

*Helping Idaho public employees
build a secure retirement.*

Statistical section

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

The System is the administrator of six fiduciary funds including two defined benefit retirement plans - the Public Employee Retirement Fund Base Plan (PERSI Base Plan) and the Firefighters' Retirement Fund (FRF); two defined contribution plans - the Public Employee Retirement Fund Choice Plans 401(k) and 414(k) (PERSI Choice Plan); and two Sick Leave Insurance Reserve Trust Funds – one for state employers and one for school district employers. The data in Tables 1 through 4 of this section was provided by the System's actuary and the data in the remaining tables was provided by the System's own records.

During FY 2010, the number of active PERSI members decreased from 67,813 to 67,020. The number of retired members or annuitants receiving monthly allowances increased from 32,197 to 33,625. The number of inactive members who have not been paid a separation benefit increased from 23,086 to 24,119. Of these inactive members, 10,187 have achieved vested eligibility. Total membership in PERSI increased from 123,096 to 124,764 during the fiscal year. Table 1 of this section illustrates the diversity of our employee membership, and Table 2 shows how the membership distribution of active, retired, and inactive members has changed over the years.

As of June 30, 2010, there were 730 public employers in Idaho who were PERSI members. Tables 8 and 9 of this section illustrate the diversity of our employer participation.

Table 1
Distribution of Membership by Group

	Active Members			Inactive Members			Retirees	Total
	Vested	Non-vested	Total	Vested	Non-vested	Total		
Cities	4,449	2,556	7,005	1,489	837	2,326	2,959	12,290
Female	1,351	816	2,167	486	339	825	1,037	4,029
Male	3,098	1,740	4,838	1,003	498	1,501	1,922	8,261
Counties	4,461	3,163	7,624	827	1,333	2,160	2,715	12,499
Female	2,164	1,597	3,761	465	744	1,209	1,436	6,406
Male	2,297	1,566	3,863	362	589	951	1,279	6,093
Schools	19,825	10,394	30,219	3,487	6,493	9,980	14,280	54,479
Female	14,807	7,760	22,567	2,814	5,101	7,915	9,911	40,393
Male	5,018	2,634	7,652	673	1,392	2,065	4,369	14,086
State	11,044	6,084	17,128	3,398	4,343	7,741	10,464	35,333
Female	5,677	3,182	8,859	1,978	2,470	4,448	5,099	18,406
Male	5,367	2,902	8,269	1,420	1,873	3,293	5,365	16,927
All Others	3,171	1,873	5,044	986	926	1,912	3,207	10,163
Female	1,037	754	1,791	462	599	1,061	1,358	4,210
Male	2,134	1,119	3,253	524	327	851	1,849	5,953
Grand Total	42,950	24,070	67,020	10,187	13,932	24,119	33,625	124,764
Female	25,036	14,109	39,145	6,205	9,253	15,458	18,841	73,444
Male	17,914	9,961	27,875	3,982	4,679	8,661	14,784	51,320

Table 2
Changes in Membership

Fiscal Year Ended	Active Members			Retired Members		Inactive Members
	Number	Average Age	Average Years of Service	Number	Average Age	Number
2001	62,125	45.1	9.7	23,253	72.7	18,723
2002	62,376	45.4	10.0	24,018	72.7	18,267
2003	62,385	45.7	10.2	24,991	72.5	18,599
2004	63,385	45.9	10.2	26,043	72.3	18,837
2005	64,391	46.0	10.2	27,246	72.1	20,028
2006	64,762	46.2	10.4	28,438	72.0	21,848
2007	65,800	46.2	10.3	29,619	72.0	22,690
2008	66,765	46.2	10.3	30,912	71.9	23,712
2009	67,813	46.5	10.4	32,197	71.8	23,086
2010	67,020	46.7	10.6	33,625	71.3	24,119

Table 3a
Retired Members by Type of Benefit – PERSI Base Plan

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Normal	Disability	Beneficiary	Joint & Survivor	Straight Life*
\$0 - 250	5,318	4,546	11	761	1,247	4,071
251 - 500	5,212	4,562	74	576	1,022	4,190
501 - 750	3,848	3,295	165	388	803	3,045
751 - 1,000	3,169	2,741	155	273	741	2,428
1,001 - 1,250	2,573	2,174	184	215	605	1,968
1,251 - 1,500	2,208	1,863	192	153	556	1,652
1,501 - 1,750	1,787	1,544	133	110	477	1,310
1,751 - 2,000	1,597	1,415	121	61	465	1,132
Over 2,000	7,913	7,423	320	170	2,617	5,296
Totals	33,625	29,563	1,355	2,707	8,533	25,092

Joint & Survivor (also known as Contingent Annuitant)

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

Table 3b
Retired Members by Type of Benefit – Firefighters’ Retirement Fund

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Normal	Disability	Beneficiary	Joint & Survivor	Straight Life*
\$0 - 250	8	5		3	5	3
251 - 500	10	6		4	6	4
501 - 750	11	8	1	2	9	2
751 - 1,000	14	12		2	12	2
1,001 - 1,250	18	13	3	2	16	2
1,251 - 1,500	19	17	1	1	18	1
1,501 - 1,750	25	19		6	19	6
1,751 - 2,000	39	31	4	4	35	4
Over 2,000	429	307	26	96	333	96
Totals	573	418	35	120	453	120

Joint & Survivor (also known as Contingent Annuitant)

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

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

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

1) The benefit payable by the FRF plan is valued using a Straight Life option.

