Schedule of Employer Allocations and Collective Pension Amounts
June 30, 2026

Public Employee Retirement System of Idaho Base Plan

Public Employee Retirement System of Idaho Base Plan

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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, 2026, and related notes. We have also audited the totals for the columns titled net pension liability, 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, 2026.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, 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, 2026, 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, 2026, and our report thereon dated November 3, 2026, 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
November 3, 2026

		Total Employer Contributions	Employer Proportionate Share
State Offices & Departments			
0200	Administration Department	$ 954,187	0.0014862381
0210	Agriculture Department	2,355,441	0.0036688261
0160	Attorney General	2,598,858	0.0040479715
8107	Barley Commission	30,080	0.0000468525
8102	Bean Commission	9,448	0.0000147162
8002	Beef Council	34,290	0.0000534100
0501	Board of Education	463,313	0.0007216546
0512	Boise State University	5,115,658	0.0079681297
0331	Brand Inspector	246,540	0.0003840098
0220	Commerce Dept	370,335	0.0005768324
0232	Commission for Pardons and Paroles	252,950	0.0003939940
0189	Commission for the Blind	309,410	0.0004819359
0187	Commission On Aging	120,993	0.0001884582
0441	Commission on Hispanic Affairs	22,304	0.0000347406
0196	Commission On The Arts	64,345	0.0001002235
0140	Controller's Office	1,192,804	0.0018579070
0230	Correction Department	18,613,720	0.0289926604
0231	Correctional Industry	275,845	0.0004296551
8105	Dairy Council	1,856	0.0000028909
0245	Department of Environmental Quality	3,365,752	0.0052424827
0427	Division Occ & Prof License	1,958,802	0.0030510226
0180	Division of Financial Management	226,113	0.0003521928
0194	Division of Human Resources	1,382,181	0.0021528799
0444	Division of Veteran Services	2,986,596	0.0046519107
0322	Endowment Fund Investment Board	70,690	0.0001101065
0250	Finance Department	729,945	0.0011369596
0260	Fish & Game Department	5,333,873	0.0083080206
8007	Forest Products Commission	19,658	0.0000306192
0181	Governor`s Office	195,574	0.0003046253
0470	Health & Social Services Ombudsman	28,165	0.0000438697
0270	Health & Welfare Department	21,654,957	0.0337296797
0951	Health District 1	590,740	0.0009201344
0952	Health District 2	311,877	0.0004857784
0953	Health District 3	721,829	0.0011243181
0954	Health District 4	1,018,819	0.0015869086
0955	Health District 5	512,228	0.0007978444
0956	Health District 6	550,638	0.0008576717
0957	Health District 7	474,498	0.0007390763
0522	Historical Society	419,380	0.0006532247
0101	House of Representatives	242,745	0.0003780987
0503	Idaho Division of Career Technical Education	498,113	0.0007758589
8111	Idaho Grape Growers & Wine Producers Comm	30,443	0.0000474179
0520	Idaho Public Television	517,688	0.0008063489
8103	Idaho Rangeland Resources Commission	22,606	0.0000352110
0330	Idaho State Police	6,510,761	0.0101411369
0513	Idaho State University	3,725,963	0.0058035460
0178	Idaho Workforce Development Council	114,905	0.0001789756

		Total Employer Contributions	Employer Proportionate Share
State Offices & Departments, continued			
0905	Independent Living Council	31,179	0.0000485643
0300	Industrial Commission	900,209	0.0014021622
0177	Info Tech Services	2,408,660	0.0037517198
0280	Insurance Department	581,521	0.0009057749
0186	Insurance Fund	2,912,877	0.0045370863
0110	Judicial Branch	4,719,251	0.0073506876
0285	Juvenile Corrections	2,803,406	0.0043665747
0240	Labor Department	3,626,525	0.0056486617
0320	Lands Department	3,791,328	0.0059053583
0341	Lava Hot Springs Foundation	130,112	0.0002026620
0102	Legislative Services	904,535	0.0014089003
0511	Lewis-Clark State College	739,498	0.0011518393
0521	Library	247,904	0.0003861343
0120	Lieutenant Governor	16,165	0.0000251785
0185	Liquor Dispensary	1,335,529	0.0020802150
0440	Lottery	397,801	0.0006196133
0190	Military Division	3,806,416	0.0059288593
0460	Office of Administrative Hearings	108,820	0.0001694976
0198	Office of Drug Policy	30,288	0.0000471765
0199	Office of Energy Resources	97,952	0.0001525697
0104	Office of Performance Evaluations	81,581	0.0001270703
0195	Office of Species Conservation	142,211	0.0002215073
0340	Parks & Recreation	1,299,924	0.0020247567
8003	Potato Commission	268,776	0.0004186445
0525	Public Charter School Commission	39,196	0.0000610515
0183	Public Employee Retirement System	657,476	0.0010240821
0900	Public Utilities Commission	415,345	0.0006469398
0332	Racing Commission	8,056	0.0000125480
0130	Secretary of State	314,775	0.0004902924
0100	Senate	128,408	0.0002000078
0215	Soil Conservation Comm	125,195	0.0001950033
0443	State Appellate Public Defender	302,064	0.0004704938
8004	State Bar	306,029	0.0004766696
0438	State Public Defender	3,442,035	0.0053613008
0179	STEM Action Center	57,888	0.0000901661
0170	Superintendent of Public Instruction	1,054,828	0.0016429961
0351	Tax Appeals Board	31,559	0.0000491562
0352	Tax Commission	3,239,317	0.0050455480
0290	Transportation Department	13,019,715	0.0202794592
0150	Treasurer	304,766	0.0004747024
0514	University of Idaho	8,459,299	0.0131761723
0523	Vocational Rehab	854,698	0.0013312744
0360	Water Resources Dept	1,380,049	0.0021495591
8108	Wheat Commission	31,319	0.0000487824
Local Offices & Departments			
M042	Am Falls Housing Agn	4,919	0.0000076618

