70-09.04
TA 4/7/26

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

					Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.26%	Discount Rate Less 1.00% 5.26%	Discount Rate Plus 1.00% 7.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R024	CHRISTIAN CO WATER DIST	763,033	0.022921%	0.021526%	-	10,673	10,673	22,014	132,090	(70,632)	(50,874)	107,340

OPEB SCH 1

OPEB TABLE 6

OPEB TABLE 7

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		OPEB Expense					
Participating Employer Code	Participating Employer Name	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2026
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
R024	CHRISTIAN CO WATER DIST	(77,280)	(3,171)	(80,451)	-	(80,451)	13,092

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

OPEB Table 2

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
R024	CHRISTIAN CO WATER DIST	71,399	14,683	17,426	11,190	114,698	189,256	12,605	67,281	10,910	280,052

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
R024	CHRISTIAN CO WATER DIST	(97,698)	(78,966)	6,731	4,579	-	-

OPEB Table 3