2) The total benefit is valued using a Spouse Reversionary option (spouse benefit payable upon the death of the retiree or disabled).

All FRF beneficiaries are valued using a Straight Life option.

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

Amount of Monthly Benefit	Total Number of Retirees	Both 414(k) and 401(k)	414(k) Only	401(k) Only
\$0 - 250	26	21	4	1
251 - 500	27	22	1	4
501 - 750	10	9		1
751 - 1,000	9	9		
1,001 - 1,250	3	3		
1,251 - 1,500	2	2		
1,501 - 1,750	0			
1,751 - 2,000	1			1
Over 2,000	3	3		
Totals	81	69	5	7

Table 4a
Average Benefit Payments – PERSI Base Plan

<u>Retirement Effective Dates</u>	<u>Years Credited Service</u>						
	0-4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
Period 7/1/00 to 6/30/01							
Average monthly benefit	\$713	\$342	\$566	\$891	\$1,351	\$2,249	\$3,020
Number of retired members	101	218	237	224	236	241	316
Period 7/1/01 to 6/30/02							
Average monthly benefit	\$704	\$305	\$578	\$936	\$1,392	\$2,195	\$3,139
Average final average salary	\$1,649	\$1,650	\$2,204	\$2,598	\$2,921	\$3,556	\$4,061
Number of retired members	93	221	256	200	234	192	291
Period 7/1/02 to 6/30/03							
Average monthly benefit	\$752	\$331	\$634	\$988	\$1,591	\$2,268	\$3,132
Average final average salary	\$2,057	\$2,080	\$2,301	\$2,649	\$3,204	\$3,691	\$4,188
Number of retired members	86	253	240	248	238	255	405
Period 7/1/03 to 6/30/04							
Average monthly benefit	\$533	\$281	\$598	\$991	\$1,565	\$2,379	\$3,333
Average final average salary	\$1,754	\$1,790	\$2,328	\$2,766	\$3,199	\$3,882	\$4,402
Number of retired members	81	299	229	243	255	296	368
Period 7/1/04 to 6/30/05							
Average monthly benefit	\$486	\$336	\$655	\$1,019	\$1,633	\$2,281	\$3,220
Average final average salary	\$1,889	\$2,066	\$2,503	\$2,935	\$3,346	\$3,823	\$4,431
Number of retired members	72	292	287	271	264	283	405
Period 7/1/05 to 6/30/06							
Average monthly benefit	\$456	\$292	\$634	\$1,011	\$1,449	\$2,228	\$3,167
Average final average salary	\$1,382	\$1,870	\$2,448	\$2,964	\$3,308	\$3,845	\$4,459
Number of retired members	80	291	289	291	274	332	445
Period 7/1/06 to 6/30/07							
Average monthly benefit	\$343	\$328	\$621	\$964	\$1,529	\$2,242	\$3,136
Average final average salary	\$1,893	\$2,270	\$2,515	\$2,963	\$3,532	\$4,019	\$4,611
Number of retired members	58	329	303	307	282	318	460
Period 7/1/07 to 6/30/08							
Average monthly benefit	\$432	\$331	\$619	\$1,029	\$1,555	\$2,228	\$3,029
Average final average salary	\$1,665	\$2,176	\$2,672	\$3,172	\$3,673	\$5,549	\$4,570
Number of retired members	49	291	268	290	295	309	489
Period 7/1/08 to 6/30/09							
Average monthly benefit	\$589	\$339	\$646	\$1,079	\$1,508	\$2,281	\$3,121
Average final average salary	\$2,157	\$2,339	\$2,630	\$3,319	\$3,625	\$4,174	\$4,760
Number of retired members	67	319	274	318	290	345	482
Period 7/1/09 to 6/30/10							
Average monthly benefit	\$388	\$330	\$648	\$990	\$1,481	\$2,290	\$3,197
Average final average salary	\$1,475	\$2,355	\$2,743	\$3,067	\$3,628	\$4,231	\$4,809
Number of retired members	43	306	295	340	333	343	506

Creditable data not available for average final average salary for the year 2001.

