

## Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2017

Participating Employer	FY 2016	Proportionate	Proportionate Pension Expense	Journal Entry	Journal Entry	Net Pension
	Contributions	Share		Amount	Amount	
				State Revenue	Total Pension Expense	Expense
State of Rhode Island	\$ 91,688,729	40.64764681%	\$ 101,515,350			
Barrington	3,337,364	1.47952730%	4,068,327	2,530,561	6,598,888	4,068,327
Bristol/Warren	3,110,351	1.37888738%	3,450,194	2,358,428	5,808,622	3,450,194
Burrillville	1,883,172	0.83485176%	1,759,155	1,427,918	3,187,073	1,759,155
Central Falls	2,630,409	1.16611845%	3,261,320	1,994,511	5,255,831	3,261,320
Charlho	3,551,179	1.57431636%	4,060,279	2,692,686	6,752,965	4,060,279
Coventry	4,943,999	2.19178440%	5,390,644	3,748,794	9,139,438	5,390,644
Cranston	10,443,656	4.62990426%	12,021,711	7,918,917	19,940,628	12,021,711
Cumberland	4,138,566	1.83471828%	5,228,398	3,138,074	8,366,472	5,228,398
East Greenwich	2,333,230	1.03437259%	2,797,900	1,769,175	4,567,075	2,797,900
East Providence	4,645,199	2.05931970%	5,659,797	3,522,229	9,182,026	5,659,797
Exeter-West Greenwich	1,868,811	0.82848552%	1,555,137	1,417,029	2,972,166	1,555,137
Foster	229,452	0.10172130%	162,644	173,983	336,627	162,644
Foster-Glocester	1,192,699	0.52875004%	1,310,406	904,366	2,214,772	1,310,406
Glocester	538,323	0.23865067%	638,118	408,184	1,046,302	638,118
Jamesstown	568,626	0.25208441%	530,864	431,161	962,025	530,864
Johnston	3,182,090	1.41069086%	3,951,269	2,412,824	6,364,093	3,951,269
Lincoln	3,445,181	1.52732535%	3,412,925	2,612,314	6,025,239	3,412,925
Little Compton	304,597	0.13503440%	143,515	230,961	374,476	143,515
Middletown	2,362,604	1.04739490%	2,468,406	1,791,448	4,259,854	2,468,406
Narragansett	1,681,847	0.74560016%	1,959,446	1,275,263	3,234,709	1,959,446
New Shoreham	258,033	0.11439191%	261,323	195,654	456,977	261,323
Newport	2,142,290	0.94972473%	2,054,039	1,624,395	3,678,434	2,054,039
North Kingstown	3,962,561	1.75669122%	4,541,865	3,004,618	7,546,483	4,541,865
North Providence	3,296,136	1.46125017%	4,534,716	2,499,300	7,034,016	4,534,716
North Smithfield	1,562,602	0.69273594%	1,698,902	1,184,845	2,883,747	1,698,902
Northern RI Collaborative	288,201	0.12776580%	197,147	218,529	415,676	197,147
Pawtucket	7,689,546	3.40894603%	8,850,360	5,830,609	14,680,969	8,850,360
Portsmouth	2,406,202	1.06672268%	2,264,317	1,824,506	4,088,823	2,264,317
Providence	21,329,750	9.45595103%	23,425,297	16,173,313	39,598,610	23,425,297
Scituate	1,535,748	0.68083108%	1,441,865	1,164,483	2,606,348	1,441,865
Smithfield	2,461,805	1.09137285%	3,276,540	1,866,667	5,143,207	3,276,540
South Kingstown	3,739,438	1.65777584%	4,220,876	2,835,434	7,056,310	4,220,876
Tiverton	1,803,412	0.79949274%	2,440,256	1,367,440	3,807,696	2,440,256
Urban Collaborative	142,212	0.06304556%	170,219	107,832	278,051	170,219
Warwick	10,619,358	4.70779698%	10,644,333	8,052,143	18,696,476	10,644,333
West Bay Collaborative	154,035	0.06828716%	240,656	116,797	357,453	240,656
West Warwick	2,519,451	1.11692855%	1,379,551	1,910,377	3,289,928	1,379,551
Westerly	3,408,645	1.51112797%	3,458,083	2,584,610	6,042,693	3,458,083
Woonsocket	4,888,146	2.16702340%	5,397,270	3,706,443	9,103,713	5,397,270
Highlander Charter School	345,866	0.15332995%	495,264	262,253	757,517	495,264
Paul Cuffee Charter School	722,080	0.32011413%	738,911	547,518	1,286,429	738,911
Kingston Hill Charter School	129,938	0.05760434%	162,529	98,526	261,055	162,529
International Charter School	241,578	0.10709702%	196,956	183,177	380,133	196,956
Compass School Charter School	111,071	0.04924019%	99,386	84,220	183,606	99,386
Blackstone Academy Charter School	170,566	0.07561567%	319,057	129,332	448,389	319,057
Beacon Charter School	235,775	0.10452449%	433,175	178,777	611,952	433,175
Learning Community Charter School	439,942	0.19503622%	454,194	333,587	787,781	454,194
Segue Institute Charter School	159,218	0.07058490%	159,078	120,727	279,805	159,078
Greene Charter School	145,449	0.06448081%	189,160	110,287	299,447	189,160
Trinity Academy Charter School	145,010	0.06428628%	201,546	109,954	311,500	201,546
RI Nurses Charter School	177,574	0.07872243%	255,644	134,646	390,290	255,644
Village Green Charter School	131,709	0.05838959%	230,509	99,869	330,378	230,509
Sheila Nowell Charter School	96,147	0.04262423%	115,790	72,904	188,694	115,790
South Side Charter School	30,008	0.01330320%	83,360	22,754	106,114	83,360
subtotal	\$ 133,880,858	59.35235319%	\$ 148,462,629	\$ 101,515,350	\$ 249,977,979	\$ 148,462,629
<b>TOTAL</b>	<b>\$ 225,569,587</b>	<b>100.00000000%</b>	<b>\$ 249,977,979</b>			