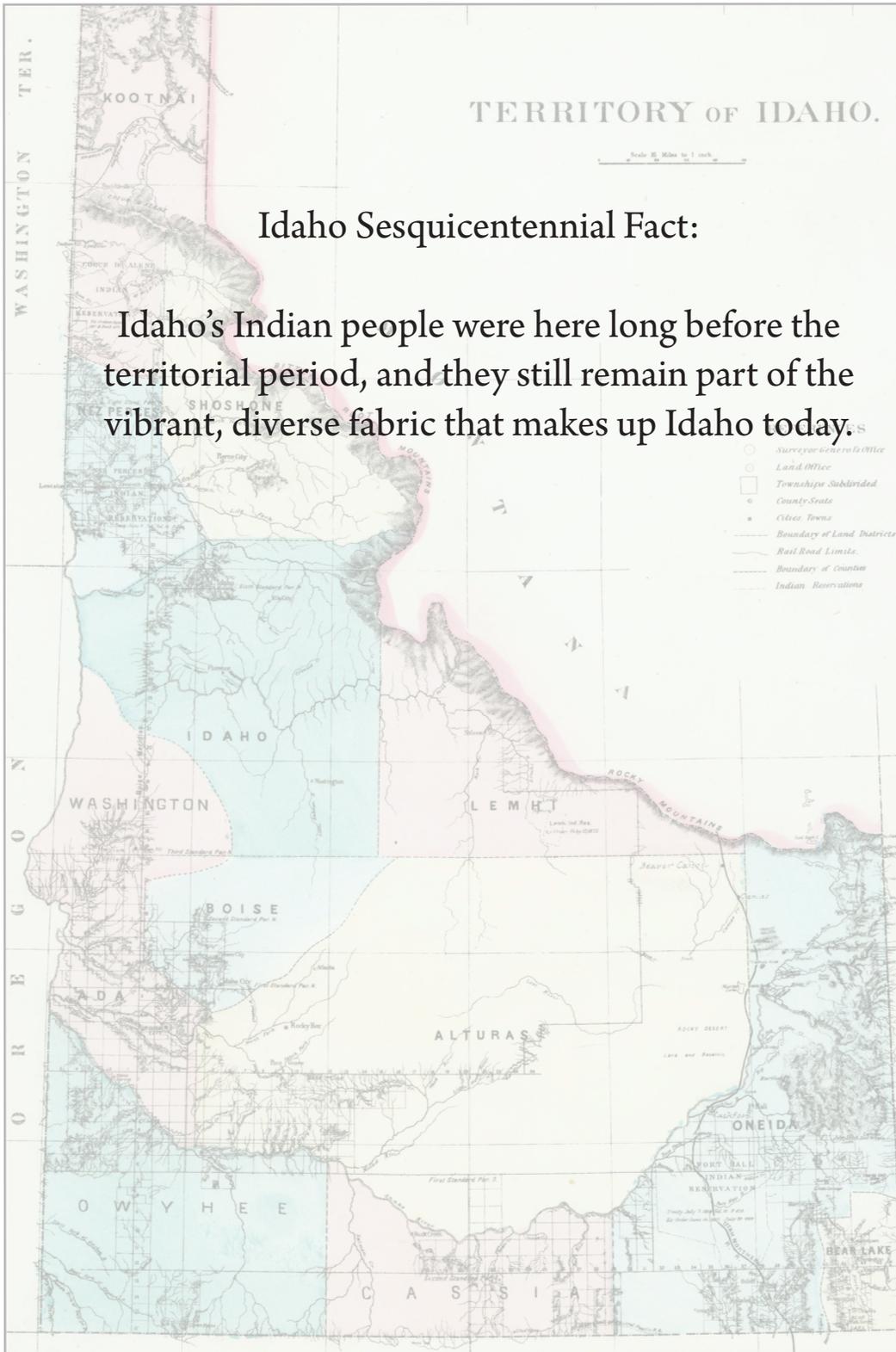


Statistical Section



Idaho Sesquicentennial Fact:

Idaho's Indian people were here long before the territorial period, and they still remain part of the vibrant, diverse fabric that makes up Idaho today.

Helping Idaho public employees
build a secure retirement.

The objectives of the Statistical Section are to provide additional historical perspective, context, and relevant details to assist readers in using the information in the financial statements, notes to the financial statements, and the required supplementary information in order to understand and assess the System’s economic condition. In support of these objectives, the System has implemented GASB Statement No. 44, *Economic Condition Reporting: The 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.

During FY 2012, the number of active PERSI members decreased from 65,798 to 65,270. The number of retired members or annuitants receiving monthly allowances increased from 35,334 to 37,150. The number of inactive members who have not been paid a separation benefit increased from 25,489 to 26,682. Of these inactive members, 10,823 have achieved vested eligibility. Total membership in PERSI increased from 126,621 to 129,102 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, 2012 there were 752 public employers in Idaho who were PERSI members. Tables 8 and 9 of this section illustrate the diversity of our employer participation.

Table 1
Distribution of Membership by Group

	Active Members			Inactive Members			Retirees	Total
	Vested	Non-vested	Total	Vested	Non-vested	Total		
Cities	4,727	2,199	6,926	1,534	927	2,461	3,229	12,616
Female	1,420	686	2,106	514	376	890	1,134	4,130
Male	3,307	1,513	4,820	1,020	551	1,571	2,095	8,486
Counties	4,862	2,775	7,637	879	1,399	2,278	3,013	12,928
Female	2,391	1,349	3,740	495	796	1,291	1,583	6,614
Male	2,471	1,426	3,897	384	603	987	1,430	6,314
Schools	19,974	8,803	28,777	3,988	7,560	11,548	16,103	56,428
Female	15,022	6,525	21,547	3,197	5,872	9,069	11,256	41,872
Male	4,952	2,278	7,230	791	1,688	2,479	4,847	14,556
State	11,224	5,640	16,864	3,395	4,926	8,321	11,488	36,673
Female	5,822	2,979	8,801	1,982	2,753	4,735	5,668	19,204
Male	5,402	2,661	8,063	1,413	2,173	3,586	5,820	17,469
All Others	3,229	1,837	5,066	1,027	1,047	2,074	3,317	10,457
Female	1,019	766	1,785	506	671	1,177	1,395	4,357
Male	2,210	1,071	3,281	521	376	897	1,922	6,100
Grand Total	44,016	21,254	65,270	10,823	15,859	26,682	37,150	129,102
Female	25,674	12,305	37,979	6,694	10,468	17,162	21,036	76,177
Male	18,342	8,949	27,291	4,129	5,391	9,520	16,114	52,925

