pension related deferred outflows	$ 1,888,085	$ 1,038,897	$ 2,926,982
Business-type activities:			
Pension related deferred outflows	183,692	-	183,692
Component Units:			
Pension related deferred outflows	49,505	-	49,505
Total deferred outflows	$ 2,121,282	$ 1,038,897	$ 3,160,179
Governmental activities:			
Pension related deferred inflows	$ 7,811,696	$ 6,110,679	$ 13,922,375
Business-type activities:			
Pension related deferred inflows	1,878,762	-	1,878,762
Component Units:			
Pension related deferred inflows	506,338	-	506,338
Total deferred inflows	$ 10,196,796	$ 6,110,679	$ 16,307,475

13. Post Employment Health Benefits

Plan Description

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

The City requires the retirees to pay 100% of the group plan COBRA rate. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. (The retiree insurance is guaranteed issue; no medical questionnaire is required.) The difference between these amounts is the implicit rate subsidy, which is considered other post employment benefits (OPEB) under Governmental Accounting Standards Board Statement No. 75 (GASB Statement 75). The City's OPEB plan does not issue a separate report.

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

Employees Covered by Benefit Terms

As of the February 1, 2020 actuarial valuation, the following employees were covered by the benefit terms:

Inactive members or beneficiaries currently receiving benefit payments	7
Active employees	487
	494

Total OPEB Liability

The City's total OPEB liability of $1,545,420 was measured as of October 31, 2021, and was determined by an actuarial valuation as of February 1, 2020.

Actuarial Assumptions

The total OPEB liability in the February 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Salary increase	2.5% per year
Discount rate	2.28% as of the measurement date; 2.31% for the prior year
Healthcare cost trend rates (includes inflation)	6.0% for 2021 fiscal year, decreasing by 0.5% for 2022 and .25% per year to an ultimate rate of 4.50% for 2025 and later years
Retirees' share of benefit-related costs	Retirees pay 100% of the group plan COBRA rate

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

Healthy Life Mortality - Society of Actuaries Society of Actuaries Pub-2010 Public Retirement Plans Headcount-weighted General and Public Safety Mortality Tables using Scale MP-2021 Full Generational Improvement.

Disabled Life Mortality – Society of Actuaries Pub-2010 Public Retirement Plans Headcount-weighted General and Public Safety Disability Mortality Tables using Scale MP-2021 Full Generational Improvement.

Disability Incidence – for General employees, assumed disability rates are based on rates used for the LAGERS pension valuation. For Police and Fire employees, assumed rates are based on those used for LAGERS and the City of Joplin Policemen's and Firemen's Pension Plan valuation.

The actuarial assumptions used in the February 1, 2020 valuation was based on an experience analysis of the plan's past experience, the actuary's experience with plans of similar size, plan design, and retiree contribution level.

Change in the Total OPEB Liability

	Total OPEB Liability
Beginning of year	$ 1,515,826
Changes for the year:	
Service cost	144,109
Interest	37,906
Change in benefit terms	-
Differences between expected and actual results	(238,699)
Changes in assumptions and other inputs	124,278
Benefit payments, net of contributions	(38,000)
Net changes	29,594
End of year	$ 1,545,420

Total OPEB Liability to Changes in the Discount Rate

The following presents the Total OPEB Liability of the City, calculated using the discount rate of 2.28%, as well as what the City's Total OPEB Liability would be using a discount rate that is 1 percentage point lower (1.28%) or one percentage point higher (3.28%) than the current rate.

	1% Decrease 1.28%	Discount Rate 2.28%	1% Increase 3.28%
Total OPEB Liability	$ 1,696,579	$ 1,545,420	$ 1,408,759

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

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

	1% Decrease	Current Trend Assumption	1% Increase
Total OPEB Liability	$ 1,338,275	$ 1,545,420	$ 1,796,561

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended October 31, 2021, the City recognized OPEB expense of $190,461. The City reported deferred outflows related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 11,813	$ (224,589)
Changes in assumptions	259,449	(2,714)
Total	$ 271,262	$ (227,303)

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

Fiscal Year Ending	Amount
2022	$ 8,446
2023	8,446
2024	8,446
2025	8,446
2026	8,446
2027 and thereafter	1,729
Total	$ 43,959

The following table summarizes the City's OPEB reporting:

	Total OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental activities:	$ 1,337,699	$ 234,801	$ (196,752)
Business-type activities:	182,793	32,085	(26,885)
Component unit:	24,928	4,376	(3,666)
Total	$ 1,545,420	$ 271,262	$ (227,303)

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 $520,000 into an escrow account. At October 31, 2021, the escrow account balance is $520,9260, 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, 2021, in the Health Care, Worker's Compensation, and Liability and Property Insurance funds were $2,758,796, $1,640,091, and $1,227,484, respectively. The claims liabilities in these funds at October 31, 2021, 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 2021 and 2020 are as follows:

	Beginning of Year	Claims Incurred	Payments/ Adjustments	End of Year
2020	$ 1,951,453	$ 5,744,328	$ 5,255,085	$ 2,440,696
2021	2,440,696	6,572,486	6,974,151	2,039,031

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, 2021, $150,011 was amortized as an expenditure. At October 31, 2021 the prepaid balance $1,969,725 was reported in the Joplin Redevelopment Corporation Fund. After 15 years, the City has an option to purchase the land at the higher of the fair value of the land at the date of purchase, or $2 million, with the remaining prepaid balance credited towards the purchase. The City intends to exercise this option and, accordingly, only the next 8 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 Ending October 31:	Future Amortized Lease Expense
2022	$ 150,011
2023	150,011
2024	156,261
2025	165,012
2026	165,012
2027-2028	336,900
Total	$ 1,123,207

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 shown in the schedule below:

Year Ending October 31:	Future Minimum Lease Payments
2022	$ 37,969
2023	37,969
2024	43,855
Total	$ 119,793

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
Nonspendable				
Inventories	$ 161,290	$ -	$ 418,741	$ -
Prepaids	25,086	1,100	-	-
Endowments	-	-	-	-
Restricted				
Public Works Improvements	-	-	-	21,209,412
Public Safety	-	-	-	-
Park and Storm Water Projects		7,078,800	-	-
Transportation Projects	-	-	9,976,214	-
Community Redevelopment	-	-	-	-
Waste management services	-	-	-	-
Health and Welfare	-	-	-	-
Tourism promotion	-	-	-	-
Park operations	-	-	-	-
Cemetery Maintenance	-	-	-	-
Assigned				
General government	154,168	-	-	-
Public safety	160,485	-	-	-
Unassigned (deficit):	19,246,788	-	-	-
Total Fund Balance	$ 19,747,817	$ 7,079,900	$ 10,394,955	$ 21,209,412

	Public Safety Sales Tax	Police & Fire Pension Sales Tax	Nonmajor Governmental Funds	Total
Nonspendable				
Inventories	$ -	$ -	$ 36,043	$ 616,074
Prepaids	3,803	-	1,971,584	2,001,573
Endowments	-	-	857,368	857,368
Restricted				
Public Works Improvements	-	-	-	21,209,412
Public Safety	12,313,871	3,047,634	-	15,361,505
Park and Storm Water Projects	-	-	-	7,078,800
Transportation Projects	-	-	-	9,976,214
Community Redevelopment	-	-	3,816,577	3,816,577
Waste management services	-	-	1,764,801	1,764,801
Health and Welfare	-	-	1,603,318	1,603,318
Tourism promotion	-	-	1,468,037	1,468,037
Park operations	-	-	244,188	244,188
Cemetery Maintenance	-	-	102,711	102,711
Assigned				
Community Redevelopment	-	-	7,254,598	7,408,766
Transportation Projects	-	-	1,063,956	1,224,441
Unassigned (deficit):	-	-	(775,456)	18,471,332
Total Fund Balance	$ 12,317,674	$ 3,047,634	$ 19,407,725	$ 93,205,117

17. Subsequent Events

The City evaluated subsequent events through April 27, 2022, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in the financial statements.

Required Supplementary Information

Exhibit 12

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--General Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 21,448,000	$ 21,500,000	$ 23,174,336	$ 1,674,336
Intergovernmental	780,505	780,505	1,242,493	461,988
Licenses and permits	1,707,700	1,707,700	2,293,070	585,370
Charges for services	505,064	505,064	532,112	27,048
Fines and forfeitures	846,400	846,400	847,904	1,504
Interest and other	647,517	647,517	323,864	(323,653)
Total Revenues	25,935,186	25,987,186	28,413,779	2,426,593
Expenditures:				
Current:				
General government	6,657,492	7,484,245	7,176,148	308,097
Public safety	16,480,292	17,337,898	16,907,656	430,242
Public works	2,395,707	2,444,376	2,166,076	278,300
Culture and recreation	606,120	606,120	508,120	98,000
Total Expenditures	26,139,611	27,872,639	26,758,000	1,114,639
Excess of Revenues Over (Under) Expenditures	(204,425)	(1,885,453)	1,655,779	3,541,232
Other Financing Sources (Uses):				
Transfers in	4,689,860	4,689,860	4,607,991	(81,869)
Transfers out	(3,559,500)	(3,684,500)	(3,684,500)	-
Insurance proceeds	50,000	275,490	299,551	24,061
Sale of capital assets	35,000	49,000	127,625	78,625
Total Other Financing Sources	1,215,360	1,329,850	1,350,667	20,817
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 1,010,935	$ (555,603)	3,006,446	$ 3,562,049
Fund Balances, Beginning of Year			16,741,371	
Fund Balances, End of Year			$ 19,747,817	

See accompanying notes to the required supplementary information

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--Parks / Storm Water Sales Tax Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 3,832,000	$ 3,867,000	$ 4,175,817	$ 308,817
Intergovernmental	300,000	300,000	151,174	(148,826)
Total Revenues	4,132,000	4,167,000	4,326,991	159,991
Expenditures:				
Highways and streets	4,324,833	5,596,745	2,180,425	3,416,320
Culture and recreation	542,067	604,828	495,770	109,058
Total Expenditures	4,866,900	6,201,573	2,676,195	3,525,378
Excess of Revenues Over (Under) Expenditures	(734,900)	(2,034,573)	1,650,796	3,685,369
Other Financing Sources (Uses):				
Transfers out	(197,830)	(197,830)	(200,821)	(2,991)
Total Other Financing Sources (Uses)	(197,830)	(197,830)	(200,821)	(2,991)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (932,730)	$ (2,232,403)	1,449,975	$ 3,682,378
Fund Balances, Beginning of Year			5,629,925	
Fund Balances, End of Year			$ 7,079,900	

See accompanying notes to the required supplementary information

Exhibit 14

City of Joplin, Missouri
Required Supplementary Information
Budgetary Comparison Schedule--Transportation Sales Tax Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 9,689,000	$ 9,714,000	$ 10,537,570	$ 823,570
Intergovernmental	1,477,372	1,477,372	1,423,529	(53,843)
Charges for services	881,550	881,550	756,603	(124,947)
Interest and miscellaneous	26,000	26,000	24,668	(1,332)
Total Revenues	12,073,922	12,098,922	12,742,370	643,448
Expenditures:				
Highways and streets	8,388,411	9,115,790	7,720,205	1,395,585
Total Expenditures	8,388,411	9,115,790	7,720,205	1,395,585
Excess of Revenues Over (Under) Expenditures	3,685,511	2,983,132	5,022,165	2,039,033
Other Financing Sources (Uses):				
Transfers out	(2,468,984)	(2,468,984)	(2,459,477)	9,507
Insurance proceeds	-	-	17,345	17,345
Sale of capital assets	10,000	10,000	4,608	(5,392)
Total Other Financing Sources (Uses)	(2,458,984)	(2,458,984)	(2,437,524)	21,460
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 1,226,527	$ 524,148	2,584,641	$ 2,060,493
Fund Balances, Beginning of Year			7,810,314	
Fund Balances, End of Year			$ 10,394,955	

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, 2021

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 5,733,000	$ 5,753,000	$ 6,276,757	$ 523,757
Intergovernmental	1,200,000	1,200,000	281,016	(918,984)
Total Revenues	6,933,000	6,953,000	6,557,773	(395,227)
Expenditures:				
Public works	19,106,299	21,629,474	4,568,909	17,060,565
Total Expenditures	19,106,299	21,629,474	4,568,909	17,060,565
Excess of Revenues Over (Under) Expenditures	(12,173,299)	(14,676,474)	1,988,864	16,665,338
Other Financing Sources (Uses):				
Transfers out	(368,545)	(368,545)	(293,192)	75,353
Total Other Financing Sources	(368,545)	(368,545)	(293,192)	75,353
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (12,541,844)	$ (15,045,019)	1,695,672	$ 16,740,691
Fund Balances, Beginning of Year			19,513,740	
Fund Balances, End of Year			$ 21,209,412	

