

March 27, 2024

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 2024 (October 1, 2023 to December 31, 2023).

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.

Steven a Korth

Chief Manager

Trial Balance

Organization Periods Oakland County FY2024 : Oct - Dec

Ledger

Actuals

Accounting Worktag

FND57463 Lake Orion

Sewer

USD

Book Company Currency Translation Currency Operating USD

Run

2/22/2024 10:18

Null	2/22/2024 10.10	MANAGEM TO COMPANY AND	entre en alla Characteriste de accidentant de la companya del companya de la companya del companya de la companya del la companya de la compa	
Consolidation Data	A Company of the Comp		Section 1	199
Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
100100:Cash - Operating	304,077.10	296,928.28	321,304.55	279,700.83
101500:Undeposited Cash	0.00	115,035.00	115,035.00	0.00
126105:Due from	115,035.00	115,035.00	115,035.00	115,035.00
Municipalities-AR Con				
201210:Vouchers Payable	(1,006.41)	62,611.15	146,670.82	(85,066.08)
AP Cont				
230852:Accounts Payable	(46,811.96)	46,811.96	47,590.70	(47,590.70)
277500:NC Advances	(105,000.00)	15,000.00	0.00	(90,000.00)
Payable				
323662:NP Major	(116,703.07)	0.00	0.00	(116,703.07)
Maintenance Reserve				
323666:NP Emergency	(11,133.58)	0.00	0.00	(11,133.58)
Repair Reserve				
323667:NP Capital	2,981.19	0.00	0.00	2,981.19
Improvement Reserve				
340101:NP - Unrestricted	(141,438.27)	0.00	0.00	(141,438.27)
450100:Cash Sweep	0.00	177,646.15	177,646.15	0.00
630000:Charges for	0.00	0.00	115,035.00	(115,035.00)
Services				
655000:Investment Income	0.00	0.00	960.95	(960.95)
670000:Other Revenues	0.00	0.00	17.83	(17.83)
730000:Contractual	0.00	208,803.55	46,811.96	161,991.59
Services				
750000:Commodities	0.00	54.18	0.00	54.18
770000:Internal Support	0.00	51,451.04	3,268.35	48,182.69
Expenditures				
Total	0.00	1,089,376.31	1,089,376.31	0.00

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		-67,922.50
General and Administrative	655000:Investment Income	RC655385 - Income from Investments	Extragal Assets (Bellow), and the Control of the Co	-960.95
General and Administrative	670000:Other Revenues	RC670057 - Adjustment Prior Years Revenue		-17.83
General and Administrative	730000:Contractual Services	A PARAMETER AND AND THE PARAMETER AND	SC730058 - Administration	1,612.80
General and Administrative	730000:Contractual Services	$\frac{1}{2} + \frac{1}{2} + \frac{1}$	SC730065 - Administrative Overhead	905.70
General and Administrative	730000:Contractual Services	Segrega and compressed the control of the control o	SC730926 - Indirect Costs	674.19
General and Administrative	730000:Contractual Services		SC730940 - Insurance	1,184.78
General and Administrative	730000:Contractual Services	$2^{-1}$	SC731969 - Transfer to Reserve	1,994.70
General and Administrative	770000:Internal Support Expenditures	eq:control of the control o	SC771638 - Drain Equip Labor	51.12
General and Administrative	770000:Internal Support Expenditures		SC771639 - Drain Equipment	4,849.85
Inspection	770000:Internal Support Expenditures	Egges/glacketen and an experimental and a security of the control	SC771638 - Drain Equip Labor	286.24
Inspection	770000:Internal Support Expenditures	у предергун ула драмун тану піна шинтіння «С Контині (піна западання «С фінані) (піна піна піна піна піна піна піна піна	SC771639 - Drain Equipment	29.67
Mapping Unit	770000:Internal Support Expenditures		SC771639 - Drain Equipment	498.47
The same was both and the same	770000:Internal Support Expenditures	Secretary of the secret	SC771638 - Drain Equip Labor	366.26
Mapping Unit	770000:Internal Support Expenditures	A CONTRACTOR OF THE PROPERTY O	SC771638 - Drain Equip Labor	311.36
Miss Dig	770000:Internal Support Expenditures	The second of th	SC771639 - Drain Equipment	37.94
Miss Dig	and graph companies an experimental process of the companies of the compan	RC630462 - Debt Service	The second state of the second	-15,300.00
Non-Operating Expenses	630000:Charges for Services	RCOSU40Z - DEDL SELVICE	SC730970 - Interest Expense	468.30
Non-Operating Expenses	730000:Contractual Services	Experience property and the support of the contract of the con	SC730065 - Administrative Overhead	3,343.71
Pump Maintenance Unit	730000:Contractual Services	and the state of t	SC730562 - Electrical Service	2,630.69
Pump Maintenance Unit	730000:Contractual Services		SC731269 - Natural Gas	231.19
Pump Maintenance Unit	730000:Contractual Services		SC771639 - Natural Gas	3.067.33
Pump Maintenance Unit	770000:Internal Support Expenditures		with the property of the pro	10,233.04
Pump Maintenance Unit	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	-19,312.50
Reserves - Capital Improvement	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		103,962.68
Reserves - Capital Improvement	730000:Contractual Services	A propagation for the contraction of the contractio	SC730373 - Contracted Services	8,455.31
Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	303.18
Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771639 - Drain Equipment	-12,500.00
Reserves - Major Maintenance	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		-12,300.00 201.55
Reserves - Major Maintenance	730000:Contractual Services		SC730065 - Administrative Overhead	Compagnia de la compagnia de l
Reserves - Major Maintenance	730000:Contractual Services		SC730373 - Contracted Services	40,625.00
Reserves - Major Maintenance	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	3,288.97
Reserves - Major Maintenance	770000:Internal Support Expenditures		SC771639 - Drain Equipment	953.88
Sewage System Maintenance	730000:Contractual Services		SC730065 - Administrative Overhead	679.66
Sewage System Maintenance	730000:Contractual Services	and the second s	SC730653 - Equipment Rental Expense	20.26
Sewage System Maintenance	770000:Internal Support Expenditures		SC771639 - Drain Equipment	101.16
Sewage System Maintenance	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	345.04
Sewer Systems Engineering	730000:Contractual Services		SC730065 - Administrative Overhead	81.92
Sewer Systems Engineering	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	1,328.40
Sewer Systems Engineering	770000:Internal Support Expenditures		SC771639 - Drain Equipment	35.62
Systems Control	730000:Contractual Services		SC730065 - Administrative Overhead	3,374.46
Systems Control	750000:Commodities		SC750294 - Material and Supplies	54.18
Systems Control	770000:Internal Support Expenditures		SC771639 - Drain Equipment	6,612.96
Systems Control	770000:Internal Support Expenditures		SC771637 - Drain Equip Materials	294.25
Systems Control	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	6,732.64
The control of the co				
	A CONTRACTOR OF THE PROPERTY O			
				Benerous services and the construction of the

	Beginning Balance		Year to Date Activity		Current Balance	
323662:NP Major Maintenance Reserve		116,703.07	\$	(32,569.40)	\$	84,133.67
323666:NP Emergency Repair Reserve		11,133.58		-		11,133.58
323667:NP Capital Improvement Reserve		(2,981.19)		(93,408.67)		(96,389.86)
340101:NP - Unrestricted		141,438.27		31,763.39		173,201.66
Total	\$	266,293.73	\$	(94,214.68)	\$	172,079.05