	Local Offices & Departments, continued	Total Employer Contributions	Employer Proportionate Share
M410	Assoc of Id Cities	79,840	0.0001243585
M044	Bannock Planning Organization	16,572	0.0000258125
M710	Bear Lake Regional Comm	22,034	0.0000343201
M835	Bingham Co Senior Citizen Ctr	24,289	0.0000378325
M167	Blaine Co Rec District	172,198	0.0002682150
M278	Blaine Soil Conservation District	3,463	0.0000053940
M055	Boise City/Ada Co Housing Authority	392,694	0.0006116587
M205	Boise River Flood Control District #10	13,515	0.0000210509
M420	Bonner County Ambulance Svc District	230,594	0.0003591723
M290	Bonner Soil & Water Conservation District	20,031	0.0000312002
M045	Caldwell Housing Authority	121,535	0.0001893025
M501	Canyon Co Mosquito Abatement District	112,427	0.0001751159
M140	Canyon County Ambulance District	936,200	0.0014582216
M007	Capital City Dev Corp	258,747	0.0004030234
M041	Caribou Soil Conservation District	3,267	0.0000050887
N910	Cascade Medical Ctr	547,429	0.0008526734
M950	Central Orchards Sewer District	43,287	0.0000674237
M010	Clearwater-Potlatch Timber Prot Assn	170,389	0.0002653973
M605	Comm Planning Assn-SW ID	212,674	0.0003312602
M650	Coeur d'Alene Urban Renewal Agency	3,190	0.0000049687
M825	Coolin Sewer District	19,399	0.0000302158
M305	Dry Creek Cemetery District	62,685	0.0000976379
M400	Eagle Sewer District	164,728	0.0002565797
M880	East Boise County EMS District	17,155	0.0000267206
M620	Eastern Elmore County Rec District	4,249	0.0000066182
M395	Eastern Id Fair District	49,897	0.0000777194
M160	Eastern Idaho Reg Waste Water Authority	55,593	0.0000865914
M170	Edwards Mosquito Abatement District	13,151	0.0000204839
M009	Ellisport Bay Sewer District	7,106	0.0000110683
M725	Filer Cemetery Maintenance District	4,617	0.0000071914
M500	Gem Co Mosquito Abatement District	28,196	0.0000439180
M200	Gem Co Recreation	18,696	0.0000291208
M435	Gem Soil & Water Conserv District	2,930	0.0000045638
M165	Gooding Cem Maint District	8,325	0.0000129670
M240	Gooding Soil Conservation District	1,678	0.0000026136
M685	Grangeville Cemetery Maint District	8,879	0.0000138299
M180	Greater Middleton Parks & Rec District	55,268	0.0000860852
M255	Groveland Cemetery Maintenance District	1,714	0.0000026697
M530	Hagerman Cemetery District	6,001	0.0000093471
M070	Hayden Area Regional Sewer Bd	97,645	0.0001520915
M310	Hillcrest Cemetery Maintenance District	16,543	0.0000257673
M365	Housing Alliance & Community Partnerships	110,159	0.0001715832
M575	ID Assn Of Counties	118,816	0.0001850674
M800	ID Assn Of School Administrators	44,806	0.0000697897
M955	ID Co Risk Mgmt Prog	287,720	0.0004481516
M210	ID Crop Improvement Assoc	104,825	0.0001632750
M805	ID Independent Intergovernmental Authority (III-A)	102,789	0.0001601038

	Local Offices & Departments, continued	Total Employer Contributions	Employer Proportionate Share
M850	Idaho Digital Learning Academy	875,866	0.0013642456
M545	Idaho Education Assn	345,697	0.0005384563
M427	Idaho Heritage Trust	12,558	0.0000195603
M795	Idaho School Boards Assn	114,602	0.0001785036
M034	Idaho School District Council	14,228	0.0000221615
M546	IDAWY Solid Waste District	205,276	0.0003197371
M175	Iona Bonneville Sewer District	16,886	0.0000263016
M340	Jerome Cemetery Maintenance District	14,886	0.0000231864
M600	Jerome Recreation District	39,841	0.0000620562
M330	Joplin Cemetery Maintenance District	302	0.0000004704
M985	Kingston-Cataldo Sewer District	18,506	0.0000288249
M012	Kootenai Co Emer MedSvc	88,694	0.0001381494
M043	Kootenai Metropolitan Planning Organization	35,625	0.0000554894
M335	Kootenai Shoshone Soil & Water Conser District	9,373	0.0000145993
M058	Kuna Cemetery Maintenance District	9,618	0.0000149810
M315	Lemhi Soil & Water Conservation District	11,557	0.0000180011
M355	Lewis Soil conservation District	3,477	0.0000054158
M115	Lewiston-Nez Perce County Airport Authority	86,062	0.0001340498
M785	Lincoln Co Cemetery District	4,659	0.0000072568
M087	Lincoln County Emergency Services	46,798	0.0000728924
M788	Lincoln County Housing Authority	(24,649)	(0.0000383932)
M075	Local Hwy Tech Assistance Cncl	359,561	0.0005600509
M930	Madison County Fire Protection District	331,762	0.0005167512
M367	Magic Valley Metro Plan Org	13,292	0.0000207036
M495	M-A-R Cemetery District	12,202	0.0000190058
M915	Marsing Ambulance EMS District	9,886	0.0000153984
M415	Marsing-Homedale Cemetery District	10,059	0.0000156679
M840	Meridian Cemetery Maint District	29,431	0.0000458416
M031	Metro Community Services, Inc.	146,702	0.0002285025
M052	Minidoka Soil & Water Conservation District	2,902	0.0000045201
M820	Moscow Cemetery District	19,113	0.0000297703
M105	Nampa Housing Auth	58,918	0.0000917705
M450	Nez Perce Co Fair Board	38,580	0.0000600921
M810	North Fremont Cemetery District	4,574	0.0000071244
M972	North Idaho Fair	93,037	0.0001449141
M067	Oregon Trail Recreation District	11,253	0.0000175276
M008	Orofino Cemetery District	4,473	0.0000069671
M300	Paul Cemetery District	8,115	0.0000126399
M250	Payette County Recreation District	36,702	0.0000571669
M220	Pocatello-Chubbuck Auditorium District	47,347	0.0000737475
M245	Port of Lewiston	62,731	0.0000977096
M096	Post Falls Urban Renewal Agency	7,326	0.0000114110
M680	Rexburg Cemetery District	4,342	0.0000067631
M515	Robie Creek Fire Protection District	1,245	0.0000019392
M235	Salmon River Canal Co	53,302	0.0000830230
M730	Selkirks-Pend Oreille Transit Authority	41,084	0.0000639923
M908	Shelley Cemetery District	4,976	0.0000077506
M430	Shelley-Firth Ambulance District	29,967	0.0000466765
M195	South Bingham Soil Conservation District	7,322	0.0000114047
M911	South Central Region E911	201,343	0.0003136111

		Total Employer Contributions	Employer Proportionate Share
Local Offices & Departments, continued			
M402	South Fork Coeur d'Alene River Sewer District	94,375	0.0001469981
M548	South Idaho Solid Waste District	659,036	0.0010265120
M015	South Idaho Timber Protection Assoc.	164,373	0.0002560268
M002	Southern Valley County Rec District	13,723	0.0000213749
M390	Squaw Creek Soil Conserv District	2,805	0.0000043691
M350	Star Cemetery Maintenance District	7,272	0.0000113268
M185	Twin Falls Co Pest Abatement District	7,183	0.0000111882
M003	Twin Falls County Fair	36,835	0.0000573741
M085	Twin Falls Housing Auth	82,651	0.0001287369
M100	Valley Recreation District of Hazelton	3,876	0.0000060372
M120	Valley Regional Transit	354,582	0.0005522956
M001	Valley Soil & Water Conservation District	4,859	0.0000075684
M935	W Boise Sewer District	41,329	0.0000643739
M125	Weiser Ambulance District	64,576	0.0001005833
N375	Weiser Memorial Hospital	1,544,494	0.0024056981
M720	West End Cemetery District	4,934	0.0000076852
M303	West Cassia Soil & Water Conservation District	20,489	0.0000319136
M780	Wilder Cemetery District	6,097	0.0000094967
M215	Wood River Soil & Water Conservation District	2,894	0.0000045077
Community Colleges and Public Schools			
S058	Aberdeen School District	623,876	0.0009717469
S593	Alturas International Academy	319,446	0.0004975679
S451	Alturas Preparatory Academy Inc	342,285	0.0005331418
S381	American Falls SD	1,463,492	0.0022795296
S537	American Heritage Charter School	374,884	0.0005839179
S505	Anser of Idaho Inc	482,650	0.0007517738
S383	Arbon School District	31,337	0.0000488104
S394	Avery School District	37,955	0.0000591186
S072	Basin School District	349,695	0.0005446836
S033	Bear Lake School Dist	979,355	0.0015254397
S539	Bingham Academy	22,030	0.0000343138
S506	Blackfoot Charter Comm Learning Ctr	309,071	0.0004814078
S055	Blackfoot School District	2,904,022	0.0045232938
S061	Blaine Co School District	4,929,830	0.0076786847
S234	Bliss School District	205,127	0.0003195050
S001	Boise Ind School District	27,209,853	0.0423819648
S093	Bonneville School District	10,518,635	0.0163837864
S101	Boundary County SD	1,241,452	0.0019336810
S365	Bruneau-Grandview SD	312,215	0.0004863049
S412	Buhl School District	885,234	0.0013788372
S111	Butte Co School District	378,615	0.0005897293
S132	Caldwell School District	3,854,955	0.0060044634
S121	Camas Co School District	212,823	0.0003314923
S432	Cambridge School District	206,373	0.0003214458
S441	Canyon-Owyhee SD (COSSA)	517,110	0.0008054486
S356	Cardinal Academy Inc	80,290	0.0001250594
S422	Cascade School District	256,504	0.0003995297

