

**Fiduciary Fund Statement  
ACPS OPEB Trust**

Revenue Type	FY 2021 Actual	FY 2022 Actual	FY 2023 Unaudited	FY 2024 Final	FY 2025 Final	% Change FY 2024 to FY 2025
Beginning Balance	\$ 21,698,465	\$ 29,242,735	\$ 26,511,019	\$ 28,506,653	\$ 30,189,972	5.9%
Employer Contributions	2,739,107	1,738,611	1,771,828	1,807,265	1,852,450	2.5%
Earnings	6,522,171	(2,703,072)	2,020,535	1,710,399	1,783,090	4.2%
<b>TOTAL:</b>	<b>\$ 30,959,743</b>	<b>\$ 28,278,274</b>	<b>\$ 30,303,382</b>	<b>\$ 32,024,317</b>	<b>\$ 33,825,512</b>	<b>5.6%</b>

Expenditure Type	FY 2021 Actual	FY 2022 Actual	FY 2023 Unaudited	FY 2024 Final	FY 2025 Final	% Change FY 2024 to FY 2025
Withdrawals: Pay-As-You-Go	\$ 1,692,570	\$ 1,738,611	\$ 1,771,828	\$ 1,807,265	\$ 1,847,024	2.2%
Fees	24,438	28,644	24,901	27,080	28,680	5.9%
<b>TOTAL:</b>	<b>\$ 1,717,008</b>	<b>\$ 1,767,255</b>	<b>\$ 1,796,729</b>	<b>\$ 1,834,345</b>	<b>\$ 1,875,704</b>	<b>2.3%</b>
<b>Ending Balance</b>	<b>\$ 29,242,735</b>	<b>\$ 26,511,019</b>	<b>\$ 28,506,653</b>	<b>\$ 30,189,972</b>	<b>\$ 31,949,808</b>	<b>5.8%</b>