Table 4b
Average Benefit Payments – Firefighters’ Retirement Fund

<u>Retirement Effective Dates</u>	<u>Years Credited Service</u>						
	0-4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
Period 7/1/00 to 6/30/01							
Average monthly benefit	\$2,145			\$764	\$1,675		
Average Final Average Salary	\$3,805			*	\$4,092		
Number of retired members	12			1	16		
Period 7/1/01 to 6/30/02							
Average monthly benefit				\$2,976	\$1,689		
Average Final Average Salary				*	\$4,140		
Number of retired members				1	24		
Period 7/1/02 to 6/30/03							
Average monthly benefit					\$1,498		
Average Final Average Salary					*		
Number of retired members					23		
Period 7/1/03 to 6/30/04							
Average monthly benefit					\$1,294	\$1,834	
Average Final Average Salary					4,449	*	
Number of retired members					14	2	
Period 7/1/04 to 6/30/05							
Average monthly benefit					\$871		
Average Final Average Salary					4,642		
Number of retired members					25		
Period 7/1/05 to 6/30/06							
Average monthly benefit					\$1,133	\$830	
Average Final Average Salary					*	\$4,639	
Number of retired members					2	7	
Period 7/1/06 to 6/30/07							
Average monthly benefit						\$606	
Average Final Average Salary						*	
Number of retired members						3	
Period 7/1/07 to 6/30/08	No	Valuation	Completed				
Period 7/1/08 to 6/30/09							
Average monthly benefit						\$315	
Average Final Average Salary						\$5,440	
Number of retired members						2	
Period 7/1/09 to 6/30/10	No	Valuation	Completed				

*Average final average salary is not the basis for calculating benefits on the classes of firefighters in the group. Benefits payable by the FRF Plan are net of PERSI benefits. *Creditable data not available for average final average salary for the year 2001.*

Table 4c

Average Benefit Payments – PERSI Choice Plan

<u>Retirement Effective Dates</u>	<u>Years of Service</u>						
	0 - 4*	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
Period 7/1/01 to 6/30/02							
Average monthly benefit		\$4,000	\$250		\$527	\$250	\$300
Number of retired members		1	1		1	1	2
Period 7/1/02 to 6/30/03							
Average monthly benefit							\$308
Number of retired members							3
Period 7/1/03 to 6/30/04							
Average monthly benefit		\$1,000	\$500	\$400			
Number of retired members		1	1	2			
Period 7/1/04 to 6/30/05							
Average monthly benefit		\$1,000	\$275	\$537	\$585		\$538
Number of retired members		1	2	3	2		6
Period 7/1/05 to 6/30/06							
Average monthly benefit		\$139	\$1,000	\$1,000	\$1,964	\$750	\$698
Number of retired members		1	1	1	4	2	6
Period 7/1/06 to 6/30/07							
Average monthly benefit			\$150	\$425	\$409	\$616	\$648
Number of retired members			2	2	2	4	4
Period 7/1/07 to 6/30/08							
Average monthly benefit		\$1,788	\$278	\$600	\$675	\$300	\$756
Number of retired members		2	2	2	2	1	8
Period 7/1/08 to 6/30/09							
Average monthly benefit		\$525		\$452	\$542	\$817	\$360
Number of retired members		3	0	8	7	3	10
Period 7/1/09 to 6/30/10							
Average monthly benefit	\$445	\$1,063	\$285	\$566	\$729	\$642	\$529
Number of retired members	1	7	7	19	11	8	28

Plan inception was February 1, 2001

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

Table 5
Schedule of Benefit Expenses by Type

Fiscal Year	Age & Service Benefits		Disabilities			Refunds		Total
	Retirants	Survivors (2)	Retirants (1)			Death	Separation	
			Pre-NRA	Post-NRA	Survivors			
PERSI BASE PLAN and FRF								
2005	307,745,370	20,840,882	12,909,391	5,781,296	352,314	3,133,222	21,768,619	372,531,094
2006	342,794,760	22,205,546	13,694,529	6,088,943	387,844	5,386,912	22,945,895	413,504,429
2007	380,879,849	22,579,175	15,672,020	6,377,501	267,684	4,821,583	22,152,431	452,750,243
2008	420,389,539	23,588,263	16,412,107	7,285,789	688,712	6,492,918	22,118,356	496,975,684
2009	450,932,717	24,816,026	17,121,066	7,398,421	805,793	6,402,026	28,443,650	535,919,699
2010	482,822,862	26,105,686	17,680,158	7,776,994	1,033,331	8,040,775	28,707,077	572,166,883
PERSI CHOICE PLAN								
2005	3,403,187							
2006	3,963,574							
2007	5,263,987							
2008	5,631,977							
2009	6,766,643							
2010	7,703,591							
SICK LEAVE INSURANCE RESERVE TRUST FUND								
2005	10,600,252							
2006	10,453,640							
2007	11,647,417							
2008	12,867,321							
2009	14,339,783							
2010	14,304,262							

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

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

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

Table 6

History of Cost-of-Living Adjustments

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

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

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

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

4 A retro-active COLA was awarded effective March 1, 2010 to re-establish partial purchasing power (2.48) for 2009.

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

	2001	2002	2003	2004
Additions:				
Employee contributions	\$127,533,104	\$135,637,682	\$145,862,839	\$148,726,798
Employer contributions (1)	131,997,290	220,398,889	217,096,030	241,063,204
Investment income (2)	203,096,882	162,149,168	171,792,158	179,934,208
Gains and losses	(669,224,044)	(663,804,822)	40,395,034	1,001,322,358
Transfers/Rollovers In (3)	56,560,935	1,341,525	2,062,334	3,318,115
Other income	386,742	137,215	132,967	77,694
Total additions to plan net assets	(\$149,649,091)	(\$144,140,343)	\$577,341,362	\$1,574,442,377
Deductions:				
Benefit payments	\$263,159,138	\$266,887,469	\$291,220,969	\$328,787,900
Refunds	24,777,749	25,645,815	24,826,501	26,537,280
Administrative Expenses	5,874,271	7,034,588	6,614,117	6,991,503
Transfers/Rollovers Out (3)	56,589,222	829,922	1,555,049	1,976,643
Total deductions to plan net assets	\$350,400,380	\$300,397,794	\$324,216,636	\$364,293,326
Change in net assets	(\$500,049,471)	(\$444,538,137)	\$253,124,726	\$1,210,149,051

