



September 1, 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 June 30, 2026).

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 FY2026 : Oct - Jun
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	436,037.35	2,433,957.14	1,479,866.31
100101:Bank Cash and Investments	0.00	0.00	0.00	0.00
101500:Undeposited Cash	0.00	365,152.50	365,152.50	0.00
126105:Due from Municipalities-AR Con	121,717.50	486,870.00	486,870.00	121,717.50
201210:Vouchers Payable AP Cont	(559,356.95)	1,898,531.47	1,351,410.37	(12,235.85)
228275:Contractors Retainage	(79,926.00)	79,926.00	0.00	0.00
230852:Accounts Payable	(239,427.97)	1,141,072.90	1,098,038.18	(196,393.25)
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	121,717.50	486,870.00	(365,152.50)
635000:ISF External Revenue	0.00	0.00	0.96	(0.96)
655000:Investment Income	0.00	0.00	63,875.37	(63,875.37)
730000:Contractual Services	0.00	2,569,438.70	1,141,535.33	1,427,903.37
750000:Commodities	0.00	2,639.42	11.39	2,628.03
770000:Internal Support Expenditures	0.00	333,332.53	6,997.13	326,335.40
Total	0.00	7,434,718.37	7,434,718.37	0.00

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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		(196,837.50)
FND57463 Lake Orion Sewer	General and Administrative	635000:ISF External Revenue	RC635276 - FOIA Fee		(0.96)
FND57463 Lake Orion Sewer	General and Administrative	655000:Investment Income	RC655385 - Income from Investments		(63,875.37)
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC730058 - Administration	5,141.89
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC730065 - Administrative Overhead	7,563.82
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC730926 - Indirect Costs	1,688.46
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC730940 - Insurance	4,726.44
FND57463 Lake Orion Sewer	General and Administrative	730000:Contractual Services		SC731969 - Transfer to Reserve	13,553.05
FND57463 Lake Orion Sewer	General and Administrative	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	454.94
FND57463 Lake Orion Sewer	General and Administrative	770000:Internal Support Expenditures		SC771639 - Drain Equipment	14,753.81
FND57463 Lake Orion Sewer	Mapping Unit	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	110.03
FND57463 Lake Orion Sewer	Mapping Unit	770000:Internal Support Expenditures		SC771639 - Drain Equipment	93.34
FND57463 Lake Orion Sewer	Miss Dig	730000:Contractual Services		SC731213 - Membership Dues	109.58
FND57463 Lake Orion Sewer	Miss Dig	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	4,425.52
FND57463 Lake Orion Sewer	Miss Dig	770000:Internal Support Expenditures		SC771639 - Drain Equipment	505.80
FND57463 Lake Orion Sewer	Pump Maintenance Unit	730000:Contractual Services		SC730065 - Administrative Overhead	14,276.28
FND57463 Lake Orion Sewer	Pump Maintenance Unit	730000:Contractual Services		SC730373 - Contracted Services	9,697.25
FND57463 Lake Orion Sewer	Pump Maintenance Unit	730000:Contractual Services		SC730562 - Electrical Service	12,597.16
FND57463 Lake Orion Sewer	Pump Maintenance Unit	730000:Contractual Services		SC731269 - Natural Gas	1,007.61
FND57463 Lake Orion Sewer	Pump Maintenance Unit	750000:Commodities		SC750294 - Material and Supplies	780.94
FND57463 Lake Orion Sewer	Pump Maintenance Unit	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	55,464.84
FND57463 Lake Orion Sewer	Pump Maintenance Unit	770000:Internal Support Expenditures		SC771639 - Drain Equipment	10,626.55
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		(63,315.00)
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	730000:Contractual Services		SC730373 - Contracted Services	1,331,782.66
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	750000:Commodities		SC750294 - Material and Supplies	654.35
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771637 - Drain Equip Materials	392.00
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	116,003.91
FND57463 Lake Orion Sewer	Reserves - Capital Improvement	770000:Internal Support Expenditures		SC771639 - Drain Equipment	11,224.31
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	630000:Charges for Services	RC632086 - Sewage Disposal Services Revenue		(105,000.00)
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	730000:Contractual Services		SC730065 - Administrative Overhead	1,079.00
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	730000:Contractual Services		SC730373 - Contracted Services	11,350.00
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	730000:Contractual Services		SC730639 - Engineering Services-Other	27.19
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	730000:Contractual Services		SC731444 - Prof Svc-Consultant	4.04
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	24,357.96
FND57463 Lake Orion Sewer	Reserves - Major Maintenance	770000:Internal Support Expenditures		SC771639 - Drain Equipment	13,494.19
FND57463 Lake Orion Sewer	Sewage System Maintenance	730000:Contractual Services		SC730065 - Administrative Overhead	3,080.83
FND57463 Lake Orion Sewer	Sewage System Maintenance	770000:Internal Support Expenditures		SC771637 - Drain Equip Materials	712.66
FND57463 Lake Orion Sewer	Sewage System Maintenance	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	9,051.50
FND57463 Lake Orion Sewer	Sewage System Maintenance	770000:Internal Support Expenditures		SC771639 - Drain Equipment	3,936.86
FND57463 Lake Orion Sewer	Sewer Systems Engineering	730000:Contractual Services		SC730065 - Administrative Overhead	385.86
FND57463 Lake Orion Sewer	Sewer Systems Engineering	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	7,629.27
FND57463 Lake Orion Sewer	Sewer Systems Engineering	770000:Internal Support Expenditures		SC771639 - Drain Equipment	189.47
FND57463 Lake Orion Sewer	Systems Control	730000:Contractual Services		SC730065 - Administrative Overhead	9,832.25
FND57463 Lake Orion Sewer	Systems Control	750000:Commodities		SC750154 - Expendable Equipment	719.16
FND57463 Lake Orion Sewer	Systems Control	750000:Commodities		SC750294 - Material and Supplies	473.58
FND57463 Lake Orion Sewer	Systems Control	770000:Internal Support Expenditures		SC771637 - Drain Equip Materials	409.95
FND57463 Lake Orion Sewer	Systems Control	770000:Internal Support Expenditures		SC771638 - Drain Equip Labor	19,839.97
FND57463 Lake Orion Sewer	Systems Control	770000:Internal Support Expenditures		SC771639 - Drain Equipment	32,658.52

	Beginning Balance	Year to Date Activity	Current Balance
323662:NP Major Maintenance Reserve	\$ 175,474.69	\$ 54,687.62	\$ 230,162.31
323666:NP Emergency Repair Reserve	11,133.58	-	11,133.58
323667:NP Capital Improvement Reserve	2,501,410.90	(1,396,742.23)	1,104,668.67
340101:NP - Unrestricted	32,773.51	14,216.64	46,990.15
Total	\$ 2,720,792.68	\$ (1,327,837.97)	\$ 1,392,954.71