

Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2023

Participating Employer	Proportionate Share	Proportionate Pension Expense (1)	Journal Entry Amount	Journal Entry Amount	"Local Share" Net Pension
			State Revenue	Total Pension Expense	Expense
State of Rhode Island	42.51453774%	\$ 78,447,907			
Barrington	1.42441334%	2,394,320	\$ 2,063,226	\$ 4,457,546	\$ 2,394,320
Bristol/Warren	1.30837378%	1,927,684	1,661,118	3,588,802	1,927,684
Burrillville	0.83849006%	1,299,909	1,120,153	2,420,062	1,299,909
Central Falls	1.13943201%	2,152,249	1,854,629	4,006,878	2,152,249
Chariho	1.44645751%	1,780,665	1,534,429	3,315,094	1,780,665
Coventry	1.99998094%	2,583,567	2,226,303	4,809,870	2,583,567
Cranston	4.61619953%	8,337,129	7,184,243	15,521,372	8,337,129
Cumberland	1.82568463%	3,677,365	3,168,847	6,846,212	3,677,365
East Greenwich	1.07850830%	2,251,376	1,940,048	4,191,424	2,251,376
East Providence	2.21486624%	4,920,682	4,240,234	9,160,916	4,920,682
Exeter-West Greenwich	0.74411676%	643,483	554,500	1,197,983	643,483
Foster	0.09775218%	85,658	73,813	159,471	85,658
Foster-Glocester	0.60232211%	1,338,241	1,153,185	2,491,426	1,338,241
Glocester	0.23371516%	380,335	327,741	708,076	380,335
Jamestown	0.24197769%	322,137	277,591	599,728	322,137
Johnston	1.35474574%	2,351,594	2,026,408	4,378,002	2,351,594
Lincoln	1.41678405%	1,762,411	1,518,699	3,281,110	1,762,411
Little Compton	0.14593540%	218,074	187,918	405,992	218,074
Middletown	0.98663456%	1,409,098	1,214,243	2,623,341	1,409,098
Narragansett	0.68517635%	943,795	813,284	1,757,079	943,795
New Shoreham	0.13149041%	278,239	239,763	518,002	278,239
Newport	1.06322821%	2,024,321	1,744,391	3,768,712	2,024,321
North Kingstown	1.77473839%	3,337,445	2,875,932	6,213,377	3,337,445
North Providence	1.41730815%	2,712,825	2,337,687	5,050,512	2,712,825
North Smithfield	0.69463981%	1,165,956	1,004,724	2,170,680	1,165,956
Northern RI Collaborative	0.09331447%	(140,072)	(120,702)	(260,774)	(140,072)
Pawtucket	3.35493894%	6,072,799	5,233,032	11,305,831	6,072,799
Portsmouth	0.96901439%	1,049,476	904,351	1,953,827	1,049,476
Providence	8.36634002%	9,701,199	8,359,685	18,060,884	9,701,199
Scituate	0.61514248%	578,256	498,293	1,076,549	578,256
Smithfield	1.00997071%	1,661,640	1,431,863	3,093,503	1,661,640
South Kingstown	1.45742572%	1,728,509	1,489,485	3,217,994	1,728,509
Tiverton	0.70582771%	1,018,564	877,714	1,896,278	1,018,564
Urban Collaborative	0.02633798%	(117,256)	(101,041)	(218,297)	(117,256)
Warwick	4.27618173%	4,718,450	4,065,967	8,784,417	4,718,450
West Bay Collaborative	0.07406219%	195,330	168,319	363,649	195,330
West Warwick	1.55070021%	2,783,732	2,398,788	5,182,520	2,783,732
Westerly	1.27088347%	927,150	798,941	1,726,091	927,150
Woonsocket	2.29075745%	4,711,774	4,060,214	8,771,988	4,711,774
Highlander Charter School	0.21726798%	738,056	635,995	1,374,051	738,056
Paul Cuffee Charter School	0.31817144%	560,773	483,227	1,044,000	560,773
Kingston Hill Charter School	0.08076968%	249,799	215,256	465,055	249,799
International Charter School	0.12017008%	189,909	163,648	353,557	189,909
Compass School Charter School	0.08737418%	280,858	242,020	522,878	280,858
Blackstone Academy Charter School	0.11194850%	468,116	403,383	871,499	468,116
Beacon Charter School	0.13068045%	459,700	396,131	855,831	459,700
Learning Community Charter School	0.22975159%	536,521	462,329	998,850	536,521
Segue Institute Charter School	0.06705132%	76,504	65,925	142,429	76,504
Greene Charter School	0.06485178%	143,540	123,691	267,231	143,540
Trinity Academy Charter School	0.07469922%	191,406	164,938	356,344	191,406
RI Nurses Charter School	0.10180532%	303,717	261,718	565,435	303,717
Village Green Charter School	0.08251321%	314,871	271,330	586,201	314,871
Sheila Nowell Charter School	0.06707929%	223,593	192,674	416,267	223,593
South Side Charter School	0.04205747%	230,146	198,321	428,467	230,146
Charette Charter School	0.03073836%	186,609	160,804	347,413	186,609
Providence Preparatory Charter School	0.04540606%	277,917	239,486	517,403	277,917
Times2 Academy	0.02575748%	154,947	133,520	288,467	154,947
Nuestro Mundo Charter School	0.04350007%	261,679	225,493	487,172	261,679
subtotal	57.48546226%	\$ 91,036,770	\$ 78,447,907	\$ 169,484,677	\$ 91,036,770
total	100.00000000%	\$ 169,484,677			

(1) reflect final pension expense after amortization of changes in allocation - Schedule D