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

2 Investment income is reported net of investment expense.

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


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2005	2006	2007	2008	2009	2010
\$167,192,092	\$180,225,413	\$189,304,102	\$205,602,392	\$215,761,970	211,554,121
264,113,386	280,102,208	289,658,998	305,327,281	317,754,767	318,247,896
200,437,219	227,638,411	263,822,475	291,288,566	243,690,856	214,266,326
619,037,925	799,752,931	1,650,865,737	(853,679,206)	(2,063,129,149)	905,638,046
8,275,628	6,246,072	8,512,489	8,946,219	6,057,764	4,867,768
159,912	143,166	261,192	243,162	92,876	17,180
\$1,259,216,162	\$1,494,108,201	\$2,402,424,993	(42,271,586)	(1,279,770,916)	1,654,591,337
\$362,205,823	\$400,122,778	\$442,090,781	\$484,323,072	522,180,449	557,426,884
24,328,709	29,580,469	27,570,866	31,151,910	34,845,676	36,747,852
7,169,254	7,361,536	6,759,609	5,984,570	6,326,878	6,575,698
3,457,942	4,040,722	6,257,877	7,273,051	8,126,080	8,884,365
\$397,161,728	\$441,105,505	\$482,679,133	528,732,603	571,479,083	609,634,799
\$862,054,434	\$1,053,002,696	\$1,919,745,860	(571,104,189)	(1,851,249,999)	1,044,956,538

Table 8
Principal Participating Employers

2010

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	17,214	1	26%
Meridian School District	3,556	2	5%
Boise Ind School District	2,974	3	4%
Ada County	1,496	4	2%
Nampa School District	1,460	5	2%
City of Boise	1,261	6	2%
Pocatello School District	1,163	7	2%
Idaho Falls School District	1,005	8	2%
Coeur d'Alene School District	1,000	9	2%
Bonneville School District	982	10	1%
All other	<u>34,909</u>		<u>52%</u>
Total (730 employers)	<u>67,020</u>		<u>100%</u>

2001

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	18,460	1	30%
Boise Ind. School District	3,060	2	5%
Meridian School District	2,459	3	4%
Pocatello School District	1,374	4	2%
Ada County	1,203	5	2%
Idaho Falls School District	1,130	6	2%
City of Boise	1,106	7	2%
Nampa School District	1,065	8	2%
Coeur d'Alene School District	930	9	1%
Bonneville School District	827	10	1%
All other	<u>30,511</u>		<u>49%</u>
Total (637 employers)	<u>62,125</u>		<u>100%</u>

Table 9
Public Entities Participating in PERSI
State Agencies

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

Idaho State University
 Independent Living Council
 Industrial Commission
 Insurance Dept.
 Insurance Fund
 Judicial Branch
 Juvenile Corrections
 Labor Dept.
 Lands Dept.
 Lava Hot Springs Foundation
 Legislative Services
 Legislature - House of Reps.
 Legislature - Senate
 Lewis-Clark State College
 Library
 Lieutenant Governor
 Liquor Dispensary
 Lottery
 Medicine Board
 Military Division
 Nursing Board
 Occupational Licenses Bureau
 Office of Drug Policy
 Office of Energy Resources
 Outfitters and Guides
 Parks & Recreation
 Pea & Lentil Commission
 Pharmacy Board
 Potato Commission
 Prof. Engineers & Land Surveyors
 Public Employee Retire. Sys.
 Public Utilities Commission
 Racing Commission
 Real Estate Commission
 Secretary of State
 Species Conservation Office
 State Appellate Public Defender
 Superintendent of Public Instr.
 Tax Appeals Board
 Tax Commission
 Transportation Dept.
 Treasurer
 University of Idaho
 Veterans Services Division
 Veterinary Medicine Board
 Vocational Rehabilitation
 Water Resources Dept.
 Wheat Commission
 Women's Commission

Counties

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

Cities

City of Aberdeen
 City of Albion
 City of American Falls
 City of Ammon
 City of Arco
 City of Ashton

City of Athol
 City of Bancroft
 City of Blackfoot
 City of Bliss
 City of Bloomington
 City of Boise
 City of Bonners Ferry
 City of Bovill
 City of Buhl
 City of Burley
 City of Caldwell
 City of Cascade
 City of Castleford
 City of Challis
 City of Chubbuck
 City of Clark Fork
 City of Coeur d' Alene
 City of Cottonwood
 City of Council
 City of Craigmont
 City of Culdesac
 City of Dalton Gardens
 City of Deary
 City of Declo
 City of Donnelly
 City of Dover
 City of Downey
 City of Driggs
 City of Dubois
 City of Eagle
 City of Emmett
 City of Fairfield
 City of Filer
 City of Firth
 City of Franklin
 City of Fruitland
 City of Garden City
 City of Genesee
 City of Georgetown
 City of Glenns Ferry
 City of Gooding
 City of Grace
 City of Grangeville
 City of Greenleaf
 City of Hagerman
 City of Hailey
 City of Hayden
 City of Hayden Lake
 City of Heyburn
 City of Homedale
 City of Hope
 City of Horseshoe Bend
 City of Idaho Falls
 City of Inkom
 City of IonaCity of Island Park

