



June 9, 2025

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 2025 (October 1, 2024 to March 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,

Steven A. Korth, P.E.
Chief Manager



Trial Balance

Organization Oakland County
Periods FY2025 : Oct - Mar
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	176,784.31	7,803,118.58	4,342,123.55	3,637,779.34
100101:Bank Cash and Investments	0.00	0.00	0.00	0.00
101500:Undeposited Cash	0.00	3,844,282.50	3,844,282.50	0.00
126105:Due from Municipalities-AR Con	115,427.50	3,728,855.00	3,728,855.00	115,427.50
201210:Vouchers Payable AP Cont	(547.08)	215,053.61	215,349.03	(842.50)
230852:Accounts Payable	(46,209.48)	46,394.49	11,185.01	(11,000.00)
277500:NC Advances Payable	(45,000.00)	30,000.00	0.00	(15,000.00)
323662:NP Major Maintenance Reserve	(117,726.32)	0.00	0.00	(117,726.32)
323666:NP Emergency Repair Reserve	(11,133.58)	0.00	0.00	(11,133.58)
323667:NP Capital Improvement Reserve	150,471.65	0.00	0.00	150,471.65
340101:NP - Unrestricted	(222,067.00)	0.00	0.00	(222,067.00)
450100:Cash Sweep	0.00	3,867,817.09	3,867,817.09	0.00
630000:Charges for Services	0.00	0.00	3,728,855.00	(3,728,855.00)
635000:ISF External Revenue	0.00	0.00	0.95	(0.95)
655000:Investment Income	0.00	0.00	14,076.44	(14,076.44)
730000:Contractual Services	0.00	174,077.84	46,414.75	127,663.09
750000:Commodities	0.00	10,872.09	18.00	10,854.09
770000:Internal Support Expenditures	0.00	82,337.81	3,831.69	78,506.12
Total	0.00	19,802,809.01	19,802,809.01	0.00

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WRC Hierarchy - Op Program	Ledger Account	Revenue Category	Spend Category	SumOfLedger Net Amount
General and Administrative	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		(132,275.00)
General and Administrative	635000:ISF External Revenue	RC635276 - FOIA Fee		(0.95)
General and Administrative	655000:Investment Income	RC655385 - Income from Investments		(14,076.44)
General and Administrative	730000:Contractual Services		SC730058 - Administration	2,577.33
General and Administrative	730000:Contractual Services		SC730065 - Administrative Overhead	3,046.97
General and Administrative	730000:Contractual Services		SC730926 - Indirect Costs	1,533.28
General and Administrative	730000:Contractual Services		SC730940 - Insurance	2,832.24
General and Administrative	730000:Contractual Services		SC731969 - Transfer to Reserve	6,472.65
General and Administrative	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	139.35
General and Administrative	770000:Internal Support Expenditures		SC771639 - Drain Equipment	9,829.71
Inspection	770000:Internal Support Expenditures		SC771639 - Drain Equipment	47.12
Inspection	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	-
Mapping Unit	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	712.22
Mapping Unit	770000:Internal Support Expenditures		SC771639 - Drain Equipment	1,143.20
Miss Dig	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	1,048.25
Miss Dig	770000:Internal Support Expenditures		SC771639 - Drain Equipment	134.88
Non-Operating Expenses	630000:Charges for Services	RC630462 - Debt Service		(15,100.00)
Non-Operating Expenses	730000:Contractual Services		SC730373 - Contracted Services	73,089.65
Non-Operating Expenses	730000:Contractual Services		SC730970 - Interest Expense	334.50
Pump Maintenance Unit	730000:Contractual Services		SC730065 - Administrative Overhead	6,415.66
Pump Maintenance Unit	730000:Contractual Services		SC730562 - Electrical Service	6,886.58
Pump Maintenance Unit	730000:Contractual Services		SC731269 - Natural Gas	499.98
Pump Maintenance Unit	750000:Commodities		SC750294 - Material and Supplies	278.46
Pump Maintenance Unit	770000:Internal Support Expenditures		SC771639 - Drain Equipment	5,627.37
Pump Maintenance Unit	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	23,479.29
Reserves - Capital Improvement	630000:Charges for Services	RC631827 - Reimb General		(3,498,000.00)
Reserves - Capital Improvement	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		(40,980.00)
Reserves - Capital Improvement	730000:Contractual Services		SC730373 - Contracted Services	13,470.74
Reserves - Capital Improvement	730000:Contractual Services		SC731038 - Land and Easement	2,965.87
Reserves - Capital Improvement	730000:Contractual Services		SC731563 - Recording Fees Expense	55.80
Reserves - Capital Improvement	750000:Commodities		SC750294 - Material and Supplies	9,888.60
Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	5,768.96
Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771639 - Drain Equipment	197.71
Reserves - Major Maintenance	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		(42,500.00)
Reserves - Major Maintenance	730000:Contractual Services		SC730065 - Administrative Overhead	347.08
Reserves - Major Maintenance	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	377.77
Reserves - Major Maintenance	770000:Internal Support Expenditures		SC771639 - Drain Equipment	1,538.20
Sewage System Maintenance	730000:Contractual Services		SC730653 - Equipment Rental Expense	-
Sewage System Maintenance	730000:Contractual Services		SC730065 - Administrative Overhead	1,400.90
Sewage System Maintenance	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	4,151.02
Sewage System Maintenance	770000:Internal Support Expenditures		SC771639 - Drain Equipment	1,978.03
Sewer Systems Engineering	730000:Contractual Services		SC730065 - Administrative Overhead	182.52
Sewer Systems Engineering	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	459.92
Sewer Systems Engineering	770000:Internal Support Expenditures		SC771639 - Drain Equipment	16.44
Systems Control	730000:Contractual Services		SC730065 - Administrative Overhead	5,551.34
Systems Control	750000:Commodities		SC750294 - Material and Supplies	687.03
Systems Control	770000:Internal Support Expenditures		SC771639 - Drain Equipment	12,483.30
Systems Control	770000:Internal Support Expenditures		SC771637 - Drain Equip Materials	1,061.87
Systems Control	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	8,311.51

	Beginning Balance	Year to Date Activity	Current Balance
323662:NP Major Maintenance Reserve	\$ 117,726.32	\$ 40,236.95	\$ 157,963.27
323666:NP Emergency Repair Reserve	11,133.58	-	11,133.58
323667:NP Capital Improvement Reserve	(150,471.65)	3,506,632.32	3,356,160.67
340101:NP - Unrestricted	222,067.00	(20,960.18)	201,106.82
Total	\$ 200,455.25	\$ 3,525,909.09	\$ 3,726,364.34