Municipal Employees Retirement System State of Rhode Island

Actuarial Valuation Report As of June 30, 2023







December 18, 2023

Retirement Board 40 Fountain Street, First Floor Providence, RI 02903-1854

Dear Members of the Board:

Subject: Actuarial Valuation as of June 30, 2023

This is the June 30, 2023 actuarial valuation of the Municipal Employees' Retirement System (MERS). This report describes the current actuarial condition of MERS, determines recommended employer contribution rates, and analyzes changes in these contribution rates. Separate liabilities and contribution rates are determined for each of the participating units. Valuations are prepared annually as of June 30, the last day of the plan year.

Under Rhode Island General Laws, the employer contribution rates for the units participating in MERS are certified annually by the State of Rhode Island Retirement Board. These rates are determined actuarially, based on the plan provisions in effect as of the valuation date and the actuarial assumptions and methodology adopted by the Board. Where known, we have also reflected adoption of a COLA provision even if the effective date is after the valuation date. The Board's current policy is that the contribution rates determined by a given actuarial valuation become effective two years after the valuation date. For example, the rates determined by this June 30, 2023 actuarial valuation will be applicable for the year beginning July 1, 2025 and ending June 30, 2026.

FINANCING OBJECTIVES AND FUNDING POLICY

The actuarial cost method and the amortization periods are set by board policy. Normal cost rate (as a percent of pay) and actuarial accrued liabilities are computed using the Entry Age Normal actuarial cost method. The employer contribution rate is the sum of two pieces: the employer normal cost rate and the amortization rate. The employer normal cost rate is the difference between the normal cost rate and the member contribution rate. The amortization rate, also determined as a level percent of pay, is the amount required to amortize the unfunded actuarial accrued liability over a closed period. The amortization rate is adjusted for the two-year deferral in contribution rates.

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PROGRESS TOWARD REALIZATION OF FINANCING OBJECTIVES

The funded ratio (the ratio of the actuarial value of assets to the actuarial accrued liability) is a standard measure of a plan's funded status. The funded ratio of the average non-Legacy unit in MERS is 87.9%, which increased from 86.9% in the prior valuation. The funded status alone is not appropriate for assessing the need for future contributions for a given unit. The funded status is also not appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations.

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 7.00% on the actuarial valuation of assets), it is expected that:

- 1. The employer normal cost as a percentage of pay will decrease to the level of the newest tier as the old tier population declines and is replaced by new tier members,
- 2. The amortization payment as a percentage of pay will remain level as a percentage of payroll
- 3. In the absence of benefit improvements, the funded ratio should increase over time, until it reaches 100%

There are currently 129 units participating in MERS, 74 covering general employees and 55 covering police and/or fire employees. 116 of the units are open to new entrants and have always had MERS benefits and funding strategies and most of the overall results shown in the Tables focus on these units. Of those 116 units, 47 had their rate increase and 69 had their rate decrease. Three units have no required contribution rate, while East Smithfield Water and Barrington Fire (20) have fixed dollar contributions. Of the 66 continuing general employee units, 32 had rate increases, while 15 of the 47 continuing police/fire units had rate increases. An analysis of the changes in the employer contribution rates appears on Table 5a. The primary cause of the rate decreases was an asset gain and the primary cause of a rate increase were salary increases larger than expected.

Otherwise, 6 of the units have entered MERS through the Pathway to MERS legislation and are "Legacy" units which may have alternative benefit or funding policies. The data for those is emphasized on page 7 of the discussion. Finally, 7 units are either closed to new entrants or "Special" in some way and their situations are discussed on page 8.



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BENEFIT PROVISIONS

The benefit provisions reflected in this valuation are those which were in effect on June 30, 2023, and the only change to the benefit provisions since the preceding valuation was H5200Aaa Article 12 which changed the COLAs while less than 80% funded from once every four years to twenty-five percent of the COLA increase granted every year. This did not have a material impact to the valuation results. We have also reflected the known adoption of COLA B or COLA C, even if the effective date and/or the adoption date occurred after the valuation date. The benefit provisions are summarized in Appendix B, and each unit's individual election is indicated by a code in column 4 on Table 1. Changes in elections are discussed on page 5.

ASSUMPTIONS AND METHODS

The assumptions have been updated since the last actuarial valuation and were approved by the Board on May 17, 2023 based on the Actuarial Experience Investigation. We believe the assumptions are internally consistent and are reasonable, based on the actual experience of ERSRI. The combined effect of the assumptions used in this valuation is expected to have no significant bias. Below is a summary of the changes made to the assumptions:

- 1. Decrease individual salary increases and projected payroll growth for most groups. These two items mainly offset each other in calculating the contribution requirements, especially as dollar amounts, but create a much lower projected annual growth rate in the dollar amounts of contributions.
- 2. Update the mortality projection scales to the ultimate rates of the most recently published ones, this had no material impact to the liabilities or contributions.
- 3. Modestly increase turnover rates.
- 4. Slight modifications to the retirement rates.
- 5. Slight modifications to the rates of disability.

The results of the actuarial valuation are dependent upon the actuarial assumptions used. Actual results can and almost certainly will differ, as actual experience deviates from the assumptions. Even seemingly minor changes in the assumptions can materially change the liabilities and the calculated contribution rates.

All assumptions and methods are described in Appendix A. The actuarial assumptions and methods used in this report comply with the parameters for disclosure that appear in Governmental Accounting Standards Board (GASB) Statement Number 67.

This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the



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purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled and has no material limitations or known weaknesses.

Data

The System's staff supplied data for retired, active and inactive members as of June 30, 2023. We did not audit this data, but we did apply a number of tests to the data, and we concluded that it was reasonable and consistent with the prior year's data. The System's staff also supplied asset data as of June 30, 2023.

CERTIFICATION

All of our work conforms with generally accepted actuarial principles and practices, and with the Actuarial Standards of Practice issued by the Actuarial Standards Board. In our opinion, our calculations also comply with the requirements of Rhode Island state law and, where applicable, the Internal Revenue Code, ERISA, and the Statements of the Governmental Accounting Standards Board.

The undersigned are independent actuaries. All are Members of the American Academy of Actuaries. They all meet the Qualification Standards of the American Academy of Actuaries and they are experienced in performing valuations for large public retirement systems.

Respectfully submitted,

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Paul T. Wood, ASA, MAAA, FCA Senior Consultant and Actuary



Actuarial Standards of Practice Disclosure Statements

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law.

This report should not be relied on for any purpose other than the purpose described above. Determinations of the financial results associated with the benefits described in this report in a manner other than the intended purpose may produce significantly different results.

The valuation was based upon information furnished by the System's staff, concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal and year-to-year consistency, but did not otherwise audit the data. We are not responsible for the accuracy or completeness of the information provided by the System's staff.

The developed findings included in this report consider data or other information through June 30, 2023.

This is one of multiple documents comprising the actuarial report. The other document comprising the actuarial report is a PowerPoint presentation presented to the Board of Trustees following the publication of this report.



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SECTION I

DISCUSSION

Discussion (Contribution Rates)

The employer contribution rates for MERS are determined actuarially. The rates determined in this valuation become effective two years after the valuation date, in this case as of July 1, 2023.

Each rate consists of two pieces: the employer normal cost rate and the amortization rate. The normal cost and actuarial accrued liability are determined using the Entry Age actuarial cost method. The employer normal cost is the difference between (i) the normal cost rate, determined as a level percent of pay, and (ii) the member contribution rate. The unfunded actuarial accrued liability (UAAL) is amortized as a level percent of payroll over a closed period. For underfunded units, the period is 25 years as measured from June 30, 2010, or 15 years as of the current valuation date for any existing UAAL. In conjunction with the Article 21 legislation, employers were given the option to extend the amortization period for the UAAL existing as of June 20, 2014 to 25 years as measured from June 30, 2014. All new experience gains and losses for underfunded units are amortized over individual closed periods of 20 years using the process of "laddering". Generally, for overfunded plans all prior bases are erased and an amount of the surplus is credited against the contribution rate to keep the funded ratio constant year over year. The amortization rate is adjusted for the fact that the contribution rate set by this valuation is deferred for two years.

However, the impact of the 2017 experience study was divided into separate "staggers" with the first payment beginning in FY2020 over a 20 year period. Other staggers began payment in FY2021 through FY2024 with amortization periods also equal to 20 years (e.g. the FY2024 stagger will have a 20 year amortization period). The impact of the 2020 recent experience study was divided into two staggers to align with the initial two staggers from the 2017 experience study.

Accordingly, the Actuarially Determined Contribution under the funding policy can be considered a "Reasonable Actuarially Determined Contribution" as required by the Actuarial Standards of Practice.

Table 1 shows the member contribution rate, the employer normal cost rate, the amortization rate and the total employer contribution rate. These rates are applicable to the fiscal year ending June 30, 2026. Table 2 compares the total employer contribution rate with those rates determined in the two prior actuarial valuations. Table 3 shows the components used to determine the employer contribution rate in dollar amounts. Finally, Table 5 shows the major components of the rate change for each unit.



Discussion (Financial Data and Experience)

Assets for MERS are held in trust and are commingled with those of several other plans and programs including the Employees' Retirement System of Rhode Island—for investment purposes. The State Investment Commission is responsible for setting the asset allocation policy and for investing the funds. The System's staff determines a reserve for each unit, reflecting that unit's contributions and benefit payments, and reflecting the unit's share of the earnings, determined on a market-value basis.

Table 6a shows the development of the actuarial value of assets in aggregate. The actuarial value of assets is determined by recognizing any difference between actual return and expected return (7.00% of market value) over a five-year period, 20% in each year, where gains and losses are allowed to offset each other immediately. The market value for MERS as of June 30, 2023 was \$2,166 million while the actuarial value was \$2,131 million (98.4% of market). Therefore, a cumulative total of \$35 million in actuarial gains related to the investment experience 2022 continue to be deferred and will be recognized over the next four valuations. Recognition of this deferred gain will, all other things being equal, result in contribution rates decreasing over the next four years.

Table 4a shows the market and actuarial values of assets for each unit and Table 4b shows the reconciliation of the market value of assets for each unit for the fiscal year ending June 30, 2023. Table 6b shows a historical summary of the return rates. The fund earned 8.4% during the year ending June 30, 2023 on a market value basis and returned 7.7% on an actuarial value basis. The average annual return based on the market value of assets over the last ten years (July 1, 2013 – June 30, 2023) was 7.6%. The returns above are net of both investment and administrative expenses, so they may differ from other information provided by the General Treasurer's office or the investment managers and advisors.

The System's staff provided all of the financial information used in this report.



Discussion (Member Data)

The System's staff supplied member data as of June 30, 2023. While we did not audit this data, we did perform various tests to ensure that it was internally consistent, consistent with the prior year's data, and was reasonable overall. Information provided for active members includes: name, identification number, sex, a code indicating whether the member was active or inactive, date of birth, service, salary, unit indicator, date of last contribution, accumulated member contributions without interest, accrued benefit multiplier as of June 30, 2023, Final Average Compensation as of June 30, 2012, and the Rhode Island Retirement Security Act Retirement Date. For retired members, data includes: name, an identification number, sex, date of birth, date of retirement, amount of benefit, the amount of adjustment after age 62 for anyone electing the Social Security option, a code indicating the option elected and the type of retiree (service retiree, disabled retiree, beneficiary), and if applicable, the joint pensioner's date of birth and sex. For the special survivor benefit provided to retired police and fire members, we have not been provided demographic information on possible spouses who will be eligible for that benefit. For this valuation, we have assumed 80% of members will be married and 10% of married members will choose option 1 or 2. The 80% was derived from analyzing two other large GRS clients with similar demographics and benefit provisions. One data set showed 84% of retirees with spousal information and the other 77%.

Table 9 shows active member statistics for each unit, and Table 10 shows statistics on retirees and beneficiaries for each unit. Tables 11 and 12 show the distribution of active members by age and service, separately for general employees and for police and fire employees. Tables 13, 14, and 15 show summaries of the total membership data for general employee units (Table 13), for police and fire units (Table 14), and for all MERS units (Table 15).

The total payroll shown on the statistical tables is the amount that was supplied by the System's staff, annualized if necessary. For the cost calculations, the pays were adjusted in accordance with the actuarial assumptions to reflect one year's salary increase.



Discussion (Benefit Provisions)

Appendix B includes a summary of the benefit provisions for MERS. There were changes in the benefit provisions since the preceding valuation that had a meaningful impact on the valuation results.

Individual units may elect certain optional provisions, including an annual benefit increase applicable to future retirees only (COLA C), the same increase applicable to both current and future retirees (COLA B). There were no other changes reflected in this valuation.

No units closed, withdrew or subdivided since the prior valuation.

There are no ancillary benefits—e.g., cost of living benefits—that are currently provided by a source independent of MERS but that might be deemed a MERS liability if continued beyond the availability of funding by the current funding source.

Six units are included in the valuation as a result of the "Pathway to MERS" legislation. The benefit provisions for these groups are generally unchanged from the benefits provided prior to entering MERS. For more details on these benefits, please contact the ERSRI.



Discussion (Actuarial Methods and Assumptions)

Appendix A of this report includes a summary of the actuarial assumptions and methods used in this valuation.

Costs are determined using the Entry Age Normal actuarial cost method. This method was initially adopted effective June 30, 1999 and was modified, effective June 30, 2011, to be consistent with the Act and the standards outlined in GASB Statement No. 67 exposure draft, which has now been finalized.

The method used to determine the actuarial value of assets is the five-year smoothed market method. This technique is further described in Section III of Appendix A. The development of the actuarial value of assets utilizing this method is shown in Table 6a of this report.

The assumptions were adopted by the Board on May 17, 2023. We believe the assumptions are internally consistent and are reasonable, based on the actual experience of ERSRI.



Legacy Units

The units on the follow page have entered MERS utilizing the "Pathway to MERS" legislative provisions. As such, their benefit structures remain consistent with those from before they entered MERS. Future actuarial gains and losses will be amortized over a 20-year structure the same as other units in MERS, but their Legacy Liability will be based on an individualized period that was negotiated and/or solved for during either the negotiations to enter MERS or the first valuation the unit was valued in the MERS valuation. The funded status of each of these units is quite poor but now with adequate and appropriate funding, their funded status and the resulting benefit security should begin to improve year over year going forward.

Legacy Units

Old Unit Number	New Unit Number	Unit	Market Value of Assets		Actu	uarial Value of Assets	Actuarial Accrued Liability		Unfunded Actuarial Accrued Liability		Funded Ratio		Normal Cost (Total)	
(1)	(2)	(3)		(4)		(5)		(6)		(7)		(8)		(9)
Legacy Units														
1055	1055	Central Falls Police & Fire Legacy	\$	20,250,032	\$	19,919,479	\$	43,852,670	\$	23,933,191		45.4%	\$	691,011
1609	1609	Town of West Warwick (Legacy)	\$	9,453,717		9,299,398	\$	50,166,791	\$	40,867,393		18.5%	\$	596,408
1610	1610	West Warwick School NC (Legacy)		13,409,407		13,190,518		33,543,047		20,352,529		39.3%		682,432
1619	1619	Town of West Warwick Library (Legacy)		975,259		959,339		3,126,220		2,166,881		30.7%		62,148
1617	1617	West Warwick Police Dept (Legacy)		13,246,857		13,030,621		53,181,343		40,150,722		24.5%		830,078
1618	1618	West Warwick Fire Dept (Legacy)		17,121,167		16,841,688		59,064,262		42,222,574		28.5%		1,143,399
		West Warwick Legacy Units Subtotal	\$	54,206,407	\$	53,321,564	\$	199,081,664	\$	145,760,100		26.8%	\$	3,314,465
		Legacy Units Subtotal	\$	74,456,439	\$	73,241,043	\$	242,934,334	\$	169,693,291		30.1%	\$	4,005,476
Old Unit	New Unit	Unit			Emj	ployer Normal		Employer	Тс	tal Employer	Proj	ected FY2026	I	jected FY26 Employer
Number (1)	Number (2)	(3)	IVI	ember Rate (4)		Cost (5)	Am	ortization Rate (6)		Cost (7)		Payroll (8)		ontribution (9)
(1) Legacy Units 1055	1055	(S) Central Falls Police & Fire Legacy		(4)		8.51%		61.69%		70.20%	\$	3,205,000	\$	2,249,910
1609	1609	Town of West Warwick (Legacy)		11.00%		6.61%		86.27%		92.88%	\$	3,365,153	\$	3,125,480
1610	1610	West Warwick School NC (Legacy)		11.00%		5.37%		37.96%		43.33%		3,808,176		1,650,255
1619	1619	Town of West Warwick Library (Legacy)		9.00%		10.46%		47.13%		57.59%		326,583		188,087
1617	1617	West Warwick Police Dept (Legacy)	12.00%		13.93%		90.73%		104.66%		3,143,664			3,290,047
1618	1618	West Warwick Fire Dept (Legacy)		13.00%		11.73%		72.22%		83.95%		4,152,892		3,486,444

9.37%

9.22%

69.98%

68.50%

11.73%

11.72%



West Warwick Legacy Units Subtotal

Legacy Units Subtotal

Municipal Employees Retirement System, State of Rhode Island 7

\$

\$

14,796,468

18,001,468

\$

\$

11,740,313

13,990,223

79.35%

77.72%

Discussion (Other Observations and Comments)

- Westerly (1622/1623) has no active members, but does have retirees/beneficiaries and an inactive member covered by MERS. The actuarial value of assets is less than the actuarial accrued liability resulting in an unfunded liability as of June 30, 2023. Based on this unfunded liability, a fixed contribution amount of \$8,943 was calculated to amortize the UAAL over a 5 year period beginning in FY2026.
- East Smithfield Water (1177) has no active members but does have vested members due a deferred benefit and retirees/beneficiaries. The actuarial value of assets is less than the actuarial accrued liability resulting in an unfunded liability as of June 30, 2023. Based on this unfunded liability, a fixed contribution amount of \$5,109 was calculated to amortize the UAAL over a 5 year period beginning in FY2026.
- Scituate Police (1464) has no active members, but does have retirees/beneficiaries covered by MERS. The Unit is overfunded, so no funding is required. Please note that future experience may result in additional contribution requirements.
- Tiogue Fire and Lighting (1528) has no active members, but it has one retiree. The Unit is overfunded, so no funding is required. Please note that future experience may result in additional contribution requirements.
- Albion Fire (Admin) (1702) has no active employees but it has one retiree. The Unit is overfunded, so no funding is required. Please note that future experience may result in additional contribution requirements.
- Barrington Fire 20 (1005) no longer has any active members, so they will continue to contribute a fixed dollar amount for FY2026. Based on the June 30, 2023 valuation, the actuarially determined contribution is \$342,682.
- Pascoag Fire District (ADMIN) COLA (1802) has one active member and an inactive member. The Unit is overfunded, so no funding is required. Please note that future experience may result in additional contribution requirements.
- Effective July 1, 2021, Cumberland Fire Department (1125), Cumberland Hill Fire District (1135), North Cumberland Fire Department (1365) merged and are presented as one Unit in this valuation.
- Effective November 1, 2021, Albion Fire District (1705) and Saylesville Fire (1815) merged (named Lincoln Fire District) and are presented as one Unit in this valuation.
- Other changes made between this valuation and July 1, 2023 such as units adopting new benefits, mergers of units, spin offs from one unit into two units, etc. will also result in revisions of contribution rates.



SECTION II

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Contribution Rates For Fiscal Year Ending June 30, 2026

					Em	ployer Rate	
Old Unit	New Unit				Employer	Amortization	
Number	Number	Unit	Code(s)	Member Rate	Normal Cost	Rate	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Emp	loyee Units						
3002	1012 1019	Bristol	В	2.00%	5.21%	8.30%	13.51%
3003	1032 1033	Burrillville	С	2.00%	5.44%	(0.18%)	5.26%
3004	1052	Central Falls		1.00%	4.60%	7.51%	12.11%
3005	1082	Charlestown	С	2.00%	5.82%	(1.73%)	4.09%
3007	1112 1113	Cranston	В	2.00%	6.21%	3.12%	9.33%
3008	1122 1123	Cumberland		1.00%	5.71%	2.07%	7.78%
3009	1152 1153	East Greenwich	С	2.00%	5.66%	(0.89%)	4.77%
3010	1162 1163	East Providence	В	2.00%	5.42%	15.36%	20.78%
3011	1183	Exeter/West Greenwich	В	2.00%	6.26%	4.37%	10.63%
3012	1192 1193	Foster		1.00%	6.07%	2.62%	8.69%
3013	1212 1213	Glocester	С	2.00%	6.26%	1.87%	8.13%
3014	1262	Hopkinton	С	2.00%	5.39%	(0.95%)	4.44%
3015	1272 1273	Jamestown	С	2.00%	5.72%	3.46%	9.18%
3016	1282 1283	Johnston	С	2.00%	5.51%	13.66%	19.17%
3017	1302 1303	Lincoln		1.00%	8.11%	4.10%	12.21%
3019	1322 1323	Middletown	С	2.00%	5.46%	4.04%	9.50%
3021	1352 1353 1354	Newport	В	2.00%	5.10%	12.96%	18.06%
3022	1342 1343	New Shoreham	В	2.00%	5.04%	1.87%	6.91%
3023	1372 1373	North Kingstown	С	2.00%	5.55%	10.74%	16.29%
3024	1382 1383	North Providence		1.00%	5.66%	(0.11%)	5.55%
3025	1392 1393	North Smithfield	В	2.00%	5.40%	(1.67%)	3.73%
3026	1412 1413	Pawtucket	С	2.00%	5.50%	6.43%	11.93%
3027	1515	Union Fire District		1.00%	6.15%	1.73%	7.88%
3029	1452	Richmond		1.00%	4.91%	2.09%	7.00%
3030	1462 1463	Scituate	В	2.00%	5.94%	6.50%	12.44%
3031	1472 1473	Smithfield	С	2.00%	6.13%	1.04%	7.17%
3032	1492 1493	South Kingstown	В	2.00%	5.64%	7.30%	12.94%
3033	1532 1533	Tiverton	С	2.00%	5.55%	(0.43%)	5.12%
3034	1562	Warren	С	2.00%	4.66%	4.07%	8.73%
3037	1602	West Greenwich	С	2.00%	5.88%	3.92%	9.80%
3039	1632 1633	Woonsocket	В	2.00%	5.57%	4.16%	9.73%
3040	1073	Chariho School District	С	2.00%	6.01%	4.53%	10.54%
3041	1203	Foster/Glocester	В	2.00%	5.35%	5.14%	10.49%
3043	1336	Narragansett Housing	С	2.00%	7.21%	(3.72%)	3.49%
3045	1098	Coventry Lighting District	С	2.00%	5.70%	(72.59%)	0.00%
3046	1242	Hope Valley Fire	С	2.00%	4.48%	(5.14%)	0.00%
3050	1156	East Greenwich Housing	С	2.00%	4.93%	(1.22%)	3.71%
3051	1116	Cranston Housing	С	2.00%	4.56%	4.10%	8.66%
3052	1166	East Providence Housing	В	2.00%	5.43%	1.42%	6.85%
3053	1416	Pawtucket Housing	В	2.00%	5.39%	(5.77%)	0.00%
3056	1126	Cumberland Housing	С	2.00%	7.35%	(2.36%)	4.99%
3057	1306	Lincoln Housing	В	2.00%	5.56%	4.89%	10.45%
3059	1016	Bristol Housing		1.00%	5.86%	(2.49%)	3.37%
3065	1036	Burrillville Housing	В	2.00%	5.51%	6.95%	12.46%
3066	1386	North Providence Housing	В	2.00%	4.78%	18.85%	23.63%
3068	1227	Greenville Water	В	2.00%	5.08%	(1.10%)	3.98%
3069	1356	Newport Housing	С	2.00%	6.08%	15.49%	21.57%



Contribution Rates For Fiscal Year Ending June 30, 2026

					Er	nployer Rate	
Old Unit	New Unit				Employer	Amortization	
Number	Number	Unit	Code(s)	Member Rate	Normal Cost	Rate	Tota
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3071	1566	Warren Housing	В	2.00%	5.45%	1.85%	7.30
3072	1286	Johnston Housing		1.00%	5.96%	10.44%	16.40
3077	1538	Tiverton Local 2670A	С	2.00%	4.41%	(0.50%)	3.91
3078	1002 1003 1007 10	09 Barrington COLA	С	2.00%	5.57%	2.30%	7.87
3079	1096	Coventry Housing		1.00%	6.98%	(2.10%)	4.88
3080	1496	South Kingstown Housing	С	2.00%	6.45%	(2.45%)	4.00
3081	1403	N. RI Collaborative Adm. Services	С	2.00%	6.08%	7.31%	13.39
3083	1616	West Warwick Housing	В	2.00%	5.60%	2.97%	8.57
3084	1476	Smithfield Housing		1.00%	6.30%	(4.76%)	1.54
3094	1478	Smithfield COLA	С	2.00%	5.70%	1.24%	6.94
3096	1056	Central Falls Housing	С	2.00%	5.57%	8.38%	13.95
3098	1293	Lime Rock Administrative Services		1.00%	6.96%	1.32%	8.28
3099	1063	Central Falls Schools	С	2.00%	4.69%	1.60%	6.29
3100	1023	Bristol/Warren Schools	В	2.00%	5.22%	9.10%	14.32
3101	1157 1158	Town of E. Greenwich-COLA-NCE	С	2.00%	5.66%	(0.89%)	4.7
3102	1712	Harrisville Fire District (ADMIN)	С	2.00%	6.60%	(3.33%)	3.2
3150	1159	East Greenwich Fire (ADMIN)	С	2.00%	3.21%	14.88%	18.09
1612	1612	Town of West Warwick	C	2.00%	4.99%	0.06%	5.05
1613	1613	West Warwick School Dept (NC)	c	2.00%	5.02%	0.04%	5.06
		General Employee Units Averages		1.89%	5.58%	5.41%	10.9
olice & Fire	e Units						
4016	1285	Johnston Fire	D	9.00%	8.52%	3.26%	11.78
4029	1454	Richmond Police	6	9.00%	8.26%	(0.27%)	7.99
4031	1474	Smithfield Police	C,D	10.00%	8.72%	(1.05%)	7.6
4042	1555	Valley Falls Fire	D	9.00%	8.71%	14.93%	23.64
4047	1395 1435	North Smithfield Voluntary Fire	B,D	10.00%	8.92%	4.58%	13.50
4050	1155	East Greenwich Fire	C,D	10.00%	9.32%	21.61%	30.93
4054	1154	East Greenwich Police	C,D	10.00%	9.76%	16.23%	25.99
4055	1375	North Kingstown Fire	C,D	10.00%	9.43%	14.38%	23.8
4056	1374	North Kingstown Police	C,D	10.00%	9.12%	16.86%	25.98
4058	1385	North Providence Fire	D	9.00%	8.68%	20.93%	29.63
4059	1008	Barrington Fire (25)	С	10.00%	8.70%	(0.43%)	8.2
					8.15%	21.01%	29.16
4060	1004	Barrington Police	C,D	10.00%	0.1370		
4060 4062	1004 1564 1565	Barrington Police Warren Police & Fire	C,D C,D	10.00% 10.00%	9.83%	14.56%	24.39
4062	1564 1565	Warren Police & Fire	C,D	10.00%			
					9.83%	18.72%	28.1
4062 4063	1564 1565 1494 1394	Warren Police & Fire South Kingstown Police	C,D B,1 C,D	10.00% 10.00%	9.83% 9.38% 8.68%	18.72% 11.23%	28.1 19.9
4062 4063 4076 4077	1564 1565 1494 1394 1534	Warren Police & Fire South Kingstown Police North Smithfield Police	C,D B,1 C,D C,D	10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 8.85%	18.72% 11.23% 11.35%	28.1 19.9 20.2
4062 4063 4076	1564 1565 1494 1394	Warren Police & Fire South Kingstown Police North Smithfield Police Tiverton Fire	C,D B,1 C,D C,D C,D	10.00% 10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 8.85% 9.35%	18.72% 11.23%	28.1 19.9 20.2 32.8
4062 4063 4076 4077 4082	1564 1565 1494 1394 1534 1194	Warren Police & Fire South Kingstown Police North Smithfield Police Tiverton Fire Foster Police	C,D B,1 C,D C,D C,D C,D	10.00% 10.00% 10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 9.35% 8.90%	18.72% 11.23% 11.35% 23.48% 21.12%	28.10 19.92 20.20 32.83 30.02
4062 4063 4076 4077 4082 4085	1564 1565 1494 1394 1534 1194 1634	Warren Police & Fire South Kingstown Police North Smithfield Police Tiverton Fire Foster Police Woonsocket Police	C,D B,1 C,D C,D C,D C,D C,D	10.00% 10.00% 10.00% 10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 8.85% 9.35%	18.72% 11.23% 11.35% 23.48% 21.12% 20.85%	28.10 19.9 20.20 32.8 30.0 30.0
4062 4063 4076 4077 4082 4085 4086 4087	1564 1565 1494 1394 1534 1194 1634 1084 1264	Warren Police & Fire South Kingstown Police North Smithfield Police Tiverton Fire Foster Police Woonsocket Police Charlestown Police Hopkinton Police	C,D B,1 C,D C,D C,D C,D C,D C,D,6	10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 9.35% 8.90% 9.17% 9.96%	18.72% 11.23% 11.35% 23.48% 21.12% 20.85% 18.92%	28.1 19.9 20.2 32.8 30.0 30.0 28.8
4062 4063 4076 4077 4082 4085 4086 4087 4088	1564 1565 1494 1394 1534 1194 1634 1084 1264 1214	Warren Police & Fire South Kingstown Police North Smithfield Police Tiverton Fire Foster Police Woonsocket Police Charlestown Police Hopkinton Police Glocester Police	C,D B,1 C,D C,D C,D C,D C,D C,D,6 C,D	10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 9.35% 8.90% 9.17% 9.96% 10.15%	18.72% 11.23% 11.35% 23.48% 21.12% 20.85% 18.92% 14.55%	28.10 19.93 20.20 32.83 30.03 30.03 28.83 24.70
4062 4063 4076 4077 4082 4085 4086 4087 4088 4089	1564 1565 1494 1394 1534 1194 1634 1084 1264 1214 1604	Warren Police & Fire South Kingstown Police North Smithfield Police Tiverton Fire Foster Police Woonsocket Police Charlestown Police Hopkinton Police Glocester Police West Greenwich Police/Rescue	C,D B,1 C,D C,D C,D C,D C,D C,D,6 C,D	10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 9.35% 8.90% 9.17% 9.96% 10.15% 10.54%	18.72% 11.23% 11.35% 23.48% 21.12% 20.85% 18.92% 14.55% 9.26%	28.11 19.92 20.21 32.82 30.02 30.02 28.84 24.70 19.80
4062 4063 4076 4077 4082 4085 4086 4087 4088 4089 4090	1564 1565 1494 1394 1534 1194 1634 1084 1264 1214 1604 1034	Warren Police & Fire South Kingstown Police North Smithfield Police Tiverton Fire Foster Police Woonsocket Police Charlestown Police Hopkinton Police Glocester Police West Greenwich Police/Rescue Burrillville Police	C,D B,1 C,D C,D C,D C,D C,D C,D,6 C,D C,D,6	10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 9.35% 8.90% 9.17% 9.96% 10.15% 10.54% 9.02%	18.72% 11.23% 11.35% 23.48% 21.12% 20.85% 18.92% 14.55% 9.26% 10.23%	28.10 19.92 20.20 32.83 30.02 28.88 24.70 19.80 19.25
4062 4063 4076 4077 4082 4085 4086 4087 4088 4089	1564 1565 1494 1394 1534 1194 1634 1084 1264 1214 1604	Warren Police & Fire South Kingstown Police North Smithfield Police Tiverton Fire Foster Police Woonsocket Police Charlestown Police Hopkinton Police Glocester Police West Greenwich Police/Rescue	C,D B,1 C,D C,D C,D C,D C,D C,D,6 C,D	10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%	9.83% 9.38% 8.68% 9.35% 8.90% 9.17% 9.96% 10.15% 10.54%	18.72% 11.23% 11.35% 23.48% 21.12% 20.85% 18.92% 14.55% 9.26%	28.11 19.92 20.21 32.82 30.02 30.02 28.84 24.70 19.80



Contribution Rates For Fiscal Year Ending June 30, 2026

						Employer Rate	
Old Unit	New Unit				Employer	Amortization	
Number	Number	Unit	Code(s)	Member Rate	Normal Cost	Rate	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4096	1014	Bristol Police	C,D	10.00%	9.15%	(1.84%)	7.31%
4098	1095	Coventry Fire	C,D	10.00%	9.82%	33.35%	43.17%
4099	1505	South Kingstown EMT	C,D	10.00%	10.60%	(4.63%)	5.97%
4102	1045 1235 1525 158	5 Central Coventry Fire	C,D	10.00%	9.76%	25.16%	34.92%
4103	1255	Hopkins Hill Fire	C,D	10.00%	9.71%	(0.92%)	8.79%
4104	1114	Cranston Police	C,D,4	10.00%	8.88%	10.27%	19.15%
4105	1115	Cranston Fire	C,D,4	10.00%	9.24%	2.71%	11.95%
4106	1125 1135 1365	Cumberland Fire	B,D	10.00%	9.49%	13.66%	23.15%
4107	1305	Lincoln Rescue	С	10.00%	9.08%	16.94%	26.02%
4108	1344	New Shoreham Police	B,D	10.00%	6.74%	23.22%	29.96%
4109	1324	Middletown Police & Fire	C,D	10.00%	8.93%	(1.56%)	7.37%
4110	1715	Harrisville Fire District	C,D	10.00%	10.11%	(6.45%)	3.66%
4111	1705 1815	Lincoln Fire District	С	10.00%	8.56%	2.90%	11.46%
1054	1054	Central Falls Police & Fire New	С	10.00%	8.77%	(0.40%)	8.37%
1284	1284	Johnston Police		9.00%	8.56%	0.61%	9.17%
1295	1295	Limerock Fire District	С	10.00%	8.83%	1.72%	10.55%
1364	1364	Newport Police Dept		9.00%	8.37%	(1.11%)	7.26%
1424	1424	Portsmouth Police Department	С	10.00%	8.36%	(1.45%)	6.91%
1425	1425	Portsmouth Fire Department	С	10.00%	8.40%	(0.29%)	8.11%
1465	1465	Smithfield Fire	С	10.00%	8.66%	0.20%	8.86%
1484	1484	Scituate Police Dept COLA	С	10.00%	8.49%	(0.31%)	8.18%
1614	1614	West Warwick Police Dept	С	10.00%	8.66%	0.14%	8.80%
1615	1615	West Warwick Fire Dept	С	10.00%	8.72%	3.93%	12.65%
1805	1805	Pascoag Fire District COLA	С	10.00%	9.25%	10.93%	20.18%
		Police & Fire Units Averages		9.87%	9.06%	8.98%	18.04%
		All MERS Units Averages		4.52%	6.73%	6.59%	13.32%

B - Municipality has adopted COLA Plan B

C - Municipality has adopted COLA Plan C D - Municipality has adopted the "20-year" optional Police & Fire Plan

1-S.Kingstown Police have a unique plan that provides 2.0% of salary for service prior to July 1, 1993, and 2.5% of salary for service on or after July 1, 1993.

2 - New unit since prior valuation. 3 - Closed unit. 4 - Historically, Cranston Fire and Police are contributing 10% due to special plan provision.

5 - This unit has no active members.

6 - Historically, Special plan provisions apply to this unit.



Comparison of Employer Contribution Rates

Die Unit June 30, 2023	Estimated Contributions			Contribution Rates Projected Payroll, Projected from Actual FY2023 Payroll									
(i) (i) (i) (i) (ii) (iii) (iiii) (iii) (iiii) (iii) (iiii)	22 June 30, 2021 Actuarial	June 30, 2022 Actuarial Valuation, for	June 30, 2023 Actuarial Valuation, for			· · · ·	June 30, 2021 Actuarial Valuation, for	June 30, 2022 Actuarial Valuation, for	June 30, 2023 Actuarial Valuation, for	Code(s)	Unit	New Unit Number	
General Impropres Unit Number of the state	(13)	(12)	(11)	(10)	(9)	(8)	(7)	(6)	(5)			(2)	(1)
b) b)<	(- <i>i</i>	()			X-7	X-7			(-)	()			
903 1002 Central Fails 5.26% 6.28% 7.26% 7.271/2.28 7.211/2.50 7.419.626 41.003 44.520 3004 1052 Central Fails 7.211/3.28 7.217.282 7.217.282 7.217.282 7.215.35 3130.599 135.38 125.215.3 3007 1122 1130 Curnotanda 7.378 8.388 10.018 12.851.766 12.245.23 1.000.297 1.651.335 3008 1122 1133 East Providence 8 7.788 8.388 1.0218 2.242.494.49 2.066.24 1.006.38 1.051.376 4.243.597.55 4.337.52.4 3.029.377 4.245.597.55 3010 1162 1163 East Providence 8 10.658 1.156.55 1.660.355 1.575.55 4.338.77 4.245.55 3011 1132 1135 East Providence 6 1.057.85 1.244.425 2.248.44 3.035.700 3.567.905 3.348.74 4.245.43 3012 1122 1133 East Providence 6 3.137 1.249.85 3.257	23 \$ 880,939	\$ 803,423	\$ 820,472	\$ 5,780,438	\$ 5,924,949	\$ 6,073,072	15.24%	13.56%	13.51%	в	Bristol		
b0b 1062 Certral Fairlis 12.19% 12.29% 2.77.282 2.651.007 2.568.348 29.2063 3434 3007 1122 1113 Cranstorn B 9.33% 9.06% 10.70% 2.72.46.552 2.657.344 2.531.509 12.231.53 3.00.509 12.531.53 2.237.343 2.248.57 2.205.843 2.01.8422 2.27.94.83 2.04.87.33 3000 1125 1153 Ext Greenwich C 4.77.78 8.838 10.31% 2.205.843 2.01.8422 2.21.96.34 4.331.47 4.27.233 3010 1138 Exter/Wiets Greenwich B 2.02.77 4.40% 3.406.30 3.37.622 3.23.27 4.331.47 4.27.23.34 3011 1138 Exter/Wiets Greenwich B 8.60% 12.11% 1.450.101 1.600.85 1.57.500 3.47.44 4.20.20 3011 12.212.31 Gleester C 4.343 1.03.35 4.23.51.30 3.23.27.7 3.23.27.7 3.23.27.83 3.23.24.7.83 3.23.25.7.83 3.23.25.7.		485,206								С			3003
305 1062 Christiwn C 4.09 3.31/1.05 3.22.355 3.35.05.50 135.383 126.26 3007 1112 1113 Carniborand 7.378 8.384 10.81% 1.265.768 1.2551.969 1.22.455.28 2.00.927 1.051.85 3009 112 1133 East forwnich E 4.077 4.449% 5.34% 2.23.643 2.22.62.17 2.22.355 4.31.27 4.83.84 903.31 3010 112 1125 East forwnich E 10.03% 1.15.5% 1.2.46% 3.406.03 3.376.224 3.293.877 367.865 3.89.34 3011 1183 Eester/Wet Greenwich E 8.96% 12.11 4.566.30 3.376.224 3.367.805 3.474.74 2.88.37 3012 112 1123 Greenter C 8.137 2.68.9% 1.2.174 3.456.90 3.47.748 3.498.013 3.476.825 3.477.85 3.67.500 3.47.747 1.2.38.31 3014 1222.123 Inestown C 9.137.8		344,366					14.42%	12.99%	12.11%		Central Falls	1052	3004
907 1112 1113 Carskin B 9.3% 9.0% 12.7% 27.64.652 26.97.2.44 27.84,28 27.84,38 24.489 3009 1152 1123 East Constainad 7.78% 8.38% 12.85.76% 12.55.169 12.51.969 12.245.82 1.96.72.51 88.586 0.93.31 3010 1162 1163 East Providence 8 20.7% 22.15.6% 23.248.847 22.12.9.31 4.81.31 4.422.53 3011 1183 Extert/Vict Greenwich 8 0.05.3% 12.11.13 1.600.855 1.570.90 14.33.43 14.42 3013 112.12.13 Greester C 4.444 1.74% 1.74.82 2.360.54 2.24.54.91 10.47.42 7.83.05 3013 112.12.12.3 Greester C 1.91.7% 1.93.7% 5.33.95.7 5.30.93.93 1.72.34.44 4.74.02.19 4.74.02.19 4.74.02.19 4.74.02.19 4.74.02.19 4.74.02.19 4.74.02.19 4.74.02.19 4.74.02.19 4.74.02.19 4.74.74.92.19 <td></td> <td>126,268</td> <td>135,383</td> <td></td> <td></td> <td></td> <td>7.42%</td> <td>3.91%</td> <td>4.09%</td> <td>С</td> <td>Charlestown</td> <td>1082</td> <td>3005</td>		126,268	135,383				7.42%	3.91%	4.09%	С	Charlestown	1082	3005
3008 1122 1123 Cumberland 7,78% 8.3.8% 10.8.1% 12.265,789 12.245,283 1,000,957 10.51,857 3009 1152 1153 East Greenwich B 20,7% 4.49% 5.54% 22,068,74 22,125,852 4.831,147 46,725.55 3010 1162 1153 East Greenwich B 10.63% 12.154 3.56,101 1.609,855 1.570,500 14.33,94 14.424 3013 1122 1213 Gloceter C 8.33% 7.7% 1.04,7% 3.365,205 3.43,47 2.248,54 3014 122 221 Gloceter C 8.33% 7.7% 1.04,7% 3.365,025 3.47,0219 1.47,73,944 4.63,13 3014 122 221 Jannetown C 9.13% 1.16,2% 8.992,293 8.773,58 8.770,519 5.35,707 5.287,109 5.25,707 5.287,109 5.25,707 5.287,109 5.25,707 5.287,109 5.25,707 5.287,109 5.25,707 5.287,707 5.287,707 5.25,707 5.287,707										В			
3009 1132 113 Est dremwich C 4.77% 4.40% 5.54% 2.066,341 2.016,342 2.016,342 2.016,342 2.016,342 4.01,327 48,389 90,333 3010 1183 Exter/West Greenwich 8 20.78% 2.126,357 3.226,3274 2.216,357 3.293,877 3.67,665 3.89,957 3013 1122 1213 Gocester 6.81,35 7.74% 10.47% 3.76,245 3.657,000 3.567,800 3.67,865 3.64,74 2.83,933 3014 1262 Hopkinton C 4.84% 1.75% 1.26,8% 3.99,95 3.261,554 2.476,19 147,42 3.63,78 3016 1222 123 Jonston C 1.91% 1.16,2% 8.99,92,92 8.77,599 8.55,799 9.27,109 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,709 5.25,7										-			
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3032 1492 1493 South Kingstown B 12.94% 12.78% 12.37% 14,741,111 14,381,572 14,030,802 1,907,500 1,837,963 3033 1532 1533 Tiverton C 5.12% 4.33% 3.11% 4,384,516 4,277,577 4,173,245 224,487 185,219 3034 1562 Warren C 8.73% 9.75% 10.69% 2,929,609 2,858,155 2,788,444 255,755 278,670 3037 1602 West Greenwich C 9.80% 10.81% 14.60% 1,724,018 1,681,968 1,640,945 168,954 181,822 3039 1632 1633 Woonsocket B 9.73% 11.05% 11.43% 15,796,436 15,411,158 15,035,276 1,536,993 1,702,933 3040 1073 Charino School District C 10.54% 10.38% 11.50% 5,46,021 5,411,158 15,035,276 1,536,993 1,702,933 3041 1203 Foster/Glocester B 10.49% 10.70% 2,587,835 2,524,717 2,463,138 271,464 270,1444	89 611,092	518,289	532,101	4,071,235	4,173,016	4,277,341	15.01%	12.42%	12.44%	В	Scituate	1462 1463	3030
3033 1532 1533 Tiverton C 5.12% 4.33% 3.11% 4,384,516 4,277,577 4,173,245 224,487 185,219 3034 1562 Warren C 8.73% 9.75% 10.69% 2,929,609 2,858,155 2,788,444 255,755 278,670 3037 1602 West Greenwich C 9.80% 10.81% 14.60% 1,724,018 1,681,968 1,640,945 168,954 181,822 3039 1632 1633 Woonsocket B 9.73% 11.05% 11.43% 15,796,436 15,411,158 15,035,276 1,536,993 1,702,933 3040 1073 Chariho School District C 10.54% 10.38% 11.50% 5,546,021 5,410,752 5,278,782 584,551 561,633 3041 1203 Foster/Glocester B 10.49% 10.70% 10.29% 2,587,835 2,524,717 2,463,138 271,464 270,144 3043 1336 Narragansett Housing C 0.00% 0.00% 240,578 234,710 228,985 8,396 3,709	44 407,559	353,544	310,428	4,120,923	4,223,947	4,329,545	9.89%	8.37%	7.17%	С	Smithfield	1472 1473	3031
3034 1562 Warren C 8.73% 9.75% 10.69% 2,929,609 2,858,155 2,788,444 255,755 278,670 3037 1602 West Greenwich C 9.80% 10.81% 14.60% 1,724,018 1,681,968 1,640,945 168,954 181,822 3039 1632 1633 Woonsocket B 9.73% 11.05% 11.43% 15,796,436 15,411,158 15,035,276 1,536,993 1,702,933 3040 1073 Chariho School District C 10.54% 10.38% 11.50% 5,546,021 5,410,752 5,278,782 584,551 561,634 3041 1203 Foster/Glocester B 10.49% 10.70% 10.29% 2,587,835 2,524,717 2,463,138 271,464 270,144 3043 1336 Narragansett Housing C 3.49% 1.58% 2.80% 240,578 234,710 228,985 8,396 3,709 3045 1098 Coventry Lighting District C 0.00%	1,735,610	1,837,965	1,907,500	14,030,802	14,381,572	14,741,111	12.37%	12.78%	12.94%	В	South Kingstown	1492 1493	3032
3037 1602 West Greenwich C 9.80% 10.81% 14.60% 1,724,018 1,681,968 1,640,945 168,954 188,822 3039 1632 1633 Woonsocket B 9.73% 11.05% 11.43% 15,796,436 15,411,158 15,035,276 1,536,993 1,702,933 3040 1073 Chariho School District C 10.54% 10.38% 11.50% 5,546,021 5,410,752 5,278,782 584,551 561,634 3041 1203 Foster/Glocester B 10.49% 10.70% 10.29% 2,587,835 2,524,717 2,463,138 271,464 270,144 3043 1336 Narragansett Housing C 3.49% 1.58% 2.80% 240,578 234,710 228,985 8,396 3,709 3045 1098 Coventry Lighting District C 0.00% 0.00% 58,599 57,170 55,776 - - 3046 1242 Hope Valley Fire C 0.00% 0.00% 195	129,788	185,219	224,487	4,173,245	4,277,577	4,384,516	3.11%	4.33%	5.12%	С	Tiverton	1532 1533	3033
3039 1632 1633 Woonsocket B 9.73% 11.05% 11.43% 15,796,436 15,411,158 15,035,276 1,536,993 1,702,933 3040 1073 Chariho School District C 10.54% 10.38% 11.50% 5,546,021 5,410,752 5,2278,782 584,551 561,634 3041 1203 Foster/Glocester B 10.49% 10.70% 10.29% 2,587,835 2,524,717 2,463,138 271,464 270,144 3043 1336 Narragansett Housing C 3.49% 1.58% 2.80% 240,578 234,710 228,985 8,396 3,709 3045 1098 Coventry Lighting District C 0.00% 0.00% 58,599 57,170 55,776 - - 3046 1242 Hope Valley Fire C 0.00% 0.00% 195,337 190,573 185,925 - -	298,085	278,670	255,755	2,788,444	2,858,155	2,929,609	10.69%	9.75%	8.73%	С	Warren	1562	3034
3040 1073 Chariho School District C 10.54% 10.38% 11.50% 5,546,021 5,410,752 5,228,782 584,551 561,630 3041 1203 Foster/Glocester B 10.49% 10.70% 10.29% 2,587,835 2,524,717 2,463,138 271,464 270,149 3043 1336 Narragansett Housing C 3.49% 1.58% 2.80% 240,578 234,710 228,985 8,396 3,709 3045 1098 Coventry Lighting District C 0.00% 0.00% 58,599 57,170 55,776 - - 3046 1242 Hope Valley Fire C 0.00% 0.00% 195,337 190,573 185,925 - -	239,578	181,821	168,954	1,640,945	1,681,968	1,724,018	14.60%	10.81%	9.80%	С	West Greenwich	1602	3037
3041 1203 Foster/Glocester B 10.49% 10.70% 10.29% 2,587,835 2,524,717 2,463,138 271,464 270,144 3043 1336 Narragansett Housing C 3.49% 1.58% 2.80% 240,578 234,710 228,985 8,396 3,709 3045 1098 Coventry Lighting District C 0.00% 0.00% 58,599 57,170 55,776 - 3046 1242 Hope Valley Fire C 0.00% 0.00% 195,337 190,573 185,925 - -	1,718,532	1,702,933	1,536,993	15,035,276	15,411,158	15,796,436	11.43%	11.05%	9.73%	В	Woonsocket	1632 1633	3039
3043 1336 Narragansett Housing C 3.49% 1.58% 2.80% 240,578 234,710 228,985 8,396 3,709 3045 1098 Coventry Lighting District C 0.00% 0.00% 58,599 57,170 55,776 - - 3046 1242 Hope Valley Fire C 0.00% 0.00% 195,337 190,573 185,925 - -	607,060	561,636	584,551	5,278,782	5,410,752	5,546,021	11.50%	10.38%	10.54%	С	Chariho School District	1073	3040
3045 1098 Coventry lighting District C 0.00% 0.00% 58,599 57,170 55,776 - 3046 1242 Hope Valley Fire C 0.00% 0.00% 195,337 190,573 185,925 - -	45 253,457	270,145	271,464	2,463,138	2,524,717	2,587,835	10.29%	10.70%	10.49%	В	Foster/Glocester	1203	3041
3045 1098 Coventry Lighting District C 0.00% 0.00% 58,599 57,170 55,776 - - 3046 1242 Hope Valley Fire C 0.00% 0.00% 195,337 190,573 185,925 - -	6,412	3,709	8,396	228,985	234,710	240,578	2.80%	1.58%	3.49%	С	Narragansett Housing	1336	3043
3046 1242 Hope Valley Fire C 0.00% 0.00% 0.00% 195,337 190,573 185,925		· - · ·	-					0.00%					3045
		-											
3050 1156 East Greenwich Housing C 3.71% 3.29% 11.67% 550,052 536,636 523,547 20,407 17,655	61,098	17,655	20,407		536,636	550,052				c			3050
		101,236											
		73,871									-		



Comparison of Employer Contribution Rates

				Contribution Rates Projected Payroll, Project		rojected from Actual FY2023 Payroll			Estimated Contributions			ons							
Old Unit				June 30, 2023 Actuarial Valuation, for	June 30, 2022 Actuarial Valuation, for	June 30, 2021 Actuarial Valuation, for								une 30, 2023 Actuarial 'aluation, for		ine 30, 2022 Actuarial aluation, for		une 30, 2021 Actuarial 'aluation, for	
Number	New Unit Number	Unit	Code(s)	FY2026	FY2025	FY2024	For FY202	6	F	or FY2025	I	For FY2024		FY2026		FY2025		FY2024	_
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)		(10)		(11)		(12)		(13)	
3053	1416	Pawtucket Housing	В	0.00%	0.00%	0.00%	3,453	3,226		3,369,001		3,286,830		-		-		-	
3056	1126	Cumberland Housing	С	4.99%	3.55%	5.08%	663	3,832		647,641		631,845		33,125		22,991		32,098	
3057	1306	Lincoln Housing	В	10.45%	10.95%	9.77%	773	8,958		755,081		736,665		80,879		82,681		71,972	
3059	1016	Bristol Housing		3.37%	2.07%	1.17%	641	L,694		626,043		610,773		21,625		12,959		7,146	
3065	1036	Burrillville Housing	В	12.46%	11.91%	12.31%	268	3,482		261,934		255,545		33,453		31,196		31,458	
3066	1386	North Providence Housing	В	23.63%	27.69%	33.81%	368	3,121		359,143		350,383		86,987		99,447		118,464	
3068	1227	Greenville Water	В	3.98%	3.73%	2.97%	367	7,311		358,353		349,612		14,619		13,366		10,383	
3069	1356	Newport Housing	С	21.57%	23.21%	19.01%	1,950	0,172		1,902,606		1,856,201		420,652		441,595		352,864	
3071	1566	Warren Housing	В	7.30%	6.54%	5.48%	491	L,715		479,722		468,021		35,895		31,374		25,648	
3072	1286	Johnston Housing		16.40%	13.99%	13.55%	466	5,446		455,070		443,970		76,497		63,664		60,158	
3077	1538	Tiverton Local 2670A	С	3.91%	6.17%	7.03%	1,248	3,909		1,218,448		1,188,729		48,832		75,178		83,568	
3078	1002 1003 1007 1009	Barrington COLA	С	7.87%	7.98%	11.36%	10,300),974		10,049,730		9,804,615		810,687		801,968		1,113,804	
3079	1096	Coventry Housing		4.88%	5.05%	6.38%	751	L,455		733,127		715,246		36,671		37,023		45,633	
3080	1496	South Kingstown Housing	С	4.00%	1.56%	0.00%	233	3,752		228,050		222,488		9,350		3,558		-	
3081	1403	N. RI Collaborative Adm. Services	с	13.39%	14.56%	13.87%	879	9,636		858,181		837,250		117,783		124,951		116,127	
3083	1616	West Warwick Housing	В	8.57%	8.26%	9.40%	840),675		820,171		800,167		72,046		67,746		75,216	
3084	1476	Smithfield Housing		1.54%	0.27%	1.68%	210	0,780		205,639		200,623		3,246		555		3,370	
3094	1478	Smithfield COLA	С	6.94%	8.09%	10.20%	5,196	5,783		5,070,032		4,946,373		360,657		410,166		504,530	
3096	1056	Central Falls Housing	С	13.95%	12.93%	14.14%	1,386	5,607		1,352,787		1,319,793		193,432		174,915		186,619	
3098	1293	Lime Rock Administrative Services		8.28%	9.11%	14.82%	122	2,846		119,850		116,926		10,172		10,918		17,328	
3099	1063	Central Falls Schools	с	6.29%	7.09%	8.42%	6,373	3,877		6,218,417		6,066,748		400,917		440,886		510,820	
3100	1023	Bristol/Warren Schools	в	14.32%	14.76%	16.07%	5,465	5,885		5,332,570		5,202,508		782,715		787,087		836,043	
3101	1157 1158	Town of E. Greenwich-COLA-NCE	с	4.77%	4.49%	5.54%	6,982			6,812,003		6,645,857		333,057		305,859		368,180	
3102	1712	Harrisville Fire District (ADMIN)	с	3.27%	2.20%	5.04%	278	3,002		271,221		264,606		9,091		5,967		13,336	
3150	1159	East Greenwich Fire (ADMIN)	с	18.09%	19.25%	34.47%		5,860		45,718		44,602		8,477		8,801		15,376	
1612	1612	Town of West Warwick	С	5.05%	5.25%	N/A	1,100			1,073,780		N/A		55,582		56,373		N/A	
1613	1613	West Warwick School Dept (NC)	с	5.06%	4.30%	N/A	1,383			1,349,670		N/A		70,001		58,036		N/A	
		General Employee Units Average		10.99%	11.25%	12.50%	\$ 307,956	5,245	\$	300,445,117	\$	290,752,847	\$	33,856,097	\$	33,790,191	\$	36,347,571	
Police & Fire Units	;																		
4016	1285	Johnston Fire	D	11.78%	12.00%	12.49%	\$ 6,048	3,333	\$	5,900,813	\$	5,756,891	\$	712,494	\$	708,098	\$	719,036	
4029	1454	Richmond Police	6	7.99%	8.53%	10.40%	1,119	9,867		1,092,553		1,065,906		89,477		93,195		110,854	
4031	1474	Smithfield Police	C,D	7.67%	9.63%	12.54%	4,169	9,662		4,067,963		3,968,745		319,813		391,744		497,681	
4042	1555	Valley Falls Fire	D	23.64%	26.92%	28.23%	769	9,747		750,972		732,656		181,968		202,162		206,829	
4047	1395 1435	North Smithfield Voluntary Fire	B,D	13.50%	15.76%	17.82%	1,809			1,764,980		1,721,932		244,229		278,161		306,848	
4050	1155	East Greenwich Fire	C,D	30.93%	32.90%	33.83%	3,216			3,137,949		3,061,413		994,832		1,032,385		1,035,676	
4054	1154	East Greenwich Police	C,D	25.99%	31.02%	31.52%	2,788			2,720,854		2,654,492		724,829		844,009		836,696	
4055	1375	North Kingstown Fire	C,D	23.81%	26.06%	29.84%	5,840			5,698,428		5,559,442		1,390,716		1,485,010		1,658,937	
4056	1374	North Kingstown Police	C,D	25.98%	25.91%	29.45%	4,852			4,734,059		4,618,595		1,260,657		1,226,595		1,360,176	
4058	1385	North Providence Fire	D	29.61%	27.57%	28.14%	7,574			7,390,130		7,209,883		2,242,923		2,037,459		2,028,862	
			-	23.01/0	27.3770	2012170	.,57-	,		.,		.,_55,665		_,,525		_,,		_,0,002	



Comparison of Employer Contribution Rates

					Contribution Rate:	5	Projected Payro	II, Projected from Actual	FY2023 Payroll	Es	timated Contributio	ns
Old Unit Number	New Unit Number	Unit	Code(s)	June 30, 2023 Actuarial Valuation, for FY2026	June 30, 2022 Actuarial Valuation, for FY2025	June 30, 2021 Actuarial Valuation, for FY2024	For FY2026	For FY2025	For FY2024	June 30, 2023 Actuarial Valuation, for FY2026	June 30, 2022 Actuarial Valuation, for FY2025	June 30, 2021 Actuarial Valuation, for FY2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4059	1008	Barrington Fire (25)	С	8.27%	9.74%	10.80%	2,216,206	2,162,152	2,109,417	183,280	210,594	227,817
4060	1004	Barrington Police	C,D	29.16%	29.99%	34.02%	2,165,713	2,112,891	2,061,357	631,522	633,656	701,274
4062	1564 1565	Warren Police & Fire	C,D	24.39%	25.95%	27.15%	2,275,955	2,220,444	2,166,286	555,105	576,205	588,147
4063	1494	South Kingstown Police	B,1	28.10%	26.94%	26.12%	4,653,981	4,540,469	4,429,726	1,307,769	1,223,202	1,157,044
4076	1394	North Smithfield Police	C,D	19.91%	19.74%	23.39%	2,437,744	2,378,287	2,320,280	485,355	469,474	542,713
4077	1534	Tiverton Fire	C,D	20.20%	21.01%	24.73%	2,235,410	2,180,887	2,127,695	451,553	458,205	526,179
4082	1194	Foster Police	C,D	32.83%	33.57%	30.48%	461,289	450,038	439,062	151,441	151,078	133,826
4085	1634	Woonsocket Police	C,D	30.02%	30.10%	30.62%	7,659,391	7,472,577	7,290,319	2,299,349	2,249,245	2,232,295
4086	1084	Charlestown Police	C,D	30.02%	27.49%	34.25%	1,787,556	1,743,957	1,701,421	536,625	479,414	582,737
4087	1264	Hopkinton Police	C,D,6	28.88%	31.23%	32.62%	1,291,290	1,259,795	1,229,069	372,925	393,434	400,922
4088	1214	Glocester Police	C,D	24.70%	23.19%	25.15%	1,488,550	1,452,244	1,416,824	367,672	336,775	356,331
4089	1604	West Greenwich Police/Rescue	C,D	19.80%	20.33%	23.22%	1,459,349	1,423,755	1,389,029	288,951	289,449	322,532
4090	1034	Burrillville Police	C,D,6	19.25%	19.22%	21.63%	2,112,756	2,061,225	2,010,951	406,705	396,167	434,969
4091	1148	Cumberland Rescue	C,D	9.67%	9.78%	13.52%	1,293,598	1,262,047	1,231,265	125,091	123,428	166,467
4093	1635	Woonsocket Fire	C,D	13.14%	13.73%	14.95%	8,205,584	8,005,448	7,810,193	1,078,213	1,099,148	1,167,624
4094	1015	Bristol Fire	D	20.25%	22.89%	13.61%	227,797	222,241	216,820	46,129	50,871	29,509
4096	1014	Bristol Police	C,D	7.31%	5.53%	8.93%	3,612,020	3,523,922	3,437,972	264,038	194,873	307,011
4098	1095	Coventry Fire	C,D	43.17%	48.05%	31.86%	783,412	764,304	745,663	338,199	367,248	237,568
4099	1505	South Kingstown EMT	C,D	5.97%	2.56%	4.01%	1,179,447	1,150,680	1,122,614	70,413	29,457	45,017
4102	1045 1235 1525 1585	Central Coventry Fire	C,D	34.92%	31.98%	32.88%	1,931,516	1,884,405	1,838,444	674,485	602,633	604,480
4103	1255	Hopkins Hill Fire	C,D	8.79%	10.44%	15.74%	1,040,570	1,015,190	990,429	91,466	105,986	155,894
4104	1114	Cranston Police	C,D,4	19.15%	15.84%	15.56%	16,220,007	15,824,397	15,438,436	3,106,132	2,506,585	2,402,221
4105	1115	Cranston Fire	C,D,4	11.95%	8.34%	8.64%	20,093,580	19,603,493	19,125,359	2,401,184	1,634,931	1,652,431
4106	1125 1135 1365	Cumberland Fire	B,D	23.15%	23.01%	20.97%	3,121,735	3,045,595	2,971,313	722,682	700,791	623,084
4107	1305	Lincoln Rescue	С	26.02%	27.06%	29.70%	1,029,770	1,004,654	980,150	267,946	271,860	291,105
4108	1344	New Shoreham Police	B,D	29.96%	26.65%	21.17%	385,010	375,620	366,459	115,349	100,103	77,579
4109	1324	Middletown Police & Fire	C,D	7.37%	7.22%	9.58%	5,578,606	5,442,543	5,309,798	411,144	392,952	508,678
4110	1715	Harrisville Fire District	C,D	3.66%	0.64%	7.29%	642,118	626,457	611,177	23,502	4,009	44,555
4111	1705 1815	Lincoln Fire District	С	11.46%	11.69%	13.09%	553,128	539,637	526,475	63,388	63,084	68,916
1054	1054	Central Falls Police & Fire New	С	8.37%	8.24%	8.96%	1,181,330	1,152,517	1,124,407	98,877	94,967	100,747
1284	1284	Johnston Police		9.17%	7.09%	9.18%	2,075,471	2,024,850	1,975,463	190,321	143,562	181,347
1295	1295	Limerock Fire District	С	10.55%	10.68%	N/A	882,766	861,235	N/A	93,132	91,980	N/A
1364	1364	Newport Police Dept		7.26%	7.62%	8.49%	1,861,914	1,816,501	1,772,196	135,175	138,417	150,459
1424	1424	Portsmouth Police Department	С	6.91%	6.64%	N/A	1,984,757	1,936,349	N/A	137,147	128,573	N/A
1425	1425	Portsmouth Fire Department	С	8.11%	8.39%	N/A	1,786,292	1,742,724	N/A	144,868	146,215	N/A
1465	1465	Smithfield Fire	С	8.86%	9.09%	8.95%	2,898,321	2,827,631	2,758,664	256,791	257,032	246,901
1484	1484	Scituate Police Dept COLA	С	8.18%	8.30%	7.84%	844,459	823,862	803,768	69,077	68,381	63,015
1614	1614	West Warwick Police Dept	С	8.80%	9.91%	N/A	524,077	511,295	N/A	46,119	50,669	N/A
1615	1615	West Warwick Fire Dept	С	12.65%	2.25%	N/A	810,411	790,645	N/A	102,517	17,790	N/A



Comparison of Employer Contribution Rates

				Contribution Rates			Projected Payr	oll, Projected from Actual	FY2023 Payroll	Estimated Contributions			
Old Unit Number	New Unit Number	Unit	Code(s)	June 30, 2023 Actuarial Valuation, for FY2026	June 30, 2022 Actuarial Valuation, for FY2025	June 30, 2021 Actuarial Valuation, for FY2024	For FY2026	For FY2025	For FY2024	June 30, 2023 Actuarial Valuation, for FY2026	June 30, 2022 Actuarial Valuation, for FY2025	June 30, 2021 Actuarial Valuation, for FY2024	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1805	1805	Pascoag Fire District COLA	С	20.18%	20.53%	22.37%	284,962	278,011	271,230	57,505	57,076	60,674	
		Police & Fire Units Average All MERS Units Average		18.04% 13.32%	17.33% 13.25%	18.89% 14.56%		\$ 147,773,677 \$ 448,218,794	\$ 138,469,686 \$ 429,222,533	\$ 27,331,079 \$ 61,187,176	\$ 25,608,336 \$ 59,398,527	\$ 26,153,664 \$ 62,501,235	
				13.3270	13.2370	14.30%	÷ .33,424,204	÷	÷,222,333	¢ 01,107,170	÷ 55,350,327	¢ 02,301,233	

1-S.Kingstown Police have a unique plan that provides 2.0% of salary for service prior to July 1, 1993, and 2.5% of salary for service on or after July 1, 1993.