City of Jerome
 City of Juliaetta
 City of Kamiah
 City of Kellogg
 City of Kendrick
 City of Ketchum
 City of Kimberly
 City of Kooskia
 City of Kootenai
 City of Kuna
 City of Lapwai
 City of Lava Hot Springs
 City of Lewiston
 City of Mackay
 City of Malad
 City of Malta
 City of Marsing
 City of McCall
 City of McCammon
 City of Melba
 City of Menan
 City of Meridian
 City of Middleton
 City of Montpelier
 City of Moscow
 City of Mountain Home
 City of Moyie Springs
 City of Mullan
 City of Nampa
 City of New Meadows
 City of New Plymouth
 City of Newdale
 City of Nez Perce
 City of Notus
 City of Old Town
 City of Orofino
 City of Osburn
 City of Paris
 City of Parker
 City of Parma
 City of Paul
 City of Payette
 City of Pinehurst
 City of Plummer
 City of Pocatello
 City of Ponderay
 City of Post Falls
 City of Potlatch
 City of Preston
 City of Priest River
 City of Rathdrum
 City of Rexburg
 City of Richfield
 City of Rigby
 City of Riggins

City of Ririe
 City of Roberts
 City of Rupert
 City of Salmon
 City of Sandpoint
 City of Shelley
 City of Shoshone
 City of Smelterville
 City of Soda Springs
 City of Spirit Lake
 City of St. Anthony
 City of St. Charles
 City of St. Maries
 City of Sugar City
 City of Sun Valley
 City of Tensed
 City of Teton
 City of Tetonia
 City of Troy
 City of Twin Falls
 City of Ucon
 City of Victor
 City of Wallace
 City of Weippe
 City of Weiser
 City of Wendell
 City of Weston
 City of Wilder
 City of Winchester
 City of Worley

Water and Sewer Districts

Ada County Drainage Dist.#2
 Aberdeen-Springfield Canal Co.
 American Falls Reservoir Dist.#1
 American Falls Reservoir Dist.#2
 Avondale Irrigation Dist.
 Bench Sewer Dist.
 Big Lost River Irrigation
 Big Wood Canal Co.
 Black Canyon Irrigation Dist.
 Boise-Kuna Irrigation Dist.
 Boise Project Board of Control
 Burley Irrigation Dist.
 Cabinet Mountain Water Dist.
 Caldwell Irrigation Lateral Dist.
 Canyon Hill Irrigation Dist.
 Cataldo Water Dist.
 Central Orchards Sewer Dist.
 Central Shoshone Cnty Water
 Dist.
 Clearwater Soil & Water Cons.
 Dist.
 Coolin Sewer Dist.
 Dalton Gardens Irrigation Dist.

Eagle Sewer Dist.
 East Green Acres Irrigation Dist.
 E&W Cassia Soil & Water Cons. Dist.
 East Shoshone County Water Dist.
 Fish Haven Area Rec. Sewer Dist.
 Fremont-Madison Irrigation Dist.
 Grand View Mutual Canal Co.
 Hayden Area Reg. Sewer Bd.
 Hayden Lake Irrigation Dist.
 Idaho Irrigation Dist.
 Kalispel Bay Water/Sewer Dist.
 King Hill Irrigation Dist.
 Kingston-Cataldo Sewer Dist.
 Kingston Water Dist.
 Kootenai-Ponderay Sewer Dist.
 Lake Irrigation Dist.
 Lewiston Orchards Irrigation Dist.
 Little Wood River Irrigation Dist.
 Milner Low Lift Irrigation Dist.
 Minidoka Irrigation Dist.
 Mountain Home Irrigation Dist.
 Nampa-Meridian Irrigation Dist.
 New Sweden Irrigation Dist.
 New York Irrigation Dist.
 North Kootenai Water Dist.
 Orofino Cr-Whiskey Cr Water/Sewer Dist.
 Outlet Bay Water & Sewer Dist.
 Owyhee Project Sewer Board
 Payette Lakes Water/Sewer Dist.
 People's Canal & Irrigation Co.
 Pinehurst Water Dist.
 Pioneer Irrigation Dist.
 Progressive Irrigation Dist.
 Riverside Independent Water/Sewer
 Riverside Irrigation Dist.
 Riverside Irrigation Dist. Ltd.
 Roseberry Irrigation Dist.
 Ross Point Water Dist.
 Settlers Irrigation Dist.
 Snake River Valley Irrigation Dist.
 South Fork Coeur d' Alene Sewer Dist.
 Southside Water & Sewer Dist.
 Star Sewer & Water Dist.
 Sun Valley Water & Sewer Dist.
 Twin Falls Canal Co.
 Valley Soil & Water Cons. Water Dist.#1

Water Dist.#11
 Water Dist.#31
 Water Dist.#32C
 Water Dist.#34
 Water Dist.# 37 and #37M
 Water Dist.#37N
 Water Dist. #63
 Weiser Irrigation Dist.
 West Boise Sewer Dist.
 West Bonner Water & Sewer Dist.
 Wilder Irrigation Dist.