	Community Colleges and Public Schools, continued	Total Employer Contributions	Employer Proportionate Share
S151	Cassia Co SD	4,168,456	0.0064927714
S417	Castleford SD	265,257	0.0004131633
S181	Challis Jt SD	386,703	0.0006023271
S538	Chief Tahgee Elementary Academy	144,358	0.0002248515
S161	Clark Co School Dist	200,620	0.0003124850
S171	Clearwater/Orofino Jt SD	1,099,937	0.0017132577
S507	Coeur d`Alene Charter Academy	451,004	0.0007024821
S271	Coeur d`Alene SD	8,769,689	0.0136596346
J438	College of Eastern Idaho	759,322	0.0011827171
J435	College of So Idaho	2,618,432	0.0040784598
J437	College of Western Idaho	1,725,779	0.0026880669
S512	Compass Public Charter School	804,074	0.0012524226
S242	Cottonwood SD	409,565	0.0006379369
S013	Council Valley Sd	251,262	0.0003913647
S342	Culdesac Jt SD	196,791	0.0003065209
S314	Dietrich School District	185,390	0.0002887628
S564	Doral Academy of Idaho	211,351	0.0003291995
S594	Elevate Academy East Idaho	381,537	0.0005942806
S562	Elevate Academy Nampa	485,201	0.0007557473
S586	Elevate Academy North	251,793	0.0003921918
S551	Elevate Academy, Inc	812,994	0.0012663164
S221	Emmett School District	1,933,192	0.0030111326
S570	Falconridge Charter School	197,305	0.0003073215
S554	Fern-Waters Public Charter School	104,266	0.0001624043
S413	Filer School District	1,228,089	0.0019128668
S059	Firth School District	600,186	0.0009348475
S549	Forge International School	352,716	0.0005493891
S373	Fruitland School District	1,215,616	0.0018934389
S547	Future Public School Inc	268,355	0.0004179887
S071	Garden Valley SD	242,454	0.0003776454
S455	Gem Prep: Idaho Falls LLC	1,762	0.0000027445
S571	Gem Prep: Meridian North LLC	277,391	0.0004320632
S460	Gem Prep: Meridian South LLC	260,606	0.0004059189
S563	Gem Prep: Meridian, Inc	276,609	0.0004308451
S590	Gem Prep: Nampa, Inc.	293,754	0.0004575501
S555	Gem Prep: Online, LLC	553,759	0.0008625329
S546	Gem Prep: Pocatello Inc.	277,333	0.0004319728
S610	Gem Prep: Twin Falls LLC	242,197	0.0003772451
S282	Genesee School District	367,778	0.0005728496
S192	Glenns Ferry Jt SD	377,893	0.0005886047
S231	Gooding Jt SD	984,138	0.0015328897
S148	Grace School District	456,520	0.0007110738
S233	Hagerman Jt SD	334,621	0.0005212044
S415	Hansen School District	333,503	0.0005194630
S574	Hayden Canyon Charter	283,896	0.0004421953
S524	Heritage Academy	195,633	0.0003047172
S514	Heritage Community Charter School	325,945	0.0005076907
S305	Highland Jt SD	248,494	0.0003870533

	Community Colleges and Public Schools, continued	Total Employer Contributions	Employer Proportionate Share
S015	Hollister Charter School	61,725	0.0000961426
S370	Homedale School District	929,768	0.0014482031
S073	Horseshoe Bend SD	260,190	0.0004052710
S531	I Succeed Virtual High School	1,015,680	0.0015820194
S790	ID Bureau of Education Svc for the Deaf and Blind	1,350,839	0.0021040618
S440	ID High Sch Activity Assn	66,521	0.0001036129
S526	Idaho Arts Charter School	935,124	0.0014565456
S544	Idaho College and Career Readiness Academy	121,522	0.0001892822
S091	Idaho Falls SD	7,571,659	0.0117935876
S566	Idaho Home Learning Academy	1,908,321	0.0029723936
S795	Idaho Novus Classical Academy	312,320	0.0004864685
S521	Idaho Science & Technology Charter School	218,723	0.0003406821
S528	Idaho Virtual Academy	855,324	0.0013322494
S557	Idaho Virtual Education Partners, Inc.	404,859	0.0006306069
S575	Inspire Virtual Charter School	634,302	0.0009879864
S561	Island Park Charter School	27,629	0.0000430348
S261	Jerome School District	2,745,885	0.0042769802
S304	Kamiah Jt SD	396,959	0.0006183018
S391	Kellogg School District	1,112,882	0.0017334208
S283	Kendrick School District	290,654	0.0004527216
S414	Kimberly School District	1,593,437	0.0024819315
S529	Kootenai Bridge Academy	169,157	0.0002634783
S573	Kootenai Classical Academy	284,417	0.0004430069
S274	Kootenai School District	330,043	0.0005140737
S601	Kootenai Technical Education Campus	154,740	0.0002410224
S003	Kuna Jt SD	4,420,674	0.0068856252
S084	Lake Pend Oreille Sch District	4,170,334	0.0064956966
S272	Lakeland School District	4,106,321	0.0063959902
S341	Lapwai School District	798,954	0.0012444477
S105	Lava Hot Springs Academy	43,243	0.0000673551
S533	Legacy Public Charter School	203,380	0.0003167839
S000	Lewiston Independ SD	4,927,033	0.0076743281
S515	Liberty Charter School Inc	236,397	0.0003682111
S182	Mackay School District	180,784	0.0002815885
S321	Madison School District	4,325,164	0.0067368592
S021	Marsh Valley Jt SD	829,220	0.0012915900
S363	Marsing School District	690,724	0.0010758691
S421	McCall Donnelly SD	1,533,409	0.0023884321
S011	Meadows Valley SD	188,465	0.0002935524
S136	Melba School District	587,660	0.0009153370
S503	Meridian Charter High School Inc	203,812	0.0003174568
S545	Meridian Medical Arts Charter School	208,282	0.0003244193
S134	Middleton SD	3,215,895	0.0050090660
S433	Midvale School District	185,381	0.0002887487
S331	Minidoka County Sd	3,065,961	0.0047755293
S502	Monticello Montessori Charter School	108,666	0.0001692578
S558	Mosaics Public School	344,620	0.0005367788
S510	Moscow Charter School	134,733	0.0002098596
S281	Moscow School District	2,614,367	0.0040721282

