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# City of Smithville, Missouri

Audit Presentation – Year ending October 31, 2025

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# Agenda

- Introduction
- Required Communications
- Internal Control Communications
- Financial Results



# Required Communications

- See separate letter required by audit standards – largely anticipated/boilerplate language
- Internal Control Communication
  - *Material Weakness over audit adjustments (finding is a repeat from the prior year and is common in municipalities the size of the City)*

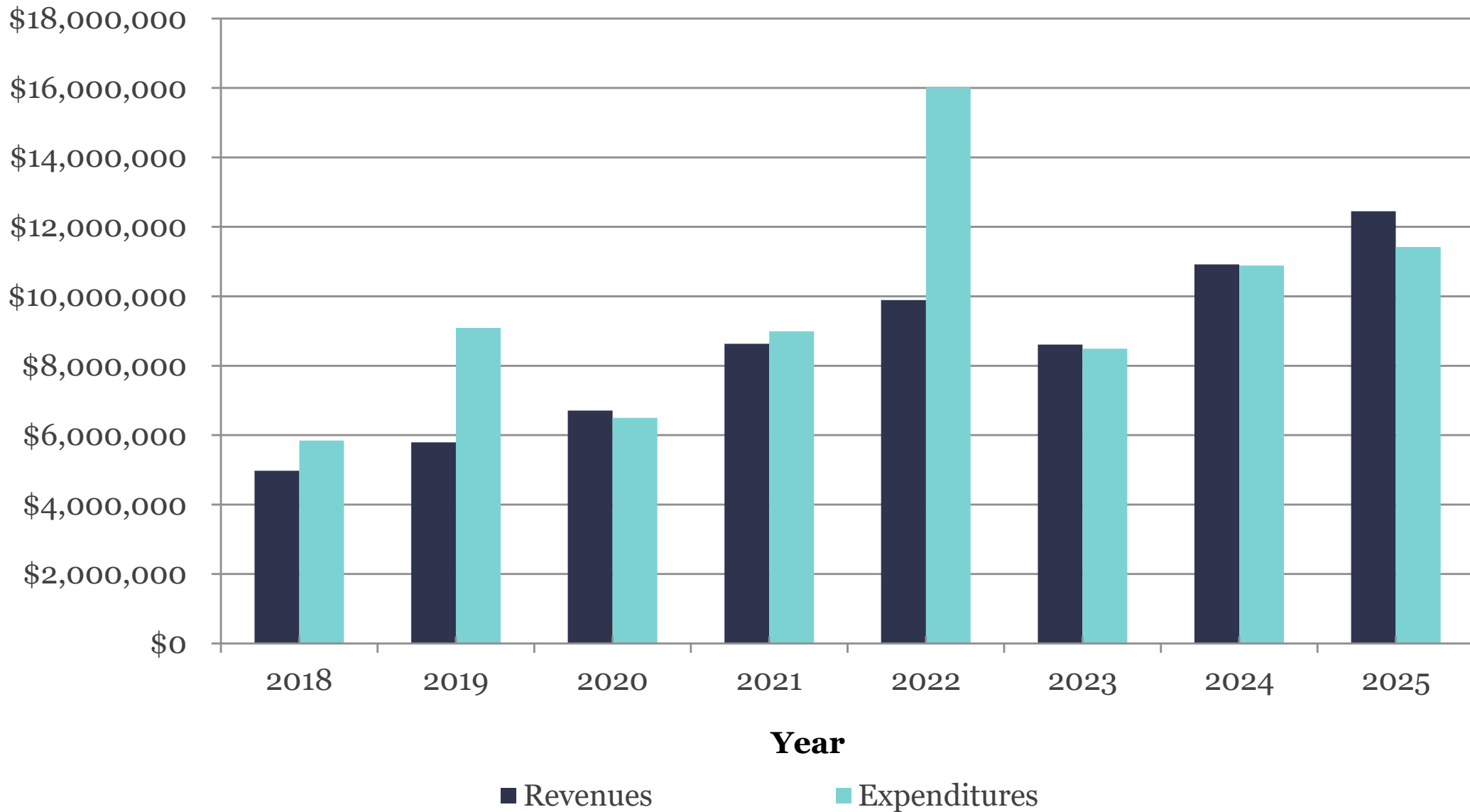