B - Municipality has adopted COLA Plan B

C - Municipality has adopted COLA Plan C

D - Municipality has adopted the "20-year" optional Police & Fire Plan

2 - New unit since prior valuation.

4 - Historically, Cranston Fire and Police are contributing 10% due to special plan provision.

3 - Closed unit. 5 - This unit has no active members.

6 - Historically, Special plan provisions apply to this unit.



Components Used in Determining Contribution Rates

Old Unit Number	New Unit Number	Unit	Code(s)	Projected Compensation	Normal Cost (Total)	Actuarial Accrued Liability	Actuarial Value of Assets
				<u> </u>	<u>·</u>	<u>.</u>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Emple	oyee Units						
3002	1012 1019	Bristol	В	5,780,438	412,789	28,272,084	22,923,593
3003	1032 1033	Burrillville	С	7,419,626	562,792	34,473,712	34,758,396
3004	1052	Central Falls		2,586,348	143,107	8,306,788	6,562,465
3005	1082	Charlestown	С	3,150,590	223,961	10,425,611	11,556,830
3007	1112 1113	Cranston	В	26,314,482	2,089,306	169,919,110	161,628,572
3008	1122 1123	Cumberland		12,245,823	808,081	38,948,312	36,180,675
3009	1152 1153	East Greenwich	С	1,967,251	159,248	7,953,772	8,911,374
3010	1162 1163	East Providence	В	22,129,536	1,597,067	117,065,429	78,280,677
3011	1183	Exeter/West Greenwich	В	3,293,877	255,419	14,823,737	13,545,772
3012	1192 1193	Foster		1,570,590	105,076	5,239,265	4,936,202
3013	1212 1213	Glocester	С	3,567,805	281,282	12,455,706	12,019,698
3014	1262	Hopkinton	С	2,245,419	163,196	6,691,020	7,136,235
3015	1272 1273	Jamestown	С	4,740,219	358,219	20,485,876	18,974,472
3016	1282 1283	Johnston	С	8,559,599	643,323	50,077,463	36,332,870
3017	1302 1303	Lincoln		809,864	56,949	3,518,176	3,259,874
3019	1322 1323	Middletown	С	5,267,109	380,537	27,228,310	24,932,290
3021	1352 1353 1354	Newport	В	16,648,368	1,161,600	81,239,224	62,386,601
3022	1342 1343	New Shoreham	В	3,055,025	217,553	10,739,945	10,042,849
3023	1372 1373	North Kingstown	С	13,951,532	1,011,584	73,450,268	59,626,416
3024	1382 1383	North Providence		9,804,390	655,741	35,080,935	35,306,122
3025	1392 1393	North Smithfield	В	4,625,665	334,399	17,729,820	19,341,313
3026	1412 1413	Pawtucket	С	24,916,591	1,816,388	131,322,562	113,648,713
3027	1515	Union Fire District		418,172	29,476	1,246,651	1,152,559
3029	1452	Richmond		1,570,666	90,504	3,855,620	3,538,517
3030	1462 1463	Scituate	В	4,071,235	307,561	16,292,518	13,932,872
3031	1472 1473	Smithfield	С	4,120,923	323,593	15,883,293	15,424,289
3032	1492 1493	South Kingstown	В	14,030,802	1,037,094	79,507,664	68,918,798
3033	1532 1533	Tiverton	С	4,173,245	321,164	16,330,705	16,703,391
3034	1562	Warren	C	2,788,444	182,069	9,496,381	8,199,013
3036	1622 1623	Westerly	5	_,,		694,468	658,358
3037	1602	West Greenwich	C	1,640,945	128,761	5,304,665	4,657,803
3039	1632 1633	Woonsocket	В	15,035,276	1,128,437	76,884,004	70,810,516



Components Used in Determining Contribution Rates

Old Unit Number	New Unit Number	Unit	Code(s)	Projected Compensation	Normal Cost (Total)	Actuarial Accrued Liability	Actuarial Value of Assets
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3040	1073	Chariho School District	С	5,278,782	409,371	27,990,562	25,929,668
3041	1203	Foster/Glocester	В	2,463,138	178,330	10,429,183	9,085,097
3042	1528	Tiogue Fire & Lighting	C,5	2,403,130	-	26,011	59,083
3042	1336	Narragansett Housing	C,5	228,985	19,883	861,769	1,038,908
3045	1098	Coventry Lighting District	C	55,776	4,243	551,341	1,393,795
3046	1242	Hope Valley Fire	c	185,925	11,669	379,447	578,106
3050	1156	East Greenwich Housing	c	523,547	37,349	1,878,874	2,011,369
3051	1116	Cranston Housing	C	1,185,674	80,128	6,939,712	6,317,596
3052	1166	East Providence Housing	В	964,784	70,163	3,885,239	3,709,944
3053	1416	Pawtucket Housing	В	3,286,830	240,205	14,963,868	18,910,843
3056	1126	Cumberland Housing	С	631,845	56,606	1,661,718	1,971,513
3057	1306	Lincoln Housing	В	736,665	55,212	2,416,979	1,989,197
3059	1016	Bristol Housing		610,773	37,086	2,239,905	2,556,959
3065	1036	Burrillville Housing	В	255,545	18,673	1,210,070	999,103
3066	1386	North Providence Housing	В	350,383	23,039	1,692,908	950,369
3067	1177	East Smithfield Water	C,5	-	-	735,812	715,184
3068	1227	Greenville Water	В	349,612	24,096	1,699,728	1,779,402
3069	1356	Newport Housing	С	1,856,201	149,662	10,516,589	7,711,440
3071	1566	Warren Housing	В	468,021	33,699	1,332,790	1,216,700
3072	1286	Johnston Housing		443,970	29,407	1,968,186	1,428,953
3077	1538	Tiverton Local 2670A	С	1,188,729	77,100	4,711,434	4,834,573
3078	1002 1003 1007 1009	Barrington COLA	С	9,804,615	727,489	45,342,799	43,310,018
3079	1096	Coventry Housing		715,246	54,406	1,734,458	2,046,311
3080	1496	South Kingstown Housing	С	222,488	19,847	568,130	681,711
3081	1403	N. RI Collaborative Adm. Services	С	837,250	56,297	4,194,984	3,614,635
3083	1616	West Warwick Housing	В	800,167	62,406	2,157,975	1,928,132
3084	1476	Smithfield Housing		200,623	14,024	682,984	881,613
3094	1478	Smithfield COLA	С	4,946,373	375,340	21,506,562	20,873,727
3096	1056	Central Falls Housing	С	1,319,793	105,465	4,631,244	3,356,482



Components Used in Determining Contribution Rates

Old Unit Number	New Unit Number	Unit	Code(s)	Projected Compensation	Normal Cost (Total)	Actuarial Accrued Liability	Actuarial Value of Assets
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3098	1293	Lime Rock Administrative Services		116,926	8,817	552,166	543,529
3099	1063	Central Falls Schools	С	6,066,748	405,521	20,689,896	19,678,014
3100	1023	Bristol/Warren Schools	В	5,202,508	370,135	25,360,130	19,930,575
3101	1157 1158	Town of E. Greenwich-COLA-NCE	С	6,645,857	475,636	28,394,189	29,028,080
3102	1712	Harrisville Fire District (ADMIN)	С	264,606	22,819	1,263,849	1,446,969
3103	1702	Albion Fire District (ADMIN)	C,5	-	-	136,148	151,848
3150	1159	East Greenwich Fire (ADMIN)	С	44,602	2,308	238,129	152,976
1612	1612	Town of West Warwick	С	1,047,590	91,546	203,471	195,001
1613	1613	West Warwick School Dept (NC)	С	1,316,751	124,850	183,922	176,834
1802	1802	Pascoag Fire District (ADMIN) COLA	С	12,915	2,965	71,883	114,245
		General Employee Units Subtotal		\$ 293,130,103	\$ 21,462,068	\$ 1,386,948,133	\$ 1,229,586,627
Police & Fire Un	iits						
4016	1285	Johnston Fire	D	5,756,891	1,021,700	20,187,948	17,946,511
4029	1454	Richmond Police	6	1,065,906	185,330	3,879,523	3,940,019
4031	1474	Smithfield Police	C,D	3,968,745	691,710	25,220,829	26,085,699
4042	1555	Valley Falls Fire	D	732,656	111,970	6,227,290	5,006,573
4047	1395 1435	North Smithfield Voluntary Fire	B,D	1,721,932	305,338	11,791,703	11,192,539
4050	1155	East Greenwich Fire	C,D	3,061,413	591,784	26,711,344	20,660,343
4054	1154	East Greenwich Police	C,D	2,654,492	520,123	24,785,401	21,236,372
4055	1375	North Kingstown Fire	C,D	5,559,442	1,037,307	51,680,534	45,413,073
4056	1374	North Kingstown Police	C,D	4,618,595	857,993	39,867,975	32,872,098
4058	1385	North Providence Fire	D	7,209,883	1,282,483	62,740,546	45,504,788
4059	1008	Barrington Fire (25)	С	2,109,417	396,234	6,601,651	6,791,355
4060	1004	Barrington Police	C,D	2,061,357	401,610	18,153,540	14,379,553
4061	1005	Barrington Fire (20)	C,D,5	-	-	8,675,367	5,644,065
4062	1564 1565	Warren Police & Fire	C,D	2,166,286	420,341	19,358,209	15,778,324
4063	1494	South Kingstown Police	B,1	4,429,726	884,005	40,528,702	32,470,528
4073	1464	Scituate Police	5	-	-	12,463	316,270
4076	1394	North Smithfield Police	C,D	2,320,280	454,104	16,077,743	13,772,597
4077	1534	Tiverton Fire	C,D	2,127,695	412,465	16,838,321	14,608,429



Components Used in Determining Contribution Rates

Old Unit Number	New Unit Number	Unit	Code(s)	Projected Compensation	Normal Cost (Total)	Actuarial Accrued Liability	Actuarial Value of Assets
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4082	1194	Foster Police	C,D	439,062	99,516	4,576,827	3,624,661
4085	1634	Woonsocket Police	C,D	7,290,319	1,323,994	71,147,296	56,935,912
4086	1084	Charlestown Police	C,D	1,701,421	312,694	18,219,080	15,035,732
4087	1264	Hopkinton Police	C,D,6	1,229,069	261,189	9,685,950	7,705,349
4088	1214	Glocester Police	C,D	1,416,824	290,289	11,995,416	9,910,294
4089	1604	West Greenwich Police/Rescue	C,D	1,389,029	275,409	8,826,715	7,379,939
4090	1034	Burrillville Police	C,D,6	2,010,951	393,659	16,816,810	14,892,955
4091	1148	Cumberland Rescue	C,D	1,231,265	259,133	9,814,659	9,860,873
4093	1635	Woonsocket Fire	C,D	7,810,193	1,437,484	72,385,414	69,406,861
4094	1015	Bristol Fire	D	216,820	39,922	1,143,562	839,173
4096	1014	Bristol Police	C,D	3,437,972	644,675	14,329,179	15,643,895
4098	1095	Coventry Fire	C,D	745,663	158,891	7,188,631	4,182,251
4099	1505	South Kingstown EMT	C,D	1,122,614	196,734	5,274,551	6,356,265
4102	1045 1235 1525 1585	Central Coventry Fire	C,D	1,838,444	351,997	18,064,304	12,924,167
4103	1255	Hopkins Hill Fire	C,D	990,429	182,684	5,054,761	5,244,774
4104	1114	Cranston Police	C,D,4	15,438,436	2,836,972	91,560,411	73,611,388
4105	1115	Cranston Fire	C,D,4	19,125,359	3,530,330	116,839,301	110,531,900
4106	1125 1135 1365	Cumberland Fire	B,D	2,971,313	573 <i>,</i> 675	25,409,486	20,928,674
4107	1305	Lincoln Rescue	С	980,150	185,043	7,164,196	5,587,033
4108	1344	New Shoreham Police	B,D	366,459	77,272	3,180,389	2,264,597
4109	1324	Middletown Police & Fire	C,D	5,309,798	1,046,376	15,639,491	17,357,708
4110	1715	Harrisville Fire District	C,D	611,177	112,770	2,259,555	3,080,092
4111	1705 1815	Lincoln Fire District	С	526,475	94,089	1,953,246	1,789,529
1054	1054	Central Falls Police & Fire New	С	1,124,407	282 <i>,</i> 545	542,287	634,987
1284	1284	Johnston Police		1,975,463	422,519	2,795,167	2,649,321
1295	1295	Limerock Fire District	С	840,230	179,829	1,453,306	1,268,977



Components Used in Determining Contribution Rates

Old Unit	New Unit			Projected	Normal Cost	Actuarial Accrued	Actuarial Value of
Number	Number	Unit	Code(s)	Compensation	(Total)	Liability	Assets
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1364	1364	Newport Police Dept		1,772,196	305,829	1,840,636	2,248,744
1424	1424	Portsmouth Police Department	С	1,889,121	357,244	2,071,632	2,642,231
1425	1425	Portsmouth Fire Department	С	1,700,219	328,460	2,210,574	2,313,528
1465	1465	Smithfield Fire	С	2,758,664	510,830	4,425,702	4,355,167
1484	1484	Scituate Police Dept COLA	С	803,768	151,507	739,395	792,082
1614	1614	West Warwick Police Dept	С	498,824	108,194	162,888	154,192
1615	1615	West Warwick Fire Dept	С	771,361	128,142	1,620,198	1,251,247
1805	1805	Pascoag Fire District COLA	С	271,230	58,419	1,317,134	1,007,499
		Police & Fire Units Subtotal		\$ 144,169,441	\$ 27,092,812	\$ 957,047,242	\$ 828,031,133
Legacy Units							
1609	1609	Town of West Warwick (Legacy)	E,2	3,706,751	596,408	50,166,791	9,299,398
1610	1610	West Warwick School NC (Legacy)	E,2	4,733,972	682,432	33,543,047	13,190,518
1055	1055	Central Falls Police & Fire Legacy	С	3,426,649	691,011	43,852,670	19,919,479
1619	1619	Town of West Warwick Library (Legacy	ν) Ε,2	368,640	62,148	3,126,220	959,339
1617	1617	West Warwick Police Dept (Legacy)	E,2	3,267,581	830,078	53,181,343	13,030,621
1618	1618	West Warwick Fire Dept (Legacy)	E,2	4,758,895	1,143,399	59,064,262	16,841,688
		Legacy Units Subtotal		\$ 20,262,488	\$ 4,005,476	\$ 242,934,334	\$ 73,241,043
		All MERS Units Total		\$ 457,562,031	\$ 52,560,356	\$ 2,586,929,709	\$ 2,130,858,803

B - Municipality has adopted COLA Plan B

C - Municipality has adopted COLA Plan C

D - Municipality has adopted the "20-year" optional Police & Fire Plan

1-S.Kingstown Police have a unique plan that provides 2.0% of salary for service prior to July 1, 1993, and 2.5% of salary for service on or after July 1, 1993.

2 - New unit since prior valuation.

3 - Closed unit.

4 - Historically, Cranston Fire and Police are contributing 10% due to special plan provision.

5 - This unit has no active members.

6 - Historically, Special plan provisions apply to this unit.



Table 4a

Asset Values

Old Unit Number	New Unit Number	Unit	Code	Market Value of Assets	Actuarial Value of Assets
(1)	(2)	(3)	(4)	(5)	(6)
General Emp	-	D :		¢	¢ 22.022.502
3002	1012 1019	Bristol	В	\$ 23,303,998	\$ 22,923,593
3003	1032 1033	Burrillville	C	35,335,193	34,758,396
3004	1052	Central Falls		6,671,366	6,562,465
3005	1082	Charlestown	C	11,748,609	11,556,830
3007	1112 1113	Cranston	В	164,310,712	161,628,572
3008	1122 1123	Cumberland		36,781,074	36,180,675
3009	1152 1153	East Greenwich	C	9,059,254	8,911,374
3010	1162 1163	East Providence	В	79,579,703	78,280,677
3011	1183	Exeter/West Greenwich	В	13,770,557	13,545,772
3012	1192 1193	Foster		5,018,116	4,936,202
3013	1212 1213	Glocester	С	12,219,158	12,019,698
3014	1262	Hopkinton	С	7,254,657	7,136,235
3015	1272 1273	Jamestown	С	19,289,343	18,974,472
3016	1282 1283	Johnston	С	36,935,795	36,332,870
3017	1302 1303	Lincoln		3,313,970	3,259,874
3019	1322 1323	Middletown	С	25,346,028	24,932,290
3021	1352 1353 1354	Newport	В	63,421,874	62,386,601
3022	1342 1343	New Shoreham	В	10,209,505	10,042,849
3023	1372 1373	North Kingstown	С	60,615,885	59,626,416
3024	1382 1383	North Providence		35,892,008	35,306,122
3025	1392 1393	North Smithfield	В	19,662,272	19,341,313
3026	1412 1413	Pawtucket	С	115,534,653	113,648,713
3027	1515	Union Fire District		1,171,685	1,152,559
3029	1452	Richmond		3,597,237	3,538,517
3030	1462 1463	Scituate	В	14,164,081	13,932,872
3031	1472 1473	Smithfield	C	15,680,247	15,424,289
3032	1492 1493	South Kingstown	В	70,062,469	68,918,798
3032	1532 1533	Tiverton	C	16,980,575	16,703,391
3033	1562	Warren	c	8,335,071	8,199,013
3034	1622 1623	Westerly	5	669,283	658,358
3030	1602	West Greenwich	C	4,735,097	4,657,803
		Woonsocket			
3039	1632 1633		В	71,985,579	70,810,516
3040	1073	Chariho School District	С	26,359,957	25,929,668
3041	1203	Foster/Glocester	В	9,235,859	9,085,097
3042	1528	Tiogue Fire & Lighting	C,5	60,063	59,083
3043	1336	Narragansett Housing	C	1,056,148	1,038,908
3045	1098	Coventry Lighting District	C	1,416,924	1,393,795
3046	1242	Hope Valley Fire	C	587,699	578,106
3050	1156	East Greenwich Housing	C	2,044,747	2,011,369
3051	1116	Cranston Housing	С	6,422,433	6,317,596
3052	1166	East Providence Housing	В	3,771,509	3,709,944
3053	1416	Pawtucket Housing	В	19,224,658	18,910,843



Table 4a

Asset Values

Old Unit Number	New Unit Number	Unit	Code	Ma	rket Value of Assets		ial Value of Assets
(1)	(2)	(3)	(4)		(5)		(6)
3056	1126	Cumberland Housing	С		2,004,229		1,971,513
3057	1306	Lincoln Housing	В		2,022,207		1,989,197
3059	1016	Bristol Housing	2		2,599,390		2,556,959
3065	1036	Burrillville Housing	В		1,015,683		999,103
3066	1386	North Providence Housing	В		966,140		950,369
3067	1177	East Smithfield Water	C,5		727,052		715,184
3068	1227	Greenville Water	B		1,808,930		1,779,402
3069	1356	Newport Housing	C		7,839,407		7,711,440
3071	1566	Warren Housing	В		1,236,890		1,216,700
		•	В				
3072	1286	Johnston Housing	C		1,452,666		1,428,953
3077	1538	Tiverton Local 2670A	c		4,914,800		4,834,573
3078	1002 1003 1007 100		С		44,028,725		43,310,018
3079	1096	Coventry Housing			2,080,268		2,046,311
3080	1496	South Kingstown Housing	C		693,024		681,711
3081	1403	N. RI Collaborative Adm. Services	C		3,674,618		3,614,635
3083	1616	West Warwick Housing	В		1,960,128		1,928,132
3084	1476	Smithfield Housing			896,243		881,613
3094	1478	Smithfield COLA	С		21,220,115		20,873,727
3096	1056	Central Falls Housing	С		3,412,181		3,356,482
3098	1293	Lime Rock Administrative Services			552,549		543,529
3099	1063	Central Falls Schools	С		20,004,560		19,678,014
3100	1023	Bristol/Warren Schools	В		20,261,312		19,930,575
3101	1157 1158	Town of E. Greenwich-COLA-NCE	С		29,509,786		29,028,080
3102	1712	Harrisville Fire District (ADMIN)	С		1,470,981		1,446,969
3103	1702	Albion Fire District (ADMIN)	C,5		154,368		151,848
3150	1159	East Greenwich Fire (ADMIN)	С		155,515		152,976
1612	1612	Town of West Warwick	С		198,237		195,001
1613	1613	West Warwick School Dept (NC)	С		179,768		176,834
1802	1802	Pascoag Fire District (ADMIN) COLA	С		116,141		114,245
		General Employee Units Subtotal		\$	1,249,990,964	\$	1,229,586,627
Police & Fir	re Units						
4016	1285	Johnston Fire	D	\$	18,244,324	\$	17,946,511
4029	1454	Richmond Police	6		4,005,402	+	3,940,019
4031	1474	Smithfield Police	C,D		26,518,577		26,085,699
4042	1555	Valley Falls Fire	D		5,089,654		5,006,573
4042	1395 1435	North Smithfield Voluntary Fire	B,D				11,192,539
4047		East Greenwich Fire	в,D C,D		11,378,273		
	1155				21,003,190		20,660,343
4054	1154	East Greenwich Police	C,D		21,588,778		21,236,372
4055	1375	North Kingstown Fire	C,D		46,166,679		45,413,073
4056	1374	North Kingstown Police	C,D		33,417,593		32,872,098
4058	1385	North Providence Fire	D		46,259,916		45,504,788
4059	1008	Barrington Fire (25)	С		6,904,054		6,791,355
4060	1004	Barrington Police	C,D		14,618,174		14,379,553
4061	1005	Barrington Fire (20)	C,D,5		5,737,725		5,644,065
4062	1564 1565	Warren Police & Fire	C,D		16,040,157		15,778,324
4063	1494	South Kingstown Police	B,1		33,009,359		32,470,528
			-		221 510		316,270
4073	1464	Scituate Police	5		321,518		510,270



Table 4a

Asset Values

Old Unit Number	New Unit Number	Unit	Code	Market Value of Assets	Actuarial Value of Assets
(1)	(2)	(3)	(4)	(5)	(6)
4077	1534	Tiverton Fire	C,D	14,850,848	14,608,429
4082	1194	Foster Police	C,D	3,684,810	3,624,661
4085	1634	Woonsocket Police	C,D	57,880,734	56,935,912
4086	1084	Charlestown Police	C,D	15,285,242	15,035,732
4087	1264	Hopkinton Police	C,D,6	7,833,215	7,705,349
4088	1214	Glocester Police	C,D	10,074,750	9,910,294
4089	1604	West Greenwich Police/Rescue	C,D	7,502,405	7,379,939
4090	1034	Burrillville Police	C,D,6	15,140,096	14,892,955
4091	1148	Cumberland Rescue	C,D	10,024,509	9,860,873
4093	1635	Woonsocket Fire	C,D	70,558,631	69,406,861
4094	1015	Bristol Fire	D	853,099	839,173
4096	1014	Bristol Police	C,D	15,903,497	15,643,895
4098	1095	Coventry Fire	C,D	4,251,653	4,182,251
4090	1505	South Kingstown EMT	C,D	6,461,744	6,356,265
4099		5 Central Coventry Fire	C,D	13,138,637	12,924,167
4102	1255	Hopkins Hill Fire	C,D	5,331,808	5,244,774
4103	1235	Cranston Police	C,D,4	74,832,930	73,611,388
4104	1114	Cranston Fire	C,D,4 C,D,4	112,366,118	110,531,900
4105	1115	Cumberland Fire	C,D,4 B,D		20,928,674
4100	1305	Lincoln Rescue	в, С	21,275,974 5,679,747	5,587,033
4107	1305	New Shoreham Police	B,D		
4108	1344	Middletown Police & Fire		2,302,177	2,264,597
4109	1324	Harrisville Fire District	C,D C,D	17,645,750	17,357,708
				3,131,204	3,080,092
4111	1705 1815	Lincoln Fire District	C	1,819,225	1,789,529
1054	1054	Central Falls Police & Fire New	С	645,524	634,987
1284	1284	Johnston Police	C	2,693,285	2,649,321
1295	1295	Limerock Fire District	С	1,290,035	1,268,977
1364	1364	Newport Police Dept	6	2,286,061	2,248,744
1424	1424	Portsmouth Police Department	C	2,686,077	2,642,231
1425	1425	Portsmouth Fire Department	C	2,351,920	2,313,528
1465	1465	Smithfield Fire	C	4,427,439	4,355,167
1484	1484	Scituate Police Dept COLA	C	805,226	792,082
1614	1614	West Warwick Police Dept	C	156,751	154,192
1615	1615	West Warwick Fire Dept	C	1,272,011	1,251,247
1805	1805	Pascoag Fire District COLA	С	1,024,218	1,007,499
		Police & Fire Units Subtotal		\$ 841,771,869	\$ 828,031,133
egacy Unit	S				
1609	1609	Town of West Warwick (Legacy)	E,2	9,453,717	9,299,398
1610	1610	West Warwick School NC (Legacy)	E,2	13,409,407	13,190,518
1619	1619	Town of West Warwick Library (Legacy)	E,2	975,259	959,339
1055	1055	Central Falls Police & Fire Legacy	С	20,250,032	19,919,479
1617	1617	West Warwick Police Dept (Legacy)	E,2	13,246,857	13,030,621
1618	1618	West Warwick Fire Dept (Legacy)	E,2	17,121,167	16,841,688
		Legacy Units Subtotal		\$ 74,456,439	\$ 73,241,043



Table 4b

Reconciliation of Market Assets by Unit

				C	urrent year pric	or Ad	djusted			Service				
Old Unit			Code	Beginning of Year	period	Beginr	ning of Year	Member	Employer	Puchases and	Benefit	Ne	et Investment	End of Year
Number	New Unit Number	Unit	(s)	Account Balance	adjustments	•	int Balance	Contributions	Contributions	Others*	Payments	Refunds	Return	Account Balance
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
General Emp	lovee Units													
3002	1012 1019	Bristol	В	\$ 22,098,851	Ś	(1) \$	22,098,85	0 \$ 155,91	n ś 8545	60 \$ 9,33	4 \$ (1,644,807)	ś -	\$ 1,830,15	L \$ 23,303,998
3003	1032 1033	Burrillville	c	34,127,533	Ŷ	(1)	34,127,53						2,775,00	
3004	1052	Central Falls		6,310,118		0	6.310.11						523,92	
3005	1082	Charlestown	с	10,884,847		(1)	10,884,84				0 (375,600)		922,66	
3007	1112 1113	Cranston	В	158,695,256		4	158,695,26						12,903,94	
3008	1122 1123	Cumberland		34,985,861		0	34,985,86				, , , , ,		2,888,55	
3009	1152 1153	East Greenwich	с	8,418,577		(1)	8,418,57						711,45	
3010	1162 1163	East Providence	В	76,131,663		3	76,131,66				,		6,249,69	
3011	1183	Exeter/West Greenwich	В	13,090,952		0	13,090,95	2 71,01	4 410,8	69 22,16	7 (846,398)	(59,501)	1,081,45	13,770,557
3012	1192 1193	Foster		4,710,792		0	4,710,79	2 29,59	1 179,7	37 (9,92	1) (285,252)		394,09	
3013	1212 1213	Glocester	С	11,448,321		1	11,448,32	2 90,99	5 356,0	84 (31,72	6) (604,134)	0	959,61	7 12,219,158
3014	1262	Hopkinton	С	6,938,505		1	6,938,50	5 46,49	8 67,7	76	0 (360,256)	(7,603)	569,73	5 7,254,657
3015	1272 1273	Jamestown	С	18,274,127		0	18,274,12	7 128,86					1,514,86	5 19,289,343
3016	1282 1283	Johnston	С	35,788,733		(1)	35,788,73	2 186,66	5 1,595,0	08 44,47	7 (3,578,328)	(1,467)	2,900,70	36,935,795
3017	1302 1303	Lincoln		3,342,996		(1)	3,342,99	5 7,90	1 95,1	29 (211,56	8) (180,746)	0	260,25	3,313,970
3019	1322 1323	Middletown	С	23,925,437		1	23,925,43	8 140,40	8 587,3	65 75,77	7 (1,356,154)	(17,326)	1,990,52	25,346,028
3021	1352 1353 1354	Newport	В	59,810,730		0	59,810,73	0 417,45	5 3,512,8	07 56,02	1 (5,345,159)	(10,740)	4,980,76	63,421,874
3022	1342 1343	New Shoreham	В	9,725,001		1	9,725,00	2 63,45	8 218,4	72 (98	(598,231)	0	801,79	L 10,209,505
3023	1372 1373	North Kingstown	С	57,811,621		1	57,811,62	2 315,92	3 2,376,3	26 110,44	1 (4,748,349)	(10,473)	4,760,39	60,615,885
3024	1382 1383	North Providence		34,324,228		1	34,324,22	9 140,03	7 663,8	31 194,10	2 (2,224,944)	(23,982)	2,818,73	5 35,892,008
3025	1392 1393	North Smithfield	В	18,381,661		0	18,381,66	1 104,92	7 275,4	34 462,34	4 (1,077,469)	(28,778)	1,544,15	3 19,662,272
3026	1412 1413	Pawtucket	С	110,478,002		0	110,478,00	2 646,93	6 3,364,1	52 9,03	.3 (8,012,998)	(23,825)	9,073,37	3 115,534,653
3027	1515	Union Fire District		1,118,678		1	1,118,67	9 4,08	0 27,9	05	0 (70,996)	0	92,01	7 1,171,685
3029	1452	Richmond		3,374,284		1	3,374,28	5 21,52	9 134,3	88 (15,25	7) (200,213)	0	282,50	5 3,597,237
3030	1462 1463	Scituate	В	13,303,043		0	13,303,04	3 104,78	0 582,8	77 (67,93	9) (870,999)	0	1,112,35	9 14,164,081
3031	1472 1473	Smithfield	С	14,859,035		1	14,859,03	5 91,62	8 408,4	52 (7,82	9) (902,469)	0	1,231,42	15,680,247
3032	1492 1493	South Kingstown	В	67,107,616		0	67,107,61	5 343,10	5 1,749,4	00 149,31	.0 (4,766,294)	(22,939)	5,502,27	L 70,062,469
3033	1532 1533	Tiverton	С	16,582,775		0	16,582,77	5 91,98	9 174,4	59 (305,04	7) (890,671)	(6,479)	1,333,54	9 16,980,575
3034	1562	Warren	С	7,772,630		0	7,772,63		4 283,2		0 (439,555)		654,58	
3036	1622 1623	Westerly	5	741,147		0	741,14	7	0	0	0 (124,425)		52,56	L 669,283
3037	1602	West Greenwich	С	4,232,419		1	4,232,42				,		371,86	
3039	1632 1633	Woonsocket	В	69,565,471		0	69,565,47	1 345,59			6) (5,294,502)	(19,096)	5,653,30) 71,985,579
3040	1073	Chariho School District	С	25,038,976		2	25,038,97				3) (1,385,823)		2,070,14	
3041	1203	Foster/Glocester	В	8,787,709		0	8,787,70				0 (603,436)		725,32	
3042	1528	Tiogue Fire & Lighting	C,5	57,548		(1)	57,54		0	-	0 (2,201)		4,71	
3043	1336	Narragansett Housing	С	961,164		0	961,16				0 0	0	82,94	,,
3045	1098	Coventry Lighting District	С	1,371,125		0	1,371,12			-	0 (66,565)		111,27	
3046	1242	Hope Valley Fire	С	560,915		0	560,91			-	0 (22,998)		46,15	
3050	1156	East Greenwich Housing	С	1,891,658		(1)	1,891,65				0 (74,812)		160,58	
3051	1116	Cranston Housing	С	6,381,734		(1)	6,381,73				, , , ,		504,37	
3052	1166	East Providence Housing	В	3,588,906		0	3,588,906.0				0 (240,186)		296,19	
3053	1416	Pawtucket Housing	В	18,378,391		1	18,378,39			0 2,60	,		1,509,78	
3056	1126	Cumberland Housing	С	1,860,397		0	1,860,39			,	9) (53,359)		157,40	
3057	1306	Lincoln Housing	В	1,922,227		(1)	1,922,22				0 (146,872)		158,81	
3059	1016	Bristol Housing		2,504,599		0	2,504,59				0 (136,250)		204,14	
3065	1036	Burrillville Housing	В	991,602		1	991,60				0 (93,804)		79,76	
3066	1386	North Providence Housing	В	910,205		(1)	910,20				0 (134,088)		75,87	
3067	1177	East Smithfield Water	C,5	716,932		0	716,93		0 5,9		0 (52,916)		57,09	
3068	1227	Greenville Water	В	1,720,972		(1)	1,720,97				0 (72,759)		142,06	
3069	1356	Newport Housing	С	7,557,346		1	7,557,34	7 40,37	0 389,8	92	0 (757,438)	(6,422)	615,65	3 7,839,407



Table 4b

Reconciliation of Market Assets by Unit

				С	urrent year prio	r A	Adjusted			Service				
Old Unit			Code	Beginning of Year	period	Begir	nning of Year	Member	Employer I	Puchases and	Benefit	Net	t Investment	End of Year
Number	New Unit Number	Unit	(s)	Account Balance	adjustments	Acco	ount Balance	Contributions	Contributions	Others*	Payments	Refunds	Return	Account Balance
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
3071	1566	Warren Housing	в	1,219,716		0	1,219,716	9,194	29,098	0	(118,256)	0	97,138	1,236,890
3072	1286	Johnston Housing		1,418,142		0	1,418,142	4,349	59,235	0	(143,143)	0	114,083	1,452,666
3077	1538	Tiverton Local 2670A	С	4,736,586		(1)	4,736,585		80,506	0	(312,053)	0	385,978	
3078	1002 1003 1007 1009	Barrington COLA	С	41,834,440		0	41,834,440		1,027,444	94,333	(2,612,317)	(2,067)	3,457,742	
3079	1096	Coventry Housing		1,898,888		1	1,898,889		42,217	0	(30,803)	(384)	163,37	
3080	1496	South Kingstown Housing	с	656,054		0	656,054		0	-	(21,797)	0	54,426	
3081 3083	1403 1616	N. RI Collaborative Adm. Services West Warwick Housing	C B	3,466,776 1,873,057		1 1	3,466,777 1,873,058		113,784 70,259	(3,124) 1,340	(205,069) (154,078)	(9,771) 0	288,582 153,936	
3084	1476	Smithfield Housing	Б	813,575		1	813,576		4,737	1,540	(154,078)	0	70,385	
3094	1478	Smithfield COLA	с	19,958,965		1	19,958,966		475,882	742	(1,014,629)	(1,313)	1,666,496	
3096	1056	Central Falls Housing	c	3,128,509		1	3,128,510		178,848	0	(189,213)	(5,209)	267,97	
3098	1293	Lime Rock Administrative Services		503,234		(1)	503,233		15,103	0	(14,541)	(0,200,	43,394	
3099	1063	Central Falls Schools	С	19,009,351		ò	19,009,351		500,334	(44,471)	(1,165,826)	0	1,571,034	
3100	1023	Bristol/Warren Schools	В	19,557,107		1	19,557,108	112,621	841,312	(84,521)	(1,750,716)	(5,689)	1,591,197	20,261,312
3101	1157 1158	Town of E. Greenwich-COLA-NCE	С	28,132,350		(1)	28,132,349	175,651	395,405	(45,250)	(1,465,884)	0	2,317,515	29,509,786
3102	1712	Harrisville Fire District (ADMIN)	С	1,357,454		0	1,357,454		12,211		(25,690)	0	115,522	
3103	1702	Albion Fire District (ADMIN)	C,5	151,719		0	151,719				(9,474)	0	12,123	
3150	1159	East Greenwich Fire (ADMIN)	С	148,343		(1)	148,342		15,726		(21,636)	0	12,213	
1612	1612	Town of West Warwick	с	74,339		1	74,340		66,433	21,456	0	0	15,568	
1613 1802	1613 1802	West Warwick School Dept (NC)	c c	52,620		1	52,621		83,502	3,836 0	0	0	14,118	
1802	1802	Pascoag Fire District (ADMIN) COLA	Ľ	105,690		(1)	105,689	252	1,079	0	0	0	9,123	116,141
		General Employee Units Subtotal		\$ 1,193,660,231	\$	14 \$	1,193,660,245	\$ 6,818,127	\$ 36,190,654	\$ (8,760)	\$ (84,415,891)	\$ (419,932)	\$ 98,166,521	\$ 1,249,990,964
Police & Fire	Units													
4016	1285	Johnston Fire	D	\$ 16,087,926	\$	- \$	16,087,926	\$ 505,478	\$ 645,337	\$-	\$ (427,213)	\$ -	\$ 1,432,796	5 \$ 18,244,324
4029	1454	Richmond Police	6	3,511,646		0	3,511,646	93,591	111,998	0	(26,392)	0	314,559	4,005,402
4031	1474	Smithfield Police	C,D	24,145,679		(1)	24,145,678		461,924	0	(558,824)	0	2,082,604	
4042	1555	Valley Falls Fire	D	4,695,057		(1)	4,695,056		206,001	0	(275,444)	0	399,710	
4047	1395 1435	North Smithfield Voluntary Fire	B,D	10,538,363		0	10,538,363		280,718	0	(502,380)	0	893,579	
4050	1155	East Greenwich Fire	C,D	19,192,247		0	19,192,247		1,035,781	392	(1,143,527)	(30,183)	1,649,460	
4054 4055	1154 1375	East Greenwich Police	C,D C,D	20,085,289 42,899,799		(1) 1	20,085,288 42,899,800	/-	820,951 1,646,139	0 16,931	(1,271,883) (2,564,219)	0	1,695,448 3,625,644	
4055	1375	North Kingstown Fire North Kingstown Police	C,D C,D	42,899,799		0	30,780,884		1,307,175	27,586	(1,755,781)	(17,276)	2,624,410	
4058	1385	North Providence Fire	C,D D	43,651,510		0	43,651,510		2,009,102	27,580	(3,666,812)	(1,079)	3,632,966	
4059	1008	Barrington Fire (25)	č	6,022,111		1	6,022,112		238,518	0	(104,574)	(1,0,5)	542,203	
4060	1004	Barrington Police	C,D	13,561,128		1	13,561,129		616,396		(968,290)	0	1,148,020	
4061	1005	Barrington Fire (20)	C,D,5	5,725,037		0	5,725,037	0	348,940	0	(786,857)	0	450,605	5,737,725
4062	1564 1565	Warren Police & Fire	C,D	14,909,369		0	14,909,369	212,444	582,844	192	(889,404)	(34,982)	1,259,694	16,040,157
4063	1494	South Kingstown Police	B,1	30,964,980		0	30,964,980	441,603	1,215,289	40,944	(2,172,443)	(73,364)	2,592,350	33,009,359
4073	1464	Scituate Police	5	299,876		1	299,877		0	-	(3,609)	0	25,250	
4076	1394	North Smithfield Police	C,D	12,958,869		1	12,958,870				(787,004)	(13,674)	1,099,563	
4077	1534	Tiverton Fire	C,D	13,804,503		0	13,804,503		477,091	49,232	(853,966)	0	1,166,293	
4082 4085	1194 1634	Foster Police Woonsocket Police	C,D C,D	3,637,809 53,523,904		0 0	3,637,809 53,523,904		119,253 2,355,384	(49,600) 0	(298,596) (3,180,198)	(56,274) (104,783)	289,382 4,545,593	
4085	1084	Charlestown Police	C,D C,D	14,168,194		0	14,168,194		2,355,384 600,892	123	(3,180,198) (850,367)	(104,783)	1,200,408	
4080	1264	Hopkinton Police	C,D,6			0	7,310,269		416,206	(52,421)	(479,549)	(97,628)	615,172	
4087	1204	Glocester Police	C,D,C	9,283,194		0	9,283,194		341,006		(478,885)	(97,028)	791,208	
4089	1604	West Greenwich Police/Rescue	C,D	6,837,363		(1)	6,837,362		289,596		(375,264)	0	589,192	
4090	1034	Burrillville Police	C,D,6			(1)	14,173,219		387,476		(805,799)	0	1,189,009	
4091	1148	Cumberland Rescue	C,D	9,385,782		0	9,385,782	120,726	147,124	0	(362,642)	(53,744)	787,263	10,024,509
4093	1635	Woonsocket Fire	C,D	66,187,533		0	66,187,533		1,131,873	(122,551)	(2,941,668)	0	5,541,236	
4094	1015	Bristol Fire	D	784,521		(1)	784,520		26,547	0	(44,003)	0	66,997	
4096	1014	Bristol Police	C,D	14,081,907		0	14,081,907		285,599	11,776	(61,082)	0	1,248,962	
4098	1095	Coventry Fire	C,D	3,846,090		U	3,846,090	72,748	364,465	0	(365,548)	0	333,898	4,251,653



Table 4b

Reconciliation of Market Assets by Unit

				(Current year prior	r A	djusted			Service				
Old Unit			Code	Beginning of Year	period	Begin	ning of Year	Member	Employer	Puchases and	Benefit	Net	t Investment	End of Year
Number	New Unit Number	Unit	(s)	Account Balance	adjustments	Accou	unt Balance	Contributions	Contributions	Others*	Payments	Refunds	Return	Account Balance
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4099	1505	South Kingstown EMT	C,D	5,968,935		1	5,968,936	109,523	54,214	0	(134,724)	(43,670)	507,465	6,461,744
4102	1045 1235 1525 1585	Central Coventry Fire	C,D	12,256,120		0	12,256,120	179,359	605,161	(73,028)	(860,802)	0	1,031,827	13,138,637
4103	1255	Hopkins Hill Fire	C,D	4,833,098		0	4,833,098	96,627	100,396	0	(117,040)	0	418,727	5,331,808
4104	1114	Cranston Police	C,D,4	66,987,120		0	66,987,120	1,512,458	2,439,269	(4,624)	(1,978,206)	0	5,876,913	74,832,930
4105	1115	Cranston Fire	C,D,4	102,931,532		(1)	102,931,531	1,867,323	1,734,745	3,908	(2,995,925)	0	8,824,536	112,366,118
4106	1125 1135 1365	Cumberland Fire	B,D,7	19,651,105		(1)	19,651,104	289,888	779,209	0	(1,097,208)	(17,902)	1,670,883	21,275,974
4107	1305	Lincoln Rescue	С	5,208,758		1	5,208,759	95,624	285,247	2,094	(318,990)	(39,039)	446,052	5,679,747
4108	1344	New Shoreham Police	B,D	2,139,150		0	2,139,150	35,752	68,501	0	(122,025)	0	180,799	2,302,177
4109	1324	Middletown Police & Fire	C,D	15,366,677		1	15,366,678	518,030	400,956	28,665	(54,366)	0	1,385,787	17,645,750
4110	1715	Harrisville Fire District	C,D	2,798,124		0	2,798,124	59,627	27,548	0	0	0	245,905	3,131,204
4111	1705 1815	Lincoln Fire District	С	1,694,308		0	1,694,308	51,364	67,235	(49,232)	(87,321)	0	142,871	1,819,225
1054	1054	Central Falls Police & Fire New	С	396,719		0	396,719	109,699	98,290	0	0	(9,879)	50,695	645,524
1284	1284	Johnston Police		2,267,356		0	2,267,356	173,456	161,120	(46,374)	0	(73,787)	211,514	2,693,285
1295	1295	Limerock Fire District	С	1,010,186		0	1,010,186	81,974	96,564	0	0	0	101,311	1,290,035
1364	1364	Newport Police Dept		1,834,871		1	1,834,872	149,595	131,478	0	0	(9,417)	179,533	2,286,061
1424	1424	Portsmouth Police Department	С	2,169,628		(1)	2,169,627	184,305	156,842	0	0	(35,645)	210,948	2,686,077
1425	1425	Portsmouth Fire Department	С	1,863,830		0	1,863,830	165,874	137,511	0	0	0	184,705	2,351,920
1465	1465	Smithfield Fire	С	3,625,867		0	3,625,867	269,138	223,116	0	(38,386)	0	347,704	4,427,439
1484	1484	Scituate Police Dept COLA	С	597,780		0	597,780	78,417	65,792	0	0	0	63,237	805,226
1614	1614	West Warwick Police Dept	С	35,739		0	35,739	48,666	51,099	8,937	0	0	12,310	156,751
1615	1615	West Warwick Fire Dept	С	977,707		0	977,707	75,255	79,017	73,028	(32,892)	0	99,896	1,272,011
1805	1805	Pascoag Fire District COLA	С	895,108		(1)	895,107	26,462	58,162	0	(35,949)	0	80,436	1,024,218
		Police & Fire Units Subtotal		\$ 772,563,777	\$	(1) \$	772,563,776	\$ 13,929,039	\$ 26,806,086	\$ (46,175)	\$ (36,876,057) \$	\$ (712,326) \$	66,107,526	\$ 841,771,869
Legacy Units	5													
1609	1609	Town of West Warwick (Legacy)	E,2	0	9,422,2	54	9,422,254	438,168	1,951,717	218,739	(3,313,505)	(5,446)	741,790	9,453,717
1610	1610	West Warwick School NC (Legacy)	E,2	0	11,410,29	93	11,410,293	508,788	2,311,616	5,887	(1,843,547)	(35,942)	1,052,312	13,409,407
1619	1619	Town of West Warwick Library (Legacy	v) E,2	0	905,09	95	905,095	32,369	215,463	0	(254,197)	0	76,529	
1055	1055	Central Falls Police & Fire Legacy	C	18,374,466		0	18,374,466	467,874	2,460,134	237,992	(2,840,258)	(40,488)	1,590,312	20,250,032
1617	1617	West Warwick Police Dept (Legacy)	E,2	0		49	12,493,349		2,857,176	0	(3,433,191)	(92,494)	1,039,469	
1618	1618	West Warwick Fire Dept (Legacy)	E,2	Q			15,576,155		2,822,616		(3,224,629)	0	1,343,460	
		Legacy Units Subtotal		\$ 18,374,466	\$ 49,807,14	46 \$	68,181,612	\$ 2,433,312	\$ 12,618,722	\$ 462,618	\$ (14,909,327) \$	\$ (174,370) \$	5,843,872	\$ 74,456,439
		All MERS Units Total		\$ 1,984,598,474	\$ 49,807,1	59 \$	2,034,405,633	\$ 23,180,478	\$ 75,615,462	\$ 407,683	\$ (136,201,275) \$	\$ (1,306,628) \$	170,117,919	\$ 2,166,219,272

B - Municipality has adopted COLA Plan B

C - Municipality has adopted COLA Plan C

D - Municipality has adopted the "20-year" optional Police & Fire Plan

1 - S. Kingstown Police have a unique plan that provides 2.0% of salary for service prior to July 1, 1993, and 2.5% of salary for service on or after July 1, 1993.

3 - Closed unit.

2 - New unit since prior valuation.

4 - Historically, Cranston Fire and Police are contributing 10% due to special plan provision. 5 - This unit has no active members.

6 - Historically, Special plan provisions apply to this unit.

7 - Units 4095 and 4101 merged into 4106 effective July 1, 2021. Assets have been combined for this valuation.