	Community Colleges and Public Schools, continued	Total Employer Contributions	Employer Proportionate Share
S605	Mountain Community School	53,861	0.0000838937
S193	Mountain Home SD	2,803,233	0.0043663052
S244	Mountain View School District	1,032,341	0.0016079705
S392	Mullan School District	196,471	0.0003060225
S418	Murtaugh School District	366,353	0.0005706301
S131	Nampa School District	9,236,643	0.0143869604
S372	New Plymouth SD	740,574	0.0011535153
S302	NezPerce Jt SD	245,175	0.0003818837
S149	North Gem SD	195,436	0.0003044104
J436	North Idaho College	1,468,271	0.0022869734
S535	North Star Charter School	652,191	0.0010158503
S532	North Valley Academy Charter School	167,347	0.0002606591
S135	Notus School District	290,274	0.0004521297
S351	Oneida School District	720,816	0.0011227403
S523	Palouse Prairie Education Organization	142,156	0.0002214217
S137	Parma School District	836,078	0.0013022720
S595	Pathways in Education - Nampa, Inc.	145,804	0.0002271038
S615	Pathways in Education-West Ada	104,241	0.0001623654
S548	Payette River Regional Technical Academy	216,101	0.0003365981
S371	Payette School District	1,176,980	0.0018332596
S552	Peace Valley Charter	133,546	0.0002080107
S556	Pinecrest Academy of Idaho	214,145	0.0003335514
S581	Pinecrest Academy of Lewiston	83,411	0.0001299207
S364	Pleasant Valley SD	19,577	0.0000304931
S044	Plummer-Worley Jt SD	518,249	0.0008072227
S518	Pocatello Community Charter Sch	250,592	0.0003903212
S025	Pocatello School District	9,660,567	0.0150472629
S273	Post Falls Sch District	4,720,330	0.0073523683
S285	Potlatch School District	502,143	0.0007821361
S191	Prairie School District	9,622	0.0000149872
S201	Preston School District	1,581,230	0.0024629179
S583	Project Impact STEM Academy	113,609	0.0001769570
S559	Promise Academy Inc	49,684	0.0000773876
S508	Richard McKenna Charter Hi Sch	686,189	0.0010688054
S316	Richfield School District	236,252	0.0003679852
S251	Rigby School District	4,516,056	0.0070341919
S252	Ririe School District	585,004	0.0009112000
S408	RISE Charter School Inc	216,767	0.0003376355
S382	Rockland School District	217,240	0.0003383722
S580	Rolling Hills Charter School	17,116	0.0000266598
S585	Sage International School of Boise	860,489	0.0013402944
S243	Salmon River Jt School District	239,280	0.0003727016
S291	Salmon School District	563,623	0.0008778971
S522	Sandpoint Charter School	262,781	0.0004093067
S060	Shelley Jt SD	1,698,700	0.0026458887
S312	Shoshone School District	523,413	0.0008152661
S052	Snake River SD	2,073,086	0.0032290310

		Total Employer Contributions	Employer Proportionate Share
Community Colleges and Public Schools, continued			
S150	Soda Springs SD	633,716	0.0009870737
S292	South Lemhi SD	146,916	0.0002288358
S215	St Anthony SD (Fremont Co SD)	1,752,987	0.0027304460
S041	St Maries School District	849,258	0.0013228011
S534	STEM Charter Academy	402,201	0.0006264668
S322	Sugar-Salem SD	1,371,836	0.0021367666
S092	Swan Valley SD	64,529	0.0001005101
S542	Syringa Mountain School	118,906	0.0001852075
S565	Taylors Crossing Public Charter School	231,647	0.0003608125
S401	Teton School District	1,876,719	0.0029231705
S543	The Academy, Inc.	471,636	0.0007346185
S560	Thomas Jefferson Charter School	323,573	0.0005039961
S416	Three Creek SD	12,891	0.0000200790
S553	Treasure Valley Classical Academy, Inc	576,075	0.0008972923
S287	Troy School District	344,485	0.0005365685
S411	Twin Falls SD	7,061,623	0.0109991575
S262	Valley School District	470,077	0.0007321902
S139	Vallivue School District	8,083,520	0.0125908604
S550	Victory Charter School	230,212	0.0003585773
S517	Vision Charter School	479,178	0.0007463659
S393	Wallace School District	609,503	0.0009493596
S431	Weiser School District	1,090,923	0.0016992176
S232	Wendell School District	911,077	0.0014190901
S002	West Ada County School District	30,380,190	0.0473200698
S083	West Bonner Co Sch District	872,114	0.0013584015
S253	West Jefferson SD	551,557	0.0008591031
S202	West Side SD	580,967	0.0009049120
S540	White Pine Charter School	451,799	0.0007037204
S288	Whitepine Jt Sch District	335,862	0.0005231374
S133	Wilder School District	513,210	0.0007993740
S516	Xavier Charter School	457,341	0.0007123526
Counties			
K001	Ada County	22,715,361	0.0353813610
K002	Adams County	468,514	0.0007297556
K003	Bannock County	2,807,755	0.0043733486
K004	Bear Lake County	407,669	0.0006349837
K005	Benewah County	484,190	0.0007541725
K006	Bingham County	2,077,240	0.0032355012
K007	Blaine County	2,020,594	0.0031472696
K008	Boise County	655,157	0.0010204701
K009	Bonner County	3,432,395	0.0053462856
K010	Bonneville County	4,753,626	0.0074042300
K011	Boundary County	915,732	0.0014263407
K012	Butte County	271,134	0.0004223173

		Total Employer Contributions	Employer Proportionate Share
Counties, continued			
K013	Camas County	160,312	0.0002497014
K014	Canyon County	7,682,308	0.0119659341
K015	Caribou County	620,247	0.0009660944
K016	Cassia County	1,358,929	0.0021166627
K017	Clark County	175,578	0.0002734796
K018	Clearwater County	653,642	0.0010181103
K019	Custer County	354,374	0.0005519716
K020	Elmore County	1,552,862	0.0024187320
K021	Franklin County	552,448	0.0008604909
K022	Fremont County	1,443,853	0.0022489400
K023	Gem County	841,209	0.0013102640
K024	Gooding County	786,360	0.0012248314
K025	Idaho County	826,590	0.0012874935
K026	Jefferson County	1,325,601	0.0020647511
K027	Jerome County	1,258,032	0.0019595059
K028	Kootenai County	8,111,366	0.0126342332
K029	Latah County	1,384,055	0.0021557989
K030	Lemhi County	584,412	0.0009102779
K031	Lewis County	168,217	0.0002620142
K032	Lincoln County	256,133	0.0003989518
K033	Madison County	1,957,516	0.0030490196
K034	Minidoka County	828,886	0.0012910697
K035	Nez Perce County	2,068,180	0.0032213894
K036	Oneida County	316,832	0.0004934963
K037	Owyhee County	629,994	0.0009812763
K038	Payette County	994,820	0.0015495279
K039	Power County	464,115	0.0007229038
K040	Shoshone County	810,103	0.0012618134
K041	Teton County	817,475	0.0012732960
K042	Twin Falls County	3,272,290	0.0050969066
K043	Valley County	1,242,198	0.0019348429
K044	Washington County	755,377	0.0011765724
Cities			
C004	City of Aberdeen	50,830	0.0000791726
C016	City of Albion	17,997	0.0000280321
C020	City of American Falls	229,309	0.0003571708
C024	City of Ammon	472,566	0.0007360670
C029	City of Arco	40,494	0.0000630733
C036	City of Ashton	55,892	0.0000870572
C038	City of Athol	22,922	0.0000357032
C051	City of Bancroft	20,262	0.0000315600
C053	City of Basalt	8,160	0.0000127100
C056	City of Bellevue	158,349	0.0002466438
C060	City of Blackfoot	674,737	0.0010509678
C064	City of Bliss	9,924	0.0000154576
C068	City of Bloomington	955	0.0000014875

