

**CITY OF JOPLIN, MISSOURI
JOPLIN REGIONAL AIRPORT**

Passenger Facility Charge Program

Schedules of Passenger Facility Charges
and Interest Collected and Expended

For the Year Ended October 31, 2020

(With Independent Auditor's Report Thereon)

**CITY OF JOPLIN, MISSOURI
JOPLIN REGIONAL AIRPORT**

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**Independent Auditor's Report on Compliance with Requirements
Applicable to the Passenger Facility Charge Program, Internal Control over
Compliance, and Schedules of Passenger Facility Charges and Interest
Collected and Expended**

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

Report on Compliance

We have audited the City of Joplin, Missouri's (the City) compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (the Guide), for its passenger facility charge program for the year ended October 31, 2020.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to the passenger facility charge program.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination of the City's compliance.

Opinion

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended October 31, 2020.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the passenger facility charge program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Schedules of Passenger Facility Charges and Interest Collected and Expended

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Joplin, Missouri (the City), as of and for the year ended October 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 13, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of passenger facility charges and interest collected and expended are presented for the purposes of additional analysis as specified by the Guide and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of passenger facility charges and interest collected and expended are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Cochran Head Vick + Co., P.C.

Kansas City, Missouri
April 13, 2021

CITY OF JOPLIN, MISSOURI
JOPLIN REGIONAL AIRPORT
Schedule of Findings and Questioned Costs
For the Year Ended October 31, 2020

Findings and Questioned Costs Relating to the Passenger Facility Charge (PFC) Program

None

Summary Schedule of Prior Audit Findings

None

**CITY OF JOPLIN, MISSOURI
JOPLIN REGIONAL AIRPORT**

Schedule of Passenger Facility Charges and Interest Collected and Expended – Application Number 02-01-C-00-JLN
For the Year Ended October 31, 2020 and Since Inception on April 1, 2003

COLLECTIONS:

	PFC Collections for the Fiscal Year Ended October 31, 2020	Interest Received for the Fiscal Year Ended October 31, 2020	Cumulative PFC Collections since Inception on April 1, 2003	Cumulative Interest Received since Inception on April 1, 2003
Collections	\$ -	\$ -	\$ 889,664	\$ -

EXPENDITURES:

Application Number	Project Number	Project Description	Charge Effective Date	Approval of Use Date	Project Start Date	Project Stop Date	Expenditures for the fiscal year ended October 31, 2020	Cumulative Expenditures Since Inception on April 1, 2003	Amount of Use Approval	Current Estimated Cost
02-01-C-00-JLN										
	3-29-0037-06	Purchase New Crash, Fire, and Rescue Truck	4/1/2003	4/1/2003	9/1/1991	5/1/1993	\$ -	\$ 23,441	\$ 23,441	\$ 23,441
	3-29-0037-07	Purchase and Install New Runway/Taxiway Signage	4/1/2003	4/1/2003	11/1/1993	6/1/1994	-	14,946	14,946	14,946
	3-29-0037-08	Site Preparation Runway 18/36 Ext/Parallel Taxiway-Phase I	4/1/2003	4/1/2003	8/1/1995	9/1/1999	-	161,228	161,228	161,228
	3-29-0037-09	Site Preparation Runway 18/36 Ext/Parallel Taxiway-Phase II	4/1/2003	4/1/2003	5/1/1996	9/1/1999	-	12,673	12,673	12,673
	3-29-0037-10	Runway 18 Extension, Taxiways to Runway 18, Deer Fence, MALSR	4/1/2003	4/1/2003	7/1/1995	4/1/2000	-	171,402	171,402	171,402
	3-29-0037-11	Purchase Handicap Lift	4/1/2003	4/1/2003	2/1/1999	9/1/1999	-	3,378	3,378	3,378
	3-29-0037-12	Install Runway 18 Nav aids	4/1/2003	4/1/2003	5/1/1997	11/1/1999	-	109,063	109,063	109,063
	3-29-0037-14	Construct Taxiway "K"	4/1/2003	4/1/2003	2/1/1999	11/1/2000	-	53,733	53,733	53,733
	3-29-0037-15	Construct Apron Expansion	4/1/2003	4/1/2003	8/1/1999	11/1/2000	-	26,455	26,455	26,455
	3-29-0037-17	Construct Aviation Industrial Park Access Roadway	4/1/2003	4/1/2003	9/1/2000	11/1/2002	-	31,875	31,875	31,875
	NEW--1	Runway 13/31 Safety Area Improve/Airport Signage/Light Enhance	4/1/2003	4/1/2003	8/1/2002	8/1/2003	-	211,333	211,333	211,333
	NEW--2	New Passenger Terminal Building: Environmental Assessment	4/1/2003	4/1/2003	1/1/2003	12/1/2003	-	10,000	10,000	10,000
	NEW--3	New Passenger Terminal Building: Phase I (Design)	4/1/2003	4/1/2003	1/1/2003	12/1/2003	-	60,137	60,137	60,137
		Total Expenditures					\$ -	\$ 889,664	\$ 889,664	\$ 889,664

See the accompanying notes to the schedules of passenger facility charges and interest collected and expended.

