

BAYHORSE GHOST TOWN AND TRAIL SYSTEM

Once a booming silver mining town southwest of Challis, Idaho, Bayhorse is now an 1880s era ghost town. The Bayhorse Mines are silent now but a trip to the area will help you understand the trials and tribulations of this historic site. Managed as a unit of Land of the Yankee Fork State Park, Bayhorse demonstrates that historic preservation and recreational use can be mutually beneficial. The Bayhorse Town site is open for the summer season through October 15th each year. The ATV Trail System is open for year round use.



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 2014, the number of active PERSI members increased from 65,535 to 66,223. The number of retired members or annuitants receiving monthly allowances increased from 38,947 to 40,776. The number of inactive members who have not been paid a separation benefit increased from 27,110 to 28,273. Of these inactive members, 11,504 have achieved vested eligibility. Total membership in PERSI increased from 131,592 to 135,272 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, 2014 there were 763 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	4,727	2,274	7,001	1,625	1,023	2,648	3,614	13,263
Female	1,410	751	2,161	537	428	965	1,276	4,402
Male	3,317	1,523	4,840	1,088	595	1,683	2,338	8,861
Counties	5,023	2,695	7,718	963	1,463	2,426	3,317	13,461
Female	2,457	1,315	3,772	521	834	1,355	1,742	6,869
Male	2,566	1,380	3,946	442	629	1,071	1,575	6,592
Schools	20,059	9,364	29,423	4,279	7,858	12,137	17,812	59,372
Female	15,045	6,982	22,027	3,432	6,127	9,559	12,613	44,199
Male	5,014	2,382	7,396	847	1,731	2,578	5,199	15,173
State	10,976	6,222	17,198	3,574	5,293	8,867	12,563	38,628
Female	5,677	3,218	8,895	2,077	2,939	5,016	6,302	20,213
Male	5,299	3,004	8,303	1,497	2,354	3,851	6,261	18,415
All Others	3,180	1,703	4,883	1,063	1,132	2,195	3,470	10,548
Female	922	614	1,536	567	728	1,295	1,481	4,312
Male	2,258	1,089	3,347	496	404	900	1,989	6,236
Grand Total	43,965	22,258	66,223	11,504	16,769	28,273	40,776	135,272
Female	25,511	12,880	38,391	7,134	11,056	18,190	23,414	79,995
Male	18,454	9,378	27,832	4,370	5,713	10,083	17,362	55,277

Table 2
Changes in Membership – PERSI Base Plan

Fiscal Year Ended	Active Members			Retired Members		Inactive Members
	Number	Average Age	Average Years of Service	Number	Average Age	Number
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
2012	65,270	46.9	10.8	37,150	71.6	26,682
2013	65,535	46.8	10.7	38,947	71.7	27,110
2014	66,223	46.6	10.5	40,776	71.8	28,273

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 ¹	Straight Life ²
\$0 - 250	5,563	4,862	10	691	1,427	4,136
251 - 500	5,942	5,308	66	568	1,349	4,593
501 - 750	4,612	4,045	164	403	1,097	3,515
751 - 1,000	3,657	3,177	179	301	915	2,742
1,001 - 1,250	3,099	2,698	164	237	872	2,227
1,251 - 1,500	2,646	2,257	207	182	736	1,910
1,501 - 1,750	2,283	1,992	168	123	706	1,577
1,751 - 2,000	2,030	1,802	139	89	650	1,380
Over 2,000	10,944	10,266	440	238	3,953	6,991
Totals	40,776	36,407	1,537	2,832	11,705	29,071

¹ Joint & Survivor (also known as Contingent Annuitant)

² 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 ¹	Straight Life ²
\$0 - 250	4	2		2	2	2
251 - 500	11	2		9	2	9
501 - 750	6	4		2	4	2
751 - 1,000	10	8		2	8	2
1,001 - 1,250	15	10	1	4	11	4
1,251 - 1,500	17	14	1	2	15	2
1,501 - 1,750	13	10	1	2	11	2
1,751 - 2,000	23	16	2	5	18	5
Over 2,000	446	308	28	110	336	110
Totals	545	374	33	138	407	138

¹Joint & Survivor (also known as Contingent Annuitant)

²Single 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	30	20	3	7
251 - 500	40	34	2	4
501 - 750	19	16		3
751 - 1,000	10	6		4
1,001 - 1,250	12	12		
1,251 - 1,500				
1,501 - 1,750	2	2		
1,751 - 2,000				
Over 2,000	7	6		1
Totals	120	96	5	19

