



 **STATISTICAL** SECTION

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 seven fiduciary funds including three defined benefit retirement plans - the Public Employee Retirement Fund Base Plan (PERSI Base Plan) the Firefighters’ Retirement Fund (FRF) and the Judges’ Retirement Plan (JRF); 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 Choice Plan record keeper. The data in the remaining tables was provided by the System’s own records.

During FY 2017, the number of active PERSI members increased from 68,517 to 70,073. The number of retired members or annuitants receiving monthly allowances increased from 44,181 to 45,468. The number of inactive members who have not been paid a separation benefit increased from 31,862 to 34,151 Of these inactive members, 12,669 have achieved vested eligibility. Total membership in PERSI increased from 144,560 to 149,692 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, 2017 there were 783 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		
<b>Cities</b>	4,618	2,816	7,434	1,742	1,493	3,235	4,127	14,796
Female	1,354	1,005	2,359	599	627	1,226	1,451	5,036
Male	3,264	1,811	5,075	1,143	866	2,009	2,676	9,760
<b>Counties</b>	4,948	3,591	8,539	1,121	1,933	3,054	3,838	15,431
Female	2,380	1,850	4,230	620	1,089	1,709	1,988	7,927
Male	2,568	1,741	4,309	501	844	1,345	1,850	7,504
<b>Schools</b>	19,286	12,198	31,484	4,740	9,642	14,382	20,032	65,898
Female	14,404	9,306	23,710	3,766	7,516	11,282	14,442	49,434
Male	4,882	2,892	7,774	974	2,126	3,100	5,590	16,464
<b>State</b>	10,261	7,100	17,361	3,929	7,057	10,986	13,728	42,075
Female	5,315	3,677	8,992	2,268	3,927	6,195	7,014	22,201
Male	4,946	3,423	8,369	1,661	3,130	4,791	6,714	19,874
<b>All Others</b>	3,234	2,021	5,255	1,137	1,357	2,494	3,743	11,492
Female	954	767	1,721	595	812	1,407	1,604	4,732
Male	2,280	1,254	3,534	542	545	1,087	2,139	6,760
<b>Grand Total</b>	42,347	27,726	70,073	12,669	21,482	34,151	45,468	149,692
Female	24,407	16,605	41,012	7,848	13,971	21,819	26,499	89,330
Male	17,940	11,121	29,061	4,821	7,511	12,332	18,969	60,362

**Table 2**  
**Changes in Membership – PERSI Base Plan**

Fiscal Year Ended	Active Members			Retired Members		Inactive Members
	Number	Average Age	Average Years of Service	Number	Average Age	Number
2008	66,765	46.2	10.3	30,912	71.8	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
2013	65,535	46.8	10.7	38,947	71.6	27,110
2014	66,223	46.6	10.5	40,776	71.7	28,273
2015	67,008	46.5	10.4	42,657	71.6	29,827
2016	68,517	46.8	10.1	44,181	71.8	31,862
2017	70,073	46.6	9.9	45,468	72.2	34,151

**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 <sup>1</sup>	Straight Life <sup>2</sup>
\$0 - 250	5,390	4,733	6	651	1,465	3,925
251 - 500	6,261	5,660	48	553	1,532	4,729
501 - 750	5,039	4,473	151	415	1,319	3,720
751 - 1,000	3,957	3,484	148	325	1,110	2,847
1,001 - 1,250	3,472	3,026	170	276	1,032	2,440
1,251 - 1,500	2,860	2,450	190	220	852	2,008
1,501 - 1,750	2,550	2,226	170	154	827	1,723
1,751 - 2,000	2,305	2,034	154	117	794	1,511
Over 2,000	13,634	12,785	512	337	5,202	8,432
Totals	45,468	40,871	1,549	3,048	14,133	31,335

<sup>1</sup>Joint & Survivor (also known as Contingent Annuitant)

<sup>2</sup>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 <sup>1</sup>	Straight Life <sup>2</sup>
\$0 - 250	6	4		2	4	2
251 - 500	10	1		9	1	9
501 - 750	7	4		3	4	3
751 - 1,000	4	3		1	3	1
1,001 - 1,250	17	13		4	13	4
1,251 - 1,500	13	9	1	3	10	3
1,501 - 1,750	15	11	2	2	13	2
1,751 - 2,000	20	14	2	4	16	4
Over 2,000	425	288	25	112	313	112
Totals	517	347	30	140	377	140

<sup>1</sup>Joint & Survivor (also known as Contingent Annuitant)

<sup>2</sup>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 – Judges’ Retirement Fund**

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Normal	Disability	Beneficiary	Joint & Survivor <sup>1</sup>	Straight Life <sup>2</sup>
\$0 – 2,000	7	1		6	1	6
2,001 – 2,500	3	1		2	1	2
2,501 -3,000	5	2		3	2	3
3,001 - 3,500	8	3		5	2	6
3,501 - 4,000	8	2		6	2	6
4,001 - 4,500	10	7		3	5	5
4,501 - 5,000	3	2		1	2	1
5,001 - 5,500	4	4			4	
Over 5,500	53	51		2	42	11
Totals	101	73		28	61	40

<sup>1</sup>Joint & Survivor (also known as Contingent Annuitant)

<sup>2</sup>Single Life

**Table 3d**  
**Retired Members by Type of Benefit – PERSI Choice Plan**

<b>Amount of Monthly Benefit</b>	<b>Total Number of Retirees</b>	<b>Both 414(k) and 401(k)</b>	<b>414(k) Only</b>	<b>401(k) Only</b>
\$0 - 250	72	38	22	12
251 - 500	85	67	2	16
501 - 750	36	25	2	9
751 - 1,000	32	22		10
1,001 - 1,250	12	9		3
1,251 - 1,500	9	6		3
1,501 - 1,750	1	1		
1,751 - 2,000	8	4	1	3
Over 2,000	13	10		3
Totals	268	182	27	59

