

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

Participating Employer	FY 2014	Proportionate	Proportionate Pension Expense	Journal Entry Amount	Journal Entry Amount	Net Pension Expense
	Contributions	Share		State Revenue	Total Pension Expense	
State of Rhode Island	\$ 80,101,652	40.67908451%	\$ 68,829,880			
Barrington	2,719,280	1.38096816%	2,336,628	1,602,333	3,938,961	2,336,628
Bristol/Warren	2,710,992	1.37675883%	2,329,505	1,597,449	3,926,954	2,329,505
Burrillville	1,821,960	0.92527010%	1,565,577	1,073,588	2,639,165	1,565,577
Central Falls	2,115,938	1.07456482%	1,818,187	1,246,814	3,065,001	1,818,187
Chariho	3,014,499	1.53089304%	2,590,304	1,776,291	4,366,595	2,590,304
Coventry	4,364,664	2.21656528%	3,750,476	2,571,874	6,322,350	3,750,476
Cranston	8,897,203	4.51838480%	7,645,204	5,242,668	12,887,872	7,645,204
Cumberland	3,292,089	1.67186503%	2,828,831	1,939,860	4,768,691	2,828,831
East Greenwich	1,934,338	0.98234027%	1,662,141	1,139,806	2,801,947	1,662,141
East Providence	3,794,420	1.92697069%	3,260,476	2,235,858	5,496,334	3,260,476
Exeter-West Greenwich	1,907,840	0.96888373%	1,639,372	1,124,193	2,763,565	1,639,372
Foster	247,881	0.12588445%	212,999	146,063	359,062	212,999
Foster-Glocester	1,047,978	0.53220866%	900,508	617,520	1,518,028	900,508
Glocester	446,319	0.22666009%	383,514	262,993	646,507	383,514
Jamestown	549,119	0.27886639%	471,848	323,568	795,416	471,848
Johnston	2,557,752	1.29893738%	2,197,830	1,507,153	3,704,983	2,197,830
Lincoln	3,225,237	1.63791472%	2,771,387	1,900,468	4,671,855	2,771,387
Little Compton	372,381	0.18911110%	319,980	219,425	539,405	319,980
Middletown	2,146,841	1.09025855%	1,844,741	1,265,024	3,109,765	1,844,741
Narragansett	1,415,159	0.71867874%	1,216,020	833,881	2,049,901	1,216,020
New Shoreham	238,478	0.12110929%	204,920	140,523	345,443	204,920
Newport	2,030,553	1.03120272%	1,744,817	1,196,501	2,941,318	1,744,817
North Kingstown	3,390,024	1.72160099%	2,912,986	1,997,568	4,910,554	2,912,986
North Providence	2,404,745	1.22123336%	2,066,353	1,416,993	3,483,346	2,066,353
North Smithfield	1,383,174	0.70243536%	1,188,536	815,034	2,003,570	1,188,536
Northern RI Collaborative	310,172	0.15751862%	266,525	182,768	449,293	266,525
Pawtucket	6,549,305	3.32602042%	5,627,698	3,859,172	9,486,870	5,627,698
Portsmouth	2,318,926	1.17765085%	1,992,610	1,366,425	3,359,035	1,992,610
Providence	18,731,835	9.51283619%	16,095,923	11,037,715	27,133,638	16,095,923
Scituate	1,473,976	0.74854868%	1,266,560	868,539	2,135,099	1,266,560
Smithfield	1,857,919	0.94353141%	1,596,475	1,094,777	2,691,252	1,596,475
South Kingstown	3,229,345	1.64000108%	2,774,917	1,902,888	4,677,805	2,774,917
Tiverton	1,338,127	0.67955856%	1,149,828	788,490	1,938,318	1,149,828

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Urban Collaborative	116,864	0.05934843%	100,419	68,862	169,281	100,419
Warwick	9,851,725	5.00313203%	8,465,407	5,805,119	14,270,526	8,465,407
West Bay Collaborative	97,636	0.04958399%	83,897	57,532	141,429	83,897
West Warwick	2,868,972	1.45698799%	2,465,255	1,690,539	4,155,794	2,465,255
Westerly	3,144,051	1.59668496%	2,701,625	1,852,629	4,554,254	2,701,625
Woonsocket	4,282,918	2.17505093%	3,680,233	2,523,705	6,203,938	3,680,233
Highlander Charter School	244,591	0.12421365%	210,172	144,125	354,297	210,172
Paul Cuffee Charter School	664,762	0.33759476%	571,218	391,710	962,928	571,218
Kingston Hill Charter School	103,639	0.05263222%	89,055	61,069	150,124	89,055
International Charter School	246,240	0.12505138%	211,590	145,097	356,687	211,590
Compass School Charter School	108,314	0.05500659%	93,072	63,824	156,896	93,072
Blackstone Academy Charter School	83,996	0.04265663%	72,176	49,494	121,670	72,176
Beacon Charter School	117,788	0.05981774%	101,213	69,406	170,619	101,213
Learning Community Charter School	400,901	0.20359498%	344,487	236,231	580,718	344,487
Segue Institute Charter School	147,380	0.07484586%	126,641	86,843	213,484	126,641
Greene Charter School	113,519	0.05765004%	97,545	66,891	164,436	97,545
Trinity Academy Charter School	104,212	0.05292358%	89,548	61,407	150,955	89,548
RI Nurses Charter School	123,301	0.06261754%	105,950	72,655	178,605	105,950
Village Green Charter School	71,404	0.03626195%	61,356	42,075	103,431	61,356
Sheila Nowell Charter School	78,819	0.04002789%	67,728	46,444	114,172	67,728
subtotal - schools	\$ 116,809,496		\$ 100,372,263	\$ 68,829,880	\$ 169,202,143	\$ 100,372,263
Totals	\$ 196,911,148	100.00000000%	\$ 169,202,143			