Cities, continued		Total Employer Contributions	Employer Proportionate Share
C072	City of Boise	19,046,910	0.0296673955
C076	City of Bonners Ferry	347,438	0.0005411681
C080	City of Bovill	8,099	0.0000126150
C084	City of Buhl	239,040	0.0003723278
C088	City of Burley	568,847	0.0008860340
C096	City of Caldwell	3,240,161	0.0050468626
C097	City of Cambridge	17,974	0.0000279962
C101	City of Carey	25,361	0.0000395022
C104	City of Cascade	77,338	0.0001204614
C106	City of Castleford	11,978	0.0000186569
C110	City of Challis	26,475	0.0000412374
C120	City of Chubbuck	1,092,672	0.0017019418
C124	City of Clark Fork	19,123	0.0000297859
C136	City of Coeur d`Alene	3,426,566	0.0053372063
C140	City of Cottonwood	47,208	0.0000735310
C144	City of Council	26,450	0.0000411984
C148	City of Craigmont	16,731	0.0000260601
C150	City of Culdesac	14,562	0.0000226817
C158	City of Dalton Gardens	10,547	0.0000164280
C164	City of Deary	15,769	0.0000245617
C168	City of Declo	17,594	0.0000274043
C176	City of Donnelly	15,614	0.0000243203
C178	City of Dover	43,505	0.0000677632
C180	City of Downey	19,779	0.0000308077
C184	City of Driggs	173,072	0.0002695763
C192	City of Dubois	19,289	0.0000300445
C195	City of Eagle	672,190	0.0010470006
C198	City of East Hope	17,132	0.0000266847
C201	City of Elk River	17,046	0.0000265508
C203	City of Emmett	368,791	0.0005744275
C216	City of Fairfield	22,518	0.0000350740
C218	City of Filer	152,942	0.0002382219
C220	City of Firth	7,296	0.0000113642
C225	City of Franklin	22,029	0.0000343123
C236	City of Fruitland	606,888	0.0009452865
C240	City of Garden City	825,423	0.0012856758
C244	City of Genesee	45,492	0.0000708582
C250	City of Georgetown	15,051	0.0000234434
C252	City of Glenns Ferry	72,738	0.0001132964
C256	City of Gooding	213,901	0.0003331714
C260	City of Grace	47,028	0.0000732506
C264	City of Grangeville	156,106	0.0002431501
C266	City of Greenleaf	43,683	0.0000680405
C268	City of Hagerman	34,841	0.0000542682
C272	City of Hailey	624,120	0.0009721270
C284	City of Harrison	32,117	0.0000500253
C292	City of Hayden	305,316	0.0004755591

		Total Employer Contributions	Employer Proportionate Share
Cities, continued			
C300	City of Hayden Lake	34,349	0.0000535019
C304	City of Hazelton	23,670	0.0000368683
C308	City of Heyburn	225,871	0.0003518158
C320	City of Hollister	4,216	0.0000065668
C315	City of Homedale	120,885	0.0001882900
C323	City of Hope	96	0.0000001495
C324	City of Horseshoe Bend	29,171	0.0000454366
C330	City of Idaho City	48,352	0.0000753129
C336	City of Idaho Falls	6,351,628	0.0098932719
C340	City of Inkom	29,838	0.0000464756
C344	City of Iona	39,543	0.0000615920
C346	City of Irwin	4,258	0.0000066322
C350	City of Island Park	4,999	0.0000077864
C356	City of Jerome	725,034	0.0011293102
C360	City of Juliaetta	22,085	0.0000343995
C364	City of Kamiah	57,836	0.0000900851
C368	City of Kellogg	167,312	0.0002606045
C372	City of Kendrick	11,256	0.0000175323
C376	City of Ketchum	656,106	0.0010219482
C380	City of Kimberly	212,517	0.0003310157
C384	City of Kooskia	25,562	0.0000398153
C382	City of Kootenai	11,495	0.0000179046
C392	City of Kuna	553,748	0.0008625158
C396	City of Lapwai	20,841	0.0000324619
C400	City of Lava Hot Spr	31,892	0.0000496749
C408	City of Lewiston	2,213,125	0.0034471552
C415	City of Mackay	16,601	0.0000258577
C424	City of Malad	53,499	0.0000833298
C428	City of Malta	346	0.0000005389
C432	City of Marsing	56,018	0.0000872534
C440	City of McCall	808,014	0.0012585596
C444	City of McCammon	25,073	0.0000390536
C448	City of Melba	18,716	0.0000291520
C452	City of Menan	14,791	0.0000230384
C456	City of Meridian	7,667,647	0.0119430982
C460	City of Middleton	387,446	0.0006034844
C476	City of Montpelier	110,659	0.0001723620
C484	City of Moscow	1,468,748	0.0022877164
C492	City of Moyie Springs	21,894	0.0000341020
C488	City of Mtn Home	868,714	0.0013531057
C495	City of Mud Lake	2,418	0.0000037663
C500	City of Mullan	23,619	0.0000367889
C508	City of Nampa	6,337,691	0.0098715637
C512	City of New Meadows	26,277	0.0000409290
C516	City of New Plymouth	56,708	0.0000883282
C510	City of Newdale	12,308	0.0000191709
C520	City of Nezperce	27,533	0.0000428853
C528	City of Notus	9,389	0.0000146243