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 7/1/04 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
Period 7/1/11 to 6/30/12							
Average monthly benefit	\$419	\$369	\$662	\$1,096	\$1,591	\$2,363	\$3,279
Average final average salary	\$1,568	\$2,445	\$2,818	\$3,286	\$3,778	\$4,283	\$4,789
Number of retired members	61	440	348	376	406	405	530
Period 7/1/12 to 6/30/13							
Average monthly benefit	\$535	\$365	\$688	\$1,102	\$1,577	\$2,413	\$3,351
Average final average salary	\$2,482	\$2,408	\$2,888	\$3,303	\$3,725	\$4,421	\$4,933
Number of retired members	58	475	404	381	406	391	496
Period 7/1/13 to 6/30/14							
Average monthly benefit	\$276	\$383	\$681	\$1,166	\$1,681	\$2,351	\$3,317
Average final average salary	\$2,470	\$2,476	\$2,788	\$3,425	\$3,905	\$4,360	\$4,920
Number of retired members	45	455	423	419	390	414	516

Table 4b

Average Benefit Payments – Firefighters’ Retirement Fund

<u>Retirement Effective Dates</u>	<u>Years Credited Service</u>						30+
	0-4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	
Period 7/1/04 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							
Period 7/1/11 to 6/30/12		No	Valuation	Completed			
Period 7/1/12 to 6/30/13	**	**	**	**	**	**	**
Average monthly benefit							
Average Final Average Salary							
Period 7/1/13 to 6/30/14							
Average monthly benefit							\$6,256
Average Final Average Salary							*
Number of retired members							1

*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 7/1/05 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
Period 7/1/11 to 6/30/12							
Average monthly benefit	\$850	\$525	\$425	\$514	\$534	\$489	\$588
Number of retired members	1	12	14	30	12	13	37
Period 7/1/12 to 6/30/13							
Average monthly benefit	\$820	\$456	\$515	\$554	\$480	\$683	\$644
Number of retired members	2	14	14	27	22	17	44
Period 7/1/13 to 6/30/14							
Average monthly benefit	\$120	\$890	\$534	\$1,124	\$560	\$656	\$560
Number of retired members	1	10	15	23	13	17	41

**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								
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
2012	561,784,458	28,396,660	18,557,300	9,483,506	1,263,805	10,018,545	30,812,354	660,316,628
2013	602,758,058	29,847,798	19,229,642	10,737,466	1,385,697	11,562,936	32,266,986	707,788,583
2014	677,054,949	31,181,280	19,263,836	11,699,605	1,499,603	12,414,898	33,959,615	787,073,786
PERSI CHOICE PLAN								
2009	6,766,643							
2010	7,703,591							
2011	10,110,544							
2012	9,464,776							
2013	10,251,319							
2014	11,147,689							
SICK LEAVE INSURANCE RESERVE TRUST FUND								
2009	14,339,783							
2010	14,304,262							
2011	15,267,853							
2012	16,310,005							
2013	16,687,698							
2014	17,373,642							

(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	1.0	3.77	2.77	
2013	1.69	1.0	1.69	.69	
2014	1.59	1.0	1.59	.59	
2015					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 7a
Changes in Net Position - Base Plan
 (last 10 fiscal years)

	2005	2006	2007	2008
Additions:				
Employee Contributions	145,638,100	154,313,873	159,601,160	170,710,597
Employer Contributions	236,116,938	250,816,313	259,489,787	273,410,279
Investment Income ¹	190,922,592	215,827,564	249,200,581	275,703,902
Gains and Losses	579,046,289	753,557,611	1,544,783,501	(779,405,404)
Transfers/Rollovers In				
Other Income	149,317	127,213	238,637	215,297
Total additions to plan net position	1,151,873,236	1,374,642,574	2,213,313,666	(59,365,329)
Deductions				
Benefit Payments	331,934,293	368,878,921	408,095,615	448,660,441
Refunds	24,328,709	29,580,469	27,570,866	31,151,910
Administrative Expenses	7,115,594	7,307,876	6,680,619	5,905,580
Transfers/Rollovers Out				
Total deductions to plan net position	363,378,596	405,767,266	442,347,100	485,717,931
Change in net position	788,494,640	968,875,308	1,770,966,566	(545,083,260)

¹ Investment income is reported net of investment expense.