Table 5a

Explanation of Rate Changes

All rates are gross: before recognizing 0% minimum contribution rate

				Source of Rate Change								
Old Unit Number	New Unit Number	Unit	June 30, 2022 Actuarial Valuation	Salary (Gains)/ Losses	Payroll (Gains)/ Losses	Other Non- Asset (Gains)/ Losses	Asset (Gains)/ Losses	Benefit Accrual Turnover	Recognition of Assumption Changes	COLA Suspension	2024 COLA different than Assumed	June 30, 2023 Actuarial Valuation
(1)	(2)	(3)	(4)	(5)	(6)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
. ,	nployee Units	(3)	(4)	(3)	(0)	(3)	(0)	(7)	(8)	(9)	(10)	(11)
3002	1012 1019	Bristol	13.56%	(0.02%)	(0.38%)	0.43%	(0.20%)	(0.13%)	0.12%	0.00%	0.13%	13.51%
3003	1032 1033	Burrillville	6.38%	0.19%	0.00%	(0.93%)	(0.22%)	(0.14%)	(0.11%)	0.00%	0.09%	5.26%
3004	1052	Central Falls	12.99%	(0.21%)	0.06%	(0.44%)	(0.13%)	(0.28%)	0.12%	0.00%	0.00%	12.11%
3005	1082	Charlestown	3.91%	1.26%	(0.02%)	(1.72%)	(0.20%)	0.16%	0.68%	0.00%	0.02%	4.09%
3007	1112 1113	Cranston	9.06%	0.56%	(0.01%)	0.12%	(0.29%)	(0.20%)	(0.09%)	0.00%	0.18%	9.33%
3008	1122 1123	Cumberland	8.38%	0.13%	(0.08%)	(0.52%)	(0.15%)	(0.10%)	0.12%	0.00%	0.00%	7.78%
3009	1152 1153	East Greenwich	4.49%	0.60%	0.00%	(4.69%)	(0.22%)	(0.23%)	0.00%	0.00%	0.05%	0.00%
3010	1162 1163	East Providence	20.60%	0.13%	0.06%	0.82%	(0.17%)	(0.13%)	0.41%	(1.07%)	0.13%	20.78%
3011	1183	Exeter/West Greenwich	11.55%	(0.09%)	0.04%	(0.42%)	(0.21%)	(0.66%)	0.30%	0.00%	0.12%	10.63%
3012	1192 1193	Foster	8.96%	0.19%	(0.17%)	(0.32%)	(0.17%)	0.05%	0.14%	0.00%	0.00%	8.69%
3013	1212 1213	Glocester	7.74%	0.14%	(0.09%)	0.30%	(0.18%)	0.05%	0.10%	0.00%	0.07%	8.13%
3013	1262	Hopkinton	1.57%	1.06%	0.11%	0.54%	(0.16%)	(0.25%)	1.53%	0.00%	0.04%	4.44%
3015	1272 1273	Jamestown	9.81%	0.03%	(0.01%)	(0.56%)	(0.20%)	(0.01%)	0.03%	0.00%	0.10%	9.18%
3015	1282 1283	Johnston	19.87%	(0.10%)	(0.51%)	0.90%	(0.20%)	(0.06%)	0.35%	(1.25%)	0.17%	19.17%
3010	1302 1303	Lincoln	11.17%	(0.03%)	0.58%	1.21%	(0.25%)	(0.82%)	0.26%	0.00%	0.00%	12.21%
3019	1322 1323	Middletown	9.35%	0.60%	(0.12%)	(0.08%)	(0.24%)	(0.12%)	0.20%	0.00%	0.11%	9.50%
3021	1352 1353 1354	Newport	19.47%	0.11%	(0.67%)	0.12%	(0.19%)	(0.16%)	0.24%	(1.00%)	0.14%	18.06%
3022	1342 1343	New Shoreham	6.56%	0.37%	(0.06%)	0.21%	(0.15%)	(0.01%)	(0.08%)	0.00%	0.09%	6.91%
3022	1372 1373	North Kingstown	16.15%	0.42%	(0.38%)	0.04%	(0.21%)	(0.06%)	0.17%	0.00%	0.16%	16.29%
3023	1382 1383	North Providence	6.16%	0.42%	0.00%	(0.77%)	(0.21%)	(0.08%)	(0.08%)	0.00%	0.00%	5.55%
3024	1392 1393	North Smithfield	3.77%	1.39%	0.01%	(1.63%)	(0.22%)	(0.33%)	0.68%	0.00%	0.06%	3.73%
3025	1412 1413	Pawtucket	11.89%	0.70%	(0.37%)	(0.10%)	(0.22%)	(0.12%)	0.02%	0.00%	0.13%	11.93%
3028	1412 1413	Union Fire District	9.54%	0.03%	(0.37%)	(0.10%)		(0.12%)	0.16%	0.00%	0.00%	7.88%
3027	1452	Richmond	9.34%	0.12%	(0.04%)	(0.89%)	(0.14%) (0.12%)	(0.47%)	0.02%	0.00%	0.00%	7.00%
3029	1452	Scituate	12.42%	(0.08%)	0.18%	0.24%	(0.12%)	(0.32%)	0.02%	0.00%	0.09%	12.44%
		Smithfield	8.37%	. ,								
3031 3032	1472 1473 1492 1493		8.37%	(0.14%) 0.39%	0.01%	(0.94%)	(0.19%)	(0.09%)	0.05%	0.00% 0.00%	0.10% 0.16%	7.17% 12.94%
3032	1532 1533	South Kingstown	4.33%	0.39%	(0.29%)	0.20% 0.19%	(0.24%)	(0.18%) 0.01%	0.12% 0.42%	0.00%	0.16%	5.12%
3033	1532 1533	Tiverton	4.33% 9.75%		(0.01%)		(0.18%)	(0.27%)		0.00%	0.08%	
	1602	Warren	9.75%	(0.06%)	0.06%	(0.61%)	(0.16%)		(0.06%)	0.00%		8.73%
3037		West Greenwich		0.26%	(0.61%)	(0.54%)	(0.18%)	(0.14%)	0.11%		0.08%	9.80%
3039 3040	1632 1633 1073	Woonsocket Chariho School District	11.05% 10.38%	0.10%	(0.05%) 0.27%	(1.22%) 0.01%	(0.22%)	(0.06%) 0.10%	(0.01%) 0.08%	0.00% 0.00%	0.15% 0.13%	9.73% 10.54%
				(0.19%)			(0.25%)					
3041	1203	Foster/Glocester	10.70%	0.07%	0.08%	(0.01%)	(0.18%)	(0.34%)	0.06%	0.00%	0.12%	10.49%
3043	1336	Narragansett Housing	1.58%	2.86%	0.06%	(3.11%)	(0.27%)	0.06%	2.30%	0.00%	0.01%	3.49%
3045	1098	Coventry Lighting District	(108.58%)	0.00%	0.56%	(0.62%)	(1.16%)	0.03%	42.88%	0.00%	0.00%	(66.89%)
3046	1242	Hope Valley Fire	(3.71%)	0.00%	0.08%	0.10%	(0.15%)	(0.09%)	3.11%	0.00%	0.00%	(0.66%)
3050	1156	East Greenwich Housing	3.29%	1.34%	0.05%	(1.05%)	(0.21%)	(0.57%)	0.81%	0.00%	0.05%	3.71%
3051	1116	Cranston Housing	8.33%	0.23%	(0.05%)	0.23%	(0.22%)	0.22%	(0.23%)	0.00%	0.15%	8.66%
3052	1166	East Providence Housing	7.47%	0.47%	(0.18%)	(0.65%)	(0.19%)	(0.24%)	0.04%	0.00%	0.13%	6.85%
3053	1416	Pawtucket Housing	(4.02%)	0.00%	0.16%	0.49%	(0.28%)	(0.36%)	3.63%	0.00%	0.00%	(0.38%)
3056	1126	Cumberland Housing	3.55%	2.05%	(0.14%)	(2.14%)	(0.17%)	0.60%	1.23%	0.00%	0.01%	4.99%
3057	1306	Lincoln Housing	10.95%	0.09%	(0.41%)	(0.34%)	(0.14%)	(0.08%)	0.26%	0.00%	0.11%	10.45%
3059	1016	Bristol Housing	2.07%	1.99%	(0.02%)	(1.60%)	(0.20%)	(0.31%)	1.43%	0.00%	0.00%	3.37%



Table 5a

Explanation of Rate Changes

All rates are gross: before recognizing 0% minimum contribution rate

Source of Rate Change												
									Recognition			
			June 30, 2022	Salary	Payroll	Other Non-	Asset	Benefit	of		2024 COLA	June 30, 2023
Old Unit			Actuarial	(Gains)/	(Gains)/	Asset (Gains)/	(Gains)/	Accrual	Assumption	COLA	different than	Actuarial
Number	New Unit Number	Unit	Valuation	Losses	Losses	Losses	Losses	Turnover	Changes	Suspension	Assumed	Valuation
(1)	(2)	(3)	(4)	(5)	(6)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
3065	1036	Burrillville Housing	11.91%	(0.02%)	(0.09%)	0.56%	(0.18%)	0.24%	(0.13%)	0.00%	0.17%	12.46%
3066	1386	North Providence Housing	27.69%	(0.13%)	(2.59%)	(0.36%)	(0.14%)	(0.37%)	0.60%	(1.25%)	0.18%	23.63%
3068	1227	Greenville Water	3.73%	0.97%	(0.10%)	(0.79%)	(0.25%)	(0.04%)	0.41%	0.00%	0.05%	3.98%
3069	1356	Newport Housing	23.21%	0.06%	(1.42%)	0.69%	(0.20%)	(0.04%)	0.33%	(1.22%)	0.16%	21.57%
3071	1566	Warren Housing	6.54%	0.38%	0.07%	0.18%	(0.11%)	0.28%	(0.13%)	0.00%	0.09%	7.30%
3072	1286	Johnston Housing	13.99%	0.21%	0.96%	1.36%	(0.14%)	(0.21%)	0.23%	0.00%	0.00%	16.40%
3077	1538	Tiverton Local 2670A	6.17%	0.16%	(0.04%)	(1.84%)	(0.19%)	(0.26%)	(0.16%)	0.00%	0.08%	3.91%
3078	1002 1003 1007 100	9 Barrington COLA	7.98%	0.05%	(0.04%)	0.15%	(0.22%)	(0.12%)	(0.04%)	0.00%	0.11%	7.87%
3079	1096	Coventry Housing	5.05%	1.55%	(0.11%)	(2.08%)	(0.17%)	(0.36%)	1.00%	0.00%	0.00%	4.88%
3080	1496	South Kingstown Housing	1.56%	1.62%	(0.07%)	(1.57%)	(0.16%)	1.09%	1.49%	0.00%	0.04%	4.00%
3081	1403	N. RI Collaborative Adm. Services	14.56%	(1.02%)	(0.15%)	(0.53%)	(0.22%)	0.49%	0.14%	0.00%	0.12%	13.39%
3083	1616	West Warwick Housing	8.26%	0.12%	(0.27%)	0.24%	(0.12%)	0.31%	(0.05%)	0.00%	0.08%	8.57%
3084	1476	Smithfield Housing	0.27%	1.54%	(0.02%)	(2.42%)	(0.26%)	(0.02%)	2.45%	0.00%	0.00%	1.54%
3094	1478	Smithfield COLA	8.09%	0.01%	(0.04%)	(0.91%)	(0.22%)	(0.09%)	0.01%	0.00%	0.09%	6.94%
3096	1056	Central Falls Housing	12.93%	0.57%	(0.39%)	1.28%	(0.15%)	(0.12%)	0.25%	(0.48%)	0.05%	13.95%
3098	1293	Lime Rock Administrative Services	9.11%	(0.23%)	0.00%	(1.03%)	(0.27%)	(0.06%)	0.76%	0.00%	0.00%	8.28%
3099	1063	Central Falls Schools	7.09%	0.11%	(0.15%)	(0.46%)	(0.16%)	(0.19%)	(0.04%)	0.00%	0.09%	6.29%
3100	1023	Bristol/Warren Schools	14.76%	0.10%	(0.18%)	0.77%	(0.18%)	(0.30%)	0.24%	(1.05%)	0.16%	14.32%
3101	1157 1158	Town of E. Greenwich-COLA-NCE	4.49%	0.60%	0.00%	(4.69%)	(0.22%)	(0.23%)	0.00%	0.00%	0.05%	0.00%
3102	1712	Harrisville Fire District (ADMIN)	2.20%	2.88%	(0.40%)	(3.01%)	(0.31%)	0.13%	1.77%	0.00%	0.00%	3.27%
3150	1159	East Greenwich Fire (ADMIN)	19.25%	(0.08%)	0.10%	0.04%	(0.17%)	(0.01%)	0.28%	(1.60%)	0.28%	18.09%
1612	1612	Town of West Warwick	5.25%	0.10%	(0.06%)	(0.35%)	(0.03%)	0.21%	(0.06%)	0.00%	0.00%	5.05%
1613	1613	West Warwick School Dept (NC)	4.30%	(0.13%)	0.01%	0.09%	(0.03%)	0.89%	(0.07%)	0.00%	0.00%	5.06%
		General Employee Units Averages	11.25%	0.30%	(0.15%)	(0.15%)	(0.21%)	(0.13%)	0.18%	(0.20%)	0.11%	10.99%
Police & Fi	re Units											
4016	1285	Johnston Fire	12.00%	(0.22%)	(0.06%)	0.33%	(0.20%)	0.02%	(0.09%)	0.00%	0.00%	11.78%
4029	1454	Richmond Police	8.53%	0.35%	0.02%	(0.32%)	(0.24%)	(0.05%)	(0.30%)	0.00%	0.00%	7.99%
4031	1474	Smithfield Police	9.63%	1.17%	0.04%	(2.33%)	(0.39%)	(0.13%)	(0.38%)	0.00%	0.05%	7.67%
4042	1555	Valley Falls Fire	26.92%	0.53%	0.10%	(3.90%)	(0.38%)	(0.01%)	0.38%	0.00%	0.00%	23.64%
4047	1395 1435	North Smithfield Voluntary Fire	15.76%	0.21%	(0.44%)	(1.95%)	(0.36%)	0.19%	(0.12%)	0.00%	0.21%	13.50%
4050	1155	East Greenwich Fire	32.90%	(0.39%)	(0.65%)	(0.01%)	(0.39%)	0.04%	0.49%	(1.28%)	0.22%	30.93%
4054	1154	East Greenwich Police	31.02%	0.03%	(0.84%)	(2.74%)	(0.44%)	(0.18%)	0.26%	(1.35%)	0.22%	25.99%
4055	1375	North Kingstown Fire	26.06%	(1.93%)	0.21%	(0.49%)	(0.45%)	0.14%	0.03%	0.00%	0.23%	23.81%
4056	1374	North Kingstown Police	25.91%	(0.05%)	(0.36%)	0.63%	(0.40%)	(0.06%)	0.09%	0.00%	0.22%	25.98%
4058	1385	North Providence Fire	27.57%	0.76%	0.01%	0.99%	(0.33%)	0.12%	0.48%	0.00%	0.00%	29.61%
4059	1008	Barrington Fire (25)	9.74%	0.20%	0.00%	(1.36%)	(0.21%)	0.14%	(0.27%)	0.00%	0.03%	8.27%
4060	1004	Barrington Police	29.99%	0.92%	(0.63%)	0.60%	(0.38%)	(0.40%)	0.27%	(1.36%)	0.16%	29.16%
4062	1564 1565	Warren Police & Fire	25.95%	(0.23%)	(0.76%)	0.58%	(0.40%)	0.18%	0.19%	(1.32%)	0.20%	24.39%
4063	1494	South Kingstown Police	26.94%	0.55%	0.07%	1.74%	(0.39%)	0.06%	0.16%	(1.25%)	0.21%	28.10%
4076	1394	North Smithfield Police	19.74%	0.74%	(0.66%)	0.24%	(0.33%)	0.12%	(0.12%)	0.00%	0.18%	19.91%
4077	1534	Tiverton Fire	21.01%	(0.68%)	0.48%	(0.45%)	(0.38%)	(0.08%)	0.09%	0.00%	0.20%	20.20%
4082	1194	Foster Police	33.57%	0.17%	1.59%	1.25%	(0.35%)	(1.76%)	0.53%	(2.60%)	0.43%	32.83%
4085	1634	Woonsocket Police	30.10%	1.06%	(0.47%)	0.75%	(0.43%)	(0.09%)	0.33%	(1.51%)	0.28%	30.02%
4086	1084	Charlestown Police	27.49%	0.26%	0.61%	1.91%	(0.49%)	(0.12%)	0.11%	0.00%	0.24%	30.02%



Municipal Employees Retirement System, State of Rhode Island 29

Table 5a

Explanation of Rate Changes

All rates are gross: before recognizing 0% minimum contribution rate

		Source of Rate Change										
Old Unit Number	New Unit Number	Unit	June 30, 2022 Actuarial Valuation	Salary (Gains)/ Losses	Payroll (Gains)/ Losses	Other Non- Asset (Gains)/ Losses	Asset (Gains)/ Losses	Benefit Accrual Turnover	Recognition of Assumption Changes	COLA Suspension	2024 COLA different than Assumed	June 30, 2023 Actuarial Valuation
(1)	(2)	(3)	(4)	(5)	(6)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
4087	1264	Hopkinton Police	31.23%	0.68%	(1.24%)	(0.49%)	(0.34%)	(0.26%)	0.38%	(1.31%)	0.23%	28.88
4088	1214	Glocester Police	23.19%	1.20%	(0.72%)	1.18%	(0.39%)	(0.13%)	0.18%	0.00%	0.20%	24.70
4089	1604	West Greenwich Police/Rescue	20.33%	0.14%	(0.94%)	(0.11%)	(0.31%)	0.30%	0.24%	0.00%	0.15%	19.80
4090	1034	Burrillville Police	19.22%	0.00%	(0.03%)	0.13%	(0.39%)	0.08%	0.03%	0.00%	0.21%	19.25
4091	1148	Cumberland Rescue	9.78%	1.22%	0.01%	(0.77%)	(0.43%)	(0.15%)	(0.11%)	0.00%	0.11%	9.67
4093	1635	Woonsocket Fire	13.73%	(0.56%)	0.16%	0.34%	(0.47%)	(0.08%)	(0.19%)	0.00%	0.20%	13.14
4094	1015	Bristol Fire	22.89%	(0.14%)	(0.02%)	(1.14%)	(0.22%)	(1.94%)	0.82%	0.00%	0.00%	20.25
4096	1014	Bristol Police	5.53%	0.98%	0.08%	(0.22%)	(0.29%)	0.00%	1.19%	0.00%	0.04%	7.31
4098	1095	Coventry Fire	48.05%	(0.39%)	(5.39%)	1.38%	(0.34%)	0.18%	1.29%	(1.69%)	0.07%	43.17
4099	1505	South Kingstown EMT	2.56%	3.22%	0.04%	(2.91%)	(0.32%)	0.49%	2.83%	0.00%	0.06%	5.97
4102	1045 1235 1525 158	5 Central Coventry Fire	31.98%	(0.22%)	1.78%	2.63%	(0.38%)	0.29%	0.46%	(1.83%)	0.21%	34.92
4103	1255	Hopkins Hill Fire	10.44%	0.17%	0.02%	(1.94%)	(0.32%)	0.02%	0.33%	0.00%	0.07%	8.79
4104	1114	Cranston Police	15.84%	4.16%	(1.39%)	0.96%	(0.29%)	(0.10%)	(0.08%)	0.00%	0.06%	19.15
4105	1115	Cranston Fire	8.34%	3.23%	(0.25%)	0.80%	(0.33%)	(0.20%)	0.30%	0.00%	0.06%	11.95
4106	1125 1135 1365	Cumberland Fire	23.01%	0.23%	0.27%	(0.02%)	(0.39%)	(0.29%)	0.14%	0.00%	0.20%	23.15
4107	1305	Lincoln Rescue	27.06%	0.63%	(0.87%)	0.28%	(0.33%)	0.16%	0.19%	(1.27%)	0.17%	26.02
4108	1344	New Shoreham Police	26.65%	0.63%	4.05%	0.52%	(0.34%)	(1.70%)	0.96%	(0.97%)	0.16%	29.96
4109	1324	Middletown Police & Fire	7.22%	0.44%	(0.01%)	(0.60%)	(0.22%)	0.06%	0.46%	0.00%	0.02%	7.37
4110	1715	Harrisville Fire District	0.64%	3.66%	0.30%	(4.25%)	(0.31%)	0.06%	3.53%	0.00%	0.04%	3.66
4111	1705 1815	Lincoln Fire District	11.69%	(0.05%)	0.11%	(0.12%)	(0.18%)	(0.18%)	0.06%	0.00%	0.13%	11.46
1054	1054	Central Falls Police & Fire New	8.24%	0.31%	0.12%	(0.45%)	(0.07%)	(0.09%)	0.30%	0.00%	0.01%	8.37
1284	1284	Johnston Police	7.09%	0.70%	(0.14%)	1.20%	(0.10%)	(0.08%)	0.50%	0.00%	0.00%	9.1
1295	1295	Limerock Fire District	10.68%	0.00%	0.00%	(0.13%)	0.00%	0.00%	0.00%	0.00%	0.00%	10.55
1364	1364	Newport Police Dept	7.62%	0.36%	0.04%	(0.78%)	(0.10%)	0.02%	0.11%	0.00%	0.00%	7.20
1424	1424	Portsmouth Police Department	6.64%	1.14%	0.10%	(1.39%)	(0.11%)	0.16%	0.36%	0.00%	0.02%	6.93
1425	1425	Portsmouth Fire Department	8.39%	0.15%	0.02%	(0.12%)	(0.11%)	(0.14%)	(0.10%)	0.00%	0.02%	8.13
1465	1465	Smithfield Fire	9.09%	0.38%	(0.03%)	(0.22%)	(0.12%)	0.03%	(0.27%)	0.00%	0.01%	8.86
1484	1484	Scituate Police Dept COLA	8.30%	0.16%	0.04%	(0.22%)	(0.09%)	0.06%	(0.09%)	0.00%	0.02%	8.18
1614	1614	West Warwick Police Dept	9.91%	0.02%	(0.17%)	(0.06%)	(0.06%)	(0.82%)	(0.04%)	0.00%	0.02%	8.80
1615	1615	West Warwick Fire Dept	2.25%	0.01%	(1.41%)	9.70%	(0.14%)	(0.25%)	2.47%	0.00%	0.02%	12.65
1805	1805	Pascoag Fire District COLA	20.53%	(0.42%)	(0.11%)	0.92%	(0.25%)	(0.14%)	0.03%	(0.42%)	0.04%	20.18
		Police & Fire Units Averages	17.33%	1.07%	(0.27%)	0.24%	(0.33%)	(0.05%)	0.21%	(0.27%)	0.11%	18.04
		All MERS Units Averages	13.25%	0.56%	(0.19%)	(0.02%)	(0.25%)	(0.10%)	0.19%	(0.23%)	0.11%	13.32

Units with no active members are excluded from this exhibit and units new in 2022 are excluded from this exhibit



Table 5B

Analysis of Financial Experience

Basis	Em Ret Syste	unicipal ployees irement em Plan - eneral	Municipal Employees Retirement System Plan - Police/Fire		Municipal Employees Retirement System Plan - Legacy General		Em Ret Syste Le	inicipal ployees irement em Plan - egacy ice/Fire
1. UAAL as of June 30, 2022	\$	\$ 170.6		122.2	\$	-	\$	23.9
2. Impact of changes, gains and losses								
a. Interest at 7.00% for one year		12.0		9.0		-		2.0
b. Expected amortization payments		(17.4)		(12.4)		-		(2.3)
c. Investment experience (gain)/loss		(7.4)		(5.7)		-		(0.1)
d. Actual COLA (2.84%)		4.1		3.7		-		-
e. COLA Suspension		(6.9)		(4.5)		-		-
f. Salary (gain)/loss		6.3		17.6		-		0.1
g. Non-economic liability experience (gain)/loss		(1.0)		1.4		-		0.3
h. Changes in assumptions/methods		(3.0)		(2.2)		-		(0.1)
i. Changes in plan provisions*		-				63.4		82.4
j. Total	\$	(13.3)	\$	6.9	\$	63.4	\$	82.2
3. UAAL as of June 30, 2023	\$	157.4	\$	129.0	\$	63.4	\$	106.2

Note: All dollar amounts are shown in millions.

*Represents the liability for the three new General and two new Police and Fire West Warwick Legacy Units



Table 6a

Development of Actuarial Value of Assets (All Units in Aggregate)

	Year Ending June 30, 2023
 Market value of assets at beginning of year (prior to adjustments) Adjustments Market value of assets at beginning of year (after adjustments) 	\$ 1,984,598,474 49,807,159 \$ 2,034,405,633
2. Net new investments	
a. Contributionsb. Benefits and refunds paidc. Subtotal	\$ 99,203,623 (137,507,903) (38,304,280)
3. Market value of assets at end of year	\$ 2,166,219,272
4. Net earnings (3-1-2) (includes misc revenues)	\$ 170,117,919
5. Assumed investment return rate for fiscal year	7.00%
6. Expected return	\$ 141,067,745
7. Excess return (4-6)	\$ 29,050,174

8. Development of amounts to be recognized as of June 30, 2023:

Fiscal Year End	cess (Shortfall) f Investment Income*	Offset Gains/(I	ting of Losses)	Net Deferrals Remaining		Years Remaining		ecognized for is valuation	Remaining aft this valuation	
	(1)	(2	2)	(3) = (1) + (2)		(4)	(5) = (3) / (4)		(6) = (3) - (5)	
2019	\$ 0	\$	0	\$	0	1	\$	0	\$	0
2020	0		0		0	2		0		0
2021	18,180,498		0		18,180,498	3		6,060,166		12,120,332
2022	0		0		0	4		0		0
2023	 29,050,174		0		29,050,174	5		5,810,035		23,240,139
Total	\$ 47,230,672	\$	0	\$	47,230,672		\$	11,870,201	\$	35,360,471

10. Ratio of actuarial value to market value

98.4%

*Values of \$0 result from the beginning balance being offset by future gains or losses in the opposite direction.



Table 6b

History of Investment Return Rates

June 30 of	Market	Actuarial
(1)	(2)	(3)
1997	13.7%	13.7%
1998	16.1%	16.5%
1999	10.1%	14.7%
2000	9.1%	8.8%
2001	-11.0%	4.9%
2002	-8.4%	0.9%
2003	2.5%	-0.7%
2004	19.2%	0.7%
2005	11.4%	2.3%
2006	11.7%	7.7%
2007	18.3%	12.9%
2008	-5.8%	10.5%
2009	-19.8%	2.4%
2010	13.7%	1.1%
2011	19.5%	2.7%
2012	1.5%	4.7%
2013	11.0%	6.3%
2014	14.8%	8.4%
2015	2.2%	7.5%
2016	0.0%	5.6%
2017	11.6%	6.0%
2018	7.9%	6.6%
2019	6.4%	6.6%
2020	3.7%	5.9%
2021	27.2%	10.2%
2021	-2.9%	8.2%
2023	8.4%	7.7%
verage Returns:		
Last 5 Years	8.1%	7.7%
Last 10 Years	7.6%	7.3%
Since 1997	6.6%	6.7%



Schedule of Funding Progress

						Unfunded Actuarial Accrued		Annual	
Old Unit			Code	Actuarial Value	Actuarial Accrued	Liability (UAAL) (5)	Funded	Covered	UAAL as % of
Number	New Unit Number	Unit	(s)	of Assets (AVA)	Liability (AAL)		Ratio (4)/(5)	Payroll	Payroll (7)/(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
General Emplo	ovee Units								
3002	1012 1019	Bristol	В	22,923,593	28,272,084	5,348,491	81.1%	5,689,817	94.0%
3003	1032 1033	Burrillville	С	34,758,396	34,473,712	(284,684)	100.8%	7,569,039	(3.8%)
3004	1052	Central Falls		6,562,465	8,306,788	1,744,323	79.0%	2,535,189	68.8%
3005	1082	Charlestown	С	11,556,830	10,425,611	(1,131,219)	110.9%	2,924,952	(38.7%)
3007	1112 1113	Cranston	В	161,628,572	169,919,110	8,290,538	95.1%	25,942,408	32.0%
3008	1122 1123	Cumberland		36,180,675	38,948,312	2,767,637	92.9%	12,102,876	22.9%
3009	1152 1153	East Greenwich	С	8,911,374	7,953,772	(957,602)	112.0%	2,023,118	(47.3%)
3010	1162 1163	East Providence	В	78,280,677	117,065,429	38,784,752	66.9%	21,575,250	179.8%
3011	1183	Exeter/West Greenwich	В	13,545,772	14,823,737	1,277,965	91.4%	3,144,263	40.6%
3012	1192 1193	Foster		4,936,202	5,239,265	303,063	94.2%	1,505,347	20.1%
3013	1212 1213	Glocester	С	12,019,698	12,455,706	436,008	96.5%	3,459,312	12.6%
3014	1262	Hopkinton	С	7,136,235	6,691,020	(445,215)	106.7%	2,192,788	(20.3%)
3015	1272 1273	Jamestown	С	18,974,472	20,485,876	1,511,404	92.6%	4,700,767	32.2%
3016	1282 1283	Johnston	С	36,332,870	50,077,463	13,744,593	72.6%	8,574,653	160.3%
3017	1302 1303	Lincoln		3,259,874	3,518,176	258,302	92.7%	651,269	39.7%
3019	1322 1323	Middletown	С	24,932,290	27,228,310	2,296,020	91.6%	5,151,283	44.6%
3021	1352 1353 1354	Newport	В	62,386,601	81,239,224	18,852,623	76.8%	16,501,855	114.2%
3022	1342 1343	New Shoreham	В	10,042,849	10,739,945	697,096	93.5%	3,087,951	22.6%
3023	1372 1373	North Kingstown	С	59,626,416	73,450,268	13,823,852	81.2%	13,475,742	102.6%
3024	1382 1383	North Providence		35,306,122	35,080,935	(225,187)	100.6%	9,875,932	(2.3%)
3025	1392 1393	North Smithfield	В	19,341,313	17,729,820	(1,611,493)	109.1%	4,523,827	(35.6%)
3026	1412 1413	Pawtucket	С	113,648,713	131,322,562	17,673,849	86.5%	24,407,984	72.4%
3027	1515	Union Fire District		1,152,559	1,246,651	94,092	92.5%	409,993	22.9%
3029	1452	Richmond		3,538,517	3,855,620	317,103	91.8%	1,556,436	20.4%
3030	1462 1463	Scituate	В	13,932,872	16,292,518	2,359,646	85.5%	3,942,423	59.9%
3031	1472 1473	Smithfield	С	15,424,289	15,883,293	459,004	97.1%	4,004,845	11.5%
3032	1492 1493	South Kingstown	В	68,918,798	79,507,664	10,588,866	86.7%	13,629,878	77.7%
3033	1532 1533	Tiverton	С	16,703,391	16,330,705	(372,686)	102.3%	4,258,254	(8.8%)
3034	1562	Warren	С	8,199,013	9,496,381	1,297,368	86.3%	2,744,421	47.3%
3036	1622 1623	Westerly	5	658,358	694,468	36,110	94.8%	0	-
3037	1602	West Greenwich	С	4,657,803	5,304,665	646,862	87.8%	1,653,018	39.1%
3039	1632 1633	Woonsocket	В	70,810,516	76,884,004	6,073,488	92.1%	15,029,889	40.4%
3040	1073	Chariho School District	С	25,929,668	27,990,562	2,060,894	92.6%	5,157,509	40.0%
3041	1203	Foster/Glocester	В	9,085,097	10,429,183	1,344,086	87.1%	2,408,858	55.8%
3042	1528	Tiogue Fire & Lighting	C,5	59,083	26,011	(33,072)	227.1%	0	-



Schedule of Funding Progress

			••••						
						Unfunded			
						Actuarial Accrued		Annual	
Old Unit			Code	Actuarial Value	Actuarial Accrued	Liability (UAAL) (5)	Funded	Covered	UAAL as % of
Number	New Unit Number	Unit	(s)	of Assets (AVA)	Liability (AAL)	- (4)	Ratio (4)/(5)	Payroll	Payroll (7)/(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
3043	1336	Narragansett Housing	С	1,038,908	861,769	(177,139)	120.6%	223,400	(79.3%)
3045	1098	Coventry Lighting District	С	1,393,795	551,341	(842,454)	252.8%	54,415	(1548.2%)
3046	1242	Hope Valley Fire	С	578,106	379,447	(198,659)	152.4%	181,390	(109.5%)
3050	1156	East Greenwich Housing	С	2,011,369	1,878,874	(132,495)	107.1%	539,640	(24.6%)
3051	1116	Cranston Housing	С	6,317,596	6,939,712	622,116	91.0%	1,209,933	51.4%
3052	1166	East Providence Housing	В	3,709,944	3,885,239	175,295	95.5%	941,588	18.6%
3053	1416	Pawtucket Housing	В	18,910,843	14,963,868	(3,946,975)	126.4%	3,261,809	(121.0%)
3056	1126	Cumberland Housing	С	1,971,513	1,661,718	(309,795)	118.6%	624,526	(49.6%)
3057	1306	Lincoln Housing	В	1,989,197	2,416,979	427,782	82.3%	732,091	58.4%
3059	1016	Bristol Housing		2,556,959	2,239,905	(317,054)	114.2%	583,721	(54.3%)
3065	1036	Burrillville Housing	В	999,103	1,210,070	210,967	82.6%	249,313	84.6%
3066	1386	North Providence Housing	В	950,369	1,692,908	742,539	56.1%	335,799	221.1%
3067	1177	East Smithfield Water	C,5	715,184	735,812	20,628	97.2%	0	-
3068	1227	Greenville Water	В	1,779,402	1,699,728	(79,674)	104.7%	341,085	(23.4%)
3069	1356	Newport Housing	С	7,711,440	10,516,589	2,805,149	73.3%	1,900,680	147.6%
3071	1566	Warren Housing	В	1,216,700	1,332,790	116,090	91.3%	454,378	25.5%
3072	1286	Johnston Housing		1,428,953	1,968,186	539,233	72.6%	425,574	126.7%
3077	1538	Tiverton Local 2670A	С	4,834,573	4,711,434	(123,139)	102.6%	1,191,963	(10.3%)
3078	1002 1003 1007 1009	Barrington COLA	С	43,310,018	45,342,799	2,032,781	95.5%	9,627,203	21.1%
3079	1096	Coventry Housing		2,046,311	1,734,458	(311,853)	118.0%	703,934	(44.3%)
3080	1496	South Kingstown Housing	С	681,711	568,130	(113,581)	120.0%	233,551	(48.6%)
3081	1403	N. RI Collaborative Adm. Services	С	3,614,635	4,194,984	580,349	86.2%	694,413	83.6%
3083	1616	West Warwick Housing	В	1,928,132	2,157,975	229,843	89.3%	834,258	27.6%
3084	1476	Smithfield Housing		881,613	682,984	(198,629)	129.1%	195,731	(101.5%)
3094	1478	Smithfield COLA	С	20,873,727	21,506,562	632,835	97.1%	4,902,985	12.9%
3096	1056	Central Falls Housing	С	3,356,482	4,631,244	1,274,762	72.5%	1,387,089	91.9%
3098	1293	Lime Rock Administrative Services		543,529	552,166	8,637	98.4%	114,074	7.6%
3099	1063	Central Falls Schools	С	19,678,014	20,689,896	1,011,882	95.1%	6,067,848	16.7%
3100	1023	Bristol/Warren Schools	В	19,930,575	25,360,130	5,429,555	78.6%	5,121,816	106.0%
3101	1157 1158	Town of E. Greenwich-COLA-NCE	С	29,028,080	28,394,189	(633,891)	102.2%	6,339,030	(10.0%)
3102	1712	Harrisville Fire District (ADMIN)	С	1,446,969	1,263,849	(183,120)		269,251	. ,
3103	1702	Albion Fire District (ADMIN)	C,5	151,848	136,148	(15,700)	111.5%	0	
3150	1159	East Greenwich Fire (ADMIN)	C	152,976	238,129	85,153	64.2%	43,515	195.7%



Schedule of Funding Progress

			0011	caule of Fanalia	511051000				
						Unfunded			
						Actuarial Accrued		Annual	
Old Unit			Code	Actuarial Value	Actuarial Accrued	Liability (UAAL) (5)	Funded	Covered	UAAL as % of
Number	New Unit Number	Unit	(s)	of Assets (AVA)	Liability (AAL)	,,,,,,,	Ratio (4)/(5)	Payroll	Payroll (7)/(9)
								1	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1612	1612	Town of West Warwick	С	195,001	203,471	8,47	0 95.8%	1,309,04	0.6%
1613	1613	West Warwick School Dept (NC)	С	176,834	183,922	7,08	8 96.1%	1,765,49	0.4%
1802	1802	Pascoag Fire District (ADMIN) COLA	С	114,245	71,883				
		General Employee Units Subtotal		\$ 1,229,586,627	\$ 1,386,948,133	\$ 157,361,50	<u>6</u> 88.7%	\$ 289,318,48	<u>32</u> 54.4%
Police & Fire	Units								
4016	1285	Johnston Fire	D	17,946,511	20,187,948	2,241,43	7 88.9%	5,635,04	39.8%
4029	1454	Richmond Police	6	3,940,019	3,879,523				
4031	1474	Smithfield Police	C,D	26,085,699	25,220,829				
4042	1555	Valley Falls Fire	D	5,006,573	6,227,290	1,220,71	7 80.4%	667,85	57 182.8%
4047	1395 1435	North Smithfield Voluntary Fire	B,D	11,192,539	11,791,703	599,16	4 94.9%	1,608,58	32 37.2%
4050	1155	East Greenwich Fire	C,D	20,660,343	26,711,344	6,051,00	1 77.3%	2,986,74	3 202.6%
4054	1154	East Greenwich Police	C,D	21,236,372	24,785,401	3,549,02	9 85.7%	2,563,97	138.4%
4055	1375	North Kingstown Fire	C,D	45,413,073	51,680,534	6,267,46	1 87.9%	5,319,46	59 117.8%
4056	1374	North Kingstown Police	C,D	32,872,098	39,867,975	6,995,87	7 82.5%	4,466,90	00 156.6%
4058	1385	North Providence Fire	D	45,504,788	62,740,546	17,235,75	8 72.5%	7,105,96	54 242.6%
4059	1008	Barrington Fire (25)	С	6,791,355	6,601,651	. (189,70	4) 102.9%	2,059,25	66 (9.2%)
4060	1004	Barrington Police	C,D	14,379,553	18,153,540	3,773,98	7 79.2%	2,154,03	39 175.2%
4061	1005	Barrington Fire (20)	C,D,5	5,644,065	8,675,367	3,031,30	2 65.1%		0 -
4062	1564 1565	Warren Police & Fire	C,D	15,778,324	19,358,209				
4063	1494	South Kingstown Police	B,1	32,470,528	40,528,702				
4073	1464	Scituate Police	5	316,270	12,463		,		0 -
4076	1394	North Smithfield Police	C,D	13,772,597	16,077,743				
4077	1534	Tiverton Fire	C,D	14,608,429	16,838,321				
4082	1194	Foster Police	C,D	3,624,661	4,576,827			,	
4085	1634	Woonsocket Police	C,D	56,935,912	71,147,296				
4086	1084	Charlestown Police	C,D	15,035,732	18,219,080				
4087	1264	Hopkinton Police	C,D,6	7,705,349	9,685,950	, ,		, , -	
4088	1214	Glocester Police	C,D	9,910,294	11,995,416				
4089	1604	West Greenwich Police/Rescue	C,D	7,379,939	8,826,715	, ,			
4090 4091	1034 1148	Burrillville Police Cumberland Rescue	C,D,6	14,892,955	16,816,810				
4091	1635	Woonsocket Fire	C,D C,D	9,860,873 69,406,861	9,814,659				
4093	1035	Bristol Fire	C,D D	839,173	72,385,414 1,143,562				
4094	1013	Bristol Police	C,D	15,643,895	14,329,179	,			
4098	1014	Coventry Fire	C,D C,D	4,182,251	7,188,631				
4098	1505	South Kingstown EMT	C,D C,D	6,356,265	5,274,551				
4102	1045 1235 1525 1585	Central Coventry Fire	C,D C,D	12,924,167	18,064,304				
4102	1255	Hopkins Hill Fire	C,D	5,244,774	5,054,761				
4103	1235	Cranston Police	C,D,4	73,611,388	91,560,411				
4104	1114	Cranston Fire	C,D,4 C,D,4	110,531,900	116,839,301				
4105	1115	c.anston me	€,0,4	110,001,000	110,033,501	6,567,40	- 54.0%	10,000,75	- 55.070



Schedule of Funding Progress

						Unfunded			
						Actuarial Accrued		Annual	
Old Unit			Code	Actuarial Value	Actuarial Accrued	Liability (UAAL) (5)	Funded	Covered	UAAL as % of
Number	New Unit Number	Unit	(s)	of Assets (AVA)	Liability (AAL)	- (4)	Ratio (4)/(5)	Payroll	Payroll (7)/(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
4106	1125 1135 1365	Cumberland Fire	B,D	20,928,674	25,409,4	86 4,480,81	.2 82.4%	2,957,60	9 151.5%
4107	1305	Lincoln Rescue	С	5,587,033	7,164,1	96 1,577,16	53 78.0%	939,76	50 167.8%
4108	1344	New Shoreham Police	B,D	2,264,597	3,180,3	89 915,79	71.2%	436,94	14 209.6%
4109	1324	Middletown Police & Fire	C,D	17,357,708	15,639,4	91 (1,718,21	.7) 111.0%	5,339,62	25 (32.2%)
4110	1715	Harrisville Fire District	C,D	3,080,092	2,259,5	55 (820,53	37) 136.3%	599,24	42 (136.9%)
4111	1705 1815	Lincoln Fire District	С	1,789,529	1,953,2	46 163,71	.7 91.6%	482,75	51 33.9%
1054	1054	Central Falls Police & Fire New	С	634,987	542,2	87 (92,70	0) 117.1%	1,425,03	38 (6.5%)
1284	1284	Johnston Police		2,649,321	2,795,1	67 145,84	6 94.8%	2,307,42	6.3%
1295	1295	Limerock Fire District	С	1,268,977	1,453,3	06 184,32	9 87.3%	923,67	20.0%
1364	1364	Newport Police Dept		2,248,744	1,840,6	36 (408,10	08) 122.2%	1,675,80)4 (24.4%)
1424	1424	Portsmouth Police Department	С	2,642,231	2,071,6	32 (570,59	9) 127.5%	1,869,80)5 (30.5%)
1425	1425	Portsmouth Fire Department	С	2,313,528	2,210,5	74 (102,95	64) 104.7%	1,693,99	99 (6.1%)
1465	1465	Smithfield Fire	С	4,355,167	4,425,7	02 70,53	98.4%	2,678,28	39 2.6%
1484	1484	Scituate Police Dept COLA	С	792,082	739,3	95 (52,68	37) 107.1%	784,16	6.7%)
1614	1614	West Warwick Police Dept	С	154,192	162,8	88 8,69	94.7%	531,39	96 1.6%
1615	1615	West Warwick Fire Dept	С	1,251,247	1,620,1	98 368,95	1 77.2%	638,52	29 57.8%
1805	1805	Pascoag Fire District COLA	С	1,007,499	1,317,1	34 309,63	76.5%	290,19	106.7%
		Police & Fire Units Subtotal		\$ 828,031,133	\$ 957,047,2	42 \$ 129,016,10	9 86.5%	\$ 141,120,38	<u>36</u> 91.4%
Legacy Units									
1609	1609	Town of West Warwick (Legacy)	E,2	9,299,398	50,166,7	91 40,867,39	3 18.5%	3,309,87	1234.7%
1610	1610	West Warwick School NC (Legacy)	E,2	13,190,518	33,543,0	47 20,352,52	9 39.3%	4,204,33	L9 484.1%
1619	1619	Town of West Warwick Library (Lega	c' E,2	959,339	3,126,2	20 2,166,88	30.7%	308,75	52 701.8%
1055	1055	Central Falls Police & Fire Legacy	С	19,919,479	43,852,6	70 23,933,19	45.4%	3,391,49	705.7%
1617	1617	West Warwick Police Dept (Legacy)	E,2	13,030,621	53,181,3	43 40,150,72	2 24.5%	3,133,86	55 1281.2%
1618	1618	West Warwick Fire Dept (Legacy)	E,2	16,841,688	59,064,2	62 42,222,57	28.5%	4,623,50	913.2%
		Legacy Units Subtotal		\$ 73,241,043	\$ 242,934,3	34 \$ 169,693,29	<u>30.1%</u>	\$ 18,971,81	894.4%
		All MERS Units Total		2,130,858,803	2,586,929,7	09 456,070,90	6 82.4%	449,410,68	31 101.5%

B - Municipality has adopted COLA Plan B

C - Municipality has adopted COLA Plan C

3 - Closed unit.

D - Municipality has adopted the "20-year" optional Police & Fire Plan

1-S.Kingstown Police have a unique plan that provides 2.0% of salary for service prior to July 1, 1993, and 2.5% of salary for service on or after July 1, 1993.

2 - New unit since prior valuation.

 ${\bf 4}$ - Historically, Cranston Fire and Police are contributing 10% due to special plan provision.

6 - Historically, Special plan provisions apply to this unit.



Municipal Employees Retirement System, State of Rhode Island 37

5 - This unit has no active members.

Distribution of Assets at Market Value (Percentage of Total Investments)

Item	June 30, 2023
(1)	(2)
US Equity	25.1%
International Developed Equity	10.7%
Emerging Markets Equity	4.2%
Private Equity and Opportunistic Private Credit	12.5%
Non-Core Real Estate	2.5%
Equity Options	2.0%
EMD (50/50 Blend)	0.0%
Liquid Credit	5.0%
Private Credit	3.0%
CLOs	2.0%
Treasury Duration	5.0%
Systematic Trend	5.0%
Core Real Estate	4.0%
Private Infrastructure	4.0%
IG Corp Credit	3.3%
Securitized Credit	3.3%
Absolute Return	6.5%
Cash	2.0%
Total investments	100.0%



Active Member Statistics

Inter line in the late late late late late late late lat					Actin	e Employees	as of June 20	Active Employees as of June 30, 2022				
11 (1) (3) (4) (7) (8) (9) (9) (9) (11) (12) General methylyse but Seneral me	Old Unit	New Unit			Activ				Activ			
Second Humphone Single Single <t< th=""><th>Number</th><th>Number</th><th></th><th></th><th>Number</th><th>Age</th><th>Service</th><th>Salary</th><th>Number</th><th>Age</th><th>Service</th><th>Salary</th></t<>	Number	Number			Number	Age	Service	Salary	Number	Age	Service	Salary
And Control Bin Mark Bin Mark Control State State <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> <th>(8)</th> <th>(9)</th> <th>(10)</th> <th>(11)</th> <th>(12)</th>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1003 1002 1003 1002 Cerral Fails 147 42.0 51.4 61.4 63.7 51.4 61.4	General E	Employee Units										
job job< job< <td>3002</td> <td>1012 1019</td> <td>Bristol</td> <td>В</td> <td>94</td> <td>48.9</td> <td>13.1</td> <td>\$ 60,530</td> <td>98</td> <td>50.0</td> <td>14.2</td> <td>\$ 58,693</td>	3002	1012 1019	Bristol	В	94	48.9	13.1	\$ 60,530	98	50.0	14.2	\$ 58,693
1905 1912 1913 194 193<	3003	1032 1033	Burrillville	С	147	50.6	10.5	51,490	135	51.8	11.7	51,149
1000 1112 <th< td=""><td>3004</td><td>1052</td><td>Central Falls</td><td></td><td>47</td><td>42.9</td><td>9.1</td><td>53,940</td><td>49</td><td>45.2</td><td>8.7</td><td>53,161</td></th<>	3004	1052	Central Falls		47	42.9	9.1	53,940	49	45.2	8.7	53,161
1000 1112 <th< td=""><td>3005</td><td>1082</td><td>Charlestown</td><td>С</td><td>47</td><td>54.5</td><td>14.2</td><td>62,233</td><td>47</td><td>52.8</td><td>14.3</td><td>63,879</td></th<>	3005	1082	Charlestown	С	47	54.5	14.2	62,233	47	52.8	14.3	63,879
3008 1122 1123 Cumberland 288 50.6 10.6 45.16 124 51.0 11.2 44.705 3009 1152 1153 Est Greenwich B 72 52.3 10.0 16.564 414 50.3 11.4 45.593 3011 1123 Ester/Vers Greenwich B 72 52.3 11.8 45.775 83 53.3 11.4 45.593 3011 122 1213 Geneetier C 73 53.6 12.2 47.385 73 53.6 12.0 45.288 3014 1222 233 Jonstrom C 88 48.6 64 54.03 73 53.6 12.0 45.288 3015 1227 1223 Innection C 73 53.6 12.0 45.14 43.13 3013 1322 133.154 Mediton C 10.7 50.3 11.7 48.14 30.5 42.2 42.7 45.14 3012 1322 13.3154 Mediton	3007	1112 1113			582							
3000 1152 1153 ist revenuch C 20 55.1 11.4 101.15 118 51.1 12.4 49405 3010 1152 1133 ister/Wist Greenuich B 426 497 10.2 43.670 6.8 50.3 11.4 45.583 3012 1132 1132 1132 1132 1132 113 44.275 3013 1212 1132 1132 113 44.275 33 53.3 11.4 45.288 3014 1222 japhroton C 38 48.6 6.4 57.053 7.8 52.4 11.3 55.46 3016 1222 1233 Moderborn C 107 60.3 11.7 48.14 102 50.4 49.5 10.7 40.37 3012 1322 1333 Moderborn B 27 48.5 8.6 49.065 56 4.8 9.2 49.493 3012 1322 <		1122 1123	Cumberland									
1010 1162 1184 Pertor West Greenwich 8 426 497 10.7 50,46 64 50.3 11.4 45,593 3011 1188 Eveter/West Greenwich C 73 53.9 11.2 47,388 73 53.5 12.2 47,388 73 53.6 12.0 45,388 3013 1212 2131 Indensity C 73 53.9 12.2 47,388 73 53.6 12.0 45,388 3015 1222 2131 Indentsity C 73.8 12.6 55.387 40.2 74.8 73.8 10.7 50.44 10.4 2.0 10.4 53.8 3019 1322 21331 Michinthy C 107 46.8 9.0 50.4 43.8 47.9 10.2 74.8 10.8 47.5 10.8 47.91 3021 1352 1333 Michinthy Michinthy C 10.2 48.8 44.62 2.0 10.0 44.24 9.0 10.2				C								
1011 1133 Ester/West Greenwich 8 72 52.3 10.2 44.675 80 54.6 1.2.3 45.533 3013 121213 Glocester C 73 53.6 11.8 44.6275 3 53.6 11.0 45.283 3014 1222 Mepkinton C 38 44.6 64.6 57.303 18 52.6 55.305 3015 1222.273 Jenstown C 23.8 50.6 57.303 17.6 52.5 10.5 12.7 47.855 3015 1322.1333 Memport B 27 46.8 93 50.44 30.8 47.5 10.5 47.855 3015 1322.1333 Morth Kingtown C 30.6 50.6 9.8 44.843 30.8 47.56 49.80 47.56 49.80 44.849 3021 1322.1333 Morth Kingtown C 30.6 50.1 11.9 45.357 50.8 50.2 10.2												
1302 1192												
3013 1121 213 Gineester C 73 53.9 12.2 47.38 73 53.6 12.0 442.8 3014 1262 Hopkinton C 38 48.6 6.4 57,003 39 50.1 57.28 57.28 3015 1272 173 Jamestown C 213 50.8 10.5 47.28 72.9 50.5 14.4 20.2 74.85 3010 1303 Lincin - 9 60.0 17.7 43.81 102 50.44 20.2 2				5								
3014 1262 Hopkinton C 38 48.6 6.4 57.705 39 50.1 7.6 51.826 3015 1272 1273 Jamestown C 85 52.3 12.6 55.705 7.8 52.4 13.1 55.24 3016 1282 1283 Johnston C 21.3 50.04 12.5 61.4 20.2 7.853 3017 1302 1303 Uncoln R 0.07 7.833 12.2 61.4 20.2 7.47911 3021 1352 1333 Morth fingtown C 0.07 61.8 9.9 50.44 308 47.5 10.5 47.86 3022 1342 133 North fingtown C 0.02 50.6 63.0 10.7 45.85 12.2 50.7 10.0 45.27 3025 1421 413 Simithfield R 9.0 52.1 10.3 45.370 7 56.2 10.0 55.870 7 56.2 10.0 50.47 <td></td> <td></td> <td></td> <td>C</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				C								
9015 1272 1273 Jamestown C 85 52.3 12.6 55.303 78 52.4 13.1 56.246 3016 1282 1283 Johnston C 213 50.6 10.5 40.757 22.6 122 50.5 10.4 39.316 3017 1302 1353 Middletown C 107 50.3 11.7 72.66.6 22 50.5 47.7 47.81 3022 1323 1354 Newport B 27 46.8 9.9 50.64 50.6 47.5 50.7 47.91 3022 1321 137 North Kingtown C 50.3 10.7 45.93 21.2 50.7 44.90 3023 1421 1413 Pawtucket C 77 72.2 16.0 58.57 7 56.2 15.0 46.104 3023 1442.143 Pawtucket C 101 52.46 10.0 58.57 7 56.2 15.0 45.03 303												
3016 1282 1283 Johnston C 213 50.8 10.5 40.57 209 50.5 10.4 33.316 3017 1302 1303 Lincoln - 9 60.0 17.5 72,33 12 61.4 202 74,781 3021 1332 1353 Midletown B 227 64.8 9.9 50.6 64.8 49.06 56 44.5 9.2 44.84 3023 1372 1373 North Kingstown C 302 50.6 9.8 44.622 297 50.2 9.9 42.429 3024 1382 1383 North Kingstown C 50.6 50.1 11.9 48.237 50.2 50.2 40.40 3022 13151 North Kingstown B 9.9 52.1 10.0 48.237 78 84.09 50.3 12.4 40.90 3031 1472 1473 Smithifield C 91 52.7 12.8 40.90 52.8 50.9 1			•									
917 1302 1303 Lincoln 9 600 175 72,363 12 614 202 74,855 3019 1322 1323 Middletown C 107 50.3 11.7 48,143 102 50.1 127 74,751 3021 1322 1333 New Shoreham B 627 46.8 50.8 44,849 3023 1372 1373 North Kingstown C 50.3 50.4 48,802 52 50.7 42,756 3024 1382 1383 North Nordence 215 50.3 50.2 50.3 12.2 44,000 3025 1412.11 Powtchet C 506 50.1 11.9 48,370 7 56.2 15.0 46.04 3021 1452.7 Richmond C 506 50.1 10.1 55,577 28 49.2 10.0 52.4 40.00 3031 1472 1473 Smithfield C 50.1 52.1 142.0 50.9												
3019 1322 1323 Middletown C 107 50.3 11.7 48,143 102 50.1 12.7 47,911 3021 1332 1333 New Shoreham B 62 46.8 9.9 50.464 308 47.5 10.5 492,85 3022 1332 1333 North Kingstown C 302 50.6 9.8 44.622 227 50.2 9.9 42,479 3024 1382 1383 North Smithfield B 95 49.8 9.7 47,619 93 51.2 46,104 3026 1412 1413 Pavtucket C 506 50.1 11.9 48,237 508 50.3 12.4 44,909 3021 1452 Richmod Z 7 57.2 16.0 58,570 7 56.2 100 50.2 7 47.51 3031 1452 1473 Snithfield Z 91 52.7 10.3 43.805 101 52.4 40.03 3031 1452 1473 Snithfield Z 91 52.7 7 7 </td <td></td> <td></td> <td></td> <td>L</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				L								
302113521353New ShorehamB32746.89.950,46430847.510.549,766302213421343New ShorehamB6244.58.649,8065648.59.244,499302413521333North KingtownC30250.59.844,6222950.250.710.742,575302513921393North SmithfieldB9.550.310.745,33521250.350.210.246,104302614121413PavucketC50.650.111.948,23750.850.312.444,09030271515Union Fire District777.216.055,5872849.210.052,072303014621463Scituate89.052.110.343,86510.152.810.042,576303114721493Soutkingtown82951.112.152,65526.850.912.347,41730331522152WarenC10150.29.442,16110050.49.340,50830341652162WarenC2751.513.252.850.913.155,85737.149.913.155,85830341652163Wonsorket62751.513.251.213.853.814.555												
B022 1342 1343 New Shoreham B 62 48.5 8.6 49,806 56 48.5 9.2 49,494 3024 1332 1373 North Kingstown C 302 506 9.8 44,622 297 502 9.9 42,257 3024 1332 1333 North Kingstown E 506 9.10 747,619 93 512 10.2 46,104 3026 1312 1413 North Fro Vistrict 7 7 510 10.6 55,587 28 492 10.0 55,6314 3027 1515 Uhon fire District 7 77 59 48,099 101 52.8 10.0 52,023 10.0 52,031 3031 1472 1473 Smithfield B 90 52.1 10.1 52.8 50.9 12.3 442,134 3033 1532 1533 Tiverton C 101 50.2 26.8 50.9 13.3 57,159 3033 1552 1533 </td <td></td>												
3023 1372 137 North Kingstown C 302 50.6 9.8 44,622 297 50.2 9.9 42,429 3024 1382 1383 North Frovidence 215 50.3 10.7 45,935 212 50.7 10.7 42,576 3025 13233 North Smithfield C 506 50.1 11.9 48,237 508 50.3 12.4 44,990 3027 1515 Union Fre District 7 75.2 10.0 55.577 28 49.9 10.0 55.072 3030 1462 1465 Scituate B 90 52.1 10.3 43,805 101 52.8 10.7 40,353 3031 1472 1473 Smithfield C 91 52.7 19.9 44,009 10.1 42,545 3033 1522 133 Inverton C 410 50.2 94 42,161 100 50.4 43.97 3033 1522 133 Inverton C												
3024 1382 1383 North Smithfield B 95 49.8 97 47,619 93 51.2 10.2 46,104 3026 14131 Pavtucket C 506 501 11.9 48,237 508 50.3 12.4 44,900 3027 1515 Union Fire District 7 75.2 16.0 58,570 7 56.2 10.0 55,314 3029 1452 Richmond E 28 47.6 10.1 55,877 28 49.2 10.0 52,072 3030 1452143 Smithfield C 91 52.7 19.9 44,099 11 52.4 10.1 42,576 3031 14721473 Smithfield C 101 50.2 19.9 44,09 11.9 52.4 10.1 42,576 3033 1521533 Tiveron C 101 50.2 12.8 47.417 33 31.447 44.593 53.5 12.4 44.907 53.5 12.4 45.916 53.5 12.4 45.916 53.5 13.8												
3025 1392 1393 North Smithfield 8 95 49.8 9.7 47,619 93 51.2 10.2 44,040 3026 1412 1413 Pawtucket C 506 501 11.9 48,237 508 50.3 12.4 44,090 3026 1155 Minn Fre District 7 55.2 16.0 58,570 7 55.2 10.0 52,072 3030 1462 1463 Scituate 8 90 52.1 10.1 55.87 28 49.2 10.0 42,033 3031 1472 1473 Smithfield C 91 52.7 9.9 44,009 91 52.4 10.1 42,534 3031 1492 1493 South Kingstown B 259 51.1 12.1 5,625 268 50.9 12.4 44,0108 3033 1622 1623 Westerly 5	3023	1372 1373	North Kingstown	С	302	50.6	9.8	44,622	297	50.2	9.9	42,429
30261412 1413PawtucketC50650.111.948,37750850.312.444,99030271515Union Fire District757.216.055,877756.215.065,31430291452Richmond2847.610.155,8772849.210.052,07230311472 1473SmithfieldC9152.79.944,0099152.410.142,53430311472 1473SmithfieldC9152.79.944,0099152.410.142,53430321492 1493South KingstownB25951.112.159,6614647.814.558,31030331522 1533TwerbnC4647.113.959,6614647.814.558,31030341562WarrenC4647.113.959,6614647.814.558,31030391662 1623Westerly5<	3024	1382 1383	North Providence		215	50.3	10.7	45,935	212	50.7	10.7	42,576
3027 1515 Union Fire District 7 57.2 16.0 55,77 7 56.2 15.0 56,314 3029 1452 Richmond 28 47.6 10.1 55,587 28 49.2 10.0 52.072 3030 14621463 Scituate B 90 52.1 10.3 43,805 101 52.8 10.7 40,333 3031 1472173 Smithleid C 91 52.7 9.9 44,009 91 52.4 10.1 42,534 3033 15321533 Tiveron C 101 50.2 9.4 42,161 100 50.4 9.3 40,508 3034 1562 Warren C 46 47.1 13.9 59,661 46 47.8 10.0 53,810 3035 1562 Warren C 27 51.5 13.2 61,223 24 50.9 13.1 57,159 3039 1632163 Woonsocket B 38.0 49.9 9.8 39,552 371 49.9 10.2 <td>3025</td> <td>1392 1393</td> <td>North Smithfield</td> <td></td> <td>95</td> <td>49.8</td> <td>9.7</td> <td>47,619</td> <td>93</td> <td>51.2</td> <td>10.2</td> <td>46,104</td>	3025	1392 1393	North Smithfield		95	49.8	9.7	47,619	93	51.2	10.2	46,104
30291452Richmond2847.610.155,5872849.210.052,72730301462 1463SchuateB9052.110.343,80510152.810.740,35330311472 1473SmithfieldC9152.79.944,0099152.410.142,53430331532 1533South KingstownB25951.112.152,62526.850.912.347,41730331532 1533TivertonC10150.29.442,16110050.49.340,50830361562 1623West GreenwichC2751.513.261,2232450.913.157,15930371602West GreenwichC2751.513.261,2232450.913.157,15930391532 1633WoonsocketB38049.99.839,55237149.910.237,83930401073Chariho School DistrictC1053.514.736,83914652.614.043,02730421528Tiogue Fire & LightingC,5	3026	1412 1413	Pawtucket	С	506	50.1	11.9	48,237	508	50.3	12.4	44,990
3030 1462 1463 Scituate B 90 52.1 10.3 43,805 101 52.8 10.7 40,353 3031 1472 1473 Smithfield C 91 52.7 9.9 44,009 91 52.4 10.1 42,534 3033 1452 1473 Smithfield C 91 52.62 268 50.9 12.3 47,171 3033 1562 Warren C 101 50.2 49.4 42.161 100 50.4 9.3 40,508 3036 1522 1633 Westrfeenwich C 26 7.7 5.13 13.2 61,223 24 50.9 13.1 57,159 3039 1602 West Greenwich C 140 53.5 14.7 36,839 146 52.6 14.6 35.82 3040 1073 Chariho School District C 140 53.5 14.7 36,839 146 52.6 14.6 35.82 3041 1203 Foster/Glocester B 365 51.3 8.5 43,797	3027	1515	Union Fire District		7	57.2	16.0	58,570	7	56.2	15.0	56,314
30311472 1473SmithfieldC9152.79.944,0099152.410.142,53430321492 1493South KingstownB25951.112.152,62526850.912.347,41730331532 1533TivertonC4010152,62526850.912.347,61730341562WarrenC4647.110950,6614646710050.49.340,50830361622 1623Westerly5 <td>3029</td> <td>1452</td> <td>Richmond</td> <td></td> <td>28</td> <td>47.6</td> <td>10.1</td> <td>55,587</td> <td>28</td> <td>49.2</td> <td>10.0</td> <td>52,072</td>	3029	1452	Richmond		28	47.6	10.1	55,587	28	49.2	10.0	52,072
30321492 1493South KingstownB25951.112.152,62526850.912.347,17130331532 1533TivertonC10150.29,442,16110050.49,340,50830341562WarrenC4647.413.959,6614647.814.558,31030361622 1623West GreenwichC2751.531.261,2232450.913.157,15930391632 1633WoonsocketB38049.99.839,55237149.910.237,83930401073Charlho School DistrictC14053.514.736,83914652.614.635,88230411203Foster/GlocesterB5555.514.736,83914655.37.435,88230431336Narragansett HousingC460.724.355,850459.723.353,68830451098Coventry Liphting DistrictC156.38.454,415155.37.452,68230451166East Preovidenc HousingC2044.36660,4971843.06.758,64330511116Cranston HousingC2044.366.660,4971843.06.758,64330551156East Preovidenc HousingB1350.510.4 <td>3030</td> <td>1462 1463</td> <td>Scituate</td> <td>В</td> <td>90</td> <td>52.1</td> <td>10.3</td> <td>43,805</td> <td>101</td> <td>52.8</td> <td>10.7</td> <td>40,353</td>	3030	1462 1463	Scituate	В	90	52.1	10.3	43,805	101	52.8	10.7	40,353
3033 1532 1533 Tiverton C 101 502 9.4 42,161 100 50.4 9.3 40,508 3034 1562 Warren C 46 47.1 13.9 59,661 46 47.8 14.5 58,310 3036 1622 1623 West Greenwich C 27 515 13.2 61,223 24 50.9 13.1 57,159 3039 1632 1633 Woonsocket B 380 49.9 9.8 39,552 371 49.9 10.2 37,839 3040 1073 Chariho School District C 140 53.5 14.7 36,839 146 52.6 14.6 35,882 3041 1203 Foster/Glocester B 55 51.3 8.5 43,797 56 52.4 10.0 43,027 3042 1528 Togue Fire & Lighting C,5	3031	1472 1473	Smithfield	С	91	52.7	9.9	44,009	91	52.4	10.1	42,534
3034 1562 Warren C 46 47.1 13.9 59,661 46 47.8 14.5 58,310 3036 1622 1623 Westerly 5 <td>3032</td> <td>1492 1493</td> <td>South Kingstown</td> <td>В</td> <td>259</td> <td>51.1</td> <td>12.1</td> <td>52,625</td> <td>268</td> <td>50.9</td> <td>12.3</td> <td>47,417</td>	3032	1492 1493	South Kingstown	В	259	51.1	12.1	52,625	268	50.9	12.3	47,417
30361622 1623Westerly5	3033	1532 1533	Tiverton	С	101	50.2	9.4	42,161	100	50.4	9.3	40,508
30371602West GreenwichC2751.513.261.2232450.913.157,15930391632 1633WoonsocketB38049.99.839,55237149.910.237,83930401073Chariho School DistrictC14053.514.736,83914652.614.635,88230411203Foster/GlocesterB5551.38.543,7975652.410.043,02730431336Narragansett HousingC460.724.355,850459.723.353,68830451098Coventry Lighting DistrictC156.38.454,415155.37.452,68230461242Hope Valley FireC347.712.760,463346.711.658,96330501156East Greenwich HousingC2044.36.660,4971843.06758,96430511116Cranston HousingC2044.36.660,4971843.06758,96430531416Pawtucket HousingB1350.510.472,4301249.89.668,18630551166East Providence HousingB1350.513.662,4531155.912.758,88530561126Cumberland HousingC1058.513.6	3034	1562	Warren	С	46	47.1	13.9	59,661	46	47.8	14.5	58,310
30391632 1633WoonsocketB38049.99.839,55237149.910.237,83930401073Chariho School DistrictC14053.514.736,83914652.614.635,88230411203Foster/GlocesterB5551.38.543,7975652.410.043,02730421528Tiogue Fire & LightingC,5	3036	1622 1623	Westerly	5								
3040 1073 Chariho School District C 140 53.5 14.7 36,839 146 52.6 14.6 35,822 3041 1203 Foster/Glocester B 55 51.3 8.5 43,797 56 52.4 10.0 43,027 3042 1528 Tiogue Fire & Lighting C,5 <td>3037</td> <td>1602</td> <td>West Greenwich</td> <td>С</td> <td>27</td> <td>51.5</td> <td>13.2</td> <td>61,223</td> <td>24</td> <td>50.9</td> <td>13.1</td> <td>57,159</td>	3037	1602	West Greenwich	С	27	51.5	13.2	61,223	24	50.9	13.1	57,159
3040 1073 Chariho School District C 140 53.5 14.7 36,839 146 52.6 14.6 35,822 3041 1203 Foster/Glocester B 55 51.3 8.5 43,797 56 52.4 10.0 43,027 3042 1528 Tiogue Fire & Lighting C,5 <td>3039</td> <td>1632 1633</td> <td>Woonsocket</td> <td>В</td> <td>380</td> <td>49.9</td> <td>9.8</td> <td>39,552</td> <td>371</td> <td>49.9</td> <td>10.2</td> <td>37,839</td>	3039	1632 1633	Woonsocket	В	380	49.9	9.8	39,552	371	49.9	10.2	37,839
3041 1203 Foster/Glocester B 55 51.3 8.5 4.7,97 56 52.4 10.0 43.027 3042 1528 Tiogue Fire & Lighting C,5	3040		Chariho School District									
3042 1528 Tiogue Fire & Lighting C,5			Foster/Glocester									
3043 1336 Naragansett Housing C 4 60.7 24.3 55,850 4 59.7 23.3 53,688 3045 1098 Coventry Lighting District C 1 56.3 8.4 54,415 1 55.3 7.4 52,682 3046 1242 Hope Valley Fire C 3 47.7 12.7 60,463 3 46.7 11.6 58,043 3050 1156 East Greenwich Housing C 9 47.7 8.7 59,960 8 51.3 8.9 58,850 3051 1116 Cranston Housing C 20 44.3 6.6 60,497 18 43.0 6.7 58,964 3052 1166 East Providence Housing B 13 50.5 10.4 72,430 12 49.8 9.6 68,186 3053 1416 Pawtucket Housing B 43 52.9 8.0 56,315 12 53.4 9.1 54,818 3057 1306 Lincoln Housing B 13 52.9 8.0												
3045 1098 Coventry Lighting District C 1 56.3 8.4 54,415 1 55.3 7.4 52,682 3046 1242 Hope Valley Fire C 3 47.7 12.7 60,463 3 46.7 11.6 58,043 3050 1156 East Greenwich Housing C 9 47.7 8.7 59,960 8 51.3 8.9 58,850 3051 1116 Cranston Housing C 20 44.3 6.6 60,497 18 43.0 6.7 58,964 3052 1166 East Providence Housing B 13 50.5 10.4 72,430 12 49.8 9.6 68,186 3053 1416 Pawtucket Housing B 49 47.8 11.5 66,568 47 48.9 13.0 64,595 3056 1126 Cumberland Housing C 10 58.5 13.6 62,453 11 55.9 12.7 58,888 3057 1306 Lincoln Housing B 13 52.9					4			55.850	4			
3046 1242 Hope Valley Fire C 3 47.7 12.7 60,463 3 46.7 11.6 58,043 3050 1156 East Greenwich Housing C 9 47.7 8.7 59,960 8 51.3 8.9 58,850 3051 1116 Cranston Housing C 20 44.3 6.6 60,497 18 43.0 6.7 58,964 3052 1166 East Providence Housing B 13 50.5 10.4 72,430 12 49.8 9.6 68,186 3053 1416 Pawtucket Housing B 49 47.8 11.5 66,568 47 48.9 13.0 64,595 3056 1126 Cumberland Housing C 10 58.5 13.6 62,453 11 55.9 12.7 58,888 3057 1306 Lincoln Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing B 4 52.3 11.3												
3050 1156 East Greenwich Housing C 9 47.7 8.7 59,960 8 51.3 8.9 58,850 3051 1116 Cranston Housing C 20 44.3 6.6 60,497 18 43.0 6.7 58,964 3052 1166 East Providence Housing B 13 50.5 10.4 72,430 12 49.8 9.6 68,186 3053 1416 Pawtucket Housing B 49 47.8 11.5 66,568 47 48.9 13.0 64,595 3056 1126 Cumberland Housing C 10 58.5 13.6 62,453 11 55.9 12.7 58,888 3057 1306 Lincoln Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3065 1036 Burrillville Housing B 7 44.5 5.9 <td></td>												
3051 1116 Cranston Housing C 20 44.3 6.6 60,497 18 43.0 6.7 58,964 3052 1166 East Providence Housing B 13 50.5 10.4 72,430 12 49.8 9.6 68,186 3053 1416 Pawtucket Housing B 49 47.8 11.5 66,568 47 48.9 13.0 64,595 3056 1126 Cumberland Housing C 10 58.5 13.6 62,453 11 55.9 12.7 58,888 3057 1306 Lincoln Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3057 1306 Lincoln Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3066 1386 North Providence Housing B 7 44.5 5.9 <td></td>												
3052 1166 East Providence Housing B 13 50.5 10.4 72,430 12 49.8 9.6 68,186 3053 1416 Pawtucket Housing B 49 47.8 11.5 66,568 47 48.9 13.0 64,595 3056 1126 Cumberland Housing C 10 58.5 13.6 62,453 11 55.9 12.7 58,888 3057 1306 Lincoln Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3065 1036 Burrillville Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3066 1386 North Providence Housing B 7 44.5 5.9 47,971 8 46.9 42.8 42,802 3067 117 East Smithfield Water C,5												
3053 1416 Pawtucket Housing B 49 47.8 11.5 66,568 47 48.9 13.0 64,595 3056 1126 Cumberland Housing C 10 58.5 13.6 62,453 11 55.9 12.7 58,888 3057 1306 Lincoln Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3065 136 Burrillville Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3066 1386 North Providence Housing B 7 44.5 5.9 47,971 8 46.9 42,802 3067 1177 East Smithfield Water C,5			-									
3056 1126 Cumberland Housing C 10 58.5 13.6 62,453 11 55.9 12.7 58,88 3057 1306 Lincoln Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3065 1386 North Providence Housing B 7 44.5 5.9 47,971 8 46.9 42,802 3067 1177 East Smithfield Water C,5			-									
3057 1306 Lincoln Housing B 13 52.9 8.0 56,315 12 53.4 9.1 54,481 3059 1016 Bristol Housing 9 53.5 12.9 64,858 9 51.9 10.7 66,422 3065 1036 Burrillville Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3066 1386 North Providence Housing B 7 44.5 5.9 47,971 8 46.9 42,802 3067 117 East Smithfield Water C,5			-									
3059 1016 Bristol Housing 9 53.5 12.9 64,858 9 51.9 10.7 66,422 3065 1036 Burrillville Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3066 1386 North Providence Housing B 7 44.5 5.9 47,971 8 46.9 4.2 42,802 3067 1177 East Smithfield Water C,5			-									
3065 1036 Burrillville Housing B 4 52.3 11.3 62,328 4 51.3 10.3 60,031 3066 1386 North Providence Housing B 7 44.5 5.9 47,971 8 46.9 4.2 42,802 3067 1177 East Smithfield Water C,5			-	В								
3066 1386 North Providence Housing B 7 44.5 5.9 47,971 8 46.9 4.2 42,802 3067 1177 East Smithfield Water C,5												
3067 1177 East Smithfield Water C,5 3068 1227 Greenville Water B 4 48.5 15.8 85,271 4 47.5 14.8 80,983			-									
3068 1227 Greenville Water B 4 48.5 15.8 85,271 4 47.5 14.8 80,983			-		7			47,971	8	46.9		42,802
3069 1356 Newport Housing C 30 54.2 11.5 63,356 28 55.2 11.3 61,898		1227	Greenville Water		4	48.5	15.8	85,271	4	47.5	14.8	
	3069	1356	Newport Housing	С	30	54.2	11.5	63,356	28	55.2	11.3	61,898