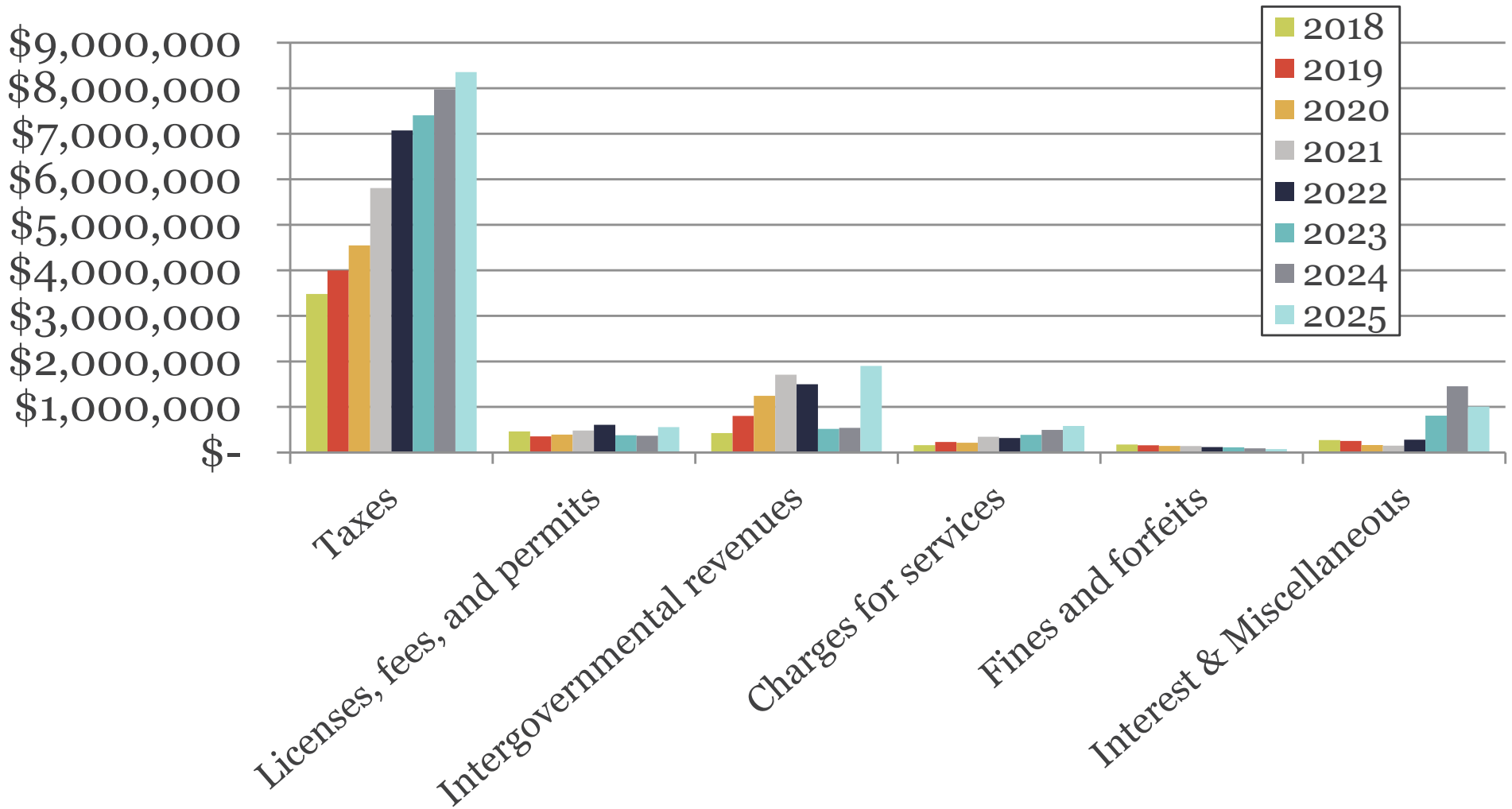
# Financial Results

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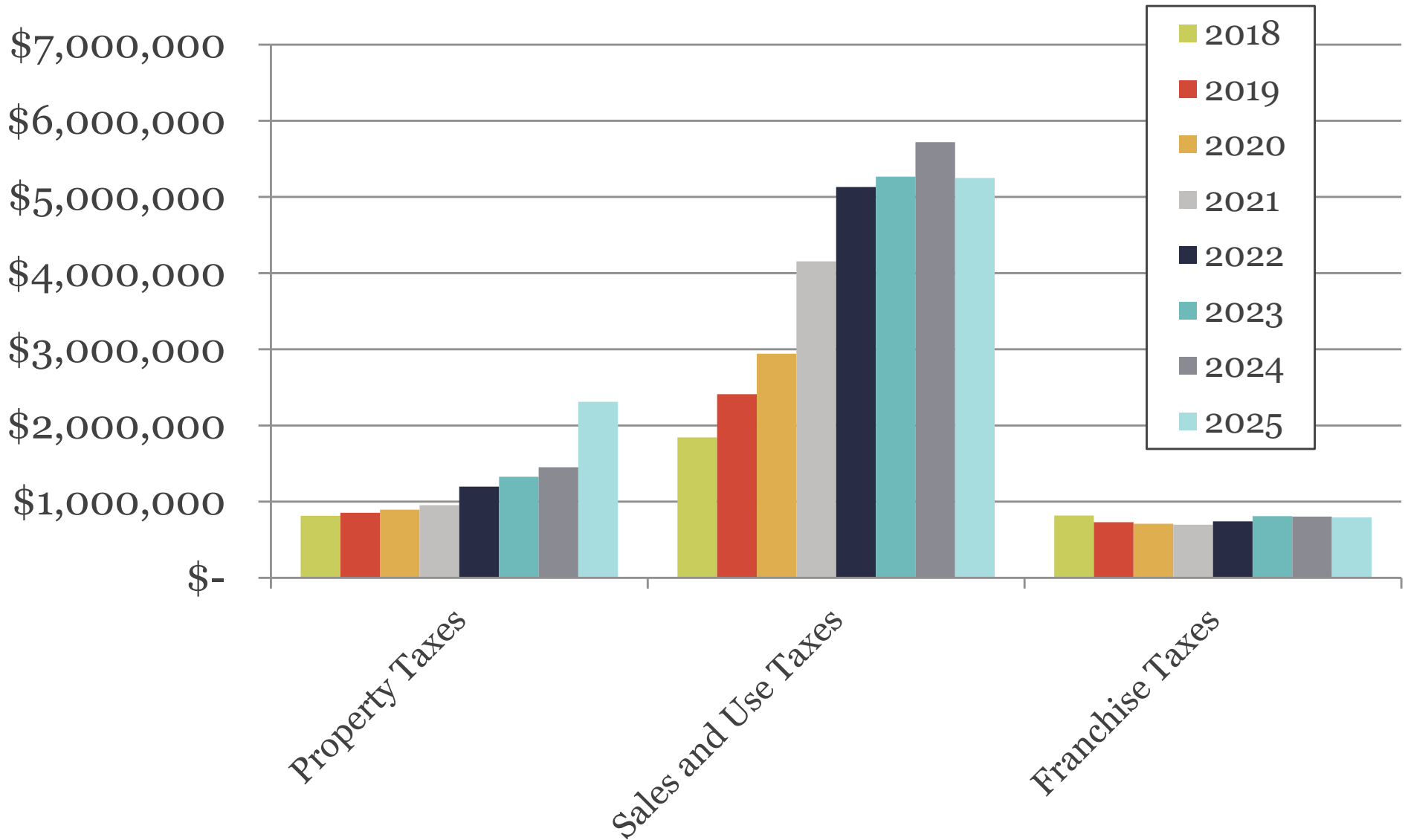
# All Governmental Funds – Revenues and Expenditures



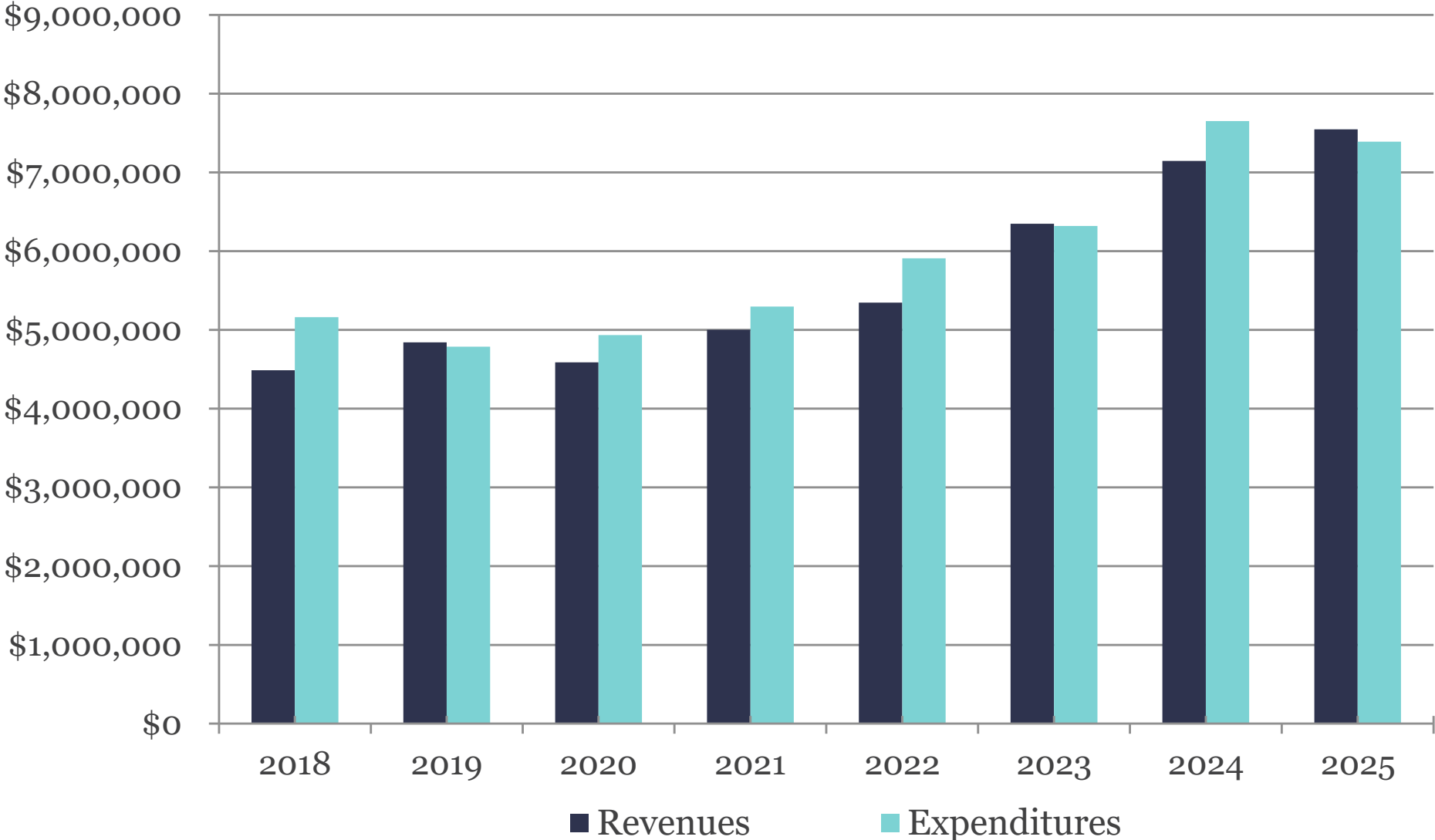
# All Governmental Funds – Revenue Sources



