

◆◆ Statistical Section ◆◆

The System is the administrator of six fiduciary funds including two defined benefit retirement plans - the Public Employee Retirement Fund Base Plan (PERSI Base Plan) and the Firefighters' Retirement Fund (FRF); two defined contribution plans - the Public Employee Retirement Fund Choice Plans 401(k) and 414(k) (PERSI Choice Plan); and two Sick Leave Insurance Reserve Trust Funds – one for state employers and one for school district employers. The data in Tables 1 through 4 of this section was provided by the System's actuary, and the data in the remaining tables was provided by the System's own records. In May 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 44, *Economic Condition Reporting: The Statistical Section* that amended previous guidance on the preparation of this section. The new guidance improves the understandability and usefulness of the Statistical Section by addressing many comparability problems that have developed in practice with the new financial reporting model. PERSI implemented this statement for FY 2006.

During FY 2006, the number of active PERSI members increased from 64,391 to 64,762. The number of retired members or annuitants receiving monthly allowances increased from 27,246 to 28,438. The number of inactive members who have not been paid a separation benefit increased from 20,028 to 21,848. Of these inactive members, 9,069 have achieved vested eligibility. Total membership in PERSI increased from 111,665 to 115,048 during the fiscal year. Table 1 of this section illustrates the diversity of our employee membership, and Table 2 shows how the membership distribution of active, retired, and inactive members has changed over the years.

As of June 30, 2006, there were approximately 700 public employers in Idaho who were PERSI members. Tables 7 and 8 of this section illustrate the diversity of our employer participation.

**Table 1**  
**Schedule of Membership Distribution by Group**

	Active Members			Inactive Members			Retirees	Total
	Vested	Non-vested	Total	Vested	Non-vested	Total		
<b>Cities</b>	3,966	2,483	6,449	1,311	938	2,249	2,558	11,256
Female	1,138	846	1,984	392	327	719	904	3,607
Male	2,828	1,637	4,465	919	611	1,530	1,654	7,649
<b>Counties</b>	3,916	3,072	6,988	719	1,243	1,962	2,344	11,294
Female	1,921	1,524	3,445	408	646	1,054	1,207	5,706
Male	1,995	1,548	3,543	311	597	908	1,137	5,588
<b>Schools</b>	19,079	9,800	28,879	3,057	5,322	8,379	11,691	48,949
Female	14,180	7,402	21,582	2,411	4,109	6,520	8,051	36,153
Male	4,899	2,398	7,297	646	1,213	1,859	3,640	12,796
<b>State</b>	11,531	6,523	18,054	3,058	4,264	7,322	8,814	34,190
Female	5,890	3,614	9,504	1,731	2,409	4,140	4,192	17,836
Male	5,641	2,909	8,550	1,327	1,855	3,182	4,622	16,354
<b>All others</b>	2,723	1,669	4,392	924	1,012	1,936	3,031	9,359
Female	862	695	1,557	431	666	1,097	1,288	3,942
Male	1,861	974	2,835	493	346	839	1,743	5,417
<b>Grand total</b>	41,215	23,547	64,762	9,069	12,779	21,848	28,438	115,048
Female	23,991	14,081	38,072	5,373	8,157	13,530	15,642	67,244
Male	17,224	9,466	26,690	3,696	4,622	8,318	12,796	47,804

**Table 2**  
**Schedule of Changes in Membership**

Fiscal Year Ended	Active Members			Retired Members		Inactive Members
	Number	Average Age	Average Years of Service	Number	Average Age	Number
1997	57,237	44.3	9.5	20,499	73.2	11,153
1998	57,528	44.6	9.7	21,134	73.2	12,945
1999	59,248	44.8	9.8	21,756	73.1	14,180
2000	60,388	45.0	9.8	22,456	73.1	18,497
2001	62,125	45.1	9.7	23,253	72.7	18,723
2002	62,376	45.4	10.0	24,018	72.7	18,267
2003	62,385	45.7	10.2	24,991	72.5	18,599
2004	63,385	45.9	10.2	26,043	72.3	18,837
2005	64,391	46.0	10.2	27,246	72.1	20,028
2006	64,762	46.2	10.4	28,438	72.0	21,848

**Table 3**  
**Schedules of Retired Members by Type of Benefit**

**PERSI BASE PLAN**

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Normal	Disability	Beneficiary	Joint & Survivor	Straight Life*
\$ - 250	5,532	4,691	19	822	1,273	4,259
251 - 500	4,789	4,123	74	592	896	3,893
501 - 750	3,551	3,012	151	388	687	2,864
751 - 1,000	2,779	2,351	161	267	553	2,226
1,001 - 1,250	2,223	1,858	178	187	469	1,754
1,251 - 1,500	1,835	1,550	160	125	428	1,407
1,501 - 1,750	1,466	1,295	113	58	389	1,077
1,751 - 2,000	1,125	988	94	43	313	812
Over 2,000	5,138	4,821	218	99	1,657	3,481
Totals	28,438	24,689	1,168	2,581	6,665	21,773

(Continued)

