

**Palisades Charter High School
Retiree Healthcare Benefit Accounting**

Year-Ended:	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
Beginning balance	3,938,287	3,335,942	2,712,243	2,040,621	1,618,603	1,568,603	1,500,000	-		
Amount expensed on income stmt.	691,000	691,000	691,000	691,000	691,000	553,549	697,460	600,592	585,550	577,543
Investment return										
Subtotal										
Payment to LAUSD (ended 12/31/09)					(263,467)	(553,549)	(697,460)	(600,592)	(585,550)	(577,543)
Current year benefits paid	(107,091)	(88,655)	(67,301)	(19,378)	(5,515)					
Other (specify in detail below)- Designations from General Fund						50,000	68,603	1,500,000		
Ending balance	4,522,196	3,938,287	3,335,942	2,712,243	2,040,621	1,618,603	1,568,603	1,500,000	-	-
Audited-Financial Statement Ref.	Unaudited	Note 12	Notes H & I	Notes H & I	Notes H & I	Note 9	Note 9	Note 11	N/A	N/A
Ending balance date	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
Interest Revenue-										
Unrestricted	41,371	28,036	36,391	63,374	63,217	127,121	278,688	283,995		
Restricted-Cash				-	7,410	53,545	37,757	15,179		
Total	41,371	28,036	36,391	63,374	70,627	180,666	316,445	299,174		