		Total Employer Contributions	Employer Proportionate Share
Cities, continued			
C532	City of Oakley	15,792	0.0000245976
C536	City of Oldtown	1,399	0.0000021791
C544	City of Orofino	219,039	0.0003411743
C548	City of Osburn	43,808	0.0000682352
C556	City of Paris	22,593	0.0000351908
C560	City of Parker	7,942	0.0000123704
C564	City of Parma	103,315	0.0001609231
C568	City of Paul	44,796	0.0000697741
C572	City of Payette	376,414	0.0005863010
C574	City of Peck	4,913	0.0000076525
C578	City of Pierce	25,321	0.0000394399
C582	City of Pinehurst	32,861	0.0000511842
C588	City of Plummer	100,652	0.0001567752
C592	City of Pocatello	4,168,028	0.0064921048
C596	City of Ponderay	146,364	0.0002279760
C600	City of Post Falls	2,393,099	0.0037274820
C603	City of Potlatch	31,065	0.0000483867
C608	City of Preston	213,162	0.0003320203
C612	City of Priest River	140,409	0.0002187005
C616	City of Rathdrum	525,841	0.0008190480
C624	City of Rexburg	1,666,243	0.0025953338
C628	City of Richfield	22,837	0.0000355708
C632	City of Rigby	203,505	0.0003169786
C636	City of Riggins	59,003	0.0000919029
C640	City of Ririe	13,484	0.0000210026
C644	City of Roberts	17,426	0.0000271427
C652	City of Rupert	477,591	0.0007438939
C656	City of Salmon	180,615	0.0002813252
C660	City of Sandpoint	768,123	0.0011964255
C664	City of Shelley	225,800	0.0003517052
C668	City of Shoshone	47,174	0.0000734780
C672	City of Smelterville	14,785	0.0000230291
C676	City of Soda Springs	218,115	0.0003397351
C680	City of Spirit Lake	141,408	0.0002202566
C688	City of St Anthony	167,472	0.0002608538
C692	City of St Charles	3,091	0.0000048145
C696	City of St Maries	125,617	0.0001956606
C700	City of Stanley	20,322	0.0000316535
C690	City of Star	235,537	0.0003668715
C712	City of Sugar City	45,460	0.0000708083
C716	City of Sun Valley	597,962	0.0009313834
C720	City of Tensed	2,746	0.0000042772
C725	City of Teton	20,937	0.0000326114
C728	City of Tetonia	12,509	0.0000194840
C736	City of Troy	31,347	0.0000488260
C740	City of Twin Falls	3,040,495	0.0047358636

		Total Employer Contributions	Employer Proportionate Share
Cities, continued			
C744	City of Ucon	32,148	0.0000500736
C748	City of Victor	130,677	0.0002035420
C752	City of Wallace	23,423	0.0000364836
C760	City of Weippe	11,125	0.0000173283
C764	City of Weiser	429,029	0.0006682540
C768	City of Wendell	90,949	0.0001416618
C770	City of Weston	8,556	0.0000133268
C780	City of Wilder	88,621	0.0001380357
C784	City of Winchester	15,292	0.0000238188
C788	City of Worley	10,578	0.0000164763
Fire Departments			
F060	Blackfoot Fire Dept	335,592	0.0005227168
F072	Boise Fire Dept	5,822,392	0.0090689359
F084	Buhl Fire District	66,946	0.0001042748
F088	Burley Fire Dept	127,649	0.0001988256
F096	Caldwell Fire Dept	1,138,388	0.0017731489
F136	Coeur d`Alene Fire Dept	1,353,398	0.0021080476
F336	ID Falls Fire Dept	2,158,434	0.0033619687
F356	Jerome Fire Dept	160,094	0.0002493618
F016	Kuna Fire District	304,927	0.0004749531
F408	Lewiston Fire Dept	860,844	0.0013408474
F484	Moscow Fire Dept	97,227	0.0001514404
F572	Payette Fire Dept	71,984	0.0001121220
F592	Pocatello Fire Dept	1,097,084	0.0017088139
F624	Rexburg-Madison Fire	16,645	0.0000259262
F660	Sandpoint Fire Dept	118,722	0.0001849209
F017	Shoshone Co Fd #1	93,784	0.0001460776
F018	Shoshone Co Fd #2	177,242	0.0002760715
F740	Twin Falls Fire Dept	616,630	0.0009604606
Highway Districts			
H500	Ada County Hwy District	4,138,088	0.0064454703
H010	Atlanta Hwy District	12,244	0.0000190712
H190	Bliss Hwy District	13,538	0.0000210867
H005	Buhl Hwy District	60,932	0.0000949075
H160	Burley Hwy District	98,878	0.0001540120
H022	Canyon Hwy District #4	441,071	0.0006870105
H215	Central Hwy District	34,767	0.0000541529
H225	Clarkia Better Roads Hwy District	10,135	0.0000157862
H645	Clearwater Hwy District	32,481	0.0000505923
H590	Cottonwood Hwy District	16,466	0.0000256474
H015	Deer Creek Highway District	15,826	0.0000246505
H625	Dietrich Hwy District #5	16,555	0.0000257860
H060	Doumecq Highway District	12,047	0.0000187644
H295	Downey Swan Lake Hwy District	30,970	0.0000482388

		Total Employer Contributions	Employer Proportionate Share
Highway Districts, continued			
H465	East Side Hwy District	203,976	0.0003177123
H455	Evergreen Hwy District	18,637	0.0000290289
H560	Fenn Hwy District	8,187	0.0000127520
H355	Ferdinand Hwy District	17,740	0.0000276318
H035	Filer Highway District	35,411	0.0000551560
H520	Gem Hwy District	20,295	0.0000316114
H745	Glenns Ferry Hwy District	81,490	0.0001269285
H320	Golden Gate Hwy District	104,197	0.0001622969
H170	Gooding Hwy District	33,755	0.0000525767
H235	Grangeville Hwy District	26,122	0.0000406875
H026	Greencreek Hwy District	9,390	0.0000146258
H200	Hagerman Hwy District	16,135	0.0000251318
H335	Highway District #1 (Fruitland)	63,920	0.0000995616
H050	Hillsdale Hwy District	43,782	0.0000681947
H240	Homedale Hwy District	25,181	0.0000392218
H024	Independent Hwy District	58,179	0.0000906194
H420	Jerome Hwy District	66,761	0.0001039867
H325	Kamiah Hwy District	13,613	0.0000212036
H525	Keuterville Hwy District	14,512	0.0000226038
H735	Kidder-Harris Hwy District	30,087	0.0000468634
H370	Kimama Highway District	7,355	0.0000114561
H460	Lakes Hwy District	239,916	0.0003736923
H040	Lost River Highway District	65,126	0.0001014400
H095	Minidoka Co Hwy District	136,775	0.0002130402
H400	Mtn Home Hwy District	148,952	0.0002320071
H045	Murtaugh Highway District	52,413	0.0000816383
H505	N Latah Co Hwy District	219,998	0.0003426681
H080	Nampa Hwy District	356,126	0.0005547005
H290	North Hwy District	15,329	0.0000238764
H330	Notus-Parma Hwy District	83,029	0.0001293257
H900	Oakley Highway District	25,855	0.0000402717
H155	Plummer-Gateway Hwy District	30,752	0.0000478992
H450	Post Falls Hwy District	205,952	0.0003207901
H085	Prairie Hwy District Bd	27,146	0.0000422825
H630	Raft River Hwy District	41,128	0.0000640608
H285	Richfield Hwy District #3	25,077	0.0000390598
H510	S Latah County Hwy District #2	56,493	0.0000879933
H019	Shoshone Hwy District #2	26,145	0.0000407234
H515	Three Creek Highway District	7,396	0.0000115200
H030	Twin Falls Hwy District	349,749	0.0005447677
H670	Union Ind Hwy District	12,772	0.0000198936
H425	Weiser Valley Hwy District	17,501	0.0000272595
H565	Wendell Hwy District #6	32,765	0.0000510346
H140	West Point Hwy District	8,289	0.0000129109
H025	White Bird Highway District	19,276	0.0000300242
H875	Winona Hwy District	5,824	0.0000090714
H445	Worley Hwy District	186,236	0.0002900805

