Schedule of Employer Allocations and Collective Pension Amounts
June 30, 2025

Public Employee Retirement System of Idaho Base Plan

Independent Auditor's Report

To the Retirement Board
Public Employee Retirement System of Idaho
Boise, Idaho

Report on Audit of Schedule of Employer Allocations and Schedule of Collective Pension Amounts

Opinions

We have audited the accompanying schedule of employer allocations of Public Employee Retirement System of Idaho Base Plan (the System) for the year ended June 30, 2025, and related notes. We have also audited the totals for the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and plan pension expense (specified column totals) included in the accompanying schedule of collective pension amounts (collectively the Schedules) of the System as of and for the year ended June 30, 2025.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and plan pension expense for the System as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2025, and our report thereon, dated October 17, 2025, expressed an unmodified opinion on those financial statements.

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Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the System retirement board, System employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Boise, Idaho
October 17, 2025

	Total Employer Contributions	Employer Proportionate Share
State Offices & Departments		
Administration Department	$ 912,427	0.0014837761
Agriculture Department	2,164,137	0.0035192896
Attorney General	2,554,059	0.0041533753
Barley Commission	27,921	0.0000454047
Bean Commission	8,802	0.0000143137
Beef Council	61,580	0.0001001405
Board of Education	422,360	0.0006868360
Boise State University	4,819,374	0.0078371992
Brand Inspector	244,877	0.0003982156
Commerce Dept	345,437	0.0005617449
Commission for Pardons and Paroles	261,050	0.0004245159
Commission for the Blind	296,027	0.0004813950
Commission On Aging	118,758	0.0001931226
Commission on Hispanic Affairs	17,619	0.0000286518
Commission On The Arts	56,861	0.0000924666
Controller`s Office	1,108,926	0.0018033201
Correction Department	19,464,503	0.0316529050
Correctional Industry	288,125	0.0004685449
Dairy Council	2,159	0.0000035109
Department of Environmental Quality	3,116,217	0.0050675489
Division Occ & Prof License	1,873,053	0.0030459328
Division of Financial Management	223,381	0.0003632591
Division of Human Resources	1,350,646	0.0021964018
Division of Veteran Services	2,732,744	0.0044439504
Endowment Fund Investment Board	62,381	0.0001014431
Finance Department	727,457	0.0011829805
Fish & Game Department	5,218,985	0.0084870411
Forest Products Commission	20,113	0.0000327075
Governor`s Office	184,804	0.0003005257
Health & Social Services Ombudsman	10,234	0.0000166424
Health & Welfare Department	21,429,639	0.0348485819
Health District 1	627,165	0.0010198870
Health District 2	334,471	0.0005439121
Health District 3	710,640	0.0011556329
Health District 4	931,469	0.0015147420
Health District 5	512,508	0.0008334334
Health District 6	550,655	0.0008954675
Health District 7	506,065	0.0008229559
Historical Society	377,942	0.0006146040
House of Representatives	218,860	0.0003559071
Idaho Division of Career Technical Education	441,316	0.0007176620
Idaho Grape Growers & Wine Producers Comm	33,555	0.0000545667
Idaho Public Television	523,769	0.0008517459
Idaho Rangeland Resources Commission	21,865	0.0000355566
Idaho State Police	6,425,021	0.0104482801
Idaho State University	3,506,491	0.0057022071
Idaho Workforce Development Council	112,593	0.0001830972

State Offices & Departments, continued	Total Employer Contributions	Employer Proportionate Share
Independent Living Council	29,453	0.0000478961
Industrial Commission	888,864	0.0014454583
Info Tech Services	1,967,777	0.0031999717
Insurance Department	540,782	0.0008794122
Insurance Fund	2,816,736	0.0045805370
Judicial Branch	4,388,426	0.0071363975
Juvenile Corrections	2,778,229	0.0045179175
Labor Department	3,433,989	0.0055843053
Lands Department	3,313,951	0.0053891012
Lava Hot Springs Foundation	124,002	0.0002016503
Legislative Services	785,361	0.0012771432
Lewis-Clark State College	666,927	0.0010845474
Library	251,378	0.0004087874
Lieutenant Governor	14,409	0.0000234317
Liquor Dispensary	1,285,883	0.0020910851
Lottery	385,082	0.0006262150
Military Division	3,460,760	0.0056278399
Office of Administrative Hearings	103,882	0.0001689315
Office of Drug Policy	44,615	0.0000725523
Office of Energy Resources	103,633	0.0001685265
Office of Performance Evaluations	72,581	0.0001180302
Office of Species Conservation	144,198	0.0002344928
Parks & Recreation	1,193,612	0.0019410353
Potato Commission	275,786	0.0004484794
Public Charter School Commission	39,433	0.0000641254
Public Employee Retirement System	578,427	0.0009406300
Public Utilities Commission	391,880	0.0006372698
Racing Commission	7,714	0.0000125444
Secretary of State	293,124	0.0004766742
Senate	108,588	0.0001765843
Soil Conservation Comm	131,260	0.0002134532
State Appellate Public Defender	279,579	0.0004546475
State Bar	289,995	0.0004715858
State Public Defender	2,083,763	0.0033885865
STEM Action Center	66,966	0.0001088992
Superintendent of Public Instruction	1,057,166	0.0017191487
Tax Appeals Board	35,308	0.0000574174
Tax Commission	3,060,383	0.0049767524
Transportation Department	11,612,647	0.0188843256
Treasurer	277,320	0.0004509739
University of Idaho	8,051,936	0.0130939467
Vocational Rehab	915,666	0.0014890434
Water Resources Dept	1,253,661	0.0020386861
Wheat Commission	34,285	0.0000557538
Local Offices & Departments		
Am Falls Housing Agn	4,654	0.0000075683

