



City of Buchanan
Berrien County, Michigan

Audit Presentation
June 30, 2025



St. Joseph, MI

AUDIT RESULTS

Financial Statements

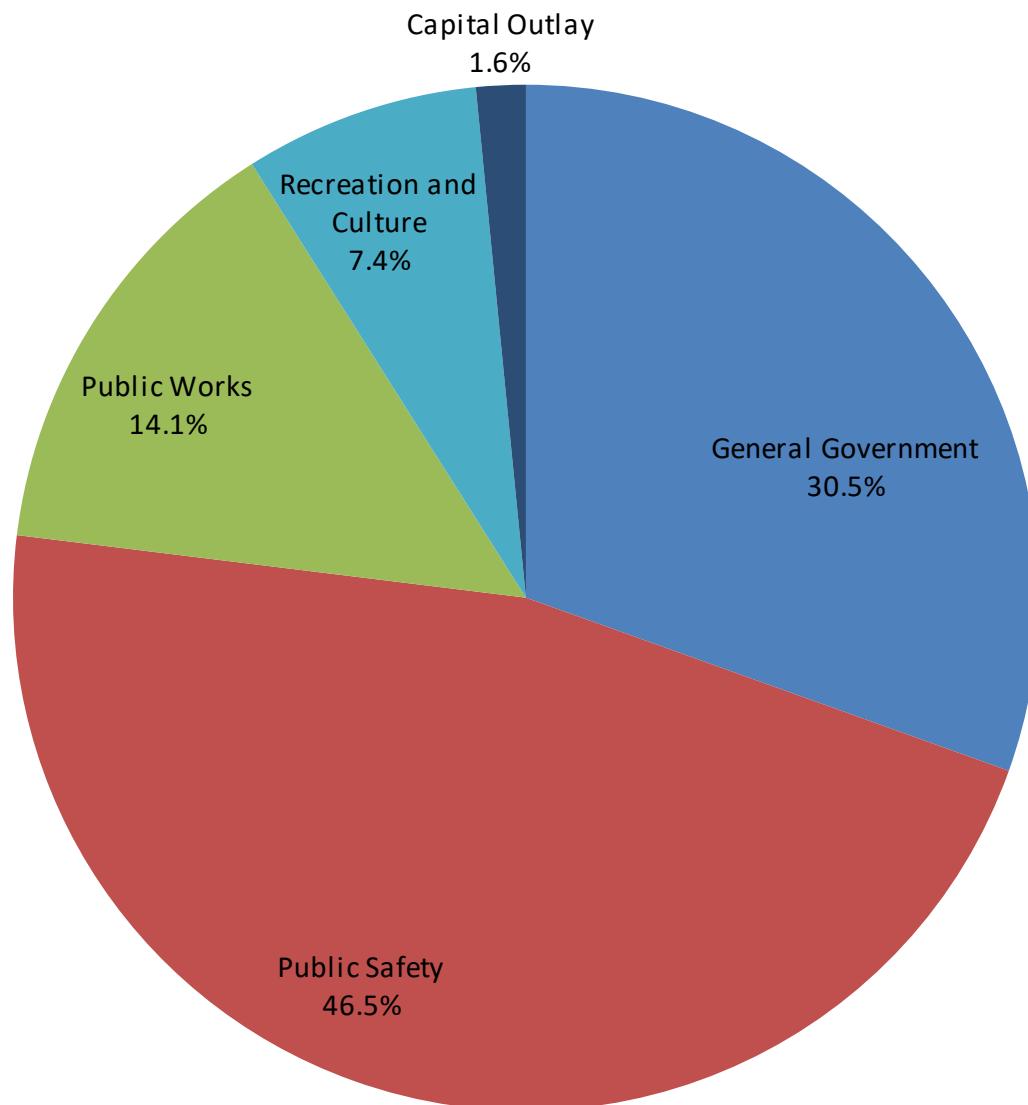