2009	2010	2011	2012	2013	2014
180,063,010	178,124,381	178,415,845	179,168,074	184,652,290	203,890,954
284,608,663	284,932,418	279,174,844	277,143,887	285,440,860	310,986,283
221,899,829	200,479,456	231,745,111	240,033,473	247,522,779	279,876,227
(1,920,771,032)	833,597,303	1,697,095,152	(102,816,241)	726,899,521	1,719,909,543
84,268	12,261	37,716	24,089	16,311	12,690
(1,234,115,262)	1,497,145,819	2,386,468,668	593,553,282	1,444,531,761	2,514,675,697
483,128,952	517,046,719	558,619,602	599,848,356	654,141,410	694,765,148
34,845,676	36,747,852	38,753,611	40,830,899	33,845,755	34,828,507
6,232,678	6,471,359	5,973,540	6,231,431	6,308,487	6,787,811
524,207,306	560,265,930	603,346,753	646,910,686	694,295,652	736,381,466
(1,758,322,568)	936,879,889	1,783,121,915	(53,357,404)	750,236,109	1,778,294,231

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

	2005	2006	2007	2008
Additions:				
Employee Contributions	89,172	38,205	34,588	23,190
Employer Contributions	11,725,615	12,106,263	12,130,774	12,866,827
Investment Income ¹	5,273,480	5,838,887	6,625,115	7,249,703
Gains and Losses	15,993,861	20,386,356	41,068,797	(20,494,659)
Transfers/Rollovers In				
Other Income				
Total additions to plan net position	33,082,128	38,369,711	59,859,274	(354,939)
Deductions				
Benefit Payments	16,268,091	16,826,643	17,083,762	17,163,333
Refunds				
Administrative Expenses				
Transfers/Rollovers Out				
Total deductions to plan net position	16,268,091	16,826,643	17,083,762	17,163,333
Change in net position	16,814,037	21,543,068	42,775,512	(17,518,272)

¹ Investment income is reported net of investment expense.

2009	2010	2011	2012	2013	2014
18,753	16,185	13,746	11,100	11,136	9,095
13,434,204	13,542,331	13,313,715	13,486,309	14,227,313	14,200,323
5,772,048	5,165,228	5,912,515	6,096,564	6,289,701	8,078,269
(49,963,011)	21,423,526	43,298,001	(2,611,410)	18,470,947	49,642,989
(30,738,006)	40,147,270	62,537,977	16,982,563	38,999,097	71,930,676
17,945,071	18,372,312	19,238,671	19,637,373	19,801,418	19,958,800
17,945,071	18,372,312	19,238,671	19,637,373	19,801,418	19,958,800
(48,683,077)	21,774,958	43,299,306	(2,654,810)	19,197,679	51,971,876

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

	2004	2005	2006	2007
Additions:				
Employee Contributions	17,489,692	21,464,820	25,873,335	29,668,354
Employer Contributions	236,121	203,026	282,128	190,850
Investment Income ¹	3,243,549	4,433,590	5,544,611	6,331,682
Gains and Losses	7,317,598	5,195,696	10,216,259	26,809,103
Transfers/Rollovers In	3,318,115	8,275,628	6,246,072	8,512,489
Other Income				
Total additions to plan net position	31,605,075	39,572,760	48,162,405	71,512,478
Deductions				
Benefit Payments	2,022,236	3,126,755	3,478,900	3,568,243
Refunds				
Administrative Expenses				
Transfers/Rollovers Out	313,424	1,269,780	2,040,953	5,015,298
Total deductions to plan net position	2,335,660	4,396,535	5,519,853	8,583,541
Change in net position	29,269,415	35,176,225	42,642,552	62,928,937

¹ Investment income is reported net of investment expense.

2008	2009	2010	2011	2012	2013	2014
34,868,605	35,680,207	33,413,555	33,068,567	32,417,476	36,341,951	39,062,685
217,878	153,211	127,154	180,556	383,189	9,119,848	14,230,058
6,606,090	6,144,038	6,144,609	7,441,583	8,267,997	9,431,394	11,462,165
(20,059,176)	(45,522,778)	20,858,277	51,079,923	(1,861,880)	31,292,784	69,529,511
8,946,219	6,057,764	4,867,768	7,469,551	9,576,929	9,132,179	10,706,301
30,579,616	2,512,442	65,411,363	99,240,180	48,783,711	95,318,156	144,990,720
3,882,154	4,951,776	6,013,245	7,771,465	7,123,041	8,018,315	8,936,739
5,982,049	7,069,099	7,676,334	12,032,837	13,323,865	15,382,348	18,901,443
9,864,203	12,020,875	13,689,579	19,804,302	20,446,906	23,400,663	27,838,182
20,715,413	(9,508,433)	51,721,784	79,435,878	28,336,805	71,917,493	117,152,538