Active Member Statistics

0.1	NI: 11 11	Active Employees as of June 30, 2023 New Unit Average Average					Activ	ve Employees as of June 3			
Old Unit Number	New Unit Number	Unit	Code(s)	Number	Average Age	Average Service	Average Salary	Number	Average Age	Average Service	Average Salary
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3071	1566	Warren Housing	в	7	53.5	8.7	64,911	8	51.9	7.9	58,109
3072	1286	Johnston Housing		7	52.9	15.2	60,796	7	52.5	16.9	63,778
3077	1538	Tiverton Local 2670A	С	25	43.7	8.8	47,679	25	44.4	8.9	47,328
3078	02 1003 1007 1	C Barrington COLA	С	196	51.9	10.8	49,118	190	51.8	11.2	48,248
3079	1096	Coventry Housing		13	56.6	14.2	54,149	13	58.5	14.3	51,531
3080	1496	South Kingstown Housing	С	4	58.1	5.1	58,388	3	56.6	5.7	61,463
3081	1403	N. RI Collaborative Adm. Services	С	22	54.1	9.3	31,564	22	50.8	8.1	34,487
3083	1616	West Warwick Housing	В	12	51.9	6.2	69,522	11	50.9	5.7	66,894
3084	1476	Smithfield Housing		3	56.7	18.8	65,244	3	55.7	17.9	65,522
3094	1478	Smithfield COLA	С	75	51.6	13.2	65,373	69	52.3	14.0	64,995
3096	1056	Central Falls Housing	С	22	49.6	11.7	63,050	20	49.4	10.5	59,663
3098	1293	Lime Rock Administrative Services		2	63.8	23.6	57,037	2	62.8	22.7	55,657
3099	1063	Central Falls Schools	С	155	43.5	7.5	39,147	139	45.1	8.2	39,436
3100	1023	Bristol/Warren Schools	В	122	49.9	8.5	41,982	122	50.8	9.9	39,936
3101	1157 1158	Town of E. Greenwich-COLA-NCE	С	159	51.0	11.0	39,868	159	52.1	12.2	39,609
3102	1712	Harrisville Fire District (ADMIN)	С	4	57.0	19.5	67,313	4	56.0	18.6	64,359
3103	1702	Albion Fire District (ADMIN)	C,5								
3150	1159	East Greenwich Fire (ADMIN)	C	1	40.5	3.6	43,515	1	39.5	2.7	42,737
1609	1609	Town of West Warwick (Legacy)	E,2	50	46.0	11.2	66,197				
1610	1610	West Warwick School NC (Legacy)	E,2	100	51.8	12.8	42,043				
1612	1612	Town of West Warwick	C	27	43.5	1.8	48,483	10	40.6	2.5	47,949
1613	1613	West Warwick School Dept (NC)	c	49	40.8	1.5	36,030	33	40.5	0.7	47,733
1619	1619	Town of West Warwick Library (Legacy)	E,2	7	40.0	6.3	44,107				
1802	1802	Pascoag Fire District (ADMIN) COLA	C	1	44.3	0.3	46,800				
1002	1001		0	-	110	010	10,000				
		All General Employee Units		6,232	50.4	10.9	\$ 47,680	5,934	50.8	11.4	\$ 45,981
Police & F	ire Units										
4016	1285	Johnston Fire	D	75	41.2	12.4	\$ 75,134	77	39.9	11.2	\$ 71,455
4029	1454	Richmond Police	6	14	40.7	14.1	74,743	13	41.1	14.2	72,535
4031	1474	Smithfield Police	C,D	42	40.8	16.1	87,228	43	41.4	16.6	83,479
4042	1555	Valley Falls Fire	D	9	45.7	19.8	74,206	10	44.6	18.1	70,215
4047	1395 1435	North Smithfield Voluntary Fire	B,D	22	42.7	13.2	73,117	22	41.3	13.8	67,616
4050	1155	East Greenwich Fire	C,D	38	45.9	15.8	78,599	38	44.9	14.8	75,795
4054	1154	East Greenwich Police	C,D	33	42.5	12.8	77,696	32	43.9	14.2	73,887
4055	1375	North Kingstown Fire	C,D	78	41.1	13.3	68,198	81	40.7	12.8	70,841
4056	1374	North Kingstown Police	C,D	52	41.6	13.6	85,902	52	41.2	14.0	83,935
4058	1385	North Providence Fire	D	97	36.7	10.7	73,257	95	37.1	10.5	67,895
4059	1008	Barrington Fire (25)	с	27	38.5	10.5	76,269	28	37.8	10.4	72,526
4060	1004	Barrington Police	C,D	27	39.9	10.4	79,779	24	40.2	12.5	78,156
4061	1005	Barrington Fire (20)	C,D,5								
4062	1564 1565	Warren Police & Fire	C,D	29	41.8	14.1	73,886	27	42.1	14.1	71,932
4063	1494	South Kingstown Police	B,1	55	38.7	11.6	80,806	54	38.7	11.6	75,482
4073	1464	Scituate Police	5								
4076	1394	North Smithfield Police	C,D	27	35.1	9.3	86,999	26	34.1	8.8	79,929
4077	1534	Tiverton Fire	C,D	30	41.0	9.5	71,020	33	38.7	9.4	70,291
4082	1194	Foster Police	C,D	7	42.7	7.1	73,706	8	37.0	4.7	64,110
4085	1634	Woonsocket Police	C,D	95	39.2	12.1	72,618	94	39.9	12.8	67,542
4085	1034	Charlestown Police	C,D	19	38.9	12.1	84,439	20	42.6	15.5	83,585
4080	1264	Hopkinton Police	C,D,6	16	43.3	10.3	79,064	15	43.1	11.0	74,350
4087	1214	Glocester Police	C,D	10	43.1	13.8	83,609	16	42.5	12.8	77,902
4088	1604	West Greenwich Police/Rescue	C,D	17	43.6	9.8	76,607	10	43.6	10.5	73,411
4089	1004	Burrillville Police	C,D,6	25	43.0 39.6	9.8 12.5	81,870	23	40.1	10.5	79,583
	1034	Cumberland Rescue	C,D,8 C,D	25 17	43.4	12.5	74,142	17	40.1	12.5	68,343
	1140	Cumpertanu nescue	0,0			71.0	/ 7,142	L 1/	42.0	13.3	00,343
4091 4093		Woonsocket Fire					68 110	107	20.7		60 200
4091 4093 4094	1635 1015	Woonsocket Fire Bristol Fire	C,D D	107 4	39.1 55.2	12.9 11.9	68,440 62,520	107 3	39.7 54.6	13.5 14.7	68,388 60,382



Municipal Employees Retirement System, State of Rhode Island 40

Active Member Statistics

			Acti	ve Employees	as of June 30), 2023	Active Employees as of June 30, 2022				
Old Unit					Average	Average	Average		Average	Average	Average
Number	Number	Unit	Code(s)	Number	Age	Service	Salary	Number	Age	Service	Salary
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
4096	1014	Bristol Police	C,D	40	42.4	15.5	82,623	39	42.1	15.1	80,496
4098	1095	Coventry Fire	C,D	11	43.0	12.7	71,971	9	44.2	14.4	70,724
4099	1505	South Kingstown EMT	C,D	15	41.4	7.0	61,131	19	39.4	6.5	60,193
4102	45 1235 1525 1	5 Central Coventry Fire	C,D	26	42.8	13.7	66,809	29	39.6	11.2	62,833
4103	1255	Hopkins Hill Fire	C,D	14	48.9	11.9	68,645	14	49.8	11.9	65,794
4104	1114	Cranston Police	C,D,4	138	43.2	16.7	108,228	142	42.5	15.8	89,788
4105	1115	Cranston Fire	C,D,4	185	42.6	14.8	100,901	185	43.7	15.4	89,575
4106	1125 1135 136	5 Cumberland Fire	B,D	43	42.9	14.5	68,782	40	44.7	15.4	69,137
4107	1305	Lincoln Rescue	С	15	40.8	11.4	62,651	13	42.4	12.6	63,397
4108	1344	New Shoreham Police	B,D	5	56.2	11.4	87,389	4	54.4	13.2	69,134
4109	1324	Middletown Police & Fire	C,D	74	37.6	10.8	72,157	71	37.1	10.3	71,492
4110	1715	Harrisville Fire District	C,D	9	43.9	14.2	66,582	9	42.9	13.2	64,185
4111	1705 1815	Lincoln Fire District	С	7	45.0	7.6	68,964	8	42.3	6.8	66,237
1054	1054	Central Falls Police & Fire New	С	24	30.8	1.6	59,377	17	33.5	1.5	57,090
1055	1055	Central Falls Police & Fire Legacy	С	50	43.4	15.1	67,830	60	42.8	14.7	65,043
1284	1284	Johnston Police		32	34.3	5.9	72,107	26	35.4	6.1	64,198
1295	1295	Limerock Fire District	С	15	37.5	7.2	61,578	13	37.4	8.5	57,050
1364	1364	Newport Police Dept		26	32.5	5.4	64,454	25	32.3	5.1	66,746
1424	1424	Portsmouth Police Department	С	26	31.2	5.7	71,916	25	30.1	5.5	67,564
1425	1425	Portsmouth Fire Department	С	25	34.8	5.9	67,760	24	32.8	5.1	64,424
1465	1465	Smithfield Fire	С	38	31.3	6.3	70,481	37	30.6	5.7	63,892
1484	1484	Scituate Police Dept COLA	С	10	32.6	5.3	78,417	10	31.6	4.3	73,457
1614	1614	West Warwick Police Dept	С	9	29.0	1.5	59,044	4	32.7	0.8	53,187
1615	1615	West Warwick Fire Dept	С	11	26.8	2.5	58,048	10	31.6	4.1	54,023
1617	1617	West Warwick Police Dept (Legacy)	E,2	39	40.2	13.0	80,356				
1618	1618	West Warwick Fire Dept (Legacy)	E,2	58	45.8	16.6	79,716				
1805	1805	Pascoag Fire District COLA	С	5	43.5	11.9	58,039	4	45.7	13.7	56,952
		All Police & Fire Units		1,929	40.3	12.4	\$ 78,937	1,812	40.2	12.3	\$ 74,105
		All MERS Units		8,161	48.0	11.3	\$ 55,068	7,746	48.3	11.6	\$ 52,560

B - Municipality has adopted COLA Plan B

C - Municipality has adopted COLA Plan C

D - Municipality has adopted the "20-year" optional Police & Fire Plan

1 - S.Kingstown Police have a unique plan that provides 2.0% of salary for service prior to July 1, 1993, and 2.5% of salary for service on or after July 1, 1993.

2 - New unit since prior valuation.

4 - Historically, Cranston Fire and Police are contributing 10% due to special plan provision. 5 - This unit has no active members.

6 - Historically, Special plan provisions apply to this unit.

3 - Closed unit.



Retired Member Statistics

Did unit New Unit Unit New Unit <th< th=""><th></th><th></th><th></th><th></th><th>Ret</th><th>irees and Benefi</th><th>ciaries</th><th>Ret</th><th>irees and Benefic</th><th>ciaries</th></th<>					Ret	irees and Benefi	ciaries	Ret	irees and Benefic	ciaries
Old Unit NumberLint Code()Number <br< th=""><th></th><th></th><th></th><th></th><th>/</th><th>As of June 30, 20</th><th>023</th><th></th><th>As of June 30, 20</th><th>22</th></br<>					/	As of June 30, 20	023		As of June 30, 20	22
Overall markets 3002 1012 103 Britstol B 77 78.8 5 1.827 71 71.0 71			Unit	Code(s)	Number	Average Age	Monthly	Number	Average Age	Monthly
1002 1012 1013 Birkwit B 77 78 5 1.28 1003 1022 1033 Burnilwile C 1.24 7.40 1.28 7.42 1.486 1.4 7.45 1.1350 10050 11022 Charlestown C 1.71 7.10 1.876 1.33 641 7.50 1.339 1006 1122 1123 Carberland C 3.49 642 7.53 1.64 7.50 1.339 1000 1152 1153 East Providere 8 4.33 7.62 1.55 4.41 7.50 1.25 1011 1183 Kerter/West Greswich 8 4.53 7.62 1.52 4.43 7.64 1.525 1013 1121313 Giocester C 4.67 7.52 5.12 7.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> <th>(8)</th> <th>(9)</th> <th>(10)</th>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1002 1012 1013 Birkwit B 77 78 5 1.28 1003 1022 1033 Burnilwile C 1.24 7.40 1.28 7.42 1.486 1.4 7.45 1.1350 10050 11022 Charlestown C 1.71 7.10 1.876 1.33 641 7.50 1.339 1006 1122 1123 Carberland C 3.49 642 7.53 1.64 7.50 1.339 1000 1152 1153 East Providere 8 4.33 7.62 1.55 4.41 7.50 1.25 1011 1183 Kerter/West Greswich 8 4.53 7.62 1.52 4.43 7.64 1.525 1013 1121313 Giocester C 4.67 7.52 5.12 7.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 1.52 <td>General Emp</td> <td>lovee Units</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	General Emp	lovee Units								
3003103202rrllwileC1267421.0691287491.35430051062CharletownC1711.0461361681.525300711121111CarsteinR6627491.3816617511.901300911521135East CorrewichR4387421.5394317591.525301011183East ProvederichR4317461.3394317591.525301111183East ProvederichR4317421.555447.591.525301111183Geneter GreewichR4317421.525447.501.52530131271213InterolmC7441.57687.641.52130141262HopitationC757.841.50587.221.5213015127123InterolmC7.841.50587.221.52130161221323MiddebornC7.841.50787.221.5213021135213354NewportR2.077.831.6472.887.521.521302213421343New SorehamB3.87.67.1277.651.1687.51.168302313521353Neuth EnsitheidR6.27.61.5257.61.5387.61.53830311342143Neuth En	•	-	Bristol	В	77	75.8	\$ 1,827	72	76.1	\$ 1,785
30041022Central ralis147474.01.44674.074.01.54715.060.81.42530071112 1113CarnstonR66274.91.38364175.01.33930081122 1133CarnstonR66274.91.38364175.01.33930091121 1133CarnstonR43372.21.53943172.61.53930101162 1163Fast PowidenceR43372.21.55344172.61.53930121132 1133ForterC6675.91.52544175.11.07230331122 1133GoreeterC6774.41.5263377.81.52130141262NopkintonC7774.41.526337.81.5213015127.1273North KingtownR7.77.81.6877.81.67230141323 1333MedidoonC7.67.81.6872.67.41.52130131321 1333MedidoonC7.67.51.6873.77.9<					126					
3000 1112 1113 Crastom P 662 74.9 1.383 664 75.0 1.393 3008 1122 1123 Cumberland C 148 82.7 1.078 135 10.7 135 10.7 135 10.7 135 10.7 135 10.7 1.35 10.7 1.35 10.7 1.35 10.7 1.35 10.7 1.35 10.7 1.35 10.7 1.35 10.7 1.35 10.7 1.35 10.7 1.55 1.53 10.7 1.55 1.53 10.7 1.55 1.53 10.7 1.55 1.53 1.51 1.72 1.52 1.53 1.51 1.51 1.52 1.53 1.51 1.51 1.52 1.53 1.51 1.52 1.53 1.53 1.51 1.52 1.53 1.53 1.53 1.52 1.53 1.53 1.51 1.52 1.53 1.53 1.53 1.53 1.53 1.53 1.53 1.53 1.53	3004	1052	Central Falls		34	75.1	1,346	34	74.6	
30081122 1123Cumberland1897.3.9.071249.75.9.0730091132 1133Est Providence84.3.7.4.1.0384.3.7.3.1.0353011118.8Est Providence84.3.7.4.1.3344.4.7.7.81.3353012119.193Foster07.4.1.3554.4.7.7.81.52530331221 213GloceterC4.67.7.91.3254.9.7.7.81.52530341222 123GloceterC4.67.7.91.3265.3.7.8.1.52130351222 1233GloceterC7.66.6.61.0607.2.6.7.41.52130161222 1233GloceterC7.66.6.61.0607.2.6.7.41.52130171302 1303UncolnC7.66.6.61.0607.2.6.7.41.52130191322 1323Mideletowin67.67.5.21.8.77.2.	3005	1082	Charlestown	С	17	71.0	1,876	15	69.8	
3009 1152 1133 East Grewnich C 344 72.2 1.7.89 43 73.5 41.7 73.5 1.5.5 3011 1163 Exter/Vast Grewnich B 433 74.2 1.355 44 72.6 1.35 3021 1122 123 Giocester G 73 77.6 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 73.8 1.521 3014 1262 1233 Biocester C 26 73.8 1.160 26.8 73.4 1.162 3015 1282 1233 Middletown C 76 69.6 1.608 73.2 1.52 1.331.44 New Shoreham 8 270 7.33 1.621 73.8 7.32 7.33 7.56 1.131 3024 1382 1383 North Smitheid B 75.2 1.122 7.35 9.25 7.35 9.25	3007	1112 1113	Cranston	В	662	74.9	1,383	641	75.0	1,339
3010 1162 1163 East Provedence 8 433 74.2 1.539 431 73.9 1.525 3011 1188 Exter/Net Greenwich 8 51 72.1 1.539 44 72.6 1.733 3013 122 1213 Greettr C 46 75.9 1.52 44 75.1 1.072 3014 122.2 Jamestron C 25.7 74.4 1.526 53 73.8 1.541 3016 128.2 Jamestron C 25.7 74.8 1.575 8.8 73.4 1.521 3017 J302 1303 Lincoln C 76 69.6 1.688 7.7 1.321 37 74.9 1.537 3013 J321 J333 Middleown C 76 69.6 1.687 73.9 1.687 3023 J322 J333 Middleown C 266 74.4 1.421 1.57 6.887 7.01 7.33 1.681 7.3	3008	1122 1123	Cumberland		189	75.3	960	184	75.1	950
30111138Exter/West Greenwich β β 1 72.1 1.355 4.4 72.6 1.32 30131132 L133Giocetter C 30 74.3 77.6 73.8 77.7 30442262HopkintonC 24 72.9 1.525 19 74.2 1.521 30142262HopkintonC 24 72.9 1.525 19 74.2 1.521 30161282 L283JohnstonC 255 73.8 1.605 8 75.4 1.162 3017302 1303Lincoin-11 74.8 1.575 8 76.4 1.570 30211322 L333MiddletoonC 256 73.8 1.687 268 73.2 1.676 30211322 L333North SingtownC 284 74.4 1.416 281 73.9 1.617 30231372 L373North SingtownC 284 74.4 1.416 281 73.9 1.617 30241382 L333North SingtownC 27.6 7.53 867 21.52 7.5 1.168 30251382 L333North SingtownC 27.7 7.55 1.618 7.55 1.018 30261422 L433North SingtownB 62 76.9 1.265 60 77.5 1.018 30261422 L433SinthifieldC 76.7 7.55 1.657 7.55 1.018 3027	3009	1152 1153	East Greenwich	С	34	82.7	1,078	35	81.7	1,056
30121192 1193Foxter3074.378.63178.878.130131212 1213GlocestarC4675.91.525197.4.21.51130141262HopkintonC577.4.41.526537.8.81.55130151272 1273JametownC5757.4.41.526537.8.81.55130161272 1273JametownC2557.4.81.5267.8.81.52130171302 1033Uncoln117.4.81.6872687.5.21.6.7630211322 1333Newport8287.5.71.4.877.41.30330231372 1373North KingtownC2447.41.4.1621.7.59.2230251392 1393North KingtownC2667.5.21.8.872017.5.29.2230251392 1393North Smithfield8627.6.21.4.844.7.87.6.61.1.6830271152Union Fro Istrict137.6.21.0.511.4.441.3.674.3.22.0.2230331462 1463Schutare8627.6.31.5.516.07.7.51.3.8830311472 1473South Kingtown82.67.6.31.5.516.27.4.81.5.7130341562WarrenC667.6.41.5.516.27.4.81.5.71303	3010	1162 1163	East Providence	В	433	74.2	1,539	431	73.9	1,525
30131212 1213GlocesterC467591,1324475.11,07230141262HopkintonC2472.31,5251974.21,51130151272 1273JamestownC25573.81,18026673.41,52130171302 1303UncolnC7573.81,6067268.81,52130191322 1323MiddetownC7669.61,6087268.81,52130211352 1333Newsfort838771,327737373.91,67630221372 1373North KingtownC28474.41,41628173.91,41130241382 1383North Snithfield87675.21,1627373.974.51,36230251382 1383North Snithfield87675.21,162731,6811,6830261412 143PawicketC47.574.51,16273.91,6211,65174.51,38630271515Union Fire Ditrict376.61,2521,6517474.51,38130311462 1463SotthKingtown826573.01,52325572.61,50230321452WarenC2676.91,2831,5711,571,58130331452WarenC2676.91,283 <t< td=""><td>3011</td><td>1183</td><td>Exeter/West Greenwich</td><td>В</td><td>51</td><td>72.1</td><td>1,355</td><td>44</td><td>72.6</td><td>1,359</td></t<>	3011	1183	Exeter/West Greenwich	В	51	72.1	1,355	44	72.6	1,359
30141262HopkintonC2472.91.251974.21.52130151272 1273JamestownC5774.41.546537.3.81.56130161272 1273JahnstonC5774.41.56787.3.81.56130171302 1303Uncoin1174.81.57587.6.41.30730191322 1323MiddletownC7669.61.6877.4.21.50330221342 1348Newfortham83875.71.3277.77.4.91.30330231372 1373North KingstownC2447.5.38872017.5.21.16830241382 1383North Frovidence20675.38872017.5.21.16830251392 1393North Singthifield8767.5.21.4454.87.62.02230251392 1393North Singthifield8762.02237.5.01.16830301462 1463Scituate8627621.455607.51.16830311467 1473Scituate8627621.265607.51.01830331462 1463Scituate835375.81.254607.51.01830341522 1533TivetonC776.21.264637.41.55130341522 1533Tiveto	3012	1192 1193	Foster		30	74.3	786	31	73.8	767
30151272 1273JamestownC5774.41.5265373.81.54130161282 1283JahnstonC25573.81.16026673.41.62030171302 1303Uncoln1174.81.575876.41.57130191322 1333MiddrownC7666.61.6087267.667.630211352 1353Newsboreham83827.71.3273774.91.57630231372 1373North KingtrownC26474.41.41675.275.275.275.275.275.21.18230241382 1333North Frovidence20675.21.18273.875.61.16830251392 1393North Frovidence1775.59.45510.775.21.08130241142 1413PavtucktC7276.51.6075.51.08430301462 1463Scitulate826573.01.531.7475.51.08430311472 1473South Kingtrown826573.01.531.531.5311.53	3013	1212 1213	Glocester	С	46	75.9	1,132	44	75.1	1,072
30161282 1283JohnstonC25573.81.18025673.41.16130171302 1303Lincoln1174.81.575876.41.57130211352 1353MiddletownC7666.81.68726.87.2.21.67630221342 1343NewSoreham83875.71.82737.47.4.91.30330231372 1373North KingtownC2447.4.41.41628173.975.61.18230241382 1383North Frovidence20675.388720175.29.2230251392 1393North Sintified876.77.4.51.44547.874.61.18630261412 1413PavtucketC277.5.51.45873.59.451.775.51.18830301462 463Scituate86276.91.2656077.51.88830311472 1473SmithfieldC7276.21.05175.51.18830331532 1533TwortonC26678.01.52325.572.61.50230341522 1623WarrenC2678.91.4817891.43130391622 1623WarrenC2772.51.3648572.01.38130391622 1623WarrenC28772.51.3648572.01.341 </td <td>3014</td> <td>1262</td> <td>Hopkinton</td> <td>С</td> <td>24</td> <td>72.9</td> <td>1,525</td> <td>19</td> <td>74.2</td> <td>1,521</td>	3014	1262	Hopkinton	С	24	72.9	1,525	19	74.2	1,521
30171302 1303Lincoln1174.81.575876.41.37030191322 1333MiddlevonC7665.61.6087268.61.52130211352 1353MiddlevonB27077.71.3277774.91.30330221372 1373North KingtownC2447.441.4162875.21.2273774.91.30330241372 1373North KingtownC2467.451.46275.271.827375.61.18830241382 1333North KingtownC47.574.51.46275.273.875.02.02230251392 1393North KingtownB7672.21.45275.01.08830261412 1413PavtocktC47.574.51.0675.21.08130311462 1463ScituateB6276.21.0517475.51.08830321462 1463ScituateB26573.01.5236274.51.16230331532 1533TivertonC2676.01.3882875.91.16230341562WarrenC1573.91.4117489.91.41130351622 1623WestorenvichC1573.91.4211575.91.23130341562WarrenC175.91.24115	3015	1272 1273	Jamestown	С	57	74.4	1,526	53	73.8	1,541
30191322 1323MiddletownC7669.61,6087268.81,52130211352 1353 154New ShorehamB27073.81,6872.6873.21,7630221342 133North KingstownC28474.41,41628173.91,41130241382 1383North SmithfieldB7675.21,1227375.61,16830251392 1393North SmithfieldB7675.21,42447.84.461,38630261412 1413PawtucketC47.574.51,44547.874.61,38630271515Union Fire District1773.594.510.075.51,01830301462 1463ScituateB6276.91,26560077.51,18830311422 1473SmithfieldC7276.21,0517475.51,01830321492 1493South KingstownB26573.01,52325.572.61,55730331532 1533TretronC2678.01,3842877.91,24130341552WarrenC2678.01,36473.91,44130351622 1633WoonsocketB5375.81,24735.574.1,34130401073Charbehool DistrictC277.21,364637.2.1,361 <td>3016</td> <td>1282 1283</td> <td>Johnston</td> <td>С</td> <td>255</td> <td>73.8</td> <td>1,180</td> <td>256</td> <td>73.4</td> <td>1,162</td>	3016	1282 1283	Johnston	С	255	73.8	1,180	256	73.4	1,162
30211352 1353 1354Newport827073.81,68726873.21,73730221342 1343New Shoreham83875.71,2273774.91,30330231372 1373North KingtownC26675.388720175.292230251392 1393North Smithfield87675.21,1827375.61,18830261412 1413PawtucketC47.574.51,44547.874.61,38630271515Union Fire District376.02,022375.01,18830301452 1433Solutate826576.91,551,01830311472 1473SmithfieldC7276.21,0517475.51,01830331492 1493Solut Kingtown826573.01,52325572.61,5153034152.2WarrenC2678.01,3882877.91,23430351622 1633Wonsocket835375.81,42435575.41,15730341522WarrenC1573.91,441738.91,44130371622West GreenwichC1573.91,4417338.91,44130371622West GreenwichC1573.91,4417338.91,441 <trr< tr="">30361622 163</trr<>	3017	1302 1303	Lincoln		11	74.8	1,575	8	76.4	1,370
3022 1342 1343 New Shoreham B 38 75.7 1,327 37 74.9 1,303 3023 1372 1373 North Kingstown C 284 74.4 1,416 281 73.9 1,411 3024 1382 138 North Smithfield B 76 75.3 887 201 75.6 1,168 3025 1392 1393 North Smithfield B 76 75.2 1,182 73 75.6 1,168 3025 1412 1413 Pavtucket C 475 74.5 1,465 60 77.6 1,051 74.6 1,386 3029 1452 Richmond C 72 76.0 1,265 60 77.5 1,188 3031 1462 1463 Sciutate B 265 73.0 1,523 255 7.6 1,515 3033 1532 1533 Tiverton C 66 74.6 1,481 73 1,241 3036 16622 162	3019	1322 1323	Middletown	С	76	69.6	1,608	72	68.8	1,521
3023 1372 1373 North Kingstown C 284 74.4 1,416 281 73.9 1,411 3024 1382 1383 North Providence 206 75.2 887 201 75.2 922 3025 1392 1393 North Smithfield B 76 74.5 1,422 47.8 74.6 1,386 3026 1412 1413 Pavtucket C 47.5 74.5 1,442 47.8 74.6 1,386 3027 15.5 Union Fire District 73 76.9 2,022 3 75.0 2,022 3030 1462 1463 Scituate B 62 76.9 1,265 60 77.5 1,188 3031 1472 147.3 Smithfield C 72 73.0 1,481 78 2,42 1,515 3033 1532 1533 Tivern C 26 78.9 1,481 28 77.9 1,294 3036 1622 1623 West Greenwich	3021	1352 1353 1354	Newport	В	270	73.8	1,687	268	73.2	1,676
3024 1382 1383 North Providence 206 75.3 887 201 75.2 922 3025 1392 1393 North Smithfield B 76 77.2 1.182 73 75.6 1.168 3026 1412 1413 Pawlucket C 475 74.5 1.445 478 74.6 1.386 3027 1515 Union Fire District 7 75.5 945 17 73.5 1.048 3030 1462 1463 Scituate 8 62 76.9 1.051 74 75.5 1.018 3031 1472 1473 South Kingstown 8 265 73.0 1.523 255 72.6 1.501 3033 1532 1533 Tiverton C 26 78.0 1.388 28 7.9 1.294 3036 1622 1623 Westriy 5 7 89.9 1.481 7 88.9 1.481 3037 1602 West Greenwich C <	3022	1342 1343	New Shoreham	В	38	75.7	1,327	37	74.9	1,303
30251392 1393North SmithfieldB767521,1827375.61,16330261412 1413PawtucketC47574.51,44547874.61,38630271515Union Fire District375.02,022375.51,04830291452Richmond375.61,751,18275.51,04830301462 1463ScituateB6276.91,2656077.51,18830311422 1473SmithfieldC7276.21,0517475.51,01830321492 1493South KingstownB6674.61,1566274.51,15730331521 1533TiveronC2678.01,3882877.91,29130341562WarrenC2678.01,3882877.91,24130351602Westerly5789.91,4117357.41,24130391632 1633WoonsocketB35375.81,24735575.41,24730401073Chariho School DistrictC282.32,820281.32,74630411203Foster //GioceterB5073.91,0714673.81,89130431336Narragansett HousingC24.01,8212,7461,89130431336Narrag	3023	1372 1373	North Kingstown	С	284	74.4	1,416	281	73.9	1,411
30261412 1413PawtucketC47574.51.44547874.61.38630271515Union Fire District376.02.022375.02.02230291462 1463ScituateB6276.91.2656077.51.18830311462 1463ScituateB6272.91.6236077.51.18830321462 1463SoituateC7276.21.0517475.51.01830331332 1533TiveronC2678.01.3882877.91.29430361622 1623WarrenC2678.01.3882877.91.29430361622 1623Westerly5789.91.481789.91.48130371602West GreenwichC1573.71.2511573.91.24730401073Charlho School DistrictC8772.51.3648572.01.34130411034Foster/GlocesterB5073.91.2143531.6213.11.62130431336Narragansett HousingC30431336Narragansett HousingC <td>3024</td> <td>1382 1383</td> <td>North Providence</td> <td></td> <td>206</td> <td>75.3</td> <td>887</td> <td>201</td> <td>75.2</td> <td>922</td>	3024	1382 1383	North Providence		206	75.3	887	201	75.2	922
30271515Union Fire District376.02,022375.02,02230291452Richmond1773.59451773.51,04830301462 1463ScituateB6276.91,2656077.51,18830311472 1473SmithfieldC7273.01,52325572.61,50230331522 1533TivertonC6674.61,1566274.51,51730341522 1533TivertonC6674.61,3882877.91,23430351522 1533TivertonC6674.61,48178.891,48130361522 1633WarrenC1573.71,2511573.91,24430371602West GreenwichC1573.71,2511573.91,24430401073Charlo School DistrictC8773.91,2413574.81,06730421528Tigue Fire & LightingC5175.3189174.31,8330431336Narragansett HousingC	3025	1392 1393	North Smithfield	В	76	75.2	1,182	73	75.6	1,168
3029 1452 Richmond 17 73.5 945 17 73.5 1482 3030 1462 1463 Scituate B 62 76.9 1,265 60 77.5 1,188 3031 1472 1473 Smithfield C 72 76.2 1,051 74 75.5 1,018 3032 1492 1493 South Kingstown B 265 73.0 1,523 255 72.6 1,502 3033 1532 153 Tiveton C 266 78.0 1,388 28 77.9 1,294 3036 1622 1623 Westerly S 7 89.9 1,411 7 88.9 1,441 3039 1632 1633 Woonsocket B 353 75.8 1,247 355 75.4 1,247 3040 1073 Chariho School District C 87 72.5 1,364 85 72.0 1,341 3041 1203 Foster/Glocester B 50 73.9 1,071 46 73.8 1,067 3045 <td>3026</td> <td>1412 1413</td> <td>Pawtucket</td> <td>С</td> <td>475</td> <td>74.5</td> <td>1,445</td> <td>478</td> <td>74.6</td> <td>1,386</td>	3026	1412 1413	Pawtucket	С	475	74.5	1,445	478	74.6	1,386
30301462 1463ScituateB6276.91.2656077.51.18830311472 1473SmithfieldC7276.21.0517475.51.01830321492 1493South KingstownB26573.01.52325.572.61.50230331532 1533TvertonC6678.01.3882877.91.29430361622 1623Westerly5789.91.481788.91.48130371602West GreenwichC1573.71.2711573.91.24330391632 1633WoosocketB35377.51.3648572.01.34130411203Foster/GlocesterB5073.91.0714673.81.06730421528Tiogue Fire & LightingC5175.1.389174.31.8330431366Naraganset HousingC282.32.820281.32.74630451098Coventry Lighting DistrictC282.32.820281.32.74630501116Cranst HousingC247.61.919468.81.50730511160East Greenwich HousingC276.61.919476.61.91530531166East Providence HousingB3574.51.9053275.1	3027	1515	Union Fire District		3	76.0	2,022	3	75.0	2,022
30311472 1473SmithfieldC7276.21.0517475.51.01830321492 1493South KingstownB26573.01.52325572.61.50230331532 1533TivertonC6674.61.1566274.51.51730341562WarrenC6674.61.388787478.91.48130371602Westerly5789.91.481788.91.24330391632 1633WoonsocketB35375.81.24735575.41.24730401073Chariho School DistrictC8772.51.3648572.01.38330411023Foster/GlocesterB5073.91.0714673.81.06730421528Tioge Fire & LightingC,5175.31.89174.31.8330431336Narragansett HousingC282.32.800281.32.74630451098Coventry Lighting DistrictC282.32.800281.32.74630501166East Greenwich HousingC21.308468.81.50730511116Cranston HousingC21.308468.81.50730531416Pawtucket HousingB1177.31.7441277.31.591 <tr< td=""><td>3029</td><td>1452</td><td>Richmond</td><td></td><td>17</td><td>73.5</td><td>945</td><td>17</td><td>73.5</td><td>1,048</td></tr<>	3029	1452	Richmond		17	73.5	945	17	73.5	1,048
30321492 1493South KingstownB26573.01.52325572.61.50230331532 1533TivertonC6674.61.1566274.51.15730341562WarrenC2678.01.3882877.91.29430361622 1623WesterlyS789.91.481788.91.48130371602West GreenwichC1573.71.2511573.91.24330391632 1633WoonsocketB35375.81.24735575.41.24730401073Chariho School DistrictC8772.51.3648572.01.34130411203Foster/GlocesterB5073.91.0714673.81.06730421528Tiogue Fire & LightingC517.31.364852.7061.83130431336Narragansett HousingC22.8232.820281.32.74630451098Coventry Lighting DistrictC22.8232.820281.32.74630461242Hope Valley FireC181.01.922180.01.85730501156East Greenwich HousingC274.61.9053275.11.91630511116Cranston HousingC274.61.9053275.1 <td>3030</td> <td>1462 1463</td> <td>Scituate</td> <td>В</td> <td>62</td> <td>76.9</td> <td>1,265</td> <td>60</td> <td>77.5</td> <td>1,188</td>	3030	1462 1463	Scituate	В	62	76.9	1,265	60	77.5	1,188
30331532 1533TivetonC6674.61,1566274.51,15730341562WarrenC2678.01,3882877.91,29430361622 1623Westerly5789.91,481788.91,48130371602West GreenwichC1573.71,2111573.91,24330391632 1633Woonsocket835375.81,24735575.41,24730401073Charlho School DistrictC8772.51,3648572.01,34130411203Foster/Glocester85073.91,0714673.81,06730421528Tiogue Fire & LightingC,5175.3189174.318330431336Narragansett HousingC28.22,82028.137.630451098Coventry Lighting DistrictC28.101,922180.01,85730501156East Greenwich HousingC24.461,9192473.61,89130511116Cranston HousingB1177.31,7341277.31,59130521166East Providence HousingB1177.31,7462,268276.62,21630551166Camberland HousingC276.62,26827	3031	1472 1473	Smithfield	С	72	76.2	1,051	74	75.5	1,018
3034 1562 Warren C 26 78.0 1,388 28 77.9 1,294 3036 1622 1623 Westerly 5 7 89.9 1,481 7 88.9 1,481 3037 1602 West Greenwich C 15 73.7 1,251 15 73.9 1,243 3039 1632 1633 Woonsocket B 353 75.8 1,247 355 75.4 1,247 3040 1073 Chariho School District C 87 72.5 1,364 85 72.0 1,341 3041 1203 Foster/Glocester B 50 73.9 1,071 46 73.8 1,067 3043 1336 Narragansett Housing C	3032	1492 1493	South Kingstown	В	265	73.0	1,523	255	72.6	1,502
3036 1622 1623 Westerly 5 7 89.9 1.481 7 88.9 1.481 3037 1602 West Greenwich C 15 73.7 1.251 15 73.9 1.243 3039 1632 1633 Woonsockt B 353 75.8 1.247 355 75.4 1.247 3040 1073 Chariho School District C 87 72.5 1.364 85 72.0 1.341 3041 1203 Foster/Glocester B 50 73.9 1.071 46 73.8 1.067 3042 1528 Tiogue Fire & Lighting C,5 1 7.3 1.89 1 74.3 183 3043 1336 Narragansett Housing C 2 82.3 2.820 2 81.3 2.746 3045 1098 Coventry Lighting District C 2 82.3 2.820 2 81.3 2.746 3046 1242 <td< td=""><td>3033</td><td>1532 1533</td><td>Tiverton</td><td>С</td><td>66</td><td>74.6</td><td>1,156</td><td>62</td><td>74.5</td><td>1,157</td></td<>	3033	1532 1533	Tiverton	С	66	74.6	1,156	62	74.5	1,157
30371602West GreenwichC1573.71,2511573.91,24330391632 1633WoonsocketB35375.81,24735575.41,24730401073Chariho School DistrictC8772.51,3648572.01,34130411203Foster/GlocesterB5073.91,0714673.81,06730421528Tiogue Fire & LightingC,5175.3189174.318330431336Narragansett HousingC30451098Coventry Lighting DistrictC282.32,820281.32,74630461242Hope Valley FireC181.01,922180.01,85730501156East Greenwich HousingC2474.61,9192473.61,89130511116Cranston HousingB3117.31,7341277.31,59130531416Pawtucket HousingB3574.51,9053275.11,91630561126Cumberland HousingC279.62,268275.62,21630571306Lincoln HousingB376.22,602375.22,60230561036Burrillville HousingB376.22,625375	3034	1562	Warren	С	26	78.0	1,388	28	77.9	1,294
30391632 1633WoonsocketB35375.81,24735575.41,24730401073Chariho School DistrictC8772.51,3648572.01,34130411203Foster/GlocesterB5073.91,0714673.81,06730421528Tiogue Fire & LightingC,5175.3189174.318330431336Narragansett HousingC30451098Coventry Lighting DistrictC282.32,820281.32,74630461242Hope Valley FireC181.01,922180.01,85730501156East Greenwich HousingC2474.61,9192473.61,89130511116Cranston HousingC2474.61,9192473.61,89130521166East Providence HousingB3574.51,7341277.31,59130531416Pawtucket HousingC279.62,268278.62,21630551306Lincoln HousingC279.62,268278.62,21630571306Lincoln HousingB3576.81,309977.91,29930591016Bristol HousingB376.22,625375.2	3036	1622 1623	Westerly	5	7	89.9	1,481	7	88.9	1,481
30401073Chariho School DistrictC8772.51,3648572.01,34130411203Foster/GlocesterB5073.91,0714673.81,06730421528Tiogue Fire & LightingC,5175.3189174.318330431336Narragansett HousingC30451098Coventry Lighting DistrictC282.32,820281.32,74630461242Hope Valley FireC181.01,922180.01,85730501156East Greenwich HousingC569.21,308468.81,50730511116Cranston HousingC2474.61,9192473.61,89130521166East Providence HousingB3575.91,9053275.11,91630531416Pawtucket HousingC276.62,268276.62,21630561126Cumberland HousingC276.61,505874.91,50530591016Bristol HousingB376.22,625375.22,60230651036Burrillville HousingB677.11,886676.11,88630661386North Providence HousingB370.22,0463<	3037	1602	West Greenwich	С	15	73.7	1,251	15	73.9	1,243
3041 1203 Foster/Glocester B 50 73.9 1.071 46 73.8 1.067 3042 1528 Tiogue Fire & Lighting C,5 1 75.3 189 1 74.3 183 3043 1336 Narragansett Housing C	3039	1632 1633	Woonsocket	В	353	75.8	1,247	355	75.4	1,247
3042 1528 Tiogue Fire & Lighting C,5 1 75.3 189 1 74.3 183 3043 1336 Narragansett Housing C	3040	1073	Chariho School District	С	87	72.5	1,364	85	72.0	1,341
30431336Naragansett Housing Origination C	3041	1203	Foster/Glocester	В	50	73.9	1,071	46	73.8	1,067
30451098Coverry Lighting DistrictC282.32,820281.32,74630461242Hope Valley FireC181.01,922180.01,85730501156East Greenwich HousingC569.21,308468.81,50730511116Cranston HousingC2474.61,9192473.61,89130521166East Providence HousingB1177.31,7341277.31,59130531416Pawtucket HousingC279.62,268278.62,21630561126Cumberland HousingC279.62,268278.62,21630571306Lincoln HousingB875.91,555874.91,50530591016Bristol HousingB376.22,625375.22,60230661386North Providence HousingB677.11,886676.11,88630671177East Smithfield WaterC,5478.61,116477.61,08730681227Greenville WaterB370.22,046369.22,021	3042	1528	Tiogue Fire & Lighting	C,5	1	75.3	189	1	74.3	183
3046 1242 Hope Valley Fire C 1 81.0 1,922 1 80.0 1,857 3050 1156 East Greenwich Housing C 5 69.2 1,308 4 68.8 1,507 3051 1116 Cranston Housing C 24 74.6 1,919 24 73.6 1,891 3052 1166 East Providence Housing B 11 77.3 1,734 12 77.3 1,591 3053 1416 Pawtucket Housing B 35 74.5 1,905 32 75.1 1,916 3056 1126 Cumberland Housing C 2 79.6 2,268 2 78.6 2,216 3057 1306 Lincoln Housing B 8 75.9 1,555 8 74.9 1,299 3055 1036 Burrillville Housing B 3 76.2 2,625 3 75.2 2,602 3066 1386 No	3043	1336	Narragansett Housing	С						
30501156East Greenwich HousingC569.21,308468.81,50730511116Cranston HousingC2474.61,9192473.61,89130521166East Providence HousingB1177.31,7341277.31,59130531416Pawtucket HousingB3574.51,9053275.11,91630561126Cumberland HousingC279.62,268278.62,21630571306Lincoln HousingB875.91,555874.91,50530591016Bristol HousingB376.22,625375.22,60230651036Burrillville HousingB677.11,886676.11,88630671177East Smithfield WaterC,5478.61,116477.61,08730681227Greenville WaterB370.22,046369.22,021	3045	1098	Coventry Lighting District	С	2	82.3	2,820	2	81.3	2,746
3051 1116 Cranston Housing C 24 74.6 1919 24 73.6 1,891 3052 1166 East Providence Housing B 11 77.3 1,734 12 77.3 1,591 3053 1416 Pawtucket Housing B 35 74.5 1,905 32 75.1 1,916 3056 1126 Cumberland Housing C 2 79.6 2,268 2 78.6 2,216 3057 1306 Lincoln Housing B 8 75.9 1,555 8 74.9 1,505 3059 1016 Bristol Housing B 8 76.8 1,390 9 77.9 1,299 3065 1036 Burrillville Housing B 3 76.2 2,625 3 75.2 2,602 3066 1386 North Providence Housing B 6 77.1 1,886 6 76.1 1,886 3067 1177 East Smithfield Water C,5 4 78.6 1,116 4 77.6 1,087 </td <td>3046</td> <td>1242</td> <td>Hope Valley Fire</td> <td>С</td> <td>1</td> <td>81.0</td> <td>1,922</td> <td>1</td> <td>80.0</td> <td>1,857</td>	3046	1242	Hope Valley Fire	С	1	81.0	1,922	1	80.0	1,857
3052 1166 East Providence Housing B 11 77.3 1,734 12 77.3 1,591 3053 1416 Pawtucket Housing B 35 74.5 1,905 32 75.1 1,916 3056 1126 Cumberland Housing C 2 79.6 2,268 2 78.6 2,216 3057 1306 Lincoln Housing B 8 75.9 1,555 8 74.9 1,505 3059 1016 Bristol Housing B 8 76.8 1,390 9 77.9 1,299 3065 1036 Burrillville Housing B 3 76.2 2,625 3 75.2 2,602 3066 1386 North Providence Housing B 6 77.1 1,886 6 76.1 1,886 3067 1177 East Smithfield Water C,5 4 78.6 1,116 4 77.6 1,087 3068 1227 Greenville Water B 3 70.2 2,046 3 69.2 2,021 <td>3050</td> <td>1156</td> <td>East Greenwich Housing</td> <td>С</td> <td>5</td> <td>69.2</td> <td>1,308</td> <td>4</td> <td>68.8</td> <td>1,507</td>	3050	1156	East Greenwich Housing	С	5	69.2	1,308	4	68.8	1,507
3053 1416 Pawtucket Housing B 35 74.5 1,905 32 75.1 1,916 3056 1126 Cumberland Housing C 2 79.6 2,268 2 78.6 2,216 3057 1306 Lincoln Housing B 8 75.9 1,555 8 74.9 1,505 3059 1016 Bristol Housing F 8 76.8 1,390 9 77.9 1,299 3065 1036 Burrillville Housing B 3 76.2 2,625 3 75.2 2,602 3066 1386 North Providence Housing B 6 77.1 1,886 6 76.1 1,886 3067 1177 East Smithfield Water C,5 4 78.6 1,116 4 77.6 1,087 3068 1227 Greenville Water B 3 70.2 2,046 3 69.2 2,021 <td>3051</td> <td>1116</td> <td>Cranston Housing</td> <td>С</td> <td>24</td> <td>74.6</td> <td>1,919</td> <td>24</td> <td>73.6</td> <td>1,891</td>	3051	1116	Cranston Housing	С	24	74.6	1,919	24	73.6	1,891
3056 1126 Cumberland Housing C 2 79.6 2,268 2 78.6 2,216 3057 1306 Lincoln Housing B 8 75.9 1,555 8 74.9 1,505 3059 1016 Bristol Housing B 8 76.8 1,390 9 77.9 1,299 3065 1036 Burrillville Housing B 3 76.2 2,625 3 75.2 2,602 3066 1386 North Providence Housing B 6 77.1 1,886 6 76.1 1,886 3067 1177 East Smithfield Water C,5 4 78.6 1,116 4 77.6 1,087 3068 1227 Greenville Water B 3 70.2 2,046 3 69.2 2,021	3052	1166	East Providence Housing	В	11	77.3	1,734	12	77.3	1,591
3057 1306 Lincoln Housing B 8 75.9 1,555 8 74.9 1,505 3059 1016 Bristol Housing 8 76.8 1,390 9 77.9 1,299 3065 1036 Burrillville Housing B 3 76.2 2,625 3 75.2 2,602 3066 1386 North Providence Housing B 6 77.1 1,886 6 76.1 1,886 3067 1177 East Smithfield Water C,5 4 78.6 1,116 4 77.6 1,087 3068 1227 Greenville Water B 3 70.2 2,046 3 69.2 2,021	3053	1416	Pawtucket Housing	В	35	74.5	1,905	32	75.1	1,916
3059 1016 Bristol Housing 8 76.8 1,390 9 77.9 1,299 3065 1036 Burrillville Housing B 3 76.2 2,625 3 75.2 2,602 3066 1386 North Providence Housing B 6 77.1 1,886 6 76.1 1,886 3067 1177 East Smithfield Water C,5 4 78.6 1,116 4 77.6 1,087 3068 1227 Greenville Water B 3 70.2 2,046 3 69.2 2,021	3056	1126	Cumberland Housing	С	2	79.6	2,268	2	78.6	2,216
30651036Burrillville HousingB376.22,625375.22,60230661386North Providence HousingB677.11,886676.11,88630671177East Smithfield WaterC,5478.61,116477.61,08730681227Greenville WaterB370.22,046369.22,021	3057	1306	Lincoln Housing	В	8	75.9	1,555	8	74.9	1,505
3066 1386 North Providence Housing B 6 77.1 1,886 6 76.1 1,886 3067 1177 East Smithfield Water C,5 4 78.6 1,116 4 77.6 1,087 3068 1227 Greenville Water B 3 70.2 2,046 3 69.2 2,021	3059	1016	Bristol Housing		8	76.8	1,390	9	77.9	1,299
3067 1177 East Smithfield Water C,5 4 78.6 1,116 4 77.6 1,087 3068 1227 Greenville Water B 3 70.2 2,046 3 69.2 2,021	3065	1036	Burrillville Housing	В	3	76.2	2,625	3	75.2	2,602
3068 1227 Greenville Water B 3 70.2 2,046 3 69.2 2,021	3066	1386	North Providence Housing	В	6	77.1	1,886	6	76.1	1,886
	3067	1177	East Smithfield Water	C,5	4	78.6	1,116	4	77.6	1,087
3069 1356 Newport Housing C 36 74.7 1,814 35 74.1 1,833	3068	1227	Greenville Water	В	3	70.2	2,046	3	69.2	2,021
	3069	1356	Newport Housing	С	36	74.7	1,814	35	74.1	1,833



Municipal Employees Retirement System, State of Rhode Island 42

Retired Member Statistics

					irees and Benefi			tirees and Benef	
Old Unit Number	New Unit Number	Unit	Code(s)	Number	As of June 30, 20	Average Monthly Benefit	Number	As of June 30, 2 Average Age	Average Monthly Benefit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			D						1 051
3071 3072	1566 1286	Warren Housing Johnston Housing	В	5	80.0 76.0	2,002 1,820	5	79.0 77.1	1,951 1,803
3072	1538	Tiverton Local 2670A	С	19	70.0	1,320	20	73.4	1,805
3078	1002 1003 1007 1009	Barrington COLA	c	136	74.6	1,605	133	74.5	1,563
3079	1096	Coventry Housing		3	80.7	620	5	82.3	614
3080	1496	South Kingstown Housing	С	1	66.7	1,854	1	65.7	1,798
3081	1403	N. RI Collaborative Adm. Services	С	19	70.8	870	20	70.5	860
3083	1616	West Warwick Housing	В	6	80.3	2,176	6	79.3	2,118
3084	1476	Smithfield Housing							
3094	1478	Smithfield COLA	С	39	71.9	2,161	40	71.2	2,061
3096	1056	Central Falls Housing	С	12	72.7	1,314	12	71.7	1,314
3098	1293	Lime Rock Administrative Services		1	71.0	1,212	1	70.0	1,212
3099	1063	Central Falls Schools	С	94	73.2	1,047	92	73.1	1,022
3100	1023	Bristol/Warren Schools	В	140	74.2	1,071	133	73.6	1,079
3101	1157 1158	Town of E. Greenwich-COLA-NCE	С	89	71.6	1,542	78	71.4	1,501
3102	1712	Harrisville Fire District (ADMIN)	С	1	63.3	2140.8	1	62.3	2140.8
3103	1702	Albion Fire District (ADMIN)	C,5	1	65.9	790	1	64.9	790
3150	1159	East Greenwich Fire (ADMIN)	С	1	74.1	1,803	1	73.1	1,803
1609	1609	Town of West Warwick (Legacy)	E,2	123	68.8	2,288			
1610	1610	West Warwick School NC (Legacy)	E,2	90	72.7	1,831			
1612	1612	Town of West Warwick	С						
1613	1613	West Warwick School Dept (NC)	С						
1619	1619	Town of West Warwick Library (Legac		9	74.2	2,385			
1802	1802	Pascoag Fire District (ADMIN) COLA	С						
		All General Employee Units		5,439	74.3	1,403	5,113	74.3	1,348
Police and	Fire Units								
4016	1285	Johnston Fire	D	10	51.6	\$ 3,346	9	51.7	\$ 3,468
4029	1454	Richmond Police	6	1	62.8	2,199	1	61.8	2,199
4031	1474	Smithfield Police	C,D	14	55.4	3,760	13	53.8	3,559
4042	1555	Valley Falls Fire	D	9	61.5	2,412	10	61.7	2,354
4047	1395 1435	North Smithfield Voluntary Fire	B,D	15	67.7	2,821	15	66.7	2,762
4050	1155	East Greenwich Fire	C,D	33	63.8	2,837	35	64.2	2,782
4054	1154	East Greenwich Police	C,D	32	64.3	3,144	33	65.3	3,145
4055	1375	North Kingstown Fire	C,D	74	68.5	2,941	74	68.1	2,868
4056	1374	North Kingstown Police	C,D	48	64.7	3,178	45	64.6	3,092
4058	1385	North Providence Fire	D	108	62.6	2,873	104	62.0	2,879
4059	1008	Barrington Fire (25)	С	2	61.0	4,361	2	60.0	4,320
4060	1004	Barrington Police	C,D	28	67.9	2,932	27	67.6	2,862
4061	1005	Barrington Fire (20)	C,D,5	26	73.0	2,470	28	73.0	2,386
4062	1564 1565	Warren Police & Fire	C,D	27	69.7	2,736	28	69.6	2,650
4063	1494	South Kingstown Police	B,1	55	66.5	3,298	53	65.9	3,303
4073	1464	Scituate Police	5	1	92.6	301	1	91.6	301
4076	1394	North Smithfield Police	C,D	22	62.9	3,002	22	61.9	2,937
4077	1534	Tiverton Fire	C,D	31	67.2	2,321	29	66.7	2,249
4082	1194	Foster Police	C,D	10	66.8	2,488	10	65.8	2,488
4085	1634	Woonsocket Police	C,D	92	58.4	3,001	88	57.4	2,952
4086	1084	Charlestown Police	C,D	25	62.1	3,143	20	62.9	3,293
4087	1264	Hopkinton Police	C,D,6	14	63.2	2,854	14	62.2	2,854
4088	1214	Glocester Police	C,D	17	66.8	2,479	17	65.8	2,426
4089	1604	West Greenwich Police/Rescue	C,D	12	61.0	2,846	10	60.6	3,019
4090	1034	Burrillville Police	C,D,6	23	66.1	2,953	23	65.1	2,900
4091	1148	Cumberland Rescue	C,D	12	59.6	2,585	11	58.8	2,424



Retired Member Statistics

					irees and Benefic			irees and Benefic	
Old Unit Number	New Unit Number	Unit	_Code(s)_	Number	As of June 30, 20	Average Monthly Benefit	Number	As of June 30, 20	Average Monthly Benefit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
4093	1635	Woonsocket Fire	C,D	79	57.6	3,340	73	56.9	3,226
4094	1015	Bristol Fire	D	3	64.7	1,222	3	63.7	1,222
4096	1014	Bristol Police	C,D	2	51.1	3,929	1	57.4	3,371
4098	1095	Coventry Fire	C,D	12	61.5	2,539	12	60.5	2,539
4099	1505	South Kingstown EMT	C,D	5	54.3	2,562	5	53.3	2,505
4102	1045 1235 1525 1585	Central Coventry Fire	C,D	29	59.4	2,454	29	58.4	2,454
4103	1255	Hopkins Hill Fire	C,D	6	62.0	1,631	6	61.0	1,613
4104	1114	Cranston Police	C,D,4	39	54.7	4,293	36	54.0	4,236
4105	1115	Cranston Fire	C,D,4	66	57.8	4,111	50	56.2	4,025
4106	1125 1135 1365	Cumberland Fire	B,D	35	66.1	2,615	34	65.2	2,579
4107	1305	Lincoln Rescue	С	11	60.0	2,417	11	59.0	2,417
4108	1344	New Shoreham Police	B,D	3	59.1	3,390	3	58.1	3,390
4109	1324	Middletown Police & Fire	C,D	2	46.6	2,265	2	45.6	2,265
4110	1715	Harrisville Fire District	C,D						
4111	1705 1815	Lincoln Fire District	С	3	65.7	2,455	3	64.7	2,383
1054	1054	Central Falls Police & Fire New	С						
1055	1055	Central Falls Police & Fire Legacy	С	111	70.2	1,641	111	70.3	1,604
1284	1284	Johnston Police							
1295	1295	Limerock Fire District	С						
1364	1364	Newport Police Dept							
1424	1424	Portsmouth Police Department	С						
1425	1425	Portsmouth Fire Department	С						
1465	1465	Smithfield Fire	С	1	47.9	3,199	1	46.9	3,199
1484	1484	Scituate Police Dept COLA	С						
1614	1614	West Warwick Police Dept	С						
1615	1615	West Warwick Fire Dept	С	2	52.3	3,780			
1617	1617	West Warwick Police Dept (Legacy)	E,2	81	64.0	3,532			
1618	1618	West Warwick Fire Dept (Legacy)	E,2	84	65.2	3,226			
1805	1805	Pascoag Fire District COLA	С	1	63.9	2,996	1	62.9	2,996
		All Police & Fire Units		1,316	63.6	\$ 2,965	1,103	63.1	\$ 2,833
		All MERS Units		6,755	72.2	\$ 1,708	6,216	72.3	\$ 1,612

B - Municipality has adopted COLA Plan B C - Municipality has adopted COLA Plan C

D - Municipality has adopted the "20-year" optional Police & Fire Plan

1-S.Kingstown Police have a unique plan that provides 2.0% of salary for service prior to July 1, 1993, and 2.5% of salary for service on or after July 1, 1993.