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

Plummer-Gateway Hwy. Dist.
 Post Falls Hwy. Dist.
 Prairie Highway Dist.
 Raft River Hwy. Dist.
 Richfield Highway Dist.#3
 Shoshone Highway Dist.#2
 So. Latah County Hwy. Dist.#2
 Targhee Regional Public Transit Authority
 Twin Falls Hwy. Dist.
 Union Independent Hwy. Dist.
 Weiser Valley Hwy. Dist.
 Wendell Hwy. Dist.#6
 West Point Hwy. Dist.
 White Bird Hwy.Dist.
 Winona Hwy. Dist.
 Worley Hwy. Dist.

Junior Colleges and Public School Districts
 North Idaho College
 College of Southern Idaho
 Aberdeen School Dist.
 Academy at Roosevelt Center Charter School
 American Falls School Dist.
 ANSER of Idaho Inc.
 Arbon School Dist.
 Avery School Dist.
 Basin School Dist.
 Bear Lake School Dist.
 Blackfoot Charter Com. Learning Ctr.
 Blackfoot School Dist.
 Blaine County School Dist.
 Bliss School Dist.
 Boise Independent School Dist.
 Bonneville School Dist.
 Boundary County School Dist.
 Bruneau-Grandview School Dist.
 Buhl School Dist.
 Butte County School Dist.
 Caldwell School Dist.
 Camas County School Dist.
 Cambridge School Dist.
 Canyon-Owyhee School Dist.
 Cascade School Dist.
 Cassia County School Dist.
 Castleford School Dist.
 Challis Joint School Dist.
 Clark County School Dist.
 Clearwater-Orofino School Dist.
 Coeur d' Alene Charter Academy
 Coeur d' Alene School Dist.

College of Western Idaho
 Compass Public Charter School
 Cottonwood School Dist.
 Council Valley School Dist.
 Culdesac Joint School Dist.
 Dietrich School Dist.
 Emmett School Dist.
 Falcon Ridge Charter School
 Filer School Dist.
 Firth School Dist.
 Fruitland School Dist.
 Garden City Community School
 Garden Valley School Dist.
 Genesee School Dist.
 Glenns Ferry Joint School Dist.
 Gooding Joint School Dist.
 Grace School Dist.
 Hagerman Joint School Dist.
 Hansen School Dist.
 Hidden Springs Charter School
 Highland Joint School Dist.
 Homedale School Dist.
 Horseshoe Bend School Dist.
 Idaho Arts Charter School
 Idaho Digital Learning Academy
 Idaho Distance Education
 Academy
 Idaho Falls School Dist.
 Idaho High School Activities
 Assn.
 Idaho School District Council
 Idaho Science & Technology
 Charter School
 Idaho Virtual Academy
 Idaho Virtual Ed. Partners Inc.
 Inspire Virtual Charter School
 Jerome School Dist.
 Kamiah Joint School Dist.
 Kellogg School Dist.
 Kendrick School Dist.
 Kimberly School Dist.
 Kootenai School Dist.
 Kootenai Bridge Academy
 Kuna Joint School Dist.
 Lake Pend Oreille School Dist.
 Lakeland School Dist.
 Lapwai School Dist.
 Lewiston Indept. School Dist.
 Liberty Charter School Inc.
 Mackay School Dist.
 Madison School Dist.
 Marsh Valley School Dist.
 Marsing School Dist.
 McCall Donnelly School Dist.

Meadows Valley School Dist.
 Melba School Dist.
 Meridian Charter HS Inc.
 Meridian Medical Arts Charter
 School
 Meridian School Dist.
 Middleton School Dist.
 Midvale School Dist.
 Minidoka County School Dist.
 Moscow Charter School
 Moscow School Dist.
 Mountain Home School Dist.
 Mountain View School Dist.
 Mullan School Dist.
 Murtaugh School Dist.
 Namp Classical Academy
 Nampa School Dist.
 New Plymouth School Dist.
 Nez Perce Joint School Dist.
 North Gem School Dist.
 North Star Charter School
 North Valley Academy Charter
 School
 Notus School Dist.
 Oneida School Dist.
 Palouse Prairie Educ. Org.
 Parma School Dist.
 Payette School Dist.
 Pleasant Valley School Dist.
 Plummer-Worley Jnt. School
 Dist.
 Pocatello Community Charter
 School
 Pocatello School Dist.
 Post Falls School Dist.
 Potlatch School Dist.
 Prairie School Dist.
 Preston School Dist.
 Richard McKenna Charter HS
 Richfield School Dist.
 Rigby School Dist.
 Ririe School Dist.
 Rockland School Dist.
 Rolling Hills Charter School
 Salmon School Dist.
 Salmon River Joint School
 Dist.
 Sandpoint Charter School
 Shelley Joint School Dist.
 Shoshone School Dist.
 Snake River School Dist.
 Soda Springs School Dist.
 South Lemhi School Dist.
 St. Anthony School Dist.

