

Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2018					
Participating Employer	Effective	Proportionate Pension Expense (2)	Journal Entry	Journal Entry	Net Pension
	Proportionate		Amount	Amount	
	Share (1)		State Revenue	Total Pension Expense	Expense
State of Rhode Island	46.41812866%	129,754,870			
Barrington	1.39473174%	3,898,762	\$ 3,377,509	\$ 7,276,271	\$ 3,898,762
Bristol/Warren	1.22463456%	3,423,281	2,965,598	6,388,879	3,423,281
Burrillville	0.67615528%	1,890,090	1,637,390	3,527,480	1,890,090
Central Falls	1.06931370%	2,989,105	2,589,470	5,578,575	2,989,105
Charlho	1.33154178%	3,722,124	3,224,487	6,946,611	3,722,124
Coventry	1.89244062%	5,290,032	4,582,770	9,872,802	5,290,032
Cranston	4.52912962%	12,660,498	10,967,826	23,628,324	12,660,498
Cumberland	1.89336644%	5,292,620	4,585,012	9,877,632	5,292,620
East Greenwich	0.91501562%	2,557,788	2,215,819	4,773,607	2,557,788
East Providence	2.27418257%	6,357,134	5,507,203	11,864,337	6,357,134
Exeter-West Greenwich	0.56515734%	1,579,812	1,368,596	2,948,408	1,579,812
Foster	0.06382995%	178,427	154,572	332,999	178,427
Foster-Glocester	0.47389861%	1,324,712	1,147,602	2,472,314	1,324,712
Glocester	0.24336568%	680,292	589,339	1,269,631	680,292
Jamestown	0.16270276%	454,811	394,004	848,815	454,811
Johnston	1.43760653%	4,018,612	3,481,335	7,499,947	4,018,612
Lincoln	1.15480535%	3,228,084	2,796,498	6,024,582	3,228,084
Little Compton	0.04965319%	138,798	120,241	259,039	138,798
Middletown	0.92107068%	2,574,714	2,230,482	4,805,196	2,574,714
Narragansett	0.65234359%	1,823,528	1,579,728	3,403,256	1,823,528
New Shoreham	0.08918851%	249,313	215,981	465,294	249,313
Newport	1.06961849%	2,989,957	2,590,208	5,580,165	2,989,957
North Kingstown	1.60757100%	4,493,722	3,892,924	8,386,646	4,493,722
North Providence	1.65297821%	4,620,651	4,002,883	8,623,534	4,620,651
North Smithfield	0.56550971%	1,580,797	1,369,449	2,950,246	1,580,797
Northern RI Collaborative	0.11308498%	316,112	273,849	589,961	316,112
Pawtucket	3.33756464%	9,329,658	8,082,309	17,411,967	9,329,658
Portsmouth	0.74827508%	2,091,690	1,812,037	3,903,727	2,091,690
Providence	8.29944630%	23,199,849	20,098,096	43,297,945	23,199,849
Scituate	0.46929489%	1,311,843	1,136,453	2,448,296	1,311,843
Smithfield	1.18000292%	3,298,520	2,857,517	6,156,037	3,298,520
South Kingstown	1.44748115%	4,046,215	3,505,248	7,551,463	4,046,215
Tiverton	0.74619090%	2,085,864	1,806,990	3,892,854	2,085,864
Urban Collaborative	0.05230152%	146,201	126,654	272,855	146,201
Warwick	3.26768642%	9,134,324	7,913,091	17,047,415	9,134,324
West Bay Collaborative	0.09293187%	259,777	225,046	484,823	259,777
West Warwick	1.41148493%	3,945,593	3,418,079	7,363,672	3,945,593
Westerly	1.12021432%	3,131,390	2,712,732	5,844,122	3,131,390
Woonsocket	1.80626640%	5,049,145	4,374,089	9,423,234	5,049,145
Highlander Charter School	0.18417199%	514,825	445,994	960,819	514,825
Paul Cuffee Charter School	0.21986950%	614,612	532,440	1,147,052	614,612
Kingston Hill Charter School	0.04518184%	126,299	109,413	235,712	126,299
International Charter School	0.14974624%	418,593	362,628	781,221	418,593
Compass School Charter School	0.06022683%	168,355	145,846	314,201	168,355
Blackstone Academy Charter School	0.13623701%	380,830	329,914	710,744	380,830
Beacon Charter School	0.17488299%	488,859	423,500	912,359	488,859
Learning Community Charter School	0.12703924%	355,119	307,641	662,760	355,119
Segue Institute Charter School	0.04861289%	135,890	117,722	253,612	135,890
Greene Charter School	0.06149822%	171,909	148,925	320,834	171,909
Trinity Academy Charter School	0.07960509%	222,524	192,773	415,297	222,524
RI Nurses Charter School	0.11276875%	315,228	273,083	588,311	315,228
Village Green Charter School	0.10085646%	281,929	244,236	526,165	281,929
Sheila Nowell Charter School	0.04060495%	113,505	98,330	211,835	113,505
South Side Charter School	0.03853150%	107,709	93,309	201,018	107,709
subtotal	53.58187134%	149,780,031	\$ 129,754,870	\$ 279,534,901	\$ 149,780,031
TOTAL	100.00000000%	\$ 279,534,901			
See Notes to Schedules					
	100.00000000%				
(1) derived effective proportionate share after reflecting amortization of changes in allocation					
(2) reflect final pension expense after amortization of changes in allocation - Schedule D					