**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 7/1/07 to 6/30/08							
Average monthly benefit	\$459	\$390	\$714	\$1,104	\$1,623	\$2,331	\$3,217
Average final average salary	\$593	\$2,189	\$2,686	\$3,177	\$3,666	\$4,041	\$4,628
Number of retired members	42	328	298	267	287	286	439
Period 7/1/08 to 6/30/09							
Average monthly benefit	\$320	\$378	\$667	\$1,153	\$1,526	\$2,374	\$3,323
Average final average salary	\$1,002	\$2,294	\$2,606	\$3,248	\$3,654	\$4,198	\$4,790
Number of retired members	44	363	282	311	284	314	472
Period 7/1/09 to 6/30/10							
Average monthly benefit	\$204	\$397	\$742	\$1,086	\$1,571	\$2,411	\$3,385
Average final average salary	\$514	\$2,335	\$2,763	\$3,136	\$3,622	\$4,275	\$4,825
Number of retired members	42	342	330	334	307	324	482
Period 7/1/10 to 6/30/11							
Average monthly benefit	\$112	\$391	\$704	\$1,111	\$1,568	\$2,385	\$3,488
Average final average salary	\$887	\$2,442	\$2,744	\$3,278	\$3,697	\$4,383	\$4,900
Number of retired members	38	442	368	370	366	364	581
Period 7/1/11 to 6/30/12							
Average monthly benefit	\$192	\$394	\$747	\$1,138	\$1,634	\$2,426	\$3,430
Average final average salary	\$764	\$2,386	\$2,885	\$3,242	\$3,765	\$4,302	\$4,808
Number of retired members	57	504	395	383	400	374	521
Period 7/1/12 to 6/30/13							
Average monthly benefit	\$206	\$413	\$762	\$1,156	\$1,651	\$2,447	\$3,497
Average final average salary	\$1,788	\$2,411	\$2,916	\$3,310	\$3,714	\$4,443	\$4,976
Number of retired members	55	544	451	410	399	379	495
Period 7/1/13 to 6/30/14							
Average monthly benefit	\$263	\$403	\$728	\$1,144	\$1,714	\$2,355	\$3,421
Average final average salary	\$1,243	\$2,552	\$2,775	\$3,306	\$3,972	\$4,333	\$4,949
Number of retired members	49	519	469	427	490	420	522
Period 7/1/14 to 6/30/15							
Average monthly benefit	\$221	\$370	\$745	\$1,079	\$1,580	\$2,419	\$3,396
Average final average salary	\$1,586	\$2,354	\$3,034	\$3,258	\$3,725	\$4,504	\$4,983
Number of retired members	36	573	457	460	369	423	558
Period 7/1/15 to 6/30/16							
Average monthly benefit	\$374	\$402	\$757	\$1,168	\$1,646	\$2,463	\$3,358
Average final average salary	\$1,420	\$2,484	\$3,054	\$3,526	\$3,910	\$4,552	\$4,981
Number of retired members	35	463	410	376	413	423	521
Period 7/1/16 to 6/30/17							
Average monthly benefit	\$640	\$417	\$753	\$1,177	\$1,688	\$2,451	\$3,509
Average final average salary	\$1,815	\$2,548	\$3,202	\$3,537	\$3,863	\$4,776	\$5,261
Number of retired members	20	361	411	371	332	427	550

**Table 4b**

**Average Benefit Payments – Firefighters’ Retirement Fund**

<u>Retirement Effective Dates</u>	<u>Years Credited Service</u>						30+
	0-4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	
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			
Period 7/1/12 to 6/30/13	**		**	**	**	**	**
Average monthly benefit							
Average Final Average Salary							
Period 7/1/13 to 6/30/14							
Average monthly benefit							\$6,256
Average Final Average Salary							*
Number of retired members							1
Period 7/1/14 to 6/30/15	**		**	**	**	**	**
Average monthly benefit							
Average Final Average Salary							
Period 7/1/15 to 6/30/16	**		**	**	**	**	**
Average monthly benefit							
Average Final Average Salary							
Period 7/1/16 to 6/30/17							
Average monthly benefit							
Average Final Average Salary							\$5,637 *
Number of retired members							1

\*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 – Judges’ Retirement 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 7/1/14 to 6/30/15							
Average monthly benefit	\$1,895	\$4,346	\$5,482		\$8,417		
Number of retired members	1	1	1		2		
Period 7/1/15 to 6/30/16							
Average monthly benefit			\$8,084	\$7,512	\$8,794		
Number of retired members			1	1	1		
Period 7/1/16 to 6/30/17							
Average monthly benefit		\$4,984	\$5,793	\$7,294		\$4,171	\$2,452
Number of retired members		2	2	2		1	1

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

**Table 4d**  
**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 7/1/07 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
Period 7/1/12 to 6/30/13							
Average monthly benefit	\$820	\$456	\$515	\$554	\$480	\$683	\$644
Number of retired members	2	14	14	27	22	17	44
Period 7/1/13 to 6/30/14							
Average monthly benefit	\$120	\$890	\$534	\$1,124	\$560	\$656	\$560
Number of retired members	1	10	15	23	13	17	41
Period 7/1/14 to 6/30/15							
Average monthly benefit	\$588	\$1,665	\$844	\$1,341	\$747	\$927	\$738
Number of retired members	2	14	25	26	13	22	43
Period 7/1/15 to 6/30/16							
Average monthly benefit	\$318	\$945	\$606	\$585	\$577	\$563	\$499
Number of retired members	5	18	37	26	29	29	48
Period 7/1/16 to 6/30/17							
Average monthly benefit	\$694	\$844	\$737	\$670	\$494	\$776	\$588
Number of retired members	21	26	44	41	30	46	60

*\*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)	Retirants (1)			Death	Separation	
			Pre-NRA	Post-NRA	Survivors			
<b>PERSI BASE PLAN and FRF</b>								
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
2013	602,758,058	29,847,798	19,229,642	10,737,466	1,385,697	11,562,936	32,266,986	707,788,583
2014	677,054,949	31,181,280	19,263,836	11,699,605	1,499,603	12,414,898	33,959,615	787,073,786
2015	685,057,604	32,850,337	18,982,851	12,714,575	1,769,618	11,212,116	28,354,914	790,942,015
2016	731,945,232	34,812,098	18,968,148	13,955,913	1,943,926	10,556,133	32,307,543	844,488,993
2017	769,911,801	35,034,939	18,218,550	15,307,442	3,661,761	13,559,082	28,872,581	884,566,156
<b>JUDGES' RETIREMENT PLAN</b>								
2015	4,683,420	893,969						
2016	5,059,316	915,621						
2017	5,173,494	999,921						
<b>PERSI CHOICE PLAN</b>								
2012	9,464,776							
2013	10,251,319							
2014	11,147,689							
2015	15,662,811							
2016	41,363,965							
2017	37,358,429							
<b>SICK LEAVE INSURANCE RESERVE TRUST FUND</b>								
2012	16,310,005							
2013	16,687,698							
2014	17,373,642							
2015	17,853,009							
2016	18,438,911							
2017	18,166,014							

(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).

Schedule is intended to show information for 6 years. Additional years will be displayed as they become available.

**Table 6**

**History of Cost-of-Living Adjustments**

Year <sup>(1)</sup>	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), (5)
2010	-1.48	1.0	-1.48	0.0	(4)
2011	1.15	1.0	1.15	0.15	(5) (6)
2012	3.77	1.0	3.77	2.77	(5)
2013	1.69	1.0	1.69	.69	
2014	1.59	1.0	1.59	.59	
2015	1.7	1.7	1.7	0.0	(5)
2016	.2	.2	.2	0.0	
2017	1.1	1.1	1.1	0.0	

(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%.

(5) A retro-active COLA of up to 2.3% was awarded effective March 1, 2015 to re-establish purchasing power for the years 2009, 2011, 2012.