See accompanying notes to the required supplementary information

Exhibit 16

City of Joplin, Missouri
Budgetary Comparison Schedule-Public Safety Sales Tax Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 7,649,000	$ 7,674,000	$ 8,364,664	$ 690,664
Intergovernmental	-	-	31,412	31,412
Charges for services	11,000	11,000	5,235	(5,765)
Total Revenues	7,660,000	7,685,000	8,401,311	716,311
Expenditures:				
Public safety	5,820,489	5,863,487	5,242,406	621,081
Total Expenditures	5,820,489	5,863,487	5,242,406	621,081
Excess of Revenues Over Expenditures	1,839,511	1,821,513	3,158,905	1,337,392
Other Financing Sources (Uses):				
Transfers out	(633,523)	(633,523)	(590,714)	42,809
Total Other Financing Sources (Uses)	(633,523)	(633,523)	(590,714)	42,809
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 1,205,988	$ 1,187,990	2,568,191	$ 1,380,201
Fund Balance, Beginning of Year			9,749,483	
Fund Balance, End of Year			$ 12,317,674	

Exhibit 17

City of Joplin, Missouri
Budgetary Comparison Schedule-Police & Fire Pension Sales Tax Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 7,424,000	$ 7,424,000	$ 8,574,780	$ 1,150,780
Total Revenues	7,424,000	7,424,000	8,574,780	1,150,780
Expenditures:				
Public Safety	5,525,000	7,615,000	7,577,957	37,043
Total Expenditures	5,525,000	7,615,000	7,577,957	37,043
Excess of Revenues Over (Under) Expenditures	$ 1,899,000	$ (191,000)	996,823	$ 1,187,823
Fund Balance, Beginning of Year			2,050,811	
Fund Balance, End of Year			$ 3,047,634	

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

	2021	2020	2019	2018
Total OPEB Liability				
Service costs	$ 144,109	$ 118,947	$ 102,782	$ 93,645
Interest costs	37,906	45,886	46,821	32,078
Changes in benefit terms	-	88,087	-	-
Difference between actual and expected experience	(238,699)	(6,938)	15,752	-
Changes of assumptions	124,278	(3,256)	64,648	145,561
Benefit payments	(38,000)	(31,000)	(29,000)	(25,000)
Net changes in total OPEB liability	29,594	211,726	201,003	246,284
Total OPEB liability - beginning of year	1,515,826	1,304,100	1,103,097	856,813
Total OPEB liability - end of year	$ 1,545,420	$ 1,515,826	$ 1,304,100	$ 1,103,097
Covered employee payroll**	$ 19,566,567	$ 19,566,567	$ 18,612,509	$ 18,612,509
OPEB liability as a percentage of covered payroll	7.90%	7.75%	7.01%	5.93%

* GASB 75 requires presentation of ten years. As of October 31, 2021, only four years are available.

** Covered employee payroll is annualized pay based on amounts as of January 1 in the fiscal year

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

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

	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service Cost	$ 1,817,067	$ 1,410,594	$ 1,339,895	$ 1,313,904	$ 1,355,542	$ 1,330,613	$ 1,314,331
Interest on the Total Pension Liability	4,439,124	4,209,378	3,943,040	3,767,369	3,663,793	3,396,438	3,307,226
Change in benefit terms	-	37,895	-	-	-	-	-
Difference between expected and actual experience	714,446	(107,706)	732,412	(308,477)	(1,447,343)	(1,466,659)	(1,612,452)
Changes of assumptions	(1,404,820)	-	-	-	-	2,274,833	-
Benefit payments	(2,754,956)	(2,412,924)	(2,341,226)	(2,383,066)	(1,871,688)	(1,848,360)	(1,726,933)
Net Change in Total Pension Liability	2,810,861	3,137,237	3,674,121	2,389,730	1,700,304	3,686,865	1,282,172
Total Pension Liability beginning	61,690,024	58,552,787	54,878,666	52,488,936	50,788,632	47,101,767	45,819,595
Total Pension Liability ending	$ 64,500,885	$ 61,690,024	$ 58,552,787	$ 54,878,666	$ 52,488,936	$ 50,788,632	$ 47,101,767
Plan Fiduciary Net Position							
Contributions-employer	$ 3,667,526	$ 1,616,794	$ 1,582,663	$ 1,571,084	$ 1,684,196	$ 1,804,454	$ 1,845,929
Contributions-employees	108,688	82,106	68,935	-	-	-	-
Pension Plan Net Investment income	16,643,781	793,425	3,813,695	6,513,503	5,639,019	(90,943)	899,523
Benefit Payments	(2,754,956)	(2,412,924)	(2,341,226)	(2,383,066)	(1,871,688)	(1,848,360)	(1,726,933)
Pension Plan Administrative expense	(73,482)	(79,627)	(67,866)	(47,893)	(46,105)	(45,852)	(50,610)
Other	(1,005,541)	(15,997)	105,529	(229,415)	(73,651)	(20,204)	(1,059)
Net Change in Plan Fiduciary Net Position	16,586,016	(16,223)	3,161,730	5,424,213	5,331,771	(200,905)	966,850
Plan Fiduciary Net Position beginning	61,016,513	61,032,736	57,871,006	52,446,793	47,115,022	47,315,927	46,349,077
Plan Fiduciary Net Position ending	$ 77,602,529	$ 61,016,513	$ 61,032,736	$ 57,871,006	$ 52,446,793	$ 47,115,022	$ 47,315,927
Employer Net Pension Liability (Asset)	$ (13,101,644)	$ 673,511	$ (2,479,949)	$ (2,992,340)	$ 42,143	$ 3,673,610	$ (214,160)
Plan Fiduciary Net Position as a percentage of the total Pension Liability	120.31%	98.91%	104.24%	105.45%	99.92%	92.77%	100.45%
Covered Payroll	$ 18,679,765	$ 12,204,552	$ 11,929,654	$ 11,186,165	$ 11,363,024	$ 11,949,666	$ 11,441,705
Employer's Net Pension Asset as a percentage of covered payroll	-70.14%	5.52%	-20.79%	-26.75%	0.37%	30.74%	-1.87%

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

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

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation to Actuarially Determined Contributions	Contribution Excess (Deficiency)	Covered Payroll	Contribution as Percentage of Covered Payroll
2012	$ 1,440,104	$ 1,184,087	$ (256,017)	$ 10,667,433	15.90%
2013	1,550,946	1,330,955	(219,991)	10,999,620	16.10%
2014	1,832,149	1,820,095	(12,054)	11,444,637	16.11%
2015	1,826,168	1,826,168	-	11,781,730	15.50%
2016	1,774,909	1,774,909	-	11,912,138	14.90%
2017	1,553,491	1,553,491	-	11,593,219	13.40%
2018	1,606,173	1,606,173	-	11,810,076	13.60%
2019	1,540,289	1,540,289	-	12,128,262	12.70%
2020	1,926,783	1,926,783	-	14,619,866	13.18%
2021	2,878,929	2,878,929	-	19,948,650	14.43%

Notes to Schedule of Employer Contributions

Valuation Date

February 28, 2021

Notes:

The roll-forward of total pension liability from February 28, 2021 to June 30, 2021 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions used to determine contribution rates:

Actuarial cost method

Entry age normal and modified terminal funding

Amortization method

A level percentage of payroll amortization method is used to amortize the Unfunded Actuarial Accrued Liability (UAAL) over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.

Remaining amortization period

Multiple bases from 14 to 28 years

Asset valuation method

5-year smoothed market; 20% corridor

Inflation

2.75% wage inflation; 2.25% price inflation

Salary increases

2.75% to 6.75 (General and Police) 2.75% to 7.15% (Fire) including wage inflation (General)

Investment rate of return

7.00%, net of investment expenses

Retirement age

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

Mortality

The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables. by applying the MP-2015 mortality improvement scale to the above described tables.

Other Information

None

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

	2021	2020 (1)	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	$ 1,091,626	$ 1,215,697	$ 1,849,542	$ 1,838,426	$ 1,980,873	$ 2,089,863	$ 2,054,031	$ 2,078,349
Interest on the Total Pension Liability	3,981,321	4,346,768	4,364,016	4,274,460	4,166,508	4,110,293	3,992,441	3,823,752
Difference between expected and actual experience	452,063	(1,223,992)	97,460	(306,033)	284,357	(648,907)	-	197,958
Assumption changes	-	6,976,020	-	-	1,708,040	60,721	-	56,769
Benefit payments and refunds	(5,493,578)	(7,323,735)	(5,175,531)	(3,795,756)	(4,733,773)	(4,775,056)	(3,986,515)	(3,483,119)
Net Change in Total Pension Liability	31,432	3,990,758	1,135,487	2,011,097	3,406,005	836,914	2,059,957	2,673,709
Total Pension Liability beginning	71,441,335	67,450,577	66,315,090	64,303,993	60,897,988	60,061,074	58,001,117	55,327,408
Total Pension Liability ending	$ 71,472,767	$ 71,441,335	$ 67,450,577	$ 66,315,090	$ 64,303,993	$ 60,897,988	$ 60,061,074	$ 58,001,117
Plan Fiduciary Net Position								
Contributions-employer	$ 6,515,351	$ 3,440,455	$ 2,999,709	$ 2,620,298	$ 2,601,983	$ 2,619,993	$ 2,662,322	$ 2,919,862
Contributions-employee	654,487	881,238	1,307,243	1,234,842	1,254,486	1,281,360	1,334,923	1,414,636
Pension Plan Net Investment income	9,141,976	2,553,066	4,678,184	763,367	4,957,308	1,004,989	(90,411)	2,100,142
Benefit Payments	(5,493,578)	(7,323,735)	(5,175,531)	(3,795,756)	(4,733,773)	(4,775,056)	(3,986,515)	(3,483,119)
Pension Plan Administrative expense	(41,833)	(85,420)	(74,034)	(52,286)	(66,544)	(71,284)	(53,590)	(36,615)
Net Change in Plan Fiduciary Net Position	10,776,403	(534,396)	3,735,571	770,465	4,013,460	60,002	(133,271)	2,914,906
Plan Fiduciary Net Position beginning	44,114,367	44,648,763	40,913,192	40,142,727	36,129,267	36,069,265	36,202,536	33,287,630
Plan Fiduciary Net Position ending	$ 54,890,770	$ 44,114,367	$ 44,648,763	$ 40,913,192	$ 40,142,727	$ 36,129,267	$ 36,069,265	$ 36,202,536
Employer Net Pension Liability	$ 16,581,997	$ 27,326,968	$ 22,801,814	$ 25,401,898	$ 24,161,266	$ 24,768,721	$ 23,991,809	$ 21,798,581
Plan Fiduciary Net Position as a percentage of the total Pension Liability	76.80%	61.75%	66.19%	61.70%	62.43%	59.33%	60.05%	62.42%
Covered Payroll	$ 3,695,883	$ 3,847,920	$ 9,489,931	$ 9,049,761	$ 9,119,704	$ 9,042,460	$ 9,056,584	$ 9,109,859
Employer's Net Pension Asset as a percentage of covered payroll	448.66%	710.18%	240.27%	280.69%	264.93%	273.92%	264.91%	239.29%

Notes

(1) - Beginning February 1, 2020, the Plan was closed to new entrants and all new eligible Police and Fire employees hired after that date will participate in the Missouri Local Government Employees Retirement System (LAGERS). Tier 2 members (members hired on or after February 1, 2009) of the Plan as of February 1, 2020, were given an option to stay in the Plan or migrate to LAGERS.
10 years of data will be displayed once it is available. GASB statement 67 was implemented in the 2014 fiscal year.

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 Excess (Deficiency)	Covered Payroll	Contribution as Percentage of Covered Payroll
2014		$ 2,919,862	$ 2,919,862	$ -	$ 9,109,859	32.05%
2015		2,662,322	2,662,322	-	9,056,584	29.40%
2016		2,619,993	2,619,993	-	9,042,460	28.97%
2017		2,601,983	2,601,983	-	9,119,704	28.53%
2018		2,620,298	2,620,298	-	9,049,761	28.95%
2019		2,999,709	2,999,709	-	9,489,931	31.61%
2020	(1)	2,921,839	3,440,455	518,616	3,847,920	89.41%
2021		3,942,972	6,515,351	2,572,379	3,695,883	176.29%

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

Notes to Schedule of Employer Contributions

Valuation Date	October 31, 2020
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	Aggregate cost method
Amortization method	Level dollar, closed
Remaining amortization period	10 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.50%
Salary increases	3.0% to 11.0% including wage inflation (Police) 2.5% to 11.0% including wage inflation (Fire)
Investment rate of return	5.75%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Active members age 60 and over are assumed to retire immediately.
Mortality	RP-2014 healthy annuitant tables adjusted for mortality improvement back to the observation period base years for men and women of 2017 and 2006 respectively. Future mortality improvement was modeled using the 2-dimensional MP-2016 mortality projection scales. 25% of active deaths are assumed to be duty related, and 75% of active deaths are assumed to be nonduty related.

