

OPEB Reports

The Village of Lake Orion provides other post employment benefits (OPEBs) to certain employees hired prior to July 1, 2007, in the form of retiree health insurance, through which the village pays 75% of the cost of premiums for retired employees and their spouses. Employees hired on or after July 1, 2007, are not eligible for this benefit.

The reports reports below are prepared to provide the information necessary to comply with Governmental Accounting Standards Board (GASB) Statement Nos. 74 and 75. This information may, at the discretion of the village and its auditor, be used for the preparation of the village's financial statements.

Supporting Documents

[Retiree Medical Plan Accounting Report 2023 725.8 KB](#)

[Retiree Medical Plan Accounting Report 2022 721.04 KB](#)

[Retiree Medical Plan Accounting Report 2021 721.08 KB](#)

[Retiree Medical Plan Accounting Report 2020 718.76 KB](#)

[Retiree Medical Plan Accounting Report 2019 822.63 KB](#)

[Retiree Medical Plan Accounting Report 2018 512.99 KB](#)

[Retiree Medical Plan Accounting Report 2015 84.94 KB](#)