(6) A retro-active COLA of up to .8% was awarded effective March 1, 2016 to re-establish purchasing power for the year 2011.

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

	2008	2009	2010
<b>Additions:</b>			
Employee Contributions	170,710,597	180,063,010	178,124,381
Employer Contributions	273,410,279	284,608,663	284,932,418
Investment Income <sup>1</sup>	275,703,902	221,899,829	200,479,456
Gains and Losses	(779,405,404)	(1,920,771,032)	833,597,303
Transfers/Rollovers In			
Other Income	215,297	84,268	12,261
<b>Total additions to plan net position</b>	<b>(59,365,329)</b>	<b>(1,234,115,262)</b>	<b>1,497,145,819</b>
<b>Deductions</b>			
Benefit Payments	448,660,441	483,128,952	517,046,719
Refunds	31,151,910	34,845,676	36,747,852
Administrative Expenses	5,905,580	6,232,678	6,471,359
Transfers/Rollovers Out			
<b>Total deductions to plan net position</b>	<b>485,717,931</b>	<b>524,207,306</b>	<b>560,265,930</b>
<b>Change in net position</b>	<b>(545,083,260)</b>	<b>(1,758,322,568)</b>	<b>936,879,889</b>

<sup>1</sup> Investment income is reported net of investment expense.

2011	2012	2013	2016	2017
178,415,845	179,168,074	184,652,290	220,866,936	237,032,668
279,174,844	277,143,887	285,440,860	335,610,100	356,367,389
231,745,111	240,033,473	247,522,779	277,666,987	284,543,243
1,697,095,152	(102,816,241)	726,899,521	(72,888,917)	1,411,348,507
37,716	24,089	16,311	25,283	29,366
<b>2,386,468,668</b>	<b>593,553,282</b>	<b>1,444,531,761</b>	<b>761,280,389</b>	<b>2,289,321,173</b>
558,619,602	599,848,356	654,141,410	792,705,222	835,774,004
38,753,611	40,830,899	33,845,755	32,307,543	29,497,711
5,973,540	6,231,431	6,308,487	6,806,655	8,810,136
<b>603,346,753</b>	<b>646,910,686</b>	<b>694,295,652</b>	<b>831,819,420</b>	<b>874,081,851</b>
<b>1,783,121,915</b>	<b>(53,357,404)</b>	<b>750,236,109</b>	<b>(70,539,031)</b>	<b>1,415,239,322</b>

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

	2008	2009	2010
<b>Additions:</b>			
Employee Contributions	23,190	18,753	16,185
Employer Contributions	12,866,827	13,434,204	13,542,331
Investment Income <sup>1</sup>	7,249,703	5,772,048	5,165,228
Gains and Losses	(20,494,659)	(49,963,011)	21,423,526
Transfers/Rollovers In			
Other Income			
<b>Total additions to plan net position</b>	<b>(354,939)</b>	<b>(30,738,006)</b>	<b>40,147,270</b>
<b>Deductions</b>			
Benefit Payments	17,163,333	17,945,071	18,372,312
Refunds			
Administrative Expenses			
Transfers/Rollovers Out			
<b>Total deductions to plan net position</b>	<b>17,163,333</b>	<b>17,945,071</b>	<b>18,372,312</b>
<b>Change in net position</b>	<b>(17,518,272)</b>	<b>(48,683,077)</b>	<b>21,774,958</b>

<sup>1</sup> Investment income is reported net of investment expense.

<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
13,746	11,100	11,136	9,095	6,168	6,329	4,385
13,313,715	13,486,309	14,227,313	14,200,323	11,305,473	7,198,597	7,452,987
5,912,515	6,096,564	6,289,701	8,078,269	6,896,831	6,892,864	6,961,648
43,298,001	(2,611,410)	18,470,947	49,642,989	2,461,078	(1,809,410)	34,527,177
<b>62,537,977</b>	<b>16,982,563</b>	<b>38,999,097</b>	<b>71,930,676</b>	<b>20,669,550</b>	<b>12,288,380</b>	<b>48,946,197</b>
19,238,671	19,637,373	19,801,418	19,958,800	19,874,275	19,476,228	19,294,441
				153,719	58,873	43,022
<b>19,238,671</b>	<b>19,637,373</b>	<b>19,801,418</b>	<b>19,958,800</b>	<b>20,027,994</b>	<b>19,535,101</b>	<b>19,337,463</b>
<b>43,299,306</b>	<b>(2,654,810)</b>	<b>19,197,679</b>	<b>51,971,876</b>	<b>641,556</b>	<b>(7,246,721)</b>	<b>29,608,734</b>

**Table 7c**
**Changes in Net Position - Choice  
Plan 401(k)** (last 10 fiscal years)

	2008	2009	2010	2011
<b>Additions:</b>				
Employee Contributions	34,868,605	35,680,207	33,413,555	33,068,567
Employer Contributions	217,878	153,211	127,154	180,556
Investment Income <sup>1</sup>	6,606,090	6,144,038	6,144,609	7,441,583
Gains and Losses	(20,059,176)	(45,522,778)	20,858,277	51,079,923
Transfers/Rollovers In	8,946,219	6,057,764	4,867,768	7,469,551
Other Income				
<b>Total additions to plan net position</b>	<b>30,579,616</b>	<b>2,512,442</b>	<b>65,411,363</b>	<b>99,240,180</b>
<b>Deductions</b>				
Benefit Payments	3,882,154	4,951,776	6,013,245	7,771,465
Refunds				
Administrative Expenses				
Transfers/Rollovers Out	5,982,049	7,069,099	7,676,334	12,032,837
<b>Total deductions to plan net position</b>	<b>9,864,203</b>	<b>12,020,875</b>	<b>13,689,579</b>	<b>19,804,302</b>
<b>Change in net position</b>	<b>20,715,413</b>	<b>(9,508,433)</b>	<b>51,721,784</b>	<b>79,435,878</b>

<sup>1</sup> Investment income is reported net of investment expense.

