

Los Angeles Community College District  
 Post Retirement Health Benefits  
 As of June 30, 2018

Other Postemployment Benefits other than pension (OPEB) Assets									
Fiscal Year	LA County - QG2 Fund				CalPers' CERBT Irrevocable Trust				Total
	1.92% Funding + Interest	Drug Subsidy	Transferred to Trust	Balance	Cost Basis	Gain / (Loss)	Fees	Balance	Running Balance
FY2005-06	1,568.17	239,307.65	-	240,875.82	-	-	-	-	240,875.82
FY2006-07	4,929,522.33	1,110,110.66	-	6,280,508.81	-	-	-	-	6,280,508.81
FY2007-08	5,384,038.89	642,254.94	(12,245,929.16)	60,873.48	12,245,929.16	(726,679.52)	(1,146.26)	11,518,103.38	11,578,976.86
FY2008-09	5,321,088.10	917,792.15	-	6,299,753.73	-	(2,584,640.21)	(7,623.64)	8,925,839.53	15,225,593.26
FY2009-10	5,297,016.52	1,079,419.22	(7,379,172.95)	5,297,016.52	7,379,172.95	1,647,072.12	(15,916.27)	17,936,168.33	23,233,184.85
FY2010-11	5,213,028.68	176,388.76	(10,686,433.96)	-	10,686,433.96	5,595,740.47	(33,162.03)	34,185,180.73	34,185,180.73
FY2011-12	5,232,283.51	1,940,924.07	(5,231,133.00)	1,942,074.58	5,231,133.00	380,200.27	(44,973.33)	39,751,540.67	41,693,615.25
FY2012-13	5,178,688.87	-	(7,120,763.45)	-	7,120,763.45	5,022,401.04	(72,140.97)	51,822,564.19	51,822,564.19
FY2013-14	5,099,777.56	2,107,051.15	(7,206,828.71)	-	7,206,828.71	10,671,386.85	(87,099.84)	69,613,679.91	69,613,679.91
FY2014-15	5,292,498.16	2,104,973.34	(7,397,471.50)	-	7,397,471.50	(144,206.51)	(76,095.86)	76,790,849.04	76,790,849.04
FY2015-16	5,597,042.17	-	(5,597,042.17)	-	5,597,042.17	1,116,256.04	(67,058.87)	83,437,088.38	83,437,088.38
FY2016-17	6,064,254.24	-	(6,064,254.24)	-	6,064,254.24	9,246,594.98	(78,661.28)	98,669,276.32	98,669,276.32
FY2017-18	6,535,563.67	-	(6,535,563.67)	-	6,535,563.67	8,228,619.42	(93,688.19)	113,339,771.22	113,339,771.22
	<b>65,146,370.87</b>	<b>10,318,221.94</b>	<b>(75,464,592.81)</b>		<b>75,464,592.81</b>	<b>38,452,744.95</b>	<b>(577,566.54)</b>		