Other Information:

Notes

The Employer Contribution for FY Ending October 31, 2021 was determined in the October 31, 2019+A19 actuarial valuation report.

(1) - Beginning February 1, 2020, the Plan was closed to new entrants and all new eligible Police and Fire employees hired after that date will participate in the Missouri Local Government Employees Retirement System (LAGERS). Tier 2 members (members hired on or after February 1, 2009) of the Plan as of February 1, 2020, were given an option to stay in the Plan or migrate to LAGERS.

Legal Compliance—Budgetary Control

Although the City is required to prepare an annual operating budget for most 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, a legal annual budget is not required for the Joplin Tax Increment Financing Commission and the Joplin Redevelopment Corporation. A budget was not adopted for the American Rescue Plan Act (ARPA) as there were not expenditures anticipated during fiscal year 2021. Fund Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

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

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

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

Combining and Individual Fund Financial Statements and Schedules

Non-Major Governmental Funds

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

Special Revenue Funds

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

Health and Welfare—to account for operations of health care services to low-income citizens, regulatory control of food suppliers and restaurants, and animal control functions. Financing is provided primarily by state and federal grants, a separate property tax levy of $0.0598 per $100 assessed valuation, and operating transfers from the General Fund.

Parks and Recreation—to account for the operation of all parks and recreation facilities and programs provided by the City. Financing is provided by transfers from the General Fund, users fees and a separate property tax levy of $0.0598 per $100 assessed valuation.

Solid Waste Management—to account costs associated with the City's waste management and recycling programs. Financing is provided by a separate property tax levy of $0.00598 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.

Community Development Entitlement Grant Fund—to account for federal grants under the Department of Housing and Urban Development Community Development Block Grant Program.

Joplin Redevelopment Corporation (JRC) Fund—to account for activities of acquiring, constructing, maintaining, and operating the City's redevelopment plan.

Debt Service Fund

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

Capital Projects Funds

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

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

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, 2021

Assets	Special Revenue Funds	Debt Service: TIF Commission	Capital Projects: Revolving Public Improvements	Capital Projects: Infrastructure Improvements	Permanent Funds: Connor and Barbee Trusts	Permanent Funds: Cemetery Trust	Total Nonmajor Governmental Funds
Pooled cash and investments	$ 12,778,477	$ 27,717	$ 632,416	$ 470,181	$ 200,000	$ 743,601	$ 14,852,392
Receivables:							
Property and other taxes	224,735	-	-	-	-	-	224,735
Accounts	252,022	-	-	-	-	16,478	268,500
Intergovernmental	1,166,831	371,377	-	1,076,624	-	-	2,614,832
Special assessments	-	-	201,823	-	-	-	201,823
Loans	1,100,214	-	-	-	-	-	1,100,214
Land held for redevelopment	2,381,980	-	-	-	-	-	2,381,980
Inventories	36,043	-	-	-	-	-	36,043
Prepaids	1,971,584	-	-	-	-	-	1,971,584
Total assets	$ 19,911,886	$ 399,094	$ 834,239	$ 1,546,805	$ 200,000	$ 760,079	$ 23,652,103
Liabilities							
Accounts payable	$ 705,953	$ 789,973	$ 665	$ 99,080	$ -	$ -	$ 1,595,671
Accrued payroll and benefits	117,241	-	-	-	-	-	117,241
Due to other funds	325,000	-	-	700,000	-	-	1,025,000
Total liabilities	1,148,194	789,973	665	799,080	-	-	2,737,912
Deferred inflows of resources							
Unavailable revenues - intergovernmental	917,523	-	-	315,520	-	-	1,233,043
Unavailable revenues - special assessments	-	-	201,823	-	-	-	201,823
Unavailable revenues - other	71,600	-	-	-	-	-	71,600
Total deferred inflows of resources	989,123	-	201,823	315,520	-	-	1,506,466
Fund balances							
Nonspendable	2,007,627	-	-	-	200,000	657,368	2,864,995
Restricted	8,896,921	-	-	-	-	102,711	8,999,632
Assigned	7,254,598	-	631,751	432,205	-	-	8,318,554
Unassigned (deficit)	(384,577)	(390,879)	-	-	-	-	(775,456)
Total fund balances	17,774,569	(390,879)	631,751	432,205	200,000	760,079	19,407,725
Total liabilities, deferred inflows, and fund balances	$ 19,911,886	$ 399,094	$ 834,239	$ 1,546,805	$ 200,000	$ 760,079	$ 23,652,103

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended October 31, 2020

	Special Revenue Funds	Debt Service	Capital Projects		Permanent Funds		Total Nonmajor Governmental Funds
		TIF Commission	Revolving Public Improvements	Infrastructure Improvements	Connor and Barbee Trusts	Cemetery Trust	
Revenues:							
Taxes	$ 2,933,868	$ 1,318,476	$ -	$ -	$ -	$ -	$ 4,252,344
Tax increment financing	-	835,049	-	-	-	-	835,049
Intergovernmental	2,457,525	-	-	3,183,981	-	-	5,641,506
Licenses and permits	24,461	-	-	-	-	-	24,461
Charges for services	3,526,185	-	49,171	-	-	26,160	3,601,516
Interest	12,155	190	-	-	391	1,420	14,156
Other	238,329	-	-	-	-	-	238,329
Total Revenues	9,192,523	2,153,715	49,171	3,183,981	391	27,580	14,607,361
Expenditures:							
Current:							
General government	536,166	-	-	-	-	-	536,166
Public works	-	-	75,262	10,911	-	-	86,173
Environmental	2,994,858	-	-	-	-	-	2,994,858
Health services	2,756,724	-	-	-	391	-	2,757,115
Culture and recreation	4,604,951	-	-	-	-	-	4,604,951
Social services	1,562,261	734,042	-	-	-	-	2,296,303
Capital outlay	-	-	-	650,439	-	-	650,439
Debt service:							
Principal	-	2,103,798	-	-	-	-	2,103,798
Interest	-	-	-	-	-	-	-
Total Expenditures	12,454,960	2,837,840	75,262	661,350	391	-	16,029,803
Excess of Revenues Over (Under) Expenditures:	(3,262,437)	(684,125)	(26,091)	2,522,631	-	27,580	(1,422,442)
Other Financing Sources (Uses):							
Transfers in	3,531,500	-	-	-	-	-	3,531,500
Transfers out	(313,593)	-	-	-	-	-	(313,593)
Sale of capital assets	26,250	-	-	-	-	-	26,250
Total Other Financing Sources (Uses):	3,244,157	-	-	-	-	-	3,244,157
Net changes in fund balances	(18,280)	(684,125)	(26,091)	2,522,631	-	27,580	1,821,715
Fund balances, beginning of year	17,792,849	293,246	657,842	(2,090,426)	200,000	732,499	17,586,010
Fund balances, end of year	$ 17,774,569	$ (390,879)	$ 631,751	$ 432,205	$ 200,000	$ 760,079	$ 19,407,725

City of Joplin, Missouri
Combining Balance Sheet - Nonmajor Special Revenue Funds
October 31, 2021

Assets	Tourism and Convention Promotion	Health and Welfare	Parks and Recreation	Solid Waste Management	Economic Development Revolving	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Total Nonmajor Special Revenue Funds
Pooled cash and investments	$ 1,420,963	$ 1,482,342	$ 356,393	$ 1,902,405	$ 2,716,363	$ 27,393	$ 4,872,618	$ 12,778,477
Receivables								
Taxes	153,135	24,528	24,528	22,544	-	-	-	224,735
Accounts	9,781	3,881	1,063	237,297	-	-	-	252,022
Intergovernmental	-	297,164	-	14,641	-	855,026	0	1,166,831
Loans	-	-	-	-	1,100,214	-	-	1,100,214
Land held for redevelopment							2,381,980	2,381,980
Inventories	14,925	18,827	2,291	-	-	-	-	36,043
Prepaids	1,859	-	-	-	-	-	1,969,725	1,971,584
Total assets	$ 1,600,663	$ 1,826,742	$ 384,275	$ 2,176,887	$ 3,816,577	$ 882,419	$ 9,224,323	$ 19,911,886
Liabilities								
Accounts payable	$ 108,788	$ 32,005	$ 77,410	$ 384,257	$ -	$ 103,493	$ -	$ 705,953
Accrued payroll and benefits	7,054	52,158	35,858	5,285	-	16,886	-	117,241
Due to other funds	-	-	-	-	-	325,000	-	325,000
Total liabilities	115,842	84,163	113,268	389,542	-	445,379	-	1,148,194
Deferred inflows of resources								
Unavailable revenues - intergovernmental	-	95,906	-	-	-	821,617	-	917,523
Unavailable revenues - other	-	24,528	24,528	22,544	-	-	-	71,600
Total deferred inflows of resources	-	120,434	24,528	22,544	-	821,617	-	989,123
Fund balances								
Nonspendable	16,784	18,827	2,291	-	-	-	1,969,725	2,007,627
Restricted	1,468,037	1,603,318	244,188	1,764,801	3,816,577	-	-	8,896,921
Assigned	-	-	-	-	-	-	7,254,598	7,254,598
Unassigned (deficit)	-	-	-	-	-	(384,577)	-	(384,577)
Total fund balances	1,484,821	1,622,145	246,479	1,764,801	3,816,577	(384,577)	9,224,323	17,774,569
Total liabilities, deferred inflows, and fund balances	$ 1,600,663	$ 1,826,742	$ 384,275	$ 2,176,887	$ 3,816,577	$ 60,802	$ 9,224,323	$ 19,911,886

City of Joplin, Missouri
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended October 31, 2021

	Tourism and Convention Promotion	Health and Welfare	Parks and Recreation	Solid Waste Management	Economic Development Revolving	Community Development Entitlement Grant	Joplin Redevelopment Corporation	Total Nonmajor Special Revenue Funds
Revenues:								
Taxes	$ 1,399,461	$ 511,469	$ 511,469	$ 511,469	$ -	$ -	$ -	$ 2,933,868
Intergovernmental	1,899	1,601,137	27,476	67,038	-	759,975	-	2,457,525
Licenses and permits	-	-	-	-	-	24,461	-	24,461
Charges for services	820	136,865	543,533	2,727,863	-	117,104	-	3,526,185
Interest	-	391	-	-	11,764	-	-	12,155
Other	(45,718)	5,933	278,033	-	-	81	-	238,329
Total Revenues	1,356,462	2,255,795	1,360,511	3,306,370	11,764	901,621	-	9,192,523
Expenditures:								
Current:								
General government	-	-	-	-	-	-	536,166	536,166
Environmental	-	-	-	2,994,858	-	-	-	2,994,858
Health services	-	2,756,724	-	-	-	-	-	2,756,724
Culture and recreation	1,126,044	-	3,478,907	-	-	-	-	4,604,951
Social services	-	-	-	-	-	1,562,261	-	1,562,261
Total Expenditures	1,126,044	2,756,724	3,478,907	2,994,858	-	1,562,261	536,166	12,454,960
Excess of Revenues Over (Under) Expenditures:	230,418	(500,929)	(2,118,396)	311,512	11,764	(660,640)	(536,166)	(3,262,437)
Other Financing Sources (Uses):								
Transfers in	-	1,020,000	2,346,500	-	-	165,000	-	3,531,500
Transfers out	(73,592)	(53,123)	(126,919)	(52,732)	-	(7,227)	-	(313,593)
Sale of capital assets	-	2,210	14,540	-	-	9,500	-	26,250
Total Other Financing Sources (Uses):	(73,592)	969,087	2,234,121	(52,732)	-	167,273	-	3,244,157
Net changes in fund balances	156,826	468,158	115,725	258,780	11,764	(493,367)	(536,166)	(18,280)
Fund Balances, beginning of year	1,327,995	1,153,987	130,754	1,506,021	3,804,813	108,790	9,760,489	17,792,849
Fund Balances, end of year	$ 1,484,821	$ 1,622,145	$ 246,479	$ 1,764,801	$ 3,816,577	$ (384,577)	$ 9,224,323	$ 17,774,569

City of Joplin, Missouri
Budgetary Comparison Schedule--Tourism and Convention Promotion Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 1,208,000	$ 1,208,000	$ 1,399,461	$ 191,461
Intergovernmental	41,902	41,902	1,899	(40,003)
Charges for services	-	-	820	820
Interest and other	10,000	10,000	(45,718)	(55,718)
Total Revenues	1,259,902	1,259,902	1,356,462	96,560
Expenditures:				
Culture and recreation	1,244,565	1,316,148	1,126,044	190,104
Total Expenditures	1,244,565	1,316,148	1,126,044	190,104
Excess of Revenues Over (Under) Expenditures	15,337	(56,246)	230,418	286,664
Other Financing Sources (Uses):				
Transfers out	(73,592)	(73,592)	(73,592)	-
Total Other Financing Sources (Uses)	(73,592)	(73,592)	(73,592)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (58,255)	$ (129,838)	156,826	$ 286,664
Fund Balance, Beginning of Year			1,327,995	
Fund Balance, End of Year			$ 1,484,821	