Table 2
Changes in Membership

Fiscal Year Ended	Active Members			Retired Members		Inactive Members
	Number	Average Age	Average Years of Service	Number	Average Age	Number
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
2007	65,800	46.2	10.3	29,619	72.0	22,690
2008	66,765	46.2	10.3	30,912	71.9	23,712
2009	67,813	46.5	10.4	32,197	71.8	23,086
2010	67,020	46.7	10.6	33,625	71.3	24,119
2011	65,798	46.9	10.8	35,334	71.5	25,489
2012	65,270	46.9	10.8	37,150	71.6	26,682

Table 3a
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*
\$0 - 250	5,437	4,691	13	733	1,340	4,097
251 - 500	5,551	4,906	72	573	1,147	4,404
501 - 750	4,213	3,641	167	405	945	3,268
751 - 1,000	3,392	2,944	163	285	797	2,595
1,001 - 1,250	2,804	2,410	169	225	731	2,073
1,251 - 1,500	2,461	2,096	198	167	657	1,804
1,501 - 1,750	2,046	1,794	148	104	596	1,450
1,751 - 2,000	1,772	1,578	121	73	545	1,227
Over 2,000	9,474	8,884	387	203	3,267	6,207
Totals	37,150	32,944	1,438	2,768	10,025	27,125

Joint & Survivor (also known as Contingent Annuitant)

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

Table 3b

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	3	2		1	2	1
251 - 500	13	3		10	3	10
501 - 750	9	6	1	2	7	2
751 - 1,000	13	10		3	10	3
1,001 - 1,250	13	11	1	1	12	1
1,251 - 1,500	17	12	2	3	14	3
1,501 - 1,750	20	15	1	4	16	4
1,751 - 2,000	27	23	1	3	24	3
Over 2,000	451	326	28	97	354	97
Totals	566	408	34	124	442	124

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.

Table 3c

Retired Members by Type of Benefit – PERSI Choice Plan

Amount of Monthly Benefit	Total Number of Retirees	Both 414(k) and 401(k)	414(k) Only	401(k) Only
\$0 - 250	29	22	3	4
251 - 500	36	27	3	6
501 - 750	16	15		1
751 - 1,000	12	9		3
1,001 - 1,250	4	3		1
1,251 - 1,500				
1,501 - 1,750				
1,751 - 2,000	1			1
Over 2,000	3	3		
Totals	101	79	6	16

Table 4a
Average Benefit Payments – PERSI Base Plan

<u>Retirement Effective Dates</u>	<u>Years Credited Service</u>						
	0-4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
Period 7/1/02 to 6/30/03							
Average monthly benefit	\$752	\$331	\$634	\$988	\$1,591	\$2,268	\$3,132
Average final average salary	\$2,057	\$2,080	\$2,301	\$2,649	\$3,204	\$3,691	\$4,188
Number of retired members	86	253	240	248	238	255	405
Period 7/1/03 to 6/30/04							
Average monthly benefit	\$533	\$281	\$598	\$991	\$1,565	\$2,379	\$3,333
Average final average salary	\$1,754	\$1,790	\$2,328	\$2,766	\$3,199	\$3,882	\$4,402
Number of retired members	81	299	229	243	255	296	368
Period 7/1/04 to 6/30/05							
Average monthly benefit	\$486	\$336	\$655	\$1,019	\$1,633	\$2,281	\$3,220
Average final average salary	\$1,889	\$2,066	\$2,503	\$2,935	\$3,346	\$3,823	\$4,431
Number of retired members	72	292	287	271	264	283	405
Period 7/1/05 to 6/30/06							
Average monthly benefit	\$456	\$292	\$634	\$1,011	\$1,449	\$2,228	\$3,167
Average final average salary	\$1,382	\$1,870	\$2,448	\$2,964	\$3,308	\$3,845	\$4,459
Number of retired members	80	291	289	291	274	332	445
Period 7/1/06 to 6/30/07							
Average monthly benefit	\$343	\$328	\$621	\$964	\$1,529	\$2,242	\$3,136
Average final average salary	\$1,893	\$2,270	\$2,515	\$2,963	\$3,532	\$4,019	\$4,611
Number of retired members	58	329	303	307	282	318	460
Period 7/1/07 to 6/30/08							
Average monthly benefit	\$432	\$331	\$619	\$1,029	\$1,555	\$2,228	\$3,029
Average final average salary	\$1,665	\$2,176	\$2,672	\$3,172	\$3,673	\$5,549	\$4,570
Number of retired members	49	291	268	290	295	309	489
Period 7/1/08 to 6/30/09							
Average monthly benefit	\$589	\$339	\$646	\$1,079	\$1,508	\$2,281	\$3,121
Average final average salary	\$2,157	\$2,339	\$2,630	\$3,319	\$3,625	\$4,174	\$4,760
Number of retired members	67	319	274	318	290	345	482
Period 7/1/09 to 6/30/10							
Average monthly benefit	\$388	\$330	\$648	\$990	\$1,481	\$2,290	\$3,197
Average final average salary	\$1,475	\$2,355	\$2,743	\$3,067	\$3,628	\$4,231	\$4,809
Number of retired members	43	306	295	340	333	343	506
Period 7/1/10 to 6/30/11							
Average monthly benefit	\$474	\$366	\$654	\$1,044	\$1,539	\$2,358	\$3,271
Average final average salary	\$1,956	\$2,552	\$2,786	\$3,239	\$3,713	\$4,385	\$4,854
Number of retired members	53	403	329	365	356	382	581
Period 7/1/11 to 6/30/12							
Average monthly benefit	\$419	\$369	\$662	\$1,096	\$1,591	\$2,363	\$3,279
Average final average salary	\$1,568	\$2,445	\$2,818	\$3,286	\$3,778	\$4,283	\$4,789
Number of retired members	61	440	348	376	406	405	530