2012	2013	2014	2015	2016	2017
32,417,476	36,341,951	39,062,685	42,874,459	45,299,030	48,333,290
383,189	9,119,848	14,230,058	5,166,873	4,778,923	5,475,485
8,267,997	9,431,394	11,462,165	9,589,538	12,385,370	13,786,327
(1,861,880)	31,292,784	69,529,511	9,030,653	(3,529,621)	64,650,113
9,576,929	9,132,179	10,706,301	14,575,338	11,868,500	14,836,646
<b>48,783,711</b>	<b>95,318,156</b>	<b>144,990,720</b>	<b>81,236,861</b>	<b>70,802,202</b>	<b>147,081,861</b>
7,123,041	8,018,315	8,936,739	12,729,966	35,985,817	34,029,074
13,323,865	15,382,348	18,901,443	23,364,173	1,069,543	115,788
<b>20,446,906</b>	<b>23,400,663</b>	<b>27,838,182</b>	<b>36,094,139</b>	<b>37,055,360</b>	<b>34,144,862</b>
<b>28,336,805</b>	<b>71,917,493</b>	<b>117,152,538</b>	<b>45,142,722</b>	<b>33,746,842</b>	<b>112,936,999</b>

**Table 7d**
**Changes in Net Position - Choice  
Plan 414(k)** (last 10 fiscal years)

	2008	2009	2010
<b>Additions:</b>			
Employee Contributions			
Employer Contributions			
Investment Income <sup>1</sup>	1,789,833	1,365,004	1,168,118
Gains and Losses	(4,902,983)	(11,880,802)	4,877,123
Transfers/Rollovers In			
Other Income			
<b>Total additions to plan net position</b>	<b>(3,113,150)</b>	<b>(10,515,798)</b>	<b>6,045,241</b>
<b>Deductions</b>			
Benefit Payments	1,749,823	1,814,867	1,690,346
Refunds			
Administrative Expenses			
Transfers/Rollovers Out	1,291,002	1,056,981	1,208,031
<b>Total deductions to plan net position</b>	<b>3,040,825</b>	<b>2,871,848</b>	<b>2,898,377</b>
<b>Change in net position</b>	<b>(6,153,975)</b>	<b>(13,387,646)</b>	<b>3,146,864</b>

<sup>1</sup> Investment income is reported net of investment expense.

2011	2012	2013	2014	2015	2016	2017
		6,462				
1,244,977	1,190,148	1,192,371	1,293,253	901,407	227,137	(101,457)
9,321,922	(564,614)	3,732,343	8,177,394	776,244	639,034	5,758,352
<b>10,566,899</b>	<b>625,534</b>	<b>4,931,176</b>	<b>9,470,647</b>	<b>1,677,651</b>	<b>866,171</b>	<b>5,656,895</b>
2,339,079	2,341,735	2,233,004	2,210,950	2,932,845	5,378,148	3,329,355
1,627,984	1,619,181	1,619,036	1,661,723	2,049,671	523,170	10,491
<b>3,967,063</b>	<b>3,960,916</b>	<b>3,852,040</b>	<b>3,872,673</b>	<b>4,982,516</b>	<b>5,901,318</b>	<b>3,339,846</b>
<b>6,599,836</b>	<b>(3,335,382)</b>	<b>1,079,136</b>	<b>5,597,974</b>	<b>(3,304,865)</b>	<b>(5,035,147)</b>	<b>2,317,049</b>

**Table 7e**
**Changes in Net Position – Sick  
Leave Insurance Reserve Fund –  
State** (last 10 fiscal years)

	2008	2009	2010
<b>Additions:</b>			
Employer Contributions	5,681,376	5,889,260	5,790,947
Net appreciation (depreciation) <sup>1</sup>	(10,878,863)	(9,976,100)	9,814,139
Other Income	10,520	2,554	2,042
<b>Total additions to plan net position</b>	<b>(5,186,967)</b>	<b>(4,084,286)</b>	<b>15,607,128</b>
<b>Deductions</b>			
Benefit Payments	3,628,582	4,328,025	3,656,816
Administrative Expenses	29,823	35,486	39,080
<b>Total deductions to plan net position</b>	<b>3,658,405</b>	<b>4,363,511</b>	<b>3,695,896</b>
<b>Change in net position</b>	<b>(8,845,372)</b>	<b>(8,447,797)</b>	<b>11,911,232</b>

**Table 7f**
**Changes in Net Position – Sick  
Leave Insurance Reserve Fund –  
School** (last 10 fiscal years)

	2008	2009	2010
<b>Additions:</b>			
Employer Contributions	13,150,921	13,669,429	5,790,947
Net appreciation (depreciation) <sup>1</sup>	(17,999,083)	(16,505,489)	9,814,139
Other Income	17,345	6,054	2,042
<b>Total additions to plan net position</b>	<b>(4,830,817)</b>	<b>(2,830,006)</b>	<b>15,607,128</b>
<b>Deductions</b>			
Benefit Payments	9,238,739	10,011,758	3,656,816
Administrative Expenses	49,167	58,714	39,080
<b>Total deductions to plan net position</b>	<b>9,287,906</b>	<b>10,070,472</b>	<b>3,695,896</b>
<b>Change in net position</b>	<b>(14,118,723)</b>	<b>(12,900,478)</b>	<b>11,911,232</b>

<sup>1</sup> Reported net of investment expense.

<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
5,675,940	5,793,204	6,049,837	6,088,489	6,347,903	6,804,354	7,136,693
19,114,477	2,298,334	15,142,268	23,097,449	5,722,685	3,356,390	21,515,574
2,656	3,690	1,290	1,079	600	889	30
<b>24,793,073</b>	<b>8,095,228</b>	<b>21,193,395</b>	<b>29,187,017</b>	<b>12,071,188</b>	<b>10,161,633</b>	<b>28,652,297</b>

3,765,826	3,463,901	4,049,618	4,366,900	4,510,989	4,980,235	5,010,974
39,148	39,346	39,876	40,181	40,375	40,752	41,148
<b>3,804,974</b>	<b>3,503,247</b>	<b>4,089,494</b>	<b>4,407,081</b>	<b>4,551,364</b>	<b>5,020,987</b>	<b>5,052,122</b>
<b>20,988,099</b>	<b>4,591,981</b>	<b>17,103,901</b>	<b>24,779,936</b>	<b>7,519,824</b>	<b>5,140,646</b>	<b>23,600,175</b>

<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
13,307,372	12,866,373	13,380,821	13,264,646	13,521,617	13,978,967	14,763,323
31,830,496	3,796,750	24,479,545	36,880,546	9,043,823	3,919,755	32,991,024
2,064	740	724	327	164	360	2,187
<b>45,139,932</b>	<b>16,663,863</b>	<b>37,861,090</b>	<b>50,145,519</b>	<b>22,565,604</b>	<b>17,899,082</b>	<b>47,756,534</b>

11,502,027	12,846,104	12,638,080	13,006,742	13,342,020	13,458,676	13,155,040
65,192	64,994	64,464	64,159	63,965	63,588	63,192
<b>11,567,219</b>	<b>12,911,098</b>	<b>12,702,544</b>	<b>13,070,901</b>	<b>13,405,985</b>	<b>13,522,264</b>	<b>13,218,232</b>
<b>33,572,713</b>	<b>3,752,765</b>	<b>25,158,546</b>	<b>37,074,618</b>	<b>9,159,619</b>	<b>4,376,818</b>	<b>34,538,302</b>