Local Offices & Departments, continued	Total Employer Contributions	Employer Proportionate Share
Ammon Cemetery District	6,578	0.0000106971
Assoc of Id Cities	72,785	0.0001183620
Bannock Planning Organization	12,456	0.0000202558
Bear Lake Regional Comm	26,365	0.0000428744
Bingham Co Senior Citizen Ctr	22,157	0.0000360314
Blaine Co Rec Dist	164,304	0.0002671889
Blaine Soil Conservation District	3,454	0.0000056168
Boise City/Ada Co Housing Authority	356,158	0.0005791792
Boise River Flood Control District #10	13,080	0.0000212705
Bonner Soil & Water Conservation District	18,892	0.0000307219
Buhl Housing Authority	22,782	0.0000370478
Caldwell Housing Authority	121,916	0.0001982581
Canyon Co Mosquito Abatement District	96,396	0.0001567578
Canyon County Ambulance District	819,241	0.0013322384
Capital City Dev Corp	242,230	0.0003939111
Caribou Soil Conservation District	3,271	0.0000053193
Cascade Medical Ctr	537,822	0.0008745987
Central Orchards Sewer Dist	40,408	0.0000657109
Clearwater-Potlatch Timber Prot Assn	140,582	0.0002286125
Comm Planning Assn-SW ID	205,966	0.0003349391
Coolin Sewer Dist	15,438	0.0000251051
Dry Creek Cemetery Dist	55,119	0.0000896338
Eagle Sewer District	137,953	0.0002243373
Eastern Elmore County Rec District	4,226	0.0000068723
Eastern Id Fair Dist	46,493	0.0000756063
Eastern Idaho Reg Waste Water Authority	43,522	0.0000707749
Edwards Mosquito Abatement District	12,432	0.0000202167
Ellisport Bay Sewer District	6,925	0.0000112613
Filer Cemetery Maintenance District	4,523	0.0000073552
Foster Grandparents of SE Idaho	25,269	0.0000410921
Gem Co Mosquito Abatement Dist	24,189	0.0000393358
Gem Co Recreation	15,710	0.0000255474
Gem Soil & Water Conserv Dist	2,851	0.0000046363
Gooding Cem Maint Dis	7,537	0.0000122566
Gooding Soil Conservation District	2,784	0.0000045273
Grangeville Cemetery Maint Dist	8,357	0.0000135900
Greater Middleton Parks & Rec District	50,902	0.0000827761
Groveland Cemetery Maintenance District	1,690	0.0000027483
Hagerman Cemetery Dist	5,789	0.0000094140
Hayden Area Regional Sewer Bd	95,354	0.0001550634
Hillcrest Cemetery Maintenance District	15,774	0.0000256515
Housing Alliance & Community Partnerships	111,447	0.0001812336
ID Assn Of Counties	103,886	0.0001689380
ID Assn Of School Administrators	41,543	0.0000675567
ID Co Risk Mgmt Prog	258,091	0.0004197040
ID Crop Improvement Assoc	101,942	0.0001657767
ID Independent Intergovernmental Authority (III-A)	95,645	0.0001555366

Local Offices & Departments, continued	Total Employer Contributions	Employer Proportionate Share
Idaho Digital Learning Academy	966,097	0.0015710536
Idaho Education Assn	309,899	0.0005039535
Idaho Heritage Trust	12,558	0.0000204216
Idaho School Boards Assn	109,297	0.0001777373
Idaho School District Council	13,551	0.0000220364
IDAWY Solid Waste District	193,831	0.0003152053
Iona Bonneville Sewer District	26,435	0.0000429882
Jerome Cemetery Maintenance District	15,521	0.0000252400
Jerome Recreation District	42,636	0.0000693341
Joplin Cemetery Maintenance District	2,091	0.0000034004
Kingston-Cataldo Sewer District	16,322	0.0000265426
Kootenai Co Emer MedSvc	77,445	0.0001259400
Kootenai Metropolitan Planning Organization	34,270	0.0000557294
Kootenai Shoshone Soil & Water Conser Dist	8,017	0.0000130371
Kuna Cemetery Maintenance District	9,049	0.0000147154
Lemhi Soil & Water Conservation District	11,870	0.0000193028
Lewis Soil conservation District	1,329	0.0000021612
Lewiston-Nez Perce County Airport Authority	84,057	0.0001366923
Lincoln Co Cemetery Dist	4,233	0.0000068836
Lincoln County Emergency Services	44,811	0.0000728710
Lincoln County Housing Authority	12,061	0.0000196134
Local Hwy Tech Assistance Cncl	340,227	0.0005532724
Magic Valley Metro Plan Org	9,660	0.0000157090
M-A-R Cemetery Dist	11,668	0.0000189743
Marsing-Homedale Cemetery District	9,672	0.0000157285
Meridian Cemetery Maint Dist	24,409	0.0000396936
Metro Community Services, Inc.	145,611	0.0002367906
Minidoka Soil & Water Conservation District	3,615	0.0000058787
Moscow Cemetery Dist	18,502	0.0000300877
Nampa Housing Auth	57,485	0.0000934813
Nez Perce Co Fair Board	36,760	0.0000597786
North Fremont Cemetery Dist	4,461	0.0000072544
North Idaho Fair	79,230	0.0001288427
Oregon Trail Recreation District	10,590	0.0000172213
Orofino Cemetery District	4,477	0.0000072804
Paul Cemetery District	6,863	0.0000111605
Payette County Recreation District	42,728	0.0000694837
Pocatello-Chubbuck Auditorium District	44,116	0.0000717408
Port of Lewiston	57,464	0.0000934472
Post Falls Urban Renewal Agency	6,973	0.0000113394
Rexburg Cemetery Dis	3,367	0.0000054754
Salmon River Canal Co	47,594	0.0000773967
Selkirks-Pend Oreille Transit Authority	42,535	0.0000691698
Shelley Cemetery Dist	4,816	0.0000078317
Shelley-Firth Ambulance District	38,971	0.0000633741
South Bingham Soil Conservation District	6,776	0.0000110190
South Central Region E911	153,304	0.0002493008

Local Offices & Departments, continued	Total Employer Contributions	Employer Proportionate Share
South Fork Coeur d'Alene River Sewer District	86,459	0.0001405984
South Idaho Solid Waste Dist	578,268	0.0009403714
South Idaho Timber Protection Assoc.	152,613	0.0002481771
Southern Valley County Rec Dist	14,778	0.0000240318
Squaw Creek Soil Conserv Dist	2,851	0.0000046363
Star Cemetery Maintenance District	7,172	0.0000116630
Twin Falls Co Pest Abatement District	11,021	0.0000179222
Twin Falls County Fair	38,833	0.0000631497
Twin Falls Housing Auth	81,052	0.0001318056
Valley Recreation District of Hazelton	6,480	0.0000105377
Valley Regional Transit	354,977	0.0005772587
Valley Soil & Water Conservation District	4,600	0.0000074805
W Boise Sewer Dist	37,512	0.0000610015
Weiser Ambulance District	72,358	0.0001176676
Weiser Memorial Hospital	1,409,401	0.0022919484
West End Cemetery Dist	6,038	0.0000098189
Wilder Cemetery Dist	5,807	0.0000094433
Wood River Soil & Water Conservation District	2,720	0.0000044232
Community Colleges and Public Schools		
Aberdeen School Dist	634,153	0.0010312508
Alturas International Academy	306,401	0.0004982651
Alturas Preparatory Academy Inc	306,991	0.0004992245
American Falls SD	1,416,056	0.0023027706
American Heritage Charter School	333,615	0.0005425201
Anser of Idaho Inc	433,692	0.0007052639
Arbon School Dist	29,181	0.0000474537
Avery School Dist	37,670	0.0000612584
Basin School District	340,510	0.0005537326
Bear Lake School Dist	928,635	0.0015101334
Bingham Academy	93,404	0.0001518923
Blackfoot Charter Comm Learning Ctr	256,883	0.0004177396
Blackfoot School Dis	2,792,405	0.0045409703
Blaine Co School Dist	5,010,879	0.0081486220
Bliss School Dist	171,615	0.0002790779
Boise Ind School Dis	26,342,382	0.0428376165
Bonneville School District	9,912,671	0.0161198482
Boundary County SD	1,128,528	0.0018351966
Bruneau-Grandview SD	294,219	0.0004784549
Buhl School District	881,942	0.0014342019
Butte Co School Dist	404,007	0.0006569906
Caldwell School Dist	3,799,871	0.0061792976
Camas Co School Dist	220,362	0.0003583496
Cambridge School Dist	195,031	0.0003171567
Canyon-Owyhee SD (COSSA)	541,308	0.0008802676
Cardinal Academy Inc	84,567	0.0001375217
Cascade School Dist	262,615	0.0004270609

