

**Fiduciary Fund Statement  
ACPS OPEB Trust**

Attachment 5

Revenue Type	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Year-end Estimate	Budget Change FY 2019 to FY 2020 Estimate	Percent Change FY 2019 to FY 2020
Beginning Balance	\$ 14,179,230	\$ 16,769,954	\$ 19,246,385	\$ 21,078,039	\$ 21,078,039	\$ 1,831,654	9.5%
Employer Contributions	2,226,331	2,552,683	2,605,627	2,616,500	2,657,740	52,113	2.0%
Earnings	1,831,085	1,605,675	921,953	1,427,709	1,186,789	264,836	28.7%
<b>TOTAL:</b>	<b>\$ 18,236,646</b>	<b>\$ 20,928,312</b>	<b>\$ 22,773,965</b>	<b>\$ 25,122,248</b>	<b>\$ 24,922,567</b>	<b>\$ 2,148,602</b>	<b>9.4%</b>

Expenditure Type	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Year-end Estimate	Budget Change FY 2019 to FY 2020 Estimate	Percent Change FY 2019 to FY 2020
Withdrawals: Pay-As-You-Go	\$ 1,449,321	\$ 1,662,682	\$ 1,674,562	\$ 1,624,545	\$ 1,660,204	\$ (14,358)	-0.9%
Fees	17,371	19,245	21,364	20,221	19,223	(2,141)	-10.0%
<b>TOTAL:</b>	<b>\$ 1,466,692</b>	<b>\$ 1,681,927</b>	<b>\$ 1,695,926</b>	<b>\$ 1,644,766</b>	<b>\$ 1,679,426</b>	<b>\$ (16,500)</b>	<b>-1.0%</b>
<b>Ending Balance</b>	<b>\$ 16,769,954</b>	<b>\$ 19,246,385</b>	<b>\$ 21,078,039</b>	<b>\$ 23,477,482</b>	<b>\$ 23,243,141</b>	<b>\$ 2,165,102</b>	<b>10.3%</b>