City of Joplin, Missouri
Budgetary Comparison Schedule--Health and Welfare Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 475,500	$ 475,500	$ 511,469	$ 35,969
Intergovernmental	1,089,710	1,089,710	1,601,137	511,427
Charges for services	149,450	149,450	136,865	(12,585)
Interest and other	12,500	12,500	6,324	(6,176)
Total Revenues	1,727,160	1,727,160	2,255,795	528,635
Expenditures:				
Health services	2,708,919	3,116,597	2,756,724	359,873
Total Expenditures	2,708,919	3,116,597	2,756,724	359,873
Excess of Revenues Over (Under) Expenditures	(981,759)	(1,389,437)	(500,929)	888,508
Other Financing Sources (Uses):				
Transfers in	1,020,000	1,020,000	1,020,000	-
Transfers out	(53,123)	(53,123)	(53,123)	-
Sale of capital assets	-	-	2,210	2,210
Total Other Financing Sources (Uses)	966,877	966,877	969,087	2,210
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (14,882)	$ (422,560)	468,158	$ 890,718
Fund Balance, Beginning of Year			1,153,987	
Fund Balance, End of Year			$ 1,622,145	

City of Joplin, Missouri
Budgetary Comparison Schedule--Parks and Recreation Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 475,500	$ 475,500	$ 511,469	$ 35,969
Intergovernmental	15,000	15,000	27,476	12,476
Charges for services	678,000	678,000	543,533	(134,467)
Interest and other	18,650	18,650	278,033	259,383
Total Revenues	1,187,150	1,187,150	1,360,511	173,361
Expenditures:				
Culture and recreation	3,463,841	3,814,741	3,478,907	335,834
Total Expenditures	3,463,841	3,814,741	3,478,907	335,834
Excess of Revenues Over (Under) Expenditures	(2,276,691)	(2,627,591)	(2,118,396)	509,195
Other Financing Sources (Uses):				
Transfers in	2,346,500	2,346,500	2,346,500	-
Transfers out	(126,919)	(126,919)	(126,919)	-
Sale of capital assets	5,000	5,000	14,540	9,540
Total Other Financing Sources (Uses)	2,224,581	2,224,581	2,234,121	9,540
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (52,110)	$ (403,010)	115,725	$ 518,735
Fund Balance, Beginning of Year			130,754	
Fund Balance, End of Year			$ 246,479	

Exhibit 30

City of Joplin, Missouri
Budgetary Comparison Schedule--Solid Waste Management Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	$ 475,500	$ 475,500	$ 511,469	$ 35,969
Intergovernmental	50,000	50,000	67,038	17,038
Charges for services	2,560,000	2,560,000	2,727,863	167,863
Total Revenues	3,085,500	3,085,500	3,306,370	220,870
Expenditures:				
Environmental	3,039,582	3,260,582	2,994,858	265,724
Total Expenditures	3,039,582	3,260,582	2,994,858	265,724
Excess of Revenues Over (Under) Expenditures	45,918	(175,082)	311,512	486,594
Other Financing Sources (Uses):				
Transfers out	(52,732)	(52,732)	(52,732)	-
Total Other Financing Sources (Uses)	(52,732)	(52,732)	(52,732)	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (6,814)	$ (227,814)	258,780	$ 486,594
Fund Balance, Beginning of Year			1,506,021	
Fund Balance, End of Year			$ 1,764,801	

City of Joplin, Missouri
Budgetary Comparison Schedule-Economic Development Revolving Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Interest and other	$ 15,000	$ 15,000	$ 11,764	$ (3,236)
Total Revenues	15,000	15,000	11,764	(3,236)
Expenditures:				
General government	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	$ 15,000	$ 15,000	11,764	$ (3,236)
Fund Balance, Beginning of Year			3,804,813	
Fund Balance, End of Year			$ 3,816,577	

City of Joplin, Missouri
Budgetary Comparison Schedule-Community Development Entitlement Grant Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 2,297,970	$ 2,297,970	$ 759,975	$ (1,537,995)
Licenses and permits	18,750	18,750	24,461	5,711
Charges for services	46,075	46,075	117,104	71,029
Interest and other	-	-	81	81
Total Revenues	2,362,795	2,362,795	901,621	(1,461,174)
Expenditures:				
Social services	2,512,363	2,914,163	1,562,261	1,351,902
Total Expenditures	2,512,363	2,914,163	1,562,261	1,351,902
Excess of Revenues Over (Under) Expenditures	(149,568)	(551,368)	(660,640)	(109,272)
Other Financing Sources (Uses):				
Transfers in	165,000	165,000	165,000	-
Transfers out	(7,227)	(7,227)	(7,227)	-
Total Other Financing Sources (Uses)	157,773	157,773	167,273	9,500
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 8,205	$ (393,595)	(493,367)	$ (99,772)
Fund Balance, Beginning of Year			108,790	
Fund Balance (deficit), End of Year			$ (384,577)	

See accompanying notes to the required supplementary information

Exhibit 33

City of Joplin, Missouri
Budgetary Comparison Schedule-Revolving Public Improvements Fund
Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget-- positive (negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 30,000	$ 30,000	$ 49,171	$ 19,171
Total Revenues	30,000	30,000	49,171	19,171
Expenditures:				
Public works	90,000	90,000	75,262	14,738
Total Expenditures	90,000	90,000	75,262	14,738
Excess of Revenues Over (Under) Expenditures	(60,000)	(60,000)	(26,091)	33,909
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (60,000)	$ (60,000)	(26,091)	$ 33,909
Fund Balance, Beginning of Year			657,842	
Fund Balance, End of Year			$ 631,751	

Exhibit 34

City of Joplin, Missouri

Budgetary Comparison Schedule-Infrastructure Improvements Fund

Year Ended October 31, 2021

	Budgeted Amounts			Variance with final budget--positive
	Original	Final	Actual	(negative)
Revenues:				
Intergovernmental	$ 4,662,360	$ 4,662,360	$ 3,183,981	$ (1,478,379)
Total Revenues	4,662,360	4,662,360	3,183,981	(1,478,379)
Expenditures:				
Public works	2,600,000	2,600,000	-	2,600,000
Public safety	-	-	10,911	(10,911)
Capital outlay	2,077,360	2,160,151	650,439	1,509,712
Total Expenditures	4,677,360	4,760,151	661,350	4,098,801
Excess of Revenues Over (Under) Expenditures	$ (15,000)	$ (97,791)	2,522,631	$ 2,620,422
Fund Balance (deficit), Beginning of Year			(2,090,426)	
Fund Balance, End of Year			$ 432,205	

City of Joplin, Missouri
Combining Statement of Net Position
Internal Service Funds
October 31, 2021

	Central Garage	Health Care	Worker's Compensation	Liability and Property Insurance	Emergency Communications	Total
Assets						
Current assets:						
Pooled cash and investments	$ 92,814	$ 3,371,295	$ 1,643,671	$ 1,871,971	$ 546,842	$ 7,526,593
Receivables, net:						
Accounts	21,782	60,795	-	266,848	30,159	379,584
Inventories	159,823	-	-	-	5,149	164,972
Restricted cash and cash equivalents	-	-	520,926	-	-	520,926
Total current assets	274,419	3,432,090	2,164,597	2,138,819	582,292	8,592,217
Noncurrent assets:						
Net pension asset	197,584	-	62,624	48,418	809,774	1,118,400
Capital assets:						
Being depreciated, net of depreciation	121,801	23,406	-	-	1,286,232	1,431,439
Total noncurrent assets	319,385	23,406	62,624	48,418	2,096,006	2,549,839
Total assets	593,804	3,455,496	2,227,221	2,187,237	2,678,298	11,142,056
Deferred outflows of resources						
Pension related deferred outflows	15,194	-	4,816	3,723	62,269	86,002
OPEB related deferred outflows	1,829	-	-	-	5,328	7,157
Total deferred outflows of resources	17,023	-	4,816	3,723	67,597	93,159
Liabilities						
Current liabilities:						
Accounts payable	11,756	14,985	39,724	69,742	5,270	141,477
Accrued payroll and benefits	6,590	-	654	654	27,278	35,176
Self-insurance claims	-	681,715	32,564	-	-	714,279
Current portion of long-term debt, net	8,366	-	-	-	35,336	43,702
Total current liabilities:	26,712	696,700	72,942	70,396	67,884	934,634
Noncurrent liabilities:						
Self-insurance claims	-	-	469,752	855,000	-	1,324,752
Long-term debt, net	14,543	-	-	-	47,759	62,302
Total noncurrent liabilities:	14,543	-	469,752	855,000	47,759	1,387,054
Total liabilities:	41,255	696,700	542,694	925,396	115,643	2,321,688
Deferred inflows of resources						
Pension related deferred inflows	155,397	-	49,252	38,080	636,874	879,603
OPEB related deferred inflows	1,533	-	-	-	4,465	5,998
Total deferred inflows of resources	156,930	-	49,252	38,080	641,339	885,601
Net position						
Net investment in capital assets	121,801	23,406	-	-	1,286,232	1,431,439
Restricted: Pension benefits	57,381	-	18,188	14,061	235,169	324,799
Unrestricted	233,460	2,735,390	1,621,903	1,213,423	467,512	6,271,688
Total net position	$ 412,642	$ 2,758,796	$ 1,640,091	$ 1,227,484	$ 1,988,913	$ 8,027,926

City of Joplin, Missouri
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended October 31, 2021

	Central Garage	Health Care	Workmer's Compensation	Liability and Property Insurance	Emergency Communications	Total
Operating revenues:						
Charges for services	$ 1,551,653	$ 5,657,800	$ 962,434	$ 1,364,057	$ 1,778,722	$ 11,314,666
Total operating revenues	1,551,653	5,657,800	962,434	1,364,057	1,778,722	11,314,666
Operating expenses:						
Personnel services	235,624	-	74,648	58,165	1,001,663	1,370,100
Supplies	11,194	-	-	-	97,546	108,740
Contractual services	1,163,797	6,140,053	276,290	2,273,554	240,291	10,093,985
Depreciation	32,610	8,489	-	-	242,672	283,771
Total operating expenses	1,443,225	6,148,542	350,938	2,331,719	1,582,172	11,856,596
Operating income (loss)	108,428	(490,742)	611,496	(967,662)	196,550	(541,930)
Nonoperating revenues (expenses):						
Insurance reimbursements and settlements	-	-	-	612,343	-	612,343
Interest income	-	-	636	-	-	636
Gain on sale of capital assets	335	-	-	-	-	335
Other income	-	11,743	-	-	-	11,743
Total nonoperating revenues	335	11,743	636	612,343	-	625,057
Income (loss) before transfers	108,763	(478,999)	612,132	(355,319)	196,550	83,127
Capital contributions	-	-	-	-	137,130	137,130
Transfers out	(43,498)	-	-	-	(89,366)	(132,864)
Change in net position	65,265	(478,999)	612,132	(355,319)	244,314	87,393
Net position-beginning of year	347,377	3,237,795	1,027,959	1,582,803	1,744,599	7,940,533
Net position-end of year	$ 412,642	$ 2,758,796	$ 1,640,091	$ 1,227,484	$ 1,988,913	$ 8,027,926

City of Joplin, Missouri
Combining Statement of Cash Flows
Internal Service Funds
Year Ended October 31, 2021