- Unmodified opinions

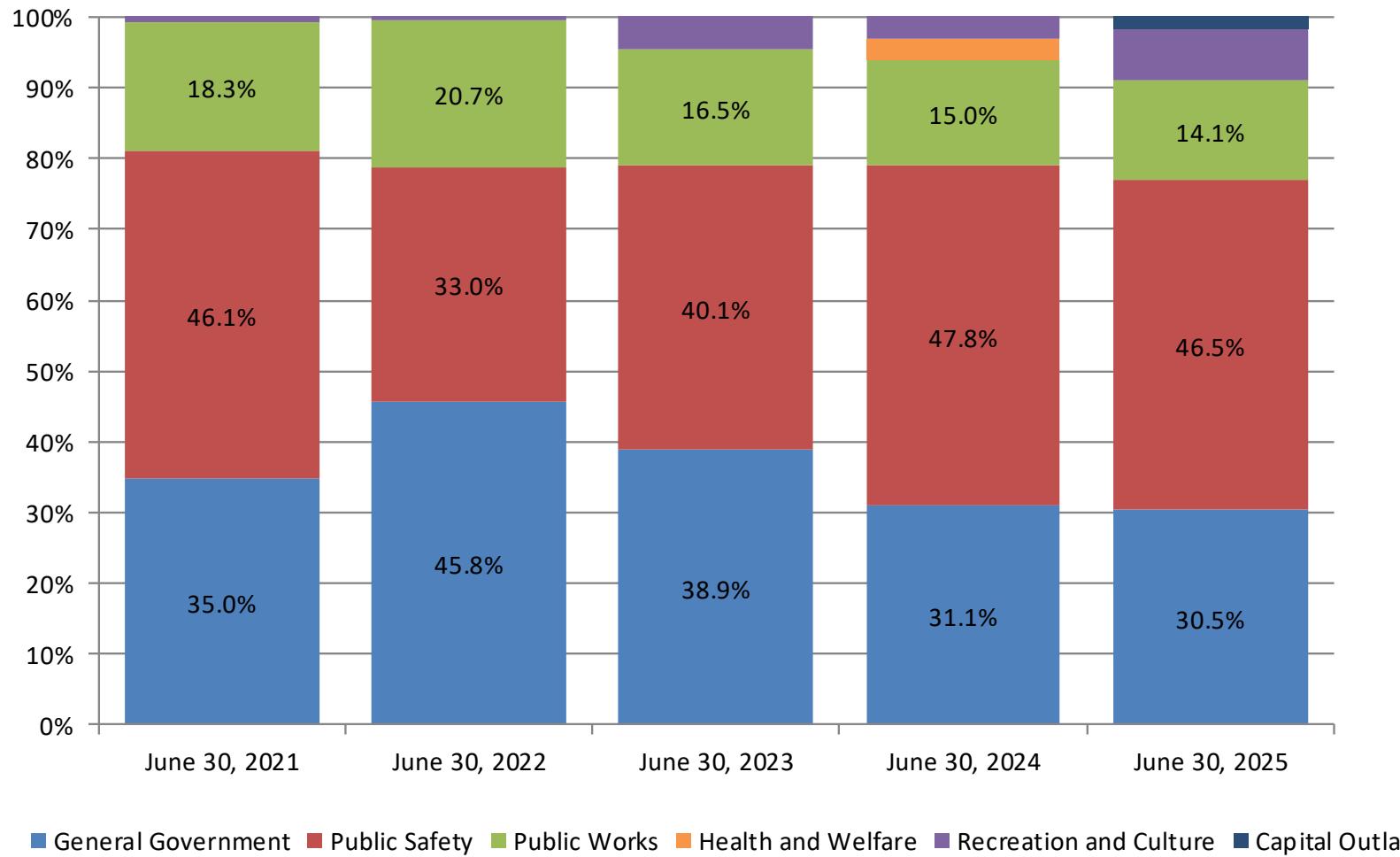
Single Audit

- 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*