2 - New unit since prior valuation.

5 - This unit has no active members.

3 - Closed unit.

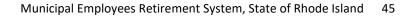
6 - Historically, Special plan provisions apply to this unit.

4 - Historically, Cranston Fire and Police are contributing 10% due to special plan provision.



Distribution of Active Members by Age and by Years of Service (General Employees) As of June 30, 2023

						Years c	of Credited	Service					
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35 & Over	Total
Attained	Count &	Count &	Count &	Count &	Count &	Count &	Count &	Count &	Count &	Count &	Count &	Count &	Count &
Age	Avg. Comp.	<u>Avg. Comp.</u>											
Under 25	92	50	10	7	0	0	0	0	0	0	0	0	159
onder 25	\$29,680		\$43,799	, \$39,720		50		\$0	\$0	\$0			\$33,628
25-29	,080 121			25		38				0Ç 0			330
23-23	\$36,777	\$39,255	\$41,416	\$48,370		\$45,614	\$0	\$0	\$0	\$0			\$40,268
30-34	,930,777 104			36 Ş40,570	. ,	86		90 0		0 0			
50 54	\$40,546		\$49,487	\$47,028		\$49,247	\$51,335	\$0	\$0	\$0			\$45,358
35-39	910,540 91			35	. ,	121	39	21	0 0	0 0			448
00 00	\$35,697	\$41,705	\$45,291	\$39,782		\$49,691	\$56,917	\$61,141	\$0	\$0			\$45,204
40-44	99			43	. ,	141	61	57	30	0			602
	\$36,393			\$46,974		\$46,361	\$57,398	\$58,891	\$54,869	\$0	\$0		\$45,302
45-49	75			39		153		47	58	12	0	0	
	\$38,392	\$36,763	\$38,736	\$40,700	\$39,578	\$44,808	\$57,294	\$66,541	\$66,563	\$66,983	\$0	\$0	\$47,641
50-54	76	73	36	51	40	214	84	102	92	43	31	0	842
	\$38,319	\$40,782	\$40 <i>,</i> 520	\$40 <i>,</i> 905	\$41,901	\$44,570	\$48,661	\$61,057	\$61,814	\$60,670	\$62,042	\$0	\$48,911
55-59	73	66	38	40	51	213	140	152	179	73	105	20	1,150
	\$42,348	\$35,461	\$51,372	\$46 <i>,</i> 852	\$42,668	\$45,036	\$49 <i>,</i> 805	\$55,233	\$56,607	\$70,134	\$69,285	\$63,434	\$52,340
60-64	38	48	39	34	22	165	129	191	214	105	67	36	1,088
	\$38,033	\$40,623	\$50 <i>,</i> 898	\$46 <i>,</i> 475	\$43,258	\$47,198	\$48,176	\$45,754	\$49 <i>,</i> 850	\$54,905	\$52 <i>,</i> 801	\$64,418	\$48,661
65-69	29	20	20	9	16	96	68	86	129	78	39	33	623
	\$44,077	\$36 <i>,</i> 387	\$41,236	\$51 <i>,</i> 788	\$56,567	\$47,547	\$47 <i>,</i> 346	\$45,457	\$46,636	\$52,771	\$54,219	\$68 <i>,</i> 655	\$48 <i>,</i> 808
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	798	665	340	319	286	1,227	597	656	702	311	242	89	6,232
	\$37,412	\$39,216	\$44,035	\$44,471	\$43,823	\$46,338	\$51,076	\$53,414	\$54,146	\$59 <i>,</i> 208	\$61,365	\$65,768	\$47 <i>,</i> 680





Distribution of Active Members by Age and by Years of Service (Police & Fire) As of June 30, 2023

						Years o	f Credited	Service					
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35 & Over	Total
Attained	Count &												
Age	Avg. Comp.	<u>Avg. Comp.</u>											
Under 25	55	26	8	4	1	0	0	0	0	0	0	0	94
	\$54,069	\$54,716	\$61 <i>,</i> 395	\$65 <i>,</i> 267	\$71 <i>,</i> 407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,533
25-29	40	55	40	41	42	34	0	0	0	0	0	0	252
	\$57,446	\$57 <i>,</i> 482	\$60 <i>,</i> 892	\$66 <i>,</i> 570	\$68,766	\$75 <i>,</i> 056	\$0	\$0	\$0	\$0	\$0	\$0	\$63,748
30-34	18	21	26	26	38	154	42	0	0	0	0	0	325
	\$58 <i>,</i> 809	\$56 <i>,</i> 053	\$60,372	\$65,323	\$68,600	\$77,145	\$85,311	\$0	\$0	\$0	\$0	\$0	\$72,535
35-39	10	10	8	8	20	75	147	29	0	0	0	0	307
	\$52,114	\$61,912	\$60,248	\$63,614	\$66 <i>,</i> 378	\$77,334	\$82,883	\$86,533	\$0	\$0	\$0	\$0	\$78,019
40-44	7	5	7	1	1	37	67	113	31	0	0	0	269
	\$64,345	\$64,928	\$56 <i>,</i> 936	\$48,994	\$54 <i>,</i> 868	\$76,336	\$82,267	\$83 <i>,</i> 555	\$90,355	\$0	\$0	\$0	\$81,251
45-49	1	1	1	1	0	12	28	64	97	18	0	0	223
	\$67,496	\$63,165	\$98,824	\$73 <i>,</i> 655	\$0	\$74,506	\$82,784	\$83,760	\$92,911	\$92,376	\$0	\$0	\$87,672
50-54	4	1	2	1	1	9	11	48	89	61	9	0	236
	\$72,022	\$71,239	\$100,284	\$60,191	\$77,176	\$74,177	\$81,005	\$78,771	\$90,572	\$102,832	\$100,550	\$0	\$90,151
55-59	4	0	1	3	2	7	12	18	34	38	24	6	149
	\$88,781	\$0	\$51,156	\$67,703	\$86,272	\$79,782	\$85,238	\$81,560	\$87,300	\$103,018	\$101,145	\$96,720	\$92,094
60-64	1	0	3	0	1	0	7	4	11	16	11	6	60
	\$118,000	\$0	\$86 <i>,</i> 055	\$0	\$114,680	\$0	\$93,231	\$76,455	\$79,106	\$92,761	\$111,224	\$100,982	\$93,883
65-69	0	1	0	0	0	1	1	2	5	2	1	1	14
	\$0	\$83,998	\$0	\$0	\$0	\$122,539	\$80,872	\$96,401	\$80 <i>,</i> 896	\$129,237	\$157,718	\$120,006	\$101,492
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	140	120	96	85	106	329	315	278	267	135	45	13	1,929
	\$58 <i>,</i> 075	\$57 <i>,</i> 695	\$62,352	\$65 <i>,</i> 690	\$68,992	\$76 <i>,</i> 898	\$83,314	\$82,948	\$90,326	\$100,688	\$104,747	\$100,478	\$78,937

Municipal Employees Retirement System, State of Rhode Island 46



Membership Data (General Employee Units)

		June 30, 2023	June 30, 2022
		(1)	(2)
1	A stille members		
1.	Active members	C 222	F 024
	a. Number	6,232	5,934
	b. Number vested	3,824	3,793
	c. Total payroll supplied by ERSRI	\$297,141,424	\$272,852,197
	d. Average salary	\$47,680	\$45,981
	e. Average age	50.4	50.8
	f. Average service	10.9	11.4
2.	Inactive members		
	a. Number	4,312	3,874
-			
3.	Service retirees		
	a. Number	4,583	4,314
	b. Total annual benefits	\$79,962,972	\$72,394,875
	c. Average annual benefit	\$17,448	\$16,781
	d. Average age	74.5	74.4
4.	Disabled retirees		
	a. Number	279	261
	b. Total annual benefits	\$5,000,455	\$4,411,126
	c. Average annual benefit	\$17,923	\$16,901
	d. Average age	67.3	67.3
_			
5.	Beneficiaries and spouses		
	a. Number	577	538
	b. Total annual benefits	\$6,637,422	\$5,923,741
	c. Average annual benefit	\$11,503	\$11,011
	d. Average age	76.4	76.3



Membership Data (Police & Fire Units)

		June 30, 2023 (1)	June 30, 2022 (2)
1.	Active members		
	a. Number	1,929	1,812
	b. Number vested	1,382	1,295
	c. Total payroll supplied by ERSRI	\$152,269,257	\$134,279,012
	d. Average salary	\$78,937	\$74,105
	e. Average age	40.3	40.2
	f. Average service	12.4	12.3
2.	Inactive members		
	a. Number	382	306
3.	Service retirees		
	a. Number	787	679
	b. Total annual benefits	\$31,481,367	\$25,985,388
	c. Average annual benefit	\$40,002	\$38,270
	d. Average age	63.8	63.6
4.	Disabled retirees		
	a. Number	302	242
	b. Total annual benefits	\$11,441,470	\$8,646,536
	c. Average annual benefit	\$37 <i>,</i> 886	\$35,729
	d. Average age	60.1	59.4
5.	Beneficiaries and spouses		
	a. Number	227	182
	b. Total annual benefits	\$3,899,548	\$2,861,183
	c. Average annual benefit	\$17,179	\$15,721
	d. Average age	67.3	66.3



Membership Data (All MERS Units)

		June 30, 2023	June 30, 2022
		(1)	(2)
1.	Active members		
	a. Number	8,161	7,746
	b. Number vested	5,206	5,088
	c. Total payroll supplied by ERSRI	\$449,410,681	\$407,131,209
	d. Average salary	\$55,068	\$52 <i>,</i> 560
	e. Average age	48.0	48.3
	f. Average service	11.3	11.6
2.	Inactive members		
	a. Number	4,694	4,180
3.	Service retirees		
	a. Number	5,370	4,993
	b. Total annual benefits	\$111,444,339	\$98,380,263
	c. Average annual benefit	\$20,753	\$19,704
	d. Average age	72.9	73.0
4.	Disabled retirees		
	a. Number	581	503
	b. Total annual benefits	\$16,441,925	\$13,057,662
	c. Average annual benefit	\$28,299	\$25,960
	d. Average age	63.6	63.5
5.	Beneficiaries and spouses		
	a. Number	804	720
	b. Total annual benefits	\$10,536,970	\$8,784,924
	c. Average annual benefit	\$13,106	\$12,201
	d. Average age	73.8	73.7



APPENDIX 1

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS

APPENDIX 1

Summary of Actuarial Methods and Assumptions

I. Valuation Date

The valuation date is June 30th of each plan year. This is the date as of which the actuarial present value of future benefits and the actuarial value of assets are determined.

II. Actuarial Cost Method

The actuarial valuation uses the Entry Age actuarial cost method. Under this method, the employer contribution rate is the sum of (i) the employer normal cost rate, and (ii) a rate that will amortize the unfunded actuarial accrued liability (UAAL).

The employer normal cost rate is the total normal cost rate, less the member contribution rate. The total normal cost rate is the level percentage-of-pay contribution which would theoretically pay for all benefits if it had been made each year from the inception of the plan and if there had never been any changes of benefits, any changes of assumptions or methods, or any experience gains or losses. The normal costs are determined on an individual basis.

The actuarial accrued liability is the difference between the actuarial present value of all future benefits and the actuarial present value of future normal costs. It is the amount to which the normal costs would have accumulated under the assumptions described in the preceding paragraph. The unfunded actuarial accrued liability (UAAL) is the difference between the actuarial accrued liability and the actuarial value of assets.

The amortization contribution rate is the level percentage of payroll required to reduce the UAAL to zero over the remaining amortization period. The employer contribution rate determined by this valuation will not be effective until two years after the valuation date. The determination of the contribution rate reflects this deferral. The amortization payment for the applicable fiscal year is first determined based on the individual amortization bases. The covered payroll is projected forward for two years, and we then determine the amortization rate by dividing the amortization payment by the projected payroll. Contributions are assumed to be made monthly throughout the year.

For underfunded units, the amortization period for the UAAL as of June 30, 2010 was set to 25 years, or 12 years as of the current valuation date. In conjunction with the Article 21 legislation, employers were given the option to reset the amortization period for the UAAL existing as of June 30, 2014 to 25 years from June 30, 2014. All new gains and losses each year will be amortized over individual 20 year periods. At any time that a unit is in an overfunded status, all prior bases are erased and an amount of the surplus is credited against the contribution rate to keep the funded ratio constant year over year.



III. Actuarial Value of Assets

The actuarial value of assets is based on the market value of assets with a five-year phase-in of actual investment return in excess of (less than) expected investment income. Offsetting unrecognized gains and losses are immediately recognized, with the shortest remaining bases recognized first and the net remaining bases continue to be recognized on their original timeframe. Expected investment income is determined using the assumed investment return rate and the market value of assets (adjusted for receipts and disbursements during the year). The returns are computed net of administrative and investment expenses. The actuarial value is calculated in the aggregate for all units combined, and then it is allocated to each unit in proportion to that unit's market value.

- IV. Actuarial Assumptions
 - A. Economic Assumptions
 - 1. Investment return: 7.00% per year, compounded annually, composed of an assumed 2.50% inflation rate and a 4.50% net real rate of return. This rate represents the assumed return, net of all investment and administrative expenses.
 - 2. Salary increase rate: For general employees, the sum of (i) a 3.00% wage inflation assumption (composed of a 2.50% price inflation assumption and a 0.50% additional general increase), and (ii) a service-related component as shown below:

General Employees								
Years of Service	Service-Related Component	Total Increase						
1	4.25%	7.25%						
2	3.25	6.25						
3	3.00	6.00						
4	2.75	5.75						
5	2.50	5.50						
6	2.25	5.25						
7	1.50	4.50						
8	1.00	4.00						
9-10	0.75	3.75						
11-15	0.50	3.50						
16-20	0.20	3.20						
20-24	0.10	3.10						
16 or more	0.00	3.00						



For police/fire employees, the sum of (i) a 3.50% wage inflation assumption (composed of a 2.50% price inflation assumption and a 1.00% additional general increase), and (ii) a service-related component as shown below:

	Police/Fire Employees							
Years of Service	Service-Related Component	Total Increase						
1	10.00%	13.50%						
2	9.00	12.50						
3	7.00	10.50						
4	4.00	7.50						
5	2.50	6.00						
6	3.00	6.50						
7-20	0.50	4.00						
21-24	0.25	3.75						
25 or more	0.00	3.50						

Salary increases are assumed to occur once a year, on July 1. Therefore the pay used for the period year following the valuation date is equal to the reported pay for the prior year, increased by the salary increase assumption. For employees with less than one year of service, the reported rate of pay is used rather than the fiscal year salary paid.

- 3. Payroll growth rate: In the amortization of the unfunded actuarial accrued liability, payroll is assumed to increase 2.5% per year. This increase rate is solely due to the effect of wage inflation on salaries, with no allowance for future membership growth.
- 4. Post-retirement Benefit Increase: Post-retirement benefit increases are assumed to be 2.10%, per annum while the plan has a funding level that exceeds 80. The actual amount of the COLA is determined based on 50% of the plan's five-year average investment rate of return minus 5.00% which will range from zero to 4.0%, and 50% of the lesser of 3% or last year's CPI-U increase for a total maximum increase of 3.50%. It is known that the COLA for calendar years 2023 and 2024 will be 3.11% and 2.84% respectively, and this has been reflected in the valuation.



- B. Demographic Assumptions
 - 1. Post-retirement mortality rates:
 - a. Male employees: PUB(10) Median Table for Healthy General Employee Males, loaded by 115%, projected with Scale MP2021 with immediate convergence.
 - b. Female employees: PUB(10) Median Table for Healthy General Employee Females, loaded by 111%, projected with Scale MP2021 with immediate convergence.
 - c. Disabled males PUB(10) Tables for Disabled Retirees by Occupation for males, projected with Scale MP2021 with immediate convergence.
 - d. Disabled females PUB(10) Tables for Disabled Retirees by Occupation for females, projected with Scale MP2021 with immediate convergence.
 - 2. Pre-retirement mortality (combined ordinary and duty):
 - a. Male employees: PUB(10) Tables for Employees by Occupation for males, projected with Scale MP2021 with immediate convergence.
 - b. Female employees: PUB(10) Tables for Employees by Occupation for females, projected with Scale MP2021 with immediate convergence.



3. Disability rates: Sample rates per 1,000 active members are shown below. Ordinary disability rates are not applied to members eligible for unreduced retirement.

	Number of Disabilities per 1,000					
Age	General Employees, Ordinary, Males	General Employees, Accidental, Males	General Employees, Ordinary, Females	General Employees, Accidental, Females	Police & Fire, Ordinary, Males and Females	Police & Fire, Accidental, Males and Females
25	0.45	0.14	0.45	0.05	0.34	1.53
30	0.55	0.17	0.55	0.06	0.44	1.98
35	0.75	0.23	0.75	0.08	0.58	2.61
40	1.10	0.33	1.10	0.11	0.88	3.96
45	1.80	0.54	1.80	0.18	1.44	6.48
50	3.05	0.92	3.05	0.31	2.42	10.89
55	5.05	1.52	5.05	0.51	2.42	10.89
60	7.05	2.12	7.05	0.71	2.42	10.89
65	11.55	3.47	11.55	1.16	2.42	10.89

For General Employees that are age 55 with 20 Years of service but not eligible to retire, an additional 1% is added to the rates above. In addition, if the member is above age 60, another 1% is added to the rates above.



4. Termination rates (for causes other than death, disability, or retirement) are a function of the member's service. Termination rates are not applied to members eligible for retirement. Rates are shown below:

Service	General Employees, Males & Females	Police & Fire, Males & Females	
1	0.175000	0.100000	
2	0.118774	0.069562	
3	0.101396	0.0548625	
4	0.086148	0.046265	
5	0.086007	0.040164	
6	0.072536	0.035433	
7	0.061073	0.031566	
8	0.051453	0.028296	
9	0.043504	0.025465	
10	0037061	0.022968	
11	0.031957	0.020733	
12	0.028021	0.018711	
13	0.025086	0.016866	
14	0.022985	0.015169	
15	0.021550	0.013598	
16	0.020615	0.012135	
17	0.020008	0.010766	
18	0.019563	0.009480	
19	0.001911	0.008269	
20	0.018489	0.000000	
21	0.017524	0.000000	
22	0.016050	0.000000	
23	0.013898	0.000000	
24	0.010902	0.000000	
25 0.006892		0.000000	



5. Retirement rates (unreduced):

For MERS General Employees: a flat 20% per year retirement probability for members eligible for unreduced retirement. A 25% retirement probability will be applied if they have reached age 65.

For MERS P&F: Unisex, service based rates are used for police and fire.

Service	Units without the Optional 20-year retirement election
25	15.0%
26	18.0%
27	21.0%
28	22.0%
29	22.0%
30-34	27.0%
35-39	37.0%
40+	100.0%

100% of members eligible to retire as of June 30, 2012 are assumed to retire once they reach 35 years of service. All members not eligible to retire as of June 30, 2012 are assumed retire at SSNRA, if eligible.

Members are eligible to receive an enhanced benefit if they are at least age 57 with 30 or more years of service. In the year prior to becoming eligible for this provision, no members are assumed to retire.



6. Reduced retirement rates: No early retirements are assumed for police and fire. Rates for general employees are based on the years from Retirement Eligibility for unreduced benefits, as shown below:

Years from Normal Retirement Age	Ret. Rate
5	1%
4	1%
3	1%
2	2%
1	3%

- C. Other Assumptions:
 - 1. Valuation payroll (used for determining the amortization contribution rate): Prior aggregate fiscal year payroll projected forward one year using the overall payroll growth rate.
 - 2. Percent married: 80% of employees are assumed to be married.
 - 3. For the special post-retirement police and fire survivor benefit, we have assumed 80% of members will have a spouse at the time of retirement and 10% of those members would choose option 1 or option 2.
 - 4. Age difference: Male members are assumed to be three years older than their spouses, and female members are assumed to be three years younger than their spouses.
 - 5. Percent electing annuity on death (when eligible): All of the spouses of vested, married participants are assumed to elect an annuity. The spousal annuity death benefit for vested married participants is valued using optional form conversion factors based on a unisex mortality table.
 - 6. For active death benefits, the liability is initially calculated based on the ordinary death benefit provisions, and then a 7.5% load is applied to account for duty related benefits.
 - 7. Percent electing deferred termination benefit: Vested terminating members are assumed to elect a refund or a deferred benefit, whichever is more valuable at the time of termination.
 - 8. Recovery from disability: None assumed.
 - 9. Remarriage: It is assumed that no surviving spouse will remarry and there will be no children's benefit.



- C. Other Assumptions:
 - 10. Assumed age for commencement of deferred benefits: Members electing to receive a deferred benefit are assumed to commence receipt at the first age at which unreduced benefits are available.
 - 11. Investment and administrative expenses: The assumed investment return rate represents the anticipated net return after payment of all investment and administrative expenses.
 - 12. Inactive members: For members who terminated service prior to June 30, 2017 liabilities for inactive members are approximated as a multiple of their member contribution account balances. For non-vested inactive members, the multiple is 1.0. For vested inactive members, the multiple is 8.0 for members with 25 or more years of service, 3.0 for vested inactive members age 45 or older with less than 25 years of service, and 1.0 for other vested inactive members younger than age 45. For members who terminated service after June 30, 2017, the expected liability at termination has been carried forward with interest from the last valuation the member was active.
 - 13. Decrement timing: For all members, decrements are assumed to occur at the middle of the year.
 - 14. Eligibility testing: Eligibility for benefits is determined based upon the age nearest birthday and service nearest whole year on the date the decrement is assumed to occur.
 - 15. Decrement relativity: Decrement rates are used directly from the experience study, without adjustment for multiple decrement table effects.
 - 16. Incidence of Contributions: Contributions are assumed to be received continuously throughout the year based upon the computed percent of payroll shown in this report, and the actual payroll payable at the time contributions are made.
 - 17. Benefit Service: All members are assumed to accrue one year of eligibility service each year.
 - All calculations were performed without regard to the compensation limit in IRC Section 401(a)(17) and the benefit limit under IRC Section 415.



D. Participant Data

Participant data was supplied on electronic files. There were separate files for (i) active and inactive members, and (ii) members and beneficiaries receiving benefits.

The data for active members included name, identification number, sex, a code indicating whether the member was active or inactive, date of birth, service, salary, unit indicator, date of last contribution, accumulated member contributions without interest, accrued benefit multiplier as of Valuation Date, Final Average Compensation as of June 30, 2012, and the Rhode Island Retirement Security Act Retirement Date. For retired members and beneficiaries, the data included date of birth, sex, spouse's date of birth (where applicable), amount of monthly benefit, date of retirement, and a form of payment code.

Salary supplied for the current year was based on the earnings for the year preceding the valuation date. This salary was adjusted by the salary increase rate for one year. However, for members with less than one year of service, the current rate of salary was used. This salary was adjusted by the salary increase rate for one year. An additional adjustment was made so that a member's compensation would not be less than it was in the previous year.

In defining who was an active member, members with a date of last contribution in the final quarter of the fiscal year were considered active. Otherwise, the member was defined as inactive.

Beneficiary data for police and fire employees was completed, based on the Age Difference stated above, if the information was not originally supplied on the electronic files.

To correct for incomplete and inconsistent data, we first attempted to pull data from prior valuation files and then made general assumptions to complete the rest. These had no material impact on the results presented.

For members who transferred during the prior fiscal year adjustments were made for certain data records as needed. The active record for a member who transferred into a MERS unit was compared to the prior active record to test for reasonability of service and account balances relative to the prior year's active record and adjusted if needed. The inactive record for any member who transferred out of a MERS unit was deleted when calculating the inactive liability.



APPENDIX 2

SUMMARY OF BENEFIT PROVISIONS

APPENDIX 2

Summary of Benefit Provisions

- 1. Authority: The Municipal Employees' Retirement System (MERS) covers employees of certain participating Rhode Island municipalities and other local governmental units, such as housing authorities, water districts, etc. Benefits are described in Rhode Island General Laws, Title 45, Chapters 19, 19.1, 21, 21.1, 21.2, and 21.3.
- 2. Plan Year: A twelve-month period ending June 30th.
- 3. Administration: MERS is administered by the State of Rhode Island Retirement Board. However, the State Investment Commission is responsible for the investment of the trust assets, including the establishment of the asset allocation policy.
- 4. Type of Plan: MERS is a qualified governmental defined benefit retirement plan. Separate contribution rates are determined for each participating governmental unit. For Governmental Accounting Standards Board purposes, it is an agent multiple-employer plan.
- 5. Eligibility: General employees, police officers and firefighters employed by electing municipalities participate in MERS. Teachers and administrators are covered by the separate Employees' Retirement System of Rhode Island, but other school employees may be covered by MERS. Eligible employees become members at their date of employment. Anyone employed by a municipality at the time the municipality joins MERS may elect not to be covered. Elected officials may opt to be covered by MERS. Employees covered under another plan maintained by the municipality may not become members of MERS. Police officers and/or firefighters may be designated as such by the municipality, in which case the special contribution and benefit provisions described below will apply to them, or they may be designated as general employees with no special benefits. Members designated as police officers and/or firefighters are treated as belonging to a unit separate from the general employees, with separate contribution rates applicable.
- 6. Employee Contributions: Effective July 1, 2012, General employees contribute 1.00% of their salary per year, and police officers and firefighters contribute 7.00%. General MERS active members with 20 years of service as of June 30, 2012 will contribute 8.25% beginning July 1, 2015. Also, beginning July 1, 2015, MERS Police and Fire active members will contribute 9.00%. In addition, if the municipality has elected one of the optional cost-of-living provisions, an additional member contribution of 1.00% of salary is required. The municipality, at its election, may choose to "pick up" the members' contributions for its employees under the provisions of Internal Revenue Code (IRC) Section 414(h).
- 7. Salary: Salary includes the member's base earnings plus any payments under a regular longevity or incentive plan. Salary excludes overtime, unused sick and vacation leave, severance pay, and other extraordinary compensation. Certain amounts that are excluded from taxable wages, such as amounts sheltered under a Section 125 plan or amounts picked up by the employer under IRC Section 414(h), are not excluded from salary.



- 8. Employer Contributions: Each participating unit's contribution rate is determined actuarially. Contributions determined in a given actuarial valuation go into effect two years after the actuarial valuation.
- 9. Service: Employees receive credit for service while a member. In addition, a member may purchase credit for certain periods by making an additional contribution to purchase the additional service. Special rules and limits govern the purchase of additional service and the contribution required.
- 10. Final Average Compensation (FAC): Prior to July 1, 2012 and for general employee members eligible to retire as of June 30, 2012, the average was based on the member's highest three consecutive annual salaries. Effective July 1, 2012, the average was based on the member's highest five consecutive annual salaries. Once a member retires or is terminated, the applicable FAC will be the greater of the member's highest three year FAC as of July 1, 2012 or the five year FAC as of the retirement/termination date. Monthly benefits are based on one-twelfth of this amount.

11. Retirement

- a. General employees: Eligibility
 - (i) Members with less than five years of contributory service as of June 30, 2012 and members hired on or after that date are eligible for retirement on or after their Social Security normal retirement age.
 - (ii) Members who had at least five years of contributory service as of June 30, 2012 will be eligible for retirement at an individually determined age. This age is the result of interpolating between the member's prior Retirement Date, described in Section (e) below, and the retirement age applicable to members hired after June 30, 2012 in (a) above. The interpolation is based on service as of June 30, 2012 divided by projected service at the member's prior Retirement Date. The minimum retirement age is 59.
 - (iii) Members with 10 or more years of contributory service on June 30, 2012 may choose to retire at their prior Retirement Date if they continue to work and contribute until that date. If option is elected, the retirement benefit will be calculated using the benefits accrued as of June 30, 2012, i.e., the member will accumulate no additional defined benefits after this date, but the benefit will be paid without any actuarial reduction.
 - (iv) Effective July 1, 2015, members will be eligible to retire with full benefits at the earlier of their current RIRSA date described in sections (a) (c) above or upon the attainment of age 65 with 30 years of service, age 64 with 31 years of service, age 63 with 32 years of service, or age 62 with 33 years of service.
 - (v) A member who is within five years of reaching their retirement eligibility date, as described in this section, and has 20 or more years of service, may elect to retire at any time with an actuarially reduced benefit.



- (vi) Prior to July 1, 2012, members were eligible for retirement on or after age 58 if they had credit for 10 or more years of service, or at any age if they had credit for at least 30 years of service. Members eligible to retire before July 1, 2012 were not impacted by the changes to retirement eligibility above.
- b. General employees: Monthly Benefit

2.00% of the member's monthly FAC for each year of service prior to July 1, 2012 and 1.00% of the member's monthly FAC for each year of service from July 1, 2012 through June 30, 2105. 1.0% per year for all service after June 30, 2015 unless the member had 20 or more years of service as of June 30, 2012 in which case the benefit accrual is 2.0% per year for service after June 30, 2015. The benefit cannot exceed 75% of the member's monthly FAC

- c. Police and Fire employees: Eligibility
 - (i) Members are eligible to retire when they are at least 50 years old and have a minimum of 25 years of contributing service or if they have 27 years of contributing service at any age. Members with less than 25 years of contributing service are eligible for retirement on or after their Social Security normal retirement age.
 - (ii) Members who, as of June 30, 2012, had at least 10 years of contributing service, had attained age 45, and had a prior Retirement Date (described in Section (e)) before age 52 may retire at age 52.
 - (iii) Active members on June 30, 2012 may choose to retire at their prior Retirement Date if they continue to work and contribute until that date. If option is elected, the retirement benefit will be calculated using the benefits accrued as of June 30, 2012, i.e., the member will accumulate no additional defined benefits after this date, but the benefit will be paid without any actuarial reduction.
 - (iv) A member who is within five years of reaching their retirement eligibility date, as described in this section, and has 20 or more years of service, may elect to retire at any time with an actuarially reduced benefit.
 - (v) Prior to July 1, 2012, members designated as police officers or firefighters were eligible for retirement at or after age 55 with credit for at least 10 years of service or at any age with credit for 25 or more years of service. Members were also eligible to retire and receive a reduced benefit if they are at least age 50 and have at least 20 years of service. If the municipality elected to adopt the 20-year retirement provisions for police officers and/or firefighters, then such a member was eligible to retire at any age with 20 or more years of service. Members eligible to retire before July 1, 2012 were not impacted by the changes to retirement eligibility above.



- d. Police and Fire employees: Monthly Benefit
 - (i) 2.00% of the member's monthly FAC for each year of service, up to 37.5 years (75% of FAC maximum)
 - (ii) If the optional 20-year retirement provisions were adopted by the municipality prior to July 1, 2012: 2.50% of the member's monthly FAC for each year of service prior to July 1, 2012 and 2.00% of the member's monthly FAC for each year of service after July 1, 2012. The benefit cannot exceed 75% of the member's monthly FAC.
 - (iii) Active members (including future hires), members who retire after July 1, 2015 and after attaining age 57 with 30 years of service will have a benefit equal to the greater of their current benefit described in (a) and (b) above and one calculated based on a 2.25% multiplier for all years of service.
- e. Payment Form: Benefits are paid as a monthly life annuity. Optional forms of payment are available; see item 16. Below.
- f. Death Benefit
 - (i) After retirement, death benefits are based on the form of annuity elected. If no option is elected, i.e., if payments are made as a life annuity, there is a minimum death benefit equal to the sum of the member's contributions without interest, less the sum of the monthly benefit payments made before the member's death. In addition, a lump-sum death benefit is payable upon the death of any retired member, regardless of option elected. This lump sum is equal to a percentage of the lump-sum death benefit that was available to the member at the time of retirement. The percentage is 100% in the first year of retirement, 75% in the second year, 50% in the third year, and 25% in the fourth and subsequent years of retirement. However, in no event will the lump sum death benefit be less than \$4,000.
 - (ii) Special Police/Fire Death Benefit: A member that does not elect an optional form of payment at retirement will be eligible the active member death benefit, which is an annuity of 30% of the member's salary that will be paid to the member's spouse upon death, for life or until remarriage. Children's benefits may also be payable.



12. Disability Retirement

- a. Eligibility: A member is eligible for a disability retirement provided he/she has credit for at least five years of service or if the disability is work-related. Members are not eligible for an ordinary disability benefit if they are eligible for unreduced retirement.
- b. Ordinary Disability Benefit: The benefit payable under the retirement formula, using FAC and service at the time of disability, but not less than 10 years of service.
- c. Occupational Disability Benefit: An annual annuity equal to two-thirds of salary at the time of disability.
- d. Payment Form: The disability benefit commences immediately upon the member's retirement. Benefits cease upon recovery or reemployment. Disability benefits are payable as a monthly life annuity with a guarantee that, at the member's death, the sum of the member's contributions plus interest as of the date of retirement will be paid in a lump-sum to the member's beneficiary. All alternative forms of payment except for the Social Security Option are permitted in the case of disability retirement.
- 13. Deferred Termination Benefit
 - a. Eligibility: A member with at least ten years of service is vested. Effective July 1, 2012, a member with at least 5 years of service is vested. A vested member who does not withdraw his/her contributions from the fund is eligible for a deferred termination benefit.
 - b. Monthly Benefit: The monthly benefit is based on the retirement formula described above. Both FAC and service are determined at the time the member leaves active employment. Benefits may commence at Social Security normal retirement age provided that the member has met the requirements for a retirement benefit.
 - c. Payment Form: The same as for Retirement above.
 - d. Death Benefit before retirement: A member who dies after leaving active service but before retiring is entitled to receive a benefit as described below in Item 15.
 - e. Death Benefit after Retirement: The same as for Retirement above.
- 14. Withdrawal (Refund) Benefit
 - a. Eligibility: All members leaving covered employment with less than ten years (5 years, effective July 1, 2012) of service are eligible. Optionally, vested members (described in Item 13, above) may withdraw their accumulated contributions in lieu of the deferred benefits otherwise due.



- b. Benefit: The member who withdraws receives a lump-sum payment equal to the sum of his/her employee contributions. No interest is credited on these contributions.
- 15. Death Benefit of Active or Inactive Members
 - a. Eligibility: Death must have occurred while an active member or while an inactive, non-retired member. The basic benefit plus the lump-sum benefit are paid on behalf of an active, general employee, and the special police/fire benefit and the lump-sum benefit are paid on behalf of an active police officer or firefighter. If the death was due to accidental, duty-related causes, the accidental death benefit is paid regardless of whether the employee is a general employee, a police officer, or a firefighter. Inactive members receive a refund of their accumulated contributions without interest.
 - b. Basic Benefit: Upon the death of a non-vested member, or upon the death of a vested, inactive member, or upon the death of an active, unmarried member, a refund of the member's contributions (without interest) is paid. Upon the death of a vested, married, active member, the spouse may elect (i) the refund benefit described above, or (ii) a life annuity paid to the spouse or beneficiary. The amount of the annuity is equal to the amount which would have been paid had the member retired at the time of his death and elected the Joint and 100% Survivor option. If the member was not eligible for retirement, the annuity benefit is reduced 9% per year from the date at which the member would have been eligible had he or she remained in service.
 - c. Lump-sum Benefit: \$800 per year of service, with a maximum benefit of \$16,000 and a minimum of \$4,000. This benefit is only available to active members.
 - d. Special Police/Fire Death Benefit: In lieu of the basic benefit above, if a police officer or firefighter dies while an active member, an annuity of 30% of the member's salary will be paid to the member's spouse, for life or until remarriage. Children's benefits may also be payable.
 - e. Accidental Duty-related Death Benefit: If a member dies as the result of an accident while in the course of his or her duties, in lieu of the above benefits the member's spouse may elect to receive (i) a refund of all contributions made (including interest), and (ii) an annual life annuity equal to 50% of the member's salary at the time of death. The annuity benefit stops when the spouse remarries or dies, although it may be continued to any children under age 18 or to any dependent parents.



- 16. Optional Forms of Payment: In addition to a life annuity, MERS offers members these optional forms of payment on an actuarially equivalent basis:
 - a. Option 1 (Joint and 100% Survivor) A life annuity payable while either the participant or his beneficiary is alive.
 - b. Option 2 (Joint and 50% Survivor) A life annuity payable to the member while both the member and beneficiary are alive, reducing to 50% of this amount if the member predeceases the beneficiary.
 - c. Social Security Option An annuity paid at one amount prior to age 62, and at a reduced amount after age 62, designed to provide a level total income when combined with the member's age 62 Social Security benefit. Benefits cease upon the member's death.

Actuarial equivalence is based on tables adopted by the Employees' Retirement Board.

- 17. Post-retirement Benefit Increase: For members who retire after June 30, 2012: members will be eligible to receive cost of living increases at the later of the member's third anniversary of retirement and the month following their SSNRA (age 55 for members designated as police officers and/or firefighters). When a municipality elects coverage, it may elect either COLA C (covering only current and future active members and excluding members already retired) or COLA B (covering current retired members as well as current and future active members).
 - a. The COLA will be suspended for any unit whose funding level is less than 80%; however, an interim COLA may be granted in four-year intervals while the COLA is suspended. The first interim COLA may begin January 1, 2018.
 - b. Effective July 1, 2015, the COLA is determined based on 50% of the plan's five-year average investment rate of return less 5.5% limited to a range of 0.0% to 4.0%, plus 50% of the lesser of 3.0% or last year's CPI-U increase for a total maximum increase of 3.50%. Previously, it was the plan's five-year average investment rate of return less 5.5% limited to a range of 0.0% to 4.0%.
 - c. The COLA will be limited to the first \$25,000 of the member's annual pension benefit. For retirees and beneficiaries who retired on or before July 1, 2015, years in which a COLA is payable based on the every fourth year provision described in (i) above will be limited to the first \$30,000. These limits will be indexed annually to increase in the same manner as COLAs, with the known values of \$25,000 for 2013, \$25,000 for 2014, \$25,168 for 2015, \$25,855 for 2016, \$26,098 for 2017, \$26,290 for 2018, \$26,687 for 2019, \$27,184 for 2020, \$27,608 for 2021, \$27,901 for 2022 and \$28,878 for 2023, \$29,776 for 2024, and \$30,622 for 2025.
 - d. Beginning with 2024, instead of a OLA occurring once every four years while a unit is less than 80% funded, an annual adjustment equal to 25% of the total increase will be granted while the plan remains less than 80% funded. The limit will be based on the \$30k starting point during such years.



18. Special Provisions Applying to Specific Units: Prior to July 1, 2012, some units had specific provisions that apply only to that unit. The transition rules outlined in Item 11, above, apply to these units in a similar manner.

The following summarizes those provisions:

- a. Rhode Island General Law §45-21.2-22.1 contains special provisions that apply to employees of Burrillville Police, but only if adopted by the Town of Burrillville. The Town adopted these provisions effective July 1, 2006. Under these special provisions, the retirement benefit for a member with 20 or more years of service is improved. The new formula is 60.00% x Final Average Compensation (FAC), plus 1.50% x FAC x Years of Service in Excess of 20, with a maximum benefit equal to 75% of FAC. In addition to this benefit change, the member contribution rate increased from 9.00% to 10.20%.
- b. Rhode Island General Law § 45-21.2-6.1, § 45-21.2-5(5), and § 45-21.2-14(d) contain special provisions that apply to members of the South Kingstown police department. Under these special provisions, the member receives a retirement allowance which is a life annuity terminable at the death of the annuitant, and is an amount equal to the sum of two and one-half percent (2.5%) of final compensation multiplied by the years of service accrued after July 1, 1993 and two percent (2%) of final compensation multiplied by the years of service accrued prior to July 1, 1993. The annual retirement allowance in no event shall exceed seventy-five percent (75%) of final compensation. The member contribution rate is 8.00%, plus 1.00% for the adoption of the optional COLA, for a total of 9.00%.
- c. Rhode Island General Law § 45-21.2-5 (9) contains special provisions that apply to members of the Hopkinton police department. Under these special provisions, the final compensation for benefit computation is based on the members' highest year of earnings. In addition, the members shall receive a three percent (3%) escalation of their pension payment compounded each year on January 1st following the year of retirement and continuing on an annual basis on that date. The member contribution rate is 9.00%. Compensation for benefit purposes includes base, longevity, and holiday pay.
- d. Rhode Island General Law § 45-21.2-5 (7) and § 45-21.2-14 contain special provisions that apply to members of the Cranston fire department hired after July 1, 1995 or with less than 5 years of service at that date. Under these special provisions, the final compensation for benefit computation is based on the members' highest year of earnings. In addition, the members shall receive a three percent (3%) escalation of their pension payment compounded each year on January 1st following the year of retirement and continuing on an annual basis on that date. The member contribution rate is 10.00%. Compensation for benefit purposes includes base, longevity, and holiday pay.



- e. Rhode Island General Law §§ 45-21.2-5 (8) and § 45-21.2-14 contain special provisions that apply to members of the Cranston police department hired after July 1, 1995 or with less than 5 years of service at that date. Under these special provisions, the final compensation for benefit computation is based on the members' highest year of earnings. In addition, the members shall receive a three percent (3%) escalation of their pension payment compounded each year on January 1st following the year of retirement and continuing on an annual basis on that date. The member contribution rate is 10.00%. Compensation for benefit purposes includes base, longevity, and holiday pay.
- f. Rhode Island General Law §§ 45-21.2-6.3 contains special provisions that apply to employees of Richmond Police. The Town adopted these provisions on April 3, 2008, effective July 1, 2008. Under these special provisions, members are eligible to retire after attaining 22 years of service. The retirement benefit for a member with 22 or more years of service was improved to 50.00% x Final Average Compensation (FAC), plus 2.2727% x FAC x Years of Service in Excess of 22, with a maximum benefit equal to 75% of FAC.



APPENDIX 3

OUTSTANDING AMORTIZATION BASES

APPENDIX 3

Outstanding Amortization Bases

Old Unit Number	Now Unit Number	Unit Name	Dumoso		naining Balance as		Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
	New Unit Number		Purpose		of June 30, 2023		Payment	Year 2026
1054	1054 1055	Central Falls Police & Fire New	2023 Overfunded Base	\$	(92,700)		(4,681)	N/A
1055 1055	1055	Central Falls Police & Fire Legacy Central Falls Police & Fire Legacy	2020 Experience 2021 Experience	\$ \$	31,338,360 (3,823,632)		2,582,617 (304,967)	17 18
1055	1055	Central Falls Police & Fire Legacy	2022 Experience	ې \$	(2,635,440)		(218,763)	18
1055	1055	Central Falls Police & Fire Legacy	2023 Assumption Change	\$	(110,761)		(210,703)	20
1055	1055	Central Falls Police & Fire Legacy	2023 Experience	\$	(835,336)		(72,163)	20
1284	1284	Johnston Police	2023 Experience	\$	145,846	Ş	12,599	20
1295	1295	Limerock Fire District	2022 Experience	Ş	220,204	Ş	18,279	19
1295	1295	Limerock Fire District	2023 Assumption Change	\$	(6,121)		(529)	20
1295	1295	Limerock Fire District	2023 Experience	\$	(29,754)		(2,570)	20
1364	1364	Newport Police Dept	2023 Overfunded Base	\$	(408,108)		(20,607)	N/A
1424	1424	Portsmouth Police Department	2023 Overfunded Base	\$	(570,599)		(28,812)	N/A
1425	1425	Portsmouth Fire Department	2023 Overfunded Base	\$	(102,954)		(5,199)	N/A
1465	1465	Smithfield Fire	2022 Experience	\$	68,132	\$	5,656	19
1465	1465	Smithfield Fire	2023 Assumption Change	\$	(10,784)	\$	(932)	20
1465	1465	Smithfield Fire	2023 Experience	\$	13,186	\$	1,139	20
1484	1484	Scituate Police Dept COLA	2023 Overfunded Base	\$	(52,687)	\$	(2,660)	N/A
1609	1609	Town of West Warwick (Legacy)	2023 Experience	\$	40,867,393	\$	2,903,044	22
1610	1610	West Warwick School NC (Legacy)	2023 Experience	\$	20,352,529	\$	1,445,756	22
1612	1612	Town of West Warwick	2022 Experience	\$	26,172	\$	2,172	19
1612	1612	Town of West Warwick	2023 Assumption Change	\$	(186)		(16)	20
1612	1612	Town of West Warwick	2023 Experience	\$	(17,517)		(1,513)	20
1613	1613	West Warwick School Dept (NC)	2022 Experience	\$	22,676	\$	1,882	19
1613	1613	West Warwick School Dept (NC)	2023 Assumption Change	\$	(1,463)		(126)	20
1613	1613	West Warwick School Dept (NC)	2023 Experience	\$	(14,126)		(1,220)	20
1614	1614	West Warwick Police Dept	2022 Experience	\$	11,719		973	19
1614	1614	West Warwick Police Dept	2023 Assumption Change	\$	(574)		(50)	20
1614	1614	West Warwick Police Dept	2023 Experience	\$	(2,448)		(212)	20
1615	1615	West Warwick Fire Dept	2023 Experience	\$		\$	31,873	20
1617	1617	West Warwick Police Dept (Legacy)	2023 Experience	\$	40,150,722 42,222,574	\$	2,852,134 2,999,310	22 22
1618	1618 1619	West Warwick Fire Dept (Legacy)	2023 Experience	\$ \$		\$ \$	2,999,310	22
1619 1802	1802	West Warwick Library (Legacy) Pascoag Fire District (ADMIN) COLA	2023 Experience	\$ \$				N/A
1802	1802	Pascoag Fire District (ADMIN) COLA Pascoag Fire District COLA	2023 Overfunded Base 2016 Assumption Change - FY21 Stagger	ې \$	(42,362) 2,238	\$ \$	(2,139) 199	N/A 15
1805	1805	Pascoag Fire District COLA	2016 Assumption Change - FY22 Stagger		2,238	\$ \$	207	16
1805	1805	Pascoag Fire District COLA	2016 Assumption Change - FY23 Stagger		2,420	\$	215	10
1805	1805	Pascoag Fire District COLA	2016 Assumption Change - FY24 Stagger		2,807	\$ \$	213	18
1805	1805	Pascoag Fire District COLA	2017 Experience	Ş	596,488	Ş	55,160	10
1805	1805	Pascoag Fire District COLA	2018 Experience	\$	(102,811)		(9,120)	15
1805	1805	Pascoag Fire District COLA	2019 Assumption Change - FY23 Stagger		(14,665)		(1,356)	14
1805	1805	Pascoag Fire District COLA	2019 Assumption Change - FY24 Stagger		(15,912)		(1,471)	14
1805	1805	Pascoag Fire District COLA	2019 Experience	\$		\$	5,189	16
1805	1805	Pascoag Fire District COLA	2020 Experience	\$	(20,599)		(1,698)	17
1805	1805	Pascoag Fire District COLA	2021 Experience	\$	(173,713)		(13,855)	18
1805	1805	Pascoag Fire District COLA	2022 Experience	\$	(15,632)	\$	(1,298)	19
1805	1805	Pascoag Fire District COLA	2023 Assumption Change	\$	(6,826)	\$	(590)	20
1805	1805	Pascoag Fire District COLA	2023 Experience	\$	(7,543)	\$	(652)	20
3002	1012 1019	Bristol	2014 Mediation Settlement	\$	5,920,805	\$	547,521	14
3002	1012 1019	Bristol	2015 Experience	\$	(277,232)		(28,192)	12
3002	1012 1019	Bristol	2016 Assumption Change - FY20 Stagger		24,120	\$	2,230	14
3002	1012 1019	Bristol	2016 Assumption Change - FY21 Stagger		400,022	\$	35,485	15
3002	1012 1019	Bristol	2016 Assumption Change - FY22 Stagger	\$	432,607	\$	36,934	16
3002	1012 1019	Bristol	2016 Assumption Change - FY23 Stagger		466,457	\$	38,441	17
3002	1012 1019	Bristol	2016 Assumption Change - FY24 Stagger		501,621	\$	40,009	18
3002	1012 1019	Bristol	2016 Experience	\$	509,612	\$	49,313	13
3002 3002	1012 1019 1012 1019	Bristol Bristol	2017 Experience 2018 Experience	\$ \$	421,103 (287,454)	\$ ¢	38,941 (25,499)	14 15
3002	1012 1019	Bristol	2018 Experience 2019 Assumption Change - FY23 Stagger		(138,026)		(12,764)	15
3002	1012 1019	Bristol	2019 Assumption Change - FY23 Stagger 2019 Assumption Change - FY24 Stagger		(138,028)		(12,764) (13,850)	14
3002	1012 1019	Bristol	2019 Assumption change - 1124 stagger 2019 Experience	\$	(897,293)		(76,606)	14
3002	1012 1019	Bristol	2020 Experience	\$	(347,757)		(28,659)	10
3002	1012 1019	Bristol	2021 Experience	\$	(735,348)		(58,650)	18
3002	1012 1019	Bristol	2022 Experience	\$	(602,914)		(50,047)	19
3002	1012 1019	Bristol	2023 Assumption Change	\$	(67,907)		(5,866)	20
3002	1012 1019	Bristol	2023 Experience	\$	175,845	\$	15,191	20
3003	1032 1033	Burrillville	2023 Overfunded Base	\$	(284,684)		(14,375)	N/A
3004	1052	Central Falls	2014 Mediation Settlement	\$	1,785,252		203,679	10
3004	1052	Central Falls	2015 Experience	\$	(73,445)		(7,469)	12
3004	1052	Central Falls	2016 Assumption Change - FY20 Stagger	\$	1,599	\$	148	14
3004	1052	Central Falls	2016 Assumption Change - FY21 Stagger	\$	111,074	\$	9,853	15
3004	1052	Central Falls	2016 Assumption Change - FY22 Stagger		120,122	\$	10,255	16
3004	1052	Central Falls	2016 Assumption Change - FY23 Stagger		129,521	\$	10,674	17
3004	1052	Central Falls	2016 Assumption Change - FY24 Stagger	\$	139,285	\$	11,109	18
3004	1052	Central Falls	2016 Experience	\$	552,968	\$	53,508	13
3004	1052	Central Falls	2017 Experience	\$	(286,799)	\$	(26,521)	14
3004	1052	Central Falls	2018 Experience	\$	(157,381)		(13,961)	15
3004	1052	Central Falls	2019 Assumption Change - FY23 Stagger		(19,591)		(1,812)	14
3004	1052	Central Falls	2019 Assumption Change - FY24 Stagger		(21,256)		(1,966)	14
3004	1052	Central Falls	2019 Experience	\$	140,041		11,956	16
3004	1052	Central Falls	2020 Experience	\$	(1,688)	\$	(139)	17