**Table 7g**  
**Changes in Net Position – JRF**

	2015	2016	2017
<b>Additions:</b>			
Employee Contributions	629,077	623,754	630,392
Employer Contributions	3,595,417	3,370,587	3,946,599
Investment Income <sup>1</sup>	1,523,041	1,505,550	1,540,236
Net appreciation (depreciation)	526,854	(413,420)	7,612,667
Other Income	2,063	2,571	4,946
<b>Total additions to plan net position</b>	<b>6,276,452</b>	<b>5,089,042</b>	<b>13,734,840</b>
<b>Deductions</b>			
Benefit Payments	5,577,389	5,974,937	6,173,415
Administrative Expenses	95,733	133,096	74,035
<b>Total deductions to plan net position</b>	<b>5,673,122</b>	<b>6,108,033</b>	<b>6,247,450</b>
<b>Special Item – Transfer in of Judges’ Retirement Fund</b>	<b>75,864,30</b>		
<b>Change in net position</b>	<b>76,467,63</b>	<b>(1,018,991)</b>	<b>7,487,390</b>

<sup>1</sup> Reported net of investment expense.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**Table 8**  
**Principal Participating Employers**

**2017**

<b>Participating Employers</b>	<b>Covered Employees</b>	<b>Rank</b>	<b>Percentage of Total System</b>
State of Idaho	17,361	1	25%
West Ada School District (formerly Meridian School District)	3,537	2	5%
Boise Ind. School District	3,075	3	4%
Ada County	1,687	4	2%
City of Boise	1,378	5	2%
Pocatello School District	1,344	6	2%
Nampa School District	1,339	7	2%
Bonneville School District	1,102	8	2%
Coeur d'Alene School District	1,047	9	2%
Twin Falls School District	984	10	1%
All other	37,219		53%
<b>Total (783 employers)</b>	<b>70,073</b>		<b>100%</b>

**2008**

<b>Participating Employers</b>	<b>Covered Employees</b>	<b>Rank</b>	<b>Percentage of Total System</b>
State of Idaho	18,260	1	28%
Meridian School District	3,204	2	5%
Boise Ind School District	3,038	3	5%
Ada County	1,494	4	2%
Nampa School District	1,445	5	2%
City of Boise	1,276	6	2%
Pocatello School District	1,147	7	2%
Idaho Falls School District	1,035	8	1%
Coeur d'Alene School District	1,029	9	1%
Bonneville School District	877	10	1%
All other	33,960		51%
<b>Total (611 employers)</b>	<b>66,765</b>		<b>100%</b>

**Table 9  
Public Entities Participating in PERSI**

**State Agencies**

Accountancy Board  
Administration Dept  
Agriculture Dept  
Attorney General  
Barley Commission  
Bd of Veterinary Med  
Bean Commission  
Beef Council  
Board of Education  
Boise State Univ  
Brand Inspector  
Comm For The Blind  
Comm On Hispanic  
Affairs  
Commerce Dept  
Commission On Aging  
Commission On The Arts  
Commission for Pardons  
and Paroles  
Controller`s Office  
Correction Dept  
Correctional Indust  
Dairy Council  
Dentistry Board  
Dept of Environmental  
Qlty  
Div of Bldg Safety  
Div of Financial Mgt  
Div of Veteran Services  
Division of Human  
Resources  
E Idaho Tech College  
Endowment Fund  
Investment Bd  
Finance Dept  
Fish & Game Dept  
Forest Products Comm  
Governor`s Office  
Health & Welfare Dept  
Health District 1  
Health District 2  
Health District 3  
Health District 4  
Health District 5  
Health District 6  
Health District 7  
Historical Society  
House of Reps  
Id Public Television  
Idaho Career & Technical  
Education

Idaho Grape Growers &  
Wine Producers  
Commission  
Idaho Oilseed  
Commission  
Idaho Rangeland  
Resources Commission  
Idaho State Police  
Idaho State Univ  
Independent Living  
Council  
Industrial Commission  
Insurance Dept  
Insurance Fund  
Judicial Branch  
Juvenile Corrections  
Labor Dept  
Lands Dept  
Lava Hot Springs  
Foundation  
Legislative Services  
Lewis-Clark State College  
Library  
Lieutenant Governor  
Liquor Dispensary  
Lottery  
Medicine Board  
Military Division  
Multi-Agency Payroll  
Nursing Board  
Occupational License Bur  
Office of Drug Policy  
Office of Energy  
Resources  
Office of Performance  
Evaluations  
Office of Species  
Conservation  
Outfitters & Guides  
Parks & Recreation  
Pharmacy Board  
Potato Commission  
Prof Eng & Surveyors  
Public Defense  
Commission  
Public Employee  
Retirement System  
Public Util Comm  
Racing Commission  
Real Estate Comm  
STEM Action Center  
Secretary of State  
Senate

Soil Conservation Comm  
State Appellate Public  
Defender  
State Bar  
Supt Public Inst  
Tax Appeals Board  
Tax Commission  
Transportation Dept  
Treasurer  
University of Idaho  
Vocational Rehab  
Water Resources Dept  
Wheat 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  
Gooding 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

 **Statistical Section** 

Power County  
Shoshone County  
Teton County  
Twin Falls County  
Valley County  
Washington County

**Cities**

City of Aberdeen  
City of Albion  
City of Amer Falls  
City of Ammon  
City of Arco  
City of Ashton  
City of Athol  
City of Bancroft  
City of Basalt  
City of Bellevue  
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 Glens 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 Hazelton  
City of Heyburn  
City of Homedale  
City of Hope  
City of Horseshoe Bend  
City of Idaho City  
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 Spr  
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 Moyie Springs  
City of Mtn Home  
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 Oldtown  
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 Stanley  
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  
Aberdeen-Springfield  
Canal Co  
Ada Co Drainage Dist #2

 **Statistical Section** 

Amer Falls Res Dist #1  
 Amer Falls Res Dist #2  
 Avondale Irr Dist  
 Big Lost River Irr  
 Big Wood Canal Co  
 Black Canyon Irrigation District  
 Boise Proj Bd Contrl  
 Boise-Kuna Irr Dist  
 Burley Irr Dist  
 Cabinet Mountains Water District  
 Caldwell Irrigation Lateral District  
 Canyon Hill Irr Dist  
 Cataldo Water Dist  
 Central Shoshone Co Water Dist  
 Dalton Gardens Irrigation District  
 E Greenacres Irr Dist  
 East Shoshone Co Wtr Dis  
 Falls Irrigation District  
 Fish Haven Area  
 Recreational Sewer Dist  
 Fremont-Madison Irr  
 Grandview Mutual Canal Co  
 Granite Reeder Water & Sewer  
 Hayden Lake  
 Recreational Water & Sewer District  
 Hayden Lk Irrigation Dist  
 Idaho Irr District  
 Kalispel Bay Water & Sewer Dist  
 King Hill Irr Dist  
 Kingston Water Dist  
 Kootenai-Ponderay Sewer Dist  
 Lake Irr District  
 Lewiston Orchard Irr Dist  
 Little Wood Riv Irr Dist  
 Milner Low Lift Irr District  
 Minidoka Irr Dist  
 Mtn Home Irr Dist  
 Nampa-Meridian Irr  
 New Sweden Irr Dist  
 New York Irr Dist  
 No Kootenai Water District  
 North Snake Ground Water District