◆◆ Statistical Section ◆◆

**Schedules of Retired Members by Type of Benefit**

**FIREFIGHTERS' RETIREMENT FUND**

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Normal	Disability	Beneficiary	Joint & Survivor	Straight Life*
\$0 - 250	9	7	0	2	7	2
251 - 500	9	4	1	4	5	4
501 - 750	14	11	1	2	12	2
751 - 1,000	19	14	2	3	16	3
1,001 - 1,250	20	17	2	1	19	1
1,251 - 1,500	29	21	1	7	22	7
1,501 - 1,750	47	37	4	6	41	6
1,751 - 2,000	61	49	5	7	54	7
Over 2,000	<u>389</u>	<u>275</u>	<u>28</u>	<u>86</u>	<u>303</u>	<u>86</u>
Totals	597	435	44	118	479	118

*Joint & Survivor (also known as Contingent Annuitant)*

*\* Single Life Options include Straight Life, Cash Refund, Social Security and all other FOPs.*

*Monthly benefit refers to the benefit payable by the FRF plan (total benefit less PERSI benefit).*

*All FRF retirees and disableds are valued with two benefits and two options.*

- 1) The benefit payable by the FRF plan is valued using a Straight Life option.*
- 2) The total benefit is valued using a Spouse Reversionary option (spouse benefit payable upon the death of the retiree or disabled).*

*All FRF beneficiaries are valued using a Straight Life option.*

**PERSI CHOICE PLAN**

Amount of Monthly Benefit	Total Number of Retirees	Both 414(k) and 401(k)		
		Both 414(k) and 401(k)	414(k) Only	401(k) Only
\$0 - 250	13	10	2	1
251 - 500	8	6	2	0
501 - 750	3	3	0	0
751 - 1,000	6	6	0	0
1,001 - 1,250	1	1	0	0
1,251 - 1,500	0	0	0	0
1,501 - 1,750	0	0	0	0
1,751 - 2,000	1	1	0	0
Over 2,000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	32	27	4	1

(Concluded)

**Table 4**

**Schedules of Average Benefit Payments**

PERSI Base Plan

**Retirement Effective Dates**

**Years Credited Service**

	<b>&lt; 5*</b>	<b>5 - 9</b>	<b>10 - 14</b>	<b>15 - 19</b>	<b>20 - 24</b>	<b>25 - 29</b>	<b>30+</b>
Period 7/1/96 to 6/30/97							
Average monthly benefit	\$740	\$261	\$512	\$717	\$1,110	\$1,698	\$2,364
Number of retired members	191	224	181	187	171	167	172
Period 7/1/97 to 6/30/98							
Average monthly benefit	\$668	\$283	\$485	\$732	\$1,165	\$1,783	\$2,448
Number of retired members	94	220	185	179	163	175	187
Period 7/1/98 to 6/30/99							
Average monthly benefit	\$715	\$260	\$543	\$833	\$1,131	\$1,922	\$2,702
Number of retired members	82	191	206	192	199	196	189
Period 7/1/99 to 6/30/00							
Average monthly benefit	\$553	\$277	\$524	\$825	\$1,236	\$1,901	\$2,690
Number of retired members	79	216	187	180	195	219	232
Period 7/1/00 to 6/30/01							
Average monthly benefit	\$699	\$321	\$531	\$863	\$1,353	\$2,158	\$2,923
Average final average salary	\$716	\$1,797	\$2,022	\$2,443	\$2,892	\$3,392	\$3,862
Number of retired members	89	224	243	229	241	243	323
Period 7/1/01 to 6/30/02							
Average monthly benefit	\$547	\$282	\$572	\$928	\$1,355	\$2,168	\$3,036
Average final average salary	\$861	\$1,647	\$2,223	\$2,611	\$2,916	\$3,583	\$4,009
Number of retired members	79	224	262	203	235	198	292
Period 7/1/02 to 6/30/03							
Average monthly benefit	\$619	\$312	\$595	\$944	\$1,553	\$2,176	\$3,031
Average final average salary	\$1,394	\$2,041	\$2,278	\$2,621	\$3,184	\$3,677	\$4,171
Number of retired members	73	258	248	254	242	266	408
Period 7/1/03 to 6/30/04							
Average monthly benefit	\$468	\$261	\$565	\$942	\$1,481	\$2,275	\$3,262
Average final average salary	\$1,444	\$1,768	\$2,290	\$2,752	\$3,154	\$3,874	\$4,351
Number of retired members	71	303	230	247	257	298	368
Period 7/1/04 to 6/30/05							
Average monthly benefit	\$342	\$321	\$619	\$978	\$1,512	\$2,163	\$3,045
Average final average salary	\$1,645	\$2,076	\$2,515	\$2,908	\$3,334	\$3,841	\$4,428
Number of retired members	63	283	283	269	273	290	410
Period 7/1/05 to 6/30/06							
Average monthly benefit	\$271	\$278	\$602	\$962	\$1,383	\$2,120	\$3,001
Average final average salary	\$1,259	\$1,874	\$2,455	\$2,982	\$3,334	\$3,867	\$4,477
Number of retired members	56	275	280	287	266	328	447

\* Elected and appointed officials are vested after five months of continuous service.

Creditable data not available for average final average salary for years 1996 thru 2000.