Table 4b
Average Benefit Payments – Firefighters’ Retirement Fund

<u>Retirement Effective Dates</u>	<u>Years Credited Service</u>						
	0-4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
Period 7/1/02 to 6/30/03							
Average monthly benefit					\$1,498		
Average Final Average Salary					*		
Number of retired members					23		
Period 7/1/03 to 6/30/04							
Average monthly benefit					\$1,294	\$1,834	
Average Final Average Salary					4,449	*	
Number of retired members					14	2	
Period 7/1/04 to 6/30/05							
Average monthly benefit					\$871		
Average Final Average Salary					4,642		
Number of retired members					25		
Period 7/1/05 to 6/30/06							
Average monthly benefit					\$1,133	\$830	
Average Final Average Salary					*	\$4,639	
Number of retired members					2	7	
Period 7/1/06 to 6/30/07							
Average monthly benefit						\$606	
Average Final Average Salary						*	
Number of retired members						3	
Period 7/1/07 to 6/30/08	No	Valuation	Completed				
Period 7/1/08 to 6/30/09							
Average monthly benefit						\$315	
Average Final Average Salary						\$5,440	
Number of retired members						2	
Period 7/1/09 to 6/30/10	No	Valuation	Completed				
Period 7/1/10 to 6/30/11	**	**	**	**	**	**	**
Average monthly benefit							
Average Final Average Salary							
Period 7/1/11 to 6/30/12	No	Valuation	Completed				

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

** No retirements for the fiscal year

Table 4c

Average Benefit Payments – PERSI Choice Plan

<u>Retirement Effective Dates</u>	<u>Years of Service</u>						
	0 - 4*	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
Period 7/1/03 to 6/30/04							
Average monthly benefit		\$1,000	\$500	\$400			
Number of retired members		1	1	2			
Period 7/1/04 to 6/30/05							
Average monthly benefit		\$1,000	\$275	\$537	\$585		\$538
Number of retired members		1	2	3	2		6
Period 7/1/05 to 6/30/06							
Average monthly benefit		\$139	\$1,000	\$1,000	\$1,964	\$750	\$698
Number of retired members		1	1	1	4	2	6
Period 7/1/06 to 6/30/07							
Average monthly benefit			\$150	\$425	\$409	\$616	\$648
Number of retired members			2	2	2	4	4
Period 7/1/07 to 6/30/08							
Average monthly benefit		\$1,788	\$278	\$600	\$675	\$300	\$756
Number of retired members		2	2	2	2	1	8
Period 7/1/08 to 6/30/09							
Average monthly benefit		\$525		\$452	\$542	\$817	\$360
Number of retired members		3	0	8	7	3	10
Period 7/1/09 to 6/30/10							
Average monthly benefit	\$445	\$1,063	\$285	\$566	\$729	\$642	\$529
Number of retired members	1	7	7	19	11	8	28
Period 7/1/10 to 6/30/11							
Average monthly benefit	\$445	\$913	\$378	\$511	\$794	\$621	\$674
Number of retired members	1	11	11	25	17	14	38
Period 7/1/11 to 6/30/12							
Average monthly benefit	\$850	\$525	\$425	\$514	\$534	\$489	\$588
Number of retired members	1	12	14	30	12	13	37

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.

Table 5
Schedule of Benefit Expenses by Type

Fiscal Year	Age & Service Benefits		Disabilities			Refunds		Total
	Retirants	Survivors (2)	Pre-NRA	Post-NRA	Survivors	Death	Separation	
PERSI BASE PLAN and FRF								
2007	380,879,849	22,579,175	15,672,020	6,377,501	267,684	4,821,583	22,152,431	452,750,243
2008	420,389,539	23,588,263	16,412,107	7,285,789	688,712	6,492,918	22,118,356	496,975,684
2009	450,932,717	24,816,026	17,121,066	7,398,421	805,793	6,402,026	28,443,650	535,919,699
2010	482,822,862	26,105,686	17,680,158	7,776,994	1,033,331	8,040,775	28,707,077	572,166,883
2011	522,613,510	27,267,164	18,053,494	8,716,510	1,207,594	8,554,827	30,198,785	616,611,884
2012	561,784,458	28,396,660	18,557,300	9,483,506	1,263,805	10,018,545	30,812,354	660,316,628
PERSI CHOICE PLAN								
2007	5,263,987							
2008	5,631,977							
2009	6,766,643							
2010	7,703,591							
2011	10,110,544							
2012	9,464,776							
SICK LEAVE INSURANCE RESERVE TRUST FUND								
2007	11,647,417							
2008	12,867,321							
2009	14,339,783							
2010	14,304,262							
2011	15,267,853							
2012	16,310,005							

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

(2) Benefit amounts are not available. All survivors are included with the Age & Service Benefits survivors.

NRA = Normal Retirement Age. PERSI members with disability benefits convert to age & service retirants at NRA (60 for Fire & Police, 65 for other members).

Table 6

History of Cost-of-Living Adjustments

Year ⁽¹⁾	CPI Rate	PERSI COLA Rate	Maximum COLA	Difference	
1980	12.2	6.0	6.0	0.0	
1981	12.6	6.0	6.0	0.0	
1982	10.2	6.0	6.0	0.0	
1983	5.1	5.1	5.1	0.0	
1984	2.9	2.9	2.9	0.0	
1985	4.2	4.2	4.2	0.0	
1986	3.2	1.0	3.2	2.2	(2)
1987	1.5	1.5	1.5	0.0	
1988	4.5	1.0	4.5	3.5	(2)
1989	4.2	1.0	4.2	3.2	(2)
1990	4.7	4.7	4.7	0.0	
1991	5.6	5.6	5.6	0.0	
1992	3.8	3.8	3.8	0.0	
1993	3.1	3.1	3.1	0.0	
1994	2.8	2.8	2.8	0.0	
1995	2.9	2.9	2.9	0.0	
1996	2.6	2.6	2.6	0.0	
1997	2.9	2.9	2.9	0.0	
1998	2.2	2.2	2.2	0.0	
1999	1.6	1.6	1.6	0.0	(2)
2000	2.3	2.3	2.3	0.0	
2001	3.4	3.4	3.4	0.0	
2002	2.7	2.7	2.7	0.0	
2003	1.8	1.0	1.8	0.8	(3)
2004	2.2	2.2	2.2	0.0	
2005	2.7	2.7	2.7	0.0	(3)
2006	3.6	3.6	3.6	0.0	
2007	3.8	3.8	3.8	0.0	
2008	2.0	2.0	2.0	0.0	
2009	5.4	1.0	5.4	4.4	(4)
2010	-1.48	1.0	-1.48	0.0	(4)
2011	1.15	1.0	1.15	0.15	
2012	3.77	1.0	3.77	2.77	
2013	1.69	Not determined at time of print			

