

**Fiduciary Fund Statement
ACPS OPEB Trust**

Revenue Type	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	Budget Change FY 2017 to FY 2018 Estimate	Percent Change FY 2017 to FY 2018
Beginning Balance	\$ 10,535,675	\$ 13,465,105	\$ 14,179,230	\$ 16,769,955	\$ 2,590,725	18.3%
Employer Contributions	4,031,782	2,212,844	2,269,646	2,554,210	284,564	12.5%
Earnings	243,201	(29,332)	1,831,086	1,545,933	(285,153)	-15.6%
TOTAL:	\$ 14,810,658	\$ 15,648,617	\$ 18,279,962	\$ 20,870,098	\$ 2,590,136	14.2%

Expenditure Type	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	Budget Change FY 2017 to FY 2018 Estimate	Percent Change FY 2017 to FY 2018
Withdrawals: Pay-As-You-Go	\$ 1,332,547	\$ 1,453,588	\$ 1,492,636	\$ 1,573,102	\$ 80,466	5.4%
Fees	13,007	15,799	17,371	18,451	1,080	6.2%
TOTAL:	\$ 1,345,554	\$ 1,469,387	\$ 1,510,007	\$ 1,591,552	\$ 81,545	5.4%
Ending Balance	\$ 13,465,105	\$ 14,179,230	\$ 16,769,955	\$ 19,278,545	\$ 2,508,591	15.0%