Community Colleges and Public Schools, continued	**Total Employer Contributions**	**Employer Proportionate Share**
Cassia Co SD	3,995,925	0.0064981179
Castleford SD	264,495	0.0004301181
Challis Jt SD	363,978	0.0005918960
Chief Tahgee Elementary Academy	144,673	0.0002352652
Clark Co School Dist	177,463	0.0002885879
Clearwater/Orofino Jt SD	1,073,244	0.0017452945
Coeur d`Alene Charter Academy	444,522	0.0007228755
Coeur d`Alene SD	8,343,000	0.0135672710
College of Eastern Idaho	655,482	0.0010659357
College of So Idaho	2,495,733	0.0040585264
College of Western Idaho	1,517,098	0.0024670837
Compass Public Charter School	750,705	0.0012207861
Cottonwood SD	386,755	0.0006289356
Council Valley Sd	241,054	0.0003919987
Culdesac Jt SD	174,828	0.0002843029
Dietrich School Dist	181,256	0.0002947560
Doral Academy of Idaho	203,239	0.0003305044
Elevate Academy East Idaho	277,145	0.0004506894
Elevate Academy Nampa	424,222	0.0006898639
Elevate Academy North	261,176	0.0004247208
Elevate Academy, Inc	691,807	0.0011250070
Emmett School Dist	1,861,824	0.0030276724
Falconridge Charter School	180,142	0.0002929444
Fern-Waters Public Charter School	93,269	0.0001516728
Filer School Dist	1,187,215	0.0019306326
Firth School Dist	566,894	0.0009218752
Forge International School	311,940	0.0005072725
Fruitland School Dist	1,113,061	0.0018100444
Future Public School Inc	257,925	0.0004194341
Garden Valley SD	227,043	0.0003692142
Gem Prep: Meridian North LLC	273,970	0.0004455262
Gem Prep: Meridian South LLC	246,706	0.0004011899
Gem Prep: Meridian, Inc	268,227	0.0004361870
Gem Prep: Nampa, Inc.	286,068	0.0004651998
Gem Prep: Online, LLC	510,864	0.0008307600
Gem Prep: Pocatello Inc.	265,308	0.0004314402
Gem Prep: Twin Falls LLC	169,191	0.0002751361
Genesee School Dist	345,047	0.0005611106
Glenns Ferry Jt SD	378,868	0.0006161099
Gooding Jt SD	980,584	0.0015946121
Grace School Dist	434,683	0.0007068755
Hagerman Jt SD	330,863	0.0005380448
Hansen School Dist	314,375	0.0005112323
Hayden Canyon Charter	333,013	0.0005415411
Heritage Academy	138,039	0.0002244771
Heritage Community Charter School	303,919	0.0004942289
Highland Jt SD	245,484	0.0003992027

Community Colleges and Public Schools, continued	Total Employer Contributions	Employer Proportionate Share
Homedale School Dist	853,586	0.0013880897
Horseshoe Bend SD	263,681	0.0004287944
I Succeed Virtual High School	890,748	0.0014485221
ID Bureau of Education Svc for the Deaf and Blind	1,274,349	0.0020723287
ID High Sch Activity Assn	61,152	0.0000994445
Idaho Arts Charter School	935,396	0.0015211280
Idaho College and Career Readiness Academy	112,772	0.0001833883
Idaho Falls SD	7,469,647	0.0121470364
Idaho Home Learning Academy	1,484,218	0.0024136147
Idaho Novus Classical Academy	234,636	0.0003815618
Idaho Science & Technology Charter School	212,642	0.0003457955
Idaho Virtual Academy	760,827	0.0012372463
Idaho Virtual Education Partners, Inc.	385,123	0.0006262817
Inspire Virtual Charter School	520,214	0.0008459648
Island Park Charter School	19,991	0.0000325091
Jerome School Dist	2,848,851	0.0046327620
Kamiah Jt SD	380,731	0.0006191395
Kellogg School District	1,070,794	0.0017413104
Kendrick School Dist	289,079	0.0004700963
Kimberly School Dist	1,523,005	0.0024766896
Kootenai Bridge Academy	153,276	0.0002492553
Kootenai Classical Academy	234,702	0.0003816691
Kootenai School District	297,893	0.0004844295
Kootenai Technical Education Campus	149,208	0.0002426400
Kuna Jt SD	4,068,720	0.0066164961
Lake Pend Oreille Sch Dist	4,008,289	0.0065182240
Lakeland School Dist	4,186,764	0.0068084576
Lapwai School Dist	791,698	0.0012874483
Legacy Public Charter School	205,560	0.0003342788
Lewiston Independ SD	4,859,028	0.0079016840
Liberty Charter School Inc	238,135	0.0003872518
Mackay School Dist	183,189	0.0002978994
Madison School Dist	4,018,504	0.0065348355
Marsh Valley Jt SD	851,755	0.0013851122
Marsing School Dist	668,806	0.0010876030
McCall Donnelly SD	1,426,804	0.0023202489
Meadows Valley SD	190,781	0.0003102454
Melba School Dist	550,275	0.0008948496
Meridian Charter High School Inc	215,423	0.0003503179
Meridian Medical Arts Charter School	208,417	0.0003389248
Middleton SD	3,113,651	0.0050633761
Midvale School Dist	177,150	0.0002880789
Minidoka County Sd	2,973,378	0.0048352661
Monticello Montessori Charter School	103,975	0.0001690827
Mosaics Public School	296,253	0.0004817625
Moscow Charter School	144,111	0.0002343513
Moscow School Dist	2,489,525	0.0040484310