St. Maries School Dist.
 Sugar-Salem School Dist.
 Swan Valley School Dist.
 Taylor's Crossing Public Charter
 School
 Teton School Dist.
 Three Creek School Dist.
 Thomas Jefferson Charter
 School
 Troy School Dist.
 Twin Falls School Dist.
 Upper Carmen Charter School
 Valley School Dist.
 Vallivue School Dist.
 Victory Charter School
 Vision Charter School
 Wallace School Dist.
 Weiser School Dist.
 Wendell School Dist.
 West Bonner County School
 Dist.
 West Jefferson School Dist.
 West Side School Dist.
 Whitepine Charter School
 Whitepine Jnt. School Dist.
 Wilder School Dist.
 Wings Charter Middle School
 Inc.
 Xavier Charter School

Other

Blaine Cty. Housing Authority.
 Cascade Medical Center
 Elmore Medical Center
 McCall Memorial Hospital Dist.
 Weiser Memorial Hospital
 Community Planning Assn.of
 SW Idaho
 American Falls Housing Auth.
 Assn. of Idaho Cities
 Bear Lake Regional Com.
 Bingham County Sr. Citizens Ctr.
 Blaine County Recreational Dist.
 Boise City/Ada Cty. Housing
 Auth.
 Caldwell Housing Auth.
 Canyon County Org. on Aging
 Canyon County Mosquito
 Abatement Dist.
 Capital City Development Corp.
 Caribou Soil Conservation Dist.
 Clearwater-Potlatch Timber
 Protection Assn.
 Dry Creek Cemetery Dist.
 Eastern Idaho Fair Board