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

	2005	2006	2007	2008
Additions:				
Employee Contributions				
Employer Contributions				
Investment Income ¹	(66,349)	517,524	1,781,823	1,789,833
Gains and Losses	5,586,185	6,197,819	9,903,322	(4,902,983)
Transfers/Rollovers In				
Other Income				
Total additions to plan net position	5,519,836	6,715,343	11,685,145	(3,113,150)
Deductions				
Benefit Payments	276,432	484,674	1,695,744	1,749,823
Refunds				
Administrative Expenses				
Transfers/Rollovers Out	2,188,162	1,999,769	1,242,579	1,291,002
Total deductions to plan net position	2,464,594	2,484,443	2,938,323	3,040,825
Change in net position	3,055,242	4,230,900	8,746,822	(6,153,975)

¹ Investment income is reported net of investment expense.

2009	2010	2011	2012	2013	2014
				6,462	
1,365,004 (11,880,802)	1,168,118 4,877,123	1,244,977 9,321,922	1,190,148 (564,614)	1,192,371 3,732,343	1,293,253 8,177,394
(10,515,798)	6,045,241	10,566,899	625,534	4,931,176	9,470,647
1,814,867	1,690,346	2,339,079	2,341,735	2,233,004	2,210,950
1,056,981 2,871,848	1,208,031 2,898,377	1,627,984 3,967,063	1,619,181 3,960,916	1,619,036 3,852,040	1,661,723 3,872,673
(13,387,646)	3,146,864	6,599,836	(3,335,382)	1,079,136	5,597,974

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

	2005	2006	2007	2008
Additions:				
Employer Contributions	4,924,904	5,322,463	5,343,549	5,681,376
Net appreciation (depreciation) ¹	4,930,677	3,512,674	10,636,103	(10,878,863)
Other Income	3,995	6,023	8,521	10,520
Total additions to plan net position	9,859,576	8,841,160	15,988,173	(5,186,967)
Deductions				
Benefit Payments	2,780,726	2,724,234	2,990,660	3,628,582
Administrative Expenses	20,267	20,257	29,842	29,823
Total deductions to plan net position	2,800,993	2,744,491	3,020,502	3,658,405
Change in net position	7,058,583	6,096,669	12,967,671	(8,845,372)

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

	2005	2006	2007	2008
Additions:				
Employer Contributions	11,142,903	11,575,041	12,504,038	13,150,921
Net appreciation (depreciation) ¹	8,159,123	5,792,037	17,548,185	(17,999,083)
Other Income	6,600	9,930	14,034	17,345
Total additions to plan net position	19,308,626	17,377,008	30,066,257	(4,830,817)
Deductions				
Benefit Payments	7,819,526	7,729,406	8,656,757	9,238,739
Administrative Expenses	33,393	33,403	49,148	49,167
Total deductions to plan net position	7,852,919	7,762,809	8,705,905	9,287,906
Change in net position	11,455,707	9,614,199	21,360,352	(14,118,723)

¹ Reported net of investment expense.

2009	2010	2011	2012	2013	2014
5,889,260	5,790,947	5,675,940	5,793,204	6,049,837	6,088,489
(9,976,100)	9,814,139	19,114,477	2,298,334	15,142,268	23,097,449
2,554	2,042	2,656	3,690	1,290	1,079
(4,084,286)	15,607,128	24,793,073	8,095,228	21,193,395	29,187,017

4,328,025	3,656,816	3,765,826	3,463,901	4,049,618	4,366,900
35,486	39,080	39,148	39,346	39,876	40,181
4,363,511	3,695,896	3,804,974	3,503,247	4,089,494	4,407,081
(8,447,797)	11,911,232	20,988,099	4,591,981	17,103,901	24,779,936

2009	2010	2011	2012	2013	2014
13,669,429	13,855,046	13,307,372	12,866,373	13,380,821	13,264,646
(16,505,489)	16,376,593	31,830,496	3,796,750	24,479,545	36,880,546
6,054	2,877	2,064	740	724	327
(2,830,006)	30,234,516	45,139,932	16,663,863	37,861,090	50,145,519
10,011,758	10,647,446	11,502,027	12,846,104	12,638,080	13,006,742
58,714	65,259	65,192	64,994	64,464	64,159
10,070,472	10,712,705	11,567,219	12,911,098	12,702,544	13,070,901
(12,900,478)	19,521,811	33,572,713	3,752,765	25,158,546	37,074,618