Old Unit				Remaining Balance as	Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023	Payment	Year 2026
3004	1052	Central Falls	2021 Experience	\$ (538,604)	\$ (42,958)	18
3004	1052	Central Falls	2022 Experience	\$ 164,149	\$ 13,626	19
3004	1052	Central Falls	2023 Assumption Change	\$ (30,824)	\$ (2,663)	20
3004	1052	Central Falls	2023 Experience	\$ (270,103)		20
3005	1082	Charlestown	2023 Overfunded Base	\$ (1,131,219)	\$ (57,120)	N/A
3007	1112 1113	Cranston	2014 Mediation Settlement	\$ 5,331,274	\$ 608,244	10
3007	1112 1113	Cranston	2015 Experience	\$ (2,669,424)	\$ (271,460)	12
3007	1112 1113	Cranston	2016 Assumption Change - FY20 Stagger	\$ 324,403	\$ 29,999	14
3007	1112 1113	Cranston	2016 Assumption Change - FY21 Stagger	\$ 2,316,529	\$ 205,491	15
3007	1112 1113	Cranston	2016 Assumption Change - FY22 Stagger	\$ 2,505,227	\$ 213,884	16
3007	1112 1113	Cranston	2016 Assumption Change - FY23 Stagger	\$ 2,701,254	\$ 222,612	17
3007	1112 1113	Cranston	2016 Assumption Change - FY24 Stagger	\$ 2,904,894	\$ 231,690	18
3007	1112 1113	Cranston	2016 Experience	\$ 2,736,832	\$ 264,830	13
3007	1112 1113	Cranston	2017 Experience	\$ 793,658	\$ 73,393	14
3007	1112 1113	Cranston	2018 Experience	\$ 137,273	\$ 12,177	15
3007	1112 1113	Cranston	2019 Assumption Change - FY23 Stagger	\$ (1,066,188)	\$ (98,595)	14
3007	1112 1113	Cranston	2019 Assumption Change - FY24 Stagger	\$ (1,156,903)	\$ (106,984)	14
3007	1112 1113	Cranston	2019 Experience	\$ (641,802)	\$ (54,794)	16
3007	1112 1113	Cranston	2020 Experience	\$ 542,823	\$ 44,734	17
3007	1112 1113	Cranston	2021 Experience	\$ (6,030,614)	\$ (480,992)	18
3007	1112 1113	Cranston	2022 Experience	\$ (1,750,814)	\$ (145,332)	19
3007	1112 1113	Cranston	2023 Assumption Change	\$ (422,879)	\$ (36,531)	20
3007	1112 1113	Cranston	2023 Experience	\$ 1,734,997	\$ 149,882	20
3008	1122 1123	Cumberland	2014 Mediation Settlement	\$ 7,851,621	\$ 726,072	14
3008	1122 1123	Cumberland	2015 Experience	\$ (1,090,208)	\$ (110,866)	12
3008	1122 1123	Cumberland	2016 Assumption Change - FY21 Stagger	\$ 434,242	\$ 38,520	15
3008	1122 1123	Cumberland	2016 Assumption Change - FY22 Stagger	\$ 469,614	\$ 40,093	16
3008	1122 1123	Cumberland	2016 Assumption Change - FY23 Stagger	\$ 506,360	\$ 41,729	17
3008	1122 1123	Cumberland	2016 Assumption Change - FY24 Stagger	\$ 544,533	\$ 43,431	18
3008	1122 1123	Cumberland	2016 Experience	\$ (871,638)	\$ (84,344)	13
3008	1122 1123	Cumberland	2017 Experience	\$ (722,971)	\$ (66,856)	14
3008	1122 1123	Cumberland	2018 Experience	\$ (128,174)	\$ (11,370)	15
3008	1122 1123	Cumberland	2019 Assumption Change - FY23 Stagger	\$ (197,873)	\$ (18,298)	14
3008	1122 1123	Cumberland	2019 Assumption Change - FY24 Stagger	\$ (214,708)	\$ (19,855)	14
3008	1122 1123	Cumberland	2019 Experience	\$ (191,632)	\$ (16,361)	16
3008	1122 1123	Cumberland	2020 Experience	\$ (725,423)	\$ (59,783)	17
3008	1122 1123	Cumberland	2021 Experience	\$ (2,313,881)	\$ (184,551)	18
3008	1122 1123	Cumberland	2022 Experience	\$ 144,869	\$ 12,025	19
3008	1122 1123	Cumberland	2023 Assumption Change	\$ 88,692	\$ 7,662	20
3008	1122 1123	Cumberland	2023 Experience	\$ (815,786)	\$ (70,474)	20
3009	1152 1153	East Greenwich	2023 Overfunded Base	\$ (957,602)	\$ (48,353)	N/A
3010	1162 1163	East Providence	2014 Mediation Settlement	\$ 41,804,648	\$ 3,865,849	14
3010	1162 1163	East Providence	2015 Experience	\$ (2,779,630)	\$ (282,667)	12
3010	1162 1163	East Providence	2016 Assumption Change - FY20 Stagger	\$ 365,993	\$ 33,845	14
3010	1162 1163	East Providence	2016 Assumption Change - FY21 Stagger	\$ 1,786,729	\$ 158,494	15
3010	1162 1163	East Providence	2016 Assumption Change - FY22 Stagger	\$ 1,932,271	\$ 164,968	16
3010	1162 1163	East Providence	2016 Assumption Change - FY23 Stagger	\$ 2,083,466	\$ 171,700	17
3010	1162 1163	East Providence	2016 Assumption Change - FY24 Stagger	\$ 2,240,532	\$ 178,701	18
3010	1162 1163	East Providence	2016 Experience	\$ 154,643	\$ 14,964	13
3010	1162 1163	East Providence	2017 Experience	\$ (501,861)	\$ (46,409)	14
3010	1162 1163	East Providence	2018 Experience	\$ 1,723,161	\$ 152,856	15
3010	1162 1163	East Providence	2019 Assumption Change - FY23 Stagger	\$ (621,952)	\$ (57,514)	14
3010	1162 1163	East Providence	2019 Assumption Change - FY24 Stagger	\$ (674,871)	\$ (62,408)	14
3010	1162 1163	East Providence	2019 Experience	\$ (875,224)	\$ (74,722)	16
3010	1162 1163	East Providence	2020 Experience	\$ (1,219,050)	\$ (100,463)	17
3010	1162 1163	East Providence	2021 Experience	\$ (2,940,103)	\$ (234,498)	18
3010	1162 1163	East Providence	2022 Experience	\$ (2,534,157)	\$ (210,356)	19
3010	1162 1163	East Providence	2023 Assumption Change	\$ (374,767)		
3010	1162 1163	East Providence	2023 Experience	\$ (785,073)	\$ (67,821)	20
3011	1183	Exeter/West Greenwich	2014 Mediation Settlement	\$ 1,419,142	\$ 161,910	10
3011	1183	Exeter/West Greenwich	2015 Experience	\$ (277,362)	\$ (28,206)	12
3011	1183	Exeter/West Greenwich	2016 Assumption Change - FY21 Stagger	\$ 186,057	\$ 16,504	15
3011	1183	Exeter/West Greenwich	2016 Assumption Change - FY22 Stagger	\$ 201,213	\$ 17,179	16
3011	1183	Exeter/West Greenwich	2016 Assumption Change - FY23 Stagger	\$ 216,957	\$ 17,880	17
3011	1183	Exeter/West Greenwich	2016 Assumption Change - FY24 Stagger	\$ 233,312	\$ 18,609	18
3011	1183	Exeter/West Greenwich	2016 Experience	\$ 123,690	\$ 11,969	13
3011	1183	Exeter/West Greenwich	2017 Experience	\$ 610,441	\$ 56,450	14
3011	1183	Exeter/West Greenwich	2018 Experience	\$ (84,355)	\$ (7,483)	15
3011	1183	Exeter/West Greenwich	2019 Assumption Change - FY23 Stagger			
3011	1183	Exeter/West Greenwich	2019 Assumption Change - FY24 Stagger			
3011	1183	Exeter/West Greenwich	2019 Experience	\$ (474,309)		
3011	1183	Exeter/West Greenwich	2020 Experience	\$ (90,477)		
3011	1183	Exeter/West Greenwich	2021 Experience	\$ (466,177)		
3011	1183	Exeter/West Greenwich	2022 Experience	\$ 12,061		19
3011	1183	Exeter/West Greenwich	2023 Assumption Change	\$ 61,008		20
3011	1183	Exeter/West Greenwich	2023 Experience	\$ (263,821)		
3012	1192 1193	Foster	2014 Mediation Settlement	\$ 407,301		10
3012	1192 1193	Foster	2015 Experience	\$ 260,386		12
3012	1192 1193	Foster	2016 Assumption Change - FY21 Stagger			15
3012	1192 1193	Foster	2016 Assumption Change - FY22 Stagger			16



Old Unit Number	New Unit Number	Unit Na	me Purpose	Remaining Balance as of June 30, 2023	Fiscal Year 2026 Amortization Payment	Years Remaing Beginning with Fiscal Year 2026
3012	1192 1193	Foster	2016 Assumption Change - FY23 Stagger	\$ 56,347	•	17
3012	1192 1193	Foster	2016 Assumption Change - FY24 Stagger		\$ 4,833	18
3012	1192 1193	Foster	2016 Experience	\$ (246,046)	\$ (23,809)	13
3012	1192 1193	Foster	2017 Experience	\$ 269,481	\$ 24,920	14
3012	1192 1193	Foster	2018 Experience		\$ 1,322	15
3012	1192 1193	Foster	2019 Assumption Change - FY23 Stagger	\$ (19,847)		14
3012	1192 1193	Foster	2019 Assumption Change - FY24 Stagger	\$ (21,536)		14
3012	1192 1193	Foster	2019 Experience	\$ 27,292		16
3012 3012	1192 1193 1192 1193	Foster	2020 Experience 2021 Experience	\$ (176,536) \$ (468,826)		17 18
3012	1192 1193	Foster Foster	2021 Experience		\$ (37,393) \$ 6,470	18
3012	1192 1193	Foster	2022 Experience 2023 Assumption Change	\$ 18,212		20
3012	1192 1193	Foster	2023 Experience	\$ (57,196)		20
3013	1212 1213	Glocester	2014 Mediation Settlement		\$ 114,746	10
3013	1212 1213	Glocester	2015 Experience	\$ (62,765)		12
3013	1212 1213	Glocester	2016 Assumption Change - FY21 Stagger	\$ 157,471	\$ 13,969	15
3013	1212 1213	Glocester	2016 Assumption Change - FY22 Stagger	\$ 170,298	\$ 14,539	16
3013	1212 1213	Glocester	2016 Assumption Change - FY23 Stagger	\$ 183,624	\$ 15,133	17
3013	1212 1213	Glocester	2016 Assumption Change - FY24 Stagger		\$ 15,750	18
3013	1212 1213	Glocester	2016 Experience	\$ 160,862		13
3013	1212 1213	Glocester	2017 Experience	\$ 11,911		14
3013	1212 1213	Glocester	2018 Experience	\$ 21,874		15
3013 3013	1212 1213 1212 1213	Glocester Glocester	2019 Assumption Change - FY23 Stagger 2019 Assumption Change - FY24 Stagger	\$ (57,281) \$ (62,155)		14 14
3013	1212 1213	Glocester	2019 Assumption change - 1124 stagger 2019 Experience	\$ (343,821)		14
3013	1212 1213	Glocester	2020 Experience	\$ (160,885)		10
3013	1212 1213	Glocester	2021 Experience	\$ (671,740)		18
3013	1212 1213	Glocester	2022 Experience	\$ (285,630)		19
3013	1212 1213	Glocester	2023 Assumption Change	\$ 43,756	\$ 3,780	20
3013	1212 1213	Glocester	2023 Experience		\$ 10,994	20
3014	1262	Hopkinton	2023 Overfunded Base	\$ (445,215)		N/A
3015	1272 1273	Jamestown	2014 Mediation Settlement	\$ 1,542,681		10
3015	1272 1273	Jamestown	2015 Experience	\$ (53,915)		12
3015	1272 1273	Jamestown	2016 Assumption Change - FY21 Stagger		\$ 19,937	15
3015 3015	1272 1273 1272 1273	Jamestown Jamestown	2016 Assumption Change - FY22 Stagger 2016 Assumption Change - FY23 Stagger		\$ 20,751 \$ 21,598	16 17
3015	1272 1273	Jamestown	2016 Assumption Change - FY23 Stagger 2016 Assumption Change - FY24 Stagger	\$ 281,831		18
3015	1272 1273	Jamestown	2010 Assumption change - 1124 stagger 2016 Experience		\$ 12,735	13
3015	1272 1273	Jamestown	2017 Experience	\$ 63,968	\$ 5,915	14
3015	1272 1273	Jamestown	2018 Experience	\$ 291,147		15
3015	1272 1273	Jamestown	2019 Assumption Change - FY23 Stagger	\$ (110,650)		14
3015	1272 1273	Jamestown	2019 Assumption Change - FY24 Stagger	\$ (120,065)	\$ (11,103)	14
3015	1272 1273	Jamestown	2019 Experience	\$ (541,176)		16
3015	1272 1273	Jamestown	2020 Experience	\$ (556,946)		17
3015	1272 1273	Jamestown	2021 Experience		\$ 13,552	18
3015	1272 1273	Jamestown	2022 Experience	\$ 96,175		19
3015	1272 1273	Jamestown	2023 Assumption Change 2023 Experience	\$ (30,518)		20 20
3015 3016	1272 1273 1282 1283	Jamestown Johnston	2023 Experience 2014 Mediation Settlement	\$ (382,537) \$ 10,598,586	\$ (33,046) \$ 980,095	14
3016	1282 1283	Johnston	2015 Experience	\$ (40,420)		14
3016	1282 1283	Johnston	2016 Assumption Change - FY20 Stagger	\$ 60,849	\$ 5,627	14
3016	1282 1283	Johnston	2016 Assumption Change - FY21 Stagger	\$ 708,554	\$ 62,853	15
3016	1282 1283	Johnston	2016 Assumption Change - FY22 Stagger			16
3016	1282 1283	Johnston	2016 Assumption Change - FY23 Stagger			17
3016	1282 1283	Johnston	2016 Assumption Change - FY24 Stagger	\$ 888,516	\$ 70,867	18
3016	1282 1283	Johnston	2016 Experience	\$ (285,091)		13
3016	1282 1283	Johnston	2017 Experience	\$ 139,874		14
3016	1282 1283	Johnston	2018 Experience	\$ (407,677)		15
3016	1282 1283	Johnston	2019 Assumption Change - FY23 Stagger	\$ (272,538)		14
3016	1282 1283	Johnston	2019 Assumption Change - FY24 Stagger	\$ (295,724)		14
3016 3016	1282 1283 1282 1283	Johnston Johnston	2019 Experience 2020 Experience	\$ 50,211 \$ 1,483,424		16 17
3016	1282 1283	Johnston	2020 Experience	\$ 418,890	\$ 33,410	18
3016	1282 1283	Johnston	2022 Experience	\$ (59,458)		19
3016	1282 1283	Johnston	2023 Assumption Change	\$ (226,458)		20
3016	1282 1283	Johnston	2023 Experience	\$ (609,445)		20
3017	1302 1303	Lincoln	2014 Mediation Settlement	\$ 463,614		10
3017	1302 1303	Lincoln	2015 Experience	\$ (16,465)		12
3017	1302 1303	Lincoln	2016 Assumption Change - FY21 Stagger			15
3017	1302 1303	Lincoln	2016 Assumption Change - FY22 Stagger			16
3017	1302 1303	Lincoln	2016 Assumption Change - FY23 Stagger			17
3017	1302 1303	Lincoln	2016 Assumption Change - FY24 Stagger			18
3017	1302 1303	Lincoln	2016 Experience	\$ (27,989)		13
3017	1302 1303	Lincoln	2017 Experience	\$ (22,314) \$ (94,700)		14
3017 3017	1302 1303	Lincoln	2018 Experience 2019 Assumption Change - EV23 Stagger	\$ (94,700) \$ (14,883)		15
3017 3017	1302 1303 1302 1303	Lincoln Lincoln	2019 Assumption Change - FY23 Stagger 2019 Assumption Change - FY24 Stagger	\$ (14,883) \$ (16,147)		14 14
3017	1302 1303	Lincoln	2019 Assumption change - F124 stagger 2019 Experience	\$ (160,166)		14
3017	1302 1303	Lincoln	2020 Experience	\$ (32,476)		17
3017	1302 1303	Lincoln	2021 Experience	\$ (164,724)		18
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B101 1122 1231 Middeown D216 Auguspito Cargie -PA7 Stager 5 P37.40.0 P37.40.00.0 P37.40.00.0 P37.40.00.0 P37.40.00.0 P37.40.00.0 P37.40.00.0 P37.40.00.0 P37.40.00.00.0 P37.40.00.00.0 P37.40.00.00.00.00.00.00.00.00.00.00.00.00.	3019	1322 1323	Middletown	2016 Assumption Change - FY22 Stagger	\$ 354,382	\$ 30,255	16
abits Nucleitanon Dits Experiant September	3019	1322 1323	Middletown	2016 Assumption Change - FY23 Stagger	\$ 382,110	\$ 31,490	17
3109 3122 1321 Middletown 2017 Figuritance 4 10.44 5 10.44 3109 1322 1331 Middletown 2019 Ausamptico Dange-7/19 Stager 6 107.171 5 100.731 107.171 5 107.171 5 107.171 5 107.171 5 107.171 5 107.171 5 107.171 5 107.171 5 107.171 <td< td=""><td></td><td>1322 1323</td><td>Middletown</td><td></td><td></td><td></td><td></td></td<>		1322 1323	Middletown				
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302 322.2 Jan Model and Mo	3019	1322 1323	Middletown	2022 Experience	\$ (896,861)	\$ (74,447)	19
1392 1392 1392 1392 1392 1392 1392 1392 1392 1392 1392 1392 1392 1392 1394 149 1392 1392 1393 1394 Newport 2016 Assumption Change-P723 1216,1393 5 10352 11674 14 1392 1393 Newport 2016 Assumption Change-P723 1284,140 5 15774 14 1392 1393 Newport 2016 Assumption Change-P724 Stagger 5 1476,147 13 1392 1392 1393 Newport 2015 Experime 5 1476,147 13 1392 1392 1393 Newport 2015 Experime 5 1476,141 14 <td< td=""><td></td><td>1322 1323</td><td>Middletown</td><td>2023 Assumption Change</td><td>\$ (31,920)</td><td></td><td></td></td<>		1322 1323	Middletown	2023 Assumption Change	\$ (31,920)		
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3021 1352 1353 Newport 2019 Experience \$ 1949,395) \$ (B45,05) 16 3021 1352 1353 Newport 2020 Experience \$ (120,6120) \$ (125,616) 18 3021 1352 1353 Newport 2022 Paperience \$ (1,70,639) \$ (17,955) 20 3022 1342 1343 New Shoreham 2016 Assumption Change -FV23 Stagger \$ 12,230 \$ 9,556 15 3022 1342 1343 New Shoreham 2016 Assumption Change -FV23 Stagger \$ 113,564 \$ 12,166 14 3022 1342 1343 New Shoreham 2016 Experience \$ 13,1564 \$ 12,166 14 3022 1342 1443 New Shoreham 2016 Experience \$ (13,041) \$ (11,017) 16 3022 1342 1444 New Shoreham 2016 Experience \$ (13,041)	3021	1352 1353 1354	Newport	2019 Assumption Change - FY23 Stagger	\$ (346,254)	\$ (32,020)	14
3021 312 135 1354 Newport 2202 Experience S 22,8,82 S 18,860 17 3021 1352 135 1354 Newport 2022 Experience S 1,005,290 S 1,105,290 S 1,105,290 S 1,105,290 S 1,105,290 S 1,105,290 S 1,105,290 S 1,105,200 1,112,200 1,112,210 I,105,200 I,112,210 I,112,210 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
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30221342 1343New Shoreham2023 Experience\$180,943\$15,6312030231372 1373North Kingstown2014 Mediation Settlement\$14,363,033\$1,638,6751030231372 1373North Kingstown2016 Assumption Change - FV20 Stagger\$99,248\$9,1781430231372 1373North Kingstown2016 Assumption Change - FV20 Stagger\$1,032,920\$91,6271530231372 1373North Kingstown2016 Assumption Change - FV20 Stagger\$1,117,060\$\$55,3691630231372 1373North Kingstown2016 Assumption Change - FV20 Stagger\$1,204,467\$99,2611730231372 1373North Kingstown2016 Experience\$1,070,982\$103,6341330231372 1373North Kingstown2017 Experience\$1,070,982\$103,6341330231372 1373North Kingstown2018 Experience\$1,070,982\$103,6341330231372 1373North Kingstown2019 Experience\$(1,914,112)\$(1,94,112)\$1,930,991630231372 1373North Kingstown2019 Experience\$(2,82,201)\$(3,89,55)1430231372 1373North Kingstown2019 Experience\$(1,93,038)\$(9,032)1930231372 1373North Kingstown2021 E				-			
3023 1372 1373 North Kingstown 2015 Experience \$ (1,331,323) \$ (135,385) 12 3023 1372 1373 North Kingstown 2016 Assumption Change - FY20 Stagger \$ 99,248 \$ 9,178 14 3023 1372 1373 North Kingstown 2016 Assumption Change - FY20 Stagger \$ 1,107,060 \$ 95,369 16 3023 1372 1373 North Kingstown 2016 Assumption Change - FY20 Stagger \$ 1,204,467 \$ 99,261 17 3023 1372 1373 North Kingstown 2016 Assumption Change - FY20 Stagger \$ 1,204,467 \$ 99,261 17 3023 1372 1373 North Kingstown 2016 Experience \$ 1,007,982 \$ 103,634 13 3023 1372 1373 North Kingstown 2019 Assumption Change - FY24 Stagger \$ (1,914,112) \$ (169,794) 15 3023 1372 1373 North Kingstown 2019 Assumption Change - FY24 Stagger \$ (421,252) \$ (38,955) 14 3023 1372 1373 North Kingstown <t< td=""><td>3022</td><td>1342 1343</td><td>New Shoreham</td><td>2023 Experience</td><td></td><td></td><td>20</td></t<>	3022	1342 1343	New Shoreham	2023 Experience			20
30231372 1373North Kingstown2016 Assumption Change - FY20 Stagger99,24899,1781430231372 1373North Kingstown2016 Assumption Change - FY21 Stagger1,032,92091,6271530231372 1373North Kingstown2016 Assumption Change - FY22 Stagger1,117,06099,2611730231372 1373North Kingstown2016 Assumption Change - FY24 Stagger1,204,46799,2611730231372 1373North Kingstown2016 Experience1,070,982103,6341330231372 1373North Kingstown2017 Experience2,09,05219,3321430231372 1373North Kingstown2019 Assumption Change - FY23 Stagger2,14,112)5(169,794)1530231372 1373North Kingstown2019 Assumption Change - FY23 Stagger5(38,220)5(35,900)1430231372 1373North Kingstown2019 Assumption Change - FY23 Stagger5(421,252)5(38,955)1430231372 1373North Kingstown2019 Assumption Change - FY23 Stagger5(84,299)1630231372 1373North Kingstown2019 Assumption Change - FY23 Stagger5(84,299)1630231372 1373North Kingstown2012 Experience5(1,35,118)60,4901730231372 1373North Kingstown2023 Experience529,4335(9,032)1930231372 1373North Kingstown	3023	1372 1373	North Kingstown	2014 Mediation Settlement	\$ 14,363,033	\$ 1,638,675	10
30231372 1373North Kingstown2016 Assumption Change - FY21 Stagger\$1,032,920\$91,6271530231372 1373North Kingstown2016 Assumption Change - FY22 Stagger\$1,117,060\$99,2611730231372 1373North Kingstown2016 Assumption Change - FY23 Stagger\$1,204,667\$99,2611730231372 1373North Kingstown2016 Assumption Change - FY24 Stagger\$1,295,268\$103,3091830231372 1373North Kingstown2016 Assumption Change - FY24 Stagger\$209,052\$19,3321430231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(1,914,112)\$(169,794)1530231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(19,734)1530231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(421,252)\$(38,955)1430231372 1373North Kingstown2019 Experience\$(1,351,118)\$(09,032)1930231372 1373North Kingstown2022 Experience\$(1,193,038)\$(20,834)2030231372 1373North Kingstown2023 Assumption Change\$(241,164)\$(20,834)2030231372 1373North Kingstown2023 Experience\$(1,351,18)\$(99,032)19 <tr<tr>30241372 1373</tr<tr>	3023	1372 1373	North Kingstown				12
30231372 1373North Kingstown2016 Assumption Change - FY22 Stagger\$1,117,060\$95,3691630231372 1373North Kingstown2016 Assumption Change - FY23 Stagger\$1,204,467\$99,2611730231372 1373North Kingstown2016 Assumption Change - FY24 Stagger\$1,205,268\$103,3091830231372 1373North Kingstown2017 Experience\$209,052\$193,3321430231372 1373North Kingstown2019 Assumption Change - FY23 Stagger\$(189,794)1530231372 1373North Kingstown2019 Assumption Change - FY23 Stagger\$(38,200)\$(35,900)1430231372 1373North Kingstown2019 Assumption Change - FY23 Stagger\$(421,252)\$(38,955)1430231372 1373North Kingstown2019 Experience\$(421,252)\$(38,955)1430231372 1373North Kingstown2020 Experience\$(421,252)\$(38,955)1430231372 1373North Kingstown2020 Experience\$(1,35,118)\$(0,08,02)1830231372 1373North Kingstown2022 Experience\$(1,133,038)\$(99,032)1930231372 1373North Kingstown2023 Experience\$(1,133,038)\$(11,371)N/A30241382 1383North Kingstown2023 Coverfunded Base <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>			-				
30231372 1373North Kingstown2016 Assumption Change - FY23 Stagger\$1,204,467\$99,2611730231372 1373North Kingstown2016 Assumption Change - FY24 Stagger\$1,295,268\$103,3091830231372 1373North Kingstown2016 Experience\$1,070,982\$103,6341330231372 1373North Kingstown2017 Experience\$209,052\$19,3321430231372 1373North Kingstown2019 Assumption Change - FY23 Stagger\$(169,794)1530231372 1373North Kingstown2019 Assumption Change - FY23 Stagger\$(388,220)\$(35,900)1430231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(421,252)\$(38,955)1430231372 1373North Kingstown2012 Experience\$(12,357,38)\$(84,29)1630231372 1373North Kingstown2021 Experience\$(13,355,118)\$(108,082)1830231372 1373North Kingstown2022 Experience\$(1,355,118)\$(108,082)1830231372 1373North Kingstown2022 Experience\$(24,164)\$(20,834)2030231372 1373North Kingstown2023 Oxerfunded Base\$(225,187)\$(11,371)N/A30231372 1373North Kingstown2023 Overfunded Base\$			-				
30231372 1373North Kingstown2016 Assumption Change - FY24 Stagger\$1,295,268\$103,3091830231372 1373North Kingstown2016 Experience\$1,070,982\$103,6341330231372 1373North Kingstown2017 Experience\$209,052\$19,3321430231372 1373North Kingstown2019 Experience\$(1,91,112)\$(160,794)1530231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(38,220)\$(35,900)1430231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(421,252)\$(38,955)1430231372 1373North Kingstown2019 Experience\$(74,112)\$(0,490)1730231372 1373North Kingstown2021 Experience\$(1,355,118)\$(108,082)1830231372 1373North Kingstown2023 Experience\$(1,11,413)\$(20,834)2030231372 1373North Kingstown2023 Experience\$(22,187)\$(11,371)N/A30231372 1373North Kingstown2023 Experience\$(22,187)\$(11,371)N/A30231372 1373North Kingstown2023 Experience\$(22,187)\$(11,371)N/A30241382 1383North Kingstown2023 Overfunded Base\$(16,11,493)\$ <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>			-				
30231372 1373North Kingstown2016 Experience\$1,070,982\$103,6341330231372 1373North Kingstown2017 Experience\$209,52\$19,3321430231372 1373North Kingstown2019 Assumption Change - FY23 Stagger\$(1,914,112)\$(169,794)1530231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(388,220)\$(38,955)1430231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(987,398)\$(84,299)1630231372 1373North Kingstown2020 Experience\$734,013\$60,4001730231372 1373North Kingstown2022 Experience\$(1,355,118)\$(108,082)1830231372 1373North Kingstown2022 Experience\$(1,355,118)\$(99,032)1930231372 1373North Kingstown2022 Experience\$(241,164)\$(20,834)2030231372 1373North Kingstown2023 Overfunded Base\$(221,164)\$(11,371)N/A30241382 1383North Kingstown2023 Overfunded Base\$(1,21,413)\$(81,371)N/A30261412 1413Pawtucket2014 Mediation Settlement\$27,915,282\$2,581,4421430261412 1413Pawtucket2016 Assumption Change - FY20 Stagger\$ <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>			-				
30231372 1373North Kingstown2017 Experience\$209,052\$19,3321430231372 1373North Kingstown2018 Experience\$(1,914,112)\$(169,794)1530231372 1373North Kingstown2019 Assumption Change - FY23 Stager\$(38,205)\$(38,955)1430231372 1373North Kingstown2019 Assumption Change - FY24 Stager\$(987,398)\$(84,299)1630231372 1373North Kingstown2020 Experience\$(1,35,118)\$(99,032)1930231372 1373North Kingstown2022 Experience\$(1,193,038)\$(108,082)1830231372 1373North Kingstown2022 Experience\$(241,164)\$(20,834)2030231372 1373North Kingstown2023 Experience\$(221,174)\$(11,371)N/A30231372 1373North Kingstown2023 Experience\$(228,114)\$(20,834)2030231372 1373North Kingstown2023 Overfunded Base\$(121,174)\$(11,371)N/A30241382 1383North Kingstown2023 Overfunded Base\$(161,1493)\$(11,371)N/A30261412 1413Pawtucket2014 Mediation Settlement\$27,915,282\$2,581,4421430261412 1413Pawtucket2016 Assumption Change - FY20 Stager\$49,030 <td< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></td<>			-				
3023 1372 1373 North Kingstown 2018 Experience \$ (1,914,112) \$ (169,794) 15 3023 1372 1373 North Kingstown 2019 Assumption Change - FY23 Stagger \$ (382,220) \$ (35,900) 14 3023 1372 1373 North Kingstown 2019 Assumption Change - FY23 Stagger \$ (421,252) \$ (38,955) 14 3023 1372 1373 North Kingstown 2019 Experience \$ (987,398) \$ (84,299) 16 3023 1372 1373 North Kingstown 2020 Experience \$ (1,355,118) \$ (108,082) 18 3023 1372 1373 North Kingstown 2021 Experience \$ (1,135,018) \$ (108,082) 18 3023 1372 1373 North Kingstown 2023 Experience \$ (241,164) \$ (20,834) 20 3023 1372 1373 North Kingstown 2023 Experience \$ (241,164) \$ (20,834) 20 3023 1372 1373 North Kingstown 2023 Overfunded Base \$ (215,1493)			-	-			
30231372 1373North Kingstown2019 Assumption Change - FY23 Stagger\$(388,220)\$(35,900)1430231372 1373North Kingstown2019 Assumption Change - FY24 Stagger\$(421,252)\$(38,955)1430231372 1373North Kingstown2019 Experience\$(987,398)\$(84,299)1630231372 1373North Kingstown2020 Experience\$(734,013)\$60,4901730231372 1373North Kingstown2021 Experience\$(1,1355,118)\$(108,082)1830231372 1373North Kingstown2022 Experience\$(1,193,038)\$(99,032)1930231372 1373North Kingstown2023 Assumption Change\$(241,164)\$(20,834)2030231372 1373North Kingstown2023 Experience\$(241,164)\$(20,834)2030241382 1383North Providence2023 Overfunded Base\$(161,479)\$(11,371)N/A30261412 1413Pawtucket2014 Mediation Settlement\$27,915,282\$2,581,4421430261412 1413Pawtucket2016 Assumption Change - FY20 Stagger\$490,430\$45,3521430261412 1413Pawtucket2016 Assumption Change - FY20 Stagger\$1,997,849\$177,2221530261412 1413Pawtucket2016 Assumption Change - FY22 Stagger<			-	•			
3023 1372 1373 North Kingstown 2019 Experience \$ (987,398) \$ (84,299) 16 3023 1372 1373 North Kingstown 2020 Experience \$ 734,013 \$ 60,490 17 3023 1372 1373 North Kingstown 2021 Experience \$ (1,355,118) \$ (108,082) 18 3023 1372 1373 North Kingstown 2022 Experience \$ (1,193,038) \$ (199,032) 19 3023 1372 1373 North Kingstown 2022 Experience \$ (241,164) \$ (20,834) 20 3023 1372 1373 North Kingstown 2023 Experience \$ 529,433 \$ 45,736 20 3024 1382 1383 North Smithfield 2023 Overfunded Base \$ (1,611,493) \$ (81,371) N/A 3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 2,751,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ (3,789,270) \$ (385,339) 12 3026 1412 1413 Pawtucket 2016 Assumption Chang			North Kingstown	-			
3023 1372 1373 North Kingstown 2020 Experience \$ 734,013 \$ 60,490 17 3023 1372 1373 North Kingstown 2021 Experience \$ (1,355,118) \$ (108,082) 18 3023 1372 1373 North Kingstown 2022 Experience \$ (1,193,038) \$ (99,032) 19 3023 1372 1373 North Kingstown 2023 Experience \$ (241,164) \$ (20,834) 20 3023 1372 1373 North Kingstown 2023 Experience \$ 529,433 \$ 45,736 20 3024 1382 1383 North Smithfield 2023 Overfunded Base \$ (16,11,493) \$ (11,371) N/A 3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 27,915,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ (30,789,270) \$ (385,339) 12 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ 490,430 \$ <td>3023</td> <td>1372 1373</td> <td>North Kingstown</td> <td>2019 Assumption Change - FY24 Stagger</td> <td>\$ (421,252)</td> <td>\$ (38,955)</td> <td>14</td>	3023	1372 1373	North Kingstown	2019 Assumption Change - FY24 Stagger	\$ (421,252)	\$ (38,955)	14
3023 1372 1373 North Kingstown 2021 Experience \$ (1,355,118) \$ (108,082) 18 3023 1372 1373 North Kingstown 2022 Experience \$ (1,193,038) \$ (99,032) 19 3023 1372 1373 North Kingstown 2023 Assumption Change \$ (241,164) \$ (20,834) 20 3023 1372 1373 North Kingstown 2023 Experience \$ 529,433 \$ 45,736 20 3024 1382 1383 North Providence 2023 Overfunded Base \$ (16,11,493) \$ (81,371) N/A 3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 27,915,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ 490,430 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY21 Stagger \$ 1997,849 \$ 177,222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stagger \$ 1997,849 </td <td>3023</td> <td>1372 1373</td> <td>North Kingstown</td> <td>2019 Experience</td> <td>\$ (987,398)</td> <td>\$ (84,299)</td> <td>16</td>	3023	1372 1373	North Kingstown	2019 Experience	\$ (987,398)	\$ (84,299)	16
3023 1372 1373 North Kingstown 2022 Experience \$ (1,193,038) \$ (99,032) 19 3023 1372 1373 North Kingstown 2023 Assumption Change \$ (241,164) \$ (20,834) 20 3023 1372 1373 North Kingstown 2023 Experience \$ 529,433 \$ 45,736 20 3024 1382 1383 North Providence 2023 Overfunded Base \$ (1,611,493) \$ (81,371) N/A 3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 27,915,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stage \$ 490,40 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stage \$ 490,40 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stage \$ 1997,849 \$ 177,222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY23 Stage \$ 184,460 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>			-				
3023 1372 1373 North Kingstown 2023 Assumption Change \$ (241,164) \$ (20,834) 20 3023 1372 1373 North Kingstown 2023 Experience \$ 529,433 \$ 45,736 20 3024 1382 1383 North Smithfield 2023 Overfunded Base \$ (225,17) \$ (11,371) N/A 3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 27,915,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stager \$ 490,430 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stager \$ 490,430 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stager \$ 1,997,849 \$ 177,222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stager \$ 2,160,589 \$ 184,460 16 3026 1412 1413 Pawtucket 2016 Assumption Change - FY23 Stager \$			-	-			
3023 1372 1373 North Kingstown 2023 Experience \$ 529,433 \$ 45,736 20 3024 1382 1383 North Frovidence 2023 Overfunded Base \$ (12,51,87) \$ (11,371) N/A 3025 1392 1393 North Smithfield 2023 Overfunded Base \$ (1,611,493) \$ (81,371) N/A 3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 27,915,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ 490,430 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ 1,997,849 \$ 177,222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY21 Stagger \$ 1,997,849 \$ 177,222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stagger \$ 2,160,589 \$ 184,460 16 3026 1412 1413 Pawtucket 2016 Assumption Change - FY23 Stagger			-				
3024 1382 1383 North Providence 2023 Overfunded Base \$ (225,187) \$ (11,371) N/A 3025 1392 1393 North Smithfield 2023 Overfunded Base \$ (1,611,493) \$ (81,371) N/A 3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 27,915,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ (307,90,70) \$ (385,339) 12 3026 1412 1413 Pawtucket 2016 Assumption Change - FY21 Stagger \$ 1997,849 \$ 17,7222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stagger \$ 2,60,589 \$ 184,460 16 3026 1412 1413 Pawtucket 2016 Assumption Change - FY23 Stagger \$ 2,329,648 \$ 191,988 17			-	· -			
3025 1392 1393 North Smithfield 2023 Overfunded Base \$ (1,611,493) \$ (81,371) N/A 3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 27,915,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2015 Experience \$ (3,789,270) \$ (385,339) 12 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ 490,400 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY21 Stagger \$ 1997,849 \$ 177,222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stagger \$ 2,160,589 \$ 184,460 16 3026 1412 1413 Pawtucket 2016 Assumption Change - FY23 Stagger \$ 2,329,648 \$ 191,988 17			-	-			
3026 1412 1413 Pawtucket 2014 Mediation Settlement \$ 27,915,282 \$ 2,581,442 14 3026 1412 1413 Pawtucket 2015 Experience \$ (3,789,270) \$ (385,339) 12 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stagger \$ 490,40 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stagger \$ 1,997,849 \$ 177,222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stagger \$ 2,369,848 \$ 184,460 16 3026 1412 1413 Pawtucket 2016 Assumption Change - FY23 Stagger \$ 2,329,648 \$ 191,988 17							
3026 1412 1413 Pawtucket 2015 Experience \$ (3,789,270) \$ (385,339) 12 3026 1412 1413 Pawtucket 2016 Assumption Change - FY20 Stager \$ 490,403 \$ 45,352 14 3026 1412 1413 Pawtucket 2016 Assumption Change - FY21 Stager \$ 1,997,849 \$ 177,222 15 3026 1412 1413 Pawtucket 2016 Assumption Change - FY22 Stager \$ 2,160,589 \$ 184,460 16 3026 1412 1413 Pawtucket 2016 Assumption Change - FY23 Stager \$ 2,329,648 \$ 191,988 17							
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3026 1412 1413 Pawtucket 2016 Assumption Change - FY23 Stagger 2,329,648 \$ 191,988 17		1412 1413					
3026 1412 1413 Pawtucket 2016 Assumption Change - FY24 Stagger \$ 2,505,273 \$ 199,817 18							
	3026	1412 1413	Pawtucket	2016 Assumption Change - FY24 Stagger	ş 2,505,273	ə 199,817	18



					Fiscal Year 2026	Years Remaing
Old Unit				Remaining Balance as	Amortization	Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023	Payment	Year 2026
3026	1412 1413	Pawtucket	2016 Experience	\$ 1,672,026		13
3026 3026	1412 1413 1412 1413	Pawtucket Pawtucket	2017 Experience 2018 Experience	\$ 909,191 \$ (5,145,260)		14 15
3026	1412 1413	Pawtucket	2019 Assumption Change - FY23 Stagger	\$ (808,985)		14
3026	1412 1413	Pawtucket	2019 Assumption Change - FY24 Stagger	\$ (877,816)	,	14
3026	1412 1413	Pawtucket	2019 Experience	\$ (2,476,045)	\$ (211,392)	16
3026	1412 1413	Pawtucket	2020 Experience	\$ (2,284,561)		17
3026	1412 1413	Pawtucket	2021 Experience	\$ (8,170,745)		18
3026 3026	1412 1413 1412 1413	Pawtucket Pawtucket	2022 Experience 2023 Assumption Change	\$ 354,702 \$ (416,258)		19 20
3026	1412 1413	Pawtucket	2023 Experience		\$ 112,977	20
3027	1515	Union Fire District	2022 Experience	\$ 157,732		19
3027	1515	Union Fire District	2023 Assumption Change	\$ 2,066	\$ 178	20
3027	1515	Union Fire District	2023 Experience	\$ (65,706)		20
3029	1452	Richmond	2014 Mediation Settlement		\$ 31,151	10
3029 3029	1452 1452	Richmond Richmond	2015 Experience 2016 Assumption Change - FY21 Stagger	\$ (117,513) \$ 36,844	\$ (11,950) \$ 3,268	12 15
3029	1452	Richmond	2016 Assumption Change - FY21 Stagger 2016 Assumption Change - FY22 Stagger		\$ 3,402	15
3029	1452	Richmond	2016 Assumption Change - FY23 Stagger		\$ 3,541	17
3029	1452	Richmond	2016 Assumption Change - FY24 Stagger		\$ 3,685	18
3029	1452	Richmond	2016 Experience	\$ (63,904)	\$ (6,184)	13
3029	1452	Richmond	2017 Experience		\$ 27,689	14
3029	1452	Richmond	2018 Experience	\$ (92,039)		15
3029	1452	Richmond	2019 Assumption Change - FY23 Stagger			14
3029 3029	1452 1452	Richmond Richmond	2019 Assumption Change - FY24 Stagger 2019 Experience	\$ (18,249) \$ 113,644		14 16
3029	1452	Richmond	2019 Experience	\$ 1,419		10
3029	1452	Richmond	2021 Experience	\$ (301,756)		18
3029	1452	Richmond	2022 Experience		\$ 21,229	19
3029	1452	Richmond	2023 Assumption Change	\$ (12,654)	\$ (1,093)	20
3029	1452	Richmond	2023 Experience	\$ (169,096)		20
3030	1462 1463	Scituate	2014 Mediation Settlement	\$ 2,469,793		10
3030	1462 1463	Scituate	2015 Experience	\$ (59,749)		12
3030 3030	1462 1463 1462 1463	Scituate Scituate	2016 Assumption Change - FY20 Stagger 2016 Assumption Change - FY21 Stagger		\$ 3,528 \$ 22,249	14 15
3030	1462 1463	Scituate	2016 Assumption Change - FY22 Stagger			16
3030	1462 1463	Scituate	2016 Assumption Change - FY23 Stagger			17
3030	1462 1463	Scituate	2016 Assumption Change - FY24 Stagger		\$ 25,086	18
3030	1462 1463	Scituate	2016 Experience	\$ 224,057	\$ 21,681	13
3030	1462 1463	Scituate	2017 Experience	\$ 624,384		14
3030	1462 1463	Scituate	2018 Experience	\$ (316,995)		15
3030	1462 1463	Scituate	2019 Assumption Change - FY23 Stagger	\$ (104,418)		14 14
3030 3030	1462 1463 1462 1463	Scituate Scituate	2019 Assumption Change - FY24 Stagger 2019 Experience	\$ (113,303) \$ (387,716)		14
3030	1462 1463	Scituate	2020 Experience	\$ (180,914)		10
3030	1462 1463	Scituate	2021 Experience	\$ (326,065)		18
3030	1462 1463	Scituate	2022 Experience	\$ (612,088)	\$ (50,808)	19
3030	1462 1463	Scituate	2023 Assumption Change	\$ (29,663)		20
3030	1462 1463	Scituate	2023 Experience		\$ 442	20
3031	1472 1473	Smithfield	2014 Mediation Settlement	\$ 185,107 \$ (190,356)		14
3031 3031	1472 1473 1472 1473	Smithfield Smithfield	2015 Experience 2016 Assumption Change - FY21 Stagger	(, ,	\$ (19,358) \$ 20,852	12 15
3031	1472 1473	Smithfield	2016 Assumption Change - FY22 Stagger			16
3031	1472 1473	Smithfield	2016 Assumption Change - FY23 Stagger		\$ 22,589	17
3031	1472 1473	Smithfield	2016 Assumption Change - FY24 Stagger		\$ 23,510	18
3031	1472 1473	Smithfield	2016 Experience	\$ 405,035		13
3031	1472 1473	Smithfield	2017 Experience	\$ 206,402		14
3031 3031	1472 1473 1472 1473	Smithfield	2018 Experience	\$ 406,013 \$ (109,483)		15
3031	1472 1473	Smithfield Smithfield	2019 Assumption Change - FY23 Stagger 2019 Assumption Change - FY24 Stagger			14 14
3031	1472 1473	Smithfield	2019 Assumption change 1124 Stagger	\$ (42,764)		16
3031	1472 1473	Smithfield	2020 Experience	\$ 170,114		17
3031	1472 1473	Smithfield	2021 Experience	\$ (759,754)		18
3031	1472 1473	Smithfield	2022 Experience	\$ (123,920)	\$ (10,286)	19
3031	1472 1473	Smithfield	2023 Assumption Change	\$ (17,691)		20
3031	1472 1473	Smithfield	2023 Experience	\$ (609,043)		20
3032	1492 1493	South Kingstown	2014 Mediation Settlement 2015 Experience	\$ 5,602,071		10
3032 3032	1492 1493 1492 1493	South Kingstown South Kingstown	2015 Experience 2016 Assumption Change - FY21 Stagger	\$ (122,174) \$ 985,668	\$ (12,424) \$ 87,435	12 15
3032	1492 1493	South Kingstown	2016 Assumption Change - FY22 Stagger			16
3032	1492 1493	South Kingstown	2016 Assumption Change - FY23 Stagger			17
3032	1492 1493	South Kingstown	2016 Assumption Change - FY24 Stagger		\$ 98,583	18
3032	1492 1493	South Kingstown	2016 Experience	\$ 1,183,184	\$ 114,491	13
3032	1492 1493	South Kingstown	2017 Experience	\$ 718,411		14
3032	1492 1493	South Kingstown	2018 Experience	\$ 251,700		15
3032 3032	1492 1493	South Kingstown	2019 Assumption Change - FY23 Stagger 2019 Assumption Change - FY24 Stagger			14
3032	1492 1493 1492 1493	South Kingstown South Kingstown	2019 Assumption Change - FY24 Stagger 2019 Experience	\$ (367,770) \$ (576,016)		14 16
3032	1492 1493	South Kingstown	2020 Experience	\$ 95,169		17
3032	1492 1493	South Kingstown	2021 Experience	\$ (1,086,461)		18



Old Unit				Remaining Balance as	Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023	Payment	Year 2026
3032	1492 1493	South Kingstown	2022 Experience	\$ 179,594		19
3032	1492 1493	South Kingstown	2023 Assumption Change	\$ (136,730)		20
3032	1492 1493	South Kingstown	2023 Experience	\$ 749,810		20
3033	1532 1533	Tiverton	2023 Overfunded Base	\$ (372,686)		N/A
3034	1562	Warren	2014 Mediation Settlement	\$ 1,707,573	\$ 157,906	14
3034	1562	Warren	2015 Experience	\$ (178,458)	\$ (18,148)	12
3034	1562	Warren	2016 Assumption Change - FY21 Stagger		\$ 9,836	15
3034	1562	Warren	2016 Assumption Change - FY22 Stagger		\$ 10,237	16
3034	1562	Warren	2016 Assumption Change - FY23 Stagger		\$ 10,655	17
3034	1562	Warren	2016 Assumption Change - FY24 Stagger		\$ 11,090	18
3034	1562	Warren	2016 Experience		\$ 304	13 14
3034 3034	1562	Warren	2017 Experience			14
3034	1562 1562	Warren Warren	2018 Experience 2019 Assumption Change - FY23 Stagger	\$ (46,900) \$ (44,703)		15
3034	1562	Warren	2019 Assumption Change - FY23 Stagger 2019 Assumption Change - FY24 Stagger	\$ (44,703) \$ (48,504)		14
3034	1562	Warren	2019 Assumption change - 1724 Stagger 2019 Experience	\$ 102,029		14
3034	1562	Warren	2020 Experience	\$ (109,288)		10
3034	1562	Warren	2021 Experience	\$ (331,947)		18
3034	1562	Warren	2022 Experience	\$ 153,404		19
3034	1562	Warren	2023 Assumption Change	\$ (52,175)		20
3034	1562	Warren	2023 Experience	\$ (271,295)		20
3034	1622 1623	Westerly	2023 Experience	\$ 36,110	\$ 3,119	20
3037	1602	West Greenwich	2014 Mediation Settlement	\$ 1,338,227	\$ 123,751	14
3037	1602	West Greenwich	2015 Experience	\$ (14,285)		12
3037	1602	West Greenwich	2016 Assumption Change - FY21 Stagger	\$ 70,978	\$ 6,296	15
3037	1602	West Greenwich	2016 Assumption Change - FY22 Stagger	\$ 76,759	\$ 6,553	16
3037	1602	West Greenwich	2016 Assumption Change - FY23 Stagger		\$ 6,821	17
3037	1602	West Greenwich	2016 Assumption Change - FY24 Stagger		\$ 7,099	18
3037	1602	West Greenwich	2016 Experience	\$ (34,937)		13
3037	1602	West Greenwich	2017 Experience	\$ 88,635		14
3037	1602	West Greenwich	2018 Experience	\$ (133,463)		15
3037	1602	West Greenwich	2019 Assumption Change - FY23 Stagger	\$ (23,718)		14
3037	1602	West Greenwich	2019 Assumption Change - FY24 Stagger	\$ (25,736)		14
3037	1602	West Greenwich	2019 Experience	\$ 25,185	\$ 2,150	16
3037	1602	West Greenwich	2020 Experience	\$ (283,650)		17
3037	1602	West Greenwich	2021 Experience	\$ (628,038)		18
3037	1602	West Greenwich	2022 Experience	\$ 89,474	\$ 7,427	19
3037	1602	West Greenwich	2023 Assumption Change	\$ 2,963	\$ 256	20
3037	1602	West Greenwich	2023 Experience	\$ (73,306)		20
3039	1632 1633	Woonsocket	2014 Mediation Settlement	\$ 5,314,421		10
3039	1632 1633	Woonsocket	2015 Experience	\$ (1,595,509)		12
3039	1632 1633	Woonsocket	2016 Assumption Change - FY20 Stagger		\$ 19,277	14
3039	1632 1633	Woonsocket	2016 Assumption Change - FY21 Stagger		\$ 106,535	15
3039	1632 1633	Woonsocket	2016 Assumption Change - FY22 Stagger	\$ 1,298,812	\$ 110,886	16
3039	1632 1633	Woonsocket	2016 Assumption Change - FY23 Stagger		\$ 115,411	17
3039	1632 1633	Woonsocket	2016 Assumption Change - FY24 Stagger	\$ 1,506,015	\$ 120,117	18
3039	1632 1633	Woonsocket	2016 Experience	\$ 1,941,494	\$ 187,869	13
3039	1632 1633	Woonsocket	2017 Experience	\$ (105,539)	\$ (9,760)	14
3039	1632 1633	Woonsocket	2018 Experience	\$ (416,297)	\$ (36,928)	15
3039	1632 1633	Woonsocket	2019 Assumption Change - FY23 Stagger	\$ (527,619)		14
3039	1632 1633	Woonsocket	2019 Assumption Change - FY24 Stagger	\$ (572,510)	\$ (52,942)	14
3039	1632 1633	Woonsocket	2019 Experience	\$ 69,321	\$ 5,918	16
3039	1632 1633	Woonsocket	2020 Experience	\$ 757,678	\$ 62,441	17
3039	1632 1633	Woonsocket	2021 Experience	\$ (2,082,759)	\$ (166,118)	18
3039	1632 1633	Woonsocket	2022 Experience	\$ 245,874	\$ 20,410	19
3039	1632 1633	Woonsocket	2023 Assumption Change	\$ (319,972)		20
3039	1632 1633	Woonsocket	2023 Experience	\$ (2,249,808)	\$ (194,355)	20
3040	1073	Chariho School District	2014 Mediation Settlement	\$ 2,793,537	\$ 318,714	10
3040	1073	Chariho School District	2015 Experience	\$ (421,439)	\$ (42,857)	12
3040	1073	Chariho School District	2016 Assumption Change - FY21 Stagger	\$ 352,800	\$ 31,296	15
3040	1073	Chariho School District	2016 Assumption Change - FY22 Stagger	\$ 381,538	\$ 32,574	16
3040	1073	Chariho School District	2016 Assumption Change - FY23 Stagger	\$ 411,393	\$ 33,903	17
3040	1073	Chariho School District	2016 Assumption Change - FY24 Stagger	\$ 442,406	\$ 35,286	18
3040	1073	Chariho School District	2016 Experience	\$ 145,591	\$ 14,088	13
3040	1073	Chariho School District	2017 Experience	\$ (119,992)	\$ (11,096)	14
3040	1073	Chariho School District	2018 Experience	\$ (84,196)	\$ (7,469)	15
3040	1073	Chariho School District	2019 Assumption Change - FY23 Stagger	\$ (138,432)	\$ (12,801)	14
3040	1073	Chariho School District	2019 Assumption Change - FY24 Stagger			14
3040	1073	Chariho School District	2019 Experience	\$ 186,559	\$ 15,927	16
3040	1073	Chariho School District	2020 Experience	\$ (163,921)		
3040	1073	Chariho School District	2021 Experience	\$ (744,210)	\$ (59,357)	18
3040	1073	Chariho School District	2022 Experience	\$ (587,241)		19
3040	1073	Chariho School District	2023 Assumption Change	\$ (8,720)		20
3040	1073	Chariho School District	2023 Experience	\$ (234,568)		20
3041	1203	Foster/Glocester	2014 Mediation Settlement	\$ 698,613	\$ 79,705	10
3041	1203	Foster/Glocester	2015 Experience	\$ 91,570	\$ 9,312	12
3041	1203	Foster/Glocester	2016 Assumption Change - FY21 Stagger	\$ 126,422	\$ 11,214	15
3041	1203	Foster/Glocester	2016 Assumption Change - FY22 Stagger	\$ 136,720	\$ 11,672	16
3041	1203	Foster/Glocester	2016 Assumption Change - FY23 Stagger	\$ 147,418	\$ 12,149	17
3041	1203	Foster/Glocester	2016 Assumption Change - FY24 Stagger	\$ 158,531	\$ 12,644	18



Old Unit				Remaining Balance as	Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023	Payment	Year 2026
3041	1203	Foster/Glocester	2016 Experience	\$ (8,556)		
3041	1203	Foster/Glocester	2017 Experience	\$ 74,373		14
3041	1203	Foster/Glocester	2018 Experience	\$ (418,373)		
3041	1203	Foster/Glocester	2019 Assumption Change - FY23 Stagger	\$ (69,173)	\$ (6,397) 14
3041	1203	Foster/Glocester	2019 Assumption Change - FY24 Stagger	\$ (75,058)	\$ (6,941) 14
3041	1203	Foster/Glocester	2019 Experience	\$ 168,859	\$ 14,416	16
3041	1203	Foster/Glocester	2020 Experience	\$ 486,840	\$ 40,121	17
3041	1203	Foster/Glocester	2021 Experience	\$ (224,939)		
3041	1203	Foster/Glocester	2022 Experience	\$ 104,940	\$ 8,711	19
3041	1203	Foster/Glocester	2023 Assumption Change	\$ (40,456)		
3041 3042	1203 1528	Foster/Glocester Tiogue Fire & Lighting	2023 Experience 2023 Overfunded Base	\$ (13,645) \$ (33,072)		
3042	1328	Narragansett Housing	2023 Overfunded Base	\$ (177,139)		
3045	1098	Coventry Lighting District	2023 Overfunded Base	\$ (842,454)		
3045	1058	Hope Valley Fire	2023 Overfunded Base	\$ (198,659)		
3050	1156	East Greenwich Housing	2023 Overfunded Base	\$ (132,495)		
3051	1116	Cranston Housing	2016 Assumption Change - FY21 Stagger	\$ 68,907		15
3051	1116	Cranston Housing	2016 Assumption Change - FY22 Stagger		\$ 6,362	16
3051	1116	Cranston Housing	2016 Assumption Change - FY23 Stagger	\$ 80,351	\$ 6,622	17
3051	1116	Cranston Housing	2016 Assumption Change - FY24 Stagger	\$ 86,409	\$ 6,892	18
3051	1116	Cranston Housing	2018 Experience	\$ (146,585)	\$ (13,003)	15
3051	1116	Cranston Housing	2019 Assumption Change - FY23 Stagger			
3051	1116	Cranston Housing	2019 Assumption Change - FY24 Stagger	\$ (35,945)		
3051	1116	Cranston Housing	2019 Experience	\$ 106,595	\$ 9,101	16
3051	1116	Cranston Housing	2020 Experience	\$ (62,037)	\$ (5,112)) 17
3051	1116	Cranston Housing	2021 Experience	\$ (134,580)		
3051	1116	Cranston Housing	2022 Experience	\$ 615,490	\$ 51,091	19
3051	1116	Cranston Housing	2023 Assumption Change	\$ (54,902)		
3051	1116	Cranston Housing	2023 Experience	\$ 57,017	\$ 4,926	20
3052	1166	East Providence Housing	2022 Experience	\$ 207,709	\$ 17,241	19
3052	1166	East Providence Housing	2023 Assumption Change	\$ (8,411)		
3052	1166	East Providence Housing	2023 Experience	\$ (24,003)		
3053	1416	Pawtucket Housing	2023 Overfunded Base	\$ (3,946,975)		
3056	1126	Cumberland Housing	2023 Overfunded Base	\$ (309,795)		
3057	1306	Lincoln Housing	2014 Mediation Settlement	\$ 110,956 \$ 129,645		14 12
3057 3057	1306 1306	Lincoln Housing Lincoln Housing	2015 Experience 2016 Assumption Change - FY20 Stagger	\$ 129,645 \$ 2,920	\$ 13,184 \$ 270	12
3057	1306	Lincoln Housing	2016 Assumption Change - FY20 Stagger		\$ 3,533	14
3057	1306	Lincoln Housing	2016 Assumption Change - FY22 Stagger		\$ 3,677	15
3057	1306	Lincoln Housing	2016 Assumption Change - FY23 Stagger		\$ 3,828	10
3057	1306	Lincoln Housing	2016 Assumption Change - FY24 Stagger	\$ 49,947	\$ 3,984	18
3057	1306	Lincoln Housing	2016 Experience	\$ (106,021)		
3057	1306	Lincoln Housing	2017 Experience	\$ (67,323)		
3057	1306	Lincoln Housing	2018 Experience	\$ 166,948	\$ 14,809	15
3057	1306	Lincoln Housing	2019 Assumption Change - FY23 Stagger	\$ (6,721)	\$ (622)) 14
3057	1306	Lincoln Housing	2019 Assumption Change - FY24 Stagger	\$ (7,294)	\$ (675)) 14
3057	1306	Lincoln Housing	2019 Experience	\$ 39,723	\$ 3,391	16
3057	1306	Lincoln Housing	2020 Experience	\$ 9,466	\$ 780	17
3057	1306	Lincoln Housing	2021 Experience	\$ 10,189	\$ 813	18
3057	1306	Lincoln Housing	2022 Experience	\$ (7,234)		
3057	1306	Lincoln Housing	2023 Assumption Change	\$ (556)		
3057	1306	Lincoln Housing	2023 Experience	\$ (26,211)		
3059	1016	Bristol Housing	2023 Overfunded Base	\$ (317,054)) N/A
3065	1036	Burrillville Housing	2014 Mediation Settlement	\$ 64,090		14
3065 3065	1036 1036	Burrillville Housing Burrillville Housing	2015 Experience 2016 Assumption Change - FY21 Stagger	\$ (18,668) \$ 18,830) 12 15
3065	1036	Burrillville Housing	2016 Assumption Change - FY21 Stagger 2016 Assumption Change - FY22 Stagger		\$ 1,739	16
3065	1036	Burrillville Housing	2016 Assumption Change - FY22 Stagger 2016 Assumption Change - FY23 Stagger		\$ 1,739 \$ 1,810	16
3065	1030	Burrillville Housing	2016 Assumption Change - FY24 Stagger			18
3065	1030	Burrillville Housing	2010 Assumption change - 1724 Stagger 2016 Experience	\$ (10,415)		
3065	1036	Burrillville Housing	2017 Experience	\$ 112,062		14
3065	1036	Burrillville Housing	2018 Experience	\$ 13,478		15
3065	1036	Burrillville Housing	2019 Assumption Change - FY23 Stagger	\$ (10,031)		
3065	1036	Burrillville Housing	2019 Assumption Change - FY24 Stagger	\$ (10,884)		
3065	1036	Burrillville Housing	2019 Experience	\$ 7,540		16
3065	1036	Burrillville Housing	2020 Experience	\$ 23,706	\$ 1,954	17
3065	1036	Burrillville Housing	2021 Experience	\$ (3,604)	\$ (287)) 18
3065	1036	Burrillville Housing	2022 Experience	\$ (43,711)	\$ (3,628)) 19
3065	1036	Burrillville Housing	2023 Assumption Change	\$ (12,073)		
3065	1036	Burrillville Housing	2023 Experience	\$ 14,713		20
3066	1386	North Providence Housing	2014 Mediation Settlement	\$ 818,290	\$ 75,671	14
3066	1386	North Providence Housing	2015 Experience	\$ (53,609)		
3066	1386	North Providence Housing	2016 Assumption Change - FY20 Stagger		\$ 433	14
3066	1386	North Providence Housing	2016 Assumption Change - FY21 Stagger		\$ 2,514	15
3066	1386	North Providence Housing	2016 Assumption Change - FY22 Stagger		\$ 2,617	16
3066	1386	North Providence Housing	2016 Assumption Change - FY23 Stagger			17
3066	1386	North Providence Housing	2016 Assumption Change - FY24 Stagger	\$ 35,542		18
3066 3066	1386 1386	North Providence Housing North Providence Housing	2016 Experience 2017 Experience	\$ (9,330) \$ 48,452) 13 14
3066	1386	North Providence Housing	2017 Experience 2018 Experience	\$ 48,452 \$ (1,811)		
5000	1000		2010 Experience	÷ (1,011)	÷ (101)	, 13