Orofino Cr-Whiskey Cr Water & Sewer District  
 Outlet Bay Water & Sewer Dist  
 Owyhee Proj S Board of Control  
 Payette Lakes Water & Sewer Dist  
 Peoples Canal and Irrigation Co  
 Pinehurst Water Dist  
 Pioneer Irr Dist  
 Progressive Irr Dis  
 Riverside Indep Water Sew  
 Riverside Irr Dist  
 Riverside Irr Dist LTD  
 Roseberry Irr Dist  
 Ross Point Water Dis  
 Settlers Irr Dist  
 Snake River Valley Irr Dist  
 Southside Wtr & Swr Dist  
 Star Sewer & Water District  
 Sun Valley Water & Sewer  
 Twin Falls Canal Co  
 W Bonner Water & Sewer Dist  
 Water District #1  
 Water District #11  
 Water District #31  
 Water District #32-C  
 Water District #34  
 Water District #63  
 Water District 37  
 Water District 37N  
 Water District 67  
 Weiser Irr Dist  
 Wilder Irr District

**Highway Districts**

Ada County Hwy Dist  
 Atlanta Hwy Dist  
 Bliss Hwy Dist  
 Buhl Hwy Dist  
 Burley Hwy Dist  
 Canyon Hwy Dist #4  
 Central Hwy Dist  
 Clarkia Better Roads Hwy Dist  
 Clearwater Hwy Dist  
 Cottonwood Hwy Dist  
 Deer Creek Highway District

Dietrich Hwy Dist #5  
 Downey Swan Lake Hwy Dist  
 East Side Hwy District  
 Evergreen Hwy Dist  
 Fenn Hwy Dist  
 Ferdinand Hwy Dist  
 Filer Highway District  
 Gem Hwy Dist  
 Glens Ferry Hwy Dist  
 Golden Gate Hwy Dist  
 Gooding Hwy Dist  
 Grangeville Hwy Dist  
 Greencreek Hwy Dist  
 Hagerman Hwy Dist  
 Highway District #1 (Fruitland)  
 Hillsdale Hwy District  
 Homedale Hwy Dist  
 Independent Hwy Dist  
 Jerome Hwy District  
 Kamiah Hwy Dist  
 Keuterville Hwy Dist  
 Kidder-Harris Hwy Dist  
 Kimama Highway District  
 Lakes Hwy District  
 Lost River Highway District  
 Minidoka Co Hwy Dist  
 Mtn Home Hwy Dist  
 N Latah Co Hwy Dist  
 Nampa Hwy District  
 North Hwy Dist  
 Notus-Parma Hwy Dist  
 Oakley Highway District  
 Plummer-Gateway Hwy Dist  
 Post Falls Hwy Dis  
 Prairie Hwy Dist Bd  
 Raft River Hwy Dist  
 Richfield Hwy Dist #3  
 S Latah County Hwy Dist #2  
 Shoshone Hwy Dist #2  
 Twin Falls Hwy Dist  
 Union Ind Hwy Dist  
 Weiser Valley Hwy Dist  
 Wendell Hwy Dist #6  
 West Point Hwy Dist  
 White Bird Highway District  
 Winona Hwy Dist  
 Worley Hwy District

 **Statistical Section** 

**Junior Colleges and  
Public School Districts**

Aberdeen School Dist  
Alturas International  
Academy  
American Falls SD  
American Heritage  
Charter School  
Another Choice Virtual  
Charter School  
Anser of Idaho Inc  
Arbon School Dist  
Avery School Dist  
Basin School District  
Bear Lake School Dist  
Bingham Academy  
Blackfoot Charter Comm  
Learning Ctr  
Blackfoot School Dis  
Blaine Co School Dist  
Bliss School Dist  
Boise Ind School Dis  
Bonneville School District  
Boundary County SD  
Bruneau-Grandview SD  
Buhl School District  
Butte Co School Dist  
Caldwell School Dist  
Camas Co School Dist  
Cambridge School Dist  
Canyon-Owyhee SD  
(COSSA)  
Cascade School Dist  
Cassia Co SD  
Castleford SD  
Challis Jt SD  
Chief Tahgee Elementary  
Academy  
Clark Co School Dist  
Clearwater/Orofino Jt SD  
Coeur d`Alene Charter  
Academy  
Coeur d`Alene SD  
Compass Public Charter  
School  
Cottonwood SD  
Council Valley Sd  
Culdesac Jt SD  
Dietrich School Dist  
Emmett School Dist  
Falconridge Charter  
School  
Filer School Dist  
Firth School Dist  
Fruitland School Dist  
Garden Valley SD

Gem Prep: Nampa, Inc.  
Gem Prep: Pocatello Inc.  
Genesee School Dist  
Glenns Ferry Jt SD  
Gooding Jt SD  
Grace School Dist  
Hagerman Jt SD  
Hansen School Dist  
Heritage Academy  
Heritage Community  
Charter School  
Highland Jt SD  
Homedale School Dist  
Horseshoe Bend SD  
I Succeed Virtual High  
School  
Id High Sch Activity Assn  
Idaho Arts Charter School  
Idaho College and Career  
Readiness Academy  
Idaho Distance Education  
Academy  
Idaho Falls SD  
Idaho Science &  
Technology Charter  
School  
Idaho Virtual Academy  
Idaho Virtual Education  
Partners, Inc.  
Inspire Virtual Charter  
School  
Jerome School Dist  
Kamiah Jt SD  
Kellogg School District  
Kendrick School Dist  
Kimberly School Dist  
Kootenai Bridge Academy  
Kootenai School District  
Kootenai Technical  
Education Campus  
Kuna Jt SD  
Lake Pend Oreille Sch  
Dist  
Lakeland School Dist  
Lapwai School Dist  
Legacy Public Charter  
School  
Lewiston Independ SD  
Liberty Charter School Inc  
Mackay School Dist  
Madison School Dist  
Marsh Valley Jt SD  
Marsing School Dist  
McCall Donnelly SD  
Meadows Valley SD  
Melba School Dist

