

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 2011, the number of active PERSI members decreased from 67,020 to 65,798. The number of retired members or annuitants receiving monthly allowances increased from 33,625 to 35,334. The number of inactive members who have not been paid a separation benefit increased from 24,119 to 25,489. Of these inactive members, 10,468 have achieved vested eligibility. Total membership in PERSI increased from 124,764 to 126,621 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, 2011, there were 737 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	4,673	2,312	6,985	1,491	897	2,388	3,062	12,435
Female	1,398	748	2,146	492	361	853	1,081	4,080
Male	3,275	1,564	4,839	999	536	1,535	1,981	8,355
Counties	4,646	2,917	7,563	859	1,419	2,278	2,888	12,729
Female	2,283	1,450	3,733	476	802	1,278	1,513	6,524
Male	2,363	1,467	3,830	383	617	1,000	1,375	6,205
Schools	19,901	9,534	29,435	3,717	7,073	10,790	15,158	55,383
Female	14,941	7,115	22,056	2,992	5,486	8,478	10,547	41,081
Male	4,960	2,419	7,379	725	1,587	2,312	4,611	14,302
State	11,137	5,681	16,818	3,360	4,619	7,979	11,031	35,828
Female	5,756	2,952	8,708	1,952	2,600	4,552	5,418	18,678
Male	5,381	2,729	8,110	1,408	2,019	3,427	5,613	17,150
All Others	3,188	1,809	4,997	1,041	1,013	2,054	3,195	10,246
Female	1,007	754	1,761	510	657	1,167	1,359	4,287
Male	2,181	1,055	3,236	531	356	887	1,836	5,959
Grand Total	43,545	22,253	65,798	10,468	15,021	25,489	35,334	126,621
Female	25,385	13,019	38,404	6,422	9,906	16,328	19,918	74,650
Male	18,160	9,234	27,394	4,046	5,115	9,161	15,416	51,971

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
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
2011	65,798	46.9	10.8	35,334	71.5	25,489

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	5,354	4,587	12	755	1,276	4,078
251 - 500	5,388	4,736	71	581	1,088	4,300
501 - 750	4,041	3,474	173	394	867	3,174
751 - 1,000	3,251	2,822	154	275	749	2,502
1,001 - 1,250	2,697	2,296	176	225	666	2,031
1,251 - 1,500	2,313	1,965	193	155	599	1,714
1,501 - 1,750	1,902	1,659	137	106	529	1,373
1,751 - 2,000	1,703	1,505	127	71	515	1,188
Over 2,000	8,685	8,150	344	191	2,910	5,775
Totals	35,334	31,194	1,387	2,753	9,199	26,135

Joint & Survivor (also known as Contingent Annuitant)

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

Table 3b

Retired Members by Type of Benefit – Firefighters’ Retirement Fund

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Normal	Disability	Beneficiary	Joint & Survivor	Straight Life*
\$0 - 250	3	2		1	2	1
251 - 500	13	3		10	3	10
501 - 750	9	6	1	2	7	2
751 - 1,000	13	10		3	10	3
1,001 - 1,250	13	11	1	1	12	1
1,251 - 1,500	17	12	2	3	14	3
1,501 - 1,750	20	15	1	4	16	4
1,751 - 2,000	27	23	1	3	24	3
Over 2,000	451	326	28	97	354	97
Totals	566	408	34	124	442	124

Joint & Survivor (also known as Contingent Annuitant)

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

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

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

- 1) The benefit payable by the FRF plan is valued using a Straight Life option.*
- 2) The total benefit is valued using a Spouse Reversionary option (spouse benefit payable upon the death of the retiree or disabled).*

All FRF beneficiaries are valued using a Straight Life option.