Old Unit	No 1		N	Remaining Balance as	Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023	Payment	Year 2026
3066	1386	North Providence Housing	2019 Assumption Change - FY23 Stagger	\$ (11,359)		14
3066 3066	1386 1386	North Providence Housing	2019 Assumption Change - FY24 Stagger	\$ (12,324) \$ 141,480		14 16
3066	1386	North Providence Housing North Providence Housing	2019 Experience 2020 Experience	\$ 141,480	\$ 12,079 \$ 728	10
3066	1386	North Providence Housing	2020 Experience			18
3066	1386	-				
3066	1386	North Providence Housing North Providence Housing	2022 Experience			20
3066	1386	North Providence Housing	2023 Assumption Change 2023 Experience	\$ (10,716) \$ (71,707)		20
3067	1177	East Smithfield Water	2016 Assumption Change - FY20 Stagger		\$ 406	14
3067	1177	East Smithfield Water	2016 Assumption Change - FY21 Stagger	\$ 9,025	\$ 801	15
3067	1177	East Smithfield Water	2016 Assumption Change - FY22 Stagger	\$ 9,761	\$ 833	16
3067	1177	East Smithfield Water	2016 Assumption Change - FY23 Stagger		\$ 867	10
3067	1177	East Smithfield Water	2016 Assumption Change - FY24 Stagger	\$ 11,318	\$ 903	18
3067	1177	East Smithfield Water	2017 Experience	\$ 82,137	\$ 7,596	10
3067	1177	East Smithfield Water	2018 Experience	\$ 4,819	\$ 428	15
3067	1177	East Smithfield Water	2019 Assumption Change - FY23 Stagger	\$ 2,616	\$ 242	14
3067	1177	East Smithfield Water	2019 Assumption Change - FY24 Stagger	\$ 2,839	\$ 263	14
3067	1177	East Smithfield Water	2019 Experience	\$ 80,975	\$ 6,913	16
3067	1177	East Smithfield Water	2020 Experience	\$ (217,057)		17
3067	1177	East Smithfield Water	2021 Experience	\$ 4,943	\$ 394	18
3067	1177	East Smithfield Water	2022 Experience	\$ 13,726	\$ 1,139	19
3067	1177	East Smithfield Water	2023 Assumption Change	\$ (3,471)		20
3067	1177	East Smithfield Water	2023 Experience	\$ 4,082	\$ 353	20
3068	1227	Greenville Water	2023 Overfunded Base	\$ (79,674)		N/A
3069	1356	Newport Housing	2014 Mediation Settlement	\$ 2,189,340	\$ 249,781	10
3069	1356	Newport Housing	2015 Experience	\$ (344,844)		12
3069	1356	Newport Housing	2016 Assumption Change - FY20 Stagger	\$ 38,396	\$ 3,551	14
3069	1356	Newport Housing	2016 Assumption Change - FY21 Stagger		\$ 13,896	15
3069	1356	Newport Housing	2016 Assumption Change - FY22 Stagger		\$ 14,463	16
3069	1356	Newport Housing	2016 Assumption Change - FY23 Stagger	\$ 182,664	\$ 15,054	17
3069	1356	Newport Housing	2016 Assumption Change - FY24 Stagger		\$ 15,667	18
3069	1356	Newport Housing	2016 Experience	\$ 507,520	\$ 49,110	13
3069	1356	Newport Housing	2017 Experience	\$ 338,138	\$ 31,269	14
3069	1356	Newport Housing	2018 Experience	\$ (232,397)		15
3069	1356	Newport Housing	2019 Assumption Change - FY23 Stagger	\$ (65,114)		
3069	1356	Newport Housing	2019 Assumption Change - FY24 Stagger	\$ (70,653)		14
3069	1356	Newport Housing	2019 Experience	\$ (142,560)		16
3069	1356	Newport Housing	2020 Experience	\$ 33,101		17
3069	1356	Newport Housing	2021 Experience	\$ (57,931)		
3069	1356	Newport Housing	2022 Experience	\$ 96,850	\$ 8,039	19
3069	1356	Newport Housing	2023 Assumption Change	\$ (56,893)		20
3069	1356	Newport Housing	2023 Experience	\$ (132,960)		20
3071	1566	Warren Housing	2016 Assumption Change - FY20 Stagger	\$ 8,802	\$ 814	14
3071	1566	Warren Housing	2016 Assumption Change - FY21 Stagger	\$ 19,699	\$ 1,747	15
3071	1566	Warren Housing	2016 Assumption Change - FY22 Stagger		\$ 1,819	16
3071	1566	Warren Housing	2016 Assumption Change - FY23 Stagger		\$ 1,893	17
3071	1566	Warren Housing	2016 Assumption Change - FY24 Stagger	\$ 24,703	\$ 1,970	18
3071	1566	Warren Housing	2018 Experience	\$ (73,597)		15
3071	1566	Warren Housing	2019 Assumption Change - FY23 Stagger			14
3071	1566	Warren Housing	2019 Assumption Change - FY24 Stagger	\$ (20,723)		14
3071	1566	Warren Housing	2019 Experience	\$ 49,355	\$ 4,214	16
3071	1566	Warren Housing	2020 Experience	\$ 55,414	\$ 4,567	17
3071	1566	Warren Housing	2021 Experience	\$ 13,519		18
3071	1566	Warren Housing	2022 Experience	\$ (4,626)	\$ (384)	19
3071	1566	Warren Housing	2023 Assumption Change	\$ (12,831)		
3071	1566	Warren Housing	2023 Experience	\$ 31,198		20
3072	1286	Johnston Housing	2014 Mediation Settlement	\$ 193,086	\$ 17,855	14
3072	1286	Johnston Housing	2015 Experience	\$ (42,613)		12
3072	1286	Johnston Housing	2016 Assumption Change - FY21 Stagger			15
3072	1286	Johnston Housing	2016 Assumption Change - FY22 Stagger			16
3072	1286	Johnston Housing	2016 Assumption Change - FY23 Stagger		\$ 2,427	17
3072	1286	Johnston Housing	2016 Assumption Change - FY24 Stagger		\$ 2,526	18
3072	1286	Johnston Housing	2016 Experience	\$ 116,426	\$ 11,266	13
3072	1286	Johnston Housing	2017 Experience	\$ 115,468	\$ 10,678	14
3072	1286	Johnston Housing	2018 Experience	\$ 541	\$ 48	15
3072	1286	Johnston Housing	2019 Assumption Change - FY23 Stagger	\$ (12,366)		14
3072	1286	Johnston Housing	2019 Assumption Change - FY24 Stagger	\$ (13,419)		14
3072	1286	Johnston Housing	2019 Experience	\$ (13,691)		
3072	1286	Johnston Housing	2020 Experience	\$ (10,606)		
3072	1286	Johnston Housing	2021 Experience	\$ (41,810)		
3072	1286	Johnston Housing	2022 Experience	\$ 56,212		19
3072	1286	Johnston Housing	2023 Assumption Change	\$ (2,919)		20
3072	1286	Johnston Housing	2023 Experience	\$ 81,213		20
3077	1538	Tiverton Local 2670A	2023 Overfunded Base	\$ (123,139)		N/A
3078	1002 1003 1007 1009	Barrington COLA	2014 Mediation Settlement	\$ 1,484,157		10
3078	1002 1003 1007 1009	Barrington COLA	2015 Experience	\$ (72,848)		12
3078	1002 1003 1007 1009	Barrington COLA	2016 Assumption Change - FY21 Stagger	\$ 561,594	\$ 49,817	15
3078	1002 1003 1007 1009	Barrington COLA	2016 Assumption Change - FY22 Stagger		\$ 51,852	16
3078	1002 1003 1007 1009	Barrington COLA	2016 Assumption Change - FY23 Stagger			17
3078	1002 1003 1007 1009	-	2016 Assumption Change - FY24 Stagger			18
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Old Unit					maining Balance as		Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose		of June 30, 2023	~	Payment	Year 2026
3078	1002 1003 1007 1009	Barrington COLA	2016 Experience	\$	395,674		38,288	13
3078	1002 1003 1007 1009	Barrington COLA	2017 Experience	\$		\$	81,036	14 15
3078 3078	1002 1003 1007 1009 1002 1003 1007 1009	Barrington COLA Barrington COLA	2018 Experience 2019 Assumption Change - FY23 Stagger	\$ \$	871,631	\$ ¢	77,319	15
3078	1002 1003 1007 1009	Barrington COLA	2019 Assumption Change - FY23 Stagger		(245,724)		(22,723)	14
3078		-		\$ \$	(266,631)		(24,656)	14
3078	1002 1003 1007 1009 1002 1003 1007 1009	Barrington COLA Barrington COLA	2019 Experience 2020 Experience	\$ \$	208,331 (860,583)		17,786 (70,921)	16
3078	1002 1003 1007 1009	Barrington COLA	2020 Experience	\$	(2,062,325)		(164,488)	18
3078	1002 1003 1007 1009	Barrington COLA	2022 Experience	\$	(2,002,323) (807,557)		(67,034)	19
3078	1002 1003 1007 1009	Barrington COLA	2023 Assumption Change	\$	(86,041)		(7,433)	20
3078	1002 1003 1007 1009	Barrington COLA	2023 Experience	\$	70,362		6,078	20
3079	1096	Coventry Housing	2023 Overfunded Base	\$	(311,853)		(15,747)	N/A
3080	1496	South Kingstown Housing	2023 Overfunded Base	\$	(113,581)		(5,735)	N/A
3081	1403	N. RI Collaborative Adm. Services	2014 Mediation Settlement	\$	521,348	\$	59,480	10
3081	1403	N. RI Collaborative Adm. Services	2015 Experience	\$	(81,377)		(8,275)	12
3081	1403	N. RI Collaborative Adm. Services	2016 Assumption Change - FY21 Stagger	\$	64,416	\$	5,714	15
3081	1403	N. RI Collaborative Adm. Services	2016 Assumption Change - FY22 Stagger		69,663	\$	5,947	16
3081	1403	N. RI Collaborative Adm. Services	2016 Assumption Change - FY23 Stagger	\$	75,115	\$	6,190	17
3081	1403	N. RI Collaborative Adm. Services	2016 Assumption Change - FY24 Stagger	\$	80,778	\$	6,443	18
3081	1403	N. RI Collaborative Adm. Services	2016 Experience	\$	241,513	\$	23,370	13
3081	1403	N. RI Collaborative Adm. Services	2017 Experience	\$	(16,998)	\$	(1,572)	14
3081	1403	N. RI Collaborative Adm. Services	2018 Experience	\$	164,644	\$	14,605	15
3081	1403	N. RI Collaborative Adm. Services	2019 Assumption Change - FY23 Stagger	\$	(20,812)	\$	(1,925)	14
3081	1403	N. RI Collaborative Adm. Services	2019 Assumption Change - FY24 Stagger	\$	(22,583)	\$	(2,088)	14
3081	1403	N. RI Collaborative Adm. Services	2019 Experience	\$	(349,167)	\$	(29,810)	16
3081	1403	N. RI Collaborative Adm. Services	2020 Experience	\$	(189,042)	\$	(15,579)	17
3081	1403	N. RI Collaborative Adm. Services	2021 Experience	\$	356,206	\$	28,410	18
3081	1403	N. RI Collaborative Adm. Services	2022 Experience	\$	(125,463)		(10,414)	19
3081	1403	N. RI Collaborative Adm. Services	2023 Assumption Change	\$	(16,053)		(1,387)	20
3081	1403	N. RI Collaborative Adm. Services	2023 Experience	\$	(171,838)		(14,845)	20
3083	1616	West Warwick Housing	2014 Mediation Settlement	\$	83,063	\$	7,681	14
3083	1616	West Warwick Housing	2015 Experience	\$	250,326	\$	25,456	12
3083	1616	West Warwick Housing	2016 Assumption Change - FY20 Stagger		16,853	\$	1,559	14
3083	1616	West Warwick Housing	2016 Assumption Change - FY21 Stagger		38,641	\$	3,428	15
3083	1616	West Warwick Housing	2016 Assumption Change - FY22 Stagger		41,789	\$	3,568	16
3083	1616	West Warwick Housing	2016 Assumption Change - FY23 Stagger		45,058	\$	3,713	17
3083	1616	West Warwick Housing	2016 Assumption Change - FY24 Stagger		48,455	\$	3,865	18
3083	1616	West Warwick Housing	2016 Experience	\$	1,012	\$	98	13
3083	1616	West Warwick Housing	2017 Experience	\$	56,577	\$	5,232	14
3083	1616	West Warwick Housing	2018 Experience	\$	41,996		3,725	15
3083 3083	1616	West Warwick Housing	2019 Assumption Change - FY23 Stagger	\$ \$	(12,917)		(1,194)	14 14
3083	1616 1616	West Warwick Housing West Warwick Housing	2019 Assumption Change - FY24 Stagger 2019 Experience	\$ \$	(14,015) (333,596)		(1,296) (28,481)	14
3083	1616	West Warwick Housing	2019 Experience	\$	(27,826)		(2,293)	10
3083	1616	West Warwick Housing	2020 Experience	\$	(91,515)		(7,299)	18
3083	1616	West Warwick Housing	2022 Experience	\$	70,521		5,854	19
3083	1616	West Warwick Housing	2023 Assumption Change	\$	(11,208)		(968)	20
3083	1616	West Warwick Housing	2023 Experience	\$	26,627		2,300	20
3084	1476	Smithfield Housing	2023 Overfunded Base	\$	(198,629)		(10,030)	N/A
3094	1478	Smithfield COLA	2014 Mediation Settlement	\$	1,507,008		139,359	14
3094	1478	Smithfield COLA	2015 Experience	\$	(376,918)		(38,330)	12
3094	1478	Smithfield COLA	2016 Assumption Change - FY21 Stagger	\$	260,936	\$	23,147	15
3094	1478	Smithfield COLA	2016 Assumption Change - FY22 Stagger	\$	282,191	\$	24,092	16
3094	1478	Smithfield COLA	2016 Assumption Change - FY23 Stagger	\$	304,272	\$	25,075	17
3094	1478	Smithfield COLA	2016 Assumption Change - FY24 Stagger	\$	327,210	\$	26,098	18
3094	1478	Smithfield COLA	2016 Experience	\$	(114,993)	\$	(11,127)	13
3094	1478	Smithfield COLA	2017 Experience	\$	971,539	\$	89,842	14
3094	1478	Smithfield COLA	2018 Experience	\$	(469,538)		(41,651)	15
3094	1478	Smithfield COLA	2019 Assumption Change - FY23 Stagger	\$	(103,846)	\$	(9,603)	14
3094	1478	Smithfield COLA	2019 Assumption Change - FY24 Stagger	\$	(112,682)		(10,420)	14
3094	1478	Smithfield COLA	2019 Experience	\$	4,473	\$	382	16
3094	1478	Smithfield COLA	2020 Experience	\$	(19,287)		(1,589)	17
3094	1478	Smithfield COLA	2021 Experience	\$	(933,207)		(74,431)	18
3094	1478	Smithfield COLA	2022 Experience	\$	(278,018)		(23,078)	19
3094	1478	Smithfield COLA	2023 Assumption Change	\$	(4,325)		(374)	20
3094	1478	Smithfield COLA	2023 Experience	\$	(611,981)		(52,867)	20
3096	1056	Central Falls Housing	2014 Mediation Settlement	\$	780,033		72,133	14
3096	1056	Central Falls Housing	2015 Experience	\$ ¢	(29,297)		(2,979)	12
3096	1056	Central Falls Housing	2016 Assumption Change - FY21 Stagger	\$ ¢	46,113		4,091	15
3096	1056	Central Falls Housing	2016 Assumption Change - FY22 Stagger		49,870		4,258	16
3096	1056	Central Falls Housing	2016 Assumption Change - FY23 Stagger		53,771	\$ ¢	4,431	17
3096 3096	1056	Central Falls Housing	2016 Assumption Change - FY24 Stagger 2016 Experience	\$ \$	57,825	\$ ¢	4,612	18 13
3096	1056 1056	Central Falls Housing Central Falls Housing	2016 Experience 2017 Experience	\$ \$	(121,340) 467,837		(11,741) 43,263	13
3096	1056	Central Falls Housing	2017 Experience 2018 Experience	ې \$	(51,071)		(4,530)	14
3096	1050	Central Falls Housing	2019 Experience 2019 Assumption Change - FY23 Stagger	\$	(17,769)		(1,643)	14
3096	1050	Central Falls Housing	2019 Assumption Change - FY24 Stagger		(19,279)		(1,783)	14
3096	1056	Central Falls Housing	2019 Experience	\$	50,786		4,336	16
3096	1056	Central Falls Housing	2020 Experience	\$	(2,323)		(191)	17
3096	1056	Central Falls Housing	2021 Experience	\$	(143,347)		(11,433)	18
		-	•					



Old Unit				Remaining Balance as	Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023	Payment	Year 2026
3096	1056	Central Falls Housing	2022 Experience	\$ (29,866)		19
3096	1056	Central Falls Housing	2023 Assumption Change	\$ (2,239)	\$ (193)	20
3096	1056	Central Falls Housing	2023 Experience	\$ 185,059	\$ 15,987	20
3098	1293	Lime Rock Administrative Services	2014 Mediation Settlement	\$ 91,572		14
3098	1293	Lime Rock Administrative Services	2015 Experience	\$ 1,823	\$ 185	12
3098 3098	1293 1293	Lime Rock Administrative Services Lime Rock Administrative Services	2016 Assumption Change - FY21 Stagger 2016 Assumption Change - FY22 Stagger	\$ 4,658 \$ 5,037	\$ 413 \$ 430	15 16
3098	1293	Lime Rock Administrative Services	2016 Assumption Change - FY22 Stagger 2016 Assumption Change - FY23 Stagger	\$ 5,432		17
3098	1293	Lime Rock Administrative Services	2016 Assumption Change - FY24 Stagger	\$ 5,841		18
3098	1293	Lime Rock Administrative Services	2016 Experience	\$ (27,311)		13
3098	1293	Lime Rock Administrative Services	2017 Experience	\$ 38,328		14
3098	1293	Lime Rock Administrative Services	2018 Experience	\$ (1,697)	\$ (151)	15
3098	1293	Lime Rock Administrative Services	2019 Assumption Change - FY23 Stagger	\$ (4,144)	\$ (383)	14
3098	1293	Lime Rock Administrative Services	2019 Assumption Change - FY24 Stagger	\$ (4,495)		14
3098	1293	Lime Rock Administrative Services	2019 Experience	\$ (2,219)		16
3098	1293	Lime Rock Administrative Services Lime Rock Administrative Services	2020 Experience	\$ (26,778)		17 18
3098 3098	1293 1293	Lime Rock Administrative Services	2021 Experience 2022 Experience	\$ (37,569) \$ (27,870)		18
3098	1293	Lime Rock Administrative Services	2022 Experience 2023 Assumption Change	\$ 10,741		20
3098	1293	Lime Rock Administrative Services	2023 Experience	\$ (22,713)		20
3099	1063	Central Falls Schools	2014 Mediation Settlement	\$ 576,662		10
3099	1063	Central Falls Schools	2015 Experience	\$ (223,604)	\$ (22,739)	12
3099	1063	Central Falls Schools	2016 Assumption Change - FY21 Stagger	\$ 247,343	\$ 21,941	15
3099	1063	Central Falls Schools	2016 Assumption Change - FY22 Stagger	\$ 267,491	\$ 22,837	16
3099	1063	Central Falls Schools	2016 Assumption Change - FY23 Stagger	\$ 288,422		17
3099	1063	Central Falls Schools	2016 Assumption Change - FY24 Stagger			18
3099	1063	Central Falls Schools	2016 Experience	\$ 389,687		13
3099 3099	1063	Central Falls Schools	2017 Experience	\$ 164,931 \$ (864,034)		14 15
3099	1063 1063	Central Falls Schools Central Falls Schools	2018 Experience 2019 Assumption Change - FY23 Stagger	\$ (864,034) \$ (95,607)		15
3099	1063	Central Falls Schools	2019 Assumption Change - FY24 Stagger	\$ (103,743)		14
3099	1063	Central Falls Schools	2019 Experience	\$ 988,259		16
3099	1063	Central Falls Schools	2020 Experience	\$ (148,642)		17
3099	1063	Central Falls Schools	2021 Experience	\$ (633,129)		18
3099	1063	Central Falls Schools	2022 Experience	\$ 195,592	\$ 16,236	19
3099	1063	Central Falls Schools	2023 Assumption Change	\$ (53,709)	\$ (4,640)	20
3099	1063	Central Falls Schools	2023 Experience	\$ (294,204)		20
3100	1023	Bristol/Warren Schools	2014 Mediation Settlement		\$ 497,408	14
3100 3100	1023 1023	Bristol/Warren Schools Bristol/Warren Schools	2015 Experience 2016 Assumption Change - FY20 Stagger	\$ (367,528) \$ 9,257		12 14
3100	1023	Bristol/Warren Schools	2016 Assumption Change - FY20 Stagger 2016 Assumption Change - FY21 Stagger	\$ 382,751		14
3100	1023	Bristol/Warren Schools	2016 Assumption Change - FY22 Stagger	\$ 413,930		16
3100	1023	Bristol/Warren Schools	2016 Assumption Change - FY23 Stagger			17
3100	1023	Bristol/Warren Schools	2016 Assumption Change - FY24 Stagger		\$ 38,281	18
3100	1023	Bristol/Warren Schools	2016 Experience	\$ 120,329	\$ 11,644	13
3100	1023	Bristol/Warren Schools	2017 Experience	\$ (498,753)	\$ (46,122)	14
3100	1023	Bristol/Warren Schools	2018 Experience	\$ 876,475		15
3100	1023	Bristol/Warren Schools	2019 Assumption Change - FY23 Stagger	\$ (144,804)		14
3100	1023	Bristol/Warren Schools	2019 Assumption Change - FY24 Stagger	\$ (157,124)		14
3100 3100	1023 1023	Bristol/Warren Schools Bristol/Warren Schools	2019 Experience 2020 Experience	\$ (98,261) \$ (126,046)		16 17
3100	1023	Bristol/Warren Schools	2020 Experience	\$ (913,173)		18
3100	1023	Bristol/Warren Schools	2022 Experience	\$ (116,107)		19
3100	1023	Bristol/Warren Schools	2023 Assumption Change	\$ (75,382)		20
3100	1023	Bristol/Warren Schools	2023 Experience	\$ (181,174)		20
3101	1157 1158	Town of E. Greenwich-COLA-NCE	2023 Overfunded Base	\$ (633,891)	\$ (32,008)	N/A
3102	1712	Harrisville Fire District (ADMIN)	2023 Overfunded Base	\$ (183,120)		N/A
3103	1702	Albion Fire District (ADMIN)	2023 Overfunded Base	\$ (15,700)		N/A
3150	1159	East Greenwich Fire (ADMIN)	2020 Experience	\$ 113,931		17
3150	1159	East Greenwich Fire (ADMIN)	2021 Experience	\$ (3,892) \$ (13,539)		18 19
3150 3150	1159 1159	East Greenwich Fire (ADMIN) East Greenwich Fire (ADMIN)	2022 Experience 2023 Assumption Change	\$ (13,539) \$ (2,193)		20
3150	1159	East Greenwich Fire (ADMIN)	2023 Experience	\$ (9,156)		20
4016	1285	Johnston Fire	2016 Assumption Change - FY21 Stagger	\$ 162,182		15
4016	1285	Johnston Fire	2016 Assumption Change - FY22 Stagger	\$ 175,393		16
4016	1285	Johnston Fire	2016 Assumption Change - FY23 Stagger	\$ 189,117	\$ 15,585	17
4016	1285	Johnston Fire	2016 Assumption Change - FY24 Stagger	\$ 203,374		18
4016	1285	Johnston Fire	2017 Experience	\$ 562,990		14
4016	1285	Johnston Fire	2018 Experience	\$ (191,911)		15
4016	1285	Johnston Fire	2019 Assumption Change - FY23 Stagger	\$ 48,735		14
4016	1285	Johnston Fire	2019 Assumption Change - FY24 Stagger	\$ 52,883		14
4016 4016	1285 1285	Johnston Fire Johnston Fire	2019 Experience 2020 Experience	\$ 1,141,487 \$ (170,113)		16 17
4016	1285	Johnston Fire	2020 Experience 2021 Experience	\$ (170,113) \$ (973,703)		17
4010	1285	Johnston Fire	2022 Experience	\$ 1,182,773		19
4016	1285	Johnston Fire	2023 Assumption Change	\$ (71,550)		20
4016	1285	Johnston Fire	2023 Experience	\$ (70,219)		20
4029	1454	Richmond Police	2023 Overfunded Base	\$ (60,496)		N/A
4031	1474	Smithfield Police	2023 Overfunded Base	\$ (864,870)		N/A
4042	1555	Valley Falls Fire	2014 Mediation Settlement	\$ 999,439	\$ 92,422	14



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442 125 Value / Main 20.5 Expension 77.3 12 440 155 Value / Main 20.4 Autopic Charter / 12.5 Mage 5 77.16 5 77.16 12 12	Old Unit				-	Amortization	
4det 155 Valley fails frag 2016 Assumption Charger F123 Stager 5 7,618 5 7,703 15 4det 1533 Valley fails frag 2016 Assumption Charger F123 Stager 8 9 133 13 4det 1533 Valley fails frag 2016 Assumption Charger F123 Stager 8 9 133 13 4det 1535 Valley fails frag 2017 Expendence 6 (73,12) 7 134 13 4det 1535 Valley fails frag 2017 Expendence 5 133,65 1,741 14 4det 1535 Valley fails frag 2019 Assumption Charger F143 Stager 5 134,65 1,741 14 4det 1535 Valley fails frag 2019 Assumption Charger F143 Stager 5 143,67 16 14 14 4det 1535 Valley fails frag 2019 Assumption Charger 134,81 16 14,84 14 13 14 14 14 14 14 14 14 <td< th=""><th></th><th></th><th></th><th>-</th><th></th><th></th><th></th></td<>				-			
4042 1255 Velag / 456 / her 2216 Assumption Oracle - P123 Stagers 5 27.2 5 7.350 17 4042 1255 Velag / 456 / her 2216 Assumption Oracle - P123 Stagers 5 32.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 7 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3 33.15 3							
402 1535 Vulky fails free 2014 Autopation Owner, Pr24 Stager 5 8.8.8 5 7.2.8 11 4002 1355 Vulky fails free 13.1.8.1 13.1.8							
4421 1.053 Vielly risk free 2216 Assumption Change - 174 Stagger 0 9.15.10 9.11.10 1.1 4421 1.053 Vielly risk free 2.021 Dependence 9.12.12.40 9.12.12.40 9.12.12.40 4421 1.053 Vielly risk free 2.224 Assumption Change - 174 Stagger 9.12.17.40 9.14.44 1.0 4422 1.055 Vielly risk free 2.224 Assumption Change - 174 Stagger 9.12.17.40 9.14.44 1.0 4422 1.055 Vielly risk free 2.224 Assumption Change - 174 Stagger 9.12.17.40 9.14.44 1.0 4422 1.055 Vielly risk free 2.224 Assumption Change - 174 Stagger 9.14.17.10 1.1 1.0<			-				
442 155 Villey rials Free 2015 Experience 5 32,200 6 1,116 13 443 155 Villey rials Free 2011 Experience 5 12,12,125 5 12,124 14 444 155 Villey rials Free 2013 Experience 5 12,125 5 12,124 14 444 1555 Villey rials Free 2013 Experience 6 10,125 6 10,124 16 442 1555 Villey rials Free 2020 Experience 6 10,127 6 10,149 10 442 1555 Villey rials Free 2021 Experience 6 10,127 6 10,149 10 442 1555 Villey rials Free 2014 Axauppion Charge Free Talages 11,112,148 11,33,400 10 10 10,112,148 11,112,148 11,112,148 11,112,148 11,112,148 11,112,148 11,112,148 11,112,148 11,112,148 11,112,148 11,112,148 11,112,141 11,112,148 11,112,141			,				
4421 1553 Vulley fails free 2017 Experience 5 (21,28) 5 (21,08) 14 4421 1155 Vulley fails free 2018 Experience 6 421,27 8 11,31 14 4421 1155 Vulley fails free 2018 Experience 6 6,41 6 447 4424 1155 Vulley fails free 2020 Experience 6 (11,21,22) 6 14,21 4424 1155 Vulley fails free 2021 Experience 6 (11,21,22) 6 10,21,31 10 11,22,28 7 (11,21,22) 11,21,22,85 7 (11,21,22) 11,21,22,85 7 (11,21,22,85 7 (11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,22,85 11,21,23 11,21,22,85 11,21,21,23 11,21,22,23 11,21,21,23 11,21,21,23 11,21,21,23 11,21,21,23 11,21,21,2							
4402 1155 Valley fails Frie 2019 Assumption Change -P23 Stages 5 17.44 6 4002 1355 Valley fails Frie 2019 Assumption Change -P23 Stages 5 17.84 8 18 4002 1355 Valley fails Frie 2019 Experience 5 107.13 18 4042 1355 Valley fails Frie 2022 Experience 5 107.13 18 4042 1355 Valley fails Frie 2023 Experience 5 107.12 18 18 4042 1355 Valley fails Frie 2024 Staumetion Change - F123 Stages 5 1.43.08 10 4047 1335 1435 North Smitheld Valutary Frie 2026 Assumption Change - F123 Stages 5 1.43.08 11 14 4047 1338 1435 North Smitheld Valutary Frie 2027 Experience 6 (147.37) 13 14 14 4047 1338 1435 North Smitheld Valutary Frie 2027 Experience 1 14.34 11.34 13 14 4047 <td>4042</td> <td>1555</td> <td></td> <td>2017 Experience</td> <td></td> <td></td> <td>14</td>	4042	1555		2017 Experience			14
4042 1153 Villey rate free 220.9 Ausymption Change - Pri2 Stagger B 52.226 5 442 16 4042 1055 Villey rate free 20.01 Experience 5 6.04.0 7.05.0 <	4042	1555	Valley Falls Fire	2018 Experience	\$ 432,675	\$ 38,381	15
4442 1555 Valley fails frie 202 Department 5 5,648 5 742 162 4442 1535 Valley fails frie 2021 Experiment 5 (12,1343) 13 13 13 13 13 13 13 13 13 14 13 14 13 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14	4042	1555	Valley Falls Fire	2019 Assumption Change - FY23 Stagger	\$ 17,746	\$ 1,641	14
4442 1555 Valley Fails Frie 2020 Expension 5 (1),713 5 (1),734 10 4424 1555 Valley Fails Frie 2027 Expension 5 (1),2345 10 10 4424 1555 Valley Fails Frie 2014 Modiation Statement 5 (1),2345 10 10 4447 1555 North Smithelie Voluntary Frie 2014 Modiation Statement 5 (2),4247 15 14,3400 15 4477 1355 1435 North Smithelie Voluntary Frie 2015 Assumption Charge - 7/21 Stagger 5 14,4237 5 14,320 15 447 1355 1435 North Smithelie Voluntary Frie 2015 Assumption Charge - 7/24 Stagger 5 11,433 14 14 447 1355 1435 North Smithelie Voluntary Frie 2015 Expension 6 11,433 14 14 447 1355 1435 North Smithelie Voluntary Frie 2015 Expension 11,1341 15 12,132 14 447 1355 1435 North Smithelie Voluntary Frie			-				
442 155 Valley fails frie 2021 Experience 5 (D27) 5 (D7) 489 (D7) 489 442 155 Valley fails frie 2022 Accumption Ownge (D7) 5 (D7) 490 (D7) 490 442 1555 Valley fails frie 2022 Accumption Ownge (D7) 5 (D7) 490 (D7) 490 4447 1355 143 North Smithled Valuatry frie 2015 Accumption Ownge (D7) 490				-			
4042 155 Valley Fails File 202 Experience 5 (90,27) 5 (97,49) (92,40) 4042 1353 Valley Fails File 2023 Experience 5 (192,27) 5 (192,41) 20 4047 1335 test for the state of the s				-			
4042 1355 Valley fails fre 222 Assumption Ortuge 5 (9,77) 5 (036) 20 4047 1335 1435 North Senthled Volumbry fre 2014 Mediation Settlement 5 (12,12,28) 5 (13,38,80) 10 4047 1335 1435 North Senthled Volumbry fre 2014 Mediation Settlement 5 (12,12,28) 5 13,430 15 4047 1335 1435 North Senthled Volumbry fre 2014 Assumption Charge-772 Stager 5 13,432 13,430 13 4047 1335 1435 North Senthled Volumbry fre 2014 Assumption Charge-772 Stager 5 14,448 14,402 13 4047 1335 1435 North Senthled Volumbry fre 2014 Sequence 5 1,124 14 14 4047 1335 1435 North Senthled Volumbry fre 2024 Sequence 5 1,234 16 123 13 14 16 4047 1335 1435 North Senthled Volumbry fre 2024 Sequence 1,242,413 16 1,234 13 16				-			
4442 1555 valley feals free 20.23 Expension 5 181.210) 5 188.200 20 4047 1325 438 Nerth Smithled Volutary free 20.24 Section Care 5 122.223) 5 13.6430 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 13.6437 12.54.237 5 12.22.23 12.54.237 5 12.22.23 12.54.237 5 12.22.23 12.22.23 12.54.237 12.54.237 12.54.237 12.54.237 12.54.2							
4447 1385 143 North semifield Voluntary ive 2014 Mediation Active interve 5 (12,477) 3 138,880 10 4467 1385 143 North Semifield Voluntary ive 2013 Assumption Charger +723 Stager 5 115,477 5 113,700 15 4407 1385 143 North Semifield Voluntary ive 2013 Assumption Charger +724 Stager 1 144,843 14,842 13 4407 1385 1435 North Semifield Voluntary ive 2013 Assumption Charger +724 Stager 1 14,442 13 14 14 4407 1385 1435 North Semifield Voluntary ive 2013 Assumption Charger +724 Stager 1 1,210 1 14 4407 1385 1435 North Semifield Voluntary ive 2013 Assumption Charger +724 Stager 1 1,210 1 14 4407 1385 1435 North Semifield Voluntary ive 2013 Assumption Charger +724 Stager 1 1,210 1 14 4407 1385 1435 North Semifield Voluntary ive 2013 Assumption Charger +724 Stager 1 1,210 1							
4047 1355 135 North Smithled Voluntary Fire 2016 Assumption Charge - P23 Stager 5 155489 5 14,340 15 4047 1355 1353 North Smithled Voluntary Fire 2016 Assumption Charge - P23 Stager 5 18,0623 11,885 13 4047 1355 1354 North Smithled Voluntary Fire 2016 Assumption Charge - P23 Stager 5 14,044 4,083 13 4047 1355 North Smithled Voluntary Fire 2019 Assumption Charge - P23 Stager 5 1,203 6 1,313 14 4047 1355 North Smithled Voluntary Fire 2019 Assumption Charge - P23 Stager 5 1,203 1 14 14 4047 1355 North Smithled Voluntary Fire 2019 Assumption Charge - P24 Stager 5 1,234 2 12,231 12 4047 1355 North Smithled Voluntary Fire 2019 Assumption Charge - P24 Stager 5 1,234 2 12,431 16 4047 1355 North Smithled Voluntary Fire 2019 Assumption Charge - P24 Stager 5 12,432 15 12,433 13 13,531<	4047	1395 1435	North Smithfield Voluntary Fire	2014 Mediation Settlement			10
4047 1355 1435 North Smitheld Volumary Fre 2016 Assumption Change - P72 Sugger 5 106.225 11.4.302 16 4047 1355 1435 North Smitheld Volumary Fre 2016 Assumption Change - P72 Sugger 5 139.228 11.5.422 18 4047 1355 1435 North Smitheld Volumary Fre 2016 Assumption Change - P724 Sugger 5 10.5.023 10.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	4047	1395 1435		2015 Experience	\$ (242,673)	\$ (24,678)	12
4047 1305 14.855 17 4047 1305 14.855 17 4047 1305 14.855 1.4.855 1.3 4047 1305 1.3 1.3 1.3 1.3 4047 1305 1.3 1.3 1.3 1.3 1.3 4047 1305 1.3	4047	1395 1435	North Smithfield Voluntary Fire	2016 Assumption Change - FY21 Stagger	\$ 154,897	\$ 13,740	15
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4054 1154 East Greenwich Police 2019 Assumption Change - FY23 Stagger \$ (33,317) \$ (3,081) 14 4054 1154 East Greenwich Police 2019 Assumption Change - FY24 Stagger \$ (36,152) \$ (3,343) 14 4054 1154 East Greenwich Police 2019 Experience \$ (573,887) \$ (48,996) 16 4054 1154 East Greenwich Police 2020 Experience \$ (93,043) \$ 7,421 18 4054 1154 East Greenwich Police 2023 Experience \$ (83,010) \$ (7,309) 20 4054 1154 East Greenwich Police 2023 Experience \$ (10,67,371) \$ 117,952 20 4054 1154 East Greenwich Police 2014 Mediation Settlement \$ 10,078,111 \$ 11,149,810 10 4055 1375 North Kingstown Fire 2016 Assumption Change - FY2 Stagger \$ 669,575 12 4055 1375 North Kingstown Fire 2016 Assumption Change - FY2 Stagger \$ 811,290 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
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4054 1154 East Greenwich Police 2020 Experience \$ (506,47) \$ (41,737) 17 4054 1154 East Greenwich Police 2021 Experience \$ 93,043 \$ 7,421 18 4054 1154 East Greenwich Police 2022 Experience \$ (839,102) \$ (69,652) 19 4054 1154 East Greenwich Police 2023 Experience \$ (1365,378) \$ (117,952) 20 4055 1375 North Kingstown Fire 2014 Mediation Settlement \$ 10,078,111 \$ 1,149,810 10 4055 1375 North Kingstown Fire 2016 Assumption Change - FY21 Stager \$ (695,972) \$ (70,775) 12 4055 1375 North Kingstown Fire 2016 Assumption Change - FY21 Stager \$ 811,290 \$ 69,264 16 4055 1375 North Kingstown Fire 2016 Assumption Change - FY21 Stager \$ 811,290 \$ 75,030 13 4055 1375 North Kingstown Fire 2016 Assumption Change - FY21 Stager \$ <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
4054 1154 East Greenwich Police 2021 Experience \$ 93,043 \$ 7,421 18 4054 1154 East Greenwich Police 2022 Experience \$ (839,102) \$ (66,652) 19 4054 1154 East Greenwich Police 2023 Assumption Change \$ (84,603) \$ (7,309) 20 4054 1154 East Greenwich Police 2023 Experience \$ (10,078,111) \$ 11,49,810 10 4055 1375 North Kingstown Fire 2014 Mediation Settlement \$ 10,078,111 \$ 140,810 10 4055 1375 North Kingstown Fire 2016 Assumption Change - FY21 Stagger \$ 75,0182 \$ 66,546 15 4055 1375 North Kingstown Fire 2016 Assumption Change - FY24 Stagger \$ 811,290 \$ 66,546 15 4055 1375 North Kingstown Fire 2016 Assumption Change - FY24 Stagger \$ 817,471 \$ 72,090 17 4055 1375 North Kingstown Fire 2016 Assumption Change - FY24 Stagger <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
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4054 1154 East Greenwich Police 2023 Experience \$ (1,365,378) \$ (117,952) 20 4055 1375 North Kingstown Fire 2014 Mediation Settlement \$ 10,078,111 \$ 1,149,810 10 4055 1375 North Kingstown Fire 2015 Experience \$ (695,972) \$ (70,775) 12 4055 1375 North Kingstown Fire 2016 Assumption Change - FY21 Stager \$ 811,290 \$ 69,264 16 4055 1375 North Kingstown Fire 2016 Assumption Change - FY23 Stager \$ 840,717 \$ 72,090 17 4055 1375 North Kingstown Fire 2016 Assumption Change - FY24 Stager \$ 940,717 \$ 75,030 18 4055 1375 North Kingstown Fire 2016 Experience \$ 1,84,507 \$ 13,32,325 13 4055 1375 North Kingstown Fire 2017 Experience \$ 968,479 \$ 89,559 14 4055 1375 North Kingstown Fire 2019 Assumption Change - FY23 Stager \$	4054	1154	East Greenwich Police	2022 Experience	\$ (839,102)		19
4055 1375 North Kingstown Fire 2014 Mediation Settlement \$ 10,078,111 \$ 1,149,810 10 4055 1375 North Kingstown Fire 2015 Experience \$ (695,972) \$ (70,775) 12 4055 1375 North Kingstown Fire 2016 Assumption Change - FY21 Stagger \$ 750,182 \$ 66,546 15 4055 1375 North Kingstown Fire 2016 Assumption Change - FY22 Stagger \$ 811,290 \$ 69,264 16 4055 1375 North Kingstown Fire 2016 Assumption Change - FY22 Stagger \$ 874,771 \$ 72,090 17 4055 1375 North Kingstown Fire 2016 Assumption Change - FY24 Stagger \$ 940,717 \$ 75,030 18 4055 1375 North Kingstown Fire 2016 Experience \$ 1,584,507 \$ 153,325 13 4055 1375 North Kingstown Fire 2017 Experience \$ 968,479 \$ 89,559 14 4055 1375 North Kingstown Fire 2019 Assumption Change - FY23 Stagger							
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4055 1375 North Kingstown Fire 2016 Assumption Change - FY21 Stagger \$ 750,182 \$ 66,546 15 4055 1375 North Kingstown Fire 2016 Assumption Change - FY22 Stagger \$ 811,290 \$ 69,264 16 4055 1375 North Kingstown Fire 2016 Assumption Change - FY23 Stagger \$ 874,771 \$ 72,090 17 4055 1375 North Kingstown Fire 2016 Assumption Change - FY24 Stagger \$ 840,717 \$ 75,030 18 4055 1375 North Kingstown Fire 2016 Experience \$ 1,584,507 \$ 153,325 13 4055 1375 North Kingstown Fire 2017 Experience \$ 968,479 \$ 89,559 14 4055 1375 North Kingstown Fire 2019 Assumption Change - FY23 Stagger \$ (1,701,992) \$ (150,978) 15 4055 1375 North Kingstown Fire 2019 Assumption Change - FY24 Stagger \$ (44,185) \$ (4,086) 14 4055 1375 North Kingstown Fire 2019 Assump							
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4055 1375 North Kingstown Fire 2019 Experience \$ (785,123) \$ (67,030) 16			-				
			-			\$ (4,434)	
4055 1375 North Kingstown Fire 2020 Experience \$ (144,532) \$ (11,911) 17			-				
	4055	1375	North Kingstown Fire	2020 Experience	\$ (144,532)	\$ (11,911)	17



Old Unit Number	New Unit Number	Unit Name	Purpose	Remaining Balance as of June 30, 2023	Fiscal Year 2026 Amortization Payment	Years Remaing Beginning with Fiscal Year 2026
4055	1375	North Kingstown Fire	2021 Experience	\$ (1,572,363)	-	18
4055	1375	North Kingstown Fire	2022 Experience	\$ (2,660,308)		19
4055	1375	North Kingstown Fire	2023 Assumption Change	\$ (171,810)		20
4055	1375	North Kingstown Fire	2023 Experience	\$ (1,916,367)		20
4056	1374	North Kingstown Police	2014 Mediation Settlement	\$ 7,318,730		10
4056	1374	North Kingstown Police	2015 Experience	\$ (165,390)		12
4056	1374	North Kingstown Police	2016 Assumption Change - FY21 Stagger		\$ 43,353	15
4056	1374	North Kingstown Police	2016 Assumption Change - FY22 Stagger		\$ 45,124	16
4056	1374	North Kingstown Police	2016 Assumption Change - FY23 Stagger	\$ 569,890	\$ 46,965	17
4056	1374	North Kingstown Police	2016 Assumption Change - FY24 Stagger	\$ 612,852	\$ 48,880	18
4056	1374	North Kingstown Police	2016 Experience	\$ 304,097	\$ 29,426	13
4056	1374	North Kingstown Police	2017 Experience	\$ 1,054,536	\$ 97,517	14
4056	1374	North Kingstown Police	2018 Experience	\$ (659,491)	\$ (58,501)	15
4056	1374	North Kingstown Police	2019 Assumption Change - FY23 Stagger	\$ (67,007)	\$ (6,196)	14
4056	1374	North Kingstown Police	2019 Assumption Change - FY24 Stagger	\$ (72,709)	\$ (6,724)	14
4056	1374	North Kingstown Police	2019 Experience	\$ (786,686)	\$ (67,163)	16
4056	1374	North Kingstown Police	2020 Experience	\$ 216,437	\$ 17,837	17
4056	1374	North Kingstown Police	2021 Experience	\$ (1,249,090)	\$ (99,625)	18
4056	1374	North Kingstown Police	2022 Experience	\$ (1,122,992)		19
4056	1374	North Kingstown Police	2023 Assumption Change	\$ (111,795)		20
4056	1374	North Kingstown Police	2023 Experience	\$ 137,239	\$ 11,856	20
4058	1385	North Providence Fire	2014 Mediation Settlement	\$ 11,088,680	\$ 1,025,416	14
4058	1385	North Providence Fire	2015 Experience	\$ 644,195	\$ 65,510	12
4058	1385	North Providence Fire	2016 Assumption Change - FY21 Stagger		\$ 73,855	15
4058	1385	North Providence Fire	2016 Assumption Change - FY22 Stagger		\$ 76,871	16
4058	1385	North Providence Fire	2016 Assumption Change - FY23 Stagger		\$ 80,008	17
4058	1385	North Providence Fire	2016 Assumption Change - FY24 Stagger	\$ 1,044,039	\$ 83,271	18
4058	1385	North Providence Fire	2016 Experience	\$ 2,072,153	\$ 200,512	13
4058	1385	North Providence Fire	2017 Experience	\$ (415,179)		14
4058	1385	North Providence Fire	2018 Experience	\$ (1,072,215)		15
4058	1385	North Providence Fire	2019 Assumption Change - FY23 Stagger		\$ 37,161	14
4058	1385	North Providence Fire	2019 Assumption Change - FY24 Stagger	\$ 436,041 \$ 293,605	\$ 40,323	14
4058 4058	1385 1385	North Providence Fire North Providence Fire	2019 Experience		\$ 25,067	16 17
4058	1385	North Providence Fire	2020 Experience	\$ (1,025) \$ (1,220,221)		17
4058	1385	North Providence Fire	2021 Experience	\$ (1,229,221) \$ 250,045		18
4058	1385	North Providence Fire	2022 Experience	\$ 250,045 \$ (81,593)		20
4058	1385	North Providence Fire	2023 Assumption Change 2023 Experience	\$ 1,100,561	\$ (7,043) \$ 95,075	20
4058	1008	Barrington Fire (25)	2023 Overfunded Base	\$ (189,704)		N/A
4055	1003	Barrington Police	2014 Mediation Settlement		\$ 506,285	10
4060	1004	Barrington Police	2015 Experience	\$ 17,007	\$ 1,730	12
4060	1004	Barrington Police	2016 Assumption Change - FY21 Stagger		\$ 20,582	15
4060	1004	Barrington Police	2016 Assumption Change - FY22 Stagger		\$ 21,423	16
4060	1004	Barrington Police	2016 Assumption Change - FY23 Stagger		\$ 22,297	17
4060	1004	Barrington Police	2016 Assumption Change - FY24 Stagger		\$ 23,206	18
4060	1004	Barrington Police	2016 Experience	\$ 341,757		13
4060	1004	Barrington Police	2017 Experience	\$ (65,028)		14
4060	1004	Barrington Police	2018 Experience	\$ (250,695)	\$ (22,238)	15
4060	1004	Barrington Police	2019 Assumption Change - FY23 Stagger	\$ (56,841)	\$ (5,256)	14
4060	1004	Barrington Police	2019 Assumption Change - FY24 Stagger	\$ (61,676)	\$ (5,703)	14
4060	1004	Barrington Police	2019 Experience	\$ (322,925)	\$ (27,570)	16
4060	1004	Barrington Police	2020 Experience	\$ (553,407)	\$ (45,607)	17
4060	1004	Barrington Police	2021 Experience	\$ (636,055)		18
4060	1004	Barrington Police	2022 Experience	\$ (7,003)	\$ (581)	19
4060	1004	Barrington Police	2023 Assumption Change	\$ (53,593)		20
4060	1004	Barrington Police	2023 Experience	\$ (59,623)		20
4061	1005	Barrington Fire (20)	2014 Mediation Settlement		\$ 304,840	10
4061	1005	Barrington Fire (20)	2015 Experience	\$ 197,927	\$ 20,128	12
4061	1005	Barrington Fire (20)	2016 Assumption Change - FY20 Stagger	\$ 155,024	\$ 14,336	14
4061	1005	Barrington Fire (20)	2016 Assumption Change - FY21 Stagger		\$ 13,554	15
4061	1005	Barrington Fire (20)	2016 Assumption Change - FY22 Stagger		\$ 14,107	16
4061	1005	Barrington Fire (20)	2016 Assumption Change - FY23 Stagger 2016 Assumption Change - FY24 Stagger		\$ 14,683	17
4061	1005	Barrington Fire (20)			\$ 15,282	18
4061 4061	1005 1005	Barrington Fire (20) Barrington Fire (20)	2016 Experience 2017 Experience	\$ (51,315) \$ 92,491		13 14
4001	1005	Barrington Fire (20)	2017 Experience	\$ 1,041		14
4061	1005	Barrington Fire (20)	2018 Experience 2019 Assumption Change - FY23 Stagger		\$ 9,752	15
4061	1005	Barrington Fire (20)	2019 Assumption Change - FY24 Stagger	\$ 114,433	\$ 10,582	14
4061	1005	Barrington Fire (20)	2019 Assumption change - Fr24 stagger 2019 Experience	\$ (182,549)		14
4061	1005	Barrington Fire (20)	2020 Experience	\$ 5,750		17
4001	1005	Barrington Fire (20)	2020 Experience	\$ (434,035)		18
4001	1005	Barrington Fire (20)	2022 Experience	\$ (61,182)		19
4061	1005	Barrington Fire (20)	2023 Assumption Change	\$ (46,019)		20
4061	1005	Barrington Fire (20)	2023 Experience	\$ (225,451)		20
4062	1564 1565	Warren Police & Fire	2014 Mediation Settlement		\$ 398,829	14
4062	1564 1565	Warren Police & Fire	2015 Experience	\$ (282,138)		12
4062	1564 1565	Warren Police & Fire	2016 Assumption Change - FY21 Stagger			15
4062	1564 1565	Warren Police & Fire	2016 Assumption Change - FY22 Stagger		\$ 23,929	16
4062	1564 1565	Warren Police & Fire	2016 Assumption Change - FY23 Stagger		\$ 24,906	17
4062	1564 1565	Warren Police & Fire	2016 Assumption Change - FY24 Stagger			18



Old Unit				Remaining Balance as		al Year 2026 nortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023		Payment	Year 2026
4062	1564 1565	Warren Police & Fire	2016 Experience	\$ (865,293)		(83,730)	13
4062	1564 1565	Warren Police & Fire	2017 Experience	\$ 890,664		82,363	14
4062	1564 1565	Warren Police & Fire	2018 Experience	\$ (180,091)		(15,975)	15
4062	1564 1565	Warren Police & Fire	2019 Assumption Change - FY23 Stagger	\$ 53,745	\$	4,970	14
4062 4062	1564 1565 1564 1565	Warren Police & Fire Warren Police & Fire	2019 Assumption Change - FY24 Stagger 2019 Experience	\$ 58,318 \$ (6,149)	\$	5,393	14 16
4062	1564 1565	Warren Police & Fire	2019 Experience 2020 Experience	\$ (6,149) \$ (157,729)		(525) (12,999)	10
4062	1564 1565	Warren Police & Fire	2021 Experience	\$ (783,990)		(62,530)	18
4062	1564 1565	Warren Police & Fire	2022 Experience	\$ (232,300)		(19,283)	19
4062	1564 1565	Warren Police & Fire	2023 Assumption Change	\$ (68,527)		(5,920)	20
4062	1564 1565	Warren Police & Fire	2023 Experience	\$ (326,166)		(28,177)	20
4063	1494	South Kingstown Police	2014 Mediation Settlement	\$ 6,623,404		755,663	10
4063	1494	South Kingstown Police	2015 Experience	\$ (1,304,072)		(132,614)	12
4063 4063	1494 1494	South Kingstown Police	2016 Assumption Change - FY21 Stagger 2016 Assumption Change - FY22 Stagger	\$ 544,501 \$ 588,855	\$ \$	48,301 50,274	15 16
4063	1494	South Kingstown Police South Kingstown Police	2016 Assumption Change - FY22 Stagger 2016 Assumption Change - FY23 Stagger		\$ \$	52,325	10
4063	1494	South Kingstown Police	2016 Assumption Change - FY24 Stagger			54,459	18
4063	1494	South Kingstown Police	2016 Experience	\$ (202,427)		(19,588)	13
4063	1494	South Kingstown Police	2017 Experience	\$ 1,431,469	\$	132,374	14
4063	1494	South Kingstown Police	2018 Experience	\$ (100,056)		(8,876)	15
4063	1494	South Kingstown Police	2019 Assumption Change - FY23 Stagger	\$ 328,748	\$	30,401	14
4063	1494	South Kingstown Police	2019 Assumption Change - FY24 Stagger		\$	32,987	14
4063 4063	1494 1494	South Kingstown Police	2019 Experience 2020 Experience	\$ (1,152,559) \$ 301,601	\$ \$	(98,400)	16 17
4063	1494	South Kingstown Police South Kingstown Police	2020 Experience	\$ 301,601 \$ (1,324,485)		24,855 (105,639)	18
4063	1494	South Kingstown Police	2022 Experience	\$ 392,088	\$	32,546	19
4063	1494	South Kingstown Police	2023 Assumption Change	\$ (135,975)		(11,747)	20
4063	1494	South Kingstown Police	2023 Experience	\$ 392,632		33,918	20
4073	1464	Scituate Police	2023 Overfunded Base	\$ (303,807)	\$	(15,340)	N/A
4076	1394	North Smithfield Police	2014 Mediation Settlement	\$ 2,536,414	\$	289,379	10
4076	1394	North Smithfield Police	2015 Experience	\$ (106,285)		(10,808)	12
4076 4076	1394 1394	North Smithfield Police North Smithfield Police	2016 Assumption Change - FY21 Stagger 2016 Assumption Change - FY22 Stagger			19,293	15 16
4076	1394	North Smithfield Police	2016 Assumption Change - FY22 Stagger 2016 Assumption Change - FY23 Stagger		ې \$	20,081 20,901	16
4076	1394	North Smithfield Police	2016 Assumption Change - FY24 Stagger		\$	21,753	18
4076	1394	North Smithfield Police	2016 Experience	\$ 86,631	\$	8,383	13
4076	1394	North Smithfield Police	2017 Experience	\$ 106,844	\$	9,880	14
4076	1394	North Smithfield Police	2018 Experience	\$ (85,023)	\$	(7,542)	15
4076	1394	North Smithfield Police	2019 Assumption Change - FY23 Stagger	\$ 53,644	\$	4,961	14
4076	1394	North Smithfield Police	2019 Assumption Change - FY24 Stagger	\$ 58,210	\$	5,383	14
4076	1394	North Smithfield Police	2019 Experience	\$ (289,763)		(24,738)	16
4076 4076	1394 1394	North Smithfield Police North Smithfield Police	2020 Experience 2021 Experience	\$ (39,927) \$ (686,135)		(3,290) (54,725)	17 18
4076	1394	North Smithfield Police	2022 Experience	\$ (453,293)		(37,627)	19
4076	1394	North Smithfield Police	2023 Assumption Change	\$ (51,190)		(4,422)	20
4076	1394	North Smithfield Police	2023 Experience	\$ 195,964	\$	16,929	20
4077	1534	Tiverton Fire	2014 Mediation Settlement	\$ 1,643,862	\$	187,548	10
4077	1534	Tiverton Fire	2015 Experience	\$ (193,844)		(19,712)	12
4077	1534	Tiverton Fire	2016 Assumption Change - FY21 Stagger			21,849	15
4077	1534	Tiverton Fire	2016 Assumption Change - FY22 Stagger	\$ 266,373	\$	22,742	16
4077 4077	1534 1534	Tiverton Fire Tiverton Fire	2016 Assumption Change - FY23 Stagger 2016 Assumption Change - FY24 Stagger	\$ 287,216 \$ 308,868	\$ \$	23,670 24,635	17 18
4077	1534	Tiverton Fire	2016 Assumption change 1124 Stagger	\$ 1,308,364		126,604	13
4077	1534	Tiverton Fire	2017 Experience	\$ (954)		(88)	14
4077	1534	Tiverton Fire	2018 Experience	\$ 9,682		859	15
4077	1534	Tiverton Fire	2019 Assumption Change - FY23 Stagger			10,287	14
4077	1534	Tiverton Fire	2019 Assumption Change - FY24 Stagger	\$ 120,706	\$	11,162	14
4077 4077	1534 1534	Tiverton Fire Tiverton Fire	2019 Experience 2020 Experience	\$ 27,202 \$ (666,343)		2,322	16 17
4077	1534	Tiverton Fire	2020 Experience 2021 Experience	\$ (666,343) \$ (312,645)		(54,914) (24,936)	18
4077	1534	Tiverton Fire	2021 Experience	\$ (494,661)		(41,061)	18
4077	1534	Tiverton Fire	2023 Assumption Change	\$ (52,102)		(4,501)	20
4077	1534	Tiverton Fire	2023 Experience	\$ (379,385)	\$	(32,774)	20
4082	1194	Foster Police	2014 Mediation Settlement	\$ 821,317	\$	93,704	10
4082	1194	Foster Police	2015 Experience	\$ (86,054)		(8,751)	12
4082	1194	Foster Police	2016 Assumption Change - FY21 Stagger		\$	6,471	15
4082	1194	Foster Police	2016 Assumption Change - FY22 Stagger		\$	6,735	16
4082 4082	1194 1194	Foster Police Foster Police	2016 Assumption Change - FY23 Stagger 2016 Assumption Change - FY24 Stagger		\$ \$	7,010 7,296	17 18
4082	1194	Foster Police	2010 Assumption change - F124 Stagger 2016 Experience	\$ 485,195		46,950	13
4082	1194	Foster Police	2017 Experience	\$ (54,033)		(4,997)	14
4082	1194	Foster Police	2018 Experience	\$ (189,557)		(16,815)	15
4082	1194	Foster Police	2019 Assumption Change - FY23 Stagger	\$ 4,197	\$	388	14
4082	1194	Foster Police	2019 Assumption Change - FY24 Stagger			421	14
4082	1194	Foster Police	2019 Experience	\$ (106,650)		(9,105)	16
4082	1194	Foster Police	2020 Experience	\$ (137,514) \$ (127,699)		(11,333)	17
4082 4082	1194 1194	Foster Police Foster Police	2021 Experience 2022 Experience	\$ (127,699) \$ 98,829		(10,185) 8,204	18 19
4082	1194	Foster Police	2022 Experience 2023 Assumption Change	\$ (15,364)		(1,327)	20
4082	1194	Foster Police	2023 Experience	\$ (73,412)		(6,342)	20