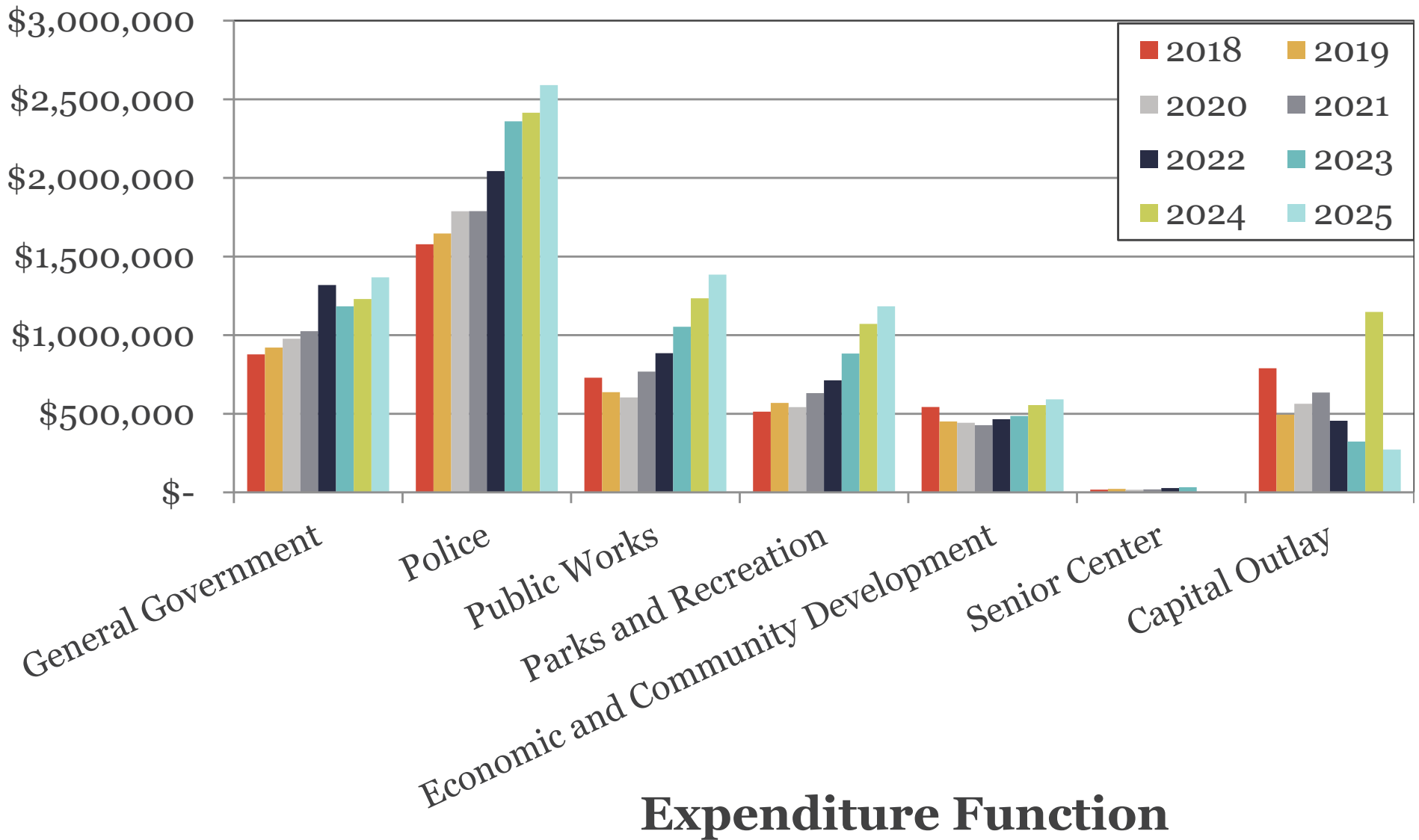
# All Governmental Funds – Tax Revenues



