



September 10, 2026

EMPOWER YOUR PURPOSE

PROFESSIONAL SERVICES PROPOSAL FOR **Village of Lake Orion**

Submitted by:

Daniel B. Clark, CPA, Principal

daniel.clark@rehmann.com

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September 10, 2026

Sonja Stout, Clerk/Treasurer
Village of Lake Orion
37 E Flint St
Lake Orion, MI 48362-3274

Rehmann Robson LLC ("Rehmann") greatly appreciates the opportunity to submit our proposal for outsourced accounting services to the Village of Lake Orion (the "Village"). As a leading professional services firm serving the public sector, you can be confident that we are well-positioned to serve the Village. Our team will leverage industry experience, skills and knowledge of issues impacting the Village to provide high-quality services in a timely, efficient manner.

With over 80 years of experience serving municipalities across Michigan, Rehmann brings specialized expertise in governmental accounting and a deep understanding of the unique challenges facing small communities. Our team will review your general ledger, prepare accurate journal entries, develop your annual budget, conduct year-end reviews, coordinate seamlessly with auditors, and remain readily available to address any issues that arise throughout the year.

When you partner with Rehmann, you can expect:

- **Specialized municipal expertise.** Our professionals understand governmental accounting standards, compliance requirements, and budgeting best practices specific to Michigan villages.
- **Responsive, year-round support.** We provide timely answers to your questions and proactive guidance on legislative changes affecting your operations.
- **Seamless collaboration.** Our team works closely with your staff and auditors to ensure efficiency and accuracy in all financial processes.

We look forward to supporting the Village of Lake Orion's continued service to your community. Please contact us with any questions. Thank you for considering Rehmann.

Sincerely,

Rehmann Robson LLC



Daniel B. Clark, CPA
Principal



WHY PARTNER WITH REHMANN?

Rehmann is a fully integrated financial services and advisory firm that provides accounting and assurance, back office solutions and outsourcing, specialized consulting, and wealth management services. Since 1941, Rehmann has provided forward-thinking solutions to our clients. We are the momentum behind what's possible. We focus on the operations of your organization – allowing you to focus on what makes you extraordinary. We will help the Village of Lake Orion look to the future with confidence, thanks to our unrivaled expertise and integrity. Through our partnerships with our clients and communities, we drive impact that empowers our world.

PUBLIC SECTOR EXPERIENCE

Rehmann has a dedicated group of more than 130 professionals exclusively serving clients in the public sector. Together, they will anticipate your needs and provide customized solutions that fit your objectives and budget. Rehmann is the trusted advisor team for government entities, K-12 education, higher education, and not-for-profit entities, assisting you in meeting the challenges of an evolving landscape.

WE SERVE APPROXIMATELY

1,000

**PUBLIC SECTOR ENTITIES
FIRM-WIDE**

REHMANN INVESTED

220,000+

**HOURS IN THIS SECTOR
OVER THE PAST YEAR**

SERVICES INCLUDE:

- Audit and financial reporting
- Federal and state compliance
- Organizational development and operations consulting
- Pension and retirement plan services
- Technology and cybersecurity solutions
- CFO and accounting solutions
- Human resource solutions
- Investment advisory services
- Internal audit
- Internal controls
- Background investigations
- Fraud and forensic accounting

Want to learn more about us? We invite you to explore our 2025 Annual Report – an insightful showcasing of our firm's activities and achievements over the past year. In this report, you'll discover how we are dedicated to the success of our clients, empower our associates, and play an active role in uplifting our communities. To access the Annual Report, visit <https://lp.rehmann.com/annual-report-2025>

Rehmann Overview

OFFICE LOCATIONS

Ann Arbor, MI	734.761.2005
Bonita Springs, FL	239.992.6211
Cheboygan, MI	231.627.3143
Cleveland, OH	440.942.3900
Detroit, MI	313.202.7400
Grand Rapids, MI	616.975.4100
Hastings, MI	269.945.9452
Ionia, MI	616.522.0792
Jackson, MI	517.787.6503
Jupiter, FL	561.694.1040
Lansing, MI	517.316.2400
Muskegon, MI	231.739.9441
Orlando, FL	407.843.4433
Petoskey, MI	231.347.5555
Richland, MI	269.629.9658
Saginaw, MI	989.799.9580
Stuart, FL	772.283.7444
Tampa, FL	813.200.5598
Toledo, OH	419.865.8118
Traverse City, MI	231.946.3230
Troy, MI	248.952.5000
Vero Beach North, FL ...	772.234.8484
Vero Beach South, FL ...	772.231.6902

At Rehmann, we combine our knowledge and experience to resolve the challenges our clients face. We provide forward-thinking solutions and immerse ourselves into our client's business. At the end of the day, we help our clients achieve their goals.