Table 3c

Retired Members by Type of Benefit – PERSI Choice Plan

Amount of Monthly Benefit	Total Number of Retirees	Both 414(k) and 401(k)	414(k) Only	401(k) Only
\$0 - 250	29	23	4	2
251 - 500	38	30	3	5
501 - 750	23	21	1	1
751 - 1,000	14	11	1	2
1,001 - 1,250	6	5		1
1,251 - 1,500	1	1		
1,501 - 1,750	1	1		
1,751 - 2,000	1			1
Over 2,000	4	4		
Totals	117	96	9	12

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 7/1/01 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
Period 7/1/10 to 6/30/11							
Average monthly benefit	\$474	\$366	\$654	\$1,044	\$1,539	\$2,358	\$3,271
Average final average salary	\$1,956	\$2,552	\$2,786	\$3,239	\$3,713	\$4,385	\$4,854
Number of retired members	53	403	329	365	356	382	581

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 7/1/01 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				
Period 7/1/10 to 6/30/11	**	**	**	**	**	**	**
Average monthly benefit							
Average Final Average Salary							

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

** No retirements for the fiscal year

Table 4c

Average Benefit Payments – PERSI Choice Plan

<u>Retirement Effective Dates</u>	<u>Years of Service</u>						
	0 - 4*	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
Period 7/1/02 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
Period 7/1/10 to 6/30/11							
Average monthly benefit	\$445	\$913	\$378	\$511	\$794	\$621	\$674
Number of retired members	1	11	11	25	17	14	38

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								
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
2011	522,613,510	27,267,164	18,053,494	8,716,510	1,207,594	8,554,827	30,198,785	616,611,884
PERSI CHOICE PLAN								
2006	3,963,574							
2007	5,263,987							
2008	5,631,977							
2009	6,766,643							
2010	7,703,591							
2011	10,110,544							
SICK LEAVE INSURANCE RESERVE TRUST FUND								
2006	10,453,640							
2007	11,647,417							
2008	12,867,321							
2009	14,339,783							
2010	14,304,262							
2011	15,267,853							

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

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

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

Table 6
History of Cost-of-Living Adjustments

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

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

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

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

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

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

	2002	2003	2004	2005
Additions:				
Employee contributions	\$135,637,682	\$145,862,839	\$148,726,798	\$167,192,092
Employer contributions	220,398,889	217,096,030	241,063,204	264,113,386
Investment income ⁽¹⁾	162,149,168	171,792,158	179,934,208	200,437,219
Gains and losses	(663,804,822)	40,395,034	1,001,322,358	619,037,925
Transfers/Rollovers In ⁽²⁾	1,341,525	2,062,334	3,318,115	8,275,628
Other income	137,215	132,967	77,694	159,912
Total additions to plan net assets	(\$144,140,343)	\$577,341,362	\$1,574,442,377	\$1,259,216,162
Deductions:				
Benefit payments	\$266,887,469	\$291,220,969	\$328,787,900	\$362,205,823
Refunds	25,645,815	24,826,501	26,537,280	24,328,709
Administrative Expenses	7,034,588	6,614,117	6,991,503	7,169,254
Transfers/Rollovers Out ⁽²⁾	829,922	1,555,049	1,976,643	3,457,942
Total deductions to plan net assets	\$300,397,794	\$324,216,636	\$364,293,326	\$397,161,728
Change in net assets	(\$444,538,137)	\$253,124,726	\$1,210,149,051	\$862,054,434

1 Investment income is reported net of investment expense.

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



2006	2007	2008	2009	2010	2011
\$180,225,413	\$189,304,102	\$205,602,392	\$215,761,970	\$211,554,121	\$211,498,158
280,102,208	289,658,998	305,327,281	317,754,767	318,247,896	311,652,427
227,638,411	263,822,475	291,288,566	243,690,856	214,266,326	246,220,434
799,752,931	1,650,865,737	(853,679,206)	(2,063,129,149)	905,638,046	1,851,863,723
6,246,072	8,512,489	8,946,219	6,057,764	4,867,768	7,469,551
143,166	261,192	243,162	92,876	17,180	42,436
\$1,494,108,201	\$2,402,424,993	\$(42,271,586)	\$(1,279,770,916)	\$1,654,591,337	\$2,628,746,729
\$400,122,778	\$442,090,781	\$484,323,072	\$522,180,449	\$557,426,884	\$603,236,670
29,580,469	27,570,866	31,151,910	34,845,676	36,747,852	38,753,611
7,361,536	6,759,609	5,984,570	6,326,878	6,575,698	6,077,880
4,040,722	6,257,877	7,273,051	8,126,080	8,884,365	13,660,821
\$441,105,505	\$482,679,133	\$528,732,603	\$571,479,083	\$609,634,799	\$661,728,982
\$1,053,002,696	\$1,919,745,860	\$(571,104,189)	\$(1,851,249,999)	\$1,044,956,538	\$1,967,017,747

