

Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

70-09.03
TA 4/7/26

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					PENSION TABLE 6			Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R024	CHRISTIAN CO WATER DIST	150,394	0.022907%	0.021505%	1,274,680	1,685,213	935,981	61,460	20,782	82,242	-	82,242

70-05.02 58-PENSION RSI

Word portion of the disclosure

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PENSION 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)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
R024	CHRISTIAN CO WATER DIST	42,258	-	47,042	52,446	141,746	-	-	174,503	-	174,503

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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		PENSION TABLE 3					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
R024	CHRISTIAN CO WATER DIST	54,641	(24,191)	(41,418)	(21,789)	-	-