

Source amounts for Journal Entries - ERS - Teachers - Pension Expense - FY 2025

Participating Employer	Proportionate Share	Proportionate Pension Expense (1)	Journal Entry Amount State Revenue	Journal Entry Amount Total Pension Expense	"Local Share" Net Pension Expense
State of Rhode Island	42.55713622%	\$ 138,420,918			
Barrington	1.48242134%	5,196,825	\$ 3,724,953	\$ 8,921,778	\$ 5,196,825
Bristol/Warren	1.24566480%	3,851,524	2,760,675	6,612,199	3,851,524
Burrillville	0.82178175%	2,751,420	1,972,148	4,723,568	2,751,420
Central Falls	1.14210874%	4,120,541	2,953,500	7,074,041	4,120,541
Chariho	1.39227489%	4,256,524	3,050,969	7,307,493	4,256,524
Coventry	1.91392539%	5,597,019	4,011,802	9,608,821	5,597,019
Cranston	4.50595737%	14,993,083	10,746,664	25,739,747	14,993,083
Cumberland	1.80282467%	6,150,655	4,408,634	10,559,289	6,150,655
East Greenwich	1.05515795%	3,848,174	2,758,274	6,606,448	3,848,174
East Providence	2.15960439%	7,713,446	5,528,804	13,242,250	7,713,446
Exeter-West Greenwich	0.71062009%	1,974,593	1,415,338	3,389,931	1,974,593
Foster	0.12001320%	486,690	348,847	835,537	486,690
Foster-Glocester	0.55217646%	2,007,764	1,439,115	3,446,879	2,007,764
Glocester	0.22373849%	700,752	502,281	1,203,033	700,752
Jamestown	0.21309998%	631,197	452,426	1,083,623	631,197
Johnston	1.38952731%	4,746,081	3,401,871	8,147,952	4,746,081
Lincoln	1.39514230%	4,405,070	3,157,443	7,562,513	4,405,070
Little Compton	0.14393810%	527,074	377,793	904,867	527,074
Middletown	0.84429887%	2,083,766	1,493,591	3,577,357	2,083,766
Narragansett	0.67559896%	2,135,470	1,530,651	3,666,121	2,135,470
New Shoreham	0.12023917%	438,478	314,290	752,768	438,478
Newport	1.09299643%	4,038,950	2,895,017	6,933,967	4,038,950
North Kingstown	1.71196558%	5,819,816	4,171,497	9,991,313	5,819,816
North Providence	1.39641005%	4,631,649	3,319,849	7,951,498	4,631,649
North Smithfield	0.66789563%	2,240,151	1,605,684	3,845,835	2,240,151
Northern RI Collaborative	0.00000000%	(582,244)	(417,338)	(999,582)	(582,244)
Pawtucket	3.25328715%	10,894,959	7,809,232	18,704,191	10,894,959
Portsmouth	0.98476500%	3,145,144	2,254,360	5,399,504	3,145,144
Providence	9.32918158%	32,148,735	23,043,402	55,192,137	32,148,735
Scituate	0.60508404%	1,867,378	1,338,489	3,205,867	1,867,378
Smithfield	0.98704071%	2,972,000	2,130,255	5,102,255	2,972,000
South Kingstown	1.23042378%	2,610,871	1,871,406	4,482,277	2,610,871
Tiverton	0.76663632%	2,670,591	1,914,212	4,584,803	2,670,591
Urban Collaborative	0.07038917%	277,650	199,013	476,663	277,650
Warwick	4.12110704%	12,675,889	9,085,758	21,761,647	12,675,889
West Bay Collaborative	0.07012588%	243,041	174,206	417,247	243,041
West Warwick	1.68818824%	7,107,021	5,094,133	12,201,154	7,107,021
Westerly	1.20669010%	3,054,977	2,189,730	5,244,707	3,054,977
Woonsocket	2.29692606%	9,066,651	6,498,747	15,565,398	9,066,651
Highlander Charter School	0.23300011%	1,142,562	818,960	1,961,522	1,142,562
Paul Cuffee Charter School	0.33330471%	1,331,924	954,690	2,286,614	1,331,924
Kingston Hill Charter School	0.08743289%	443,631	317,984	761,615	443,631
International Charter School	0.11482131%	328,820	235,690	564,510	328,820
Compass School Charter School	0.08652402%	418,723	300,130	718,853	418,723
Blackstone Academy Charter School	0.13375035%	673,896	483,032	1,156,928	673,896
Beacon Charter School	0.12495564%	482,173	345,609	827,782	482,173
Learning Community Charter School	0.18897112%	710,411	509,205	1,219,616	710,411
Segue Institute Charter School	0.09059545%	400,727	287,231	687,958	400,727
Greene Charter School	0.06713364%	251,042	179,941	430,983	251,042
Trinity Academy Charter School	0.07537058%	302,474	216,806	519,280	302,474
RI Nurses Charter School	0.12669567%	619,420	443,985	1,063,405	619,420
Village Green Charter School	0.05686665%	186,559	133,721	320,280	186,559
Sheila Nowell Charter School	0.07828983%	427,947	306,742	734,689	427,947
South Side Charter School	0.02900474%	159,651	114,434	274,085	159,651
Charette Charter School	0.03294220%	255,889	183,415	439,304	255,889
Providence Preparatory Charter School	0.09650833%	740,566	530,819	1,271,385	740,566
Times2 Academy	0.02037418%	155,812	111,682	267,494	155,812
Nuestro Mundo Charter School	0.07709538%	584,733	419,122	1,003,855	584,733
subtotal	57.44286378%	\$ 193,116,335	\$ 138,420,918	\$ 331,537,253	\$ 193,116,335
total	100.00000000%	\$ 331,537,253			
(1) reflect final pension expense after amortization of changes in allocation - Schedule D					