Table 8
Principal Participating Employers

2011

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	16,907	1	26%
Meridian School District	3,279	2	5%
Boise Ind School District	2,903	3	4%
Ada County	1,507	4	2%
Nampa School District	1,425	5	2%
City of Boise	1,260	6	2%
Pocatello School District	1,183	7	2%
Coeur d'Alene School District	997	8	2%
Bonneville School District	992	9	2%
Idaho Falls School District	968	10	1%
All other	<u>34,377</u>		<u>52%</u>
Total (737 employers)	<u>65,798</u>		<u>100%</u>

2002

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	18,041	1	29%
Boise Ind. School District	3,155	2	5%
Meridian School District	2,601	3	4%
Ada County	1,201	4	2%
Idaho Falls School District	1,164	5	2%
Nampa School District	1,151	6	2%
City of Boise	1,144	7	2%
Pocatello School District	976	8	2%
Coeur d'Alene School District	935	9	1%
Bonneville School District	812	10	1%
All other	<u>31,196</u>		<u>50%</u>
Total (637 employers)	<u>62,376</u>		<u>100%</u>

Table 9

Public Entities Participating in PERSI

State Agencies

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

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

Counties

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

Cities

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

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

City of Island Park
 City of Jerome
 City of Juliaetta
 City of Kamiah
 City of Kellogg
 City of Kendrick
 City of Ketchum
 City of Kimberly
 City of Kooskia
 City of Kootenai
 City of Kuna
 City of Lapwai
 City of Lava Hot Springs
 City of Lewiston
 City of Mackay
 City of Malad
 City of Malta
 City of Marsing
 City of McCall
 City of McCammon
 City of Melba
 City of Menan
 City of Meridian
 City of Middleton
 City of Montpelier
 City of Moscow
 City of Mountain Home
 City of Moyie Springs
 City of Mullan
 City of Nampa
 City of New Meadows
 City of New Plymouth
 City of Newdale
 City of Nezperce
 City of Notus
 City of 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 Teton
 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.
 Big Lost River Irrigation
 Big Wood Canal Co.
 Black Canyon Irrigation Dist.
 Boise-Kuna Irrigation Dist.
 Boise Project Board of Control
 Burley Irrigation Dist.
 Cabinet Mountain Water Dist.
 Caldwell Irrigation Lateral Dist.
 Canyon Hill Irrigation Dist.
 Cataldo Water Dist.
 Central Shoshone Cnty Water Dist.
 Dalton Gardens Irrigation Dist.
 East Green Acres Irrigation Dist.
 E&W Cassia Soil & Water Cons. Dist.
 East Shoshone County Water Dist.
 Fish Haven Area Rec. Sewer Dist.
 Fremont-Madison Irrigation Dist.