**CITY OF JOPLIN, MISSOURI
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Schedule of Passenger Facility Charges and Interest Collected and Expended - Application Number 16-02-C-00-JLN
For the Year Ended October 31, 2020 and Since Inception on June 1, 2016

COLLECTIONS:

	PFC Collections for the Fiscal Year Ended October 31, 2020	Interest Received for the Fiscal Year Ended October 31, 2020	Cumulative PFC Collections since Inception on June 1, 2016	Cumulative Interest Received since Inception on June 1, 2016
Collections	\$ 155,274	\$ -	\$ 679,594	\$ -

EXPENDITURES:

Application Number	Project Number	Project Description	Charge Effective Date	Approval of Use Date	Project Start Date	Project Stop Date	Expenditures for the fiscal year ended October 31, 2020	Cumulative Expenditures Since Inception on June 1, 2016	Amount of Use Approval	Current Estimated Cost
16-02-C-00-JLN	001	Master Plan Study	6/1/2016	4/12/2016			\$ -	\$ 11,031	\$ 11,031	\$ 11,031
	002	Install Perimeter Fencing	6/1/2016	4/12/2016			-	25,437	25,437	25,437
	003	Construct Terminal Bldg (Phase 1)	6/1/2016	4/12/2016			-	184,291	184,291	184,291
	004	Construct Terminal Bldg (Phase 2)	6/1/2016	4/12/2016			-	178,684	178,684	178,684
	005	Construct Terminal Bldg (Phase 3) and Acquire Safety Equipment	6/1/2016	4/12/2016			59,334	184,211	184,211	184,211
	006	Construct Terminal Bldg (Phase 4)	6/1/2016	4/12/2016			95,940	95,940	170,611	170,611
	007	Acquire Emergency Generator, Install Guidance Signs, Install Runway Lighting-13/31 (Electrical Vault)	6/1/2016	4/12/2016			-	-	22,938	22,938
	008	Install Runway Guidance Signs, Install Runway Lighting RWY 13/31	6/1/2016	4/12/2016			-	-	36,403	36,403
	009	Acquire Emergency Generator (Phase 2)	6/1/2016	4/12/2016			-	-	9,834	9,834
	010	Update Airport Master Plan	6/1/2016	4/12/2016			-	-	54,130	54,130
	011	Acquire Aircraft Rescue and Fire Fighting Vehicle	6/1/2016	4/12/2016			-	-	14,806	14,806
	012	Construct Service Road	6/1/2016	4/12/2016			-	-	64,955	64,955
	013	Construct Taxiway (D Relocation (Phase 1B))	6/1/2016	4/12/2016			-	-	185,107	185,107
	014	Construct Taxiway (D Relocation) (Phase 1A)	6/1/2016	4/12/2016			-	-	72,828	72,828
	015	PFC Application	6/1/2016	4/12/2016			-	-	35,000	35,000
		Total Expenditures					\$ 155,274	\$ 679,594	\$ 1,250,266	\$ 1,250,266

See the accompanying notes to the schedules of passenger facility charges and interest collected and expended.

**CITY OF JOPLIN, MISSOURI
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Notes to the Schedules of Passenger Facility Charges and Interest Collected and Expended
For the Year Ended October 31, 2020

1. Description of the Program

The City of Joplin, Missouri (the City) has been authorized by the FAA to impose and use a \$4.50 passenger facility charge (PFC) in relation to certain improvement projects undertaken by the City at the Joplin Regional Airport. The initial PFC expired on June 1, 2016, and a new PFC was approved effective June 1, 2016 and expiring on June 1, 2026. PFCs collected are required to be deposited and separately held in a restricted account along with interest earned on such funds; however, because the PFC program is reimbursing the City for previously completed projects, this requirement is not applicable. Expenditures shown in the accompanying schedules of passenger facility charges and interest collected and expended represent those amounts transferred from the restricted account to reimburse the City for the PFC-qualified portion of amounts expended for eligible projects.

2. Basis of Presentation

The accompanying Schedules of Passenger Facility Charges and Interest Collected and Expended includes the collections and expenditures of PFCs of the City and is presented on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The information presented in this schedule is in accordance with the requirements of the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (the Guide). Therefore, some amounts presented in the schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. Reconciliation of Quarterly Reports

As required by the Guide, the City submits a Quarterly Report of Funds Collected and Expended each calendar quarter. The following information is required to reconcile these reports to the accompanying schedule of passenger facility charges and interest collected and expended, which has been prepared for the City's fiscal year ended October 31, 2020:

	Collections for the Fiscal Year Ended October 31, 2020	Cumulative Collections Since Inception on April 1, 2003
Four quarters ended September 30, 2020	\$ 148,636	\$ 1,562,475
Plus the month ended October 31, 2020	6,783	6,783
Less the month ended October 31, 2019	(145)	-
	<u>155,274</u>	<u>1,569,258</u>
Amount reported on the Schedules of Passenger Facility Charges and Interest Collected and Expended	<u>\$ 155,274</u>	<u>\$ 1,569,258</u>
Amounts Collected and Expended for PFC 02-01-C-00-JLN	\$ -	\$ 889,664
Amounts Collected and Expended for PFC 16-02-C-00-JLN	155,274	-
	<u>155,274</u>	<u>679,594</u>
Total Charges and Interest Collected and Expended	<u>\$ 155,274</u>	<u>\$ 1,569,258</u>