PROFESSIONAL SERVICE LINES

Advisory & Tax and Assurance

- Tax advisory, compliance and preparation
- Specialized tax focus (R&D, SALT, international, cost segregation, M&A, estate & trust)
- Assurance and financial reporting
- Strategic business planning and advisory

Managed Services and Outsourcing Solutions

- Finance and accounting solutions
- Technology solutions (managed security, IT, cloud and networks)
- Human resource solutions

Private Client Advisory (PCA)

- A holistic, uniquely tax-aware approach to growing and protecting the wealth of individuals with assets, family offices and/or business owners.
- For each client, PCA customizes a cross-functional team of seasoned specialists - in niche areas of tax, investing, risk, finance, business, estate planning and more - to proactively minimize risk, uncover and maximize opportunity, and ensure each client, their family and/or business is always on the optimal path forward.

Specialized Consulting

- Corporate investigations and security
- Business valuation
- Turnaround, restructuring and insolvency
- Litigation support
- Risk advisory solutions (internal controls, internal audit and compliance)

Wealth Management*

- Asset management and financial planning
- Risk analysis and evaluation of insurance coverage
- Planning and analysis for retirement, estate and education savings



165+
Number of
principals



1,100+
Number of
associates



236 million
Total revenue in 2025

INDUSTRIES SERVED

Rehmann serves a wide range of clients. A full list of industries can be found on rehmann.com.

- Manufacturing
- Healthcare
- Private Equity
- Individuals & Private Client Advisory
- Financial Services
- Construction
- Not-for-Profit
- Commercial
- Government
- Education

HLB INTERNATIONAL

Rehmann is an independent member of HLB, the global advisory and accounting network. Founded in 1969, HLB is a global network of advisory and accounting firms. Their commitment to quality and excellence has been the driving force in helping clients grow across borders, offering audit and assurance, tax and a wide range of advisory services. Learn more at <https://www.hlb.global/>.

*Securities offered through Rehmann Financial Network, LLC, member FINRA/SIPC. Investment advisory services offered through Rehmann Wealth, a Registered Investment Advisor.

YOUR REHMANN TEAM

The core service team for the Village will include individuals with extensive experience in the public sector industry and public accounting. These individuals not only have the experience providing the services outlined in this proposal, but they also represent senior management of our firm. Our service philosophy guarantees significant involvement of our executives as part of each client relationship.

REHMANN CLIENT SERVICE PHILOSOPHY

One Team. One Focus. Your Success – Your Rehmann team will have the optimal combination of skills and experience to support your success. Your primary business advisor, principal **Daniel B. Clark, CPA**, will:

- Continually customize a cross-functional team tailored to your current needs that can help meet the Village's goals and objectives for the future.
- Ensure we are meeting and exceeding your needs by identifying and bringing to your attention value added policies and procedures and internal controls best practices.
- Provide access to additional resources available within our firm and through our public sector networks.

“With Rehmann’s client service philosophy nothing is more important than a timely response to your questions and concerns. We will not keep you waiting.”

In addition, various Rehmann professionals will be directly involved in the relationship and accounting services, working together with each other and the Village to achieve optimum efficiency. These professionals will be actively involved, listen to your needs and respond with suggestions.

All of the personnel assigned to your engagement have substantial experience providing consulting services to organizations like yours. Their qualifications mean the transition to our firm would proceed very smoothly, with minimal disruptions to your operations.

In addition, **William Burke, Director of Client Services**, will serve as the Village's client ambassador. In this role, Bill will conduct client satisfaction assessments and communicate client-defined service improvements and new service standards back to the Rehmann team. Bill will maintain an objective role to ensure we are doing all that we can to exceed your expectations.

The Rehmann client service delivery model ensures you will have direct access to all members of your Rehmann team.

Biographical resumes of each of the key team members are included on the following pages.



DANIEL B. CLARK, CPA

PRINCIPAL | PUBLIC SECTOR
Client Accounting and Advisory Solutions

 313.202.7384

 daniel.clark@rehmann.com

 **Bob Jones University**
BS, accounting

CURRENT ROLE

Daniel has led annual audit and single audit engagements, as well as serves as a CFO/Finance Director/Financial Consultant, for a multitude of public sector clients throughout Michigan and Ohio. With a concentration on serving the public sector, Daniel spends a significant amount of time onsite at clients' locations, developing an understanding of their operations.

He has served on Rehmann's government audit quality control subcommittee, ensuring compliance with technical standards and firm-wide consistency.

SERVICE AREAS

- Public sector auditing and consulting
- Federal award compliance auditing and consulting
- GASB standards implementation
- Public transit auditing and consulting

EXPERIENCE

Daniel began his career with Rehmann in 2018 after being with another regional accounting firm since 2006. Throughout his career, Daniel has worked exclusively in the public sector. He is licensed as a CPA in both Michigan and Ohio.

Daniel's client base is comprised of counties, cities, public transit, townships, local and intermediate school districts, and various other public sector organizations.