1 For years 1980 through 1986, based on the prior year annual change in CPI-U, August to August, adjustments were effective January 1. Beginning in 1987, adjustments were effective March 1.

2 Retro-active COLAs were awarded effective March 1, 1999 to re-establish purchasing power for the years 1986, 1988, 1989

3 A retro-active COLA was awarded effective March 1, 2005 to re-establish purchasing power for 2003.

4 A retro-active COLA of 2.48% was awarded effective March 1, 2010 to re-store partial purchasing power for 2009 for a net COLA of 1%.

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Table 7a
Changes in Net Assets - Base Plan
 (last 10 fiscal years)

	2003	2004	2005	2006
Additions:				
Employee Contributions	131,108,100	131,089,520	145,638,100	154,313,873
Employer Contributions	206,694,047	212,612,908	236,116,938	250,816,313
Investment Income ¹	164,366,113	171,985,483	190,922,592	215,827,564
Gains and Losses	38,096,299	941,608,584	579,046,289	753,557,611
Transfers/Rollovers In				
Other Income	132,967	68,284	149,317	127,213
Total additions to plan net assets	540,397,526	1,457,364,779	1,151,873,236	1,374,642,574
Deductions				
Benefit Payments	274,311,106	301,747,688	331,934,293	368,878,921
Refunds	24,826,501	26,537,280	24,328,709	29,580,469
Administrative Expenses	6,614,117	6,991,503	7,115,594	7,307,876
Transfers/Rollovers Out	1,217			
Total deductions to plan net assets	305,752,941	335,276,471	363,378,596	405,767,266
Change in net assets	234,644,585	1,122,088,308	788,494,640	968,875,308

¹ Investment income is reported net of investment expense.

2007	2008	2009	2010	2011	2012
159,601,160	170,710,597	180,063,010	178,124,381	178,415,845	179,168,074
259,489,787	273,410,279	284,608,663	284,932,418	279,174,844	277,143,887
249,200,581	275,703,902	221,899,829	200,479,456	231,745,111	240,033,473
1,544,783,501	(779,405,404)	(1,920,771,032)	833,597,303	1,697,095,152	(102,816,241)
238,637	215,297	84,268	12,261	37,716	24,089
2,213,313,666	(59,365,329)	(1,234,115,262)	1,497,145,819	2,386,468,668	593,553,282
408,095,615	448,660,441	483,128,952	517,046,719	558,619,602	599,848,356
27,570,866	31,151,910	34,845,676	36,747,852	38,753,611	40,830,899
6,680,619	5,905,580	6,232,678	6,471,359	5,973,540	6,231,431
442,347,100	485,717,931	524,207,306	560,265,930	603,346,753	646,910,686
1,770,966,566	(545,083,260)	(1,758,322,568)	936,879,889	1,783,121,915	(53,357,404)

Table 7b
Changes in Net Assets - FRF Plan
 (last 10 fiscal years)

	2003	2004	2005	2006
Additions:				
Employee Contributions	172,712	147,586	89,172	38,205
Employer Contributions	10,115,448	11,723,357	11,725,615	12,106,263
Investment Income ¹	4,754,436	4,865,169	5,273,480	5,838,887
Gains and Losses	1,101,970	26,636,466	15,993,861	20,386,356
Transfers/Rollovers In				
Other Income				
Total additions to plan net assets	16,144,566	43,372,578	33,082,128	38,369,711
Deductions				
Benefit Payments	14,958,045	15,656,031	16,268,091	16,826,643
Refunds				
Administrative Expenses				
Transfers/Rollovers Out				
Total deductions to plan net assets	14,958,045	15,656,031	16,268,091	16,826,643
Change in net assets	1,186,521	27,716,547	16,814,037	21,543,068

¹ Investment income is reported net of investment expense.

2007	2008	2009	2010	2011	2012
34,588	23,190	18,753	16,185	13,746	11,100
12,130,774	12,866,827	13,434,204	13,542,331	13,313,715	13,486,309
6,625,115	7,249,703	5,772,048	5,165,228	5,912,515	6,096,564
41,068,797	(20,494,659)	(49,963,011)	21,423,526	43,298,001	(2,611,410)
59,859,274	(354,939)	(30,738,006)	40,147,270	62,537,977	16,982,563
17,083,762	17,163,333	17,945,071	18,372,312	19,238,671	19,637,373
17,083,762	17,163,333	17,945,071	18,372,312	19,238,671	19,637,373
42,775,512	(17,518,272)	(48,683,077)	21,774,958	43,299,306	(2,654,810)

Table 7c
Changes in Net Assets – Choice Plan
 (last 10 fiscal years)

	2003	2004	2005	2006
Additions:				
Employee Contributions	14,582,027	17,489,692	21,464,820	25,873,335
Employer Contributions	286,535	236,121	203,026	282,128
Investment Income ¹	2,671,609	3,178,672	4,367,241	10,733,783
Gains and Losses	1,196,765	15,701,953	10,781,881	11,742,430
Transfers/Rollovers In	2,062,334	3,318,115	8,275,628	6,246,072
Other Income				
Total additions to plan net assets	20,799,270	39,924,553	45,092,596	54,877,748
Deductions				
Benefit Payments	1,951,818	2,219,650	3,403,187	3,963,574
Refunds				
Administrative Expenses				
Transfers/Rollovers Out	1,553,832	1,976,643	3,457,942	4,040,722
Total deductions to plan net assets	3,505,650	4,196,293	6,861,129	8,004,296
Change in net assets	17,293,620	35,728,260	38,231,467	46,873,452

¹ Investment income is reported net of investment expense.