Grand View Mutual Canal Co.
 Granite Reeder Water & Sewer
 Hayden Lake Recreational
 Water & Sewer Dist.
 Hayden Lake Irrigation Dist.
 Idaho Irrigation Dist.
 Kalispel Bay Water/Sewer Dist.
 King Hill Irrigation Dist.
 Kingston Water Dist.
 Kootenai-Ponderay Sewer Dist.
 Lake Irrigation Dist.
 Lewiston Orchards Irrigation
 Dist.
 Little Wood River Irrigation Dist.
 Milner Low Lift Irrigation Dist.
 Minidoka Irrigation Dist.
 Mountain Home Irrigation Dist.
 Nampa-Meridian Irrigation Dist.
 New Sweden Irrigation Dist.
 New York Irrigation Dist.
 North Kootenai Water Dist.
 Orofino Cr-Whiskey Cr
 Water/Sewer Dist.
 Outlet Bay Water & Sewer Dist.
 Owyhee Project Sewer Board
 Payette Lakes Water/Sewer Dist.
 People's Canal & Irrigation Co.
 Pinehurst Water Dist.
 Pioneer Irrigation Dist.
 Progressive Irrigation Dist.
 Riverside Independent
 Water/Sewer
 Riverside Irrigation Dist.
 Riverside Irrigation Dist. Ltd.
 Roseberry Irrigation Dist.
 Ross Point Water Dist.
 Settlers Irrigation Dist.
 Snake River Valley Irrigation
 Dist.
 Southside Water & Sewer Dist.
 Star Sewer & Water Dist.
 Sun Valley Water & Sewer Dist.
 Twin Falls Canal Co.
 Water Dist.#1
 Water Dist.#11
 Water Dist.#31
 Water Dist.#32C
 Water Dist.#34
 Water Dist.# 37 and #37M
 Water Dist.#37N
 Water Dist. #63
 Weiser Irrigation Dist.
 West Bonner Water & Sewer
 Dist.
 Wilder Irrigation Dist.

Highway Districts

Ada County Highway Dist.
 Atlanta Highway Dist.
 Bliss Highway Dist.
 Buhl Highway Dist.
 Burley Highway Dist.
 Canyon Highway Dist.#4
 Central Highway Dist.
 Clarkia Better Roads Hwy. Dist.
 Clearwater Hwy. Dist.
 Cottonwood Hwy. Dist.
 Deer Creek Hwy. Dist.
 Dietrich Hwy. Dist.#5
 Downey-Swan Lake Hwy. Dist.
 East Side Hwy. Dist.
 Evergreen Hwy. Dist.
 Fenn Hwy. Dist.
 Ferdinand Hwy. Dist.
 Fruitland Hwy. Dist. #1
 Gem Hwy. Dist.
 Glens Ferry Hwy. Dist.
 Golden Gate Hwy. Dist.
 Gooding Hwy. Dist.
 Grangeville Hwy. Dist.
 Greencreek Hwy. Dist.
 Hagerman Hwy. Dist.
 Hillsdale Hwy. Dist.
 Homedale Hwy. Dist.
 Independent Hwy. Dist.
 Jerome Hwy. Dist.
 Kamiah Hwy. Dist.
 Keuterville Hwy. Dist.
 Kidder-Harris Hwy. Dist.
 Lakes Hwy. Dist.
 Minidoka County Hwy. Dist.
 Mountain Home Hwy. Dist.
 Nampa Hwy. Dist.
 North Hwy. Dist.
 North Latah County Hwy. Dist.
 Notus-Parma Hwy. Dist.
 Oakley Hwy. Dist.
 Plummer-Gateway Hwy. Dist.
 Post Falls Hwy. Dist.
 Prairie Highway Dist.
 Raft River Hwy. Dist.
 Richfield Highway Dist.#3
 Shoshone Highway Dist.#2
 So. Latah County Hwy. Dist.#2
 Twin Falls Hwy. Dist.
 Union Independent Hwy. Dist.
 Weiser Valley Hwy. Dist.
 Wendell Hwy. Dist.#6
 West Point Hwy. Dist.
 White Bird Hwy. Dist.

Winona Hwy. Dist.
 Worley Hwy. Dist.