A CLOSER LOOK

- A thought leader in the industry, Daniel is a frequent speaker addressing topics such as upcoming accounting pronouncements, cybersecurity, and fraud.
- Daniel is a member of the AICPA, GFOA, MICPA, OSCP (scholarship selection committee member, past co-chair of the young CPA northwest Ohio region, political endorsement committee member), and the Institute of Management Accountants.
- Significantly involved in the community, Daniel has been active with Toledo Day Nursery (president, vice president, executive committee board member), Bedford Community Foundation (grants committee co-chair, treasurer, board member), Ann Arbor Symphony Orchestra (treasurer, executive committee, board member), and Wyldewood Baptist Church (treasurer, trustee).

At Rehmann, we interact with our clients throughout the entire year to ensure their questions are thoroughly answered, and they are ahead of changing industry standards.



EINA M. RANKIN, MBA

MANAGER

Client Accounting and Advisory Solutions

 248.458.7896

 eina.rankin@rehmann.com

 **Walsh College**
MBA, finance and human resources

Davenport University
BBA, accounting

CURRENT ROLE

Eina provides accounting solutions across industries, with a focus on governmental and not-for-profit clients, in addition to others in the construction and automotive industries.

SERVICE AREAS

- CFO services and consulting
- Audit preparation and management
- Budget development, financial reporting and grant reporting
- Financial policy and procedure development
- Grant compliance and reporting

EXPERIENCE

Eina joined Rehmann in 2023 after serving as a grants and funding compliance manager for a not-for-profit organization, as well as an assistant controller for a national facilities services company. Both roles were challenging and engaging, preparing her for success in her new role with Rehmann.

A CLOSER LOOK

- Dedicated to serving her community, Eina spends time volunteering with Forgotten Harvest, a food rescue organization, and Good Fellows, a Detroit-based charity organization.

“Drawing on experience helps me to provide quality service to my clients every day.”



WILLIAM BURKE

DIRECTOR OF CLIENT SERVICES AND BUSINESS DEVELOPMENT

 517.316.2464

 bill.burke@rehmann.com

 **Michigan State University**
BA, business administration

“I strive to build collaborative partnerships by listening to client and prospect concerns then introducing them to Rehmann client service executives who can provide customized, financially rewarding business solutions and peace of mind.

CURRENT ROLE

Bill leads Rehmann's client service, practice growth and new business development efforts in its Lansing/Jackson region. In addition to identifying opportunities to provide comprehensive accounting and consulting services to companies, organizations and individuals, Bill initiates meaningful dialogue with clients and advises on courses of action to help them achieve their goals.

In his role as a client ambassador, Bill delivers The Rehmann Experience as an objective liaison between Rehmann and client executives. He conducts client satisfaction assessments, participates in brainstorming sessions for client service improvements and helps develop strategic plans that meet client-defined expectations for performance and service.

THE REHMAN EXPERIENCE

For more than 80 years, Rehmann has provided forward-thinking solutions to our clients. We are obsessed with client success, making it our duty to anticipate our clients' daily and future needs, while providing them with proactive solutions to meet their goals. Our trustworthy advice, answers and guidance take the stress out of every challenge and change. We're there when you need us. That's The Rehmann Experience.

SERVICE AREAS

- Business development
- Practice growth
- Product and service development
- Client ambassador
- Entrepreneurship
- Networking

YOUR INVESTMENT

Based on our discussions, the scope of the engagement and estimated fees are as follows:

SERVICES	FEES
Up to 32 hours per month	\$7,500
Additional hours	\$250 blended hourly rate

The fee estimate is not expected to change unless there are significant changes to your needs. The estimate is based on anticipated cooperation from the Village personnel, the assumption that unexpected circumstances will not be encountered during the engagement and our experience in working with clients similar to the Village. In addition, fees for out-of-pocket expenses and travel related costs such as mileage will be billed separately, at actual cost.

TRANSPARENT BILLING

All invoices received by the Village will be detailed to ensure you have a clear understanding of the services being billed – if there’s anything left to question, our team will be there to address it.

If it is determined that services are required beyond the scope of the proposed engagement, we will discuss this with the Village prior to beginning any work in order to ensure agreement on scope and fees, which will be determined based on the amount of professional time and the level of personnel required to complete the project.

HOURLY RATES

If the Village wishes to extend or request additional services, we will discuss the work in advance to ensure agreement on scope and fees, which will be determined based on the amount of professional time and the level of personnel required to complete the project. Our current hourly rates are listed below. Typical annual fee increases are approximately 5% during normal inflation periods.

LEVEL	RATE	DISCOUNTED RATE
Principal	\$650	\$390
Senior Manager	\$500	\$300
Manager	\$405	\$245
Senior	\$325	\$200
Staff	\$250	\$150

NEXT STEPS

Thank you for the opportunity to propose services to the Village. We are confident Rehmann will meet and exceed your expectations. Please contact us with any questions you may have.

Daniel Clark, CPA | 313.202.7384 | daniel.clark@rehmann.com



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