Table 8
Principal Participating Employers

2014

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	17,198	1	26%
West Ada School District (Formerly Meridian School District)	3,432	2	5%
Boise Ind. School District	2,987	3	5%
Ada County	1,614	4	2%
City of Boise	1,259	5	2%
Nampa School District	1,256	6	2%
Pocatello School District	1,162	7	2%
Bonneville School District	1,002	8	2%
Coeur d'Alene School District	979	9	1%
Idaho Falls School District	897	10	1%
All other	34,437		52%
Total (663 employers)	66,223		100%

2005

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	18,126	1	28%
Boise Ind School District	3,079	2	5%
Meridian School District	2,889	3	4%
Pocatello School District	1,362	4	2%
Ada County	1,328	5	2%
Nampa School District	1,318	6	2%
City of Boise	1,217	7	2%
Idaho Falls School District	1,055	8	2%
Coeur d'Alene School District	1,006	9	2%
Bonneville School District	788	10	1%
All other	32,223		50%
Total (584 employers)	64,391		100%

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

Counties

Ada County
 Adams County
 Bannock County
 Bear Lake County
 Benewah County
 Bingham County
 Blaine County
 Boise County
 Bonner County
 Bonneville County
 Boundary County
 Butte County
 Camas County
 Canyon County
 Caribou County
 Cassia County
 Clark County
 Clearwater County
 Custer County
 Elmore County
 Franklin County
 Fremont County
 Gem County
 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 Bellevue
 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 Oakley
 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

A&B Irrigation District
 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 Cnty Water Dist.

Falls Irrigation District
 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.
 Filer Highway 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.
 Lost River 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.
 American Heritage Charter
 School
 Another Choice Virtual Charter
 School
 ANSER of Idaho Inc.
 Arbon School Dist.
 Avery School Dist.
 Basin School Dist.
 Bear Lake School Dist.
 Bingham Academy
 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.
 Chief Tahgee Elem. School
 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 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.
 Heritage Academy
 Heritage Community Charter School
 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
 Kootenai Tech. Ed. Campus
 Kuna Joint School Dist.
 Lake Pend Oreille School Dist.
 Lakeland School Dist.
 Lapwai School Dist.
 Legacy Public Charter School
 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

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.
 Odyssey Charter School
 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
 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.
 STEM Charter Academy
 Sugar-Salem School Dist.

Swan Valley School Dist.
 Taylor's Crossing Public Charter School
 Teton School Dist.
 The Village Charter School
 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 Ada School Dist. (Formerly Meridian 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

Bannock Planning Organization
 Cascade 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.
 Buhl Housing Authority
 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.

