

| Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2020 | | | | | |
|--|----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------------------|
| Participating Employer | Effective | Proportionate Pension Expense (2) | Journal Entry Amount | | "Local Share" Net Pension Expense |
| | Proportionate | | State Revenue | Total Pension Expense | |
| | Share (1) | | | | |
| State of Rhode Island | 42.82785607% | \$ 151,599,937 | | | |
| Barrington | 1.39393155% | 4,756,793 | \$ 3,696,204 | \$ 8,452,997 | \$ 4,756,793 |
| Bristol/Warren | 1.35666848% | 4,553,258 | 3,597,396 | 8,150,654 | 4,553,258 |
| Burrillville | 0.86059292% | 2,715,255 | 2,281,983 | 4,997,238 | 2,715,255 |
| Central Falls | 1.07775469% | 3,704,037 | 2,857,817 | 6,561,854 | 3,704,037 |
| Chariho | 1.42253440% | 4,358,743 | 3,772,049 | 8,130,792 | 4,358,743 |
| Coventry | 1.98309308% | 5,815,859 | 5,258,449 | 11,074,308 | 5,815,859 |
| Cranston | 4.50437706% | 15,321,148 | 11,943,986 | 27,265,134 | 15,321,148 |
| Cumberland | 1.79542881% | 6,605,536 | 4,760,831 | 11,366,367 | 6,605,536 |
| East Greenwich | 1.04681007% | 3,832,540 | 2,775,763 | 6,608,303 | 3,832,540 |
| East Providence | 2.14935675% | 8,251,909 | 5,699,320 | 13,951,229 | 8,251,909 |
| Exeter-West Greenwich | 0.74809328% | 1,699,709 | 1,983,674 | 3,683,383 | 1,699,709 |
| Foster | 0.09954467% | 240,014 | 263,957 | 503,971 | 240,014 |
| Foster-Glocester | 0.52869550% | 1,784,855 | 1,401,910 | 3,186,765 | 1,784,855 |
| Glocester | 0.22263717% | 731,697 | 590,354 | 1,322,051 | 731,697 |
| Jamestown | 0.23811570% | 660,024 | 631,397 | 1,291,421 | 660,024 |
| Johnston | 1.39854423% | 5,151,026 | 3,708,436 | 8,859,462 | 5,151,026 |
| Lincoln | 1.41864606% | 3,993,677 | 3,761,738 | 7,755,415 | 3,993,677 |
| Little Compton | 0.14354785% | 327,829 | 380,637 | 708,466 | 327,829 |
| Middletown | 0.98983842% | 2,987,979 | 2,624,695 | 5,612,674 | 2,987,979 |
| Narragansett | 0.66218679% | 2,008,905 | 1,755,881 | 3,764,786 | 2,008,905 |
| New Shoreham | 0.12119414% | 414,439 | 321,363 | 735,802 | 414,439 |
| Newport | 1.00956352% | 3,366,137 | 2,676,999 | 6,043,136 | 3,366,137 |
| North Kingstown | 1.67303197% | 5,510,176 | 4,436,278 | 9,946,454 | 5,510,176 |
| North Providence | 1.40315864% | 5,448,534 | 3,720,671 | 9,169,205 | 5,448,534 |
| North Smithfield | 0.69785462% | 2,360,035 | 1,850,459 | 4,210,494 | 2,360,035 |
| Northern RI Collaborative | 0.11757071% | 228,294 | 311,755 | 540,049 | 228,294 |
| Pawtucket | 3.26692407% | 10,978,831 | 8,662,706 | 19,641,537 | 10,978,831 |
| Portsmouth | 0.98554032% | 2,621,378 | 2,613,298 | 5,234,676 | 2,621,378 |
| Providence | 9.09925733% | 29,563,586 | 24,127,954 | 53,691,540 | 29,563,586 |
| Scituate | 0.61484495% | 1,565,257 | 1,630,347 | 3,195,604 | 1,565,257 |
| Smithfield | 1.06752617% | 4,089,522 | 2,830,695 | 6,920,217 | 4,089,522 |
| South Kingstown | 1.53749437% | 4,826,882 | 4,076,881 | 8,903,763 | 4,826,882 |
| Tiverton | 0.74107340% | 2,729,799 | 1,965,060 | 4,694,859 | 2,729,799 |
| Urban Collaborative | 0.05497504% | 166,241 | 145,774 | 312,015 | 166,241 |
| Warwick | 4.33000481% | 12,141,927 | 11,481,613 | 23,623,540 | 12,141,927 |
| West Bay Collaborative | 0.05315734% | 186,876 | 140,954 | 327,830 | 186,876 |
| West Warwick | 1.44105591% | 4,866,271 | 3,821,161 | 8,687,432 | 4,866,271 |
| Westerly | 1.33240909% | 3,477,468 | 3,533,069 | 7,010,537 | 3,477,468 |
| Woonsocket | 2.06316836% | 6,672,540 | 5,470,780 | 12,143,320 | 6,672,540 |
| Highlander Charter School | 0.16451568% | 718,070 | 436,236 | 1,154,306 | 718,070 |
| Paul Cuffee Charter School | 0.29261418% | 837,622 | 775,907 | 1,613,529 | 837,622 |
| Kingston Hill Charter School | 0.05269496% | 177,983 | 139,728 | 317,711 | 177,983 |
| International Charter School | 0.11181559% | 325,898 | 296,495 | 622,393 | 325,898 |
| Compass School Charter School | 0.05835475% | 210,471 | 154,736 | 365,207 | 210,471 |
| Blackstone Academy Charter School | 0.09916557% | 567,543 | 262,951 | 830,494 | 567,543 |
| Beacon Charter School | 0.12102485% | 649,310 | 320,914 | 970,224 | 649,310 |
| Learning Community Charter School | 0.16507019% | 416,248 | 437,707 | 853,955 | 416,248 |
| Segue Institute Charter School | 0.06939080% | 213,009 | 183,999 | 397,008 | 213,009 |
| Greene Charter School | 0.06750186% | 270,750 | 178,991 | 449,741 | 270,750 |
| Trinity Academy Charter School | 0.06633721% | 277,942 | 175,902 | 453,844 | 277,942 |
| RI Nurses Charter School | 0.09432697% | 447,815 | 250,121 | 697,936 | 447,815 |
| Village Green Charter School | 0.06986580% | 372,646 | 185,259 | 557,905 | 372,646 |
| Sheila Nowell Charter School | 0.04593643% | 179,862 | 121,807 | 301,669 | 179,862 |
| South Side Charter School | 0.03161275% | 233,806 | 83,826 | 317,632 | 233,806 |
| Charette Charter School | 0.01171410% | 89,271 | 31,062 | 120,333 | 89,271 |
| subtotal | 57.17214393% | \$ 186,703,232 | \$ 151,599,937 | \$ 338,303,169 | \$ 186,703,232 |
| total | 100.00000000% | \$ 338,303,169 | | | |
| (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 | | | | | |