	Central Garage	Health Care	Worker's Compensation	Liability and Property Insurance	Emergency Communications	Total
Cash Flows From Operating Activities:						
Receipts from customers	$ 1,545,555	$ 5,838,699	$ 962,434	$ 1,097,209	$ 1,779,028	$ 11,222,925
Payments to suppliers	(1,161,773)	(6,048,541)	(768,815)	(1,535,187)	(335,325)	(9,849,641)
Payments to employees	(269,426)	-	(87,195)	(67,522)	(1,145,840)	(1,569,983)
Net Cash Provided by (Used in) Operating Activities	114,356	(209,842)	106,424	(505,500)	297,863	(196,699)
Cash Flows From Noncapital Financing Activities						
Transfers out	(43,498)	-	-	-	(89,366)	(132,864)
Net Cash (Used in) Noncapital Financing Activities	(43,498)	-	-	-	(89,366)	(132,864)
Cash Flows From Investing Activities:						
Interest received	-	-	636	-	-	636
Net Cash Provided by Investing Activities	-	-	636	-	-	636
Cash Provided by (Used In) Capital and Related Financing Activities:						
Intergovernmental grants	1,697	-	-	-	140,387	142,084
Purchases of capital assets	(7,534)	(12,744)	-	-	(590,569)	(610,847)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(5,837)	(12,744)	-	-	(450,182)	(468,763)
Net Increase (Decrease) in Cash and Cash Equivalents	65,021	(222,586)	107,060	(505,500)	(241,685)	(797,690)
Cash and equivalents, beginning of year	27,793	3,593,881	2,057,537	2,377,471	788,527	8,845,209
Cash and equivalents, end of year	$ 92,814	$ 3,371,295	$ 2,164,597	$ 1,871,971	$ 546,842	$ 8,047,519
Cash and investments reported on the Statement of Net Position:						
Pooled cash and investments	$ 92,814	$ 3,371,295	$ 1,643,671	$ 1,871,971	$ 546,842	$ 7,526,593
Restricted cash and cash equivalents	-	-	520,926	-	-	520,926
Total Cash and Investments	$ 92,814	$ 3,371,295	$ 2,164,597	$ 1,871,971	$ 546,842	$ 8,047,519
Reconciliation of operating income to net cash provided by operating activities:						
Operating Income (loss)	$ 108,428	$ (490,742)	$ 611,496	$ (967,662)	$ 196,550	$ (541,930)
Adjustments to reconcile operating income to net cash provided by operations:						
Depreciation	32,610	8,489	-	-	242,672	283,771
Net pension asset/liabilty	(209,924)	-	(67,167)	(52,093)	(858,996)	(1,188,180)
Deferred outflows of resources	26,297	-	10,801	8,908	104,838	150,844
Deferred inflows of resources	146,002	-	45,246	34,840	597,771	823,859
Non-operating income (expense)	-	11,743	-	612,343	-	624,086
Change in assets and liabilities:						
Accounts receivable	(6,098)	180,899	-	(266,848)	306	(91,741)
Inventories	12,862	-	-	-	(450)	12,412
Accounts payable	356	14,935	37,474	62,524	3,104	118,393
Accrued liabilities	3,823	-	(1,427)	(1,012)	12,210	13,594
Insurance claims	-	64,834	(529,999)	63,500	-	(401,665)
Net Cash Provided by (used in) Operating Activities	$ 114,356	$ (209,842)	$ 106,424	$ (505,500)	$ 297,863	$ (196,699)

Exhibit 38

City of Joplin, Missouri
Balance Sheet - Discretely Presented Governmental Component Unit
October 31, 2021

	Joplin Public Library
Assets	
Pooled cash and investments	$ 5,391,876
Receivables:	
Taxes	95,648
Inventories and prepaids	24,522
Total Assets	$ 5,512,046
Liabilities	
Accounts payable	$ 26,190
Accrued payroll and benefits	32,949
Total Liabilities	59,139
Deferred inflows of resources	
Unavailable revenues	107,675
Fund balances	
Nonspendable:	24,522
Restricted:	
Library services	5,320,710
Total fund balances	5,345,232
Total liabilities, deferred inflows, and fund balances	$ 5,512,046
Amounts reported in the government-wide statements are different because:	
Fund balances	$ 5,345,232
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements	2,041,036
Net pension assets are not available to pay for current period expenditures and are therefore deferred in the fund statements.	643,796
Certain revenues are not available to pay for current period expenditures and are therefore deferred in the fund statements	107,675
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds	
Net pension related deferred outflows and inflows	(456,833)
Net OPEB obligation	(24,928)
Net OPEB related deferred outflows and inflows	710
Net position of component unit	$ 7,656,688

Exhibit 39

City of Joplin, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance -
Discretely Presented Governmental Component Unit
For the Year Ended October 31, 2021

	Joplin Public Library
Revenues:	
Taxes	$ 1,920,340
Intergovernmental	267,703
Charges for services	70,429
Fines and forfeitures	1,238
Interest	103,642
Miscellaneous	111,287
Total revenues	2,474,639
Expenditures:	
Current:	
Culture and recreation	2,071,017
Total expenditures	2,071,017
Net change in fund balance	403,622
Fund balance - beginning of year	4,941,610
Fund balance - end of year	$ 5,345,232
Amounts reported in the government-wide statements are different because:	
Change in fund balances	$ 403,622
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	239,935
Depreciation expense	(154,009)
Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred revenue in the governmental funds.	(6,673)
Change in net pension asset/liability, including changes of $97,347 of pension related deferred outflows and $468,669 of pension related deferred inflows.	120,505
Change in OPEB obligation, including changes of $4,376 of OPEB related deferred outflows and $3,531 of OPEB related deferred inflows.	(3,227)
Change in net position of discretely presented component units	$ 600,153

STATISTICAL SECTION

This part of the City of Joplin's annual comprehensive 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 annual comprehensive financial reports for the relevant year.

Table 1

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

Governmental activities	2012	2013*	2014	2015**	2016	2017	2018	2019	2020	2021
Net investment in capital assets	$ 115,482,574	127,421,527	137,473,508	160,610,704	187,045,516	231,998,950	257,404,198	274,081,818	280,521,140	274,746,270
Restricted	25,487,697	21,144,372	37,835,266	43,881,964	46,425,851	34,427,712	39,865,202	50,913,612	53,438,803	25,423,913
Unrestricted	41,512,151	23,915,434	13,991,537	(9,298,532)	(9,326,060)	(4,533,104)	2,392,301	(462,423)	5,089,446	53,179,220
Total governmental activities net position	$ 182,482,422	172,481,333	189,300,311	195,194,136	224,145,307	261,893,558	299,661,701	324,533,007	339,049,389	353,349,403
Business-type activities										
Net investment in capital assets	$ 62,052,524	61,380,617	65,324,261	76,318,216	85,241,306	94,800,455	94,594,801	103,009,993	105,388,006	117,740,164
Restricted	4,334,498	4,537,782	5,041,115	3,831,200	4,332,292	4,157,892	4,152,165	4,217,566	647,028	1,114,780
Unrestricted	1,789,851	3,409,915	2,569,341	4,791,291	6,713,453	8,603,479	11,138,219	12,577,569	21,330,346	24,807,342
Total business-type activities net position	$ 68,176,873	69,328,314	72,934,717	84,940,707	96,287,051	107,561,826	109,885,185	119,805,128	127,365,380	143,662,286
Primary government										
Net investment in capital assets	$ 177,535,098	188,802,144	202,797,769	236,928,920	272,286,822	326,799,405	351,998,999	377,091,811	385,909,146	392,486,434
Restricted	29,822,195	25,682,154	42,876,381	47,713,164	50,758,143	38,585,604	44,017,367	55,131,178	54,085,831	26,538,693
Unrestricted	43,302,002	27,325,349	16,560,878	(4,507,241)	(2,612,607)	4,070,375	13,530,520	12,115,146	26,419,792	77,986,562
Total primary government net position	$ 250,659,295	241,809,647	262,235,028	280,134,843	320,432,358	369,455,384	409,546,886	444,338,135	466,414,769	497,011,689

* - 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	2012	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
General government	$ 6,142,546	7,096,946	6,291,540	4,285,037	6,667,127	6,303,023	7,122,664	7,688,065	8,267,049	7,972,907
Public safety	20,280,854	19,928,969	21,009,661	21,501,335	21,290,380	21,461,939	21,377,111	23,033,348	25,312,379	26,119,891
Public works	5,578,328	5,238,581	4,410,904	4,580,492	5,101,759	3,115,720	5,994,680	4,728,182	4,792,347	4,937,891
Highways and streets	10,892,685	10,641,547	10,409,750	9,552,680	10,141,262	11,107,234	9,937,844	13,078,814	10,723,387	15,281,914
Environmental	2,159,631	2,280,063	2,638,597	2,858,003	2,761,918	2,707,011	2,732,545	2,858,734	2,905,239	2,954,192
Health services	2,757,934	4,914,576	3,898,522	4,388,313	3,600,050	2,370,088	2,421,331	2,350,773	2,410,665	2,433,566
Culture and recreation	6,810,232	5,552,053	6,426,786	7,957,656	7,101,417	6,404,033	5,719,170	6,255,895	6,097,314	6,293,628
Social services	1,622,820	3,076,394	9,611,107	12,894,811	11,390,536	10,089,012	4,236,842	4,328,309	2,855,473	2,148,265
Interest on long-term debt	311,889	1,539,862	1,486,115	1,447,420	1,385,451	1,309,924	853,976	421,527	121,915	-
Total governmental activities expenses	56,556,919	60,268,991	66,182,982	69,465,747	69,439,900	64,867,984	60,396,163	64,743,647	63,485,768	68,142,254
Business-type activities:										
Airport	2,344,311	2,294,599	2,188,751	2,209,854	2,287,471	2,082,793	2,031,215	3,043,468	2,709,255	2,831,733
Sanitary sewer	7,189,535	6,608,780	7,316,518	7,691,329	9,870,381	11,609,534	11,930,841	12,560,202	11,611,387	11,919,278
Recreation	720,683	762,959	776,329	740,582	747,193	699,029	784,730	857,894	827,259	918,874
Total business-type activities expenses	10,254,529	9,666,338	10,281,598	10,641,765	12,905,045	14,391,356	14,746,786	16,461,564	15,147,901	15,669,885
Total primary government expenses	$ 66,811,448	69,935,329	76,464,580	80,107,512	82,344,945	79,259,340	75,142,949	81,205,211	78,633,669	83,812,139
Program Revenues										
Governmental activities:										
Charges for services										
General government	$ 3,134,158	2,756,978	2,908,776	3,162,048	2,368,169	2,147,164	2,174,523	1,870,143	1,736,708	1,834,510
Public safety	368,550	334,853	316,628	327,859	205,672	198,574	109,451	71,115	63,017	92,486
Public works	2,400,976	908,200	714,575	629,941	883,591	1,136,071	880,739	756,185	1,236,751	1,513,608
Highways and streets	798,408	555,107	540,801	744,951	1,228,445	814,392	1,031,568	872,436	667,370	805,774
Environmental	1,937,212	2,117,489	2,362,444	2,587,113	2,457,514	2,408,361	2,477,907	2,571,738	2,619,628	2,727,863
Health services	112,831	121,849	131,363	137,031	177,464	174,020	194,374	216,189	216,830	216,328
Culture and recreation	519,641	645,226	769,660	823,210	949,644	857,456	946,393	827,320	385,693	728,767
Social Services	182,288	171,398	86,411	46,030	38,496	42,995	62,796	62,857	68,727	141,565
Operating grants and contributions	9,616,016	11,216,119	14,736,102	20,774,242	15,502,386	12,255,089	6,728,744	7,004,853	6,470,802	5,280,797
Capital grants and contributions	1,298,047	2,310,648	6,943,196	15,619,232	23,519,833	29,576,984	30,549,737	19,433,980	6,062,970	1,826,074
Total governmental activities program revenues	20,368,127	21,137,867	29,509,956	44,851,657	47,331,214	49,611,106	45,156,232	33,686,816	19,528,496	15,167,772
Business-type activities:										
Charges for services										
Airport	622,846	621,906	648,243	739,841	647,820	737,385	825,226	906,169	1,223,300	791,159
Sanitary sewer	7,929,771	8,257,128	9,186,079	10,815,986	11,173,913	12,955,805	14,326,745	16,884,645	17,502,809	19,108,424
Recreation	1,039,560	945,577	833,257	476,952	519,976	530,549	552,206	512,449	622,233	600,073
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	1,354,068	1,594,429	4,781,176	11,884,717	12,667,934	11,884,195	1,440,018	7,614,637	3,187,087	11,755,618
Total business-type activities program revenues	10,946,245	11,419,040	15,448,755	23,917,496	25,009,643	26,107,934	17,144,195	25,917,900	22,535,429	32,255,274
Total primary government program revenues	$ 31,314,372	32,556,907	44,958,711	68,769,153	72,340,857	75,719,040	62,300,427	59,604,716	42,063,925	47,423,046
Net (expense)/revenue										
Governmental activities	$ (36,188,792)	(39,131,124)	(36,673,026)	(24,614,090)	(22,108,686)	(15,256,878)	(15,239,931)	(31,056,831)	(43,957,272)	(52,974,482)
Business-type activities	691,716	1,752,702	5,167,157	13,275,731	12,104,598	11,716,578	2,397,409	9,456,336	7,387,528	16,585,389
Total primary government net expense	$ (35,497,076)	(37,378,422)	(31,505,869)	(11,338,359)	(10,004,088)	(3,540,300)	(12,842,522)	(21,600,495)	(36,569,744)	(36,389,093)