**Junior Colleges and
 Public School Districts**

North Idaho College
 College of Southern Idaho
 Aberdeen School Dist.
 Academy at Roosevelt Center
 Charter School
 American Falls School Dist.
 Another Choice Virtual Charter
 School
 ANSER of Idaho Inc.
 Arbon School Dist.
 Avery School Dist.
 Basin School Dist.
 Bear Lake School Dist.
 Blackfoot Charter Com. Learning Ctr.
 Blackfoot School Dist.
 Blaine County School Dist.
 Bliss School Dist.
 Boise Independent School Dist.
 Bonneville School Dist.
 Boundary County School Dist.
 Bruneau-Grandview School Dist.
 Buhl School Dist.
 Butte County School Dist.
 Caldwell School Dist.
 Camas County School Dist.
 Cambridge School Dist.
 Canyon-Owyhee School Dist.
 Cascade School Dist.
 Cassia County School Dist.
 Castleford School Dist.
 Challis Joint School Dist.
 Clark County School Dist.
 Clearwater-Orofino School Dist.
 Coeur d' Alene Charter
 Academy
 Coeur d' Alene School Dist.
 College of Western Idaho
 Compass Public Charter School
 Cottonwood School Dist.
 Council Valley School Dist.
 Culdesac Joint School Dist.
 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.
 Highland Joint School Dist.
 Homedale School Dist.
 Horseshoe Bend School Dist.
 I Succeed Virtual Charter School
 Idaho Arts Charter School
 Idaho Distance Education
 Academy
 Idaho Falls School Dist.
 Idaho High School Activities
 Assn.
 Idaho Science & Technology
 Charter School
 Idaho Virtual Academy
 Idaho Virtual Ed. Partners Inc.
 Inspire Virtual Charter School
 Jerome School Dist.
 Kamiah Joint School Dist.
 Kellogg School Dist.
 Kendrick School Dist.
 Kimberly School Dist.
 Kootenai School Dist.
 Kootenai Bridge Academy
 Kuna Joint School Dist.
 Lake Pend Oreille School Dist.
 Lakeland School Dist.
 Lapwai School Dist.
 Lewiston Indept. School Dist.
 Liberty Charter School Inc.
 Mackay School Dist.
 Madison School Dist.
 Marsh Valley School Dist.
 Marsing School Dist.
 McCall Donnelly School Dist.
 Meadows Valley School Dist.
 Melba School Dist.
 Meridian Charter HS Inc.
 Meridian Medical Arts Charter
 School
 Meridian School Dist.
 Middleton School Dist.
 Midvale School Dist.
 Minidoka County School Dist.
 Monticello Montessori Charter
 School
 Moscow Charter School
 Moscow School Dist.
 Mountain Home School Dist.
 Mountain View School Dist.
 Mullan School Dist.