Old Unit				Remaining Balance as	Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023	Payment	Year 2026
4085	1634	Woonsocket Police	2014 Mediation Settlement	\$ 13,761,741		10
4085	1634	Woonsocket Police	2015 Experience	\$ (980,226)		12
4085	1634	Woonsocket Police	2016 Assumption Change - FY21 Stagger	\$ 898,815	\$ 79,731	15
4085 4085	1634 1634	Woonsocket Police Woonsocket Police	2016 Assumption Change - FY22 Stagger 2016 Assumption Change - FY23 Stagger	\$ 972,030 \$ 1,048,089	\$ 82,987 \$ 86,374	16 17
4085	1634	Woonsocket Police	2016 Assumption Change - FY24 Stagger		\$ 89,896	18
4085	1634	Woonsocket Police	2016 Experience	\$ 1,333,750	\$ 129,061	13
4085	1634	Woonsocket Police	2017 Experience	\$ (137,657)		14
4085	1634	Woonsocket Police	2018 Experience	\$ 3,058	\$ 271	15
4085	1634	Woonsocket Police	2019 Assumption Change - FY23 Stagger	\$ 293,264	\$ 27,119	14
4085	1634	Woonsocket Police	2019 Assumption Change - FY24 Stagger		\$ 29,427	14
4085	1634	Woonsocket Police	2019 Experience	\$ (1,221,078)		16
4085	1634	Woonsocket Police Woonsocket Police	2020 Experience	\$ (440,668)		17
4085 4085	1634 1634	Woonsocket Police	2021 Experience 2022 Experience	\$ (1,847,450) \$ (775,594)		18 19
4085	1634	Woonsocket Police	2022 Experience 2023 Assumption Change	\$ (113,774)		20
4085	1634	Woonsocket Police	2023 Experience	\$ (28,233)		
4086	1084	Charlestown Police	2014 Mediation Settlement	\$ 2,939,045		10
4086	1084	Charlestown Police	2015 Experience	\$ (181,179)	\$ (18,424)	12
4086	1084	Charlestown Police	2016 Assumption Change - FY21 Stagger	\$ 233,525	\$ 20,715	15
4086	1084	Charlestown Police	2016 Assumption Change - FY22 Stagger	\$ 252,548	\$ 21,561	16
4086	1084	Charlestown Police	2016 Assumption Change - FY23 Stagger		\$ 22,441	17
4086 4086	1084	Charlestown Police Charlestown Police	2016 Assumption Change - FY24 Stagger		\$ 23,356	18 13
4086	1084 1084	Charlestown Police	2016 Experience 2017 Experience		\$ 42,433 \$ 18,905	13
4086	1084	Charlestown Police	2017 Experience	\$ 414,585	\$ 36,776	14
4086	1084	Charlestown Police	2019 Assumption Change - FY23 Stagger	\$ 113,983	\$ 10,540	14
4086	1084	Charlestown Police	2019 Assumption Change - FY24 Stagger		\$ 11,437	14
4086	1084	Charlestown Police	2019 Experience	\$ (160,438)	\$ (13,697)	16
4086	1084	Charlestown Police	2020 Experience		\$ 39,362	17
4086	1084	Charlestown Police	2021 Experience	\$ (2,032,078)	,	18
4086	1084	Charlestown Police	2022 Experience	\$ (537,966)		19
4086	1084	Charlestown Police	2023 Assumption Change	\$ (38,391)		20 20
4086 4087	1084 1264	Charlestown Police Hopkinton Police	2023 Experience 2014 Mediation Settlement	\$ 370,311 \$ 2,578,101		10
4087	1264	Hopkinton Police	2015 Experience	\$ (53,480)		10
4087	1264	Hopkinton Police	2016 Assumption Change - FY21 Stagger		\$ 12,006	15
4087	1264	Hopkinton Police	2016 Assumption Change - FY22 Stagger	\$ 146,376	\$ 12,497	16
4087	1264	Hopkinton Police	2016 Assumption Change - FY23 Stagger	\$ 157,829	\$ 13,007	17
4087	1264	Hopkinton Police	2016 Assumption Change - FY24 Stagger		\$ 13,537	18
4087	1264	Hopkinton Police	2016 Experience	\$ (150,419)		13
4087	1264	Hopkinton Police	2017 Experience	\$ 96,829	\$ 8,954	14
4087 4087	1264 1264	Hopkinton Police Hopkinton Police	2018 Experience		\$ 11,286	15 14
4087	1264	Hopkinton Police	2019 Assumption Change - FY23 Stagger 2019 Assumption Change - FY24 Stagger	\$ (6,175) \$ (6,702)		14
4087	1264	Hopkinton Police	2019 Assumption change 1124 stagger	\$ (100,453)		16
4087	1264	Hopkinton Police	2020 Experience	\$ (118,647)		17
4087	1264	Hopkinton Police	2021 Experience	\$ (536,503)		18
4087	1264	Hopkinton Police	2022 Experience	\$ (230,112)	\$ (19,101)	19
4087	1264	Hopkinton Police	2023 Assumption Change	\$ (29,488)		20
4087	1264	Hopkinton Police	2023 Experience	\$ (198,858)		20
4088 4088	1214 1214	Glocester Police Glocester Police	2014 Mediation Settlement 2015 Experience	\$ 1,082,824 \$ 119,452		10 12
4088	1214	Glocester Police	2015 Experience 2016 Assumption Change - FY21 Stagger	\$ 119,452 \$ 121.537		12
4088	1214	Glocester Police	2016 Assumption Change - FY22 Stagger	/		16
4088	1214	Glocester Police	2016 Assumption Change - FY23 Stagger			17
4088	1214	Glocester Police	2016 Assumption Change - FY24 Stagger	\$ 152,405		18
4088	1214	Glocester Police	2016 Experience	\$ 212,414	\$ 20,554	13
4088	1214	Glocester Police	2017 Experience		\$ 16,276	14
4088	1214	Glocester Police	2018 Experience	\$ 132,254		15
4088	1214	Glocester Police	2019 Assumption Change - FY23 Stagger	\$ 12,938	\$ 1,196	14
4088 4088	1214 1214	Glocester Police Glocester Police	2019 Assumption Change - FY24 Stagger 2019 Experience	\$ 14,038 \$ (92,415)	\$ 1,298 \$ (7,890)	14 16
4088	1214	Glocester Police	2019 Experience	\$ (142,839)		10
4088	1214	Glocester Police	2021 Experience	\$ (215,953)		18
4088	1214	Glocester Police	2022 Experience	\$ (72,225)		19
4088	1214	Glocester Police	2023 Assumption Change	\$ (28,944)		20
4088	1214	Glocester Police	2023 Experience	\$ 340,466		20
4089	1604	West Greenwich Police/Rescue	2014 Mediation Settlement	\$ 1,423,552		14
4089	1604	West Greenwich Police/Rescue	2015 Experience	\$ (135,998)		12
4089	1604	West Greenwich Police/Rescue	2016 Assumption Change - FY21 Stagger	\$ 97,356	\$ 8,636	15
4089	1604	West Greenwich Police/Rescue		\$ 105,286	\$ 8,989	16
4089 4089	1604 1604	West Greenwich Police/Rescue West Greenwich Police/Rescue	2016 Assumption Change - FY23 Stagger 2016 Assumption Change - FY24 Stagger		\$ 9,356 \$ 9,737	17 18
4089	1604	West Greenwich Police/Rescue	2016 Assumption change - F124 Stagger 2016 Experience	\$ (26,867)		13
4089	1604	West Greenwich Police/Rescue	2017 Experience	\$ 34,048		14
4089	1604	West Greenwich Police/Rescue	2018 Experience		\$ 34,822	15
4089	1604	West Greenwich Police/Rescue	2019 Assumption Change - FY23 Stagger	\$ 49,281		14
4089	1604	West Greenwich Police/Rescue	2019 Assumption Change - FY24 Stagger	\$ 53,472		14
4089	1604	West Greenwich Police/Rescue	2019 Experience	\$ (142,744)	\$ (12,187)	16



Number New Out Number Cont Nume Pargent	Old Unit				Remaining Balance as	Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
4488 10.06 West Greenwoh Hale/Nacce 2021 Experience 5 (19.20) 5 (1.21) 11 468 1.00 West Greenwoh Hale/Nacce 2021 Experience 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) 5 (12.12) (12.12) 12.12) <th>Number</th> <th>New Unit Number</th> <th>Unit Name</th> <th>Purpose</th> <th>of June 30, 2023</th> <th></th> <th>Year 2026</th>	Number	New Unit Number	Unit Name	Purpose	of June 30, 2023		Year 2026
4409 1504 Wett Greenwerk Prior/Precover Discover Charge 2021 Supprime Charge 2014 Supprime Ch	4089	1604	West Greenwich Police/Rescue	2020 Experience	\$ (350,953)	\$ (28,922)	17
4009 10.04 Weil Greenwich Priorit/Prices 2023 Assumption Change 5 10.248 6 10.259 10 400 10.14 Weil Greenwich Priorit/Prices 2015 Experiment 5 10.248 10.259 10.258 10.258	4089	1604	West Greenwich Police/Rescue	2021 Experience	\$ (309,627)	\$ (24,695)	18
4409 1054 Nurth Greenwich Peloch/Rescue 2021 Experience 5 118/21/21 5 2000 4000 10.01 huminitien Pories 2010 Aspertience 8 0.020.013 8 0.000 1.0 4000 10.01 huminitien Pories 2010 Aspertience Network Pelocity Processing 8 202.01.01 8 1.0 1.0 4000 10.01 huminitien Pories 202.01 Assemption Charge Pro2 Stagges 2.0 2.0 1.0	4089	1604	West Greenwich Police/Rescue	2022 Experience	\$ 86,702	\$ 7,197	19
4400 1014 Burrithic Patte 2014 Mediation Settiment 5 1012 101 400 1004 Burrithic Patte 2014 Ausurption Charger-Y23 Stagger 5 115.00.0 5 110 400 1004 Burrithic Patte 2014 Ausurption Charger-Y23 Stagger 5 24.244.44 5 24.772 131 400 1004 Burrithic Patte 2026 Ausurption Charger-Y23 Stagger 5 44.300 131 131 400 1004 Burrithic Patte 2026 Ausurption Charger-Y23 Stagger 5 41.303 5 1.312 14 400 1004 Burrithic Patte 2029 Sussegion Charger-Y23 Stagger 5 (16.103) 5 1.232 1.44 4000 1004 Burrithic Patte 2029 Sussegion Charger-Y23 Stagger 5 (16.103) 5 1.232 1.45 4000 1004 Burrithic Patte 2021 Ausurption Charger 723 Stagger 5 1.432.312 1.423.313 1.423.313 1.423.313 1.423.313 1.423.313 1.423.313 1.423.313 1.423.313 1.423.313 1.423.313 1.423.		1604	West Greenwich Police/Rescue				20
4400 1014 Burnimite Pating 2015 Experience 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 5 11.00.00 </td <td></td> <td>1604</td> <td>West Greenwich Police/Rescue</td> <td>2023 Experience</td> <td></td> <td></td> <td>20</td>		1604	West Greenwich Police/Rescue	2023 Experience			20
4400 1014 Burrithuis Patie 2014 Assumption Charge-Pr23 Stagger 5 11,8 15 4401 1014 Burrithuis Patie 2014 Assumption Charge-Pr23 Stagger 6 20,00 1 1 4402 1014 Burrithuis Patie 2014 Assumption Charge-Pr23 Stagger 6 20,00 1 1 1 4400 1014 Burrithuis Patie 2017 Experience 1 2017 Stagerer 1	4090	1034	Burrillville Police	2014 Mediation Settlement	\$ 1,812,412	\$ 206,778	10
4400 1014 Burrihitie Preise 2204 Assumption Charge - Y23 Sugger 3 218,218 5 120 13 4600 1034 Burrihitie Preise 2204 Assumption Charge - Y23 Sugger 3 28,418,14 5 12,10 13 4600 1034 Burrihitie Preise 2204 Assumption Charge - Y23 Sugger 3 111,413 5 11,413 4600 1034 Burrihitie Preise 2007 Sugger 3 111,413 5 111,413 4600 1034 Burrihitie Preise 2007 Assumption Charge - Y23 Sugger 3 111,413 5 112,413 4600 1034 Burrihitie Preise 2001 Assumption Charge - Y23 Sugger 3 111,413 5 112,413 4600 1034 Burrihitie Preise 2021 Supervise 112,414 5 112,413 4600 1034 Burrihitie Preise 2021 Supervise 112,314 5 112,414 114,414 4701 Burrihitie Preise 2021 Supervise 112,3143 114,313 114,313 114,313 4701 Burrihitie Preise	4090	1034	Burrillville Police	2015 Experience	\$ (350,612)	\$ (35,654)	12
4400 1014 Burnhulle Polic 2016 Assumption Date;" P12 Signer 5 201,416 5 20,427 17 4600 1014 Burnhulle Polic 2016 Assumption Date; "P12 Signer 5 201,315 5 11 4600 1014 Burnhulle Polic 2016 Assumption Date; "P12 Signer 5 8 11,315 11 4600 1014 Burnhulle Polic 2016 Assumption Date; "P12 Signer 5 8 11,315 11 11 4600 1014 Burnhulle Polic 2013 Assumption Date; "P12 Signer 5 11,315 11,315 11 11 4600 1014 Burnhulle Polic 2017 Assumption Date; "P12 Signer 5 11,315	4090	1034	Burrillville Police	2016 Assumption Change - FY21 Stagger	\$ 213,036	\$ 18,898	15
4400 1.034 Burrhinke Polic 2.02 2.07 14 5 2.03 5 4.03 1.1 4000 1.044 Burrhinke Polic 2.02 2.02 1.03 1.01 1.03 1.01 1.03 1.01 1.03 1.01 1.03 1.01 1.03	4090	1034	Burrillville Police	2016 Assumption Change - FY22 Stagger	\$ 230,389	\$ 19,669	16
4000 1034 Burrhinkle Police 2015 EgelFrice 5 507,505 5 40,100 131 4000 1034 Burrhinkle Police 2019 Egenfrice 5 (13,303) 5 (13,237) 14 4000 1034 Burrhinkle Police 2019 Egenfrice 5 (12,304) 5 (13,237) 14 4000 1034 Burrhinkle Police 2019 Egenfrice 5 (20,844) 5 (15,357) 14 4000 1034 Burrhinkle Police 2021 Egenfrice 5 (20,842) 5 (03,035) 13 4000 1034 Burrhinkle Police 2021 Egenfrice 5 (12,424) 5 (12,320) 13 4001 1144 Cumberband Berlei 2021 Egenfrice 12,424,135 (12,322,10) 12 4031 1355 Woncocket Fire 2014 Mediation Stittement 5 22,92,728 10 12 4031 1355 Woncocket Fire 2014 Sumption Dame-7,72,82,828 7 7,93,00 <td>4090</td> <td>1034</td> <td>Burrillville Police</td> <td>2016 Assumption Change - FY23 Stagger</td> <td>\$ 248,416</td> <td>\$ 20,472</td> <td>17</td>	4090	1034	Burrillville Police	2016 Assumption Change - FY23 Stagger	\$ 248,416	\$ 20,472	17
4000 10.34 Burrhiving Polic 2027 Experience 5 (12,35.30) 5 (12,12) 14 4000 1014 Burrhiving Polic 2013 Assumption Charger 1/24 Suggers 5 (13,13) 5 (14,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (13,13) 5 (1	4090	1034	Burrillville Police	2016 Assumption Change - FY24 Stagger	\$ 267,144	\$ 21,307	18
4400 10.54 Burnhille Pelic 20.35 5 7.1.36.5 5 7.2.35.5 7.3.35.7 7.3.33.7 7.3.33.7 7.3.33.7 7.3.33.7 <th7.3.33.7< th=""> 7.3.3.3.7 7.3.3.3.7<td>4090</td><td>1034</td><td>Burrillville Police</td><td>2016 Experience</td><td></td><td>\$ 49,109</td><td>13</td></th7.3.33.7<>	4090	1034	Burrillville Police	2016 Experience		\$ 49,109	13
4030 1034 Burrifielle Poice 2013 Assumption Charger- PC3 Stager 5 13.638 5 1.5.208 1.4 4000 1034 Burrifielle Poice 2019 Stagemente 5 (27,2712) 5 1.5.208 1.5 4000 1034 Burrifielle Poice 2020 Stagemente 5 (12,23) 1.5 <	4090	1034	Burrillville Police	2017 Experience	\$ (123,530)	\$ (11,423)	14
4000 1034 Burrithile Point 2013 Assumption Change-PC4 Sugger 5 (14,331) 5 (1,375) 14 4000 1034 Burrithile Point 2020 Experience 5 (125,32) 5 (13,63) 13 4000 1034 Burrithile Point 2020 Experience 5 (124,22) 20 13 4001 1034 Burrithile Point 2020 Experience 5 (124,22) 20 13 20 20,22 20 13 20,22 20,22 20,22 20,22 20,22 20,22 20,22 20,22 20,22 20,22 20,22 20,22 20,23 20,24		1034	Burrillville Police	2018 Experience	\$ 71,305	\$ 6,325	15
4000 10.04 Burnihile Palee 10.02 Segremente 5 [129,123] 5 [129,123] 5 4000 10.04 Burnihile Palee 2021 Experiment 5 [120,84] 10	4090	1034	Burrillville Police	2019 Assumption Change - FY23 Stagger	\$ (31,638)	\$ (2,926)	14
4000 1034 Burniholie Poice 2020 Experience 5 (19.555) 17 4000 1034 Burniholie Poice 2022 Experience 5 (19.52) 5 (19.555) 13 4000 1034 Burniholie Poice 2023 Experience 5 (12.4243 5 (10.555) 10 20 4001 1034 Burniholie Poice 2023 Experience 5 (12.4243 5 (12.4243 5 (12.4243 5 (12.4243 5 (13.530) 10	4090	1034	Burrillville Police	2019 Assumption Change - FY24 Stagger	\$ (34,331)	\$ (3,175)	14
4080 1034 Burrithile Poince 2021 Experience 5 (P3.4852) 5 6.66 19 4080 1034 Burrithile Poince 2023 Assumption Change 5 (P4.4221) 5 (P3.403) 20 4080 1034 Burrithile Poince 2023 Assumption Change 5 (P4.223) 5 (P3.403) 10 4031 1635 Wooncodel Fire 2014 Advalance Statement 5 2.239,264 5 (P3.200) 16 4033 1635 Wooncodel Fire 2016 Assumption Change - FV2 Stager 5 8.44,704 7.2,409 17 4033 1635 Wooncodel Fire 2016 Assumption Change - FV2 Stager 5 4.64,203 17 149 4033 1635 Wooncodel Fire 2019 Assumption Change - FV2 Stager 5 4.64,203 14 14 4033 1635 Wooncodel Fire 2019 Assumption Change - FV2 Stager 5 4.64,413 14 4033 1635 Wooncodel Fire 2019 Assumption Change - FV2 Stager	4090	1034	Burrillville Police	2019 Experience	\$ (297,171)	\$ (25,371)	16
4090 1034 Burrillile Police 2022 Equerison 5 6.086 19 4090 1034 Burrillile Police 2023 Assumption Charges 5 (14,222) 5 (2,020) 200 4091 11.84 Curbention Rescue 2023 Derufundel Base 5 (15,214) 5 (2,334) N/A 4091 1035 Woosmocket Fire 2023 Derufundel Base 5 (7,224) 5 (7,020) 15 4093 1055 Woosmocket Fire 2016 Assumption ChargeF723 Stager 5 88,704 5 7,2309 17 4093 1055 Woosmocket Fire 2016 Assumption ChargeF723 Stager 5 7,8320 18 14 4093 1053 Woosmocket Fire 2016 Assumption Charge-F723 Stager 5 7,8320 13 14 4093 1053 Woosmocket Fire 2016 Equerinec 5 120,936 5 5,707 16 4093 1053 Woosmocket Fire 2020 Equerinec 5 120,421,935 </td <td>4090</td> <td>1034</td> <td>Burrillville Police</td> <td>2020 Experience</td> <td>\$ (200,884)</td> <td>\$ (16,555)</td> <td>17</td>	4090	1034	Burrillville Police	2020 Experience	\$ (200,884)	\$ (16,555)	17
4496 1014 Burniknie Paice 202 Assumption Change 5 (4.9.21) 5 (1.9.02) 201 4091 11.48 Cumberiand Recue 2023 Assumption Change 5 (2.9.34) 5 (2.0.02) 201 4091 11.63 Wornscher Fire 2014 Mediation Statements 5 (2.9.34) 1 1 4093 11.63 Wornscher Fire 2016 Assumption Change - F22 stagger 5 885,704 5 77.508 1 4093 11.635 Wornscher Fire 2016 Assumption Change - F22 stagger 5 885,704 5 77.508 1 4093 11.635 Wornscher Fire 2015 Experiment 5 1.426,51 5 0.612 1	4090	1034	Burrillville Police	2021 Experience	\$ (384,852)	\$ (30,695)	18
4090 1034 Burnhule Police 2023 Experimed Bes 5 (2),42) 5 (2,3) (NA) 4093 1635 Woonsockt Fire 2014 Medition Settlement 5 2,298,24) 5 (2),331 NO 4093 1635 Woonsockt Fire 2015 Assumption Onage - P12 Stager 5 67,302 15 4033 1635 Woonsockt Fire 2016 Assumption Onage - P12 Stager 5 87,303 5 7,302 15 4033 1635 Woonsockt Fire 2016 Assumption Onage - P12 Stager 5 87,303 5 7,882 18 4033 1635 Woonsockt Fire 2017 Experimenc 5 262,031 5 3,02,21 14 4033 1635 Woonsockt Fire 2018 Experimenc 5 12,24,231 14 14 4033 1635 Woonsockt Fire 2018 Experimenc 5 12,42,281 5 3,3,707 15 4033 1635 Woonsockt Fire 2012 Experimenc 5 14,41,	4090	1034	Burrillville Police	2022 Experience	\$ 73,321	\$ 6,086	19
4060 1014 Burnhule Pale 2023 Devertined Biss 5 (2),231 (2),233 (2),233 4093 1635 Weenworket Fire 2014 Mediation Settlement 5 (2),283,21 5 (2),233 10 4093 1635 Weenworket Fire 2015 Assumption Charge - FV2 Stagger 5 730,20 15 4093 1635 Weenworket Fire 2016 Assumption Charge - FV2 Stagger 5 730,20 5 730,20 15 4093 1635 Weenworket Fire 2016 Assumption Charge - FV2 Stagger 5 95,30 7,882 18 4093 1635 Weenworket Fire 2015 Experimenc 5 202,013 5 35,02 13 4093 1635 Weenworket Fire 2015 Experimenc 5 66,034 5 66,034 14 4031 1635 Weenworket Fire 2015 Experimenc 5 62,040.65 5 33,707 15 4033 1635 Weenworket Fire 2015 Experimenc 5 12,105	4090	1034	Burrillville Police	2023 Assumption Change	\$ (44,222)	\$ (3,820)	20
4091 1148 Cumberland Resource 2023 Overfunded Base 5 (462.4) 5 22.208 1 4093 1635 Woenschet Fire 2015 Asymptem Pr21 Stagger 5 72.98.7.4 5 72.98.7.4 5 72.99.7.4 5 73.97.00 5 73.97.00 5 73.97.00 5 73.97.00 5 73.97.00 5 73.97.00 1 73.97.00 </td <td>4090</td> <td>1034</td> <td>Burrillville Police</td> <td></td> <td></td> <td></td> <td>20</td>	4090	1034	Burrillville Police				20
4093 1035 Woomodef Fire 2015 Applies 5 2,2282,47 5 105,216 102 4093 1635 Woomodef Fire 2015 Assumption Change - P21 Stagger 5 775,700 5 67,302 15 4091 1638 Woomodef Fire 2016 Assumption Change - P21 Stagger 5 878,703 5 67,302 15 4091 1638 Woomodef Fire 2016 Assumption Change - P12 Stagger 5 887,403 5 7,203 1 4093 1635 Woomodef Fire 2018 Assumption Change - P123 Stagger 5 66,304 5 66,304 5 66,304 1 4093 1635 Woomodef Fire 2018 Assumption Change - P123 Stagger 5 66,304 5 66,304 6 141 4093 1635 Woomodef Fire 2018 Assumption Change - P123 Stagger 5 65,304 6 141 141 4093 1635 Woomodef Fire 2019 Assumption Change - P123 Stagger 5 6,337 161 161 <td>4091</td> <td>1148</td> <td>Cumberland Rescue</td> <td>2023 Overfunded Base</td> <td></td> <td></td> <td>N/A</td>	4091	1148	Cumberland Rescue	2023 Overfunded Base			N/A
4093 1055 Woonsoket Fire 2015 Assumption Change- PT2 Stagger 5 87.57.00 5 67.302 5 4093 1055 Woonsoket Fire 2016 Sumption Change- PT2 Stagger 5 80.00 5 75.80.00 5 72.30.00 17 4093 1053 Woonsoket Fire 2016 Sumption Change- PT23 Stagger 9 9.31.90 13.30.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
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40981095Coventry Fire2021 Experience\$(143,737)\$(11,464)1840981095Coventry Fire2022 Experience\$(82,415)\$(6,6841)1940981095Coventry Fire2023 Experience\$(12,612)\$(1,090)2040991095Coventry Fire2023 Experience\$(103,714)\$(8,930)2040991095South Kingstown EMT2023 Overfunded Base\$(1,081,714)\$(8,940)N/A41021045 1235 1525 1585Central Coventry Fire2016 Experience\$90,694\$9,2231241021045 1235 1525 1585Central Coventry Fire2016 Assumption Change -FY21 Stagger\$300,853\$25,6851641021045 1235 1525 1585Central Coventry Fire2016 Assumption Change -FY23 Stagger\$348,849\$27,8241841021045 1235 1525 1585Central Coventry Fire2016 Assumption Change -FY23 Stagger\$348,849\$27,8241841021045 1235 1525 1585Central Coventry Fire2016 Assumption Change -FY23 Stagger\$348,849\$27,8241841021045 1235 1525 1585Central Coventry Fire2016 Assumption Change -FY23 Stagger\$348,849\$27,8241841021045 1235 1525 1585Central Coventry Fire2016 Experience\$607,151\$53,858154102 <td< td=""><td>4098</td><td>1095</td><td>Coventry Fire</td><td>2019 Experience</td><td>\$ (26,157)</td><td>\$ (2,233)</td><td>16</td></td<>	4098	1095	Coventry Fire	2019 Experience	\$ (26,157)	\$ (2,233)	16
40981095Coventry Fire2022 Experience\$(82,415)\$(6,841)1940981095Coventry Fire2023 Assumption Change\$(12,612)\$(14,090)2040991505South Kingstown EMT2023 Ozyntunded Base\$(103,374)\$(54,620)N/A41021045 1235 1525 1585Central Coventry Fire2014 Mediation Settlement\$3,424,936\$316,7181441021045 1235 1525 1585Central Coventry Fire2016 Assumption Change - FY21 Stager\$90,694\$224,6771541021045 1235 1525 1585Central Coventry Fire2016 Assumption Change - FY22 Stager\$324,394\$26,7341741021045 1235 1525 1585Central Coventry Fire2016 Assumption Change - FY22 Stager\$348,849\$27,8241841021045 1235 1525 1585Central Coventry Fire2016 Assumption Change - FY24 Stager\$348,849\$27,8241841021045 1235 1525 1585Central Coventry Fire2016 Assumption Change - FY24 Stager\$110,321131341021045 1235 1525 1585Central Coventry Fire2016 Assumption Change - FY24 Stager\$140,898\$12,7651441021045 1235 1525 1585Central Coventry Fire2016 Experience\$138,640\$12,7651441021045 1235 1525 1585Central Coventry Fire2019 Assumption Change - FY23 Stager\$ <td>4098</td> <td>1095</td> <td>Coventry Fire</td> <td>2020 Experience</td> <td></td> <td>\$ 95,816</td> <td>17</td>	4098	1095	Coventry Fire	2020 Experience		\$ 95,816	17
4098 1095 Coventry Fire 2023 Assumption Change \$ (12,612) \$ (1,090) 20 4098 1095 Coventry Fire 2023 Experience \$ (103,374) \$ (8,930) 20 4090 1505 South Kingstown EMT 2023 Overfunded Base \$ (1,081,714) \$ (54,620) N/A 4102 1045 1235 1525 1585 Central Coventry Fire 2014 Mediation Settlement \$ 3,424,936 \$ 9,223 12 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY21 Stagger \$ 27,8192 \$ 24,677 15 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY23 Stagger \$ 300,853 \$ 25,6734 17 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY23 Stagger \$ 348,849 \$ 27,824 18 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY24 Stagger \$ 110,321 13 4102 1045 1235 1525 1585 Central Coventry Fire							
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4099 1505 South Kingstown EMT 2023 Overfunded Base \$ (1,081,714) \$ (54,620) N/A 4102 1045 1235 1525 1585 Central Coventry Fire 2014 Mediation Stetlement \$ 3,424,936 \$ 316,718 14 4102 1045 1235 1525 1585 Central Coventry Fire 2015 Experience \$ 90,694 \$ 9,223 12 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change -FY21 Stagger \$ 300,853 \$ 25,685 16 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change -FY23 Stagger \$ 348,849 \$ 26,734 17 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change -FY24 Stagger \$ 348,849 \$ 27,824 18 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change -FY24 Stagger \$ 110,321 13 14 4102 1045 1235 1525 1585 Central Coventry Fire 2017 Experience \$ 110,4089 \$ 110,321 14 4102 1045 1235 15	4098	1095	Coventry Fire	2023 Assumption Change	\$ (12,612)	\$ (1,090)	20
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4102 1045 1235 1525 1585 Central Coventry Fire 2015 Experience \$ 90,694 \$ 9,223 12 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY21 Stagger \$ 278,192 \$ 24,677 15 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY22 Stagger \$ 300,853 \$ 25,685 16 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY23 Stagger \$ 348,849 \$ 27,824 18 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Experience \$ 1,140,089 \$ 110,321 13 4102 1045 1235 1525 1585 Central Coventry Fire 2017 Experience \$ 117,573 \$ 10,872 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$ 149,783 \$ 13,851 14	4099	1505	South Kingstown EMT	2023 Overfunded Base	\$ (1,081,714)	\$ (54,620)	N/A
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4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY22 Stagger \$ 300,853 \$ 25,685 16 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY23 Stagger \$ 324,394 \$ 26,734 17 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY23 Stagger \$ 324,394 \$ 26,734 17 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY24 Stagger \$ 348,849 \$ 27,824 18 4102 1045 1235 1525 1585 Central Coventry Fire 2017 Experience \$ 117,573 \$ 10,872 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$ 149,783 \$ 13,851 </td <td>4102</td> <td>1045 1235 1525 1585</td> <td>Central Coventry Fire</td> <td>2015 Experience</td> <td>\$ 90,694</td> <td>\$ 9,223</td> <td>12</td>	4102	1045 1235 1525 1585	Central Coventry Fire	2015 Experience	\$ 90,694	\$ 9,223	12
4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY23 Stagger \$ 324,394 \$ 26,734 17 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY24 Stagger \$ 348,849 \$ 7,824 18 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Experience \$ 1,140,089 \$ 110,321 13 4102 1045 1235 1525 1585 Central Coventry Fire 2017 Experience \$ 10,872 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$	4102	1045 1235 1525 1585	Central Coventry Fire	2016 Assumption Change - FY21 Stagger	\$ 278,192	\$ 24,677	15
4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY24 Stagger \$ 348,849 \$ 27,824 18 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Experience \$ 1,140,089 \$ 110,321 13 4102 1045 1235 1525 1585 Central Coventry Fire 2017 Experience \$ 107,573 \$ 10,872 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Experience \$ 607,151 \$ 53,858 15 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$ 149,783 \$ 13,851 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Experience \$ (262,544) \$ (22,415) 16 4102 1045 1235 1525 1585 Central Coventry Fire 2020 Experience \$ (189,061) \$ (15,581) 17 4102 1045 1	4102	1045 1235 1525 1585	Central Coventry Fire	2016 Assumption Change - FY22 Stagger	\$ 300,853	\$ 25,685	16
4102 1045 1235 1525 1585 Central Coventry Fire 2016 Assumption Change - FY24 Stagger \$ 348,849 \$ 27,824 18 4102 1045 1235 1525 1585 Central Coventry Fire 2016 Experience \$ 1,140,089 \$ 110,321 13 4102 1045 1235 1525 1585 Central Coventry Fire 2017 Experience \$ 107,573 \$ 10,872 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 149,783 \$ 13,851 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$ 149,783 \$ 13,851 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$ 149,783 \$ 13,851 14 4102 1045 1235 1525 1585 Central Coventry Fire 2002 Experience \$ (262,544) \$ (22,415) 16 <	4102	1045 1235 1525 1585	Central Coventry Fire	2016 Assumption Change - FY23 Stagger	\$ 324,394	\$ 26,734	17
4102 1045 1235 1525 1585 Central Coventry Fire 2016 Experience \$ 1,140,089 \$ 110,321 13 4102 1045 1235 1525 1585 Central Coventry Fire 2017 Experience \$ 117,573 \$ 10,872 14 4102 1045 1235 1525 1585 Central Coventry Fire 2018 Experience \$ 607,151 \$ 53,858 15 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY23 Stagger \$ 138,040 \$ 12,765 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$ 138,51 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Experience \$ (262,544) \$ (22,415) 16 4102 1045 1235 1525 1585 Central Coventry Fire 2020 Experience \$ (189,061) \$ (15,581) 17 4102 1045 1235 1525 1585 Central Coventry Fire 2022 Experience \$ (558,013) \$ (44,506) 18 4102 1045 1235 1525 1585 Central Coventry Fire							
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4102 1045 1235 1525 1585 Central Coventry Fire 2019 Assumption Change - FY24 Stagger \$ 149,783 \$ 13,851 14 4102 1045 1235 1525 1585 Central Coventry Fire 2019 Experience \$ (262,544) \$ (22,415) 16 4102 1045 1235 1525 1585 Central Coventry Fire 2020 Experience \$ (189,061) \$ (15,581) 17 4102 1045 1235 1525 1585 Central Coventry Fire 2021 Experience \$ (558,013) \$ (44,506) 18 4102 1045 1235 1525 1585 Central Coventry Fire 2022 Experience \$ (762,250) \$ (63,273) 19 4102 1045 1235 1525 1585 Central Coventry Fire 2023 Assumption Change \$ (56,061) \$ (48,43) 20 4102 1045 1235 1525 1585 Central Coventry Fire 2023 Experience \$ 47,515 \$ 4,105 20 4102 1045 1235 1525 1585 Central Coventry Fire 2023 Experience \$ 47,515 \$ 4,105 20				-			
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					Final Year 2020	Veere Demoine
Old Unit				Remaining Balance as	Fiscal Year 2026 Amortization	Years Remaing Beginning with Fiscal
Number	New Unit Number	Unit Name	Purpose	of June 30, 2023	Payment	Year 2026
4104	1114	Cranston Police	2014 Mediation Settlement	\$ 2,620,892		10
4104	1114	Cranston Police	2015 Experience	\$ 13,765	\$ 1,400	12
4104	1114	Cranston Police	2016 Assumption Change - FY21 Stagger	\$ 777,253	\$ 68,947	15
4104	1114	Cranston Police	2016 Assumption Change - FY22 Stagger	\$ 840,566	\$ 71,763	16
4104	1114	Cranston Police	2016 Assumption Change - FY23 Stagger	\$ 906,338	\$ 74,692	17
4104	1114	Cranston Police	2016 Assumption Change - FY24 Stagger		\$ 77,738	18
4104 4104	1114	Cranston Police Cranston Police	2016 Experience	\$ 3,755,438		13 14
4104	1114 1114	Cranston Police	2017 Experience 2018 Experience	\$ 345,268 \$ (216,947)		14
4104	1114	Cranston Police	2019 Assumption Change - FY23 Stagger	\$ 389,952		14
4104	1114	Cranston Police	2019 Assumption Change - FY24 Stagger	\$ 423,130		14
4104	1114	Cranston Police	2019 Experience	\$ (1,143,676)		16
4104	1114	Cranston Police	2020 Experience	\$ 1,974,282		17
4104	1114	Cranston Police	2021 Experience	\$ (2,530,188)		18
4104	1114	Cranston Police	2022 Experience	\$ 1,019,564	\$ 84,632	19
4104	1114	Cranston Police	2023 Assumption Change	\$ (186,492)		20
4104	1114	Cranston Police	2023 Experience	\$ 7,985,213		20
4105	1115	Cranston Fire	2023 Experience	\$ 6,307,401		20
4106	1125 1135 1365	Cumberland Fire	2014 Mediation Settlement	\$ 5,077,696		14
4106 4106	1125 1135 1365 1125 1135 1365	Cumberland Fire Cumberland Fire	2015 Experience 2016 Assumption Change - FY21 Stagger	\$ (166,065) \$ 322,689	\$ (16,888) \$ 28,625	12 15
4106	1125 1135 1365	Cumberland Fire	2016 Assumption Change - FY21 Stagger 2016 Assumption Change - FY22 Stagger			16
4106	1125 1135 1365	Cumberland Fire	2016 Assumption Change - FY23 Stagger	\$ 376,280	\$ 31,009	17
4106	1125 1135 1365	Cumberland Fire	2016 Assumption Change - FY24 Stagger	\$ 404,646		18
4106	1125 1135 1365	Cumberland Fire	2016 Experience	\$ 465,771		13
4106	1125 1135 1365	Cumberland Fire	2017 Experience	\$ 241,902		14
4106	1125 1135 1365	Cumberland Fire	2018 Experience	\$ (239,983)	\$ (21,288)	15
4106	1125 1135 1365	Cumberland Fire	2019 Assumption Change - FY23 Stagger	\$ (90,639)		14
4106	1125 1135 1365	Cumberland Fire	2019 Assumption Change - FY24 Stagger	\$ (98,351)		14
4106	1125 1135 1365	Cumberland Fire	2019 Experience	\$ (292,134)		16
4106	1125 1135 1365	Cumberland Fire	2020 Experience	\$ 122,233		17
4106	1125 1135 1365	Cumberland Fire Cumberland Fire	2021 Experience	\$ (1,286,169)		18 19
4106 4106	1125 1135 1365 1125 1135 1365	Cumberland Fire	2022 Experience 2023 Assumption Change	\$ (572,704) \$ (95,832)		20
4106	1125 1135 1365	Cumberland Fire	2023 Assumption change 2023 Experience	\$ (37,500)	,	20
4100	1305	Lincoln Rescue	2014 Mediation Settlement	\$ 1,251,251		10
4107	1305	Lincoln Rescue	2015 Experience	\$ (179,407)		12
4107	1305	Lincoln Rescue	2016 Assumption Change - FY21 Stagger	\$ 129,284	\$ 11,468	15
4107	1305	Lincoln Rescue	2016 Assumption Change - FY22 Stagger	\$ 139,815	\$ 11,937	16
4107	1305	Lincoln Rescue	2016 Assumption Change - FY23 Stagger	\$ 150,755	\$ 12,424	17
4107	1305	Lincoln Rescue	2016 Assumption Change - FY24 Stagger	\$ 162,120	\$ 12,930	18
4107	1305	Lincoln Rescue	2016 Experience	\$ 332,880		13
4107	1305	Lincoln Rescue	2017 Experience	\$ 50,532		14
4107	1305	Lincoln Rescue	2018 Experience	\$ (167,377)		15
4107	1305	Lincoln Rescue	2019 Assumption Change - FY23 Stagger	\$ 42,628		14
4107 4107	1305 1305	Lincoln Rescue Lincoln Rescue	2019 Assumption Change - FY24 Stagger 2019 Experience	\$ 46,255 \$ 509,972		14 16
4107	1305	Lincoln Rescue	2019 Experience	\$ (3,671)		10
4107	1305	Lincoln Rescue	2020 Experience	\$ (514,104)		18
4107	1305	Lincoln Rescue	2022 Experience	\$ (273,221)		19
4107	1305	Lincoln Rescue	2023 Assumption Change	\$ (21,557)		20
4107	1305	Lincoln Rescue	2023 Experience	\$ (78,993)		20
4108	1344	New Shoreham Police	2014 Mediation Settlement	\$ 465,151	\$ 53,069	10
4108	1344	New Shoreham Police	2015 Experience	\$ (43,916)	\$ (4,466)	12
4108	1344	New Shoreham Police	2016 Assumption Change - FY21 Stagger	\$ 32,429		15
4108	1344	New Shoreham Police	2016 Assumption Change - FY22 Stagger			16
4108	1344	New Shoreham Police		\$ 37,814		17
4108	1344	New Shoreham Police	2016 Assumption Change - FY24 Stagger			18
4108 4108	1344 1344	New Shoreham Police New Shoreham Police	2016 Experience 2017 Experience	\$ (14,572) \$ 24,848		13 14
4108	1344	New Shoreham Police	2017 Experience	\$ (3,658)		14
4108	1344	New Shoreham Police	2019 Assumption Change - FY23 Stagger	\$ 3,962		14
4108	1344	New Shoreham Police	2019 Assumption Change - FY24 Stagger	\$ 4,299		14
4108	1344	New Shoreham Police	2019 Experience	\$ (36,521)		16
4108	1344	New Shoreham Police	2020 Experience	\$ (107,332)		17
4108	1344	New Shoreham Police	2021 Experience	\$ 121,242	\$ 9,670	18
4108	1344	New Shoreham Police	2022 Experience	\$ 369,589	\$ 30,679	19
4108	1344	New Shoreham Police	2023 Assumption Change	\$ (6,775)		20
4108	1344	New Shoreham Police	2023 Experience	\$ (6,502)		20
4109	1324	Middletown Police & Fire	2023 Overfunded Base	\$ (1,718,217)		N/A
4110	1715	Harrisville Fire District	2023 Overfunded Base	\$ (820,537)		N/A
4111	1705 1815	Lincoln Fire District	2014 Mediation Settlement	\$ 388,217		14
4111 4111	1705 1815 1705 1815	Lincoln Fire District Lincoln Fire District	2015 Experience 2016 Assumption Change - FY21 Stagger	\$ (40,562) \$ 27,987		12 15
4111 4111	1705 1815	Lincoln Fire District	2016 Assumption Change - FY21 Stagger 2016 Assumption Change - FY22 Stagger	\$ 27,987 \$ 30,268		15
4111 4111	1705 1815	Lincoln Fire District	2016 Assumption Change - FY22 Stagger 2016 Assumption Change - FY23 Stagger			17
4111	1705 1815	Lincoln Fire District	2016 Assumption Change - FY24 Stagger			18
4111	1705 1815	Lincoln Fire District	2016 Experience	\$ (30,100)		13
4111	1705 1815	Lincoln Fire District	2017 Experience	\$ (25,226)		14
4111	1705 1815	Lincoln Fire District	2018 Experience	\$ (15,607)		15



Old Unit Number	New Unit Number	Unit Name	Purpose	naining Balance as of June 30, 2023	Fiscal Year 2026 Amortization Payment	Years Remaing Beginning with Fiscal Year 2026
4111	1705 1815	Lincoln Fire District	2019 Assumption Change - FY23 Stagger	\$ (7,363)	\$ (681)	14
4111	1705 1815	Lincoln Fire District	2019 Assumption Change - FY24 Stagger	\$ (7,991)	\$ (739)	14
4111	1705 1815	Lincoln Fire District	2019 Experience	\$ (22,066)	\$ (1,884)	16
4111	1705 1815	Lincoln Fire District	2020 Experience	\$ 2,097	\$ 173	17
4111	1705 1815	Lincoln Fire District	2021 Experience	\$ (155,536)	\$ (12,405)	18
4111	1705 1815	Lincoln Fire District	2022 Experience	\$ (16,429)	\$ (1,364)	19
4111	1705 1815	Lincoln Fire District	2023 Assumption Change	\$ (8,941)	\$ (772)	20
4111	1705 1815	Lincoln Fire District	2023 Experience	\$ (22,764)	\$ (1,966)	20



APPENDIX 4

RISKS ASSOCIATED WITH MEASURING THE ACCRUED LIABILITY AND ACTUARIALLY DETERMINED CONTRIBUTION

APPENDIX 4

Risks Associated with Measuring the Accrued Liability and Actuarially Determined Contribution

The determination of the accrued liability and the actuarially determined contribution requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability and the actuarially determined contribution that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- 1. Investment risk actual investment returns may differ from the expected returns;
- Asset/Liability mismatch changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- Contribution risk actual contributions may differ from expected future contributions. For example, actual contributions may not be made in accordance with the plan's funding policy or material changes may occur in the anticipated number of covered employees, covered payroll, or other relevant contribution base;
- 4. Salary and Payroll risk actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- 5. Longevity risk members may live longer or shorter than expected and receive pensions for a period of time other than assumed;
- 6. Other demographic risks members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.



The effects of certain trends in experience can generally be anticipated. For example if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

The computed contribution rate shown on page 9 may be considered as a minimum contribution rate that complies with the Board's funding policy. The timely receipt of the actuarially determined contributions is critical to support the financial health of the plan. Users of this report should be aware that contributions made at the actuarially determined rate do not necessarily guarantee benefit security.

PLAN MATURITY MEASURES

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

For General Employees	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Ratio of the market value of assets to total payroll	4.2	4.4	4.9
Ratio of actuarial accrued laibility to payroll	5.0	5.0	5.1
Ratio of actives to retirees and beneficiaries	1.1	1.2	1.2
Ratio of net cash flows to market value of assets	-3.5%	-3.3%	-3.8%
Duration of the actuarial accrued liability	10.7	10.9	10.9
For Police and Fire	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
For Police and Fire Ratio of the market value of assets to total payroll	<u>June 30, 2023</u> 5.5	<u>June 30, 2022</u> 5.9	<u>June 30, 2021</u> 6.3
Ratio of the market value of assets to total payroll	5.5	5.9	6.3
Ratio of the market value of assets to total payroll Ratio of actuarial accrued laibility to payroll	5.5	5.9 6.9	6.3 6.8

RATIO OF MARKET VALUE OF ASSETS TO PAYROLL

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 4.0 times the payroll, a return on assets 5% different than assumed would equal 20% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.



The ratio of liability to payroll may also be used as a measure of sensitivity of the liability itself. For example, if the actuarial accrued liability is 5.5 times the payroll, a change in liability 2% other than assumed would equal 11% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in liability (and also plan sponsor contributions) as a percentage of payroll.

RATIO OF ACTIVES TO RETIREES AND BENEFICIARIES

A young plan with many active members and few retirees will have a high ratio of active to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

DURATION OF ACTUARIAL ACCRUED LIABILITY

The duration of the actuarial accrued liability may be used to approximate the sensitivity to a 1% change in the assumed rate of return. For example, duration of 10 indicates that the liability would increase approximately 10% if the assumed rate of return were lowered 1%.

ADDITIONAL RISK ASSESSMENT

Additional risk assessment is outside the scope of the annual actuarial valuation. Additional assessment may include scenario tests, sensitivity tests, stochastic modeling, stress tests, and a comparison of the present value of accrued benefits at low-risk discount rates with the actuarial accrued liability



Low-Default-Risk Obligation Measure

Actuarial Standards of Practice No. 4 (ASOP No. 4) was revised and reissued in December 2021 by the Actuarial Standards Board (ASB). It includes a new calculation called a low-default-risk obligation measure (LDROM) to be prepared and issued annually for defined benefit pension plans. The transmittal memorandum for ASOP No. 4 includes the following explanation:

"The ASB believes that the calculation and disclosure of this measure provides appropriate, useful information for the intended user regarding the funded status of a pension plan. The calculation and disclosure of this additional measure is not intended to suggest that this is the "right" liability measure for a pension plan. However, the ASB does believe that this additional disclosure provides a more complete assessment of a plan's funded status and provides additional information regarding the security of benefits that members have earned as of the measurement date."

The LDROM estimates the amount of money the plan would need to invest in low risk securities to provide the benefits with greater certainty. The current model expects lower costs but with higher risk, which creates less certainty and a possibility of higher costs. The LDROM model creates higher expected costs but more predictability when compared to the current model. Thus, the difference between the two measures (Valuation and LDROM) is one illustration of the possible costs the sponsor could incur if there was a reduction in the investment risk in comparison to the current diversified portfolio. However, the downside risk would be limited in the scenarios where the current portfolio would fail to achieve returns in excess of the low-default-risk discount, in this case 4.90%.

The following information has been prepared in compliance with this new requirement. Unless otherwise noted, the measurement date, actuarial cost methods, and assumptions used are the same as for the funding valuation covered in this actuarial valuation report.

General Employees

LDROM measure of benefits earned as of the measurement date:	\$1,718 million
Valuation liability (IEAN) at 7% on measurement date:	<u>1,474 million</u>
Cost to mitigate investment risk in the System's portfolio:	\$ 244 million

Police & Fire

LDROM measure of benefits earned as of the measurement date:	\$1,386 million
Valuation liability (IEAN) at 7% on measurement date:	1,110 million
Cost to mitigate investment risk in the System's portfolio:	\$ 276 million



The ERSRI benefit structure has several risk sharing provisions that are contingent on the investment returns of the portfolio and thus if the portfolio was changed to expect lower returns, the expected liabilities that are contingent on those returns would also decrease. If these provisions were not contingent on the investment performance, it would have increased the LDROM by another \$104 million for General Employees and \$85 for Police & Fire, meaning these provisions reduced the impact of lowering the discount rate from 7.0% to 4.9% which is an illustration that a portion of the investment risk is currently being borne by the Members and not the Employers.

ASOP 4 requires commentary to help the intended user understand the significance of the LDROM with respect to the funded status of the plan, plan contributions, and the security of participant benefits. Specifically, if plan assets were changed to be invested exclusively in low-default-risk securities, the funded status would be lower and the contributions would have to immediately be higher. In addition, since the future benefit adjustments are depending on funded status and investment performance, the benefit payments would also be lower. While investing in a portfolio with low-default-risk securities may be more likely to reduce the standard deviation of investment volatility, the higher necessary contributions would produce a larger ratio of assets to payroll, and thus it is not self-evident that the volatility of the employer contributions would be any lower. In addition, the portfolio would be expected to generate less investment earnings over time, thus it also would be more likely to result in higher employer contributions and/or lower benefits.

Disclosures: Discount rate used to calculate LDROM: 4.90% Intermediate FTSE Pension Discount Curve as of June 30, 2023. Other significant assumptions that differ from those used for the funding valuation: Future assumed COLAs would decrease from 2.1% per year to 1.1% per year. This measure is not appropriate for assessing the need for or amount of future contributions as the current portfolio is expected to generate significantly more investment earnings than the lowdefault-risk portfolio. This measure is also not appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligation as this measure includes projections of salary increases and the ability for current members to continue to accrue eligibility and vesting service



GLOSSARY

DEFINITION OF ACTUARIAL TERMS

GLOSSARY

- 1. Actuarial Accrued Liability (AAL) That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of Future Plan Benefits which is not provided for by future Normal Costs. It is equal to the Actuarial Present Value of Future Plan Benefits minus the actuarial present value of future Normal Costs.
- 2. Actuarial Assumptions Assumptions as to future experience under the Plan. These include assumptions about the occurrence of future events affecting costs or liabilities, such as:
 - mortality, withdrawal, disablement, and retirement;
 - future increases in salary;
 - future rates of investment earnings and future investment and administrative expenses;
 - characteristics of members not specified in the data, such as marital status;
 - characteristics of future members;
 - future elections made by members; and
 - other relevant items.
- 3. Actuarial Cost Method or Funding Method A procedure for allocating the Actuarial Present Value of Future Benefits to various time periods; a method used to determine the Normal Cost and the Actuarial Accrued Liability. These items are used to determine the ARC.
- 4. Actuarial Gain or Actuarial Loss A measure of the difference between actual experience and that expected based upon a set of Actuarial Assumptions, during the period between two Actuarial Valuation dates. Through the actuarial assumptions, rates of decrements, rates of salary increases, and rates of fund earnings have been forecasted. To the extent that actual experience differs from that assumed, Actuarial Accrued Liabilities emerge which may be the same as forecasted, or may be larger or smaller than projected. Actuarial gains are due to favorable experience, e.g., the Plan's assets earn more than projected, salaries do not increase as fast as assumed, members retire later than assumed, etc. Favorable experience means actual results produce actuarial liabilities not as large as projected by the actuarial assumptions. On the other hand, actuarial losses are the result of unfavorable experience, i.e., actual results that produce actuarial liabilities which are larger than projected. Actuarial gains will shorten the time required for funding of the actuarial balance sheet deficiency while actuarial losses will lengthen the funding period.
- 5. Actuarially Equivalent Of equal actuarial present value, determined as of a given date and based on a given set of Actuarial Assumptions.



GLOSSARY (Continued)

- 6. Actuarial Present Value (APV) The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. For purposes of this standard, each such amount or series of amounts is:
 - a. adjusted for the probable financial effect of certain intervening events (such as changes in compensation levels, marital status, etc.),
 - b. multiplied by the probability of the occurrence of an event (such as survival, death, disability, termination of employment, etc.) on which the payment is conditioned, and
 - c. discounted according to an assumed rate (or rates) of return to reflect the time value of money.
- 7. Actuarial Present Value of Future Plan Benefits The Actuarial Present Value of those benefit amounts which are expected to be paid at various future times under a particular set of Actuarial Assumptions, taking into account such items as the effect of advancement in age and past and anticipated future compensation and service credits. The Actuarial Present Value of Future Plan Benefits includes the liabilities for active members, retired members, beneficiaries receiving benefits, and inactive, nonretired members either entitled to a refund or a future retirement benefit. Expressed another way, it is the value that would have to be invested on the valuation date so that the amount invested plus investment earnings would be provide sufficient assets to pay all projected benefits and expenses when due.
- Actuarial Valuation The determination, as of a valuation date, of the Normal Cost, Actuarial Accrued Liability, Actuarial Value of Assets, and related Actuarial Present Values for a plan. An Actuarial valuation for a governmental retirement system typically also includes calculations of items needed for compliance with GASB 25, such as the funded ratio and the ARC.
- 9. Actuarial Value of Assets or Valuation Assets The value of the Plan's assets as of a given date, used by the actuary for valuation purposes. This may be the market or fair value of plan assets, but commonly actuaries use a smoothed value in order to reduce the year-to-year volatility of calculated results, such as the funded ratio and the ARC.
- 10. Actuarially Determined Values which have been determined utilizing the principles of actuarial science. An actuarially determined value is derived by application of the appropriate actuarial assumptions to specified values determined by provisions of the law.



GLOSSARY (Continued)

- 11. Amortization Method A method for determining the Amortization Payment. The most common methods used are level dollar and level percentage of payroll. Under the Level Dollar method, the Amortization Payment is one of a stream of payments, all equal, whose Actuarial Present Value is equal to the UAAL. Under the Level Percentage of Pay method, the Amortization payment is one of a stream of increasing payments, whose Actuarial Present Value is equal to the UAAL. Under the Level Actuarial Present Value is equal to the UAAL. Under the UAAL. Under the Level Percentage of Pay method, the stream of payments increases at the assumed rate at which total covered payroll of all active members will increase.
- 12. Amortization Payment That portion of the pension plan contribution or ARC which is designed to pay interest on and to amortize the Unfunded Actuarial Accrued Liability.
- 13. Annual Required Contribution (ARC) The employer's periodic required contributions, expressed as a dollar amount or a percentage of covered plan compensation, determined under GASB 25. The ARC consists of the Employer Normal Cost and the Amortization Payment.
- 14. Closed Amortization Period A specific number of years that is counted down by one each year, and therefore declines to zero with the passage of time. For example if the amortization period is initially set at 30 years, it is 29 years at the end of one year, 28 years at the end of two years, etc. See Funding Period and Open Amortization Period.
- 15. Decrements: Those causes/events due to which a member's status (active-inactive-retiree-beneficiary) changes, that is: death, retirement, disability, or termination.
- 16. Defined Benefit Plan: An employer-sponsored retirement benefit that provides workers, upon attainment of designated age and service thresholds, with a monthly benefit based on the employee's salary and length of service. The value of a benefit from a defined benefit plan is generally not affected by the return on the assets that are invested to fund the benefit.
- 17. Defined Contribution Plan: An employer-sponsored retirement plan, such as a 401(k) plan, a 403(b) plan, or a 457 plan, in which the contributions to the plan are assigned to an account for each member, and the plan's earnings are allocated to each account, and each member's benefits are a direct function of the account balance.
- 18. Employer Normal Cost: The portion of the Normal Cost to be paid by the employers. This is equal to the Normal Cost less expected member contributions.
- 19. Experience Study: A periodic review and analysis of the actual experience of the Plan which may lead to a revision of one or more actuarial assumptions. Actual rates of decrement and salary increases are compared to the actuarially assumed values and modified as deemed appropriate by the Actuary.



GLOSSARY (Continued)

- 20. Funded Ratio: The ratio of the actuarial value of assets (AVA) to the actuarial accrued liability (AAL). Plans sometimes calculate a market funded ratio, using the market value of assets (MVA), rather than the AVA, although GASB 25 reporting requires the use of the AVA.
- 21. Funding Period or Amortization Period: The term "Funding Period" is used in two ways. In the first sense, it is the period used in calculating the Amortization Payment as a component of the ARC. This funding period is chosen by the Board of Trustees. In the second sense, it is a calculated item: the number of years in the future that will theoretically be required to amortize (i.e., pay off or eliminate) the Unfunded Actuarial Accrued Liability, based on the statutory employer contribution rate, and assuming no future actuarial gains or losses.
- 22. GASB: Governmental Accounting Standards Board.
- 23. GASB 67 and GASB 68: Governmental Accounting Standards Board Statements No. 67 and No. 68. These are the governmental accounting standards that set the accounting rules for public retirement systems and the employers that sponsor or contribute to them. Statement No. 67 sets the accounting rules for the employers that sponsor or contribute to public retirement systems, while Statement No. 68 sets the rules for the systems themselves.
- 24. Normal Cost: That portion of the Actuarial Present Value of pension plan benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method. Any payment in respect of an Unfunded Actuarial Accrued Liability is not part of Normal Cost (see Amortization Payment). For pension plan benefits which are provided in part by employee contributions, Normal Cost refers to the total of employee contributions and employer Normal Cost unless otherwise specifically stated. Under the entry age normal cost method, the Normal Cost is intended to be the level cost (when expressed as a percentage of pay) needed to fund the benefits of a member from hire until ultimate termination, death, disability or retirement.
- 25. Open Amortization Period: An open amortization period is one which is used to determine the Amortization Payment but which does not change over time. In other words, if the initial period is set as 30 years, the same 30-year period is used in determining the Amortization Period each year. In theory, if an Open Amortization Period is used to amortize the Unfunded Actuarial Accrued Liability, the UAAL will never completely disappear, but will become smaller each year, either as a dollar amount or in relation to covered payroll.
- 26. Unfunded Actuarial Accrued Liability: The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets. This value may be negative in which case it may be expressed as a negative Unfunded Actuarial Accrued Liability, also called the Funding Surplus.
- 27. Valuation Date or Actuarial Valuation Date: The date as of which the value of assets is determined and as of which the Actuarial Present Value of Future Plan Benefits is determined. The expected benefits to be paid in the future are discounted to this date.