 **Statistical Section** 

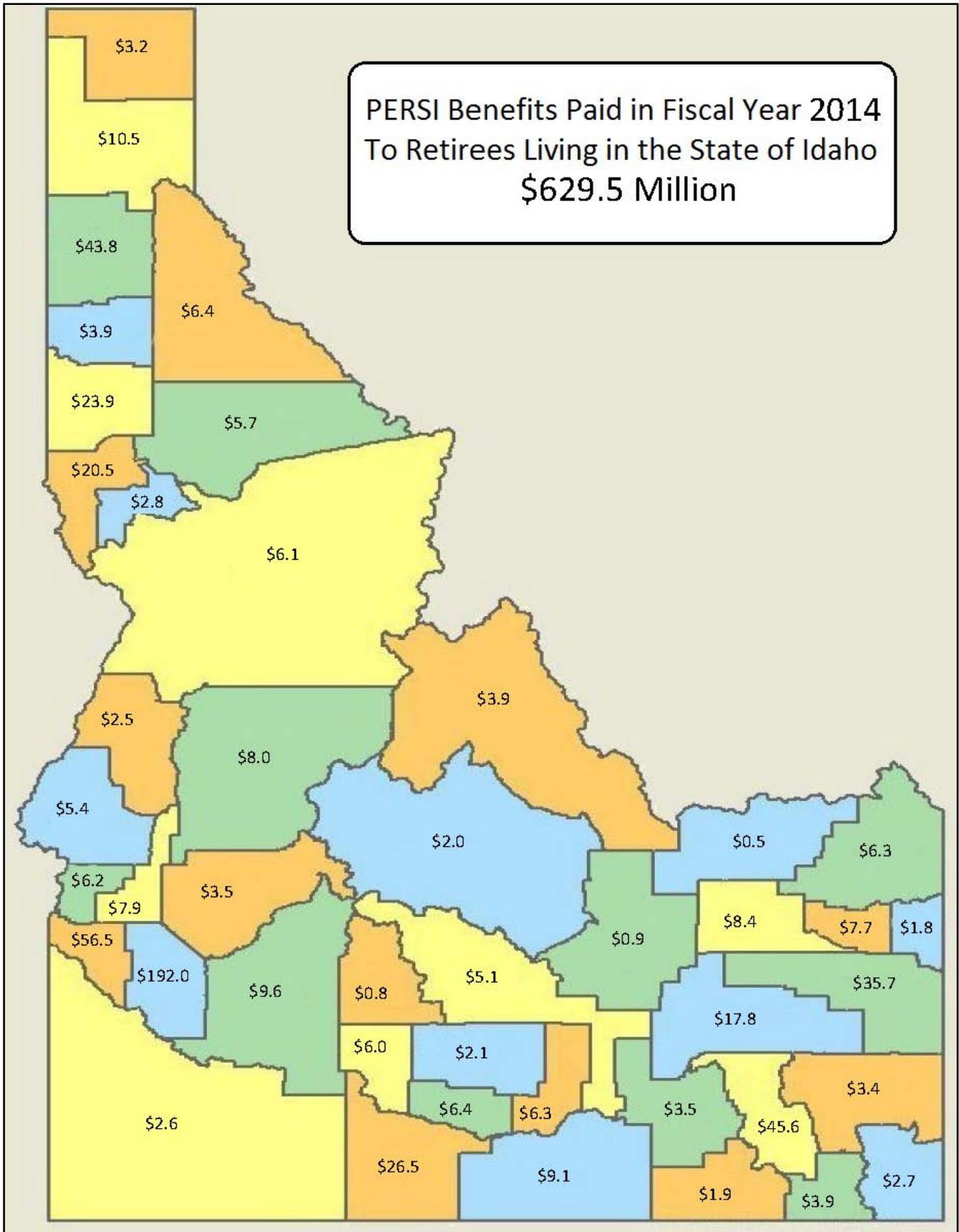
<p>Coolin Sewer Dist. Dry Creek Cemetery Dist. Eagle Sewer Dist. Eastern Idaho Fair Board Eastern Idaho Regional Waste Water Auth. Edwards Mosquito Abatement Dist. Foster Grandparents of SE ID Gem County Mosquito Abatement Dist. Gem County Recreation Genesee Cemetery Dist. Gooding Cemetery Maint. Dist. 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 Iona Bonneville Sewer Dist. Jerome Recreation Dist. Kingston-Cataldo Sewer Dist. Kootenai Metropolitan Planning Org. 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. Minidoka Soil & Water Conservation Dist. Moscow Cemetery Dist. Nampa Housing Authority Nez Perce County Fair Board</p>	<p>North Fremont Cemetery Dist. North Idaho Fair Orofino Cemetery Dist. Payette Cnty. Recreation Dist. Paul Cemetery Dist. Port of Lewiston Post Falls Urban Renewal Dist. 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 County Pest Abatement Dist. Twin Falls Housing Auth. Valley Recreation Dist. of Hazelton Valley Regional Transit Valley Soil and Water Conservation Dist. West Boise Sewer Dist. 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.</p>	<p>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. Kuna Rural Fire Dist. Lemhi Co. Fire Protection Dist. Lewiston Fire Dept. Lincoln County Emergency Svs. McCall Fire Protection Dist. Mica Kidd Island Fire Protect. Dist. Minidoka County Fire Protect. Dist. Moscow Fire Dept. Nampa Fire Dept. No. Ada Cnty. Fire/Rescue Vol. No. Lakes Fire Protection Dist. Northside Fire Dist. Paradise Valley 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 City & Rural Fire Prot. Dist.</p>
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 **Statistical Section** 

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.
Wilder Rural Fire Protect. Dist.
Wood River Fire Protect. Dist.
Worley Fire Protect. Dist



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

- Comprehensive Annual Financial Report
- Member Handbook
- Annual Membership Account Statement
- Remittance Advice
- Newsletters
- Brochures
- Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Form 1099R)
- Pre-Retirement Education Materials
- Reports to Legislature
- Memorandums to Employers

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

PERSI Office Locations:

Boise

Office Location:
607 North 8th Street
Boise, ID 83702

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:
1246 Yellowstone Avenue
Suite A5
Pocatello, ID 83201

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



Public Employee Retirement System of Idaho

*The costs associated with this publication are available from the
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