

Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2022

Participating Employer	Proportionate Share	Proportionate Pension Expense (1)	Journal Entry Amount		"Local Share" Net Pension Expense
			State Revenue	Total Pension Expense	
State of Rhode Island	42.58119272%	\$ 44,116,119			
Barrington	1.42232679%	1,507,165	\$ 1,348,754	\$ 2,855,919	\$ 1,507,165
Bristol/Warren	1.35841153%	1,274,580	1,140,615	2,415,195	1,274,580
Burrillville	0.82517416%	430,832	385,549	816,381	430,832
Central Falls	1.06194925%	1,015,592	908,848	1,924,440	1,015,592
Chariho	1.43920670%	985,946	882,318	1,868,264	985,946
Coventry	1.96242578%	880,182	787,670	1,667,852	880,182
Cranston	4.61394262%	4,984,168	4,460,307	9,444,475	4,984,168
Cumberland	1.81495117%	2,343,679	2,097,346	4,441,025	2,343,679
East Greenwich	1.04579198%	1,277,588	1,143,307	2,420,895	1,277,588
East Providence	2.12650178%	2,928,695	2,620,874	5,549,569	2,928,695
Exeter-West Greenwich	0.73398165%	(200,525)	(179,449)	(379,974)	(200,525)
Foster	0.08785804%	(66,933)	(59,898)	(126,831)	(66,933)
Foster-Glocester	0.58542979%	801,361	717,134	1,518,495	801,361
Glocester	0.22780562%	218,395	195,441	413,836	218,395
Jamestown	0.23086790%	42,297	37,851	80,148	42,297
Johnston	1.31585009%	1,285,838	1,150,690	2,436,528	1,285,838
Lincoln	1.44159585%	669,798	599,399	1,269,197	669,798
Little Compton	0.14694049%	(5,218)	(4,670)	(9,888)	(5,218)
Middletown	0.98696591%	573,478	513,203	1,086,681	573,478
Narragansett	0.66356363%	401,856	359,619	761,475	401,856
New Shoreham	0.12481077%	137,258	122,831	260,089	137,258
Newport	1.02675221%	1,019,037	911,931	1,930,968	1,019,037
North Kingstown	1.77949520%	2,023,982	1,811,251	3,835,233	2,023,982
North Providence	1.40368776%	2,052,005	1,836,329	3,888,334	2,052,005
North Smithfield	0.67959791%	556,047	497,604	1,053,651	556,047
Northern RI Collaborative	0.11488621%	(71,810)	(64,262)	(136,072)	(71,810)
Pawtucket	3.29584851%	3,282,300	2,937,314	6,219,614	3,282,300
Portsmouth	0.98492263%	210,848	188,687	399,535	210,848
Providence	8.94814590%	6,701,712	5,997,328	12,699,040	6,701,712
Scituate	0.62776183%	142,779	127,772	270,551	142,779
Smithfield	1.01659908%	1,211,720	1,084,362	2,296,082	1,211,720
South Kingstown	1.46987077%	713,939	638,900	1,352,839	713,939
Tiverton	0.72978136%	852,450	762,853	1,615,303	852,450
Urban Collaborative	0.03724959%	(65,663)	(58,761)	(124,424)	(65,663)
Warwick	4.32905882%	1,609,646	1,440,464	3,050,110	1,609,646
West Bay Collaborative	0.07787948%	190,325	170,321	360,646	190,325
West Warwick	1.51868226%	1,799,985	1,610,797	3,410,782	1,799,985
Westerly	1.29729303%	35,892	32,120	68,012	35,892
Woonsocket	2.21206892%	2,527,309	2,261,676	4,788,985	2,527,309
Highlander Charter School	0.18778294%	444,467	397,751	842,218	444,467
Paul Cuffee Charter School	0.30638981%	213,009	190,621	403,630	213,009
Kingston Hill Charter School	0.07547593%	172,108	154,019	326,127	172,108
International Charter School	0.11391639%	65,483	58,600	124,083	65,483
Compass School Charter School	0.07041628%	132,957	118,983	251,940	132,957
Blackstone Academy Charter School	0.10757165%	374,713	335,329	710,042	374,713
Beacon Charter School	0.13191443%	411,820	368,536	780,356	411,820
Learning Community Charter School	0.18585779%	128,998	115,440	244,438	128,998
Segue Institute Charter School	0.07102667%	52,240	46,749	98,989	52,240
Greene Charter School	0.06137825%	73,634	65,895	139,529	73,634
Trinity Academy Charter School	0.06444716%	107,025	95,776	202,801	107,025
RI Nurses Charter School	0.08659565%	178,842	160,045	338,887	178,842
Village Green Charter School	0.07164573%	216,351	193,611	409,962	216,351
Sheila Nowell Charter School	0.05051185%	93,034	83,256	176,290	93,034
South Side Charter School	0.03837945%	196,108	175,496	371,604	196,108
Charette Charter School	0.02956434%	158,217	141,588	299,805	158,217
subtotal	57.41880728%	\$ 49,297,541	\$ 44,116,119	\$ 93,413,660	\$ 49,297,541
total	100.00000000%	\$ 93,413,660			

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