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

Table 2

General Revenue/Other Changes in Net Position	2012	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Property taxes	$ 824,116	849,311	948,763	992,761	1,016,347	1,050,895	1,074,621	1,100,853	1,130,371	1,250,703
Sales and motor vehicle taxes	34,512,788	34,201,351	35,804,327	37,917,422	38,226,403	39,892,126	40,033,992	42,592,947	48,374,619	55,921,002
Other taxes	1,712,307	2,734,577	4,033,442	3,671,342	10,029,724	10,270,151	10,439,242	10,290,736	7,895,448	8,735,908
Unrestricted investment earnings	158,669	158,598	121,746	192,706	388,952	510,573	995,083	1,852,566	776,067	182,517
Gain on sale of capital assets	-	-	50,850	20,340	101,434	134,077	24,363	-	70,286	97,217
Other	1,416,855	371,479	4,163,390	536,961	457,948	473,462	413,146	469,728	353,314	708,422
Transfers	7,018,786	8,612,691	8,369,486	7,889,823	839,049	673,845	183,001	(378,693)	(126,451)	464,330
Total governmental activities	45,643,521	46,928,007	53,492,004	51,221,355	51,059,857	53,005,129	53,163,448	55,928,137	58,473,654	67,360,099
Business-type activities:										
Franchise taxes	6,407,371	6,577,704	6,649,802	6,389,210	-	-	-	-	-	-
Unrestricted investment earnings	278,818	209,347	149,852	84,852	9,704	5,762	9,829	7,608	1,879	32
Gain on sale of capital assets	-	-	-	6,403	-	2,597	2,597	43,250	27,412	61,963
Other	35,486	7,787	9,078	7,355	71,091	223,683	123,642	34,056	16,982	53,852
Transfers	(7,018,786)	(8,612,691)	(8,369,486)	(7,889,823)	(839,049)	(673,845)	(183,001)	378,693	126,451	(464,330)
Total business-type activities	(297,111)	(1,817,853)	(1,560,754)	(1,402,003)	(758,254)	(441,803)	(46,933)	463,607	172,724	(348,483)
Total primary government	$ 45,346,410	45,110,154	51,931,250	49,819,352	50,301,603	52,563,326	53,116,515	56,391,744	58,646,378	67,011,616
Change in Net Position										
Governmental activities	$ 9,454,729	7,796,883	16,818,978	26,607,265	28,951,171	37,748,251	37,923,517	24,871,306	14,516,382	14,385,617
Business-Type activities	394,605	(65,151)	3,606,403	11,873,728	11,346,344	11,274,775	2,350,476	9,919,943	7,560,252	16,236,906
Total primary government	$ 9,849,334	7,731,732	20,425,381	38,480,993	40,297,515	49,023,026	40,273,993	34,791,249	22,076,634	30,622,523

* - 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)

	2012	2013*	2014	2015	2016	2017	2018	2019	2020	2021
General Fund:										
Nonspendable	$ 143,363	85,815	82,376	94,099	119,140	166,692	107,341	152,741	103,704	186,376
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	1,278,945	1,173,052	1,164,471	-	4,093,670	10,560	704	12,831	-	-
Assigned	573,958	205,358	38,376	275,598	30,696	111,223	365,768	485,332	961,894	314,653
Unassigned	26,141,924	21,322,376	21,434,170	21,244,096	17,156,068	18,271,492	20,735,433	14,128,692	15,675,773	19,246,788
Total General Fund	$ 28,138,190	22,786,601	22,719,393	21,613,793	21,399,574	18,559,967	21,209,246	14,779,596	16,741,371	19,747,817
All other governmental funds:										
Nonspendable	$ 1,093,308	4,212,254	4,242,191	4,168,712	4,062,961	4,050,518	3,744,403	3,665,536	3,414,620	3,288,639
Restricted	24,394,389	35,031,432	29,769,043	36,986,766	42,754,130	32,056,708	37,152,009	47,664,105	52,717,494	62,625,563
Committed	12,671	-	2,816,024	4,589,237	4,115,319	4,839,223	255,669	577,260	-	-
Assigned	2,879,867	2,837,530	10,929,054	10,260,923	8,762,274	9,752,031	10,107,300	9,805,736	8,298,595	8,318,554
Unassigned	(437,043)	(2,271,976)	(6,297,179)	(6,652,931)	(4,669,426)	(18,625,880)	(5,614,094)	(3,830,746)	(2,090,426)	(775,456)
Total all other governmental funds	$ 27,943,192	39,809,240	41,459,133	49,352,707	55,025,258	32,072,600	45,645,287	57,881,891	62,340,283	73,457,300

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

Note: In 2011, GASB 54 was implemented, which changes the Fund Balance classifications.

Note: In 2019, the City created the Public Safety Sales Tax Fund to report the collection of the ½ -cent public safety sales tax and the associated expendituress. In prior years, this activity was included in the General Fund.

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

Revenues	2012	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Taxes (see table 5)	$ 37,048,294	36,739,251	38,521,703	40,802,234	47,425,787	49,242,141	49,395,492	51,871,689	56,942,611	65,356,268
Intergovernmental activity taxes	-	1,050,718	2,262,397	1,774,886	2,111,598	2,242,155	2,402,341	2,340,802	748,663	835,049
Intergovernmental	5,462,902	8,766,463	17,155,440	37,995,035	45,221,666	32,320,218	44,587,344	27,673,858	13,862,956	8,771,130
Licenses and permits	3,246,114	1,648,604	1,512,004	1,429,600	1,666,567	1,972,837	1,923,072	1,750,289	1,927,455	2,317,531
Charges for services	4,229,148	4,499,933	4,700,988	5,561,111	5,625,022	4,564,981	4,968,182	4,760,523	4,320,633	4,895,466
Fines and forfeitures	2,506,014	2,065,486	2,164,984	1,929,096	1,461,223	1,274,322	1,076,486	859,987	791,901	847,904
Interest	147,912	153,832	118,690	187,754	378,258	509,493	992,920	1,842,890	775,068	181,881
Other	1,395,448	371,479	4,157,176	426,946	194,804	200,913	157,178	235,804	56,560	419,136
Total revenues	54,035,832	55,295,766	70,593,382	90,106,662	104,084,925	92,327,060	105,503,015	91,335,842	79,425,847	83,624,365
Expenditures										
General government	6,030,802	7,071,821	6,200,573	5,881,534	6,502,306	5,956,262	6,211,699	6,983,445	7,347,113	7,712,314
Public safety	22,295,864	25,120,079	22,418,295	23,363,975	22,549,626	25,418,829	21,042,583	22,050,983	24,187,098	29,728,019
Public works	7,302,386	9,008,478	8,484,134	10,526,816	11,951,716	10,736,656	3,514,932	7,233,093	6,085,377	6,821,158
Highways and streets	9,310,728	9,884,431	12,058,000	10,979,601	9,372,387	11,067,132	9,760,729	8,960,897	10,618,401	9,900,630
Environmental	2,162,317	2,302,353	2,632,027	2,856,265	2,750,359	2,699,454	2,729,961	2,863,906	2,892,160	2,994,858
Health services	2,785,105	4,989,715	3,988,302	4,445,722	3,502,256	2,726,458	2,404,086	2,383,533	2,435,745	2,757,115
Culture and recreation	7,358,019	11,153,233	6,317,560	11,651,447	14,268,453	17,323,758	6,634,677	5,997,131	5,184,873	5,608,841
Social services	1,636,645	3,092,929	9,615,837	12,929,382	11,369,382	9,921,650	4,228,810	4,332,575	2,889,633	2,296,303
Capital Outlay	383,001	580,496	2,303,477	8,918,701	13,816,462	21,205,753	27,615,445	16,291,693	5,989,882	650,439
Debt service:										
Principal	5,005,000	1,886,816	2,236,822	2,378,078	2,350,516	11,039,067	4,852,839	8,901,701	5,601,499	2,103,798
Interest	317,740	1,387,618	1,445,655	1,425,448	1,373,374	1,201,894	830,142	496,328	120,640	-
Total expenditures	64,587,607	76,477,969	77,700,682	95,356,969	99,806,837	119,296,913	89,825,903	86,495,285	73,352,421	70,573,475
Excess of revenues over/(under) expenditures	(10,551,775)	(21,182,203)	(7,107,300)	(5,250,307)	4,278,088	(26,969,853)	15,677,112	4,840,557	6,073,426	13,050,890
Other Financing Sources (Uses)										
Transfers in	12,806,616	15,848,289	13,545,411	20,435,083	9,620,567	13,273,935	8,378,114	10,714,734	8,556,232	8,139,491
Transfers out	(5,640,269)	(7,127,754)	(5,035,554)	(11,400,012)	(8,747,110)	(12,450,726)	(8,051,877)	(9,901,620)	(8,535,885)	(7,542,297)
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	3,642,014	33,737	119,983	919,197	61,388	200,049	188,754	93,713	258,808	316,896
Sale of capital assets	24,351	360,418	60,145	22,611	245,399	154,330	29,863	59,570	67,586	158,483
Total other financing sources (uses)	15,232,712	27,169,902	8,689,985	12,038,281	1,180,244	1,177,588	544,854	966,397	346,741	1,072,573
Net change in fund balances	$ 4,680,937	5,987,699	1,582,685	6,787,974	5,458,332	(25,792,265)	16,221,966	5,806,954	6,420,167	14,123,463
Debt service as a percentage of non-capital expenditures	9.82%	5.81%	6.28%	6.03%	5.99%	18.27%	10.73%	15.39%	10.16%	3.52%

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

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

Fiscal Year	Sales Tax		Motor Vehicle Tax	Property Tax	Franchise Tax		Cigarette Tax	Hotel/ Motel Tax	Other Taxes	(a)	Total
2012	$ 32,720,597		$ 1,792,191	$ 823,198	$ -		$ 288,984	$ 1,228,221	$ 195,103		$ 37,048,294
2013	32,377,023		1,824,328	837,023	32,262		278,178	1,191,120	199,317		36,739,251
2014	33,885,209		1,919,118	946,331	15,398		258,494	1,268,376	228,777		38,521,703
2015	35,927,819		1,989,603	988,356	110,286		251,273	1,291,003	243,894		40,802,234
2016	36,223,390		2,003,013	1,016,091	6,306,123	(b)	246,911	1,365,092	265,167		47,425,787
2017	37,844,322		2,047,804	1,049,535	6,388,739		239,534	1,399,723	272,484		49,242,141
2018	37,985,540		2,048,452	1,070,439	6,397,315		236,990	1,402,596	254,160		49,395,492
2019	40,531,060		2,061,887	1,097,640	6,307,526		237,182	1,405,226	231,168		51,871,689
2020	46,384,158	(c)	1,990,461	1,126,845	5,868,522		241,081	1,037,181	294,363		56,942,611
2021	53,755,015		2,165,987	1,256,862	6,262,374		239,024	1,399,461	277,545		65,356,268
% Change from base year	64.28%		20.86%	52.68%	0.00%		-17.29%	13.94%	42.26%		76.41%

Notes:
(a) Other Taxes - amounts for Commercial Surtax under Property Tax.
(b) Franchise taxes reported in Business-type activities prior to fiscal year 2016.
(c) Voters passed new ½-cent General Sales Tax effective 4/1/2020 dedicated to closing and funding the Policemen's and Firemen's Pension Plan.