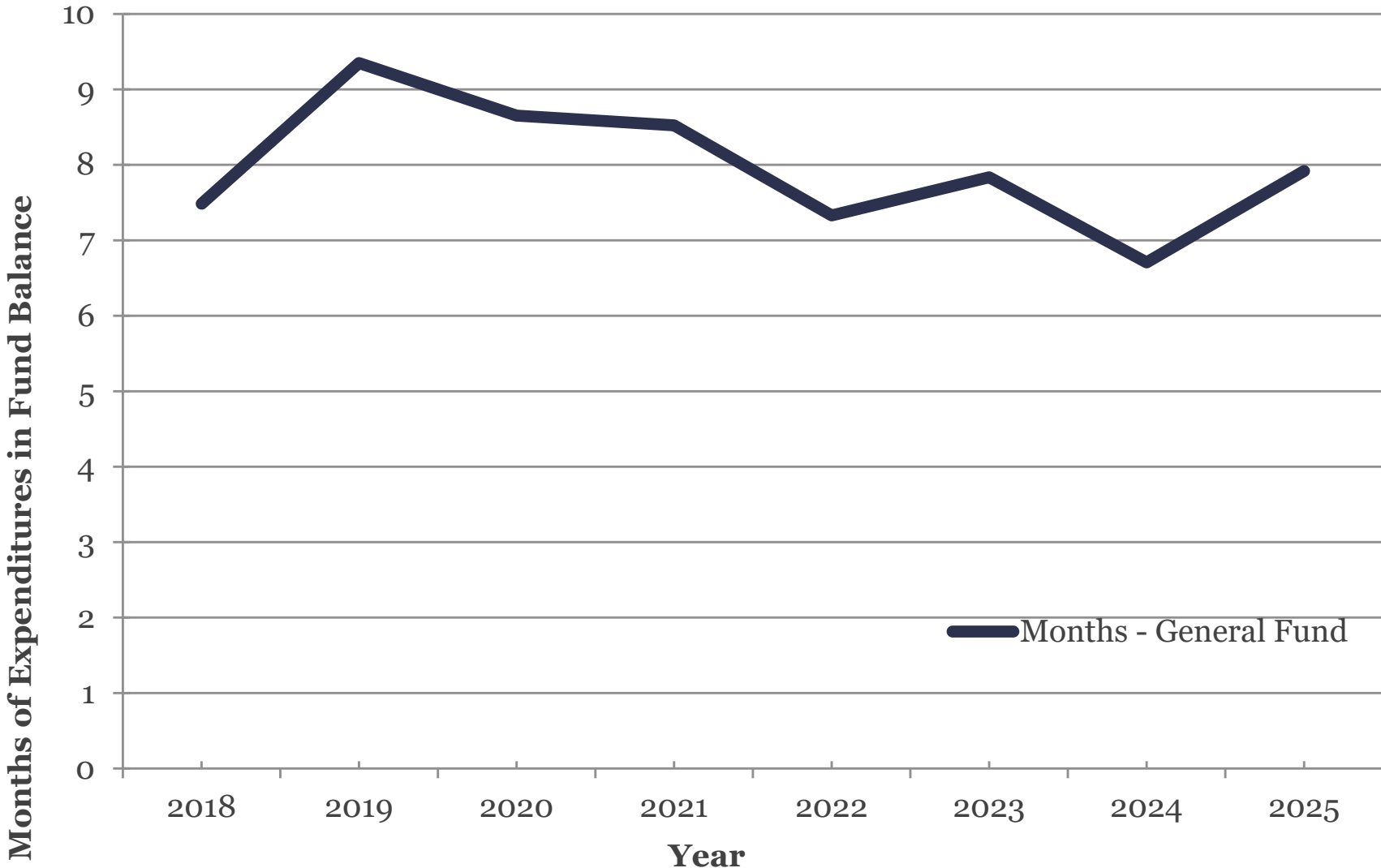
# General Fund – Total Revenues and Expenditures