2007	2008	2009	2010	2011	2012
29,668,354	34,868,605	35,680,207	33,413,555	33,068,567	32,417,476
190,850	217,878	153,211	127,154	180,556	383,189
8,113,505	8,395,923	7,509,042	7,312,727	8,686,560	9,458,145
36,712,425	(24,962,159)	(57,403,580)	25,735,400	60,401,845	(2,426,494)
8,512,489	8,946,219	6,057,764	4,867,768	7,469,551	9,576,929
83,197,623	27,466,466	(8,003,356)	71,456,604	109,807,079	49,409,245
5,263,987	5,631,977	6,766,643	7,703,591	10,110,544	9,464,776
6,257,877	7,273,051	8,126,080	8,884,365	13,660,821	14,943,046
11,521,864	12,905,028	14,892,723	16,587,956	23,771,365	24,407,822
71,675,759	14,561,438	(22,896,079)	54,868,648	86,035,714	25,001,423

Table 8
Principal Participating Employers

2012

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	16,953	1	26%
Meridian School District	3,128	2	5%
Boise Ind School District	2,914	3	4%
Ada County	1,528	4	3%
Nampa School District	1,403	5	3%
City of Boise	1,218	6	2%
Pocatello School District	1,163	7	2%
Coeur d`Alene School District	988	8	1%
Idaho Falls School District	970	9	1%
Bonneville School District	896	10	1%
All other	<u>34,109</u>		<u>52%</u>
Total (737 employers)	<u>65,270</u>		<u>100%</u>

2003

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	17,822	1	29%
Boise Ind. School District	3,064	2	5%
Meridian School District	2,693	3	4%
Nampa School District	1,261	4	2%
Ada County	1,251	5	2%
City of Boise	1,161	6	2%
Idaho Falls School District	1,121	7	2%
Pocatello School District	1,011	8	2%
Coeur d`Alene School District	965	9	1%
Bonneville School District	765	10	1%
All other	<u>31,271</u>		<u>50%</u>
Total (637 employers)	<u>62,385</u>		<u>100%</u>

Table 9

Public Entities Participating in PERSI

State Agencies

Accountancy Board
 Administration Dept.
 Aging Commission
 Agriculture Dept.
 Arts Commission
 Attorney General
 Barley Commission
 Bean Commission
 Beef Council
 Blind Commission
 Boise State University
 Brand Inspector
 Building Safety Division
 Commerce Dept.
 Controller's Office
 Corrections Dept.
 Correctional Industries
 Dairy Council
 Dentistry Board
 Eastern Idaho Technical College
 Education Board
 Endowment Fund Investment Board
 Environmental Quality Dept.
 Finance Dept.
 Financial Management Division
 Fish and Game Dept.
 Forest Products Com.
 Governor's Office
 Health and Welfare Dept.
 Health Dist.#1
 Health Dist.#2
 Health Dist.#3
 Health Dist.#4
 Health Dist.#5
 Health Dist.#6
 Health Dist.#7
 Hispanic Affairs Commission
 Historical Society
 Human Resources Division
 Idaho Div. Prof.-Tech. Education
 Idaho Grape Growers and Wine Producers Commission
 Idaho Oilseed Commission
 Idaho Public Television
 ID Rangeland Resources Com.
 Idaho State Bar
 Idaho State Police
 Idaho State University
 Independent Living Council

Industrial Commission
 Insurance Dept.
 Insurance Fund
 Judicial Branch
 Juvenile Corrections
 Labor Dept.
 Lands Dept.
 Lava Hot Springs Foundation
 Legislative Services
 Legislature - House of Reps.
 Legislature - Senate
 Lewis-Clark State College
 Library
 Lieutenant Governor
 Liquor Dispensary
 Lottery
 Medicine Board
 Military Division
 Nursing Board
 Occupational Licenses Bureau
 Office of Drug Policy
 Office of Energy Resources
 Outfitters and Guides
 Parks & Recreation
 Pardons and Paroles Com
 Pharmacy Board
 Potato Commission
 Prof. Engineers & Land Surveyors
 Public Employee Retire. Sys.
 Public Utilities Commission
 Racing Commission
 Real Estate Commission
 Secretary of State
 Soil Conservation Commission
 Species Conservation Office
 State Appellate Public Defender
 Superintendent of Public Instr.
 Tax Appeals Board
 Tax Commission
 Transportation Dept.
 Treasurer
 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
 Franklin County
 Fremont County
 Gem County
 Idaho County
 Jefferson County
 Jerome County
 Kootenai County
 Latah County
 Lemhi County
 Lewis County
 Lincoln County
 Madison County
 Minidoka 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
 City of Bovill
 City of Buhl
 City of Burley
 City of Caldwell
 City of Cambridge
 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 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 Malad
 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 Newdale
 City of Nezperce
 City of Notus
 City of Oakley
 City of Old Town
 City of Orofino
 City of Osburn
 City of Paris
 City of Parker
 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 Riggins
 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 Weston
 City of Wilder
 City of Winchester
 City of Worley

Water and Sewer Districts

A&B Irrigation District
 Ada County Drainage Dist.#2
 Aberdeen-Springfield Canal Co.
 American Falls Reservoir Dist.#1
 American Falls Reservoir Dist.#2
 Avondale Irrigation Dist.
 Big Lost River Irrigation
 Big Wood Canal Co.
 Black Canyon Irrigation Dist.
 Boise-Kuna Irrigation Dist.
 Boise Project Board of Control
 Burley Irrigation Dist.
 Cabinet Mountain Water Dist.
 Caldwell Irrigation Lateral Dist.
 Canyon Hill Irrigation Dist.
 Cataldo Water Dist.
 Central Shoshone Cnty Water Dist.
 Dalton Gardens Irrigation Dist.
 East Green Acres Irrigation Dist.
 E&W Cassia Soil & Water Cons. Dist.

