



City of Buchanan
Berrien County, Michigan

Audit Presentation
June 30, 2025



St. Joseph, MI

AUDIT RESULTS

Financial Statements

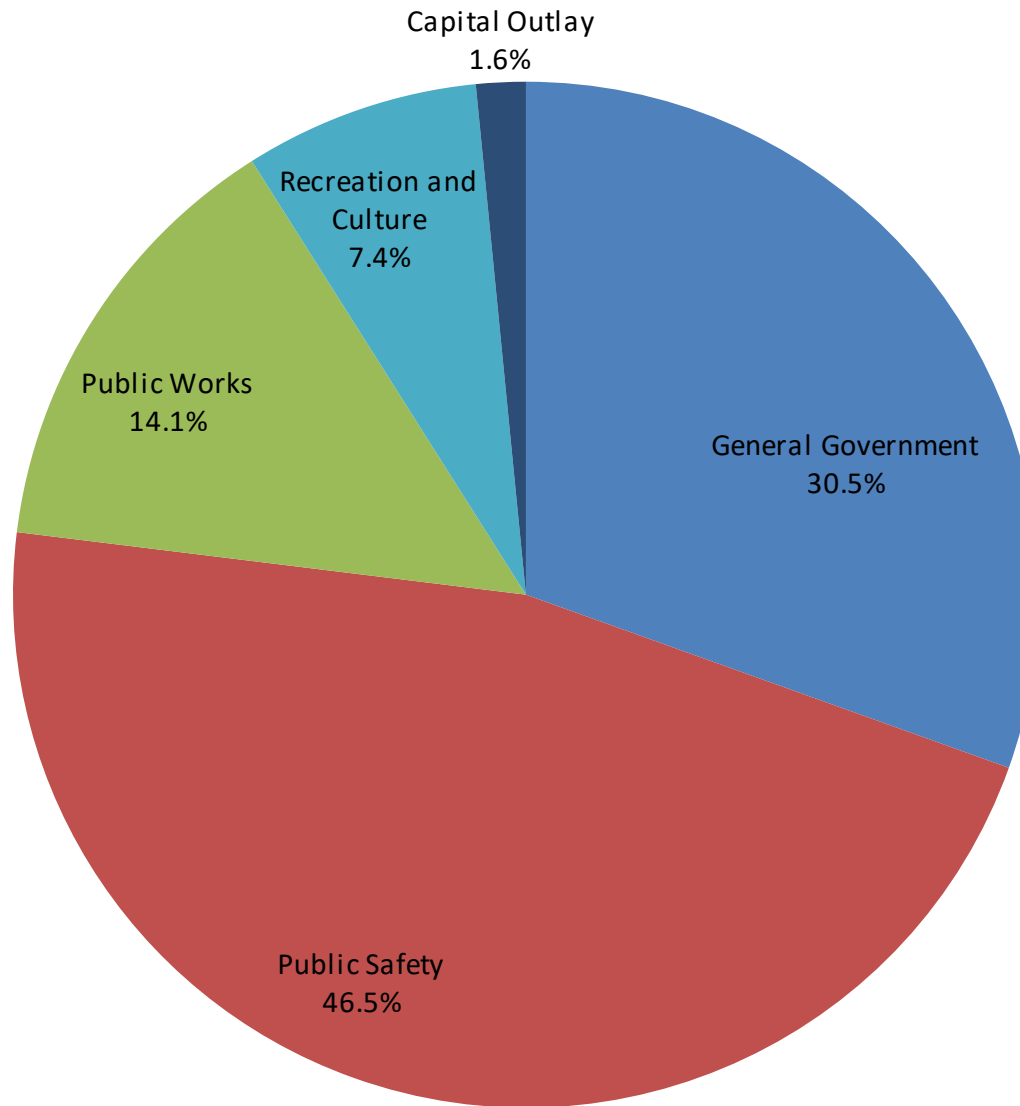