Meridian Charter High  
School Inc  
Meridian Medical Arts  
Charter School  
Meridian School Dist  
Middleton SD  
Midvale School Dist  
Minidoka County Sd  
Monticello Montessori  
Charter School  
Moscow Charter School  
Moscow School Dist  
Mountain Home SD  
Mountain View School  
District  
Mullan School Dist  
Murtaugh School Dist  
Nampa School Dist  
New Plymouth SD  
NezPerce Jt SD  
North Gem SD  
North Star Charter School  
North Valley Academy  
Charter School  
Notus School Dist  
Oneida School Dist  
Palouse Prairie Education  
Organization  
Parma School Dist  
Pathways in Education -  
Nampa, Inc.  
Payette School Dist  
Pleasant Valley SD  
Plummer-Worley Jt SD  
Pocatello Community  
Charter Sch  
Pocatello School Dist  
Post Falls Sch Dist  
Potlatch School Dist  
Prairie School Dist  
Preston School Dist  
Richard McKenna Charter  
Hi Sch  
Richfield School Dist  
Rigby School Dist  
Ririe School Dist  
Rockland School Dist  
Rolling Hills Charter  
School  
STEM Charter Academy  
Sage International School  
of Boise  
Salmon River Jt School  
Dist  
Salmon School Dist  
Sandpoint Charter School

 **Statistical Section** 

Shelley Jt SD  
 Shoshone School Dist  
 Snake River SD  
 Soda Springs SD  
 South Lemhi SD  
 St Anthony  
     SD(FremontCoSD)  
 St Maries School Dist  
 Sugar-Salem SD  
 Swan Valley SD  
 Syringa Mountain School  
 Taylors Crossing Public  
 Charter School  
 Teton School Dist  
 The Academy, Inc.  
 The Village Charter  
 School  
 Thomas Jefferson  
 Charter School  
 Three Creek SD  
 Troy School District  
 Twin Falls SD  
 Upper Carmen Charter  
 Sch  
 Valley School Dist  
 Vallivue School Dist  
 Victory Charter School  
 Vision Charter School  
 Wallace School Dist  
 Weiser School Dist  
 Wendell School Dist  
 West Bonner Co Sch Dist  
 West Jefferson SD  
 West Side SD  
 White Pine Charter  
 School  
 Whitepine Jt Sch Dist  
 Wilder School Dist  
 Xavier Charter School

**Other**

Aberdeen District Library  
 Ada Co Free Library  
 Am Falls Housing Agn  
 Amer Falls Free Libr  
 Assoc of Id Cities  
 Bannock Planning  
     Organization  
 Bear Lake Co Library  
 Bear Lake County Fire  
     District  
 Bear Lake Regional  
     Comm  
 Bingham Co Senior  
     Citizen Ctr  
 Blackfoot Fire Dept

Blaine Co Rec Dist  
 Boise City/Ada Co  
     Housing Authority  
 Boise Fire Dept  
 Boundary Co Free Lib  
 Buhl Fire Dist  
 Buhl Housing Authority  
 Burley Fire Dept  
 Burley Library  
 Caldwell Fire Dept  
 Caldwell Housing  
     Authority  
 Canyon Co Mosquito  
     Abatement District  
 Canyon County  
     Ambulance District  
 Capital City Dev Corp  
 Caribou Soil  
     Conservation District  
 Cascade Medical Ctr  
 Cascade Rural Fire &  
     EMS  
 Central Fire District  
 Central Orchards Sewer  
     Dist  
 Clearwater-Potlatch  
     Timber Prot Assn  
 Coeur d`Alene Fire Dept  
 College of So Idaho  
 College of Western Idaho  
 Comm Planning Assn-SW  
     ID  
 Consolidated Free Library  
     District  
 Coolin Sewer Dist  
 Cottonwood Rural FD  
 Council Valley Free  
     Library District  
 Deary Rural Fire District  
 Donnelly Rural FPD  
 Dry Creek Cemetery Dist  
 Eagle Fire Protection  
     District  
 Eagle Sewer District  
 East Bonner County  
     Library Dist  
 Eastern Id Fair Dist  
 Eastern Idaho Reg Waste  
     Water Authority  
 Edwards Mosquito  
     Abatement District  
 Ellisport Bay Sewer  
     District  
 Foster Grandparents of  
     SE Idaho  
 Franklin Co Lib Dist

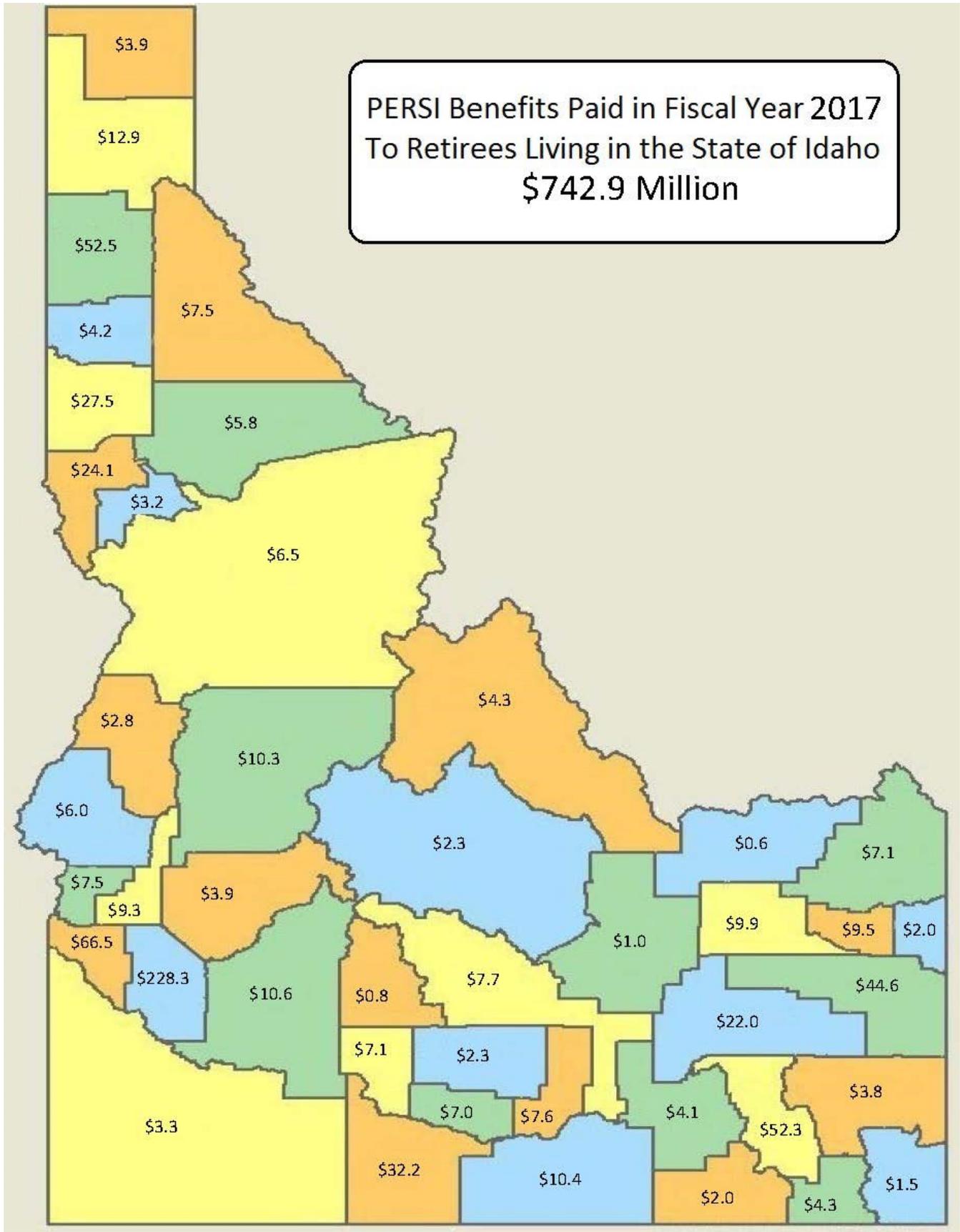
Franklin County Fire Dist  
 Fremont County Dist Lib  
 Garden Valley Fire  
     Protection District  
 Gem Co Mosquito  
     Abatement Dist  
 Gem Co Recreation  
 Gem County Fire Prot  
     Dist 1  
 Gooding Cem Maint Dis  
 Grangeville Cemetery  
     Maint Dist  
 Greater Middleton Parks  
     & Rec District  
 Greater Swan Valley Fire  
     Prot Dist  
 Hagerman Cemetery Dist  
 Hagerman Fire Prot Dist  
 Hauser Lake Fire  
     Protection District  
 Hayden Area Regional  
     Sewer Bd  
 Hillcrest Cemetery  
     Maintenance District  
 Homedale Rural Fire Prot  
     Dist  
 Housg Auth Pocatello  
 Id Assn of Counties  
 Id Assn of School  
     Administrators  
 ID Bureau of Education  
     Svc for the Deaf and  
     Blind  
 Id Co Risk Mgmt Prog  
 Id Crop Improvement  
     Assoc  
 Id Falls Fire Dept  
 Id Public Emp Assn  
 Idaho Digital Learning  
 Academy  
 Idaho Education Assn  
 Idaho Heritage Trust  
 Idaho School Boards  
     Assn  
 Idaho School District  
     Council  
 Iona Bonneville Sewer  
     District  
 Jeff Free Library Di  
 Jerome Fire Dept  
 Jerome Recreation  
     District  
 Ketchum Fire Dept  
 Kingston-Cataldo Sewer  
     District