Community Colleges and Public Schools, continued	Total Employer Contributions	Employer Proportionate Share
Mountain Community School	59,466	0.0000967028
Mountain Home SD	2,788,508	0.0045346331
Mountain View School District	1,013,178	0.0016476160
Mullan School Dist	205,858	0.0003347634
Murtaugh School Dist	356,919	0.0005804167
Nampa School Dist	8,971,956	0.0145900705
New Plymouth SD	724,676	0.0011784581
NezPerce Jt SD	227,004	0.0003691508
North Gem SD	182,526	0.0002968213
North Idaho College	1,398,081	0.0022735399
North Star Charter School	567,865	0.0009234542
North Valley Academy Charter School	159,297	0.0002590466
Notus School Dist	277,150	0.0004506975
Oneida School Dist	1,041,519	0.0016937038
Palouse Prairie Education Organization	140,157	0.0002279214
Parma School Dist	783,811	0.0012746226
Pathways in Education - Nampa, Inc.	140,970	0.0002292435
Pathways in Education-West Ada	73,236	0.0001190954
Payette River Regional Technical Academy	165,693	0.0002694477
Payette School Dist	1,100,939	0.0017903317
Peace Valley Charter	134,465	0.0002186651
Pinecrest Academy of Idaho	194,310	0.0003159842
Pinecrest Academy of Lewiston	92,585	0.0001505604
Pleasant Valley SD	18,206	0.0000296063
Plummer-Worley Jt SD	498,481	0.0008106229
Pocatello Community Charter Sch	239,304	0.0003891528
Pocatello School Dist	9,281,075	0.0150927555
Post Falls Sch Dist	4,708,342	0.0076566405
Potlatch School Dist	481,061	0.0007822947
Prairie School Dist	8,788	0.0000142909
Preston School Dist	1,461,309	0.0023763604
Project Impact STEM Academy	148,049	0.0002407552
Promise Academy Inc	38,222	0.0000621561
Richard McKenna Charter Hi Sch	538,650	0.0008759452
Richfield School Dist	226,092	0.0003676677
Rigby School Dist	4,354,662	0.0070814910
Ririe School Dist	546,817	0.0008892262
RISE Charter School Inc	168,371	0.0002738026
Rockland School Dist	206,318	0.0003355115
Rolling Hills Charter School	131,135	0.0002132499
Sage International School of Boise	788,490	0.0012822315
Salmon River Jt School Dist	226,744	0.0003687280
Salmon School Dist	536,592	0.0008725985
Sandpoint Charter School	250,814	0.0004078703
Shelley Jt SD	1,651,108	0.0026850089
Shoshone School Dist	513,623	0.0008352466
Snake River SD	1,820,109	0.0029598360

Community Colleges and Public Schools, continued	Total Employer Contributions	Employer Proportionate Share
Soda Springs SD	645,104	0.0010490592
South Lemhi SD	149,160	0.0002425619
St Anthony SD (Fremont Co SD)	1,729,789	0.0028129589
St Maries School Dist	882,245	0.0014346946
STEM Charter Academy	380,118	0.0006181426
Sugar-Salem SD	1,328,796	0.0021608696
Swan Valley SD	66,564	0.0001082455
Syringa Mountain School	102,381	0.0001664906
Taylors Crossing Public Charter School	216,818	0.0003525864
Teton School Dist	1,739,295	0.0028284174
The Academy, Inc.	448,133	0.0007287477
The Village Charter School	444,430	0.0007227259
Thomas Jefferson Charter School	307,568	0.0005001628
Three Creek SD	12,227	0.0000198834
Treasure Valley Classical Academy, Inc	529,200	0.0008605777
Troy School District	328,500	0.0005342021
Twin Falls SD	6,930,796	0.0112707644
Upper Carmen Charter Sch	187,076	0.0003042204
Valley School Dist	472,578	0.0007684998
Vallivue School Dist	7,348,346	0.0119497784
Victory Charter School	217,660	0.0003539557
Vision Charter School	453,664	0.0007377421
Wallace School Dist	574,101	0.0009335951
Weiser School Dist	1,100,242	0.0017891983
Wendell School Dist	854,978	0.0013903534
West Ada County School District	28,771,550	0.0467878948
West Bonner Co Sch Dist	837,065	0.0013612235
West Jefferson SD	534,221	0.0008687428
West Side SD	529,908	0.0008617290
White Pine Charter School	394,877	0.0006421435
Whitepine Jt Sch Dist	321,523	0.0005228562
Wilder School Dist	515,708	0.0008386372
Xavier Charter School	484,826	0.0007884173
Counties		
Ada County	21,919,627	0.0356453936
Adams County	440,083	0.0007156569
Bannock County	2,714,422	0.0044141554
Bear Lake County	383,801	0.0006241319
Benewah County	493,244	0.0008021066
Bingham County	1,915,270	0.0031145855
Blaine County	1,964,676	0.0031949289
Boise County	633,257	0.0010297938
Bonner County	3,605,595	0.0058633686
Bonneville County	4,457,283	0.0072483718
Boundary County	894,374	0.0014544186
Butte County	245,737	0.0003996141

Counties, continued	Total Employer Contributions	Employer Proportionate Share
Camas County	153,240	0.0002491968
Canyon County	7,571,128	0.0123120634
Caribou County	581,578	0.0009457541
Cassia County	1,276,426	0.0020757063
Clark County	173,428	0.0002820262
Clearwater County	665,960	0.0010829749
Custer County	310,607	0.0005051048
Elmore County	1,532,957	0.0024928734
Franklin County	529,053	0.0008603387
Fremont County	1,519,969	0.0024717525
Gem County	804,979	0.0013090457
Gooding County	779,223	0.0012671616
Idaho County	777,944	0.0012650818
Jefferson County	1,274,157	0.0020720165
Jerome County	1,134,917	0.0018455863
Kootenai County	7,969,306	0.0129595750
Latah County	1,393,292	0.0022657521
Lemhi County	554,508	0.0009017332
Lewis County	169,973	0.0002764077
Lincoln County	235,634	0.0003831847
Madison County	1,801,148	0.0029290019
Minidoka County	816,951	0.0013285144
Nez Perce County	1,979,350	0.0032187915
Oneida County	293,791	0.0004777589
Owyhee County	584,835	0.0009510506
Payette County	909,093	0.0014783544
Power County	421,014	0.0006846471
Shoshone County	880,226	0.0014314113
Teton County	739,608	0.0012027403
Twin Falls County	3,233,995	0.0052590778
Valley County	1,218,449	0.0019814249
Washington County	770,394	0.0012528040
Cities		
City of Aberdeen	42,315	0.0000688121
City of Albion	18,577	0.0000302097
City of American Falls	207,513	0.0003374548
City of Ammon	486,167	0.0007905980
City of Arco	37,076	0.0000602925
City of Ashton	53,385	0.0000868139
City of Athol	23,821	0.0000387374
City of Bancroft	20,397	0.0000331693
City of Basalt	7,480	0.0000121639
City of Bellevue	137,142	0.0002230184
City of Blackfoot	666,328	0.0010835734
City of Bliss	6,997	0.0000113784
City of Bloomington	1,850	0.0000030084

Cities, continued	Total Employer Contributions	Employer Proportionate Share
City of Boise	17,985,515	0.0292477952
City of Bonners Ferry	334,833	0.0005445008
City of Bovill	8,007	0.0000130209
City of Buhl	236,662	0.0003848565
City of Burley	541,147	0.0008800058
City of Caldwell	2,861,017	0.0046525462
City of Cambridge	17,052	0.0000277297
City of Carey	22,207	0.0000361127
City of Cascade	63,480	0.0001032303
City of Castleford	11,761	0.0000191256
City of Challis	23,446	0.0000381276
City of Chubbuck	1,008,826	0.0016405389
City of Clark Fork	16,205	0.0000263523
City of Coeur d`Alene	3,357,138	0.0054593313
City of Cottonwood	49,801	0.0000809857
City of Council	24,370	0.0000396302
City of Craigmont	16,427	0.0000267134
City of Culdesac	12,319	0.0000200330
City of Dalton Gardens	9,078	0.0000147625
City of Deary	15,712	0.0000255506
City of Declo	16,568	0.0000269427
City of Donnelly	27,514	0.0000447429
City of Dover	31,556	0.0000513159
City of Downey	20,293	0.0000330002
City of Driggs	151,858	0.0002469494
City of Dubois	17,544	0.0000285298
City of Eagle	606,990	0.0009870787
City of East Hope	11,689	0.0000190085
City of Elk River	6,799	0.0000110564
City of Emmett	348,804	0.0005672202
City of Fairfield	22,365	0.0000363697
City of Filer	144,314	0.0002346814
City of Firth	6,519	0.0000106011
City of Franklin	19,931	0.0000324115
City of Fruitland	585,707	0.0009524686
City of Garden City	831,867	0.0013527706
City of Genesee	34,127	0.0000554969
City of Georgetown	14,224	0.0000231309
City of Glenns Ferry	61,433	0.0000999015
City of Gooding	209,244	0.0003402697
City of Grace	38,124	0.0000619967
City of Grangeville	147,863	0.0002404528
City of Greenleaf	39,854	0.0000648100
City of Hagerman	32,619	0.0000530446
City of Hailey	600,296	0.0009761930
City of Harrison	33,831	0.0000550155
City of Hayden	285,788	0.0004647445