- Unmodified opinions

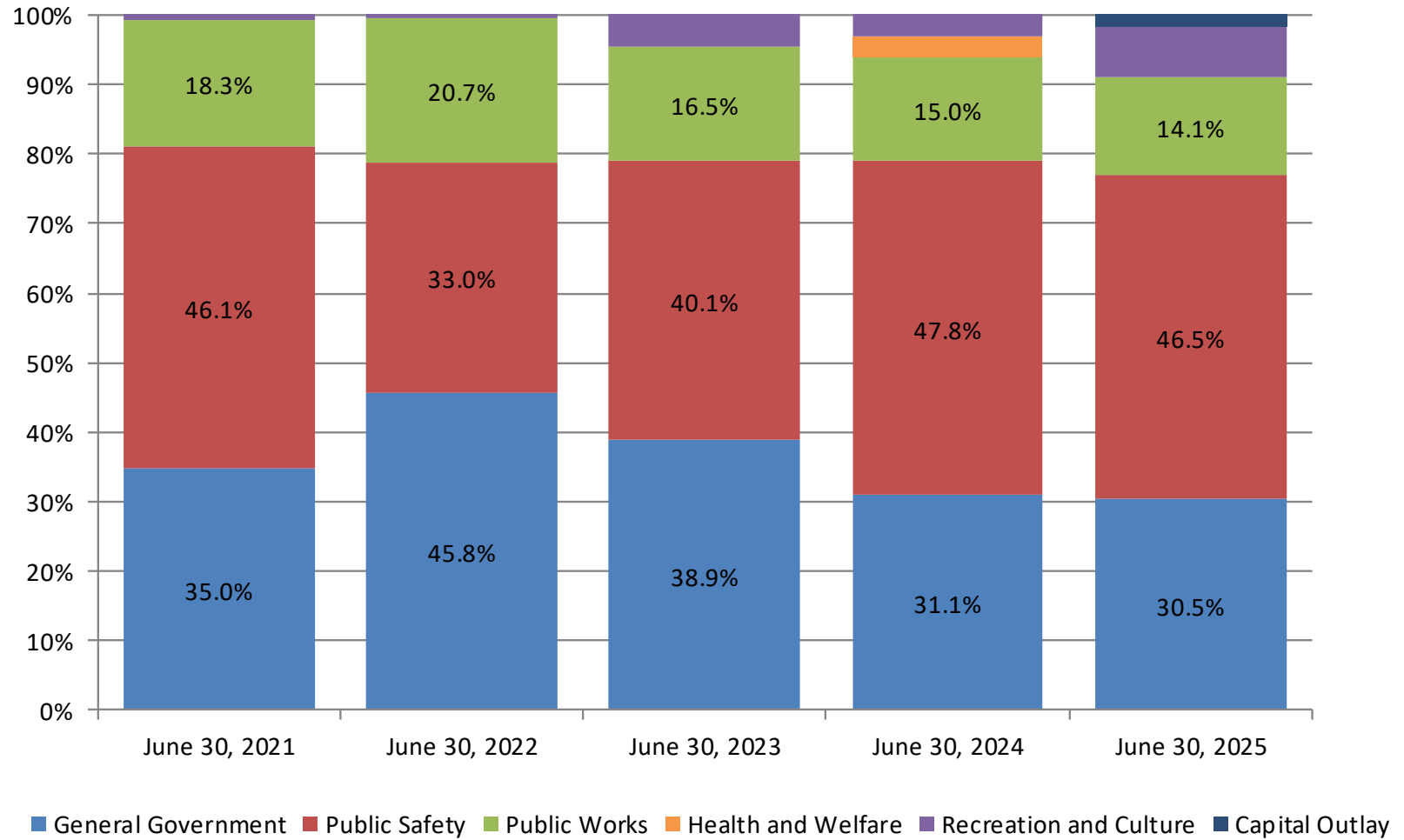
Single Audit

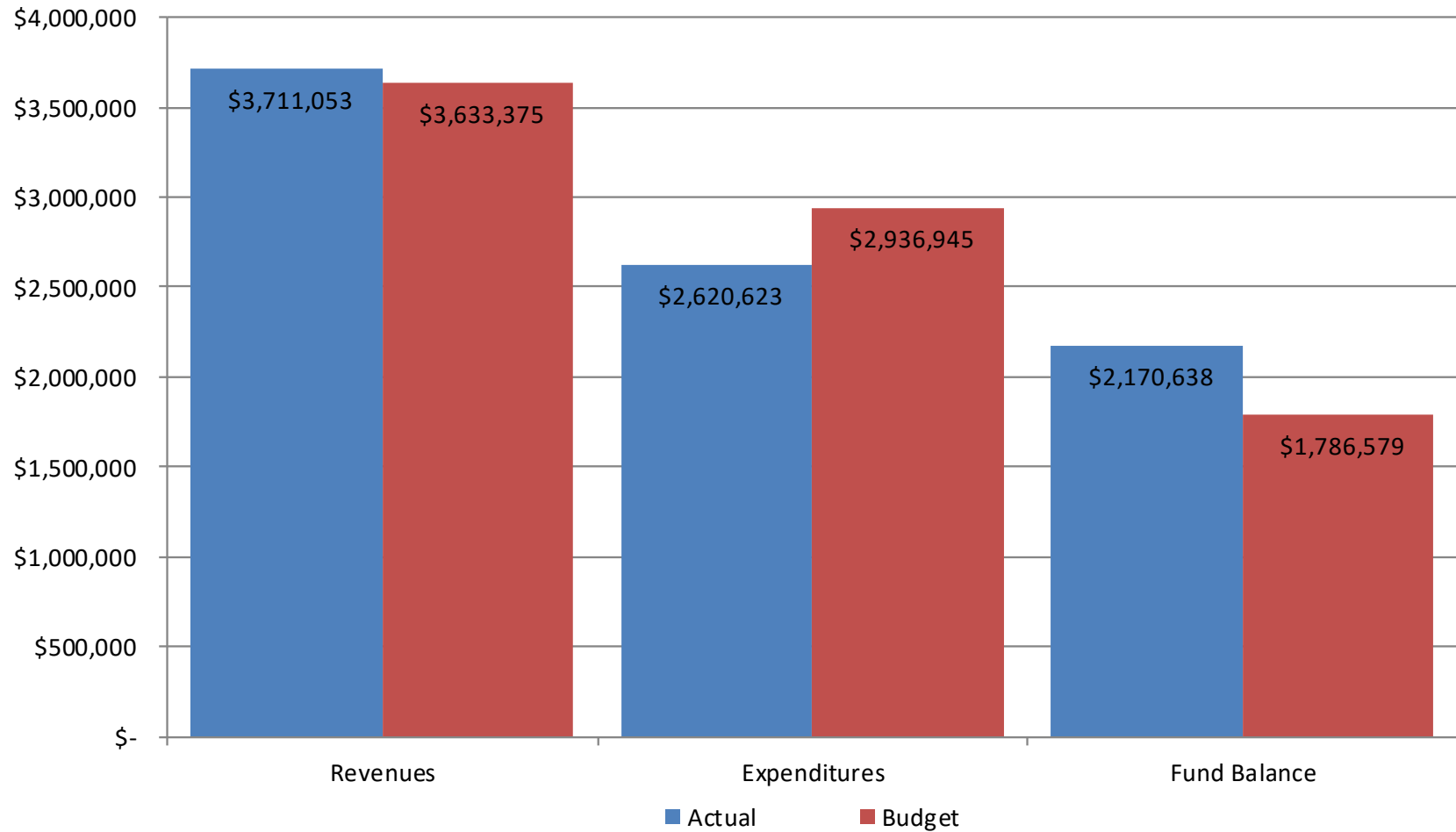
- New for fiscal 2025
- Unmodified opinion on the major program