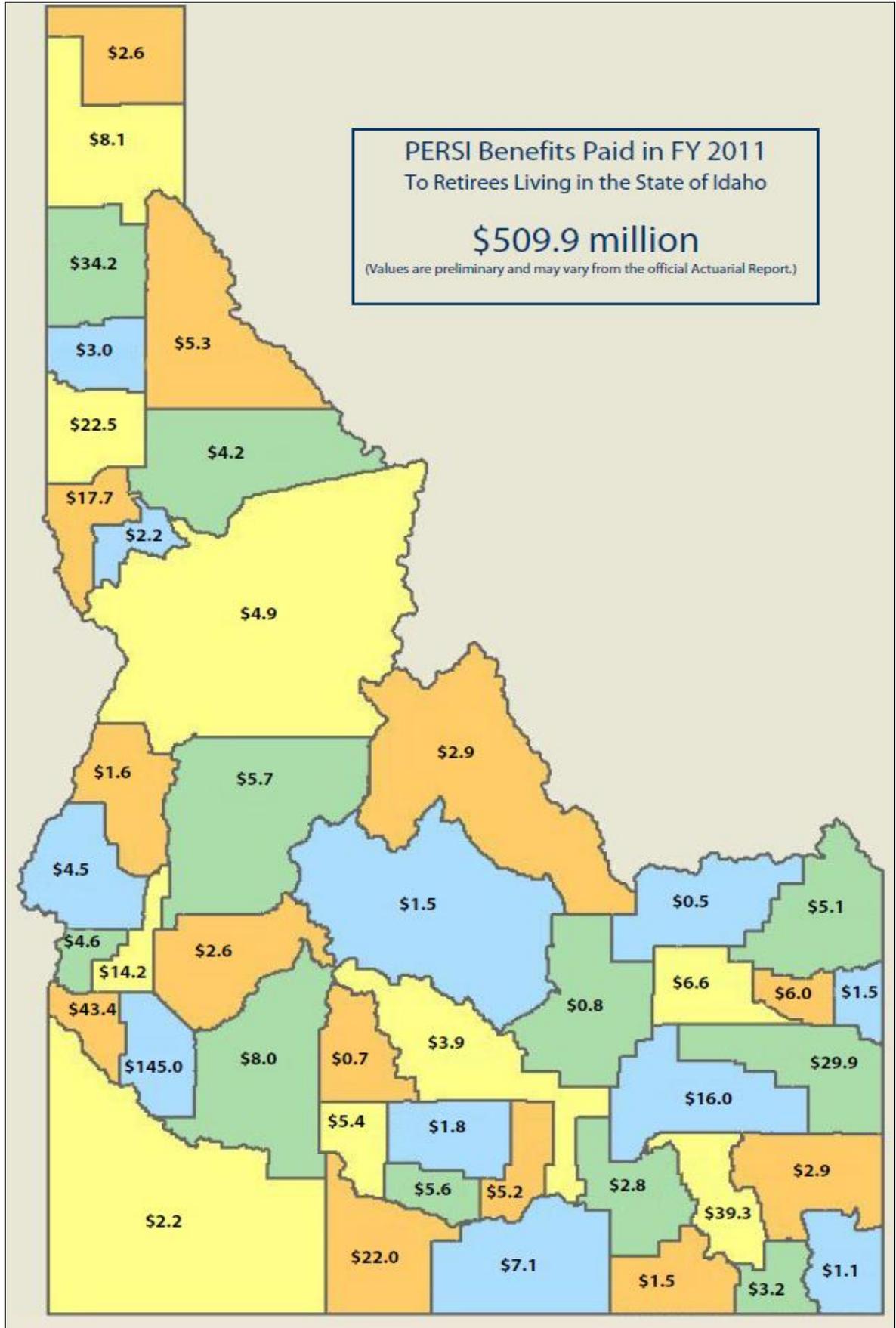
Murtaugh School Dist.
 Nampa School Dist.
 New Plymouth School Dist.
 Nez Perce Joint School Dist.
 North Gem School Dist.
 North Star Charter School
 North Valley Academy Charter
 School
 Notus School Dist.
 Oneida School Dist.
 Owl Charter Academy
 Palouse Prairie Educ. Org.
 Parma School Dist.
 Payette School Dist.
 Pleasant Valley School Dist.
 Plummer-Worley Jnt. School
 Dist.
 Pocatello Community Charter
 School
 Pocatello School Dist.
 Post Falls School Dist.
 Potlatch School Dist.
 Prairie School Dist.
 Preston School Dist.
 Richard McKenna Charter HS
 Richfield School Dist.
 Rigby School Dist.
 Ririe School Dist.
 Rockland School Dist.
 Rolling Hills Charter School
 Sage International School of
 Boise
 Salmon School Dist.
 Salmon River Joint School
 Dist.
 Sandpoint Charter School
 Shelley Joint School Dist.
 Shoshone School Dist.
 Snake River School Dist.
 Soda Springs School Dist.
 South Lemhi School Dist.
 St. Anthony School Dist.
 St. Maries School Dist.
 Sugar-Salem School Dist.
 Swan Valley School Dist.
 Taylor's Crossing Public Charter
 School
 Teton School Dist.
 Three Creek School Dist.
 Thomas Jefferson Charter
 School
 Troy School Dist.
 Twin Falls School Dist.
 Upper Carmen Charter School
 Valley School Dist.

Vallivue School Dist.
 Victory Charter School
 Vision Charter School
 Wallace School Dist.
 Weiser School Dist.
 Wendell School Dist.
 West Bonner County School
 Dist.
 West Jefferson School Dist.
 West Side School Dist.
 Whitepine Charter School
 Whitepine Jnt. School Dist.
 Wilder School Dist.
 Wings Charter Middle School Inc.
 Xavier Charter School