(Continued)

**Schedules of Average Benefit Payments**

Firefighters' Retirement Fund

**Retirement Effective Dates**

	<b><u>Years Credited Service</u></b>						
	<b>&lt; 5</b>	<b>5 - 9</b>	<b>10 - 14</b>	<b>15 - 19</b>	<b>20 - 24</b>	<b>25 - 29</b>	<b>30+</b>
Period 7/1/01 to 6/30/02							
Average monthly benefit				\$2,927	\$1,672		
Average final average salary				*	\$4,140		
Number of retired members				1	24		
Period 7/1/02 to 6/30/03							
Average monthly benefit					\$1,544		
Average final average salary					*		
Number of retired members					22		
Period 7/1/03 to 6/30/04							
Average monthly benefit					\$1,283	\$1,829	
Average final average salary					\$4,449	*	
Number of retired members					14	2	
Period 7/1/04 to 6/30/05							
Average monthly benefit					\$865		
Average final average salary					\$3,714		
Number of retired members					25		
Period 7/1/05 to 6/30/06							
Average monthly benefit					\$1,152	\$823	
Average final average salary					*	\$4,639	
Number of retired members					2	7	

Benefits payable by the FRF Plan are net of PERSI benefits.

*Creditable data not available for years 1996 thru 2001.*

*\*Average final average salary is not the basis for calculating benefits on the classes of firefighters in this group.*

(Continued)

◆◆ Statistical Section ◆◆

**Schedules of Average Benefit Payments**

PERSI Choice Plan

**Retirement Effective Dates**

**Years of Service**

	<b>&lt; 5*</b>	<b>5 - 10</b>	<b>10 - 15</b>	<b>15 - 20</b>	<b>20 - 25</b>	<b>25 - 30</b>	<b>30+</b>
Period 7/1/00 to 6/30/01							
Average monthly benefit			\$150				
Number of retired members			1				
Period 7/1/01 to 6/30/02							
Average monthly benefit			\$250	\$250	400		
Number of retired members			1	1	1		
Period 7/1/02 to 6/30/03							
Average monthly benefit					\$250		\$225
Number of retired members					1		1
Period 7/1/03 to 6/30/04							
Average monthly benefit			\$500	\$400		\$42	
Number of retired members			1	2		1	
Period 7/1/04 to 6/30/05							
Average monthly benefit		\$1,000	\$580	\$300	\$300	\$300	\$875
Number of retired members		1	2	3	2	1	1
Period 7/1/05 to 6/30/06							
Average monthly benefit		\$1,386	\$1,100	\$200	\$683	\$594	
Number of retired members		3	2	1	3	3	

Plan inception was February 1, 2001

\* - Average final average salary data not applicable for this defined contribution plan. The average monthly benefit is determined by the retiree and can vary significantly based on the number of months the retiree chooses to receive payments.

(Concluded)

**Table 5**  
**Schedules of Benefit Expenses by Type (1)**

Fiscal Year	Age & Service Benefits		Disabilities			Refunds		Total
	Retirees	Survivors (3)	Retirees (2)			Death	Separation	
			Pre-NRA	Post-NRA	Survivors			
<b>PERSI BASE PLAN and FRF</b>								
2001	\$227,350,223	\$22,501,874	\$6,682,375	\$5,725,127	(3)	\$4,570,629	\$20,207,120	\$287,037,348
2002	232,856,198	17,968,893	7,959,961	5,150,169	\$21,516	4,310,763	21,799,204	290,066,704
2003	256,035,493	18,866,589	9,035,051	5,500,590	22,042	4,481,725	20,154,162	314,095,652
2004	280,763,933	19,735,004	11,273,747	5,675,595	22,619	6,277,761	20,192,340	343,940,999
2005	307,745,370	20,840,882	12,909,391	5,781,296	352,314	3,133,222	21,768,619	372,531,094
2006	342,794,760	22,205,546	13,694,529	6,088,943	387,844	5,386,912	22,945,895	413,504,429
<b>PERSI CHOICE PLAN</b>								
2001	\$899,539							
2002	2,466,580							
2003	1,951,818							
2004	2,219,650							
2005	3,403,187							
2006	3,963,574							
<b>SICK LEAVE INSURANCE RESERVE TRUST FUND</b>								
2001	\$5,825,545							
2002	6,656,435							
2003	7,852,029							
2004	9,164,531							
2005	10,600,252							
2006	10,453,640							

(1) Amounts are approximate. Actual 2001 benefit expenses were allocated based on membership information at 7/1/2002.

(2) The split between duty and non-duty disabilities is not available.

(3) Benefit amounts are not available. For 2001, the split of benefit amounts by survivor type was not available. All survivors are included with the Age & Service Benefits survivors.

(4) Prior to 2004, the Sick Leave Insurance Reserve Fund was classified as an agency fund and a Statement of Changes was not compiled.

NRA = Normal Retirement Age. PERSI members with disability benefits convert to age & service retirees at NRA (60 for Fire & Police, 65 for other members). Data prior to Fiscal Year 2001 is unavailable. For purposes of this table, data will be accumulated going forward.