 **Statistical Section** 

Kootenai Co Emer  
MedSvc  
Kootenai Co Fire &  
Rescue F  
Kootenai Co Fire &  
Rescue P  
Kootenai Metropolitan  
Planning Organization  
Kuna Cemetery  
Maintenance District  
Kuna Fire District  
Kuna Rural Fire District  
Latah County Lib Dist  
Lemhi Co Fire Protection  
District  
Lewiston Fire Dept  
Lewiston-Nez Perce  
County Airport Authority  
Lincoln Co Cemetery Dist  
Lincoln County  
Emergency Services  
Lincoln County Housing  
Authority  
Local Hwy Tech  
Assistance Cncl  
Madison Co Library Dist  
M-A-R Cemetery Dist  
Marsing-Homedale  
Cemetery District  
McCall Fire Prot Dist  
Meadows Valley Rural  
Fire District  
Meadows Vly Pub Lib Dis  
Meridian Cemetery Maint  
Dist  
Meridian Library Dist  
Metro Community  
Services, Inc.  
Mica Kidd Island Fire Prot Dist  
Minidoka County Fire  
Protection District  
Minidoka Soil & Water  
Conservation District  
Moscow Cemetery Dist  
Moscow Fire Dept  
N Ada Co Fire/Rescue  
Dist  
N Bingham Co Library  
Dist  
N Fremont Cemetery Dist  
Nampa Fire Dept  
Nampa Housing Auth  
Nez Perce Co Fair Board  
No Lakes Fire Prot Dist  
North Idaho College  
North Idaho Fair

Northside Fire District  
Oneida Co Library  
Orofino Cemetery District  
Paradise Valley Fire  
District  
Paul Cemetery District  
Payette County  
Recreation District  
Payette Fire Dept  
Plummer Gateway Fire  
Prot Dist  
Pocatello Fire Dept  
Port of Lewiston  
Portneuf Library Dist  
Post Falls Urban Renewal  
Agency  
Prairie-River Lib Dist  
Priest Lake Public Library  
Rexburg Cemetery Dis  
Rexburg-Madison Fire  
Rock Creek Fire  
Protection District  
S Bannock Lib Dist  
S Id Solid Waste Dist  
S Id Timber Prot Assn  
Sagle Fire District  
Salmon Library District  
Sandpoint Fire Dept  
Schweitzer Fire District  
Selkirks-Pend Oreille  
Transit Authority  
Shelley Cemetery Dist  
Shoshone City & Rural  
Fire Protection District  
Shoshone Co Fd #1  
Shoshone Co Fd #2  
Shoshone Co FD#2  
So Cent Region E911  
South Boundary Fire  
Protection District  
South Fork Coeur d Alene  
River Sewer District  
South Fremont Fire  
Protection District  
Southern Valley County  
Rec Dist  
Spirit Lk Fire Prot Dist  
St Maries Fire Prot Dist  
Stanley Community  
Library Dist  
Star Joint Fpd  
Targhee Regional Public  
Transit Authority  
Teton Co Fire Pr Dis  
Timberlake Fire  
Protection District

Twin Falls Co Pest  
Abatement District  
Twin Falls County Fair  
Twin Falls Fire Dept  
Twin Falls Housing Auth  
Valley of Tetons Library  
Bd  
Valley Recreation District  
of Hazelton  
Valley Regional Transit  
Valley Soil & Water  
Conservation District  
W Boise Sewer Dist  
Weiser Ambulance  
District  
Weiser Area Rural Fire  
District  
Weiser Memorial Hospital  
Wendell Rural FD  
West Bonner Library  
District  
West End Cemetery Dist  
West End Fire Prot Dist  
Westside Fire Dist  
Whitney FPD  
Whitney Fpd  
Wilder Cemetery Dist  
Wilder Housing Auth  
Wilder Rural Fire  
Protection District  
Wood River Fire &  
Rescue  
Worley Fire Prot Dis  
South Central Region E911  
South Fremont Fire Protect. Dist.  
So. Idaho Timber Protection Assn.  
Spirit Lake Fire Protect. Dist.  
Star Joint Fire Protect. Dist.  
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 & Rescue  
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
- Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Form 1099R)
- 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](http://www.persi.idaho.gov).

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Boise, ID 83720-0078

**Coeur d'Alene**

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

**Pocatello**

Office Location:  
1246 Yellowstone Avenue  
Suite A5  
Pocatello, ID 83201

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

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

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



**PERSI**

Public Employee Retirement System of Idaho

*The costs associated with this publication are available from the  
Public Employee Retirement System of Idaho in accordance with Section 60-202, Idaho Code.*