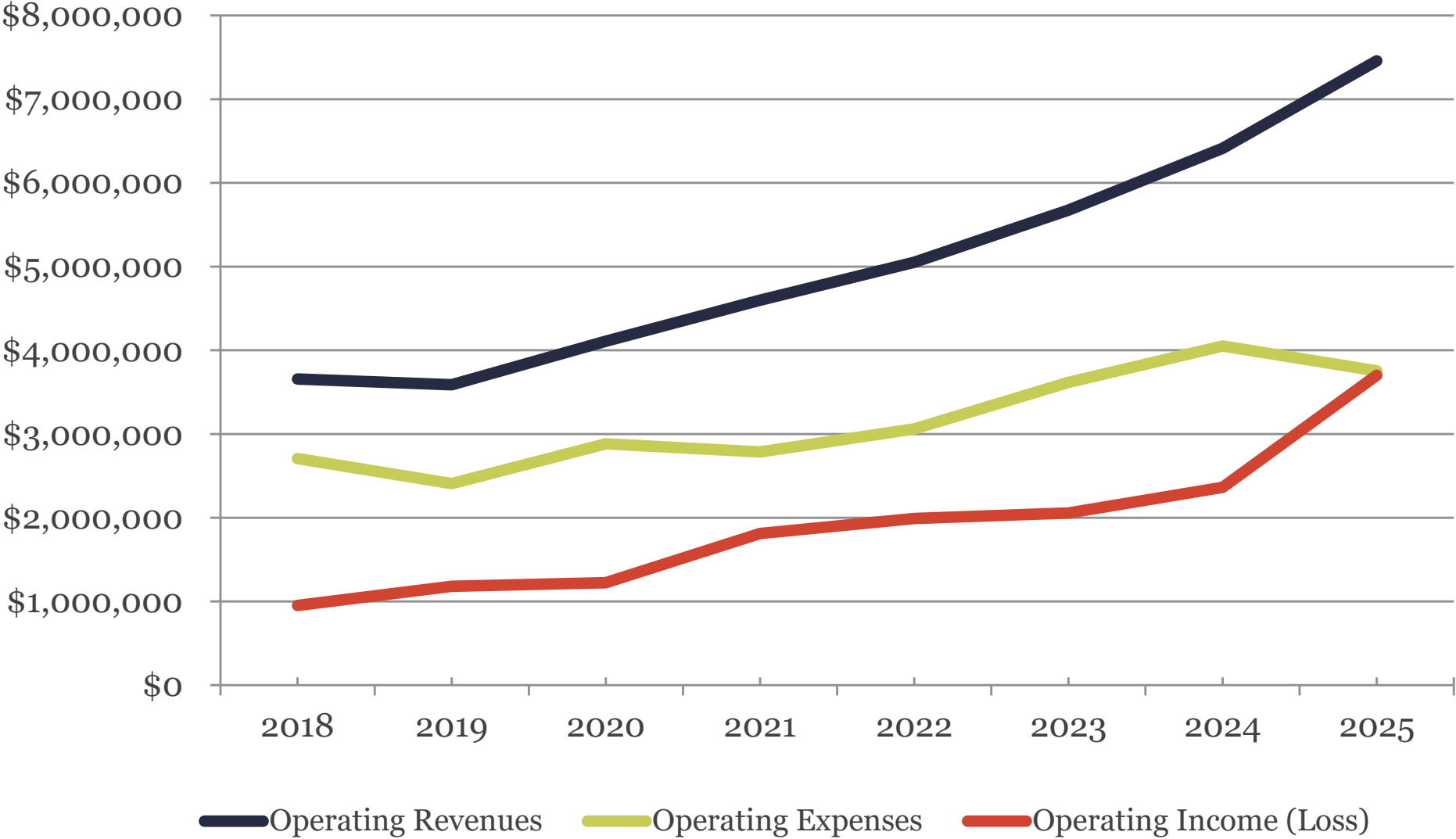
# General Fund – Expenditures



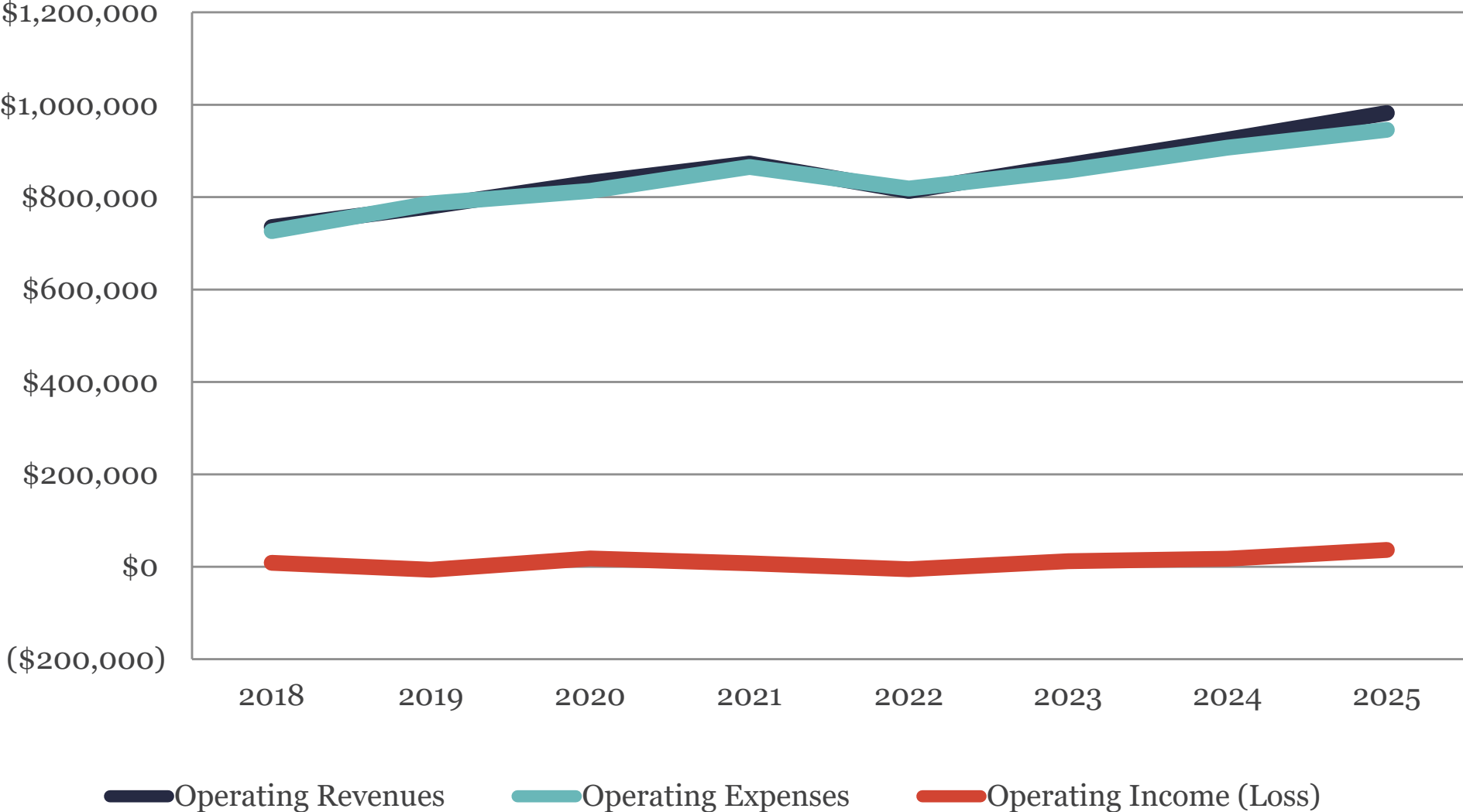