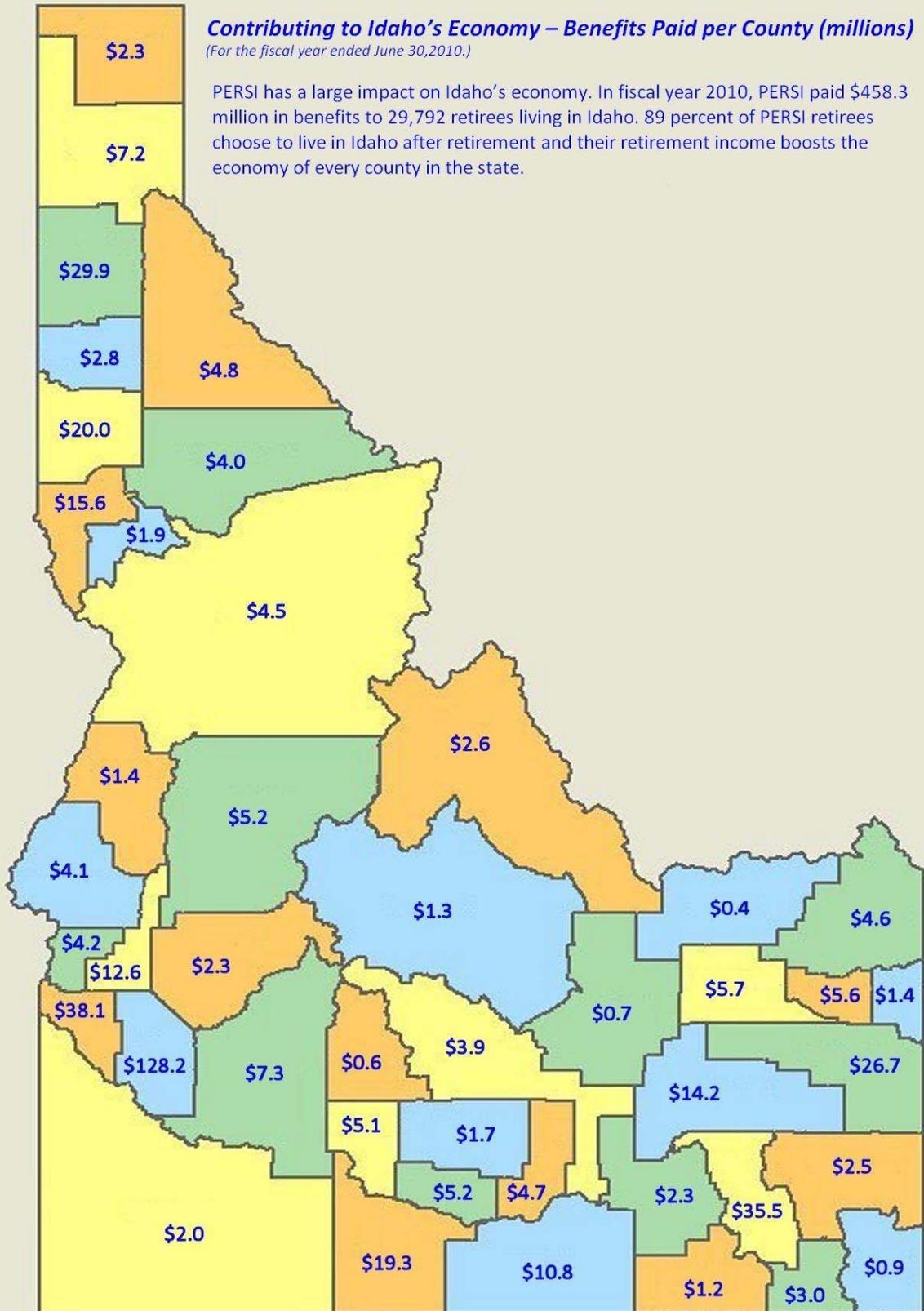
 **Statistical Section** 

Foster Grandparents of SE ID
 Gem County Mosquito
 Abatement Dist.
 Gem County Recreation
 Genesee Cemetery Dist.
 Gooding Cemetery Maint. Dist.
 Grangeville Cemetery Maint.
 Dist.
 Hagerman Cemetery Dist.
 Hillcrest Cemetery Maint. Dist.
 Hayden Area Recreational
 Water and Sewer Dist.
 Housing Authority of Pocatello
 Idaho School Board Assn.
 Idaho Crop Improvement Assn.
 Idaho Public Employees Assn.
 Idaho Assn. of Counties
 Idaho Heritage Trust, Inc.
 Idaho Education Assn.
 Idaho Assn. of School Admin.
 Idaho County Risk Mgmt. Program
 Jerome Recreation Dist.
 Kuna Cemetery Maint. Dist.
 Lincoln County Cemetery Dist.
 Lincoln County Housing Auth.
 Local Highway Technical
 Assistance Council
 M-A-R Cemetery Dist.
 Marsing-Homedale Cemetery
 Dist.
 Meridian Cemetery Maint. Dist.
 Moscow Cemetery Dist.
 Nampa Housing Authority
 Nez Perce County Fair Board
 North Fremont Cemetery Dist.
 North Idaho Fair
 Orofino Cemetery Dist.
 Payette Cnty. Recreation Dist.
 Port of Lewiston
 Rexburg Cemetery Dist.
 Shelley Cemetery Dist.
 Southern Idaho Solid Waste
 Dist.
 Twin Falls Housing Auth.
 Valley Recreation Dist. of
 Hazelton
 W. Bonner Cemetery
 Maintenance
 West End Cemetery Dist.
 Wilder Cemetery Dist.
 Wilder Housing Auth.

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

Bear Lake County Fire Dist.
 Blackfoot Fire Dept.
 Boise Fire Dept.
 Buhl Fire Dept.
 Burley Fire Dept.
 Caldwell Fire Dept.
 Canyon County Ambulance Dist.
 Cascade Rural Fire & EMS
 Central Fire Dist.
 Coeur d' Alene Fire Dept.
 Cottonwood Rural Fire Dist.
 Donnelly Rural Fire Protection
 Dist.
 Eagle Fire Protection Dist.
 Franklin County Fire Dist.
 Garden Valley Fire Protection
 Dist.
 Gem Cnty. Fire Protection Dist.
 Greater Swan Valley Fire
 Protection Dist.
 Hagerman Fire Protection Dist.
 Homedale Rural Fire
 Protection Dist.
 Idaho Falls Fire Dept.
 Jerome Fire Dept.

Ketchum Fire Dept.
 Kootenai County Fire and
 Rescue
 Kootenai County Emergency
 Medical Svc.
 Kootenai County Rescue
 Protection
 Kuna Fire Dist.
 Lewiston Fire Dept.
 Lincoln County Emergency Svs.
 McCall Fire Protection Dist.
 Mica Kidd Island Fire
 Protection Dist.
 Moscow Fire Dept.
 Nampa Fire Dept.
 No. Ada Cnty. Fire/Rescue Vol.
 No. Lakes Fire Protection Dist.
 Northside Fire Dist.
 Payette Fire Dept.
 Plummer-Gateway Fire Protect.
 Dist.
 Pocatello Fire Dept.
 Rexburg-Madison Fire Dept.
 Rock Creek Fire Protection
 Dist.
 Sagle Fire Dist.
 Saint Maries Fire Protect. Dist.
 Sandpoint Fire Dept.
 Schweitzer Fire Dist.
 Shoshone Cnty. Fire Dist. #1
 Shoshone County Fire Dist. #2
 Shoshone Co. Fire Protect.
 Dist. #2
 South Central Region E911
 So. Idaho Timber Protection
 Assn.
 Spirit Lake Fire Protect. Dist.
 Star Joint Fire Protect. Dist.
 Teton County Fire Protection
 Dist.
 Timberlake Fire Protect. Dist.
 Twin Falls Fire Dept.
 Weiser Ambulance Dist.
 Weiser Area Rural Fire Dist.
 Wendell Rural Fire Dist.
 West End Fire Prot. Dist.
 Westside Fire Dist.
 Whitney Fire Protect. Dist.
 Wood River Fire Protect. Dist.
 Worley Ambulance Assn.
 Worley Fire Protect. Dist.



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

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

To receive any of these materials, contact PERSI (numbers below). Additional PERSI information can be found on PERSI's Web site at www.persi.idaho.gov.

PERSI Office Locations:

Boise

Office Location:
607 North 8th Street
Boise, ID

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

Coeur d'Alene

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

Pocatello

Office Location:
850 East Center
Suite D
Pocatello, ID

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

Telephone:

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

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

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