		Total Employer Contributions	Employer Proportionate Share
Library Districts			
L400	Aberdeen District Library	9,362	0.0000145822
L116	Ada Co Free Library	244,319	0.0003805504
L975	American Falls Free Libr	24,504	0.0000381673
L790	Bear Lake Co Library	11,933	0.0000185868
L160	Boise Basin Library District	16,656	0.0000259433
L072	Bonneville County Library District	55,723	0.0000867939
L750	Boundary Co Free Lib	26,435	0.0000411751
L275	Burley Library	24,597	0.0000383122
L130	Consolidated Free Library District	321,375	0.0005005725
L140	Council Valley Free Library District	3,669	0.0000057148
L032	East Bonner County Library District	221,508	0.0003450200
L150	Franklin Co Lib District	24,834	0.0000386813
L010	Fremont County District Lib	31,963	0.0000497854
L062	Gooding Public Library District	20,493	0.0000319198
L360	Homedale Library District	9,958	0.0000155105
L860	Jefferson Free Library District	13,962	0.0000217472
L650	Kuna Library District	68,402	0.0001065427
L205	Latah County Lib District	121,981	0.0001899971
L380	Lemhi County Library District	24,375	0.0000379664
L755	Madison Co Library District	77,351	0.0001204816
L350	Meadows Vly Pub Lib District	6,327	0.0000098549
L695	Meridian Library District	438,666	0.0006832645
L300	N Bingham Co Library District	23,547	0.0000366767
L120	Oneida Co Library	12,867	0.0000200416
L280	Portneuf Library District	48,244	0.0000751447
L100	Prairie-River Lib District	42,391	0.0000660281
L290	Priest Lake Public Library	6,695	0.0000104281
L430	S Bannock Lib District	19,016	0.0000296193
L125	Stanley Community Library District	7,554	0.0000117661
L420	Valley of Tetons Library Bd	74,318	0.0001157574
L042	West Bonner Library District	30,439	0.0000474117
Rural Fire Districts			
M270	BC South Fire Protection District	277,337	0.0004319791
M941	Bear Lake County Fire District	10,904	0.0000169840
M398	Bliss Rural Fire District	5,592	0.0000087101
M966	Bonneville County Fire District #1	224,045	0.0003489717
M083	Cascade Rural Fire & EMS	124,557	0.0001940095
M026	Central Fire District	164,651	0.0002564598
M023	Cottonwood Rural FD	144	0.0000002243
M965	Deary Rural Fire District	431	0.0000006713
M004	Donnelly Rural FPD	180,333	0.0002808860
M150	Eagle Fire Protection District	1,152,166	0.0017946094
M284	East Side Fire District	40,322	0.0000628054
M265	Filer Rural Fire District	4,305	0.0000067055
M092	Franklin County Fire District	20,785	0.0000323746
M942	Garden Valley Fire Protection District	19,290	0.0000300460
M090	Gem County Fire Prot District 1	104,566	0.0001628716

		Total Employer Contributions	Employer Proportionate Share
Rural Fire Districts, continued			
M230	Gooding Fire District	25,947	0.0000404149
M065	Greater Swan Valley Fire Prot District	9,718	0.0000151367
M072	Hagerman Fire Prot District	27,164	0.0000423105
M062	Hauser Lake Fire Protection District	9,460	0.0000147349
M061	Homedale Rural Fire Prot District	6,375	0.0000099297
M387	Ketchum Fire District	169,542	0.0002640780
M021	Kootenai Co Fire & Rescue P	1,538,408	0.0023962185
M017	Kuna Rural Fire District	13,693	0.0000213282
M145	Lemhi Co Fire Protection District	1,377	0.0000021448
M056	Marsing Rural Fire District	11,451	0.0000178360
M016	McCall Fire Prot District	276,698	0.0004309838
M190	Meadows Valley Rural Fire District	25,238	0.0000393106
M050	Mica Kidd Island Fire Prot District	45,343	0.0000706261
M280	Middleton Rural Fire District	214,276	0.0003337555
M049	Minidoka County Fire Protection District	33,284	0.0000518430
M260	Moscow Rural Fire District	955	0.0000014875
M013	N Ada Co Fire/Rescue District	11,294	0.0000175915
M370	Nampa Fire Protection District	1,742,042	0.0027133981
M057	No Lakes Fire Prot District	1,057,162	0.0016466316
M380	North Bannock Fire District	10,430	0.0000162457
M976	Northside Fire District	86,479	0.0001346994
M048	Paradise Valley Fire District	6,074	0.0000094608
M025	Plummer Gateway Fire Prot District	26,234	0.0000408620
M901	Rock Creek Fire Protection District	169,522	0.0002640468
M905	Sagle Fire District	260,350	0.0004055202
M059	Schweitzer Fire District	15,969	0.0000248733
M385	Shelley-Firth Fire Protection District	8,497	0.0000132349
M155	Shoshone City & Rural Fire Protection District	13,754	0.0000214232
M029	Shoshone Co FD#2	2,537	0.0000039516
M542	South Boundary Fire Protection District	8,838	0.0000137660
M130	South Fremont Fire Protection District	28,031	0.0000436610
M080	Spirit Lk Fire Prot District	123,273	0.0001920096
M014	St Maries Fire Prot District	35,555	0.0000553803
M020	Star Joint Fpd	485,927	0.0007568781
M030	Teton Co Fire Pr District	432,600	0.0006738161
M018	Timberlake Fire Protection District	132,598	0.0002065341
M943	W Pend Oreille Fire District	7,941	0.0000123689
M047	Weiser Area Rural Fire District	10,933	0.0000170292
M807	Wendell Rural FD	11,076	0.0000172519
M074	West End Fire Prot District	10,498	0.0000163516
M035	Whitney FPD	2,352	0.0000036635
M073	Wilder Rural Fire Protection District	53,020	0.0000825838
M225	Wilderness Ranch Fire Protection District	7,529	0.0000117271
M940	Worley Fire Prot District	151,391	0.0002358061
Water & Irrigation Districts			
W100	A&B Irrigation District	209,323	0.0003260407