Cities, continued	Total Employer Contributions	Employer Proportionate Share
City of Hayden Lake	33,494	0.0000544675
City of Hazelton	22,472	0.0000365437
City of Heyburn	228,619	0.0003717770
City of Homedale	113,646	0.0001848096
City of Hope	1,119	0.0000018197
City of Horseshoe Bend	29,422	0.0000478456
City of Idaho City	43,609	0.0000709164
City of Idaho Falls	5,987,242	0.0097363700
City of Inkom	28,830	0.0000468829
City of Iona	34,713	0.0000564498
City of Irwin	3,140	0.0000051062
City of Island Park	6,513	0.0000105914
City of Jerome	674,966	0.0010976204
City of Juliaetta	21,352	0.0000347223
City of Kamiah	58,474	0.0000950896
City of Kellogg	161,702	0.0002629576
City of Kendrick	11,202	0.0000182165
City of Ketchum	641,175	0.0010426699
City of Kimberly	206,597	0.0003359652
City of Kooskia	24,692	0.0000401538
City of Kootenai	9,324	0.0000151626
City of Kuna	511,007	0.0008309925
City of Lapwai	19,554	0.0000317984
City of Lava Hot Spr	34,321	0.0000558123
City of Lewiston	2,162,755	0.0035170422
City of Mackay	15,202	0.0000247213
City of Malad	51,769	0.0000841860
City of Malta	322	0.0000005236
City of Marsing	48,212	0.0000784017
City of McCall	728,669	0.0011849514
City of McCammon	24,128	0.0000392366
City of Melba	18,786	0.0000305495
City of Menan	14,428	0.0000234626
City of Meridian	7,610,898	0.0123767368
City of Middleton	381,919	0.0006210714
City of Montpelier	105,198	0.0001710715
City of Moscow	1,374,550	0.0022352742
City of Moyie Springs	20,690	0.0000336458
City of Mtn Home	827,478	0.0013456333
City of Mud Lake	2,336	0.0000037988
City of Mullan	19,445	0.0000316212
City of Nampa	6,021,543	0.0097921498
City of New Meadows	21,744	0.0000353598
City of New Plymouth	52,541	0.0000854414
City of Newdale	10,353	0.0000168359
City of Nezperce	23,378	0.0000380170
City of Notus	9,146	0.0000148731

Cities, continued	Total Employer Contributions	Employer Proportionate Share
City of Oakley	14,660	0.0000238399
City of Oldtown	801	0.0000013026
City of Orofino	195,640	0.0003181471
City of Osburn	46,320	0.0000753249
City of Paris	17,767	0.0000288924
City of Parker	6,575	0.0000106922
City of Parma	92,594	0.0001505751
City of Paul	43,486	0.0000707163
City of Payette	359,890	0.0005852481
City of Peck	5,978	0.0000097213
City of Pierce	22,798	0.0000370738
City of Pinehurst	34,147	0.0000555294
City of Plummer	105,651	0.0001718082
City of Pocatello	4,136,038	0.0067259677
City of Ponderay	138,155	0.0002246657
City of Post Falls	2,303,264	0.0037455360
City of Potlatch	26,126	0.0000424857
City of Preston	202,153	0.0003287384
City of Priest River	125,193	0.0002035871
City of Rathdrum	488,092	0.0007937284
City of Rexburg	1,842,914	0.0029969212
City of Richfield	21,977	0.0000357387
City of Rigby	195,707	0.0003182560
City of Riggins	62,793	0.0001021131
City of Ririe	12,385	0.0000201403
City of Roberts	13,072	0.0000212575
City of Rupert	441,341	0.0007177026
City of Salmon	179,916	0.0002925769
City of Sandpoint	755,920	0.0012292666
City of Shelley	212,525	0.0003456052
City of Shoshone	51,654	0.0000839990
City of Smelterville	14,832	0.0000241196
City of Soda Springs	211,533	0.0003439920
City of Spirit Lake	136,514	0.0002219972
City of St Anthony	144,579	0.0002351124
City of St Charles	2,648	0.0000043061
City of St Maries	110,421	0.0001795651
City of Stanley	17,053	0.0000277314
City of Star	200,089	0.0003253820
City of Sugar City	38,864	0.0000632001
City of Sun Valley	567,902	0.0009235144
City of Tensed	4,019	0.0000065356
City of Teton	19,117	0.0000310878
City of Tetonia	12,889	0.0000209599
City of Troy	30,263	0.0000492133
City of Twin Falls	2,893,747	0.0047057713

Cities, continued	Total Employer Contributions	Employer Proportionate Share
City of Ucon	36,693	0.0000596696
City of Victor	116,205	0.0001889710
City of Wallace	21,870	0.0000355647
City of Weippe	10,595	0.0000172294
City of Weiser	418,696	0.0006808776
City of Wendell	87,336	0.0001420246
City of Weston	8,185	0.0000133103
City of Wilder	108,276	0.0001760769
City of Winchester	17,649	0.0000287006
City of Worley	17,192	0.0000279574
Fire Departments		
Blackfoot Fire Dept	347,482	0.0005650704
Boise Fire Dept	5,684,618	0.0092442470
Buhl Fire Dist	65,517	0.0001065428
Burley Fire Dept	128,328	0.0002086852
Caldwell Fire Dept	1,025,692	0.0016679661
Coeur d`Alene Fire Dept	1,366,425	0.0022220614
ID Falls Fire Dept	2,105,119	0.0034233153
Jerome Fire Dept	149,203	0.0002426319
Ketchum Fire Dept	165,562	0.0002692346
Kuna Fire District	296,405	0.0004820097
Lewiston Fire Dept	833,280	0.0013550684
Moscow Fire Dept	68,670	0.0001116702
Payette Fire Dept	78,435	0.0001275499
Pocatello Fire Dept	1,070,450	0.0017407510
Rexburg-Madison Fire	43,387	0.0000705553
Sandpoint Fire Dept	112,859	0.0001835297
Shoshone Co Fd #1	62,019	0.0001008544
Shoshone Co Fd #2	175,583	0.0002855306
Twin Falls Fire Dept	689,819	0.0011217741
Highway Districts		
Ada County Hwy Dist	3,900,262	0.0063425520
Atlanta Hwy Dist	10,699	0.0000173986
Bliss Hwy Dist	12,485	0.0000203029
Buhl Hwy Dist	54,473	0.0000885832
Burley Hwy Dist	99,981	0.0001625877
Canyon Hwy Dist #4	360,029	0.0005854742
Central Hwy Dist	33,270	0.0000541032
Clarkia Better Roads Hwy Dist	9,730	0.0000158228
Clearwater Hwy Dist	35,768	0.0000581654
Cottonwood Hwy Dist	16,321	0.0000265410
Deer Creek Highway District	12,747	0.0000207290
Dietrich Hwy Dist #5	14,992	0.0000243798
Doumecq Highway District	9,325	0.0000151642
Downey Swan Lake Hwy Dist	30,688	0.0000499044

