

**Fiduciary Fund Statement
ACPS OPEB Trust**

Revenue Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	Percent Change FY 2023 to FY 2024
Beginning Balance	\$ 21,078,039	\$ 21,698,465	\$ 29,242,735	\$ 26,511,019	\$ 27,815,468	4.9%
Employer Contributions	1,685,214	2,739,107	1,738,611	1,790,769	1,853,446	3.5%
Earnings	644,351	6,522,171	(2,703,072)	1,325,551	1,418,589	7.0%
TOTAL:	\$ 23,407,604	\$ 30,959,743	\$ 28,278,274	\$ 29,627,340	\$ 31,087,503	4.9%

Expenditure Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	Percent Change FY 2023 to FY 2024
Withdrawals: Pay-As-You-Go	\$ 1,685,214	\$ 1,692,570	\$ 1,738,611	\$ 1,785,904	\$ 1,848,411	3.5%
Fees	23,924	24,438	28,644	25,968	27,246	4.9%
TOTAL:	\$ 1,709,138	\$ 1,717,008	\$ 1,767,255	\$ 1,811,872	\$ 1,875,657	3.5%
Ending Balance	\$ 21,698,465	\$ 29,242,735	\$ 26,511,019	\$ 27,815,468	\$ 29,211,846	5.0%