# Months Expenditures in Fund Balance – General Fund



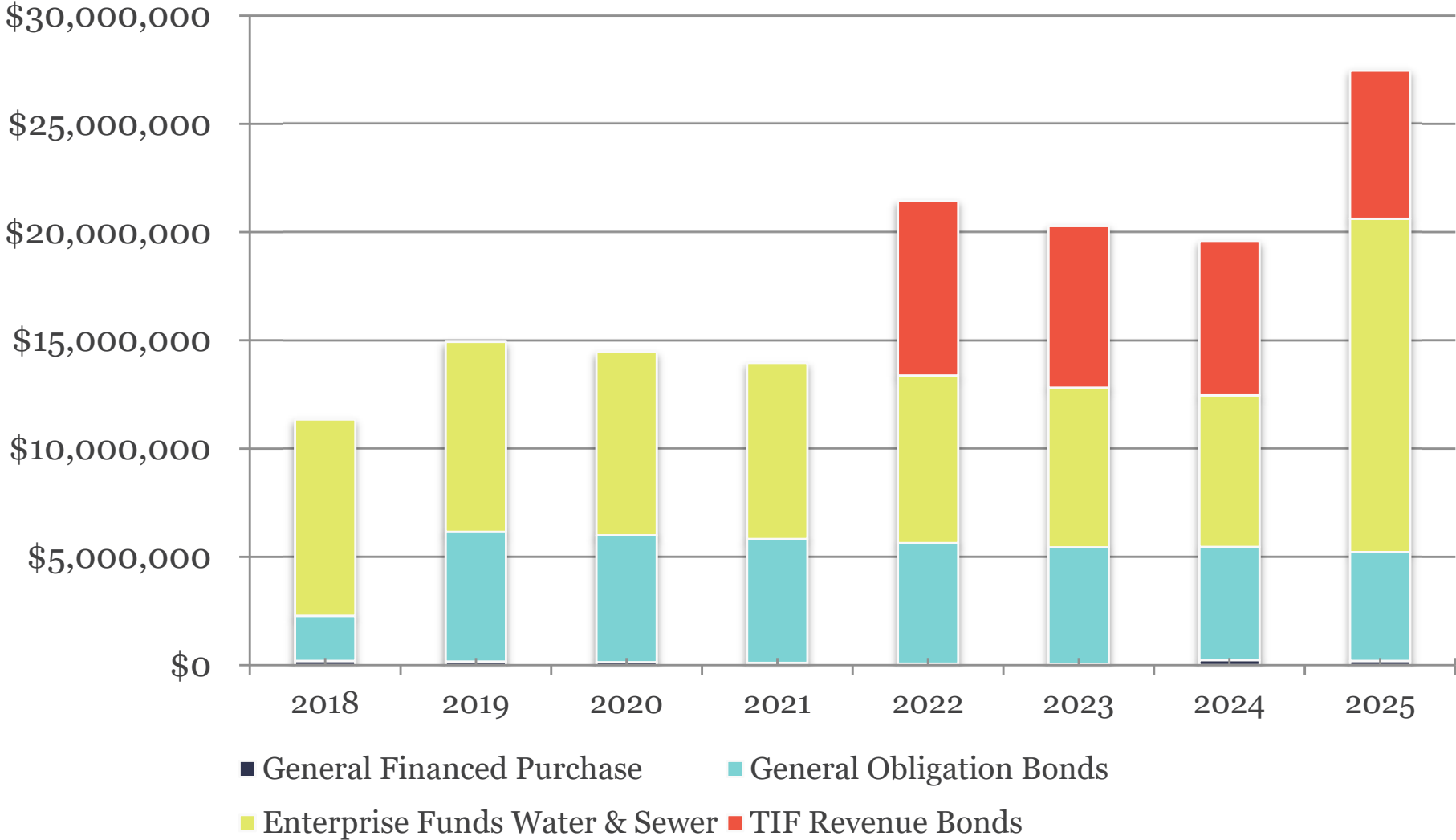
# Water and Wastewater Fund Historical Trends