Highway Districts, continued	Total Employer Contributions	Employer Proportionate Share
East Side Hwy District	180,299	0.0002931997
Evergreen Hwy Dist	18,155	0.0000295234
Fenn Hwy Dist	8,154	0.0000132599
Ferdinand Hwy Dist	16,179	0.0000263101
Filer Highway District	36,030	0.0000585915
Gem Hwy Dist	18,487	0.0000300633
Glenns Ferry Hwy Dist	92,556	0.0001505133
Golden Gate Hwy Dist	94,904	0.0001543316
Gooding Hwy Dist	37,993	0.0000617837
Grangeville Hwy Dist	23,904	0.0000388724
Greencreek Hwy Dist	9,393	0.0000152748
Hagerman Hwy Dist	16,851	0.0000274029
Highway District #1 (Fruitland)	61,029	0.0000992445
Hillsdale Hwy District	41,170	0.0000669501
Homedale Hwy Dist	25,092	0.0000408043
Independent Hwy Dist	55,117	0.0000896305
Jerome Hwy District	73,856	0.0001201036
Kamiah Hwy Dist	13,105	0.0000213112
Keuterville Hwy Dist	14,967	0.0000243391
Kidder-Harris Hwy Dist	28,619	0.0000465398
Kimama Highway District	8,908	0.0000144861
Lakes Hwy District	229,512	0.0003732292
Lost River Highway District	59,249	0.0000963499
Minidoka Co Hwy Dist	132,319	0.0002151753
Mtn Home Hwy Dist	137,324	0.0002233144
Murtaugh Highway District	48,793	0.0000793465
N Latah Co Hwy Dist	215,532	0.0003504952
Nampa Hwy District	330,287	0.0005371081
North Hwy Dist	12,564	0.0000204314
Notus-Parma Hwy Dist	79,502	0.0001292851
Oakley Highway District	22,043	0.0000358460
Plummer-Gateway Hwy Dist	30,952	0.0000503337
Post Falls Hwy Dis	189,676	0.0003084485
Prairie Hwy Dist Bd	25,752	0.0000418775
Raft River Hwy Dist	39,140	0.0000636489
Richfield Hwy Dist #3	24,191	0.0000393391
S Latah County Hwy Dist #2	53,370	0.0000867896
Shoshone Hwy Dist #2	25,005	0.0000406628
Three Creek SD	7,542	0.0000122647
Twin Falls Hwy Dist	318,659	0.0005181988
Union Ind Hwy Dist	14,193	0.0000230805
Weiser Valley Hwy Dist	13,196	0.0000214592
Wendell Hwy Dist #6	28,250	0.0000459398
West Point Hwy Dist	8,030	0.0000130583
White Bird Highway District	15,897	0.0000258515
Winona Hwy Dist	6,419	0.0000104385
Worley Hwy District	173,258	0.0002817498

Library Districts	Total Employer Contributions	Employer Proportionate Share
Aberdeen District Library	9,193	0.0000149495
Ada Co Free Library	230,841	0.0003753904
American Falls Free Libr	22,803	0.0000370819
Bear Lake Co Library	9,085	0.0000147739
Boise Basin Library District	16,860	0.0000274175
Bonneville County Library District	51,845	0.0000843096
Boundary Co Free Lib	25,232	0.0000410319
Burley Library	25,504	0.0000414743
Consolidated Free Library District	293,935	0.0004779930
Council Valley Free Library District	3,588	0.0000058348
East Bonner County Library Dist	203,509	0.0003309435
Franklin Co Lib Dist	23,981	0.0000389976
Fremont County Dist Lib	28,779	0.0000468000
Gooding Public Library District	19,536	0.0000317692
Homedale Library Dist	10,205	0.0000165952
Jefferson Free Library Dist	15,879	0.0000258222
Kuna Library District	63,866	0.0001038580
Latah County Lib Dist	105,134	0.0001709675
Lemhi County Library District	22,153	0.0000360249
Madison Co Library Dist	65,015	0.0001057265
Meadows Vly Pub Lib Dis	5,758	0.0000093636
Meridian Library Dist	433,195	0.0007044557
N Bingham Co Library Dist	21,246	0.0000345500
Oneida Co Library	16,326	0.0000265491
Portneuf Library Dist	45,740	0.0000743818
Prairie-River Lib Dist	34,894	0.0000567441
Priest Lake Public Library	5,637	0.0000091668
S Bannock Lib Dist	20,892	0.0000339743
Stanley Community Library Dist	5,387	0.0000087603
Valley of Tetons Library Bd	69,730	0.0001133940
West Bonner Library District	30,410	0.0000494523
Rural Fire Districts		
BC South Fire Protection District	174,116	0.0002831450
Bear Lake County Fire District	11,250	0.0000182946
Bonneville County Fire District #1	178,892	0.0002909117
Cascade Rural Fire & EMS	90,915	0.0001478447
Central Fire District	122,220	0.0001987525
Cottonwood Rural FD	161	0.0000002618
Deary Rural Fire District	431	0.0000007009
Donnelly Rural FPD	135,264	0.0002199644
Eagle Fire Protection District	1,030,033	0.0016750254
East Side Fire District	33,392	0.0000543016
Filer Rural Fire District	10,607	0.0000172490
Franklin County Fire Dist	20,671	0.0000336149
Garden Valley Fire Protection District	22,332	0.0000363160
Gem County Fire Prot Dist 1	108,746	0.0001768412