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

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

Sales by Retail Category:	2017	2018	2019	2020
Electric Power Distribution	$ -	$ 60,956	$ -	$ -
Natural Gas Distribution	-	5,020	-	-
Instrument Manufacturing for Measuring & Testing Electricity	-	7,667	-	-
Plumbing & Heating Equipment & Supplies	-	-	7,887	-
Wholesale Trade Agents & Brokers	6,071	7,312	8,209	6,803
New Car Dealers	12,927	11,561	10,998	10,557
Automotive Parts & Accessories Stores	7,981	8,266	9,818	10,859
Tire Dealers	8,381	8,901	10,364	11,738
Furniture Stores	18,085	17,384	18,461	15,727
Floor Covering Stores	-	-	6,532	5,606
All Other Home Furnishing Stores	6,434	6,324	5,956	-
Home Centers	84,219	84,780	92,232	110,800
Hardware Stores	8,710	8,670	9,172	-
Other Building Material Dealers	22,304	24,430	25,637	29,965
Supermarket & Other Grocery (except Convenience) Stores	8,329	40,938	36,360	-
Beer, Wine & Liquor Stores	10,241	9,775	11,257	13,425
Cosmetics, Beauty Supplies & Perfume Stores	5,971	6,154	6,497	-
Gasoline Stations with Convenience Stores	47,599	49,380	52,714	58,130
Other Gasoline Station	-	-	20,934	-
Womens Clothing Stores	5,201	-	-	-
Family Clothing Stores	12,421	13,525	13,538	12,523
Other Clothing Stores	10,424	9,876	9,295	7,445
Shoe Stores	10,445	10,538	10,850	9,522
Jewelry Stores	6,997	6,212	6,736	6,313
Sporting Good Stores	28,151	28,296	26,836	34,191
Hobby, Toy & Game Stores	19,482	16,990	13,261	13,668
Department Stores (except Discount Department Stores)	-	-	5,447	-
Discount Department Stores	43,710	48,811	51,215	-
Department Stores	-	265,713	-	-
All Other General Merchandise Stores	54,710	77,305	96,680	77,734
Gift, Novelty & Souvenir Stores	6,172	5,669	5,282	-
All Other Miscellaneous Stores Retailers (except Tobacco Stores)	9,651	12,671	13,169	12,902
Electronic Shopping & Mail Order Houses	-	-	5,103	-
Cable & Other Subscription Programming	-	-	5,480	-
Wireless Communication Carriers (except Satellite)	-	-	-	8,580
Wired Communication Carriers	7,054	8,959	8,625	-
Telecommunications Resellers	5,878	5,261	6,696	7,136
Passenger Car Leasing	5,718	5,361	-	-
Hotels & Motels	27,225	27,552	28,116	20,075
Caterers	17,466	19,712	20,449	15,868
Full-Service Restaurants	72,522	70,922	74,557	64,506
Limited-Service Restaurants	77,227	78,518	80,736	81,372
Snack & Nonalcoholic Beverage Bars	8,157	8,103	8,705	7,499
All Other Outlets	743,452	344,699	678,023	872,640
Total	$ 1,419,315	$ 1,422,211	$ 1,501,827	$ 1,525,584

Notes:
(a) Amounts for 2021 are not provided due to the availability of only partial year figures.
(b) In 2017, the Missouri Department of Revenue implemented the North American Industry Classification System (NAICS), which changes the category classifications. The Standard Industry Code (SIC) was used prior to 2017.
(c) Due to the number of NAICS category classifications, the top categories are listed above. All remaining categories are included in "All Other Outlets" category classification.

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

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

	2020			
	Number of Filers	Percentage of Total Filers	Taxable Sales	Percentage of Taxable Sales
Wholesale Trade Agents & Brokers	47	3.28%	$ 6,803	0.45%
New Car Dealers	13	0.91%	10,557	0.69%
Automotive Parts & Accessories Stores	9	0.63%	10,859	0.71%
Tire Dealers	10	0.70%	11,738	0.77%
Furniture Stores	16	1.12%	15,727	1.03%
Floor Covering Stores	6	0.42%	5,606	0.37%
Home Centers	7	0.49%	110,800	7.26%
Other Building Material Dealers	13	0.91%	29,965	1.96%
Beer, Wine & Liquor Stores	9	0.63%	13,425	0.88%
Gasoline Stations with Convenience Stores	22	1.54%	58,130	3.81%
Family Clothing Stores	10	0.70%	12,523	0.82%
Other Clothing Stores	10	0.70%	7,445	0.49%
Shoe Stores	11	0.77%	9,522	0.62%
Jewelry Stores	9	0.63%	6,313	0.41%
Sporting Goods Stores	14	0.98%	34,191	2.24%
Hobby, Toy & Game Stores	11	0.77%	13,668	0.90%
All Other General Merchandise Stores	12	0.84%	77,734	5.10%
All Other Miscellaneous Store Retailers (Except Tobacco Stores)	51	3.56%	12,902	0.85%
Wireless Telecommunications Carriers (Except Satellite)	6	0.42%	8,580	0.56%
Telecommunications Resellers	21	1.47%	7,136	0.47%
Hotels (Except Casino Hotels) & Motels	20	1.40%	20,075	1.32%
Caterers	15	1.05%	15,868	1.04%
Full-Service Restaurants	65	4.54%	64,506	4.23%
Limited-Service Restaurants	49	3.42%	81,372	5.33%
Snack & Nonalcoholic Beverage Bars	16	1.12%	7,499	0.49%
All Other Outlets	960	67.04%	872,640	57.20%
Total	1,432	100.00%	$ 1,525,584	100.00%

	2011			
	Number of Filers	Percentage of Total Filers	Taxable Sales	Percentage of Taxable Sales
General merchandise	51	2.71%	$ 305,741	24.34%
Eating and drinking places	140	7.43%	149,547	11.90%
Home furnishings and appliances	88	4.67%	51,343	4.09%
Food stores	50	2.65%	79,008	6.29%
Wholesale - durable goods	68	3.61%	38,148	3.04%
Apparel and accessory stores	67	3.56%	53,552	4.26%
Hardware stores	57	3.03%	104,011	8.28%
Utilities	134	7.11%	32,531	2.59%
Auto dealers and supplies	59	3.13%	31,645	2.52%
Miscellaneous services	104	5.52%	19,353	1.54%
Hotels and motels	21	1.11%	21,536	1.71%
Automotive repair and rentals	88	4.67%	19,074	1.52%
Business services	105	5.57%	19,474	1.55%
Other retail	322	17.09%	116,988	9.31%
All other outlets	530	28.13%	214,240	17.06%
	1,884	100.00%	$ 1,256,191	100.00%

Note:
(a) Amounts for 2021 are not provided due to the availiability of only partial year figures.
(b) In 2017, the Missouri Department of Revenue implemented the North American Industry Classification System (NAICS), which changes the category classifications. The Standard Industry Code (SIC) was used prior to 2017.
(c) Due to the number of NAICS category classifications, the top categories are listed above. All remaining categories are included in "All Other Outlets" category classification.

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

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

Direct Sales Tax Rate City of Joplin	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	2.0000	2.0000
Transportation	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Parks & Stormwater-sunsets 4/1/22	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Capital Improvements-sunsets 1/1/25	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750
Total direct sales tax rate City of Joplin	2.6250	2.6250	2.6250	2.6250	2.6250	2.6250	2.6250	2.6250	3.1250	3.1250
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	1.2250	1.2250	1.2250	1.2250	1.2250	1.3750
Newton County	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250	1.6250	1.6250
Total Jasper County Government Rates	5.2000	5.2000	5.2000	5.2000	5.4500	5.4500	5.4500	5.4500	5.4500	5.6000
Total Newton County Government Rates	5.3500	5.3500	5.3500	5.3500	5.3500	5.3500	5.3500	5.3500	5.8500	5.8500
Total Jasper County Direct & Overlapping Rate	7.8250	7.8250	7.8250	7.8250	8.0750	8.0750	8.0750	8.0750	8.5750	8.7250
Total Newton County Direct & Overlapping Rate	7.9750	7.9750	7.9750	7.9750	7.9750	7.9750	7.9750	7.9750	8.9750	8.9750

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				
2012	$ 283,950,230	$ 1,268,540	$ 237,992,330	$ 13,442,599	$ 536,653,699	0.1521	$ 2,290,780,215	23.43%
2013	277,578,830	1,151,210	224,600,330	13,072,633	516,403,003	0.1620	2,213,262,367	23.33%
2014	301,645,940	1,305,350	238,585,690	15,502,588	557,039,568	0.1689	2,392,513,996	23.28%
2015	302,056,480	2,360,210	243,069,700	17,331,105	564,817,495	0.1728	2,423,191,880	23.31%
2016	309,827,920	3,261,650	250,697,370	19,211,658	582,998,598	0.1734	2,501,319,392	23.31%
2017	312,362,860	3,233,990	255,194,170	18,594,230	589,385,250	0.1758	2,526,553,719	23.33%
2018	311,897,050	3,420,250	258,187,800	18,811,300	592,316,400	0.1794	2,535,687,692	23.36%
2019	314,202,540	3,489,010	269,073,010	16,800,322	603,564,882	0.1797	2,576,126,825	23.43%
2020	318,435,710	3,478,620	273,609,650	22,778,745	618,302,725	0.1797	2,631,179,655	23.50%
2021	354,490,480	3,387,580	299,469,870	21,332,509	678,680,439	0.1806	2,896,476,636	23.43%

Note:
(a) The assessed value is set at 19% for residential property, 32% for commercial and railroads/utilities, and 12% for agricultural of the estimated actual value.

Source: Jasper County and Newton County Assessor's Office

CITY OF JOPLIN, MISSOURI
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(RATE PER $100 ASSESSED VALUE)

						Overlapping Rates							
Fiscal Year	Health/ Welfare	Parks & Recreation	Solid Waste Mgmt	Component Unit- Library	Total City Direct Tax Rate	Joplin R-VIII School District	State of Missouri	Joplin Special Road District	Jasper County	Newton County	Total Jasper County Direct & Overlapping Tax Rate	Total Newton County Direct & Overlapping Tax Rate
2012	0.0507	0.0507	0.0507	0.2545	0.4066	3.6600	0.0300	0.2087	0.2603	0.1413	4.5656	4.4466
2013	0.0540	0.0540	0.0540	0.2545	0.4165	3.6600	0.0300	0.2161	0.2399	0.1425	4.5625	4.4651
2014	0.0563	0.0563	0.0563	0.2545	0.4234	3.6600	0.0300	0.2194	0.2654	0.1425	4.5982	4.4753
2015	0.0576	0.0576	0.0576	0.2545	0.4273	3.6600	0.0300	0.2216	0.2736	0.1425	4.6125	4.4814
2016	0.0578	0.0578	0.0578	0.2545	0.4279	3.6600	0.0300	0.2226	0.2729	0.1420	4.6134	4.4825
2017	0.0586	0.0586	0.0586	0.2545	0.4303	3.6600	0.0300	0.2243	0.2729	0.1423	4.6175	4.4869
2018	0.0598	0.0598	0.0598	0.2545	0.4339	3.7029	0.0300	0.2261	0.2872	0.1433	4.6801	4.5362
2019	0.0599	0.0599	0.0599	0.2545	0.4342	3.6964	0.0300	0.2270	0.2739	0.1433	4.6615	4.5309
2020	0.0599	0.0599	0.0599	0.2545	0.4342	3.6964	0.0300	0.2270	0.2925	0.1408	4.6801	4.5284
2021	0.0602	0.0602	0.0602	0.2545	0.4351	3.6964	0.0300	0.2284	0.2801	0.1408	4.6700	4.5307

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

	2021			2012		
Taxpayer	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Northpark Mall	$ 9,788,410	1	1.39%	$ 8,840,880	2	1.71%
Joseph Family Properties	9,312,680	2	1.32%	8,928,320	1	1.72%
Freeman Health Systems	8,703,440	3	1.24%	3,895,360	8	0.75%
Laclede Gas/Missouri Gas Energy/Spire	8,559,350	4	1.22%	8,055,740	3	1.55%
Wal-Mart	7,201,270	5	1.02%	5,590,860	5	1.08%
Fletcher Realty	5,655,060	6	0.80%	2,852,780	10	0.55%
Majzoub Family Partnership	5,128,510	7	0.73%	3,543,690	9	0.68%
Northpark Crossing	4,788,880	8	0.68%	4,716,970	6	0.91%
Transportation Property Leasing (CFI)	3,482,030	9	0.49%	4,304,710	7	0.83%
Truck Stop Distributors, Inc. (Petro)	3,300,150	10	0.47%	-		
Missouri American Water	-			5,840,900	4	1.13%
Total	$ 65,919,780		9.36%	56,570,210		10.91%

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
2012	$ 1,969,660	$ 1,919,841	97.47%	$ 49,795	$ 1,969,636	100.00%
2013	1,957,045	1,917,573	97.98%	39,472	1,957,045	100.00%
2014	2,159,666	2,115,311	97.95%	39,230	2,154,541	99.76%
2015	2,197,158	2,150,537	97.88%	43,073	2,193,610	99.84%
2016	2,212,067	2,171,656	98.17%	40,411	2,212,067	100.00%
2017	2,255,467	2,214,842	98.20%	40,625	2,255,467	100.00%
2018	2,288,546	2,242,787	98.00%	45,759	2,288,546	100.00%
2019	2,354,193	2,307,337	98.01%	46,856	2,354,193	100.00%
2020	2,384,735	2,343,311	98.26%	41,424	2,384,735	100.00%
2021	2,658,016	2,622,987	98.68%	35,029	2,658,016	100.00%

Source: City of Joplin Finance Department

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

	Governmental Activities				Business-Type Activities	Total	Percentage	
Fiscal Year	Capital Leases	Certificates of Participation	Economic Development Bonds	Total	Revenue Bonds	Primary Government	of Personal Income (a)	Per Capita (a)
2012	$ 1,063,006	$ 4,115,000	$ -	$ 5,178,006	$ 14,617,327	$ 19,795,333	1.90%	395
2013	725,440	3,780,000	18,057,329	22,562,769	20,197,739	42,760,508	4.09%	863
2014	371,374	3,435,000	18,065,798	21,872,172	26,543,423	48,415,595	4.20%	978
2015	-	5,063,332	18,074,267	23,137,599	31,112,666	54,250,265	5.01%	1,095
2016	-	4,635,262	18,082,736	22,717,998	32,971,478	55,689,476	4.79%	1,124
2017	-	1,827,192	11,737,061	13,564,253	31,567,914	45,132,167	3.75%	911
2018	-	1,749,122	8,866,031	10,615,153	29,875,400	40,490,553	3.06%	818
2019	-	-	3,692,702	3,692,702	28,143,600	31,836,302	2.46%	643
2020	-	-	-	-	26,370,700	26,370,700	2.15%	518
2021	-	-	-	-	24,121,329	24,121,329	1.76%	466