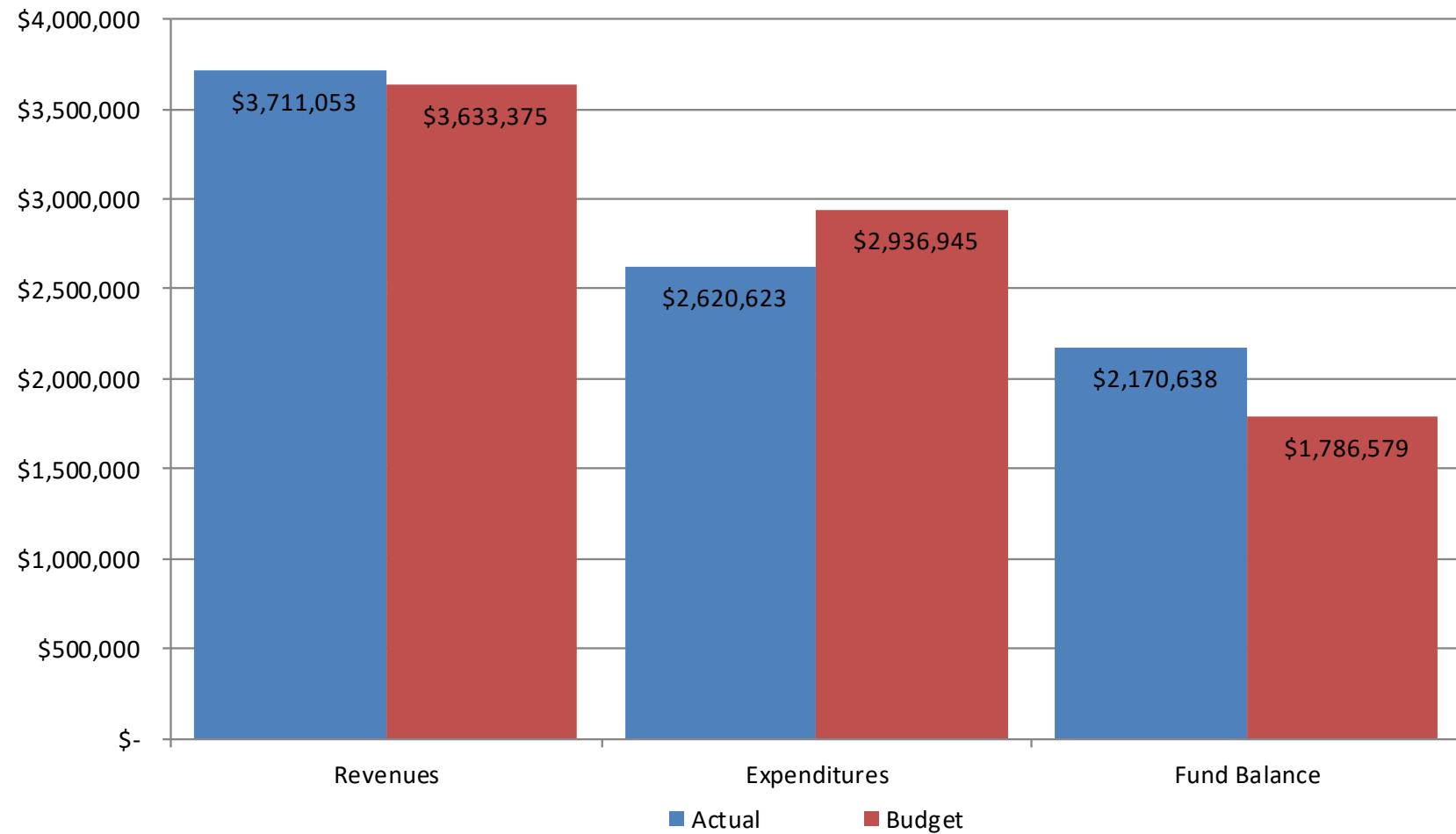




■ General Government ■ Public Safety ■ Public Works ■ Health and Welfare ■ Recreation and Culture ■ Capital Outlay

