

Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2019

Participating Employer	Effective	Proportionate Pension Expense (2)	Journal Entry		Net Pension Expense
	Proportionate		Amount	Amount	
	Share (1)		State Revenue	Total Pension Expense	
State of Rhode Island	45.18482783%	\$ 127,414,946			
Barrington	1.41368834%	3,986,405	\$ 3,286,043	\$ 7,272,448	\$ 3,986,405
Bristol/Warren	1.30299282%	3,674,259	3,028,737	6,702,996	3,674,259
Burrillville	0.80480590%	2,269,441	1,870,728	4,140,169	2,269,441
Central Falls	1.01660320%	2,866,680	2,363,040	5,229,720	2,866,680
Chariho	1.29050462%	3,639,044	2,999,709	6,638,753	3,639,044
Coventry	1.84408221%	5,200,056	4,286,471	9,486,527	5,200,056
Cranston	4.51952518%	12,744,434	10,505,395	23,249,829	12,744,434
Cumberland	1.90256948%	5,364,982	4,422,421	9,787,403	5,364,982
East Greenwich	1.12582666%	3,174,675	2,616,924	5,791,599	3,174,675
East Providence	2.39698600%	6,759,168	5,571,666	12,330,834	6,759,168
Exeter-West Greenwich	0.50642491%	1,428,048	1,177,158	2,605,206	1,428,048
Foster	0.05363739%	151,250	124,677	275,927	151,250
Foster-Glocester	0.50850303%	1,433,908	1,181,988	2,615,896	1,433,908
Glocester	0.22316736%	629,301	518,741	1,148,042	629,301
Jamestown	0.18790676%	529,871	436,779	966,650	529,871
Johnston	1.53358537%	4,324,498	3,564,737	7,889,235	4,324,498
Lincoln	1.13745702%	3,207,471	2,643,958	5,851,429	3,207,471
Little Compton	0.07718110%	217,640	179,403	397,043	217,640
Middletown	0.92808644%	2,617,075	2,157,287	4,774,362	2,617,075
Narragansett	0.63211372%	1,782,473	1,469,315	3,251,788	1,782,473
New Shoreham	0.11660928%	328,822	271,052	599,874	328,822
Newport	1.03713542%	2,924,578	2,410,766	5,335,344	2,924,578
North Kingstown	1.62134998%	4,571,982	3,768,742	8,340,724	4,571,982
North Providence	1.69866123%	4,789,989	3,948,447	8,738,436	4,789,989
North Smithfield	0.70418535%	1,985,705	1,636,841	3,622,546	1,985,705
Northern RI Collaborative	0.13663084%	385,280	317,591	702,871	385,280
Pawtucket	3.44992433%	9,728,308	8,019,165	17,747,473	9,728,308
Portsmouth	0.73553548%	2,074,108	1,709,713	3,783,821	2,074,108
Providence	8.38101869%	23,633,310	19,481,231	43,114,541	23,633,310
Scituate	0.46579667%	1,313,482	1,082,720	2,396,202	1,313,482
Smithfield	1.23811800%	3,491,321	2,877,939	6,369,260	3,491,321
South Kingstown	1.28718247%	3,629,676	2,991,987	6,621,663	3,629,676
Tiverton	0.77180889%	2,176,394	1,794,029	3,970,423	2,176,394
Urban Collaborative	0.04874637%	137,458	113,308	250,766	137,458
Warwick	3.63381210%	10,246,846	8,446,603	18,693,449	10,246,846
West Bay Collaborative	0.07182481%	202,536	166,953	369,489	202,536
West Warwick	1.40381977%	3,958,577	3,263,104	7,221,681	3,958,577
Westerly	1.07906266%	3,042,807	2,508,224	5,551,031	3,042,807
Woonsocket	1.87410532%	5,284,717	4,356,258	9,640,975	5,284,717
Highlander Charter School	0.20778256%	585,918	482,979	1,068,897	585,918
Paul Cuffee Charter School	0.23525661%	663,391	546,841	1,210,232	663,391
Kingston Hill Charter School	0.04598524%	129,672	106,890	236,562	129,672
International Charter School	0.11823560%	333,408	274,832	608,240	333,408
Compass School Charter School	0.05205008%	146,774	120,988	267,762	146,774
Blackstone Academy Charter School	0.15246566%	429,932	354,398	784,330	429,932
Beacon Charter School	0.18780853%	529,594	436,551	966,145	529,594
Learning Community Charter School	0.11801822%	332,795	274,327	607,122	332,795
Segue Institute Charter School	0.06881438%	194,047	159,955	354,002	194,047
Greene Charter School	0.08660107%	244,203	201,300	445,503	244,203
Trinity Academy Charter School	0.06007246%	169,396	139,635	309,031	169,396
RI Nurses Charter School	0.10984193%	309,739	255,322	565,061	309,739
Village Green Charter School	0.11194806%	315,678	260,217	575,895	315,678
Sheila Nowell Charter School	0.03782846%	106,671	87,930	194,601	106,671
South Side Charter School	0.06148813%	173,388	142,926	316,314	173,388
subtotal	54.81517217%	154,571,181	\$ 127,414,946	\$ 281,986,127	\$ 154,571,181
TOTAL	100.00000000%	\$ 281,986,127			
See Notes to Schedules					
	100.00000000%				
(1) derived effective proportionate share after reflecting amortization of changes in allocation					
(2) reflect final pension expense after amortization of changes in allocation - Schedule D					