East Shoshone County Water Dist.
 Falls Irrigation District
 Fish Haven Area Rec. Sewer Dist.
 Fremont-Madison Irrigation Dist.
 Grand View Mutual Canal Co.
 Granite Reeder Water & Sewer
 Hayden Lake Recreational Water & Sewer Dist.
 Hayden Lake Irrigation Dist.
 Idaho Irrigation Dist.
 Kalispel Bay Water/Sewer Dist.
 King Hill Irrigation Dist.
 Kingston Water Dist.
 Kootenai-Ponderay Sewer Dist.
 Lake Irrigation Dist.
 Lewiston Orchards Irrigation Dist.
 Little Wood River Irrigation Dist.
 Milner Low Lift Irrigation Dist.
 Minidoka Irrigation Dist.
 Mountain Home Irrigation Dist.
 Nampa-Meridian Irrigation Dist.
 New Sweden Irrigation Dist.
 New York Irrigation Dist.
 North Kootenai Water Dist.
 Orofino Cr-Whiskey Cr Water/Sewer Dist.
 Outlet Bay Water & Sewer Dist.
 Owyhee Project Sewer Board
 Payette Lakes Water/Sewer Dist.
 People's Canal & Irrigation Co.
 Pinehurst Water Dist.
 Pioneer Irrigation Dist.
 Progressive Irrigation Dist.
 Riverside Independent Water/Sewer
 Riverside Irrigation Dist.
 Riverside Irrigation Dist. Ltd.
 Roseberry Irrigation Dist.
 Ross Point Water Dist.
 Settlers Irrigation Dist.
 Snake River Valley Irrigation Dist.
 Southside Water & Sewer Dist.
 Star Sewer & Water Dist.
 Sun Valley Water & Sewer Dist.
 Twin Falls Canal Co.
 Water Dist.#1
 Water Dist.#11
 Water Dist.#31
 Water Dist.#32C
 Water Dist.#34
 Water Dist.# 37 and #37M

Water Dist.#37N
 Water Dist. #63
 Weiser Irrigation Dist.
 West Bonner Water & Sewer Dist.
 Wilder Irrigation Dist.

Highway Districts

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

Twin Falls Hwy. Dist.
 Union Independent Hwy. Dist.
 Weiser Valley Hwy. Dist.
 Wendell Hwy. Dist.#6
 West Point Hwy. Dist.
 White Bird Hwy. Dist.
 Winona Hwy. Dist.
 Worley Hwy. Dist.

Junior Colleges and Public School Districts

North Idaho College
 College of Southern Idaho
 Aberdeen School Dist.
 Academy at Roosevelt Center Charter School
 American Falls School Dist.
 Another Choice Virtual Charter School
 ANSER of Idaho Inc.
 Arbon School Dist.
 Avery School Dist.
 Basin School Dist.
 Bear Lake School Dist.
 Blackfoot Charter Com. Learning Ctr.
 Blackfoot School Dist.
 Blaine County School Dist.
 Bliss School Dist.
 Boise Independent School Dist.
 Bonneville School Dist.
 Boundary County School Dist.
 Bruneau-Grandview School Dist.
 Buhl School Dist.
 Butte County School Dist.
 Caldwell School Dist.
 Camas County School Dist.
 Cambridge School Dist.
 Canyon-Owyhee School Dist.
 Cascade School Dist.
 Cassia County School Dist.
 Castleford School Dist.
 Challis Joint School Dist.
 Clark County School Dist.
 Clearwater-Orofino School Dist.
 Coeur d' Alene Charter Academy
 Coeur d' Alene School Dist.
 College of Western Idaho
 Compass Public Charter School
 Cottonwood School Dist.
 Council Valley School Dist.
 Culdesac Joint School Dist.
 DaVinci Charter School
 Dietrich School Dist.
 Emmett School Dist.
 Falcon Ridge Charter School

Filer School Dist.
 Firth School Dist.
 Fruitland School Dist.
 Garden Valley School Dist.
 Genesee School Dist.
 Glenns Ferry Joint School Dist.
 Gooding Joint School Dist.
 Grace School Dist.
 Hagerman Joint School Dist.
 Hansen School Dist.
 Heritage Academy
 Heritage Community Charter School
 Highland Joint School Dist.
 Homedale School Dist.
 Horseshoe Bend School Dist.
 I Succeed Virtual Charter School
 Idaho Arts Charter School
 Idaho Distance Education Academy
 Idaho Falls School Dist.
 Idaho High School Activities Assn.
 Idaho Science & Technology Charter School
 Idaho Virtual Academy
 Idaho Virtual Ed. Partners Inc.
 Inspire Virtual Charter School
 Jerome School Dist.
 Kamiah Joint School Dist.
 Kellogg School Dist.
 Kendrick School Dist.
 Kimberly School Dist.
 Kootenai School Dist.
 Kootenai Bridge Academy
 Kuna Joint School Dist.
 Lake Pend Oreille School Dist.
 Lakeland School Dist.
 Lapwai School Dist.
 Legacy Public Charter School
 Lewiston Indept. School Dist.
 Liberty Charter School Inc.
 Mackay School Dist.
 Madison School Dist.
 Marsh Valley School Dist.
 Marsing School Dist.
 McCall Donnelly School Dist.
 Meadows Valley School Dist.
 Melba School Dist.
 Meridian Charter HS Inc.
 Meridian Medical Arts Charter School
 Meridian School Dist.
 Middleton School Dist.
 Midvale School Dist.

