

**Fiduciary Fund Statement
ACPS Supplemental Retirement Plan**

Revenue Type	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Final	FY 2025 Final	% Change FY 2024 to FY 2025
Beginning Balance	\$ 127,536,425	\$ 140,542,208	\$ 126,448,789	\$ 127,093,371	\$ 128,551,189	1.1%
Employer Contributions	-	-	-	-	-	***
Employee Contributions	2,739,364	2,885,035	3,057,246	3,240,681	3,324,939	2.6%
Earnings	16,905,649	(10,141,376)	4,440,406	5,083,735	5,142,048	1.1%
TOTAL:	\$ 147,181,438	\$ 133,285,867	\$ 133,946,441	\$ 135,417,787	\$ 137,018,176	1.2%

Expenditure Type	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Final	FY 2025 Final	% Change FY 2024 to FY 2025
Benefit Payments	\$ 6,361,678	\$ 6,551,099	\$ 6,570,526	\$ 6,590,010	\$ 6,609,550	0.3%
Administrative Fees	277,552	285,979	282,544	276,588	280,180	1.3%
TOTAL:	\$ 6,639,230	\$ 6,837,078	\$ 6,853,070	\$ 6,866,598	\$ 6,889,730	0.3%
Ending Balance	\$ 140,542,208	\$ 126,448,789	\$ 127,093,371	\$ 128,551,189	\$ 130,128,446	1.2%