Rural Fire Districts, continued	Total Employer Contributions	Employer Proportionate Share
Gooding Fire District	30,081	0.0000489173
Greater Swan Valley Fire Prot Dist	9,398	0.0000152829
Hagerman Fire Prot Dist	25,017	0.0000406823
Hauser Lake Fire Protection District	9,446	0.0000153610
Homedale Rural Fire Prot Dist	5,437	0.0000088416
Kootenai Co Fire & Rescue P	1,531,043	0.0024897609
Kuna Rural Fire District	15,835	0.0000257507
Lemhi Co Fire Protection District	1,688	0.0000027450
Marsing Rural Fire District	11,089	0.0000180328
McCall Fire Prot Dist	281,059	0.0004570543
Meadows Valley Rural Fire District	26,330	0.0000428175
Mica Kidd Island Fire Prot Dist	41,558	0.0000675810
Middleton Rural Fire District	191,198	0.0003109235
Minidoka County Fire Protection District	32,476	0.0000528120
Moscow Rural Fire District	1,057	0.0000017189
N Ada Co Fire/Rescue Dist	10,683	0.0000173725
Nampa Fire Protection District	1,753,139	0.0028509303
No Lakes Fire Prot Dist	1,007,212	0.0016379142
North Bannock Fire District	10,400	0.0000169123
Northside Fire District	74,364	0.0001209297
Paradise Valley Fire District	5,993	0.0000097457
Plummer Gateway Fire Prot Dist	22,834	0.0000371323
Rock Creek Fire Protection District	136,978	0.0002227517
Sagle Fire District	235,343	0.0003827115
Schweitzer Fire District	17,623	0.0000286583
Shelley-Firth Fire Protection District	6,102	0.0000099230
Shoshone City & Rural Fire Protection District	13,972	0.0000227211
Shoshone Co FD#2	881	0.0000014327
South Boundary Fire Protection District	8,681	0.0000141169
South Fremont Fire Protection District	26,886	0.0000437216
Spirit Lk Fire Prot Dist	101,155	0.0001644969
St Maries Fire Prot Dist	29,086	0.0000472993
Star Joint Fpd	376,465	0.0006122022
Teton Co Fire Pr Dis	459,399	0.0007470683
Timberlake Fire Protection District	116,237	0.0001890230
W Pend Oreille Fire District	7,891	0.0000128322
Weiser Area Rural Fire District	10,387	0.0000168912
Wendell Rural FD	11,018	0.0000179173
West End Fire Prot Dist	9,588	0.0000155919
Whitney FPD	2,352	0.0000038248
Wilder Rural Fire Protection District	52,784	0.0000858366
Wilderness Ranch Fire Protection District	7,783	0.0000126566
Wood River Fire & Rescue	59,012	0.0000959645
Worley Fire Prot Dis	142,988	0.0002325251
Water & Irrigation Districts		
A&B Irrigation District	204,587	0.0003326965

Water & Irrigation Districts, continued	Total Employer Contributions	Employer Proportionate Share
Aberdeen-Springfield Canal Co	120,564	0.0001960595
Ada Co Drainage Dist #2	14,429	0.0000234642
American Falls Res Dist #1	14,647	0.0000238187
American Falls Res Dist #2	80,877	0.0001315211
Avondale Irr Dist	48,003	0.0000780618
Bayview Water & Sewer District	6,160	0.0000100173
Big Lost River Irr	30,092	0.0000489352
Big Wood Canal Co	141,621	0.0002303021
Bingham Ground Water Dist	49,146	0.0000799205
Black Canyon Irrigation District	245,181	0.0003987099
Boise Proj Bd Contrl	624,069	0.0010148524
Boise-Kuna Irr Dist	14,272	0.0000232089
Burley Irr Dist	146,598	0.0002383956
Cabinet Mountains Water District	30,445	0.0000495092
Caldwell Irrigation Lateral District	22,502	0.0000365924
Canyon Hill Irr Dist	7,879	0.0000128127
Cataldo Water Dist	461	0.0000007497
Central Shoshone Co Water Dist	45,733	0.0000743704
Dalton Gardens Irrigation District	4,014	0.0000065275
East Greenacres Irr Dist	62,329	0.0001013586
East Shoshone Co Wtr Dis	29,144	0.0000473936
Emmett Irrigation District	45,441	0.0000738955
Falls Irrigation District	31,852	0.0000517973
Fish Haven Area Recreational Sewer Dist	3,225	0.0000052445
Fremont-Madison Irr	32,578	0.0000529779
Grandview Mutual Canal Co	3,406	0.0000055388
Granite Reeder Water & Sewer	17,355	0.0000282225
Hayden Lake Recreational Water & Sewer District	31,234	0.0000507923
Hayden Lk Irrigation Dist	60,438	0.0000982834
Henry's Fork Ground Water District	592	0.0000009627
Hoodoo Water & Sewer Dist	751	0.0000012213
Idaho Irr District	57,025	0.0000927333
Kalispel Bay Water & Sewer Dist	10,536	0.0000171335
King Hill Irr Dist	41,346	0.0000672363
Kingston Water Dist	6,149	0.0000099994
Kootenai-Ponderay Sewer Dist	48,092	0.0000782065
Lake Irr District	10,819	0.0000175937
Lewiston Orchard Irr Dist	214,224	0.0003483681
Little Wood Riv Irr Dist	553	0.0000008993
Milner Low Lift Irr District	37,839	0.0000615333
Minidoka Irr Dist	225,033	0.0003659455
Mtn Home Irr Dist	19,212	0.0000312423
Nampa-Meridian Irr	377,622	0.0006140837
New Sweden Irr Dist	45,066	0.0000732857
New York Irr Dist	19,918	0.0000323904
No Kootenai Water District	141,974	0.0002308762
North Lake Recreational Sewer & Water District	73,118	0.0001189035

Water & Irrigation Districts, continued	**Total Employer Contributions**	**Employer Proportionate Share**
North Snake Ground Water District	11,001	0.0000178897
Opaline Irrigation District	3,907	0.0000063535
Orofino Cr-Whiskey Cr Water & Sewer District	921	0.0000014977
Outlet Bay Water & Sewer Dist	11,046	0.0000179629
Owyhee Proj S Board of Control	142,812	0.0002322389
Payette Lakes Water & Sewer Dist	145,300	0.0002362848
Peoples Canal and Irrigation Co	1,483	0.0000024116
Pinehurst Water Dist	14,398	0.0000234138
Pioneer Irr Dist	118,462	0.0001926413
Portneuf River Water Users Dist #29	3,730	0.0000060657
Progressive Irr Dis	33,234	0.0000540447
Riverside Indep Water Sew	30,259	0.0000492068
Riverside Irr Dist	57	0.0000000927
Riverside Irr Dist LTD	33,725	0.0000548431
Roseberry Irr Dist	1,390	0.0000022604
Ross Point Water Dis	39,040	0.0000634863
Settlers Irr Dist	72,558	0.0001179928
Snake River Valley Irr Dist	31,024	0.0000504508
Southside Wtr & Swr Dist	17,750	0.0000288648
Star Sewer & Water District	194,758	0.0003167128
Sun Valley Water & Sewer	63,482	0.0001032335
Twin Falls Canal Co	418,797	0.0006810419
Water District #1	20,585	0.0000334750
Water District #11	8,130	0.0000132209
Water District #31	9,528	0.0000154943
Water District #32-C	933	0.0000015172
Water District #34	7,585	0.0000123346
Water District #63	16,139	0.0000262450
Water District 36A	2,368	0.0000038508
Water District 37	28,897	0.0000469919
Water District 37N	7,115	0.0000115703
Water District 65	10,345	0.0000168229
Water District 67	3,648	0.0000059323
Weiser Irrigation District	15,717	0.0000255588
West Bonner Water & Sewer Dist	22,518	0.0000366185
Wilder Irrigation District	16,986	0.0000276224
Grand Totals: All Employers		
Total	614,935,754	1.0000000000
Plus: Optional Retirement Plan (ORP) Contributions	6,894,206	
Total employer contributions in the Statement of Changes in Fiduciary Net Position - Base Plan	$ 621,829,960	

Deferred Outflows of Resources			Deferred Inflows of Resources					
Changes of Assumptions	Differences Between Expected and Actual Experience	Total Deferred Outflows of Resources Excluding Employer Specific Amounts*	Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources Excluding Employer Specific Amounts*	Plan Pension Expense	June 30, 2025 Net Pension Liability (Asset)
$ -	$ 455,687,780	$ 455,687,780	$ 621,627,803	$ 425,227,313	$ -	$ 1,046,855,116	$ 559,452,037	$ 2,418,162,451

** Employer specific amounts are excluded from this schedule.*

Note 1 - Significant Accounting Policies

Employer contributions to the Public Employee Retirement System of Idaho Base Plan (the System) are calculated on creditable compensation for active members reported by employers. Employer contributions are accrued when paid and employers are statutorily required to pay a fixed percentage of compensation.