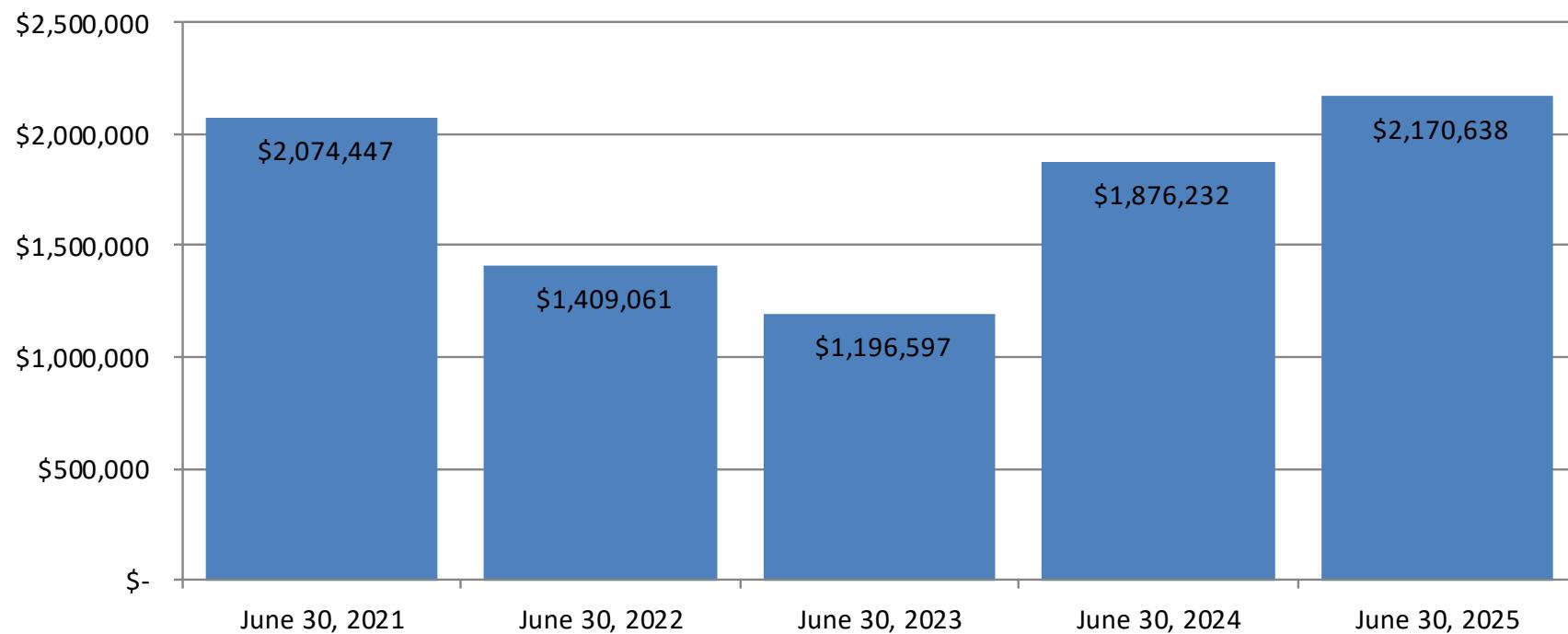
CITY OF BUCHANAN

GENERAL FUND
ACTUAL AND BUDGETED RESULTS
FOR THE YEAR ENDED JUNE 30, 2025



CITY OF BUCHANAN

GENERAL FUND FUND BALANCE COMPARISON FOR THE LAST FIVE YEARS



CITY OF BUCHANAN

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

