

Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2024

Participating Employer	Proportionate Share	Proportionate Pension Expense (1)	Journal Entry Amount	Journal Entry Amount	"Local Share" Net Pension
			State Revenue	Total Pension Expense	Expense
State of Rhode Island	42.51244775%	\$ 80,483,364			
Barrington	1.47168847%	2,575,895	\$ 2,150,043	\$ 4,725,938	\$ 2,575,895
Bristol/Warren	1.27763514%	1,883,202	1,571,868	3,455,070	1,883,202
Burrillville	0.83195232%	1,479,473	1,234,884	2,714,357	1,479,473
Central Falls	1.12933713%	1,991,941	1,662,630	3,654,571	1,991,941
Chariho	1.40928307%	1,780,531	1,486,170	3,266,701	1,780,531
Coventry	1.95596352%	2,532,053	2,113,449	4,645,502	2,532,053
Cranston	4.61857582%	8,358,453	6,976,618	15,335,071	8,358,453
Cumberland	1.80770719%	3,223,679	2,690,735	5,914,414	3,223,679
East Greenwich	1.04873891%	1,957,843	1,634,169	3,592,012	1,957,843
East Providence	2.18112470%	4,552,933	3,800,234	8,353,167	4,552,933
Exeter-West Greenwich	0.71475711%	786,117	656,155	1,442,272	786,117
Foster	0.09708185%	151,184	126,190	277,374	151,184
Foster-Glocester	0.56975087%	1,190,577	993,749	2,184,326	1,190,577
Glocester	0.22944576%	368,300	307,412	675,712	368,300
Jamestown	0.23304022%	345,876	288,695	634,571	345,876
Johnston	1.38388539%	2,391,238	1,995,914	4,387,152	2,391,238
Lincoln	1.40666576%	2,016,425	1,683,066	3,699,491	2,016,425
Little Compton	0.13886178%	259,953	216,977	476,930	259,953
Middletown	0.93343443%	1,217,283	1,016,040	2,233,323	1,217,283
Narragansett	0.66726180%	864,218	721,344	1,585,562	864,218
New Shoreham	0.12384398%	253,433	211,535	464,968	253,433
Newport	1.07469192%	2,464,907	2,057,404	4,522,311	2,464,907
North Kingstown	1.73746789%	3,086,985	2,576,639	5,663,624	3,086,985
North Providence	1.41430465%	2,401,630	2,004,588	4,406,218	2,401,630
North Smithfield	0.67810881%	1,125,828	939,704	2,065,532	1,125,828
Northern RI Collaborative	0.09647876%	7,144	5,963	13,107	7,144
Pawtucket	3.31861102%	5,957,149	4,972,302	10,929,451	5,957,149
Portsmouth	0.97481113%	1,340,883	1,119,206	2,460,089	1,340,883
Providence	9.04491044%	14,625,863	12,207,889	26,833,752	14,625,863
Scituate	0.59500346%	693,003	578,434	1,271,437	693,003
Smithfield	0.98654961%	1,311,528	1,094,704	2,406,232	1,311,528
South Kingstown	1.35283628%	1,130,574	943,665	2,074,239	1,130,574
Tiverton	0.70513638%	858,042	716,189	1,574,231	858,042
Urban Collaborative	0.05561811%	60,528	50,521	111,049	60,528
Warwick	4.13592741%	4,980,180	4,156,848	9,137,028	4,980,180
West Bay Collaborative	0.07168338%	145,917	121,794	267,711	145,917
West Warwick	1.57465682%	4,560,489	3,806,541	8,367,030	4,560,489
Westerly	1.21340263%	863,475	720,724	1,584,199	863,475
Woonsocket	2.34037562%	5,253,594	4,385,060	9,638,654	5,253,594
Highlander Charter School	0.23243864%	776,401	648,045	1,424,446	776,401
Paul Cuffee Charter School	0.33325225%	706,757	589,915	1,296,672	706,757
Kingston Hill Charter School	0.08300307%	258,842	216,050	474,892	258,842
International Charter School	0.12621683%	295,380	246,547	541,927	295,380
Compass School Charter School	0.08428366%	292,058	243,774	535,832	292,058
Blackstone Academy Charter School	0.09419790%	264,775	221,002	485,777	264,775
Beacon Charter School	0.12141715%	292,218	243,908	536,126	292,218
Learning Community Charter School	0.16309203%	182,985	152,734	335,719	182,985
Segue Institute Charter School	0.06827739%	105,483	88,044	193,527	105,483
Greene Charter School	0.06766562%	138,913	115,948	254,861	138,913
Trinity Academy Charter School	0.07227646%	168,639	140,759	309,398	168,639
RI Nurses Charter School	0.10630474%	314,552	262,550	577,102	314,552
Village Green Charter School	0.05769470%	118,701	99,077	217,778	118,701
Sheila Nowell Charter School	0.07259938%	259,964	216,986	476,950	259,964
South Side Charter School	0.03729312%	174,588	145,725	320,313	174,588
Charette Charter School	0.03053439%	189,161	157,889	347,050	189,161
Providence Prepatory Charter School	0.07106412%	437,868	365,479	803,347	437,868
Times2 Academy	0.02164212%	131,872	110,071	241,943	131,872
Nuestro Mundo Charter School	0.04368913%	266,942	222,811	489,753	266,942
subtotal	57.48755225%	\$ 96,424,425	\$ 80,483,364	\$ 176,907,789	\$ 96,424,425
total	100.00000000%	\$ 176,907,789			

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