The Schedule of Collective Pension Amounts presents the deferred inflow of resources, deferred outflow of resources, pension expense (expense offset) and net pension liability (asset) at the Fund level. The Schedule of Employer Allocations (collectively, the Schedules) reflects current year employer contributions. Contributions and adjustments to contributions reported in the current year for service performed in a prior year are recognized as contributions in the current year and included in the Schedule of Employer Allocations. The Schedule of Employer Allocations includes the following for each individual employer:

- Employer name.
- The amount of employer contributing entity's contributions for the period July 1, 2024 to June 30, 2025, (the fiscal year).
- The employer contributing entity's contributions as a percentage of total employer contributions, as defined by state statute.

The Schedule of Employer Allocations has been rounded and presents the first ten decimal places.

Basis of Accounting

Contributions for employers and the net pension liability (asset) are recognized on an accrual basis of accounting.

Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

Relationship to the System's Basic Financial Statements

The Schedule of Employer Allocations also includes a reconciliation from total employer contributions to employer contributions shown in the System's Statement of Changes in Fiduciary Net Position. The optional retirement plan is a separate funding arrangement thus has not been included for allocation purposes. Other reconciling items consist of adjustments to employer contributions reflected in the individual employer level that are not reflected on the System's Statement of Changes in Fiduciary Net Position.

Components of Net Pension Liability

The components of the net pension liability of the System, for participating employers, as of June 30, 2025, are as follows:

Total pension liability	$ 26,557,051,324
System fiduciary net position	24,138,888,873
Employers' net pension liability	$ 2,418,162,451
System fiduciary net position as a percentage of total pension liability	90.89%

The net pension liability is calculated using a discount rate of 6.55%, which is the expected rate of return on investments reduced by investment expenses. The net pension liability was determined by an actuarial valuation as of July 1, 2025, applied to all prior periods included in the measurement. Actuarial valuation involves estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. Economic assumptions were studied in an experience study performed for the period 2020 through 2024. Demographic assumptions, including mortality were studied for the period 2020 through 2024.

Actuarial Assumptions

The following are the actuarial assumptions and the entry age normal cost method, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases including inflation	3.15 percent
Investment rate of return-net of investment fees	6.55 percent
Cost of Living (COLA) adjustments	1.00 percent

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service and beneficiaries. These rates were adopted for the valuation dated July 1, 2025.

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%.
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%.
Teachers - Males	Pub-2010 Teacher Tables, increased 12%.
Teachers - Females	Pub-2010 Teacher Tables, increased 21%.
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%.
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%.
	5% of Fire and Police active member deaths are assumed to be duty related. This assumptions was adopted July 1, 2021.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%.
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of PERSI's assets. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Asset Class	Target Allocation	10-Year Projected Real Rate of Return
Large Cap US Equity	22%	4.75%
Small/Mid Cap US Equity	10%	4.95%
International Equity	11%	4.75%
Emerging Markets Equity	11%	4.95%
Domestic Fixed	20%	2.25%
TIPS	10%	2.05%
Core Real Estate	8%	3.75%
Private Equity	8%	6.00%

Discount rate – The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for administrative expense.

Sensitivity of the net pension liability (asset) to changes in the discount rate – The following presents the net pension liability of PERSI employer's calculated using the discount rate of 6.55% as well as what the employer's liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (5.55%)	Current Discount Rate (6.55%)	1% Increase (7.55%)
Employer's net pension liability (asset)	$ 5,818,111,348	$ 2,418,162,451	$ (359,444,253)

Deferred Inflow of Resources and Deferred Outflow of Resources

Each employer will need to calculate two additional types of deferred outflows of resources and deferred inflows of resources which are employer specific amounts. These amounts relate the (1) net impact from changes in proportion (allocation percentage) between the periods; and (2) contributions made to the plan subsequent to the measurement date and before the end of the employer's reporting period.

Plan Pension Expense

Plan pension expense consists of changes that are expensed immediately as well as amortizations relating to the difference between expected and actual experience, changes in actuary assumptions and differences between projected and actual investment earnings on pension plan investments. The following table provides the detail of the plan pension expense:

Service costs and interest	$ 2,408,452,335
Expected investment return	(1,394,000,062)
Effect of plan changes	39,744,573
Member contributions	(399,578,459)
Administrative expenses	10,977,574
Other income	(6,894,206)
Amortization of difference between expected and actual experience	300,636,790
Amortization of changes of assumptions	23,118,294
Amortization of net difference between projected and actual investment earnings on pension plan investments	(423,004,802)
Plan pension expense	$ 559,452,037

The amortization period is based on the remaining expected service lives of all employees that are provided with pensions through the System determined at the beginning of the measurement period. The amortization period was calculated at 4.4 years. The amortization of the net difference between projected and actual investment earnings on pension plan investments is amortized over a closed 5-year period inclusive of this fiscal year.

The amount reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense (expense offset) as follows:

2026	$ 413,580,068
2027	(404,147,228)
2028	(369,843,012)
2029	(230,757,164)
2030	-

Changes in Net Pension Liability (Asset)

The following table represents the changes in total pension liability and fiduciary net position for the year ended June 30, 2025:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balances at July 1, 2024	$ 25,872,407,517	$ 22,131,762,631	$ 3,740,644,886
Changes for the year			
Service costs	760,233,915	-	760,233,915
Interest	1,648,218,420	-	1,648,218,420
Effect of plan changes	39,744,573	-	39,744,573
Effect of liability gains or losses	160,779,384	-	160,779,384
Effect of assumption changes or inputs	(550,294,170)	-	(550,294,170)
Other income	-	6,894,206	(6,894,206)
Employer contributions	-	614,935,754	(614,935,754)
Member contributions	-	399,578,459	(399,578,459)
Expected investment income	-	1,394,000,062	(1,394,000,062)
Investment gains or losses	-	976,733,650	(976,733,650)
Benefit payments including refunds of employee contributions	(1,374,038,315)	(1,374,038,315)	-
Administrative expense	-	(10,977,574)	10,977,574
Net Changes	684,643,807	2,007,126,242	(1,322,482,435)
Balances at June 30, 2025	$ 26,557,051,324	$ 24,138,888,873	$ 2,418,162,451