**Table 6**  
**Schedule of Historical Cost-of-Living Adjustments**

Year	CPI Rate	PERSI COLA Rate (1)	Maximum COLA	Difference	
1979	8.90%	6.00%	6.00%	0.00%	
1980	12.2	6	6	0.00	
1981	12.6	6	6	0.00	
1982	10.2	6	6	0.00	
1983	5.1	5.1	5.1	0.00	
1984	2.9	2.9	2.9	0.00	
1985	4.2	4.2	4.2	0.00	
1986	3.2	1	3.2	2.20	(2)
1987	1.5	1.5	1.5	0.00	
1988	4.5	1	4.5	3.50	(2)
1989	4.2	1	4.2	3.20	(2)
1990	4.7	4.7	4.7	0.00	
1991	5.6	5.6	5.6	0.00	
1992	3.8	3.8	3.8	0.00	(3)
1993	3.1	3.1	3.1	0.00	(3)
1994	2.8	2.8	2.8	0.00	(3)
1995	2.9	2.9	2.9	0.00	
1996	2.6	2.6	2.6	0.00	
1997	2.9	2.9	2.9	0.00	
1998	2.2	2.2	2.2	0.00	
1999	1.6	1.6	1.6	0.00	(3)
2000	2.3	2.3	2.3	0.00	
2001	3.4	3.4	3.4	0.00	
2002	2.7	2.7	2.7	0.00	
2003	1.8	1	1.8	0.80	(2)
2004	2.2	2.2	2.2	0.00	
2005	2.7	2.7	2.7	0.00	(3)
2006	3.6	3.6	3.6	0.00	

1 For years 1979 through 1986, adjustments were effective January 1. Beginning in 1987, adjustments were effective March 1.

2 The discretionary portion of the COLA was not approved.

3 Retro-active COLA was effective for the discretionary portion that was not approved in prior years.

**Table 7**  
**Schedule of Changes in Net Assets**  
 (Last 10 fiscal years)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Additions:</b>										
Employee contributions	\$115,599,984	\$109,305,482	\$110,900,497	\$118,270,877	\$127,533,104	\$135,637,682	\$145,862,839	\$148,726,798	\$167,192,092	\$180,225,413
Employer contributions (1)	193,604,102	180,322,741	181,659,638	191,534,944	131,997,290	220,398,889	217,096,030	241,063,204	264,113,386	280,102,208
Investment income (2)	129,568,877	144,779,498	165,730,848	201,552,566	203,096,882	162,149,168	171,792,158	179,934,208	200,437,219	227,638,411
Gains and losses	627,809,854	683,857,465	473,925,423	628,751,044	(669,224,044)	(663,804,822)	40,395,034	1,001,322,358	619,037,925	799,752,931
Transfers/Rollovers In (3)					56,560,935	1,341,525	2,062,334	3,318,115	8,275,628	6,246,072
Other income	407,761	385,412	411,586	301,280	386,742	137,215	132,967	77,694	159,912	143,166
<b>Total additions to plan net assets</b>	<b>\$1,066,990,578</b>	<b>\$1,118,650,598</b>	<b>\$932,627,992</b>	<b>\$1,140,410,711</b>	<b>(\$149,649,091)</b>	<b>(\$144,140,343)</b>	<b>\$577,341,362</b>	<b>\$1,574,442,377</b>	<b>\$1,259,216,162</b>	<b>\$1,494,108,201</b>
<b>Deductions:</b>										
Benefit payments	\$168,717,822	\$182,788,207	\$200,025,199	\$220,960,251	\$263,159,138	\$266,887,469	\$291,220,969	\$328,787,900	\$362,205,823	\$400,122,778
Refunds	18,966,734	23,019,945	19,938,836	24,560,909	24,777,749	25,645,815	24,826,501	26,537,280	24,328,709	29,580,469
Administrative Expenses	3,246,044	3,172,208	3,596,797	4,283,525	5,874,271	7,034,588	6,614,117	6,991,503	7,169,254	7,361,536
Transfers/Rollovers Out (3)					56,589,222	829,922	1,555,049	1,976,643	3,457,942	4,040,722
<b>Total deductions to plan net assets</b>	<b>\$190,930,600</b>	<b>\$208,980,360</b>	<b>\$223,560,832</b>	<b>\$249,804,685</b>	<b>\$350,400,380</b>	<b>\$300,397,794</b>	<b>\$324,216,636</b>	<b>\$364,293,326</b>	<b>\$397,161,728</b>	<b>\$441,105,505</b>
<b>Change in net assets</b>	<b>\$876,059,978</b>	<b>\$909,670,238</b>	<b>\$709,067,160</b>	<b>\$890,606,026</b>	<b>(\$500,049,471)</b>	<b>(\$444,538,137)</b>	<b>\$253,124,726</b>	<b>\$1,210,149,051</b>	<b>\$862,054,434</b>	<b>\$1,053,002,696</b>

1 Employer contributions for 2001 did not include \$77,690,500 of employer gain sharing credits.

2 Investment income is reported net of investment expense.

3 Transfers and rollovers began in 2001 with Gain Sharing distributions and the addition of the PERSI Choice Plan.

**Table 8**  
**Schedule of Principal Participating Employers**

<b>2006</b>			
<b>Participating Employers</b>	<b>Covered Employees</b>	<b>Rank</b>	<b>Percentage of Total System</b>
State of Idaho	18,053	1	28%
Meridian School District	3,092	2	5%
Boise Ind School District	3,032	3	5%
Ada County	1,366	4	2%
Pocatello School District	1,332	5	2%
Nampa School District	1,312	6	2%
City of Boise	1,219	7	2%
Idaho Falls School District	1,039	8	2%
Coeur d`Alene School District	1,036	9	2%
Bonneville School District	805	10	1%
All other	<u>32,476</u>		<u>50%</u>
<b>Total (692 employers)</b>	<b><u>64,762</u></b>		<b><u>100%</u></b>