Other

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

<p>Grangeville Cemetery Maint. Dist. Greater Middleton Parks & Rec Dist. Hagerman Cemetery Dist. Hayden Area Reg. Sewer Bd. Hillcrest Cemetery Maint. Dist. Housing Authority of Pocatello Idaho Bureau of Educational Services for the Deaf and Blind Idaho School Board Assn. Idaho School District Council Idaho Crop Improvement Assn. Idaho Digital Learning Academy Idaho Public Employees Assn. Idaho Assn. of Counties Idaho Heritage Trust, Inc. Idaho Education Assn. Idaho Assn. of School Admin. Idaho County Risk Mgmt. Program Jerome Recreation Dist. Kingston-Cataldo Sewer Dist. Kuna Cemetery Maint. Dist. Lewiston-Nez Perce County Airport Authority Lincoln County Cemetery Dist. Lincoln County Housing Auth. Local Highway Technical Assistance Council M-A-R Cemetery Dist. Marsing-Homedale Cemetery Dist. Meridian Cemetery Maint. Dist. Moscow Cemetery Dist. Nampa Housing Authority Nez Perce County Fair Board North Fremont Cemetery Dist. North Idaho Fair Orofino Cemetery Dist. Payette Cnty. Recreation Dist. Port of Lewiston Rexburg Cemetery Dist. Shelley Cemetery Dist. Southern Idaho Solid Waste Dist. South Fork Coeur d'Alene Sewer Dist. Targhee Regional Public Transit Authority Twin Falls Housing Auth. Valley Recreation Dist. of Hazelton Valley Regional Transit</p>	<p>Valley Soil and Water Conservation Dist. West Boise Sewer Dist. W. Bonner Cemetery Maintenance West End Cemetery Dist. Wilder Cemetery Dist. Wilder Housing Auth. Aberdeen Library Dist. Ada County Free Library American Falls Free Library Bear Lake County Library Boundary County Free Library Burley Library Consolidated Free Library Dist. Council Valley Free Library Dist. East Bonner County Library Dist. Franklin County Library Dist. Fremont County Dist. Library Jefferson Free Library Dist. Latah County Library Dist. Madison County Library Dist. Meadows Valley Public Library Dist. Meridian Library Dist. North Bingham Cnty. Library Dist. Oneida County Library Portneuf Library Dist. Prairie-River Library Dist. Priest Lake Public Library Salmon Library Dist. South Bannock Free Library Dist. Stanley Community Library Dist. Valley of Tetons Dist. Library Bd. West Bonner Library Dist. Bear Lake County Fire Dist. Blackfoot Fire Dept. Boise Fire Dept. Buhl Fire Dept. Burley Fire Dept. Caldwell Fire Dept. Canyon County Ambulance Dist. Cascade Rural Fire & EMS Central Fire Dist. Coeur d' Alene Fire Dept. Cottonwood Rural Fire Dist. Donnelly Rural Fire Protection Dist. Eagle Fire Protection Dist. Franklin County Fire Dist. Garden Valley Fire Protection Dist.</p>	<p>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. Lemhi Co. Fire Protection Dist. Lewiston Fire Dept. Lincoln County Emergency Svs. McCall Fire Protection Dist. Mica Kidd Island Fire Protect. Dist. Moscow Fire Dept. Nampa Fire Dept. No. Ada Cnty. Fire/Rescue Vol. No. Lakes Fire Protection Dist. Northside Fire Dist. Payette Fire Dept. Plummer-Gateway Fire Protect. Dist. Pocatello Fire Dept. Rexburg-Madison Fire Dept. Rock Creek Fire Protect. Dist. Sagle Fire Dist. Saint Maries Fire Protect. Dist. Sandpoint Fire Dept. Schweitzer Fire Dist. Shoshone Cnty. Fire Dist. #1 Shoshone County Fire Dist. #2 Shoshone Co. Fire Protect. Dist. #2 South Central Region E911 South Fremont Fire Protect. Dist. So. Idaho Timber Protection Assn. Spirit Lake Fire Protect. Dist. Star Joint Fire Protect. Dist. Teton County Fire Protect. Dist. Timberlake Fire Protect. Dist. Twin Falls Fire Dept. Weiser Ambulance Dist. Weiser Area Rural Fire Dist. Wendell Rural Fire Dist. West End Fire Prot. Dist. Westside Fire Dist. Whitney Fire Protect. Dist. Wood River Fire Protect. Dist. Worley Ambulance Assn. Worley Fire Protect. Dist</p>
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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