Key items for this year

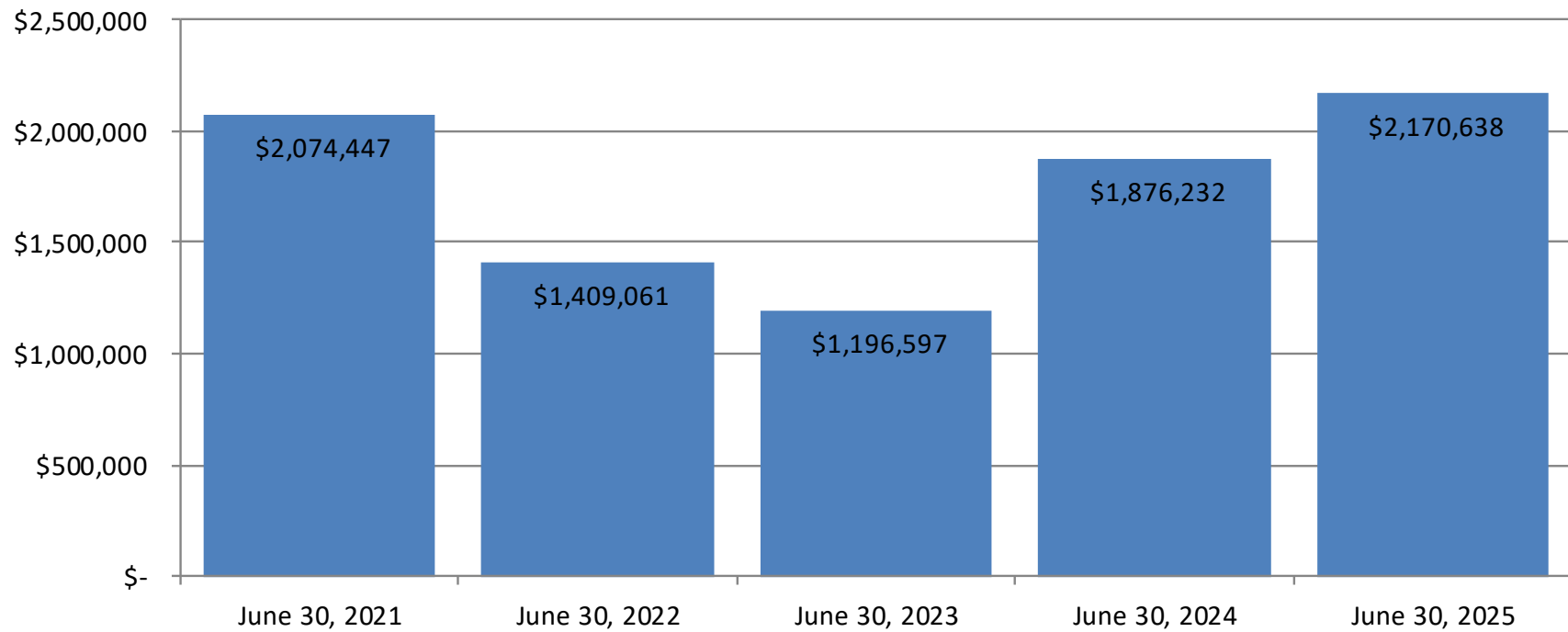
- Intensive year for infrastructure projects
- Adoption of GASB Statement 101, *Compensated Absences*







GENERAL FUND
FUND BALANCE COMPARISON
FOR THE LAST FIVE YEARS



GENERAL FUND
MONTHS OF OPERATIONS COVERED BY FUND BALANCE
FOR THE LAST FIVE YEARS

