

Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2021

Participating Employer	Proportionate Share	Proportionate Pension Expense (1)	Journal Entry Amount	Journal Entry Amount	"Local Share" Net Pension Expense
			State Revenue	Total Pension Expense	
State of Rhode Island	42.62845974%	\$ 137,834,152			
Barrington	1.38133127%	4,285,723	\$ 3,318,625	\$ 7,604,348	\$ 4,285,723
Bristol/Warren	1.32743573%	3,978,346	3,189,142	7,167,488	3,978,346
Burrillville	0.85803094%	2,471,003	2,061,405	4,532,408	2,471,003
Central Falls	1.07569642%	3,415,459	2,584,342	5,999,801	3,415,459
Chariho	1.43545389%	4,079,952	3,448,654	7,528,606	4,079,952
Coventry	1.98724278%	5,325,709	4,774,317	10,100,026	5,325,709
Cranston	4.57583575%	14,686,735	10,993,368	25,680,103	14,686,735
Cumberland	1.83375187%	6,423,068	4,405,558	10,828,626	6,423,068
East Greenwich	1.03978240%	3,503,133	2,498,060	6,001,193	3,503,133
East Providence	2.13008841%	7,552,137	5,117,501	12,669,638	7,552,137
Exeter-West Greenwich	0.74085526%	1,445,207	1,779,892	3,225,099	1,445,207
Foster	0.10691281%	269,927	256,856	526,783	269,927
Foster-Glocester	0.55415151%	1,834,633	1,331,340	3,165,973	1,834,633
Glocester	0.22278047%	673,495	535,226	1,208,721	673,495
Jamestown	0.24219889%	628,730	581,879	1,210,609	628,730
Johnston	1.36508020%	4,524,704	3,279,582	7,804,286	4,524,704
Lincoln	1.41442012%	3,588,141	3,398,120	6,986,261	3,588,141
Little Compton	0.14215256%	278,133	341,519	619,652	278,133
Middletown	0.99072137%	2,738,045	2,380,191	5,118,236	2,738,045
Narragansett	0.68208298%	1,983,183	1,638,693	3,621,876	1,983,183
New Shoreham	0.12111085%	380,751	290,967	671,718	380,751
Newport	1.00044177%	3,037,017	2,403,544	5,440,561	3,037,017
North Kingstown	1.68764826%	5,175,059	4,054,546	9,229,605	5,175,059
North Providence	1.41646934%	5,187,047	3,403,044	8,590,091	5,187,047
North Smithfield	0.68631146%	2,084,686	1,648,852	3,733,538	2,084,686
Northern RI Collaborative	0.09412955%	19,119	226,145	245,264	19,119
Pawtucket	3.30195974%	10,427,179	7,932,902	18,360,081	10,427,179
Portsmouth	0.98644934%	2,364,179	2,369,928	4,734,107	2,364,179
Providence	9.16728740%	27,752,676	22,024,252	49,776,928	27,752,676
Scituate	0.62495583%	1,480,898	1,501,446	2,982,344	1,480,898
Smithfield	1.04671533%	3,648,968	2,514,716	6,163,684	3,648,968
South Kingstown	1.43825163%	3,664,832	3,455,375	7,120,207	3,664,832
Tiverton	0.76456771%	2,707,170	1,836,861	4,544,031	2,707,170
Urban Collaborative	0.05236734%	131,543	125,812	257,355	131,543
Warwick	4.32371252%	10,957,948	10,387,646	21,345,594	10,957,948
West Bay Collaborative	0.07111365%	308,043	170,849	478,892	308,043
West Warwick	1.47207742%	4,725,353	3,536,641	8,261,994	4,725,353
Westerly	1.29260947%	2,819,225	3,105,472	5,924,697	2,819,225
Woonsocket	2.12036413%	6,589,344	5,094,139	11,683,483	6,589,344
Highlander Charter School	0.17283540%	736,862	415,234	1,152,096	736,862
Paul Cuffee Charter School	0.30151076%	833,684	724,374	1,558,058	833,684
Kingston Hill Charter School	0.07046922%	297,900	169,301	467,201	297,900
International Charter School	0.11363134%	310,438	272,997	583,435	310,438
Compass School Charter School	0.06487521%	243,819	155,862	399,681	243,819
Blackstone Academy Charter School	0.10302428%	571,820	247,514	819,334	571,820
Beacon Charter School	0.12682626%	660,131	304,698	964,829	660,131
Learning Community Charter School	0.18971049%	560,795	455,776	1,016,571	560,795
Segue Institute Charter School	0.06668095%	173,607	160,200	333,807	173,607
Greene Charter School	0.06132164%	206,430	147,324	353,754	206,430
Trinity Academy Charter School	0.06835053%	276,211	164,211	440,422	276,211
RI Nurses Charter School	0.08632470%	363,647	207,394	571,041	363,647
Village Green Charter School	0.07255416%	376,190	174,310	550,500	376,190
Sheila Nowell Charter School	0.04088161%	129,141	98,217	227,358	129,141
South Side Charter School	0.03242595%	232,626	77,903	310,529	232,626
Charette Charter School	0.02556941%	191,045	61,430	252,475	191,045
subtotal	57.37154026%	\$ 173,310,846	\$ 137,834,152	\$ 311,144,998	\$ 173,310,846
total	100.00000000%	\$ 311,144,998			

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