	Water & Irrigation Districts, continued	Total Employer Contributions	Employer Proportionate Share
W930	Aberdeen-Springfield Canal Co	127,230	0.0001981730
W635	Ada Co Drainage District #2	15,446	0.0000240586
W150	American Falls Res District #1	15,195	0.0000236677
W009	American Falls Res District #2	70,864	0.0001103775
W045	Avondale Irr District	50,984	0.0000794125
W060	Bayview Water & Sewer District	6,430	0.0000100153
W315	Big Lost River Irr	32,839	0.0000511499
W008	Big Wood Canal Co	132,390	0.0002062102
W105	Bingham Ground Water District	64,486	0.0001004432
W015	Black Canyon Irrigation District	247,830	0.0003860191
W090	Boise Proj Bd Contrl	632,573	0.0009852933
W195	Boise-Kuna Irr District	15,328	0.0000238748
W175	Burley Irr District	152,555	0.0002376191
W700	Cabinet Mountains Water District	34,548	0.0000538118
W016	Caldwell Irrigation Lateral District	27,817	0.0000433277
W415	Canyon Hill Irr District	10,195	0.0000158797
W895	Cataldo Water District	536	0.0000008349
W730	Central Shoshone Co Water District	50,347	0.0000784203
W018	Dalton Gardens Irrigation District	4,190	0.0000065263
W475	East Greenacres Irr District	71,458	0.0001113027
W750	East Shoshone Co Wtr District	29,692	0.0000462481
W088	Egin Bench Canals	12,457	0.0000194030
W950	Emmett Irrigation District	60,962	0.0000949542
W120	Falls Irrigation District	34,341	0.0000534894
W010	Fish Haven Area Recreational Sewer District	3,826	0.0000059594
W650	Fremont-Madison Irr	30,146	0.0000469553
W975	Grandview Mutual Canal Co	907	0.0000014127
W080	Granite Reeder Water & Sewer	18,145	0.0000282626
W085	Hayden Lake Recreational Water & Sewer District	32,716	0.0000509583
W020	Hayden Lk Irrigation District	66,079	0.0001029244
W140	Henry's Fork Ground Water District	269	0.0000004190
W025	Idaho Irr District	61,547	0.0000958654
W870	Kalispel Bay Water & Sewer District	9,854	0.0000153486
W725	King Hill Irr District	41,209	0.0000641870
W815	Kingston Water District	5,281	0.0000082257
W463	Kootenai-Ponderay Sewer District	58,772	0.0000915430
W310	Lake Irr District	12,530	0.0000195167
W805	Lewiston Orchard Irr District	212,610	0.0003311605
W905	Little Wood Riv Irr District	538	0.0000008380
W220	Milner Low Lift Irr District	33,049	0.0000514770
W350	Minidoka Irr District	226,778	0.0003532286
W370	Mtn Home Irr District	17,985	0.0000280134
W040	Nampa-Meridian Irr	408,527	0.0006363201
W065	New Sweden Irr District	42,536	0.0000662539
W070	New York Irr District	15,768	0.0000245602
W030	No Kootenai Water District	153,530	0.0002391378
W450	North Lake Recreational Sewer & Water District	84,915	0.0001322633

		Total Employer Contributions	Employer Proportionate Share
Water & Irrigation Districts, continued			
W051	North Snake Ground Water District	10,508	0.0000163672
W230	Opaline Irrigation District	4,045	0.0000063005
W035	Orofino Cr-Whiskey Cr Water & Sewer District	251	0.0000003910
W005	Outlet Bay Water & Sewer District	18,046	0.0000281084
W880	Owyhee Proj S Board of Control	142,325	0.0002216849
W970	Payette Lakes Water & Sewer District	144,806	0.0002255493
W058	Peoples Canal and Irrigation Co	1,758	0.0000027383
W515	Pinehurst Water District	14,751	0.0000229761
W075	Pioneer Irr District	118,499	0.0001845736
W095	Portneuf River Water Users District #29	4,008	0.0000062428
W055	Progressive Irr District	27,337	0.0000425800
W995	Riverside Indep Water Sew	31,106	0.0000484506
W925	Riverside Irr District	57	0.0000000888
W915	Riverside Irr District LTD	34,499	0.0000537355
W345	Roseberry Irr District	1,395	0.0000021728
W653	Ross Point Water District	39,227	0.0000610998
W180	Settlers Irr District	72,705	0.0001132450
W928	Snake River Valley Irr District	29,089	0.0000453089
W885	Southside Wtr & Swr District	18,950	0.0000295164
W050	Star Sewer & Water District	219,764	0.0003423036
W655	Sun Valley Water & Sewer	64,630	0.0001006674
W920	Twin Falls Canal Co	428,665	0.0006676870
W074	Water District #1	15,809	0.0000246240
W855	Water District #11	8,522	0.0000132738
W012	Water District 29D	2,004	0.0000031214
W023	Water District 29-H	1,983	0.0000030887
W800	Water District #31	10,998	0.0000171304
W615	Water District #34	7,603	0.0000118424
W130	Water District #63	16,913	0.0000263436
W330	Water District 36A	4,063	0.0000063285
W775	Water District 37	32,570	0.0000507309
W027	Water District 37N	7,774	0.0000121088
W550	Water District 65	11,063	0.0000172317
W067	Water District 67	2,961	0.0000046120
W360	Weiser Irrigation District	19,981	0.0000311223
W047	West Bonner Water & Sewer District	26,264	0.0000409087
W265	Wilder Irrigation District	17,120	0.0000266660
Grand Totals: All Employers			
	Total	642,014,902	1.0000000000
	Plus: Optional Retirement Plan (ORP) Contributions	540,540	
	Total employer contributions in the Statement of Changes in Fiduciary Net Position - Base Plan	$ 642,555,442	

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*	Net Difference 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, 2026 Net Pension Liability
$ -	$ 356,438,140	$ 356,438,140	$2,047,621,882	$300,485,961	$ -	$ 2,348,107,843	$ 872,052,432	$ 1,247,697,614

** 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 inflows of resources, deferred outflows of resources, plan pension expense and net pension liability 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 services 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, 2025 to June 30, 2026, (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 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, 2026, are as follows:

Total pension liability	$27,984,810,851
System fiduciary net position	26,737,113,237
Employers' net pension liability	$ 1,247,697,614
System fiduciary net position as a percentage of total pension liability	95.54%

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, 2026, 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, 2026.

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%. 7% of Fire and Police active member deaths are assumed to be duty related. This assumptions was adopted July 1, 2026.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%.
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%.

All mortality tables are adjusted with generational projection scales. The projection scales are calculated at each age as the 60 year geometric average of the mortality improvement rates reported by Social Security Administration from 1959 through 2019 (blended 50% male, 50% female).

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%
Developed ex-US Equity	11%	4.75%
Emerging Markets Equity	11%	4.95%
Core US Fixed	20%	2.25%
TIPS	10%	2.00%
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)	$ 4,826,807,271	$ 1,247,697,614	$ (1,675,330,523)

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 cost	$ 750,657,090
Interest on total pension liability	1,742,053,896
Effect of plan changes	172,140,676
Administrative expenses	12,193,081
Member contributions	(414,582,751)
Other income	(540,540)
Expected investment return net of investment expenses	(1,568,175,418)
Recognition of Deferred Inflows/Outflows of Resources	
Recognition of economic/demographic gains or losses	308,450,427
Recognition of assumption changes or inputs	(125,171,859)
Recognition of investment gains or losses	(4,972,170)
Pension expense	$ 872,052,432

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 4.1 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:

2027	$ (639,420,898)
2028	(605,116,682)
2029	(466,030,834)
2030	(281,101,289)
2031	-

Changes in Net Pension Liability

The following table represents the changes in total pension liability and fiduciary net position for the year ended June 30, 2026:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at July 1, 2025	$ 26,557,051,324	$24,138,888,873	$ 2,418,162,451
Changes for the year			
Service costs	750,657,090	-	750,657,090
Interest	1,742,053,896	-	1,742,053,896
Effect of plan changes	172,140,676	-	172,140,676
Effect of economic/demographic gains or losses	209,200,787	-	209,200,787
Effect of assumption changes or inputs	(430,507)	-	(430,507)
Benefit payments	(1,445,862,415)	(1,445,862,415)	-
Other income	-	540,540	(540,540)
Employer contributions	-	642,014,902	(642,014,902)
Member contributions	-	414,582,751	(414,582,751)
Net investment income	-	2,999,141,667	(2,999,141,667)
Administrative expense	-	(12,193,081)	12,193,081
Net Changes	1,427,759,527	2,598,224,364	(1,170,464,837)
Balances at June 30, 2026	$ 27,984,810,851	$26,737,113,237	$ 1,247,697,614