<b>1997</b>			
<b>Participating Employers</b>	<b>Covered Employees</b>	<b>Rank</b>	<b>Percentage of Total System</b>
State of Idaho	17,496	1	29%
Boise Ind School District	2,777	2	5%
Meridian School District	1,908	3	3%
University of Idaho	1,711	4	3%
Pocatello School District	1,350	5	2%
Idaho Falls School District	1,132	6	2%
Boise State Univ	1,030	7	2%
Ada County	1,025	8	2%
City of Boise	941	9	2%
Nampa School District	891	10	1%
All other	<u>29,668</u>		<u>50%</u>
<b>Total (617 employers)</b>	<b><u>59,929</u></b>		<b><u>100%</u></b>

**Table 9**

**Schedule of Public Entities Participating in PERSI**

**State Agencies**

Accountancy Board  
 Administration Department  
 Aging, Commission on  
 Agriculture Department  
 Arts, Commission  
 Athletic Commission  
 Attorney General  
 Barley Commission  
 Bean Commission  
 Beef Council, Idaho  
 Blind & Visually Impaired Comm.  
 Boise State University  
 Brand Inspector, State  
 Building Safety Division  
 Canola & Rapeseed Commission  
 Certified Shorthand Reporters  
 Commerce and Labor Department  
 Controller's Office  
 Corrections Department  
 Correctional Industries  
 Dairy Council  
 Deaf and Blind School  
 Dentistry Board  
 Eastern Idaho Technical College  
 Education Board  
 Engineers & Land Surveyors,  
 Prof.  
  
 Environmental Quality Dept.  
 Finance Department  
 Financial Management Division  
 Fish and Game Department  
 Forest Products Commission  
 Governor, Office of the  
 Health and Welfare Department  
 Health District #1  
 Health District #2  
 Health District #3  
 Health District #4  
 Health District #5  
 Health District #6  
 Health District #7  
 Hispanic Affairs Commission  
 Historical Society  
 Idaho Rangeland Resources  
 Comm.  
  
 Human Resources Division  
 Human Rights Commission  
 Idaho Div. Prof.-Tech. Education  
 Idaho Public Television  
 Idaho State Bar  
 Idaho State Police  
 Idaho State University  
 Independent Living Council

Industrial Commission  
 Insurance Department  
 Insurance Fund, State  
 Investment Board  
 Judicial Branch  
 Juvenile Corrections  
 Department Lands, Department  
 Lava Hot Springs Foundation  
 Legislative Services  
 Legislature - House of Reps.  
 Legislature - Senate  
 Lewis-Clark State College  
 Library, Idaho State  
 Lieutenant Governor  
 Liquor Dispensary  
 Lottery, Idaho State  
 Medicine Board  
 Military Division  
 Nursing Board  
 Occupational Licenses Bureau  
 Optometry Board  
 Outfitters and Guides Board  
 Parks & Recreation Department  
 Pea & Lentil Commission, Idaho  
 Pharmacy Board  
 Potato Commission, Idaho  
 Professional Geologists Board  
 Public Employee Retirement  
 System  
  
 Public Utilities Commission  
 Racing Commission  
 Real Estate Commission  
 Secretary of State  
 Species Conservation Office  
 State Appellate Public Defender  
 Superintendent of Public  
 Instruction  
  
 Tax Appeals Board  
 Tax Commission  
 Transportation Department  
 Treasurer, State of Idaho  
 University of Idaho  
 Veterans Services Division  
 Veterinary Medicine Board  
 Vocational Rehabilitation  
 Water Resources Dept  
 Wheat Commission  
 Women's Commission

**Counties**

Ada County  
 Adams County

Bannock County  
 Bear Lake County  
 Benewah County  
 Bingham County  
 Blaine County  
 Boise County  
 Bonner County  
 Bonneville County  
 Boundary County  
 Butte County  
 Camas County  
 Canyon County  
 Caribou County  
 Cassia County  
 Clark County  
 Clearwater County  
 Custer County  
 Elmore County  
 Fremont County  
 Gem County  
 Idaho County  
 Jefferson County  
 Jerome County  
 Kootenai County  
 Latah County  
 Lemhi County  
 Lewis County  
 Lincoln County  
 Madison County  
 Nez Perce County  
 Oneida County  
 Owyhee County  
 Payette County  
 Power County  
 Shoshone County  
 Teton County  
 Valley County  
 Washington County

**Cities**

City of Aberdeen  
 City of Albion  
 City of American Falls  
 City of Ammon  
 City of Arco  
 City of Ashton  
 City of Athol  
 City of Bancroft  
 City of Blackfoot  
 City of Bliss  
 City of Bloomington  
 City of Boise  
 City of Bonners Ferry

## ◆◆ Statistical Section ◆◆

City of Bovill  
 City of Buhl  
 City of Burley  
 City of Caldwell  
 City of Cascade  
 City of Castleford  
 City of Challis  
 City of Chubbuck  
 City of Clark Fork  
 City of Coeur d' Alene  
 City of Cottonwood  
 City of Council  
 City of Craigmont  
 City of Culdesac  
 City of Dalton Gardens  
 City of Deary  
 City of Declo  
 City of Donnelly  
 City of Dover  
 City of Downey  
 City of Driggs  
 City of Dubois  
 City of Eagle  
 City of Emmett  
 City of Fairfield  
 City of Filer  
 City of Firth  
 City of Franklin  
 City of Fruitland  
 City of Garden City  
 City of Genesee  
 City of Georgetown  
 City of Glenns Ferry  
 City of Gooding  
 City of Grace  
 City of Grangeville  
 City of Greenleaf  
 City of Hagerman  
 City of Hailey  
 City of Hayden  
 City of Hayden Lake  
 City of Heyburn  
 City of Homedale  
 City of Hope  
 City of Horseshoe Bend  
 City of Idaho Falls  
 City of Inkom  
 City of Iona  
 City of Newdale  
 City of Island Park  
 City of Jerome  
 City of Juliaetta  
 City of Kamiah  
 City of Kellogg  
 City of Kendrick  
 City of Ketchum  
 City of Kimberly