Minidoka County School Dist.
 Monticello Montessori Charter School
 Moscow Charter School
 Moscow School Dist.
 Mountain Home School Dist.
 Mountain View School Dist.
 Mullan School Dist.
 Murtaugh School Dist.
 Nampa School Dist.
 New Plymouth School Dist.
 Nez Perce Joint School Dist.
 North Gem School Dist.
 North Star Charter School
 North Valley Academy Charter School
 Notus School Dist.
 Oneida School Dist.
 Palouse Prairie Educ. Org.
 Parma School Dist.
 Payette School Dist.
 Pleasant Valley School Dist.
 Plummer-Worley Jnt. School Dist.
 Pocatello Community Charter School
 Pocatello School Dist.
 Post Falls School Dist.
 Potlatch School Dist.
 Prairie School Dist.
 Preston School Dist.
 Richard McKenna Charter HS
 Richfield School Dist.
 Rigby School Dist.
 Ririe School Dist.
 Rockland School Dist.
 Rolling Hills Charter School
 Sage International School of Boise
 Salmon School Dist.
 Salmon River Joint School Dist.
 Sandpoint Charter School
 Shelley Joint School Dist.
 Shoshone School Dist.
 Snake River School Dist.
 Soda Springs School Dist.
 South Lemhi School Dist.
 St. Anthony School Dist.
 St. Maries School Dist.
 Sugar-Salem School Dist.
 Swan Valley School Dist.
 Taylor's Crossing Public Charter School
 Teton School Dist.
 The Village Charter School

Three Creek School Dist.
 Thomas Jefferson Charter School
 Troy School Dist.
 Twin Falls School Dist.
 Upper Carmen Charter School
 Valley School Dist.
 Vallivue School Dist.
 Victory Charter School
 Vision Charter School
 Wallace School Dist.
 Weiser School Dist.
 Wendell School Dist.
 West Bonner County School Dist.
 West Jefferson School Dist.
 West Side School Dist.
 Whitepine Charter School
 Whitepine Jnt. School Dist.
 Wilder School Dist.
 Wings Charter Middle School Inc.
 Xavier Charter School

Other

Cascade Medical Center
 Elmore Medical Center
 Weiser Memorial Hospital
 Community Planning Assn.of SW Idaho
 American Falls Housing Auth.
 Assn. of Idaho Cities
 Bear Lake Regional Com.
 Bench Sewer Dist.
 Bingham County Sr. Citizens Ctr.
 Blaine County Recreational Dist.
 Boise City/Ada Cty. Housing Auth.
 Caldwell Housing Auth.
 CCOA Aging, Weatherization and Human Services
 Canyon County Mosquito Abatement Dist.
 Capital City Development Corp.
 Caribou Soil Conservation Dist.
 Central Orchards Sewer Dist.
 Clearwater-Potlatch Timber Protection Assn.
 Coolin Sewer Dist.
 Dry Creek Cemetery Dist.
 Eagle Sewer Dist.
 Eastern Idaho Fair Board
 Eastern Idaho Regional Waste Water Auth.
 Edwards Mosquito Abatement Dist.

 **Statistical Section** 

Foster Grandparents of SE ID
Gem County Mosquito
Abatement Dist.
Gem County Recreation
Genesee Cemetery Dist.
Gooding Cemetery Maint. Dist.
Grangeville Cemetery Maint.
Dist.
Greater Middleton Parks & Rec
Dist.
Hagerman Cemetery Dist.
Hayden Area Reg. Sewer Bd.
Hillcrest Cemetery Maint. Dist.
Housing Authority of Pocatello
Idaho Bureau of Educational
Services for the Deaf and Blind
Idaho School Board Assn.
Idaho School District Council
Idaho Crop Improvement Assn.
Idaho Digital Learning Academy
Idaho Public Employees Assn.
Idaho Assn. of Counties
Idaho Heritage Trust, Inc.
Idaho Education Assn.
Idaho Assn. of School Admin.
Idaho County Risk Mgmt. Program
Iona Bonneville Sewer Dist.
Jerome Recreation Dist.
Kingston-Cataldo Sewer Dist.
Kootenai Metropolitan Planning
Org.
Kuna Cemetery Maint. Dist.
Lewiston-Nez Perce County Airport
Authority
Lincoln County Cemetery Dist.
Lincoln County Housing Auth.
Local Highway Technical
Assistance Council
M-A-R Cemetery Dist.
Marsing-Homedale Cemetery
Dist.
Meridian Cemetery Maint. Dist.
Moscow Cemetery Dist.
Nampa Housing Authority
Nez Perce County Fair Board
North Fremont Cemetery Dist.
North Idaho Fair
Orofino Cemetery Dist.
Payette Cnty. Recreation Dist.
Port of Lewiston
Post Falls Urban Renewal Dist.
Rexburg Cemetery Dist.
Shelley Cemetery Dist.
Southern Idaho Solid Waste Dist.

South Fork Coeur d'Alene Sewer
Dist.
Targhee Regional Public Transit
Authority
Twin Falls Housing Auth.
Valley Recreation Dist. of
Hazelton
Valley Regional Transit
Valley Soil and Water
Conservation Dist.
West Boise Sewer Dist.
W. Bonner Cemetery
Maintenance
West End Cemetery Dist.
Wilder Cemetery Dist.
Wilder Housing Auth.

Aberdeen Library Dist.
Ada County Free Library
American Falls Free Library
Bear Lake County Library
Boundary County Free Library
Burley Library
Consolidated Free Library Dist.
Council Valley Free Library Dist.
East Bonner County Library Dist.
Franklin County Library Dist.
Fremont County Dist. Library
Jefferson Free Library Dist.
Latah County Library Dist.
Madison County Library Dist.
Meadows Valley Public Library
Dist.
Meridian Library Dist.
North Bingham Cnty. Library Dist.
Oneida County Library
Portneuf Library Dist.
Prairie-River Library Dist.
Priest Lake Public Library
Salmon Library Dist.
South Bannock Free Library Dist.
Stanley Community Library Dist.
Valley of Tetons Dist. Library Bd.
West Bonner Library Dist.

Bear Lake County Fire Dist.
Blackfoot Fire Dept.
Boise Fire Dept.
Buhl Fire Dept.
Burley Fire Dept.
Caldwell Fire Dept.
Canyon County Ambulance Dist.
Cascade Rural Fire & EMS
Central Fire Dist.