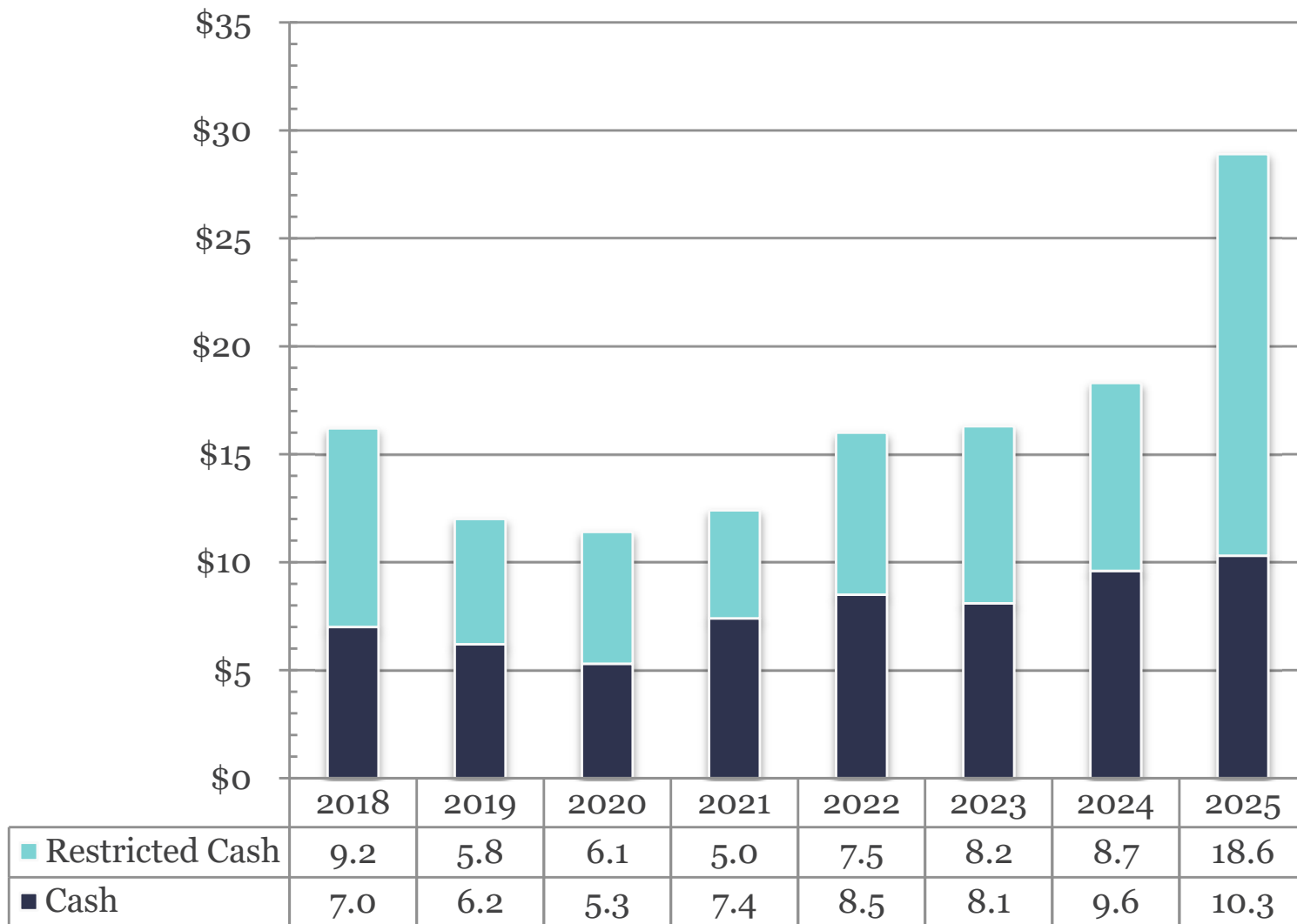
# Sanitation Fund Historical Trends



# City Debt



# City Cash Position (in Millions)



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