City of Kooskia  
 City of Kootenai  
 City of Kuna  
 City of Lapwai  
 City of Lava Hot Springs  
 City of Lewiston  
 City of Mackay  
 City of Malta  
 City of Marsing  
 City of McCall  
 City of McCammon  
 City of Melba  
 City of Menan  
 City of Meridian  
 City of Middleton  
 City of Montpelier  
 City of Moscow  
 City of Mountain Home  
 City of Moyie Springs  
 City of Mullan  
 City of Nampa  
 City of New Meadows  
 City of New Plymouth  
 City of Nez Perce  
 City of Notus  
 City of Old Town  
 City of Orofino  
 City of Osburn  
 City of Paris  
 City of Parma  
 City of Paul  
 City of Payette  
 City of Pinehurst  
 City of Plummer  
 City of Pocatello  
 City of Ponderay  
 City of Post Falls  
 City of Potlatch  
 City of Preston  
 City of Priest River  
 City of Rathdrum  
 City of Rexburg  
 City of Richfield  
 City of Rigby  
 City of Ririe  
 City of Roberts  
 City of Rupert  
 City of Salmon  
 City of Sandpoint  
 City of Shelley  
 City of Shoshone  
 City of Smelterville  
 City of Soda Springs  
 City of Spirit Lake  
 City of St. Anthony  
 City of St. Charles  
 City of St. Maries

City of Sugar City  
 City of Sun Valley  
 City of Tensed  
 City of Teton  
 City of Tetonia  
 City of Troy  
 City of Twin Falls  
 City of Ucon  
 City of Victor  
 City of Wallace  
 City of Weippe  
 City of Weiser  
 City of Wendell  
 City of Wilder  
 City of Winchester  
 City of Worley

### **Water and Sewer Districts**

Ada County Drainage District #2  
 Aberdeen-Springfield Canal Co.  
 American Falls Reservoir District#1  
 American Falls Reservoir District #2  
 Avondale Irrigation District  
 Bench Sewer District  
 Big Lost River Irrigation  
 Big Wood Canal Company  
 Black Canyon Irrigation District  
 Boise-Kuna Irrigation District  
 Boise Project Board of Control  
 Burley Irrigation District  
 Caldwell Irrigation Lateral District  
 Canyon Hill Irrigation District  
 Cataldo Water District  
 Central Orchards Sewer District  
 Central Shoshone County Water District  
 Clearwater Soil & Water Conservation  
 Coolin Sewer District  
 Dalton Gardens Irrigation District  
 Eagle Sewer District  
 East Green Acres Irrigation District  
 E&W Cassia Sewer & Water District  
 East Shoshone County Water District  
 Fish Haven Area Rec Sewer District  
 Fremont-Madison Irrigation District  
 Grand View Mutual Canal Company  
 Hayden Area Regional Sewer Board  
 Hayden Lake Irrigation District  
 Idaho Irrigation District  
 Kalispel Bay Water/Sewer District  
 King Hill Irrigation District  
 Kingston-Cataldo Sewer District  
 Kingston Water District

## ◆◆ Statistical Section ◆◆

Kootenai-Ponderay Sewer District  
Lake Irrigation District  
Lewiston Orchards Irrigation District  
Little Wood River Irrigation District  
Milner Low Lift Irrigation District  
Minidoka Irrigation District  
Mountain Home Irrigation District  
Nampa-Meridian Irrigation District  
Sweden Irrigation District  
New York Irrigation District  
North Kootenai Water District  
Orofino Cr-Whiskey Cr Water/Sewer  
Owyhee Project Sewer Board  
Owyhee Sewer District  
Payette Lakes Water/Sewer District  
People's Canal & Irrigation Company  
Pinehurst Water District  
Pioneer Irrigation District  
Portneuf Soil & Water District  
Progressive Irrigation District  
Riverside Independent Water/Sewer  
Riverside Irrigation District  
Riverside Irrigation District Ltd.  
Roseberry Irrigation District  
Ross Point Water District  
Settlers Irrigation District  
Snake River Valley Irrigation District  
South Fork Coeur d' Alene Sewer  
Southside Water & Sewer District  
Sun Valley Water & Sewer District  
Twin Falls Canal Company  
Valley Soil & Water Conservation  
Water District #1  
Water District #11  
Water District #31  
Water District #32C  
Water District #34  
Water District # 37 and #37M  
Water District #37N  
Water District #63  
Weiser Irrigation District  
West Boise Sewer District  
West Bonner Water & Sewer District  
Wilder Irrigation District