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)
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	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, 2021

Governmental Unit		Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes				
Jasper County	$	-	0.00%	-
Newton County		-	0.00%	-
Joplin R-VIII School District		124,220,000	61.17%	75,985,374
Subtotal, overlapping debt				75,985,374
City direct debt				-
Total direct and overlapping debt	$			75,985,374

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit (a)	$ 107,330,740	103,280,601	111,407,914	112,963,499	116,599,720	117,877,050	118,463,280	120,712,976	123,660,545	135,736,088
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 107,330,740	103,280,601	111,407,914	112,963,499	116,599,720	117,877,050	118,463,280	120,712,976	123,660,545	135,736,088
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 2021

Assessed Value	678,680,439
Debt Limit (20% of assessed value)	135,736,088
Amount of debt applicable to debt limit:	
Total bonded debt	-
Total amount of debt applicable to debt limit	-
Legal debt margin	135,736,088

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

Table 17

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

	Sewer Revenue Bonds					
	Sewer and Other	Less: Operating	Net Available	Debt Service (b)		
Fiscal Year	Revenue	Expenses (a)	Revenue	Principal	Interest	Coverage
2012	$ 14,645,359	$ 4,464,793	$ 10,180,566	$ 1,541,000	$ 368,681	533.10%
2013	15,050,058	3,815,500	11,234,558	1,627,000	294,797	584.59%
2014	15,996,123	4,254,872	11,741,251	1,881,900	412,813	511.67%
2015	17,297,803	4,419,981	12,877,822	2,075,300	454,272	509.09%
2016	11,199,742	5,443,422	5,756,320	1,486,800	507,461	288.64%
2017	13,151,610	5,381,418	7,770,192	1,661,038	538,338	353.29%
2018	14,354,519	5,549,986	8,804,533	1,692,514	515,134	398.82%
2019	16,894,907	5,918,336	10,976,571	1,731,800	487,634	494.57%
2020	17,528,484	5,635,878	11,892,606	1,772,900	487,634	526.10%
2021	19,213,940	5,427,238	13,786,702	1,815,700	430,595	613.75%

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)
2012	50,150	$ 1,039,459	$ 52,453	$ 20,727	36.8	7,397	5.60%
2013	49,526	1,044,652	50,428	21,093	35.9	7,492	6.70%
2014	49,526	1,153,609	54,392	23,293	36.2	7,587	6.30%
2015	49,526	1,082,787	54,560	21,863	37.1	7,878	4.20%
2016	49,526	1,163,762	54,736	23,498	36.3	7,770	4.40%
2017	49,526	1,202,244	56,136	24,275	36.7	7,826	3.20%
2018	49,526	1,321,502	61,286	26,683	36.7	7,778	3.50%
2019	49,526	1,295,848	58,807	26,165	37.1	7,714	2.00%
2020	50,925	1,226,580	46,929	24,086	36.7	7,817	5.20%
2021	51,762	1,374,229	49,098	26,549	36.7	7,634	2.80%

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

	2021			2012		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Freeman Health System	4,500	1	5.29%	2,811	1	3.42%
Walmart Stores Inc.	2,400	2	2.82%	920	7	1.12%
Mercy Hospital Joplin	1,538	3	1.81%	2,200	3	2.67%
Joplin School District	1,480	4	1.74%	1,190	4	1.45%
Tri-State Motor Transit Co.	1,135	5	1.33%	417	16	0.51%
Tamko Building Products, Inc.	1,000	6	1.17%	651	10	0.79%
Liberty Utilities (Empire District)	896	7	1.05%	630	11	0.77%
EaglePicher Technologies LLC	778	8	0.91%	997	6	1.21%
Alorica	595	9	0.70%	750	8	0.91%
City of Joplin	585	10	0.69%	539	13	0.65%
CFI	567	11	0.67%	2,712	2	3.30%
Ozark Center	567	12	0.67%	312	18	0.38%
Missouri Southern State University	560	13	0.66%	502	14	0.61%
General Mills Inc.	490	14	0.58%	460	15	0.56%
AT&T Mobility	448	15	0.53%	680	9	0.83%
Jasper Products LLC	399	16	0.47%	400	17	0.49%
Teleperformance (Aegis Communications)	350	17	0.41%	540	12	0.66%
Schaeffler Group USA	310	18	0.36%	300	19	0.36%
Bemis Company, Inc.	275	19	0.32%			
Hampshire Pet Products LLC	245	20	0.29%			
Downstream Casino				1,101	5	1.34%
Total	19,118		22.45%	18,112		22.03%

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General operating fund departments										
City manager	5.00	5.00	5.00	5.00	4.00	3.00	3.00	3.00	4.00	4.00
City clerk	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Legal services	6.65	6.65	6.65	6.65	6.65	6.40	6.40	6.40	6.25	6.25
Human resources	4.00	4.50	4.50	4.50	4.50	4.50	4.00	4.00	3.60	3.60
Building regulations	6.00	8.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Finance	9.00	10.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00
Information Services	5.00	5.00	5.00	5.00	5.00	4.00	4.00	6.00	6.00	6.00
Municipal Court	8.50	9.50	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.60
Public works administration	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Public works maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Engineering	14.10	14.10	14.10	14.10	14.10	14.10	14.10	13.10	12.20	12.20
Public works operations	0.50	0.50	0.50	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Police	142.10	140.80	141.80	141.80	142.80	139.80	139.80	109.80	109.80	109.80
Fire	93.00	102.00	93.00	95.00	95.00	96.00	96.00	71.00	71.00	71.00
Cemetery	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Emergency management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Neighborhood Improvement	5.00	5.00	5.00	6.10	6.20	4.20	4.20	4.20	4.20	4.20
Special revenue funds/Capital funds										
Public Safety Sales Tax	-	-	-	-	-	-	-	55.00	55.00	55.00
Convention and visitor's bureau	4.35	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Public health	31.05	34.70	34.30	34.30	34.30	34.30	33.55	31.80	31.80	31.80
Parks department	39.50	42.25	44.25	44.25	44.25	39.65	39.65	39.65	39.65	42.65
Solid waste management	2.35	2.35	3.75	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Parks/Stormwater sales tax	4.75	9.85	11.85	11.75	11.90	14.50	14.50	14.50	14.50	15.50
Streets/Traffic Engineering	56.60	58.35	58.35	58.20	58.20	58.20	59.20	59.20	59.20	59.20
Capital Improvements sales tax	0.75	0.75	0.75	0.75	1.90	1.90	1.90	1.90	1.90	1.90
Community planning and development	6.00	7.00	10.00	12.90	12.80	12.80	12.80	12.80	8.80	7.30
Enterprise and internal service funds										
Airport	7.15	7.15	7.15	7.15	8.55	8.55	8.55	8.55	13.80	12.80
Golf course	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Sanitary sewer	39.50	40.50	44.50	44.70	50.70	52.70	52.70	52.70	52.95	52.95
Public parking	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Central garage	5.30	5.30	5.30	6.20	6.20	5.20	5.20	5.20	5.20	4.20
Workers Compensation	-	-	-	-	-	-	0.50	0.50	0.80	0.80
Liability & Property Self-Insurance	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.60	0.60
Communications	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Total	546.85	574.70	579.20	585.20	593.90	583.65	583.90	583.15	583.60	584.70

Source: City of Joplin annual budget

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

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police:									
Police Incident Calls	88,846	89,554	84,436	81,572	78,297	80,265	86,013	82,564	77,320
Traffic Unit Violations Issued	19,489	18,703	12,782	14,565	12,165	10,588	7,511	5,480	3,817
Parking Violations Issued	852	818	225	48	1	12	7	16	3
Accident Reports	1,811	1,634	1,725	1,875	1,801	1,850	1,855	1,661	1,622
Fire:									
Total Fire Calls for Service	8,042	8,313	8,296	8,269	8,431	8,943	9,654	8,413	8,843
Smoke Detectors installed	23	90	60	100	100	90	110	75	47
Fire Safety information contacts	2,693	6,643	18,788	8,980	9,997	12,199	12,662	2,338	1,500
Public Works:									
Major Street Maintenance (miles)	15.00	5.00	18.05	18.05	45.50	1.59	7.50	0.20	0.35
Intermediate Street Maintenance (miles)	15.00	45.00	36.50	45.50	57.00	39.15	28.10	20.86	18.50
Street cleaning (curb miles)	5,533	6,057	6,057	6,057	6,076	8,145	7,439	7,439	8,000
Street cleaning (times per year)	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.50
Right-of-Way mowing (miles)	3,425	3,425	3,425	3,425	3,425	3,425	3,649	3,649	4,200
Right-of-Way mowing (times per year)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00
Building Regulations:									
Construction permits issued	1,280	1,272	1,224	1,344	1,388	1,698	1,622	1,718	1,877
Value of construction permits	250,846,085	95,453,945	92,803,693	144,967,327	176,920,630	116,162,091	91,202,274	245,786,967	168,180,998
Licensing:									
New permanent business licenses	1,865	1,625	2,467	2,253	2,173	2,091	1,477	879	1,584
Business license renewals	3,383	2,975	3,288	3,676	3,602	4,032	3,187	3,537	3,970
Culture and Recreation:									
Park shelter reservations	511	551	650	630	600	462	448	337	515
Rounds of golf played at City course	20,599	21,496	16,904	21,848	21,308	20,932	19,988	25,782	25,980
Admissions to City pool facilities	47,952	45,244	64,566	67,140	62,666	67,669	58,575	15,273	35,513
Public Health:									
Animal Control service calls	4,982	4,679	4,757	4,803	5,057	5,057	5,101	4,828	4,647
Vaccinations provided	2,609	2,617	2,524	2,714	2,826	3,309	3,135	2,445	7,277
Vital Records provided	4,228	4,375	4,730	5,097	5,479	6,263	7,440	9,020	8,378
Airport:									
Enplanements	23,098	25,630	27,574	28,528	34,881	40,836	45,828	31,244	27,371
Deplanements	23,190	26,415	28,802	29,553	35,329	40,553	45,778	30,787	27,160
Sanitary Services:									
Average daily sewage treatment	13,982	12,127	13,600	12,377	13,985	14,489	19,800	17,448	18,552
Number of sewer customers	17,153	19,739	21,755	23,224	22,075	22,199	22,477	22,740	23,049

Source: Various City Departments

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

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police:										
Police stations	2	2	2	2	2	2	2	2	2	2
Vehicles	100	105	106	107	107	101	100	100	100	101
Fire:										
Fire stations	6	6	6	6	6	6	6	6	6	6
Vehicles	26	26	31	30	30	30	29	23	22	23
Fire hydrants	3,600	3,600	1,790	1,782	1,800	1,800	1,694	1,923	1,923	1,923
Public Works:										
Total area (square miles)	36.10	37.13	37.13	37.77	38.20	38.20	38.25	38.30	38.30	40.10
Miles of streets	369	373	373	376	378	380	381	384	386	388
Dump trucks	28	15	15	15	15	15	15	15	15	14
Street sweepers	4	4	4	4	3	3	3	3	3	3
Backhoes	4	4	4	4	4	4	4	4	4	4
Tractors/mowers	13	11	11	11	11	11	11	11	11	13
Culture and Recreation:										
Park acreage	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070
Park facilities	19	19	19	19	19	19	24	24	24	24
Community centers	1	1	1	1	1	1	2	2	2	2
Museum	-	-	-	-	-	-	-	-	-	1
Amphitheater	1	1	1	1	1	1	2	2	2	2
Swimming pools	3	3	3	3	3	3	3	3	3	3
Athletic Complex	1	1	1	1	1	1	1	1	1	1
Tennis courts	18	18	14	14	14	14	13	13	13	14
Pickleball courts	-	-	-	-	-	-	-	-	-	8
Cemeteries	4	4	4	4	4	4	4	4	4	4
Library volumes	128,100	117,869	114,752	122,382	123,925	117,706	122,723	124,749	123,457	125,163
Sanitary Services:										
Number of treatment plants	2	2	2	2	2	2	2	2	2	2
Sanitary sewers (miles)	375	412	412	420	425	430	431	440	442	444
Sanitary sewer manholes	7,000	7,680	7,680	7,816	7,866	7,920	7,933	8,051	8,080	8,119
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