



April 30, 2026

Mr. Darwin D.P. McClary
Village Manager
Village of Lake Orion
21 East Church Street
Lake Orion, MI 48362

Dear Mr. McClary:

Enclosed you will find the reports for the Village of Lake Orion Sewage Disposal System for Fiscal Year 2026 (October 1, 2025 to December 31, 2025).

Copies of the following reports are included for your reference:

- Trial Balance
- Revenue and Expense Report
- Net Assets Report

If you have any questions or concerns, please contact Drew Sandahl, Chief Engineer for sewer systems at 248-285-8375.

Best regards,

A handwritten signature in blue ink that reads "Steven A. Korth".

Steven A. Korth, P.E.
Chief Manager



Trial Balance

Organization Oakland County
Periods FY2026 : Oct - Dec
Ledger Actuals
Accounting Worktag FND57463 Lake Orion
Sewer
Book Operating
Company Currency USD
Translation Currency USD
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Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
100100:Cash - Operating	3,477,786.10	148,505.17	980,904.09	2,645,387.18
100101:Bank Cash and Investments	0.00	0.00	0.00	0.00
101500:Undeposited Cash	0.00	121,717.50	121,717.50	0.00
126105:Due from Municipalities-AR Con	121,717.50	121,717.50	121,717.50	121,717.50
201210:Vouchers Payable AP Cont	(559,356.95)	783,921.66	232,204.10	(7,639.39)
228275:Contractors Retainage	(79,926.00)	79,926.00	0.00	0.00
230852:Accounts Payable	(239,427.97)	239,427.97	0.00	0.00
277500:NC Advances Payable	0.00	0.00	0.00	0.00
323662:NP Major Maintenance Reserve	(175,474.69)	0.00	0.00	(175,474.69)
323666:NP Emergency Repair Reserve	(11,133.58)	0.00	0.00	(11,133.58)
323667:NP Capital Improvement Reserve	(2,501,410.90)	0.00	0.00	(2,501,410.90)
340101:NP - Unrestricted	(32,773.51)	0.00	0.00	(32,773.51)
630000:Charges for Services	0.00	0.00	121,717.50	(121,717.50)
655000:Investment Income	0.00	0.00	19,904.44	(19,904.44)
730000:Contractual Services	0.00	270,472.71	239,890.40	30,582.31
770000:Internal Support Expenditures	0.00	79,250.25	6,883.23	72,367.02
Total	0.00	1,844,938.76	1,844,938.76	0.00

fund_is_summary_workday Fund	WRC Hierarchy - Op Program	Ledger Account	Revenue Category	Spend Category	SumOfLedger Net Amount
FND57463 Lake Orion Sewer	General and Administrative	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		(65,612.50)
FND57463 Lake Orion Sewer	General and Administrative	655000:Investment Income	RC655385 - Income from Investments		(19,904.44)
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC730058 - Administration	1,474.77
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC730065 - Administrative Overhead	1,724.11
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC730926 - Indirect Costs	555.34
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC730940 - Insurance	1,575.48
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC731969 - Transfer to Reserve	2,434.35
FND57463 Lake Orion Sewer	General and Administrative	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	-
FND57463 Lake Orion Sewer	General and Administrative	770000:Internal Support Expenditures		SC771639 - Drain Equipment	4,917.25
FND57463 Lake Orion Sewer	Miss Dig	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	1,610.32
FND57463 Lake Orion Sewer	Miss Dig	770000:Internal Support Expenditures		SC771639 - Drain Equipment	202.32
FND57463 Lake Orion Sewer	Pump Maintenance Unit	730000:Contractual Services		SC730065 - Administrative Overhead	3,071.44
FND57463 Lake Orion Sewer	Pump Maintenance Unit	730000:Contractual Services		SC730562 - Electrical Service	3,760.58
FND57463 Lake Orion Sewer	Pump Maintenance Unit	730000:Contractual Services		SC731269 - Natural Gas	304.53
FND57463 Lake Orion Sewer	Pump Maintenance Unit	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	13,560.78
FND57463 Lake Orion Sewer	Pump Maintenance Unit	770000:Internal Support Expenditures		SC771639 - Drain Equipment	3,564.90
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		(21,105.00)
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	730000:Contractual Services		SC730373 - Contracted Services	11,159.59
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	16,648.49
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771639 - Drain Equipment	1,745.75
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		(35,000.00)
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	730000:Contractual Services		SC730065 - Administrative Overhead	411.43
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	4,920.23
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	770000:Internal Support Expenditures		SC771639 - Drain Equipment	868.20
FND57463 Lake Orion Sewer	Sewage System Maintenance	730000:Contractual Services		SC730065 - Administrative Overhead	929.08
FND57463 Lake Orion Sewer	Sewage System Maintenance	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	2,514.30
FND57463 Lake Orion Sewer	Sewage System Maintenance	770000:Internal Support Expenditures		SC771639 - Drain Equipment	1,286.35
FND57463 Lake Orion Sewer	Sewer Systems Engineering	730000:Contractual Services		SC730065 - Administrative Overhead	109.01
FND57463 Lake Orion Sewer	Sewer Systems Engineering	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	4,615.97
FND57463 Lake Orion Sewer	Sewer Systems Engineering	770000:Internal Support Expenditures		SC771639 - Drain Equipment	125.42
FND57463 Lake Orion Sewer	Systems Control	730000:Contractual Services		SC730065 - Administrative Overhead	3,072.60
FND57463 Lake Orion Sewer	Systems Control	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	5,048.99
FND57463 Lake Orion Sewer	Systems Control	770000:Internal Support Expenditures		SC771639 - Drain Equipment	10,737.75

	Beginning Balance	Year to Date Activity	Current Balance
323662:NP Major Maintenance Reserve	\$ 175,474.69	\$ 28,800.14	\$ 204,274.83
323666:NP Emergency Repair Reserve	11,133.58	-	11,133.58
323667:NP Capital Improvement Reserve	2,501,410.90	(8,448.83)	2,492,962.07
340101:NP - Unrestricted	32,773.51	18,321.30	51,094.81
Total	\$ 2,720,792.68	\$ 38,672.61	\$ 2,759,465.29