### Highway Districts

Ada County Highway District  
Atlanta Highway District  
Bliss Highway District #2  
Buhl Highway District  
Burley Highway District  
Canyon Highway District #4  
Central Highway District  
Clarkia Better Roads Highway District  
Clearwater Highway District  
Cottonwood Highway District  
Deer Creek Highway District  
Dietrich Highway District #5  
Downey-Swan Lake Highway District  
East Side Highway District  
Evergreen Highway District  
Fenn Highway District  
Ferdinand Highway District  
Fruitland Highway District #1  
Gem Highway District  
Glenns Ferry Highway District  
Golden Gate Highway District  
Gooding Highway District  
Grangeville Highway District  
Greencreek Highway District  
Hagerman Highway District  
Hillsdale Highway District  
Homedale Highway District  
Jerome Highway District  
Kamiah Highway District  
Keuterville Highway District  
Kidder-Harris Highway District  
Lakes Highway District  
Minidoka County Highway District  
Mountain Home Highway District  
Nampa Highway District  
North Highway District  
North Latah County Highway District  
Notus-Parma Highway District  
Plummer-Gateway Highway District  
Post Falls Highway District  
Prarie Highway District  
Raft River Highway District  
Richfield Highway District #3  
Sandpoint Ind. Highway District  
Shoshone Highway District #2  
So. Latah County Hwy Dist. #2

Targhee Reg Public Transit Authority  
Twin Falls Highway District  
Union Independent Highway District  
Weiser Valley Highway District  
Wendell Highway District #6  
West Point Highway District #4  
White Bird Highway District  
Winona Highway District  
Worley Highway District

### Junior Colleges and Public School Districts

North Idaho College  
College of Southern Idaho  
Aberdeen School District  
American Falls School District  
ANSER Charter School  
Arbon School District  
Avery School District  
Basin School District  
Bear Lake School District  
Blackfoot Charter Comm. Learning Ctr.  
Blackfoot School District  
Blaine County School District  
Bliss School District  
Boise Independent School District  
Bonneville School District  
Boundary School District  
Bruneau-Grandview School District  
Buhl School District  
Butte County School District  
Caldwell School District  
Camas County School District  
Cambridge School District  
Canyon-Owyhee School District  
Cascade School District  
Cassia County School District  
Castleford School District  
Challis School District  
Clark County School District  
Clearwater School District  
Coeur d' Alene Charter Academy  
Coeur d' Alene School District  
Compass Public Charter School  
Cottonwood School District  
Council School District  
Culdesac School District  
Dietrich School District  
Emmett School District  
Falcon Ridge Charter School  
Filer School District  
Firth School District  
Fruitland School District

## ◆◆ Statistical Section ◆◆

Garden Valley School District  
Genesee School District  
Glenns Ferry School District  
Gooding School District  
Grace School District  
Grangeville School District  
Hagerman School District  
Hansen School District  
Hidden Springs Charter School  
Highland School District  
Homedale School District  
Horseshoe Bend School District  
Idaho Arts Charter School  
Idaho Distance Education  
Academy

Idaho Falls School District  
Idaho High School Activities  
Assoc.

Idaho Leadership Academy  
Idaho Virtual Academy  
Inspire Virtual Charter School  
Jerome School District  
Kamiah School District  
Kellogg School District  
Kendrick School District  
Kimberly School District  
Kootenai School District  
Kuna School District  
Lake Pend Oreille School District  
Lakeland School District  
Lapwai School District  
Lewiston Independent School  
District

Liberty Charter School  
Mackay School District  
Madison School District  
Marsh Valley School District  
Marsing School District  
McCall Donnelly School District  
Meadows Valley School District  
Melba School District  
Meridian High School, Inc.  
Meridian Medical Arts Charter  
Meridian School District  
Middleton School District  
Midvale School District  
Minidoka County School District  
Moscow Charter School  
Moscow School District  
Mountain Home School District  
Mullan School District  
Murtaugh School District  
Nampa School District  
New Plymouth School District  
Nez Perce School District

North Gem School District  
North Star Charter School  
Notus School District  
Oneida School District  
Parma School District  
Payette School District  
Pleasant Valley School District  
Plummer-Worley School District  
Pocatello Community Charter  
Pocatello School District  
Post Falls School District  
Potlatch School District  
Prairie School District  
Preston School District  
Richard McKenna Charter HS  
Richfield School District  
Rigby School District  
Ririe School District  
Rockland School District  
Rolling Hills Charter School  
Salmon School District  
Sandpoint Charter School  
Shelley School District  
Shoshone School District  
Snake River School District  
Soda Springs School District  
South Lemhi School District  
St. Anthony School District  
St. Maries School District  
Sugar-Salem School District  
Swan Valley School District  
Teton School District  
Three Creek School District  
Thomas Jefferson Charter  
School

Troy School District  
Twin Falls School District  
Upper Carmen Charter School  
Valley School District  
Vallivue School District  
Victory Charter School  
Wallace School District  
Weiser School District  
Wendell School District  
West Bonner County School  
District

West Jefferson School District  
West Side School District  
Whitepine Charter School  
Whitepine School District  
Wilder School District

### **Other**

Cascade Medical Center  
Council Community Hospital

Elmore Medical Center  
McCall Memorial Hospital District  
Salmon River Hospital District  
Weiser Memorial Hospital

Ada Planning Association  
American Falls Housing Authority  
Association of Idaho Cities  
Bear Lake Regional Commission  
Bingham County Senior Citizens  
Ctr.