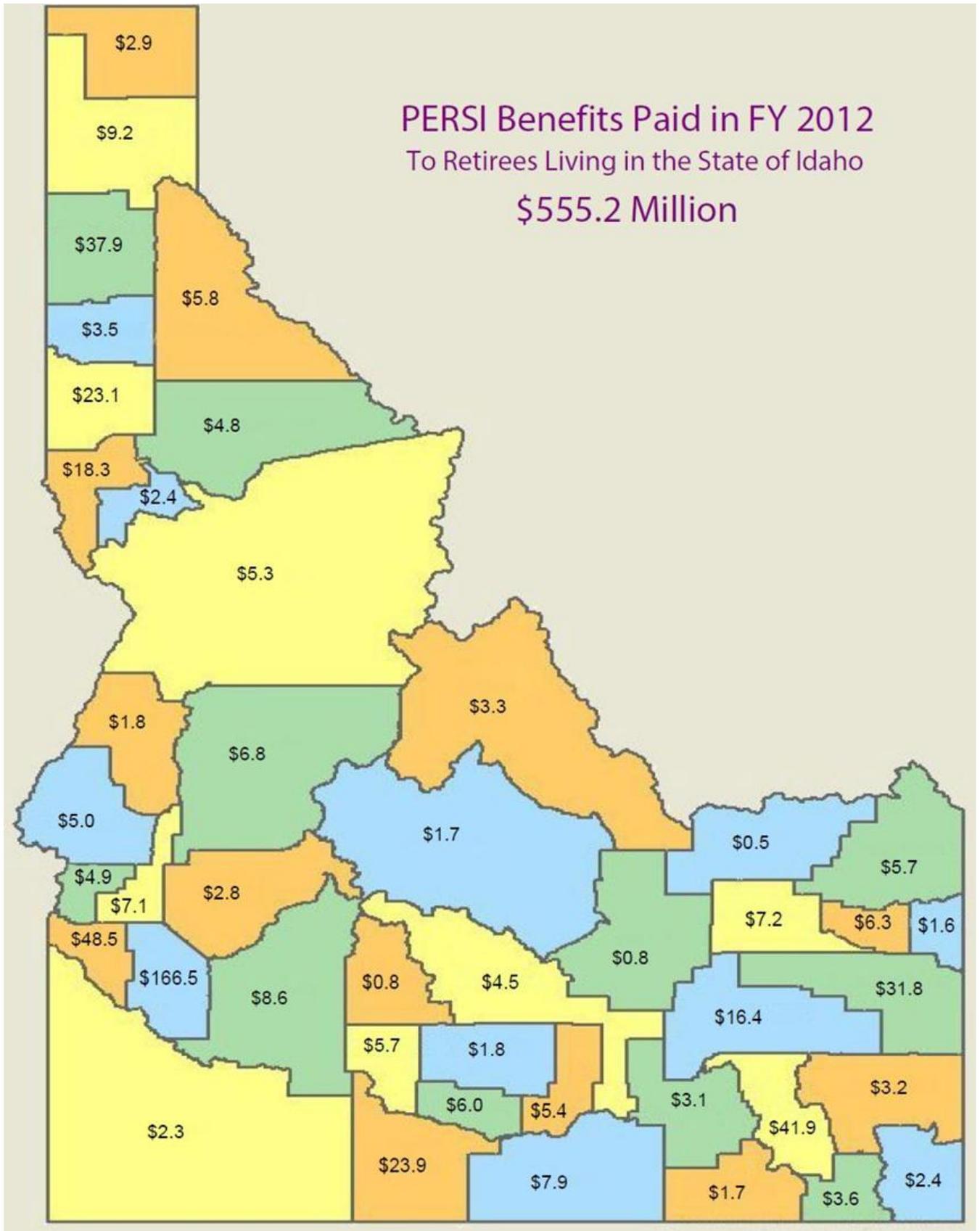
Coeur d' Alene Fire Dept.
Cottonwood Rural Fire Dist.
Donnelly Rural Fire Protection
Dist.
Eagle Fire Protection Dist.
Franklin County Fire Dist.
Garden Valley Fire Protection
Dist.
Gem Cnty. Fire Protection Dist.
Greater Swan Valley Fire
Protection Dist.
Hagerman Fire Protection Dist.
Homedale Rural Fire Protection
Dist.
Idaho Falls Fire Dept.
Jerome Fire Dept.
Ketchum Fire Dept.
Kootenai County Fire and
Rescue
Kootenai County Emergency
Medical Svc.
Kootenai County Rescue
Protection
Kuna Fire Dist.
Kuna Rural Fire Dist.
Lemhi Co. Fire Protection Dist.
Lewiston Fire Dept.
Lincoln County Emergency Svs.
McCall Fire Protection Dist.
Mica Kidd Island Fire Protect. Dist.
Moscow Fire Dept.
Nampa Fire Dept.
No. Ada Cnty. Fire/Rescue Vol.
No. Lakes Fire Protection Dist.
Northside Fire Dist.
Payette Fire Dept.
Plummer-Gateway Fire Protect. Dist.
Pocatello Fire Dept.
Rexburg-Madison Fire Dept.
Rock Creek Fire Protect. Dist.
Sagle Fire Dist.
Saint Maries Fire Protect. Dist.
Sandpoint Fire Dept.
Schweitzer Fire Dist.
Shoshone City & Rural Fire Prot.
Dist.
Shoshone Cnty. Fire Dist. #1
Shoshone County Fire Dist. #2
Shoshone Co. Fire Protect.
Dist. #2
South Central Region E911
South Fremont Fire Protect. Dist.
So. Idaho Timber Protection Assn.
Spirit Lake Fire Protect. Dist.
Star Joint Fire Protect. Dist.

 **Statistical Section** 

Teton County Fire Protect. Dist.
Timberlake Fire Protect. Dist.
Twin Falls Fire Dept.
Weiser Ambulance Dist.

Weiser Area Rural Fire Dist.
Wendell Rural Fire Dist.
West End Fire Prot. Dist.
Westside Fire Dist.

Whitney Fire Protect. Dist.
Wilder Rural Fire Protect. Dist.
Wood River Fire Protect. Dist.
Worley Ambulance Assn.
Worley Fire Protect. Dist



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

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

To receive any of these materials, contact PERSI (numbers below). Additional PERSI information can be found on PERSI's website at 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

Coeur d'Alene

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

Pocatello

Office Location:
850 East Center
Suite D
Pocatello, ID

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

Telephone:

PERSI Answer Center (208) 334-3365 Toll-free 1-800-451-8228

Employer Service Center (208) 287-9525 Toll-free 1-866-887-9525

Choice Plan Toll-free 1-866-437-3774