Blaine County Recreational District  
Boise City/Ada Cty. Housing Auth.  
Caldwell Housing Authority  
Canyon County Org. on Aging  
Capital City Development Corp.  
Caribou Soil Conservation District  
Clearwater-Potlatch Timber  
Protection

Dry Creek Cemetery District  
Eastern Idaho Fair Board  
Foster Grandparents of Southeast  
ID

Gem County Mosquito Abatement  
Gem County Recreation District  
Genesee Cemetery District  
Gooding Cemetery District  
Grangeville Cemetery District.  
Hagerman Cemetery District  
Hayden Area Recreational District  
Housing Authority of Pocatello  
Idaho School Board Association  
Idaho Co. Reciprocal Mgmt.  
Program

Idaho Crop Improvement  
Association

Idaho Public Employees Association  
Idaho Association of Counties  
Idaho Heritage Trust, Inc.  
Idaho Education Association  
Idaho Assoc. of School Administrators  
Idaho Risk Management Program  
Lincoln County Cemetery District  
Lincoln County Housing Authority  
Local Highway Technical Assistance  
M-A-R Cemetery District  
Marsing-Homedale Cemetery  
Meridian Cemetery District  
Moscow Cemetery District  
Nampa Housing Authority  
Nez Perce County Fair Board  
North Fremont Cemetery District  
North Idaho Fair

◆◆ Statistical Section ◆◆

Orofino Cemetery District  
Port of Lewiston  
Rexburg Cemetery District  
Shelley Cemetery District  
Southern Idaho Solid Waste  
District

Twin Falls Housing Authority  
Valley Recreation Dist. of  
Hazelton

W. Bonner Cemetery  
Maintenance

West End Cemetery District  
Wilder Cemetery District  
Wilder Housing Authority

Aberdeen Library District  
Ada County Free Library District  
American Falls Free Library  
Bear Lake County Free Library  
Boundary County Free Library  
Burley Public Library  
East Bonner County Library  
District

Franklin County Library District  
Fremont County Library District  
Jefferson Free Library District  
Latah County Library  
Madison County Library District  
Meadows Valley Public Library  
District

Meridian Free Library  
North Bingham County Library  
District

Oneida County Library  
Portneuf Library District  
Prairie-River Library District

Priest Lake Public Library  
Salmon Library Association  
South Bannock Free Library  
District

Stanley Community Library  
Valley of Tetons District Library  
Board

West Bonner Library District

Blackfoot Fire Department  
Boise Fire Department  
Buhl Fire Department  
Burley Fire Department  
Caldwell Fire Department  
Central Fire District  
Coeur d' Alene Fire Department  
Cottonwood Rural Fire District  
Donnelly Rural Fire Protection  
Assn

Franklin County Fire District  
Gem County Fire Protection  
District

Greater Swan Valley Fire  
Protection

Hagerman Fire Protection  
District

Idaho Falls Fire Department  
Jerome Fire Department  
Ketchum Fire Department  
Kootenai County Fire and  
Rescue

Kootenai County Emergency  
Medical

Kootenai County Rescue  
Kuna Fire District

Lewiston Fire Department  
McCall Rural Fire District  
Mica Kidd Island Fire District  
Moscow Fire Department  
Nampa Fire Department  
No. Ada CtyFire/Rescue District

No. Ada Cty Fire/Rescue Volunteers  
Northern Lakes Fire Protection  
District

Northside Fire District  
Payette Fire Department  
Plummer-Gateway Fire Protect.  
Dist.

Pocatello Fire Department  
Rexburg-Madison Fire Dept.  
Sagle Fire District  
Saint Maries Fire Protection District  
Sandpoint Fire Department  
Shoshone County Fire Dist. #1  
Shoshone County Fire Dist. #2  
Shoshone Co. Fire Protection Dist  
#2

South Central Region E911  
So. Idaho Timber Protection Assoc.  
Spirit Lake Fire Protection District  
Star Joint Fire Protection District  
Teton County Fire Protection District  
Timberlake Fire Protection District  
Twin Falls Fire Department  
Weiser Area Rural Fire District  
Wendell Rural Fire District  
Westside Fire District  
Whitney Fire Protection District  
Wood River Fire Protection District  
Worley Ambulance Association  
Worley Fire Protection District

## ◆◆ Statistical Section ◆◆

Several publications and reports are distributed to members and employers to keep them informed about the status of their membership accounts and PERSI, including:

- Comprehensive Annual Financial Report
- Member Handbook
- Membership Account Statement
- Remittance Advice
- Newsletters
- Brochures
- Information Returns (Form 1099)
- Statement for Recipients of Annuities (Form W-2P)
- Pre-Retirement Education Materials
- Reports to Legislature
- Memorandums to Employers

To receive any of these, contact PERSI at 208-334-3365. Additional PERSI information can be found on PERSI's Web site at [www.persi.idaho.gov](http://www.persi.idaho.gov).

### **PERSI Office Locations:**

#### **Boise**

Office Location:  
607 North 8th Street  
Boise, ID

Mailing Address:  
P.O. Box 83720  
Boise, ID 83720-0078

Telephone:  
208-334-3365  
1-800-451-8228

#### **Coeur d'Alene**

Office Location & Mailing Address:  
2005 Ironwood Parkway  
Suite 226  
Coeur d'Alene, ID 83814

Telephone:  
208-769-1474  
1-800-962-8228

#### **Pocatello**

Office Location:  
850 East Center  
Suite "D"  
Pocatello, ID

Mailing Address:  
P.O. Box 1058  
Pocatello, ID 83204

Telephone:  
208-236-6225  
1-800-762-8228

**Cover Photos:** Taken by Heidi Andrade